

**Date:** December 1, 2017

**Subject:** FY19 Annual Review Materials FAQ

**1. I'm concerned that the fiscal report "Summary" tab in the Annual Review Workbook can be misleading for units with certain types of activity. What is the purpose or use case for this tab?**

OPB recognizes the limitation of a "one size fits all" approach to these workbooks and is aware that the vast array of data rolling up to the Summary tab glosses over many things, including the fact that certain revenue sources can only be used for certain expenditures. This being said, the summary tab should be viewed as a quick reference tool to facilitate high-level conversations at times when discussing six or more Excel tabs per unit would be infeasible—e.g. during a unit's annual review meeting with the Provost. The imperfect nature of rolling all data up to a single tab has been explained to the Executive Office and OPB will include a disclaimer within consolidated review materials.

**2. Where can I get more detailed benefits rate assumptions to use in my calculations?**

OPB has consulted with subject matter experts to establish more detailed fringe benefits rate assumptions for FY19. This updated information is now available in the [Central Budget Policies & Assumptions](#) on OPB's [FY19 Annual Review webpage](#). Given the variety of factors that can influence these rates, we are recommending that units assume the FY19 estimates hold steady into FY20 and FY21, for the purposes of this exercise.

**3. When is it appropriate to add additional detail tabs to the fiscal vitality workbook and, when appropriate, how many additional detail tabs can I include?**

Should your three-digit org code have component units or activities that are materially substantial in nature to your overall fiscal or programmatic vitality, it may be helpful to break out this activity in up to three additional tabs within your workbook. Potential candidates for this type of breakout include large self-sustaining activities (e.g. Housing and Dining and fee-based activity such as Summer Quarter), and fees that represent a large portion of a unit's overall activity (e.g. Student Technology fees). We ask that you limit the number of additional tabs to three. To generate additional tabs, please feel free to copy an existing tab, clear the data, and then modify as needed. Please make every effort to ensure all activity within your three digit org code rolls to a single summary tab.

**4. My unit has many transfers in and transfers out, how should this detail be reflected in the workbook?**

Since the "Cost Transfer Invoices (CTIs) (21)" line is the net total of transfers in and transfers out, feel free to add two additional rows to the worksheets to reflect total transfers in and total transfers out. Please ensure the activity is reflected appropriately by fund type (GOF/DOF) and all summations correctly tie out to the new rows.

**5. Within the six-year timeframe of the fiscal reports, my unit is showing a significant increase/decrease in activity as a result of a department transferring from/to another unit. Where should I document this, if anywhere?**

Please use the "Alternative Assumptions" tab to add any relevant notes/explanation of this variety (e.g. "Between FY16 and FY17, Office A moved from our unit to a different unit, so Office A's revenues and expenditures are only included in FY16."). OPB recognizes the nomenclature for this tab does not indicate that it is an appropriate place to record this type of information. We will make an adjustment in future planning cycles to reflect the wider intended use of this tab.

**6. My unit has significant expense rebate or expense credit activity, how do I reflect this on the purple "fiscal report" tabs of the Annual Review Workbook?**

Where possible, please reflect this type of activity on the fiscal report tabs of the Annual Review Workbook in the same manner that this activity is reflected in FAS. For example, if your unit receives rebates and expects to continue to

receive rebates for certain activities that are currently reflected as a reduction in expense (expense credit) within FAS, you should reflect this activity identically within the Fiscal Vitality workbook.

**7. The tools provided do not enable me to drill down to the seven-digit org code level, how can I obtain that detail?**

On November 22, OPB sent each unit a Fiscal Vitality FY18 Addendum workbook, which included permanent and temporary budgeted values through October 2017, with details down to the seven-digit org code level. On December 1, OPB sent an updated version of the Fiscal Vitality References & Tools workbook, which allows units to view historical activity down to the seven-digit org code level. If you need copies of either workbook, please contact [Jason Campbell](#).

**8. My unit is responsible for one or more “fixed cost budgets”, how do I manage the submission of this information?**

Fixed cost budgets are excluded from the Annual Review workbook submissions. Further review of these budgets will be conducted in the coming months and units should not necessarily assume that Central funding will be available to support incremental increases.

**9. In my unit’s fiscal reports, should I include any future costs associated with the Finance Transformation project?**

Because the scope of work, total cost, and fund sources for the Finance Transformation project are still being assessed, please do not build in costs associated with this project when you complete the purple “fiscal report” tabs. That said, the “Updated Carryover Usage Plan” tab is an appropriate place to identify any funds that your unit is setting aside for these potential future costs.

**10. In my unit’s fiscal reports, should I incorporate ABB true-up information that has been provided to me by OPB?**

Yes. Please incorporate this information into the appropriate revenue types.

**11. Why is the bottom row on the Summary tab labeled “Budget Authority/Revenues minus expenditures,” while the bottom row on subsequent tabs are labeled “Ending Balance”?**

OPB intended the bottom row on each tab to be labeled “Budget Authority/Revenues minus expenditures.” We recognize that “Ending Balance” is not necessarily an accurate label.

**12. Why doesn’t the Summary tab automatically populate?**

In future years, we hope to build out this functionality. However, given time constraints and given that some units may wish to provide additional tabs (see Question 3, above), we are asking units to manually populate the Summary tab. We recommend doing this step last, to ensure that all other data is final. Please make every effort to ensure all activity within your three digit org code rolls to a single summary tab.

**13. Why am I being asked to show expenses against my GOF/DOF carryover balance in the purple “fiscal report” tabs and in the “Updated Carryover Spending Plan” report?**

We recognize that there is some overlap between the “fiscal report” tabs and the Updated Carryover Spending Plan report. Your fiscal report tabs should include expenditures associated with your overall carryover spending plan. However, since the format of the fiscal reports does not allow temporary expenditures to be separated from permanent expenditures, the main place to articulate your use of carryover funds is in the “Updated Carryover Spending Plan.” The legislature continues to express an interest in the University’s temporary fund balance, which includes unit-level GOF/DOF carryovers. To show that units’ carryover balances are attributable to logical events and have specific, intended uses, we ask that you detail those uses in your “Updated Carryover Spending Plan” report by providing specific line items for planned initiatives and obligations.