

BHIMA Budget Module

Goals & Basics

The purpose of the Budget module for BHIMA is to support the management to define a budget for a fiscal year and track how well the budget is being followed during the year.

Here is how the budgeting process would normally work:

1. Towards the end of the fiscal year, a manager would use BHIMA to export an excel/csv file of the last year's total yearly budget along with the actual income and expenses for the year.
2. The chief accountant will work the budget in Excel to construct a best guess budget for the coming year.
3. The proposed budget will be reviewed and updated by the hospital administrator and eventually presented to the hospital board where it will again be adjusted and then finally accepted. The budget data at this point is for the whole year (no monthly granularity).
4. The resulting official budget data will be exported from Excel as a CSV (Comma Separated Values) file.
5. BHIMA will read the CSV budget data and create the budget items for the new year. Normally the budget for each account will be divided evenly over the months of the year.
6. NOTE: Once these items are created, the yearly total for each budget item cannot be changed although the scheduling of the budget over the periods of the year can be adjusted to reflect lump expenses, etc.
7. Through the course of the year, the management team can review how well income and expenses are following the budget using BHIMA. The hospital board of directors might request a report periodically of the current income and expenses vs the budget; BHIMA would be used to generate a PDF report which can be shared as needed.

Therefore, the budgeting module should allow the following basic operations:

- Export a CSV file with the current income and expenses that will form a template for the budget data.
- Once the management team has edited the proposed budget (in a CSV file), the new budget data can be imported into BHIMA.
- Display the budget along with current income and expenses for the whole fiscal year (to date) as well as the same data for each period (month) of the fiscal year.
- Generate a report (a PDF file) that can be used by management to inform others how well the institution is following the budget.

Budget Display Page

Then the user can go to the **Finance > Budget Management** page to see a display of the budget for the accounts in the system¹. In the following display, the term “**Budget**” means what one would expect: The amount each account is budget (or allowed) during the fiscal year. The term “**Actuals**” represents the actual income and expenses that have occurred to date. The user will see a display like this:

Here are some of the features indicated by the red boxes.

1. Shows the fiscal year being displayed (this can be changed by the selection drop-down (#5) at the bottom of the page).
2. These buttons allow you to display or hide the budget and “actuals” for each period (month).
3. The [Hide Title Accounts] button shows the accounts in a flat manner without any title accounts or indenting based on account parent-child relationships
4. This control allows collapsing or displaying all of the child accounts and only show the top-level accounts.
5. The drop-down selector for the user to choose which fiscal year to display.

Note that only title, income, and expense accounts are shown, since the budgeting process is only concerned with those accounts (not other accounts such as balance or asset accounts).

The columns shown to the right of the “Type” column are:

FY Budget	The total budget allowed for this account for the fiscal year
Budget (YTD²)	The portion of the total budget for the account for the year up to the current date (YTD = Year-To-Date)
FY Actuals (YTD)	The actual income and expenses for the account up to the current date
Difference (YTD)	FY Actuals (YTD) – Budget (YTD)
Deviation % (YTD)	100% * (FY Actuals (YTD) / Budget (YTD))

Note that all operations on the Budget display page are with respect to the selected fiscal year. In order to see a report on a previous year, you must select that fiscal year first, before creating a report.

Currency values in the budget and actuals columns are shown rounded to the nearest integer value for display efficiency. The full resolution of the data is always retained in the database.

¹ In order to display the budget page, the BHIMA administrators must enable the ‘**Finance**’ > ‘**Budget Management**’ permission in the **Administration > Role Management** page for the user.

² YTD = Year-To-Date

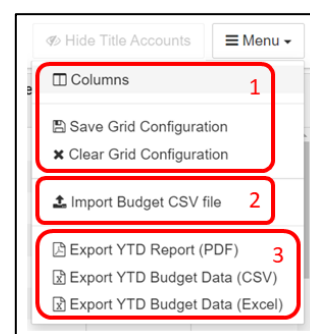
There are summary lines at the end of all the income accounts section and also at the end of the expense accounts section as shown here. (In this screen-shot the accounts are collapsed and no budget or actuals data). If budget or actuals data is available, totals for budget, income and expenses will be shown on the respective summary lines.

