

NIYANTRAK CONSULTING LLP

PROFESSIONALS VS MANAGEMENT

Niyantrak Budgeting

User Manual

Zero-based budgeting · rolling forecast · budget-vs-actual profit control
for a group of companies

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CHAPTER 1

Core Concepts

Niyanttrak Budgeting manages one Group of Companies per installation. Under the Group sit individual Companies (Manufacturing, Trading or Service), and each company keeps its own independent Chart of Accounts, item master, salesmen, customers and budgets. Every record is addressed as Group Code – Company Code – Ledger Code – Cost Center Code.

Zero-based budgeting + rolling forecast

The philosophy of the software: draft the full year from zero, and as each month closes, post that month's actuals and revise the budget for the remaining months. Uploads work on snapshot rules — every row in a file is the complete 12-month picture for its line — so the numbers in the app always mirror your master Excel exactly (see Chapter 5).

The three ledger categories

Only three ledger categories exist: COGS - GL, Operating Expense and Other Income. Revenue and cost of goods for inventory are never entered as ledgers:

- **Revenue** is computed automatically from the Sales Grid — quantities × selling prices.
- **COGS - Inventory Sale** is computed automatically too — Budgeted Qty × Budgeted Standard Cost, and Actual Qty × Actual Standard Cost.
- **COGS - GL** covers cost-of-goods expenses booked through the ledger (factory rent, production salaries) — these ARE budgeted on the Budget Grid.

Classification lives on the Ledger × Cost Center pairing

This is the heart of the design. The same Rent ledger can be COGS - GL when posted to the Production cost center and Operating Expense when posted to Admin. Every pairing of a ledger with a cost center carries its own P&L classification, chosen by you — the ledger's own type is only the default for new pairings.

NOTE Gross Profit = Revenue – COGS - Inventory Sale – COGS - GL, everywhere in the app: the P&L Statement, the dashboards and the Profit Reconciliation all agree by construction.

CHAPTER 2

Getting Started

First run

On a fresh installation the app walks you through creating the Group of Companies (code, name and the group's Reporting Currency — the currency consolidated group views report in, see Chapter 10), then your first Company (code, name, type of business, country, currency). After that you land in the main application. If you ever delete every company, the setup reappears — with a "Starting over? Edit the Group" option so the Group itself stays editable.

The Home page

The **Back to Home** button in the sidebar opens the branded front door: live counts of your companies, ledgers, cost centers and budget lines, quick links to the Budget Grid, P&L Statement, Dashboard, P&L Dashboard, and the three-step working rhythm — 01 Plan · 02 Post & Revise · 03 Review.

Sample data

A fresh installation opens pre-loaded with a complete sample group — companies, chart of accounts, items, sales and budgets — so you can explore every page with realistic numbers before entering your own. When you are ready to start for real, use Factory Reset on the Companies page (Chapter 13).

Navigation

- The sidebar is the app's fixed anchor: its header always shows your **Group of Companies** (with the group code and reporting currency), never the company a particular page happens to be looking at.
- The sidebar lists every page. Drag the handle to reorder entries to your taste — the order is remembered per machine.
- **Company selection always lives inside the page:** data-entry grids (Budget Grid, Sales Grid) have a Company field inside their entry form; every other company-scoped page has a Company dropdown at its top-right. There is exactly one selector per page.
- Service companies don't see Production & Purchase — it only appears where there is physical inventory to plan.
- Report pages (Dashboard, P&L Statement, P&L Dashboard, Profit Reconciliation) offer **Full Screen** for presentations.

CHAPTER 3

Your Licence

Niyantrak Budgeting is licensed software supplied by Niyantrak Consulting LLP. A new installation runs in full for a short free trial, after which a licence key is required to continue.

The free trial

From the moment the app is first opened, a small badge in the bottom-right corner shows how much trial time remains. Everything works normally during the trial — nothing is limited or hidden.

Activating your key

Niyantrak Consulting LLP issues a licence key in your organisation's name. To activate it:

- Click the badge in the bottom-right corner of the app (or, if the trial has ended, the activation screen appears on its own).
- Paste the **entire** key into the box — the keys are long, so copy the whole line without missing any characters.
- Click **Activate**.

