



# STATE OF CONNECTICUT

## OFFICE OF POLICY AND MANAGEMENT

### GENERAL LETTER NO. 2018-01

To: All State Agencies

Attention: Chief Fiscal Officer or Business Manager

Subject: Updated OPM Form for Requesting Adjustments to Allotment or Appropriation of Budgeted and Non-Budgeted Funds (B-107)

Date: June 21, 2018

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1. Authority. The Office of Policy and Management (OPM) is assigned statutory responsibility for management and approval of requests for allotments and appropriation revisions.
2. Applicability.
  - a. This General Letter supersedes previous guidance on use of OPM Form B-107, *Allotment or Appropriation Adjustment Request*, and applies to allotments for all budgeted funds, and to non-budgeted funds as detailed in General Letter 185 issued jointly by OPM and the Comptroller on July 28, 2014 (see [http://www.ct.gov/opm/lib/opm/budget/policyguidance/gl\\_185\\_reissue\\_7-28-14.pdf](http://www.ct.gov/opm/lib/opm/budget/policyguidance/gl_185_reissue_7-28-14.pdf)), except as noted below.
  - b. Exceptions: This guidance does not replace or alter the procedures to be followed when requesting allotment of any non-budgeted funds that are subject to the requirements outlined in "Policy and Procedures for Grant Applications and Allotment of Grant-Related Funds" issued jointly by OPM and the Comptroller on July 28, 2014. (See [http://www.ct.gov/opm/lib/opm/budget/policyguidance/grants\\_process\\_memo\\_-\\_7-28-14.pdf](http://www.ct.gov/opm/lib/opm/budget/policyguidance/grants_process_memo_-_7-28-14.pdf).)
3. Effective Date. Effective July 1, 2018, the Secretary of the Office of Policy and Management will not approve an allotment or appropriation adjustment request for any budgeted or non-budgeted fund unless it utilizes OPM Form B-107 Rev. 7/2018 and complies with the procedures noted in paragraph 5 below.
4. Summary of Changes to OPM Form B-107. Minor changes have been made to the layout of the form to more efficiently utilize available space and to eliminate redundant or unnecessary fields and pages. The updated form is available in a standardized fillable format. These changes are intended to reduce manual processes and to facilitate electronic transmission of the form between agencies and OPM, as noted in paragraph 5 below. Instructions for completing OPM Form B-107 are attached.
5. Procedural Changes. Effective July 1, 2018, agencies no longer need to submit hard copies of OPM Form B-107. Electronic signatures on OPM Form B-107 are acceptable, and submission will be accomplished via electronic mail to the following OPM e-mail address: [opm.allotments@ct.gov](mailto:opm.allotments@ct.gov). This e-mail box will be

monitored daily. Agencies are advised to adopt internal procedures to ensure that only those requests for allotment or appropriation adjustments that are authorized by the appropriate party within the agency (e.g., agency head, deputy, or chief fiscal officer) are submitted to OPM.

6. Questions about the form or process should be directed to the agency's assigned OPM analyst.



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Benjamin Barnes  
Secretary, Office of Policy and Management

Attachment – Instructions for Completing OPM Form B-107

## Instructions for Completing OPM Form B-107, *Allotment or Appropriation Adjustment Request*, Rev. 7/2018

Refer to the guidance below to complete required elements of the B-107 form. See also General Letter 185. Direct any questions to your assigned OPM analyst.

**Block 1 – Allotment Adjustment:** For agency use. Check this box for most transactions, including moving funds between unallotted and allotted statuses.

**Block 2 – Appropriation Adjustment:** For agency use. Check this box only for appropriation revisions (increases or decreases) that are supported by statute or other authorizing legislation and that do not require approval by the Finance Advisory Committee. Block 24 must also be completed.

**Block 3 – Appropriation Adjustment, Requiring Finance Advisory Committee Action:** For agency use. Check this box only for appropriation revisions (increases or decreases) that require approval by the Finance Advisory Committee. Block 24 must also be completed.