	Account	Label	Type	FY Budget	Budget (YTD)	FY Actuals (YTD)	Difference (YTD)	Deviation % (YTD)
	7	CLASSE 7: COMPTES DES PRODUITS DES ACTIVITES ORDINAIRES	Title					
		INCOME TOTAL	Income	+ \$500	+ \$455	+ \$275	-\$180	60 %
	6	CLASSE 6: COMPTES DES CHARGES DES ACTIVITES ORDINAIRES	Title					
	8	CLASSE 8: COMPTES DES AUTRES CHARGES ET DES AUTRES PRODUITS	Title					
		EXPENSES TOTAL	Expense	- \$2	- \$2	- \$0	-\$1	18 %
		TOTAL SUMMARY (INCOME - EXPENSES)		\$498	\$453	\$275	-\$178	61 %

Menu Operations

The menu at the right end of the tool bar has the following operations. All these operations are applied to the currently selected fiscal year.

1. Basic operations for displaying various columns in the grid. Note that there too many columns to show in a useful way, so these controls allow you to choose which ones you want to see. Note that the “Save Grid Configuration” option will remember your choices between operations in the Budget page. The “JFMA...” controls on the tool bar are simply short-cuts for choosing the columns to display via the Menu > Columns selection dialog.
2. The “Import CSV file” option will prompt you to choose a budget input file to import and load. Any prior budget information for the selected fiscal year will be discarded before loading in the new data.
3. These options allow you to export Year-To-Date reports for analysis or reporting to management. Note that “Export YTD Budget Data (CSV)” has a special role since you would normally do this export first to generate a template file to edit and insert budget data and then you would normally use the “Import Budget CSV file” option with modified budget data CSV file.



Exporting the budget CSV file

When the option “Export YTD Budget Data (CSV)” is selected, the current budget and actuals for the chosen fiscal year will be used to generate a CSV file that will automatically be downloaded by your web browser.³ Here is what the data might look like:

	A	B	C	D	E
1	AcctNum	Label	Type	Budget	Actuals
2	7	PRODUITS ET PROFITS PAR NATURES	title		0
3	700000	Ventes des Medicaments et Fiches	title		0
4	700100	Medicaments	income	194589390	162157825

³ Note that you could also use the “Export YTD Budget Data (Excel)” to do the same thing. But after editing the resulting Excel file you would need to export the file as a CSV file in order to import it back into BHIMA.

In order to import the data back into BHIMA, the column labels and order must be retained as shown.

Any accounts which are “**Locked**” are considered inactive and will not be shown in the Budget display and will not be exported in CSV or Excel files or included in reports. If locked accounts are included in the budget CSV files, those accounts will be ignored when importing the budget data from the CSV file.

Editing budget CSV/Excel

Title accounts (and any balances on them) will be ignored during the import process. The actuals data may or may not be included in the final CSV file since the actuals data is also ignored during imports. The currency is assumed and must match the default currency for the site (which is also what is shown on the Budget display page).

Exporting the budget data as a CSV file or an Excel file produce the exact same data (columns, etc) but the Excel version may be a little easier to edit. When editing the Excel is complete, the data must be saved from Excel as a CSV file in order to import it back into BHIMA.

Note that the values in the CSV file must be separated by commas, not tabs. When saving the data file in Excel, use the “Save As” option and select the ‘CSV UTF-8 (comma delimited) (*.csv)’ option before saving.

Choosing the desired full-year budget targets for each account is a task for the site accounting and management staff. But they need to be aware that the “Actuals” data is for the year-to-date, not the full year (unless the selected fiscal year is completely in the past).

Import

To import the budget CSV file, use the “Import Budget CSV file” menu option, select the file, and then click the [Submit] button.

Once the final budget CSV file is imported, the full-year budget targets for each account are added to BHIMA. This is then shown in the Budget display page. The total full-year budget for each is evenly divided into the periods (months) of the fiscal year. The data for each period (month) is not shown by default, but can easily be displayed by showing those columns (via the “Columns” options in the toolbar menu, or by the “JFMA...” buttons in the toolbar).

After these adjustments, you can see the resulting changes by showing the monthly columns as desired. For example, if we change the January budget to \$100, the resulting display might look like this:

	Account	Label	Type	FY Budget	Budget (YTD)	FY Actuals (YTD)	Difference (YTD)	Deviation % (YTD)	January (budget)	January (actuals)	February (budget)	February (actuals)
[-]	7	CLASSE 7: COMPTES DES PRODUITS DES ACTIVITES ORDINAIRES	Title									
[-]	70	VENTES	Title									
[-]	701	VENTES DE MARCHANDISES	Title									
[-]	7011	Vente des Médicaments dans la Region Ohada	Title									
[-]	70111010	Vente Médicaments en comprimés	Income	+ \$500	+ \$455	+ \$275	-\$180	60 %	🔒 + \$100		+ \$36	

Notice the lock indicator showing that the budget for January is locked (frozen). Also, the budget for the other months have been adjusted so that the total is still \$500 (the full-year budget).