The badge disappears and the sidebar shows **Licensed to [your organisation]**. Activation is instant and works entirely offline — no internet connection is needed at any point.

Your licence and your Group name

A licence key is issued in your organisation's name, and on activation that name becomes your **Group of Companies Name** — locked for as long as the licence is active. It cannot be edited on the Companies page, changed through a Masters upload, or altered by restoring a backup; the app keeps it in step with the licence automatically. This ties each licence to exactly one organisation. If your organisation's name changes, contact Niyantrak Consulting LLP for a replacement key in the new name.

Renewal

Each key carries an expiry date. In the last 30 days before it expires the app shows a reminder so there is time to arrange a renewal key, which is entered exactly the same way.

NOTE Your data is never at risk from a licence lapse. If a licence or trial expires, the app locks its screens until a valid key is entered — but every company, budget and actual stays exactly where it was on your computer, and reappears the moment the key goes in.

CHAPTER 4

Master Data

Companies

Add, edit and remove the companies of the group. Company codes must be unique — the app treats "01" and "1" as the same code to protect you from Excel's habit of stripping leading zeros. Removing a company removes all its data after an in-app confirmation.

Cost Centers

The departments of each company — Finance, HR, Admin, Production & Planning, Sales & Marketing, Logistics, Supply Chain, Warehouse, or whatever fits. Cost centers are what let one ledger split between COGS and Operating Expense.

Ledgers (Chart of Accounts)

Each company's P&L ledgers, each with a default category (COGS - GL, Operating Expense or Other Income). The default applies to new pairings; the pairing's own Category is set on the Budget Grid.

Item / Service Master

- **Manufacturing:** Finished Goods, Semi-Finished, Raw Materials and Packaging with UoM, Budgeted Standard Cost, Budgeted Selling Price, Make/Buy, inventory category, Safety Stock and Opening Inventory. A component is tagged with its Parent Item as you create it, building the BOM — and a Make item's Standard Cost rolls up automatically from its BOM.
- **Trading:** Buy items with cost and price.
- **Service:** a simple service master — code, description, UoM, cost, price. No inventory.

Salesmen, Regions & Customers

Three independent masters — any salesman can sell to any region and any customer. A customer may optionally carry a home Region, used for dashboard slicing, and a **Currency** — the currency that customer is invoiced in when it differs from the company's own (Chapter 10). Sales Grid lines are tagged with these for drill-down reporting.

NOTE Actual selling price and actual unit cost are NOT stored on the item — both can change every month, so they are captured monthly on each Sales Grid line.

CHAPTER 5

Data Import & Excel Templates

The Data Import tab seeds the whole group from scratch or tops up data at any time. Every template downloads as an Excel file with dropdown pickers sourced live from the app's own records, and code columns are text-formatted so leading zeros survive. The first data row of each template is a worked example — overwrite or delete it. Plain CSV files in the same layout are accepted too.

Import order for a fresh setup

1. Masters (creates companies, Chart of Accounts, cost centers and classified pairings) 2. Salesmen & Customers 3. Item / Service Master 4. Sales Grid 5. Budget Grid 6. Exchange Rates (only needed when more than one currency is in play — Chapter 10).

The Masters file

One row can introduce a company, a ledger and a cost center together. The Ledger Type column classifies the Ledger × Cost Center pairing on that row — so Rent appears on one row as COGS - GL with Production, and on another as Operating Expense with Admin. Each classified pairing is placed on the current year's Budget Grid automatically with zero amounts, ready to budget.

NOTE Matching is by Code. What's missing is created — and where the file gives a matched code a different Name, the record is renamed to match the file. Re-uploading a corrected file fixes names; figures are never touched by a Masters upload.

The Salesmen & Customers file

Three independent tabs — Salesmen, Regions, Customers — each with its own company columns. Fill any tab or all three; empty tabs are skipped. A Region named on a customer row is created automatically if the Regions tab didn't define it.

Snapshot rule for numbers (Budget Grid & Sales Grid uploads)

Every row in the file is the complete 12-month picture for its line. After an upload the app holds exactly what the row shows — blank month cells become zero. An Actual row filled only through the months closed so far is correct: the app then shows actuals for just those months. Lines and metrics not present in the file keep their saved figures, and classifications and masters are never touched by a numbers upload.

