

By Mr. Freeman of Chelmsford, petition of Bruce N. Freeman for legislation to require the Comptroller to establish a separate account known as the "balanced budget account". Ways and Means (joint).

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Five.

AN ACT RELATIVE TO THE BALANCED BUDGET ACCOUNT.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 29 of the General Laws is hereby amended by inserting
2 after section 6A the following section: —

3 *Section 6A 1/2* BALANCED BUDGET ACCOUNT.

4 The comptroller shall establish and set up on the books of the
5 Commonwealth a separate account to be known as the Balanced
6 Budget Account.

7 The governor, lieutenant governor, secretary of the Common-
8 wealth, treasurer and receiver general, auditor, attorney general,
9 the executive officers of administration and finance, communities
10 and development, consumer affairs, energy resources, environ-
11 mental affairs, human services, elder affairs, manpower affairs,
12 labor, public safety and transportation and construction, the
13 board of regents for higher education, the commissioner of educa-
14 tion, the chairmen of the house and senate committees on rules, the
15 sergeant-at-arms, the inspector general, the chief justices of the
16 supreme judicial court, the appeals court, the trial court, superior
17 courts, district courts, probate courts, land court, Boston municip-
18 al court, housing courts, juvenile courts, the commissioner of
19 probation, the jury commissioner, the district attorneys, and the
20 chairman of the state ethics commission shall reduce the annual
21 appropriation under their jurisdiction in this act by two and one-
22 half per cent with the exception of the items listed below. Said
23 amounts of two and one-half per cent reduced from each item shall

24 be transferred to the comptroller who shall deposit these in the
25 Balanced Budget Account.

26 The following annual operating budget line items shall be
27 excluded from the provisions of this act: —

28	0611-5500	0699-2900	0699-4900	0699-6900
29	0699-1800	0699-3800	0699-5800	0699-7800
30	0699-1900	0699-3900	0699-5900	0699-7900
31	0699-2800	0699-4800	0699-6800	7061-0008

32 All amounts transferred to the Balanced Budget Account under
33 this section, as herein provided, shall be available for the items
34 reduced for the purpose for which they were appropriated, subject,
35 however, to the conditions established in the following paragraph.
36 The balance remaining in said account shall revert to the general
37 revenues of the Commonwealth at the end of the fiscal year.

38 To meet needs constituting an emergency, as defined below,
39 arising from the reduction of amounts in appropriation items
40 resulting from transfers to the Balanced Budget Account, the
41 governor may request for his own department or an officer listed in
42 paragraph two of this section may request through the governor
43 with the advice of the Secretary of Administration and Finance in
44 writing submitted to the House and Senate Committees on Ways
45 and Means, on a form prescribed by the Secretary of Administra-
46 tion and Finance, such amounts as may be necessary to meet such
47 needs; provided, however, that the officer having jurisdiction over
48 the item has certified the reasons for said emergency and provided
49 that no one request be greater than fifteen per cent of the total two
50 and one-half per cent reduction; and provided that no such transfer
51 from the Balanced Budget Account shall increase the total in any
52 item to an amount in excess of the amount appropriated in accord-
53 dance with the provisions of section twenty-seven of chapter
54 twenty-nine, and provided, further, that funds are available to
55 fund said items through revenues collected by the commissioner of
56 revenue.

57 An emergency shall exist when a sudden generally unexpected
58 occurrence or set of circumstances demands immediate attention.
59 The House and Senate Committees on Ways and Means shall
60 determine that the written request and reasons stated therein
61 constitute an emergency. Upon approval of the House and Senate
62 Committee on Ways and Means, the Secretary of Administration

63 and Finance shall direct the comptroller to transfer amounts from
64 the Balanced Budget Account only after the comptroller has certi-
65 fied in writing prior to said expenditure that funds are available for
66 the purpose stated herein. Copies of said requests shall remain on
67 file with the House and Senate Committees on Ways and Means
68 and shall be made available to the legislative membership upon
69 request of a member. The comptroller shall file quarterly reports
70 the first due commencing on or before October first with the
71 Secretary of Administration & Finance and the House & Senate
72 Committees on Ways and Means detailing items reduced, the
73 amount, if any, of additional appropriations from the Balanced
74 Budget Account and the balance of said Balanced Budget Account
75 on the date such report is issued and any other information the
76 comptroller deems pertinent. Said reports shall be made available
77 to the legislative membership.

78 The comptroller shall certify by October first of the fiscal year
79 that each officer listed in paragraph two has reduced the budget
80 under his jurisdiction by two and one-half per cent and transferred
81 said amount to the comptroller to be deposited in the balanced
82 Budget Account. In the event that an officer as required by this
83 section fails to reduce an appropriation by two and one-half per
84 cent, the Secretary of Administration & Finance shall direct the
85 comptroller to freeze an amount to bring the budget into confor-
86 mity with this section.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be clearly documented and verified. The text continues to describe various methods for ensuring the integrity of the data, including regular audits and cross-checking of entries.

In the second section, the author details the specific procedures for handling discrepancies. It is noted that any inconsistencies should be investigated immediately and resolved through a transparent process. The document provides a step-by-step guide for identifying the source of errors and correcting them to prevent future occurrences.

The final part of the document outlines the overall goals and objectives of the record-keeping system. It stresses the need for consistency and reliability in all reporting. The author concludes by encouraging all staff members to take full responsibility for their entries and to maintain the highest standards of accuracy and honesty throughout the entire process.