



State of Connecticut

OFFICE OF THE COMPTROLLER

J. EDWARD CALDWELL
Comptroller

ADDRESS ALL COMMUNICATIONS TO
STATE COMPTROLLER
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LAWRENCE J. CACCIOLA
Deputy Comptroller

March 31, 1981

GENERAL LETTER NO. 185

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. Since this letter deals with both allotments and accounting and rather than issue two separate directives, this General Letter is being issued jointly by the Secretary of the Office of Policy and Management and by the State Comptroller.

2. 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.

3. Non-budgeted funds are all funds that do not receive an appropriation from the annual appropriation act. Funds as used here refer to the actual funds and fund types used in Connecticut as shown in the State Accounting Manual. (Note: Federal funds are recorded in the General Fund and in certain other funds but are not in and of themselves a "fund" in Connecticut State Accounting.)

4. 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 B-107 form itself a reconciliation substantially as follows.

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

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

(B) This will be the total estimated Unencumbered and Unliquidated Balances as of June 30 since the form will normally be prepared before the actual fiscal year end.

5. It is recognized that allotments must in many cases be granted before actual cash resources are available. Therefore allotment requests should be based on a fiscal plan submitted to the Office of Policy and Management on a B-1 Form and allotments for the first three quarters may be issued based on Anticipated Resources.

6. Allotments in the fourth quarter must be based on actual resources. The B-107 form itself 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 the Comptroller approval.

7. If the restrictions imposed by paragraph 6 are too stringent for a particular institution, a waiver may be granted by the Secretary of the Office of Policy and Management. Such waiver will 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 6 (except that it will be for a one month period).

8. The constituent units of Higher Education will recognize this letter as similar to the memorandum issued July 13, 1979 and the procedures being used for Auxiliary and Extension Funds. This letter extends those procedures which have been working quite well to all other non-budgeted funds.

J. Edward Caldwell

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State Comptroller

Anthony V. Milano

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Secretary
Office of Policy and Management