Numbers don't hold previous memory. Particulars do.

CHAPTER 6

The Budget Grid

The rolling-forecast grid for ledger budgets: pick a Company, Ledger and Cost Center, set the pairing's Category (COGS - GL / Operating Expense / Other Income), choose the year, and enter Budget and Actual month by month. Selecting an existing combination loads it for editing.

- The **Variance** row colors by the pairing's category — spending under budget is favorable for expenses, while earning over budget is favorable for Other Income.
- The **All Budget Lines** table lists every line across the group with its effective category; click a row to edit.
- **Export to Excel** downloads every line — Budget and Actual rows with monthly detail.

CHAPTER 7

The Sales Grid

The single source of truth for Revenue and COGS - Inventory Sale. One line = one Item × Salesman × Customer (with optional Region and Cost Center) for a year. Four monthly series per line:

ROW	WHAT IT HOLDS
Budgeted Qty	Planned sales quantities. Revenue budget = qty × the line's Budgeted Selling Price (snapshotted from the Item Master); COGS budget = qty × Budgeted Standard Cost.
Actual Qty	Realised quantities by month.
Actual Selling Price	Realised price per unit, by month — a customer's price can differ every month.
Actual Standard Cost	Realised unit cost, by month.

Actual Revenue = sum of Actual Qty × Actual Selling Price (month by month)

Actual COGS - Inventory = sum of Actual Qty × Actual Standard Cost

Export to Excel produces two sheets: the budget grid as shown on screen, and an **Actuals** sheet with every line's monthly Actual Qty, Actual Selling Price, Actual Standard Cost and the Actual Revenue and Actual COGS they produce.

NOTE Blank cells count strictly as zero — the app never silently falls back to budgeted figures for missing actuals.

CHAPTER 8

Production & Purchase Budget

For Manufacturing and Trading companies, this page turns the sales plan into a production and procurement plan through the BOM. A **Limiting Factor** toggle chooses the planning direction.

Safety Stock — a buffer held at every month-end

Every month must close with at least the item’s Safety Stock on hand. Stock above the buffer covers demand first; the buffer itself is never consumed by ordinary demand and is built up in the first month if opening inventory starts below it.

Sales-led (default)

$Production[m] = \max(0, Demand[m] + Safety\ Stock - Stock\ on\ hand)$

Demand cascades level by level: a Finished Good’s gross requirement is its Sales Budget; a Semi-Finished item’s gross requirement is the parent’s net production × BOM quantity (units the parent sells from stock never trigger production); raw materials follow one level below, netted the same way into the Purchase Budget.

Production-led (capacity is the constraint)

Enter each Make item’s **Plant Capacity** — the maximum producible per month, not a commitment. The app then derives:

ROW	MEANING
Plant Capacity (Max)	What you entered — a ceiling.
Final Production Budget	Capacity netted against surplus stock above the safety buffer — production runs below capacity until existing stock is used up. This drives the BOM explosion and the Purchase Budget.
Implied Sales Budget Qty	Opening Stock + Production – Safety Stock, month by month — the maximum sellable. Copy these figures into the Sales Grid’s Budgeted Qty.

NOTE The two modes reconcile: put the Implied Sales quantities into the Sales Grid, switch back to Sales-led, and the derived production lands exactly on your capacity.

CHAPTER 9

Reports

Dashboard

The group cockpit — per-company performance (Revenue, COGS, Gross Margin, Opex, EBIT, Budget vs Actual), top items by actual revenue, and cost-center utilization.

P&L Statement

A traditional income statement, selectable by company set, year and period (Yearly / Quarterly / Monthly), grouped by Ledger or Cost Center, showing Budget, Actual and variance. Two COGS lines appear: the automatic COGS - Inventory Sale from the Sales Grid, and COGS - GL from the Budget Grid pairings. An **Exchange Rate Variance** line sits just above EBIT (Chapter 10). Selecting **All Companies (Group)** across companies with different currencies consolidates the whole statement into the group's Reporting Currency. Exports to Excel.

P&L Dashboard

Charts over the same numbers — Budget vs Actual trend by month or quarter, and the P&L sliced by cost center, salesman, customer or region.

