SECTION 14: BUDGET ADJUSTMENT REQUEST (BAR)

BARs are used to increase or decrease organizational budgeted line items. Some examples of appropriate BARs are:

- Adjusting a budgeted line item when actual expenditures are greater than the budget for a particular account. This is typically a reallocation from another account has excess budget.
- Creating a new account in your budget, i.e. “4H07” for a new cell phone. Again, this is typically a reallocation from another account that has excess budget.
- BARS are only appropriate for fund 1000. Non-fund 1000 funds are not budgeted (with a few exceptions).

Helpful Hints

1. BARs can NOT be used to transfer funding between funds. A journal entry is used for these types of transactions. (Example: moving funds from fund 1000 to fund 910000.)
2. Contingency line items (4V15) CANNOT be spent. You must do a BAR to move contingent budget to an appropriate expenditure account.
3. When doing a BAR, estimate the needs for the remainder of the year to minimize number of BARs which need to be processed throughout the year.
4. Salary BARs must have a position numbers.
5. All BARs must have Department Head and area Vice-President signatures before forwarding to the Budget Office (Ad Box 97).

For additional information on what form to use when transferring funds see JE Transfer Matrix at http://www.gonzaga.edu/Campus-Resources/Offices-and-Services-A-Z/Finance-Office/Controllers-Office/Resources.asp