

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)
DA-29	Statement of Dedicated Funds (new for FY 2018)
- 2) In addition, submit 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

- **Chapter 95 of the 2016 session (HB 120) requires DBM to publish an itemized statement of revenues collected by the State that are dedicated by law to a special fund.** Please use form DA-29 to provide the name, purpose, and source of revenue of each special fund, along with the amount deposited into the special fund in FY 2016 and the revenue balance in the special fund at the close of FY 2016.
- **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** 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, 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.