Group Consolidated

Every company rolled up: a **Group P&L in the Reporting Currency** card, a consolidated P&L kept separate by currency, budget lines by company/ledger/cost center with categories, ledgers matched by code across companies, and each company's masters in one place.

NOTE On the Dashboard and P&L Dashboard too, choosing All Companies (Group) across mixed currencies shows one consolidated view in the group's Reporting Currency; picking a single company always shows its own currency.

CHAPTER 10

Currencies & Exchange Rates

A group can span currencies at three levels, and the app keeps all three straight without any manual conversion on your part:

LEVEL	WHAT IT MEANS
Group Reporting Currency	Set on the Group (setup wizard or Companies page). Consolidated group views — the Group P&L card and any report with All Companies (Group) selected across mixed currencies — report in this currency.
Company Currency	Each company budgets and books in its own local currency. A single company's reports always show its local currency.
Customer Currency	A customer invoiced in a foreign currency carries that currency on the Customer master. Their Actual Selling Prices on the Sales Grid are entered in THAT currency and convert to the company's currency automatically.

The Exchange Rates page

One group-wide table holds the rates: one row per currency pair per year, with a single **Budget Rate** — the rate the year's plan was struck at — and an actual rate for each month. Enter each pair once, in either direction; the app derives the reverse automatically ($1 / \text{rate}$). A month left blank falls back to the Budget Rate. Rates are written as how many units of To one unit of From buys — EUR-INR 90 means €1 = 90 rupees.

How conversion works

- **Budget figures convert at the Budget Rate** — the whole plan stays anchored to the rate it was approved at.
- **Actual figures convert at each month's actual rate** — first the customer's currency into the company's, then (in consolidated group views) the company's into the group's Reporting Currency.
- If a needed pair has no row for the year, amounts pass through at 1:1 and the app shows an amber warning on the Exchange Rates page — enter the missing pair and the warning clears.

The Exchange Rate Variance line

On the P&L Statement, every actual line converts at the **Budget Rate**, so each line compares like-for-like against its budget with no rate movement mixed in. The entire effect of actual monthly rates is then shown as one signed line — **Exchange Rate Variance** — just above EBIT. EBIT itself is the true actual-rate result, and it ties exactly to the Profit Reconciliation, which carries the same variance inside its bridge.

Reading the sign: a favorable (green) figure means the market moved rates in your favor — foreign revenue converted into more than the plan assumed. It is real money, but it is not an operating achievement: the sales team did not earn it and it can reverse next quarter. That is exactly why it is isolated on its own line instead of hiding inside Revenue.

Importing and exporting rates

Rates can be typed on the Exchange Rates page, or loaded from Excel like everything else: the **Exchange Rates** section on the Data Import tab supplies the template (From, To, Year, Budget Rate, M1...M12) and upserts by From + To + Year on upload — snapshot rule, same as the grids. The

Exchange Rates page has **Export All Rates** for the reverse direction.

NOTE If every company and customer in the group uses one currency, this whole chapter can be ignored — no rates are needed, and the Exchange Rate Variance line simply reads zero.

CHAPTER 11

Budget/Actual Profit Reconciliation

The profit bridge — it starts from Budgeted Profit and walks, variance by variance, to Actual Profit for the same period. Strictly period-matched: the selected period's budget against the same period's actual, so unposted future months can never masquerade as an adverse variance.

BRIDGE LINE	FORMULA
Budgeted Profit (EBIT)	Anchors the walk. A memo line shows Budgeted Gross Profit exactly as on the P&L.
Sales Quantity Variance	$(\text{Total Actual Qty} - \text{Total Budget Qty}) \times \text{budget-mix-weighted margin}$
Sales Mix Variance	$\text{Sum of } (\text{Actual Qty} - \text{Total Actual Qty} \times \text{budget share}) \times \text{margin per line}$
Sales Price Variance	$\text{Sum of Actual Qty} \times (\text{Actual Price} - \text{Budget Price})$, measured at the Budget Rate — a pure pricing measure with no currency movement inside it
Exchange Rate Variance	Foreign-currency revenue at actual monthly rates – the same revenue at the Budget Rate (Chapter 10)
Standard Cost Variance	$\text{Sum of Actual Qty} \times (\text{Budget Std Cost} - \text{Actual Std Cost})$
COGS - GL Spend Variance	Budget – Actual on COGS - GL pairings (part of Gross Profit)
= Actual Gross Profit	Budgeted GP + all the variances above — ties to the P&L Statement
Operating Expense Variance	Budget – Actual on Operating Expense pairings
Other Income Variance	Actual – Budget
= Actual Profit (EBIT)	The bridge lands here by algebraic identity — the Tie card proves it.