**Block 4 – Agency No.:** For agency use. Enter the Core-CT agency identifier for the requesting agency. E.g., OPM20000.

**Block 5 – Agency Name:** For agency use. Spell out the name of the requesting agency. E.g., Office of Policy and Management.

**Block 6 – Request Number:** For agency use. OPM recommends that agencies develop and utilize an agency-specific numbering scheme for tracking requests.

**Blocks 7-18 (transaction financial and accounting data):** For agency use. Note that multiple transactions can be entered on a single B-107 form by the requesting agency. Separate B-107 forms should be submitted for adjustments of 1.) appropriated funds, 2.) non-budgeted funds, and 3.) bond funds; however, multiple transactions within each of these three categories may be combined onto one B-107 form rather than utilizing separate forms.

**Block 7 – Fiscal Year:** Enter the four-digit fiscal year. E.g., 2019.

**Block 8 – Fund:** Enter the five-digit fund code for that data row. Reference the State Accounting Manual for appropriate codes. E.g., for a General Fund transaction, enter 11000.

**Block 9 – Agency:** Enter the Core-CT agency identifier for the fund and SID combination for that data row. E.g., OPM20000.

**Block 10 – SID:** Enter the five-digit appropriation code for that data row. Reference the State Accounting Manual for appropriate codes. E.g., for a Personal Services transaction, enter 10010.

**Block 11 – BUD REF:** Enter the four-digit Budget Reference number for that data row. E.g., 2019.

**Column 12 – Reduce:** Identify one of three possible reasons for a reduction to an allotment or appropriation. A dropdown box is provided in the first row of Block 14; agencies may type the reason description into a succeeding row in Block 14 for transactions with multiple reason codes. Use only these reason descriptions:

- Unallotted. Use this to reduce the level of unallotted funding. Typically used when increasing allotted funding and moving funding from unallotted to allotted status.
- Allotment. Use this to reduce the level of already-allotted funding.
- Resources of Fund. Use this when reducing the available resources of a funding source. Typically used for non-budgeted funds rather than appropriated or bonded funding sources.

**Column 13 – Increase:** Identify one of three possible reasons for an increase to an allotment or appropriation. A dropdown box is provided in the first row of Block 15; agencies may type the reason description into a succeeding row in Block 15 for transactions with multiple reason codes. Use only these reason descriptions:

- Unallotted. Use this to increase the level of unallotted funding. Typically used when reducing allotted funding and moving funding to allotted to unallotted status.
- Allotment. Use this to increase the level of funding in allotted status.
- Resources of Fund. Use this when increasing the available resources of a funding source. Typically used for non-budgeted funds rather than appropriated or bonded funding sources.

**Blocks 14 and 15:** For each row of data, enter the amount to be Reduced or Increased. Transaction rows with similar reason descriptions (see choices in instructions for Blocks 12 and 13) should be grouped together underneath the applicable reason description.

**Block 16 – Account Title, Project Number:** For budgeted funds, enter the legal name of the appropriation to be adjusted. The legal name can be found in the enacted budget (appropriation act) for the fiscal year noted in Block 7. For allotments of bond funds, include the project number. For non-budgeted funds, enter the name of the account as established by the Comptroller.

**Blocks 17 and 18 – Totals:** Enter the total for the Reduce column and the total for the Increase column.

**Block 19 – Reason for Adjustment:** For agency use. Describe the requested adjustment(s) here. Minimize use of attached explanations and utilize this block to describe and justify reductions and increases, particularly appropriation adjustments (i.e., requests where Block 2 or Block 3 are checked). If the block is insufficient to capture the entire explanation, agencies may attach supporting information and should include a note in this block directing the reviewer to an attachment. The preferred file format for attachments is Portable Document Format (PDF). For allotments of non-budgeted funds, include the information required by General Letter 185 (see [http://www.ct.gov/opm/lib/opm/budget/policyguidance/gl\\_185\\_reissue\\_7-28-14.pdf](http://www.ct.gov/opm/lib/opm/budget/policyguidance/gl_185_reissue_7-28-14.pdf)).

