

## State Budget Division Most Common BAR Errors

1. Incorrect department code on top section of BAR form (should be business unit)
2. Missing or incorrect statutory authority
3. Revenue source code incorrect
4. Rounding errors (show in whole dollars – no cents)
5. Journal ID numbers missing or incorrect
6. Request exceeds BAR authority provided in the GAA (either the 5% authority or agency-specific language)
7. Revenue allocation on BAR form missing or incomplete (top right section as well as below left section). This must be filled in for both increases and category transfers.
8. Mismatch between BAR form entries and SHARE journal entries
9. Failure to complete and/or post SHARE journal entry at AGY (department level) for department reductions for category transfers for agencies that budget at the department level
10. Budget projections missing or inadequate
11. Grant award letters missing or failure to reconcile award with request – need to show that funds are available
12. BAR justification inadequate – what is budget increase being used for? Why is budget authority in a category reduction no longer needed?
13. Budget entry type in SHARE incorrect (BARs and BRFs should always be Adjustment. OPBUD-4s for new appropriations should be Original.)
14. Missing SHARE reports supporting balances available to budget
15. Documentation/support for requests to use fund balance missing or incomplete
16. Send SHARE trial balance report with a fund balance BAR showing available funds in right equity code, which matches code on the BAR form
17. For transfer BARs, send a SHARE budget status/overview report showing available parent-level budget in correct category to decrease
18. Department-level decrease journal for transfer BARs – Posted by agency and includes copy of posted journal
19. Copies of budget journals should be formatted so you can see all relevant info (most notably, dollar amounts)
20. Ensure budget journal copies are legible (dark and large enough font size)
21. Transfer journals are created under “Budget Transfers,” not “Budget Journals”
22. Only check “no 10-day wait” if BAR uses **only** federal funds. BARs that use multiple revenue sources including federal funds **are subject to** the 10-day LFC review.
23. If the BAR’s funds are from a federal grant, be sure to include completed federal grant worksheet as well as a copy of the grant showing the correct award amount and that grant is still valid for requested budget period
24. CFO, or someone designated to sign in addition to the CFO, should sign the BAR form.
25. Copies of the budget or transfer journal should be printed and included with the BAR.
26. A copy of the statutory authority cited on the BAR form should be included with the BAR when such authority is agency-specific (special language in the GAA or contained in special revenue fund statutes).
27. BAR journals must be submitted to the DFA queue in SHARE.