Every variance is signed as its contribution to profit — Favorable in green, Adverse in red, classic management-accounting style. The waterfall chart shows the walk visually; zero variances appear as a slim neutral tick.

Click any variance row to drill in — sales variances by Item, Salesman or Customer; spend variances by Ledger · Cost Center pairing. **Export to Excel** produces the bridge, the sales-variance detail and the spend-variance detail on three sheets.

CHAPTER 12

The Monthly Rolling Cycle

The working rhythm the software is built around — keep one master Excel per grid and update it as the year unfolds:

STEP	WHAT YOU DO
1. Close the month	Gather the month's actuals — ledger postings, sales quantities, realised prices and unit costs.
2. Update the master files	Budget Grid file: fill the closed month on each Actual row (cumulative — keep earlier months filled) and revise the remaining months on the Budget rows. Sales Grid file: same for Actual Qty, Actual Selling Price and Actual Standard Cost.
3. Upload both files	Snapshot rule: each row becomes exactly what the file shows. Closed months stay because they are IN the file; revised months take the new figures.
4. Review	P&L Statement for the month and year-to-date; Profit Reconciliation for the month just closed — the variances tell you why actual profit differed from plan.

NOTE Because rows are complete snapshots, an Actual row filled only through the months closed so far is exactly right — later months read zero until they close. Keep every closed month's figures in the file.

CHAPTER 13

Backup, Restore & Starting Fresh

All your data lives in a single file on this computer — nothing is stored online. That makes the app fast and private, and it makes backups your responsibility. The **Companies** page carries everything you need at the bottom of the page.

Back Up Now

Saves the entire installation — every company, master, budget and actual — into one file in your Downloads folder, named with the date and time. Keep a copy somewhere off this computer: a pen drive, a cloud folder, or an email to yourself. This is also the file to send if you want someone else to look at your figures.

Automatic snapshots

You do not have to remember. The app takes its own snapshot every time it starts, and again before anything destructive — a factory reset, a sample restore, or another restore. The ten most recent snapshots are listed on the Companies page with the time each was taken and why, and each has its own **Restore** button.

Restoring

Use **Restore from a Backup File** to load a backup you saved yourself, or **Restore** beside any automatic snapshot. Either way the app asks you to confirm, then replaces all current data and reopens with the restored figures. A safety copy of what was there immediately before is taken automatically — so if you restore the wrong file, you can simply restore the “before restore” snapshot and be back where you started.

Factory Reset and Restore Sample Data

In the Danger Zone below: **Factory Reset** erases every company, master and budget and returns the app to the first-run Group setup — this is how you clear the sample data before entering real figures.

Restore Sample Data puts the bundled reference dataset back. Both take an automatic snapshot first, so neither is a one-way door.

NOTE Uninstalling the app deliberately leaves your data untouched — reinstalling brings everything back. A backup file is in the app’s own format, so it can be restored on any computer running Niyantarak Budgeting: back up on the old machine, install on the new one, restore.

CHAPTER 14

Built-in Safeguards & Data Integrity

A budget is only as trustworthy as the software holding it. Niyantarak Budgeting has been systematically audited against the failure modes that quietly corrupt spreadsheet-based budgeting — silent zeros, blended currencies, history that rewrites itself — and each protection below is enforced by the software automatically. You never have to switch any of them on.