**Block 20 – Requesting Official (Signature):** For agency use. Enter the electronic signature of the requesting official, typically the agency head, deputy, or chief fiscal officer. **NOTE:** A hard-copy signature is not required. BY COMPLETING THIS BLOCK WITH THE NAME OF THE REQUESTING OFFICIAL, THE AGENCY ACKNOWLEDGES THAT SUBMISSION OF THE B-107 FORM TO OPM REPRESENTS AN OFFICIAL REQUEST BY THE AGENCY TO ADJUST ALLOTMENTS OR APPROPRIATIONS.

**Block 21 – Title:** For agency use. Enter the title of the agency official requesting the transaction.

**Block 22 – Date Signed:** For agency use. Enter the date the agency official requesting the allotment or appropriation adjustment electronically signs the request.

**Block 23 – Bond Commission Date and Item #:** For agency use. For allotment of bond funds, enter the date the State Bond Commission approved the allocation of funds and the agenda number for the item or project.

**Block 24 – Statutory Authority (for adjustments in appropriations):** For agency use. If Blocks 2 or 3 are checked, enter the statutory authority for the appropriation revision. CGS 4-87 and CGS 10a-8(b) generally govern appropriation transfers including actions requiring Finance Advisory Committee approval. In some (rare) cases, other statutory authority exists to adjust appropriations without the approval of the General Assembly; consult your assigned OPM analyst.

**Blocks 25-32:** Leave blank. For OPM use only.

**Blocks 33-35:** Leave blank. For OSC use only.

**ALLOTMENT OR APPROPRIATION ADJUSTMENT REQUEST**

B-107 REV 7/2018

**STATE OF CONNECTICUT  
BUDGET AND FINANCIAL MANAGEMENT DIVISION  
OFFICE OF POLICY AND MANAGEMENT**

**1**

ALLOTMENT  
Adjustment

**2**

APPROPRIATION  
Adjustment

**3**

APPROPRIATION  
Adjustment, Requiring Finance  
Advisory Committee Action

AGENCY NO.		AGENCY NAME					REQUEST NUMBER	
<b>4</b>		<b>5</b>					<b>6</b>	
FISCAL YEAR	FUND	AGENCY	SID	BUD REF	<b>12</b> REDUCE *	<b>13</b> INCREASE *	ACCOUNT TITLE/PROJECT NUMBER	
<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>14</b>	<b>15</b>	<b>16</b>	
TOTALS					<b>17</b>	<b>18</b>		
REASON FOR ADJUSTMENT								
<b>19</b>								
REQUESTING OFFICIAL (Signature)				TITLE			DATE SIGNED	
<b>20</b>				<b>21</b>			<b>22</b>	
BOND COMMISSION DATE AND ITEM NUMBER (if applicable)					STATUTORY AUTHORITY (for adjustments in appropriations)			
<b>23</b>					<b>24</b>			

**OPM USE ONLY**

REVIEWED BY BOND ANALYST (if applicable)		REVIEWED BY BUDGET ANALYST		REVIEWED BY SECTION DIRECTOR	
<b>25</b>		<b>26</b>		<b>27</b>	
FAC NUMBER	APPROVED (Secretary, OPM)	DATE SIGNED	APPROVED (Governor)	DATE SIGNED	DATE SIGNED
<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>	<b>32</b>	<b>32</b>

**COMPTROLLER'S USE ONLY**

EFFECTIVE DATE	APPROVAL	APPROVAL
<b>33</b>	<b>34</b>	<b>35</b>

\* USE ONLY UNALLOTTED, ALLOTMENT, RESOURCES OF FUND