

## 1.6 NON-GENERAL FUNDS

### 1.6.1 NON-HOBO USERS AND HOBO USERS

Many agencies have revenue from sources other than the General Fund (Special, Federal, Non-budgeted, Reimbursable). DBM must have information in a summary format on these funds that reconciles with the information provided in electronic format to Vanessa Plante-McDonald.

#### NON-HOBO USERS:

- 1) Submit the non-General Fund information on the following forms:
 

DA-3A	Appropriation Statement
DA-20	Detail for non-General Funds (separate forms available for Special, Federal, and Reimbursable Funds)

**and**

- 2) An Excel file following the same structure as the HOBO fund file described in Section 1.6.2. DBM will use the Excel file to create a HOBO fund file.

**HOBO USERS** should follow instructions contained in the following pages for updating and loading data into HOBO. *For HOBO users who prepare the budget but not the Fund File in HOBO, follow the instructions listed for non-HOBO Users in order to provide the data needed for the Fund File.*

#### ADDITIONAL NOTES FOR ALL AGENCIES

- **In the ongoing attempt to decrease the number of budget amendments**, agencies relying on Special Fund and Federal Fund revenue should **carefully evaluate revenue and expenditure expectations for FY 2016 and FY 2017** before submission of the budget request. A careful evaluation of cash flow needs will enable each agency to provide reasonable estimates of Special and Federal Fund revenue.
- **Agencies must verify that any requested Reimbursable Fund amounts are in the budgets of agencies providing the funds.** When submitting budget requests, please include copies of the appropriate signed reciprocity agreements.
- **Special Fund beginning balances listed on DA-20 forms should match figures recorded in R\*STARS.** In all cases, the Beginning Balance for one year is the Ending Balance for the prior year, adjusted where necessary if there are changes not reflected in R\*STARS.

**NOTE: Institutions of Higher Education** must provide an income listing in two forms:

- **Form 1:** Summary of Current Unrestricted and Restricted Funds equal to amounts expended, appropriated, or requested, in accordance with the *Financial Accounting and Reporting Manual* of the National Association of College and University Business Officers (NACUBO).
- **Form 2:** Revenue Analysis listing tuition, fees, and revenues generated by fiscal year. Total revenue reported usually exceeds a given year's expenditures with differences reported as fund balance.