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GENERAL LETTER NO. 185 – Update and Revision

July 28, 2014

To: All State Agencies

Attention: Chief Fiscal Officer or Business Manager

Subject: Allotments for Non-Budgeted Funds

1. Allotments are the basic concern of the Office of Policy and Management. Accounting is the basic concern of the Comptroller. Because this letter deals with both allotments and accounting, this General Letter is being updated and issued jointly by the Secretary of the Office of Policy and Management and by the State Comptroller.
2. Applicability. This General Letter supersedes GL 185 issued on March 31, 1981, and applies to allotments for all non-budgeted funds that are exempt from the requirements outlined within "Policy and Procedures for Grant Applications and Allotment of Grant-Related Funds" issued by the Office of Policy and Management (OPM) and the Office of the State Comptroller on July 28, 2014.
3. The Comptroller will not accept and the Secretary of the Office of Policy and Management will not approve an allotment request for any non-budgeted fund unless it complies with the following procedures. These procedures become effective on receipt of this General Letter.
4. Non-budgeted funds are all funds that do not receive an appropriation as part of the enacted budget.
5. Balances in non-budgeted funds do not lapse at fiscal year end but are carried forward. All allotments for these funds should recognize previous allotments and unused balances. Specifically, the allotment for the first quarter of a fiscal year must contain on the Allotment of Appropriation Request Form (B-107) a reconciliation substantially as follows:

Total need for the first quarter (A)	\$ _____
Less amounts carried forward from the prior fiscal year (B)	_____
Net allotment requested	\$ _____

(A) The amount needed for the first quarter plus any amount needed to liquidate actual obligations of the prior fiscal year.

(B) The total estimated unencumbered and unliquidated balances as of June 30 since the form will normally be prepared before the actual fiscal year end.

6. It is recognized that allotments must in many cases be granted before actual cash resources are available. Therefore, allotments for the first three quarters may be issued based on anticipated resources.
7. Allotments in the fourth quarter must be based on actual resources. The B-107 form must contain this additional information:

Total of unliquidated and unencumbered balances	\$ _____
Plus or minus this request (A)	_____
Net allotments	\$ _____
Actual Resources (B)	\$ _____

- (A) The fourth quarter allotment may be a "credit" allotment to reduce the amounts previously allotted.
- (B) Actual resources must equal or exceed the net allotment. If actual resources include any items other than actual fund cash, such resources must be explained in detail. The use of such other actual resources is subject to approval by the Comptroller.

8. If the restrictions imposed by paragraph 7 are too stringent for a particular agency, a waiver may be granted by the Secretary of the Office of Policy and Management. Such waiver will generally be only for the first two months of the fourth quarter. If a waiver has been granted, a final allotment request for the month of June will be processed identical in all respects to paragraph 7 (except that it will be for a one month period).
9. The constituent units of higher education will use these procedures for operating, auxiliary, extension and all other non-budgeted funds. The proposed allotments (B-107) must be based on a fiscal plan submitted at the beginning of the fiscal year to the Office of Policy and Management on an Allotment Requisition (B-1) form with a Board-approved budget supporting the B-1 amount.



Kevin Lembo
State Comptroller



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Secretary, Office of Policy and Management