Budget Amendment Request (BAR) Instructions

What Is a Budget Amendment?

A Budget Amendment Request (BAR) is used to reallocate existing budgeted funds between account lines.

In most cases, the total net change must equal $0.

Revenue recognition amendments are handled differently and are explained below.

At the top of the form, indicate whether the amendment is **Temporary** or **Permanent**.

- **Temporary** means the change applies to the current fiscal year only.

- **Permanent** means the change adjusts the base budget and will carry forward into future fiscal years.

Temporary funding sources cannot be permanently amended. If funding was not part of your original base budget or permanently added to your budget in a prior amendment, it may not be permanently amended. Only ongoing base funding may be permanently adjusted.

How to Complete the Budget Amendment Request Form

1. Indicate Amendment Type
Select Temporary or Permanent at the top of the form before completing any other fields.

2. Select "To" or "From" (Column B)
Indicate whether you are increasing ("To") or decreasing ("From") the account.
For standard budget transfers, total "To" amounts must equal total "From" amounts.

3. Enter the Account Description (Column C)
Enter the account name exactly as it appears in Data Warehouse.

4. Enter the Chart-String (Columns D–J)
Enter the full chart-string exactly as shown in Data Warehouse:

- Fund
- Dept ID
- Program

- Class
- Project/Grant (if applicable)
- Account

All fields must match Data Warehouse exactly.

5. Project/Grant Field

If the amendment does not involve a grant or project, leave the Project/Grant field blank.

6. Enter the Current Remaining Balance (Column K)

For expense accounts:
Use the Budget Activity Summary tab in Data Warehouse to obtain the current remaining balance. Update the "as of" date in the column header.

For revenue accounts:
Use the Revenue Activity Summary tab to locate the Unrecognized Revenue balance.
A negative unrecognized revenue amount represents revenue available to be budgeted.
Enter this negative amount in Column K.

7. Enter the Amount to Move (Column L)

For standard amendments:
Enter the dollar amount to be moved. Do not exceed the available remaining balance. The Net Change must equal $0.

For revenue recognition amendments:
Enter the amount of revenue to be budgeted (positive amount). Then enter corresponding "To" entries for the expense account(s) where the revenue will be amended for spending. The total expense increases must equal the available revenue being recognized.

8. Review the Amended Remaining Balance (Column M)
Column M calculates the projected remaining balance after posting.
If the cell highlights red, the requested change exceeds the available balance.

For revenue accounts, confirm the remaining unrecognized revenue does not exceed the available negative balance.

Note: Calculations assume no additional transactions occur between preparation and posting.

9. Enter the Amended Budget (Column N)
Enter the revised total budget for the account after the amendment.

Recognizing and Budgeting Revenue

Revenue amendments differ from standard budget amendments between various expense accounts.

When recognizing revenue:

- The revenue account will show a negative unrecognized balance. (enter this negative amount in column K).

- Revenue is budgeted by entering a positive change amount (column L).

- Corresponding expense budget lines must be increased to allow spending.

- Total expense increases may not exceed the revenue being recognized.

Because revenue recognition increases a department's overall budget, these amendments do not follow the traditional net-zero transfer requirement.

Final Review Before Submission

Before routing the form:

- Confirm Net Change equals $0 for standard transfers.

- Confirm revenue recognized equals total expense increases for revenue amendments.

- Verify chart-string accuracy.

- Confirm sufficient available balance.

- Ensure all required approvals are obtained.

Route the completed form for signatures. Budget Services will complete the Journal ID after posting.

Approval Requirements

Department-level transfers (operating, travel, graduate assistant, student assistant) require Budget Manager approval only.

Interdepartmental, divisional, or salary/position funding changes require Dean/Director and Cabinet/VP approval.

Common Mistakes to Avoid

Net Change Does Not Equal $0 (Standard Amendments)
The amendment must be balanced before submission.

Revenue Budgeted in Excess of Available Unrecognized Revenue
Do not budget more revenue than is available in the Revenue Activity Summary.

Incorrect Chart-String
Errors in Fund, Dept ID, Program, Class, Project, or Account will delay processing.

Moving More Than the Available Balance
Verify balances on the same day the amendment is prepared.

Incorrect Approval Routing
Forms submitted without required approvals will be returned.

Questions?

For general budget amendment questions, contact your Budget Analyst at 229-333-5708 (Financial Services Main Line).

For grant-related questions or indirect budgets, contact the Restricted Funds Accountant at 229-333-5708 (Financial Services Main Line).