Fiscal Year End Deadline for…

“FOAPA” Chart of Accounts Elements
The final date to submit FOAPA Chart Element Request forms for guaranteed termination of chart elements in FY2018 is Tuesday, June 19. Termination requests are welcome anytime, but are only guaranteed to be completed in time for a clean fiscal year cutoff if received by this date. The FY2018 look-up-enabled FOAPA Chart Element Termination Form is available at: http://fa.oregonstate.edu/budget/foapa

Send completed FOAPA forms via any of the following:
- Campus mail to “FOAPA, Kerr Administration,”
- Courier deliveries to Cindy Alexis, Budget & Fiscal Planning, A510 Kerr Administration, or
- E-mail PDFs to: Cindy.Alexis2@oregonstate.edu

Fiscal Year End Budget Balancing for…
All OSU Education and General (E&G) Funds (000000 – 019999):
Departmental expenditure budget “clean-up” entries (except for account 10994) may be made at the option of the budget manager of each College or Administrative unit. Complete and approve all period 12 journal entries for budget redistributions (1xGF, 1xGP and 1xAS rule codes) by noon, Monday, July 9.

Budget adjustments for over-/under-realized revenue are not required, but are available upon request. Those wishing to make a request should do so by 5:00 pm, Thursday, July 5. These may be communicated either via a signed “Request for Budget Change” form or by sending a detailed e-mail request to Cindy.Alexis2@oregonstate.edu.

After the books are adjusted and closed, the Office of Budget and Fiscal Planning will determine FY2018 ending E&G balances. Both positive and negative FY2018 balances will carry forward in their respective funds and will post as budget authority in FY2019. Prior to posting, Business Centers will have the opportunity via worksheet to make balance redistributions within fund. The worksheet will include ending balance calculation detail by fund and index, with the option to add activity and account Code detail, as needed.

Designated Op, Svc Dept and Auxiliary Funds (050000 – 199999):
FY2018 Fund Balances will automatically carry forward within their respective funds but will not automatically post as FY2019 budget authority. Estimated fund balances should be included and considered as available resources during the initial budget process for this fund range.

E&G Graduate Assistant Tuition Remissions (account 1095x):
The FY2018 initial E&G budget for each College included the entire allocation in support of academic year Graduate Tuition and Fee Remission. The funding policy for academic year remissions covers Fund 001100 and the College Special Project Funds (001224, 001231, 001241, 001251, 001262, 001271, 001301, 001321 & 001331). Colleges may opt to distribute available resources beyond this group of funds, but it should be noted that future allocations could be impacted if there is significant variance from expected outcomes.

Units are responsible for Summer Term; for E-Campus (per the GCE agreement counting E-Campus SCH toward the graduate remission enrollment requirement); and for Cost Share (fund 005xxx) graduate remissions.** Colleges and their respective Business Centers are responsible for distributing remission budget allocations by department and activity.
**The only exception to the above for Cost Share is for the program to subsidize partial remissions for grant-funded doctoral graduate assistants who have advanced to candidacy. Costs for this program post centrally to ZARR51-10954.**

**E&G Graduate Assistant Health Insurance Subsidies (account 10994):**

Graduate Health Insurance costs post monthly and are funded approximately quarterly by budget change from central resources. Final adjustments to align budget with the actual annual (academic year as well as summer) cost for subsidized funds (001100, 001224, 001231, 001241, 001251, 001262, 001271, 001301, 001321 & 001331) will post prior to the close of the fiscal year. Funds which are not specifically mentioned as eligible for subsidy must bear the cost of graduate health insurance associated with graduate compensation.

**Fiscal Year End Deadlines for… Budget Adjustment JVs**

All FY2018 budget change journal vouchers processed after the close of business on June 30 must carry a June transaction date. Include the fiscal year in the additional text section to certify. Please complete all budget JVs as soon as possible after initiation and approve as quickly as possible after completion to keep the queues clear for those who need to monitor them centrally.

**Funds 000000 – 199999**, for budget changes crossing college/unit boundaries and for units without proprietary budget rule codes:

- Submit budget change requests for period 12 to Cindy Alexis in the Office of Budget & Fiscal Planning by 5:00 pm on Thursday, July 5.
- The Office of Budget & Fiscal Planning uses Period 14 for completing administrative budget and related actions, but can process a limited number of emergency budget adjustments between funds and/or between colleges during period 14. Please be prepared to submit an Excel version in addition to the traditional signed request, to facilitate posting.

**Funds 000000 – 199999, not crossing college boundaries** (1xGF, 1xGP & 1xAS rule codes):

- Business Centers must complete and approve period 12 budget change journal vouchers by noon on Monday, July 9.
- Business Centers may elect to continue using their 1xGF, 1xGP and 1xAS rule codes during period 14, but are responsible for completion and approval prior to the termination of FY18 access on Monday, July 16.

**Funds 030000 – 039999** (Statewide/SWPS):

- Complete and approve period 12 budget change journal vouchers by noon on Monday, July 9.
- For Statewide funds, only SWPS administrative budget offices are permitted to process FY2018 budget adjustments between July 10 and July 16
  - Agricultural Experiment Station (030xxx funds) – Jessica Jackson, AMBC
  - OSU Extension Service (034xxx funds) – Tiffany Gillis, UABC
  - Forest Research Lab (037xxx funds) – Roger Admiral, FOBC
- SWPS administrative budget offices in need of budget posting after the July 16 lock-out, must request them through Cindy Alexis in the Office of Budget & Fiscal Planning. Please be prepared to submit an Excel (not PDF) version, in addition to the signed request, to facilitate posting.

Direct questions regarding year-end balancing and deadlines to Cindy Alexis.