Your figures stay honest

SAFEGUARD	WHAT THE APP GUARANTEES
Closed periods stay closed	Every Sales Grid line snapshots the Budgeted Selling Price and Budgeted Standard Cost it was planned at. Editing the Item Master later never rewrites the budgets or reports of months already closed.
BOM cost integrity	A Make item's Standard Cost rolls up only from complete BOM branches. An incomplete BOM can never destroy a good cost — the app keeps the last sound figure and shows an amber warning listing exactly what is missing.
Costs roll up on import too	Importing an Item file computes every Make item's BOM cost immediately, so a freshly imported dataset never carries hidden zero costs into the Sales Grid or COGS.
Honest variance percentages	A variance against a zero budget shows "n/a" — never a misleading green +0.0% that hides a fully unbudgeted overspend. Exported cells are left blank the same way.
Currencies never blend	Consolidated totals are either kept separate per currency or properly converted through the Exchange Rates table — rupees and dollars are never silently added together as raw numbers.
Nothing silently dropped	Budget lines without a Cost Center appear under "Unassigned" in every consolidated view instead of vanishing from the totals.

Your structure stays consistent

SAFEGUARD	WHAT THE APP GUARANTEES
Circular BOMs are impossible	The app refuses any BOM link that would create a loop (A needs B needs A), at entry time and on import.
Safe item removal	Deleting an item first shows exactly how many Sales Grid, Production and BOM lines depend on it, and removes them together only after you confirm — no orphaned lines pointing at a ghost item.
Leading-zero protection	Template code columns are text-formatted so Excel cannot turn "01" into 1, and the importer treats "01" and "1" as the same code. Duplicate company codes — including the numeric-equivalent form — are blocked outright.
Duplicate rows add up	If a file carries the same plan line twice, the quantities SUM — the second row never silently overwrites the first.
Exports match the screen	Excel exports carry real numbers with signed, color-coded formats — favorable green, adverse red — and full decimal precision, mirroring exactly what the page shows.
Reports open on your data	Every report opens on the most recent year that actually contains data — never on an empty calendar year that makes the group look blank.

NOTE These guarantees hold everywhere the same figure appears — grids, statements, dashboards, reconciliation and Excel exports are all computed from one set of rules, so they can never disagree with each other.

CHAPTER 15

Tips & Troubleshooting

- **Leading zeros:** template code columns are text-formatted, and the importer treats "01" and "1" as the same code — but keep codes as text in your own files for cleanliness.
- **Renames:** to correct a name, fix it in the Masters (or Salesmen & Customers) file and re-upload — matched codes take the file's name.
- **One Group per installation:** a file whose Group Company Code differs is still applied under the installed group, with a note in the import summary.
- **Company not found on import:** run the Masters file first — it creates companies; the other imports only reference them.
- **An export came out empty:** check the Company selector on that page — an export always covers the selected company, and a company with no lines yet produces a file with headings only.
- **A change is not showing:** close the app completely and reopen it. After installing an update this is always worth doing first.

APPENDIX A

Template Column Reference

Masters — Group / Company / Ledger / Cost Center

Group Company Code, Group Company Name, Company Code, Company Name, Type of Business, Ledger Code, Ledger Name, Ledger Type, Cost Center Code, Cost Center Name

Salesmen & Customers (three tabs)

Salesmen: Group/Company columns + Salesman Code, Salesman Name

Regions: Group/Company columns + Region Name, Region Country

Customers: Group/Company columns + Customer Code, Customer Name, Customer Country, Region Name (optional), Currency (optional — blank means the company's own currency)

Item / Service Master

Group/Company columns + item fields per business type — codes, descriptions, UoM, Budgeted Standard Cost, Budgeted Selling Price, Category, Make/Buy, Inventory Category, Safety Stock, Opening Inventory, Parent Item (BOM link).

Budget Grid — Budget & Actuals

Group Company Code, Group Company Name, Company Code, Company Name, LedgerCode, CostCenterCode, Year, Metric (Budget | Actual), Category (optional), M1...M12

Sales Grid — Budget & Actuals

Group Company Code, Group Company Name, Company Code, Company Name, ItemCode, SalesmanCode, CustomerCode, RegionName, Year, Metric (Budget Qty | Actual Qty | Actual Standard Cost | Actual Selling Price), M1...M12. A foreign-currency customer's Actual Selling Price is entered in the customer's own currency.

Exchange Rates

From, To, Year, Budget Rate, M1...M12 (actual rate per month; blank month = Budget Rate). One row per currency pair per year — the reverse direction is derived automatically.