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By Patricia Cox

## Master Budget Project: Analysis of Cash Budget Report

This month we'll begin our work on the Cash Budget report. The report uses data from a number of sources we have already created, so the first step is to take inventory of which parts of the cash

flow we have already created with other reports. Then we can determine what else we need.

Since a simple Access report can show line item details, subtotals, and a grand

total, it's helpful to map out the final report to get an understanding of where this happens on the Cash Budget report. Figure 1 shows the report from the Excel-based version created by Teresa

**Table 1. Cash Budget Report: Data Sources and Calculations**

Line Items and Sections	Data Source	Detail
Cash Balance, Beginning	Qtr 1 is entered on Reports Menu form; other Qtrs will be calculated	
Cash Collected from Customers	Sales Budget; <b>not yet created</b>	
<b>Total Cash Available</b>	Subtotal of section items	Subtotal 1
Direct Materials	DM Budget	
Direct Labor	DL Budget	
Variable OH	OH Budget	
Fixed OH	OH Budget	
<b>Total Manufacturing Outflows</b>	Subtotal of section items	Subtotal 2
Variable S&A	S&A Budget	
Fixed S&A	S&A Budget	
<b>Total Selling &amp; Admin. Outflows</b>	Subtotal of section items	Subtotal 3
<b>Total Cash Outflows from Operations</b>	Subtotal 2 + Subtotal 3	
<b>Cash Available from Normal Operations</b>	Subtotal 1 + Subtotal 2 + Subtotal 3	
Equipment Purchases	Reports Menu form	
<b>Cash Available after Investments</b>	Cash Available from Normal Operations + Equipment Purchases	Subtotal 4
Income Taxes	Reports Menu form	
Bond Interest Payments	Reports Menu form	
Dividends	Reports Menu form	
<b>Miscellaneous Cash Outflows</b>	Subtotal of section items	Subtotal 5
<b>Total Cash before Line of Credit</b>	Subtotal 4 + Subtotal 5	

Stephenson and Jason Porter (“Excel-Based Budgeting for Cash Flows: Cash Is King,” *Strategic Finance*, May 2010). We can look at that report to see what data is needed and where it’s involved in calculations. From that, we get Table 1, which lists the items included in the report, the data source for each item, the calculations involved, and any other relevant details.

Looking at Table 1, we can see there are two levels of summary—summarizing details for subtotals and summarizing details overall. We will create fields in our Cash Budget table to facilitate this.

## Update Reports Menu

To begin to set up the data for the report, we need to add text boxes to the Reports Menu form so that annual miscellaneous cash flows can be added—similar to the values we added for the Selling and Administrative Budget completed last month. Open the Reports Menu form in Design view. Create a new section labeled “Cash Budget.” Add three text boxes labeled “Taxes to Prepay,” “Bond Interest Payments,” and “Annual Dividends.” The names and default values for the related controls

should be “Taxes,” 113,925; “BondInterest,” 49,880; and “Dividends,” 40,000, respectively. Set the format for each control to Currency, with zero decimal places.

Add four text boxes for the quarterly expansion of equipment, name them appropriately (QTR1-QTR4), and enter default values for each quarter using the Equipment Purchases values: \$50,000, \$75,000, \$40,000, and \$22,000. Save the form and change to Form view.

## Report Layout Consistency

One strategy you can use to keep report layouts consistent is to start each new report using one that you have already made. Open the DM Cash Payments Report in Design view. Save the report as Cash Budget Report. Change the label at the top to read Cash Budget. We’re going to redirect the data source for this report and then change the control sources for the various fields on the detail line to include cash flow data. By doing this, you can save a lot of time on layout because controls are already in place and lined up, and calculations may only need to be

modified. A great deal of time can be spent on getting report layouts right, and a lot of time can be saved by reuse.

## Best Practice

As we’re going to do with the Cash Budget report, it’s always helpful to reuse what already has been completed. Reuse previously created report layouts whenever possible to keep layouts consistent. Use Copy and Paste whenever you can with a little bit of editing to reuse things that are similar or repeating.

In the next few months we’ll create the tables, queries, subreports, and macros needed to complete the full report. **SF**

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