

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.

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:

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).

Edit account balances

Once budget data is imported, the full-year budget for each account will be frozen. The total budget available for each account cannot be changed. Correspondingly, the total of all budget data cannot be changed either. However, it may be desirable to adjust the distribution of the full-year budget for an account over the periods (months). This will sometimes be desirable to accommodate special lump-sum items that appear in specific periods. To do this, select the "Action" menu on the right end of the account to be adjusted:

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).