

### 1.6.3 NON-BUDGETED FUNDS

Each agency using Non-budgeted funds must include a separate program statement providing a description of any current and proposed activity to be financed with Non-budgeted funds. All funds received from special and federal sources must be reported in the agency's operating budget request and reflected in programs summarizing the various sources.

An appropriation statement identical in format to those contained in the prior year budget book and personnel detail including salaries and fringe benefits must be prepared to support:

- Actual expenditures,
- Estimated current year expenditures, and
- Estimates for the request fiscal year.

Revenue sources should be submitted on a DA-3A (Appropriation Statement) with the term **Non-budgeted** substituted for Special. In addition, agencies should submit a DA-20 that provides the allocation of revenue and expenditures for the specific non-budgeted revenue source within the agency.

If the agency has other sources of funds (General, Federal, Special, Reimbursable) do not include the Non-budgeted funds in the overall summary of the agency's budget request.