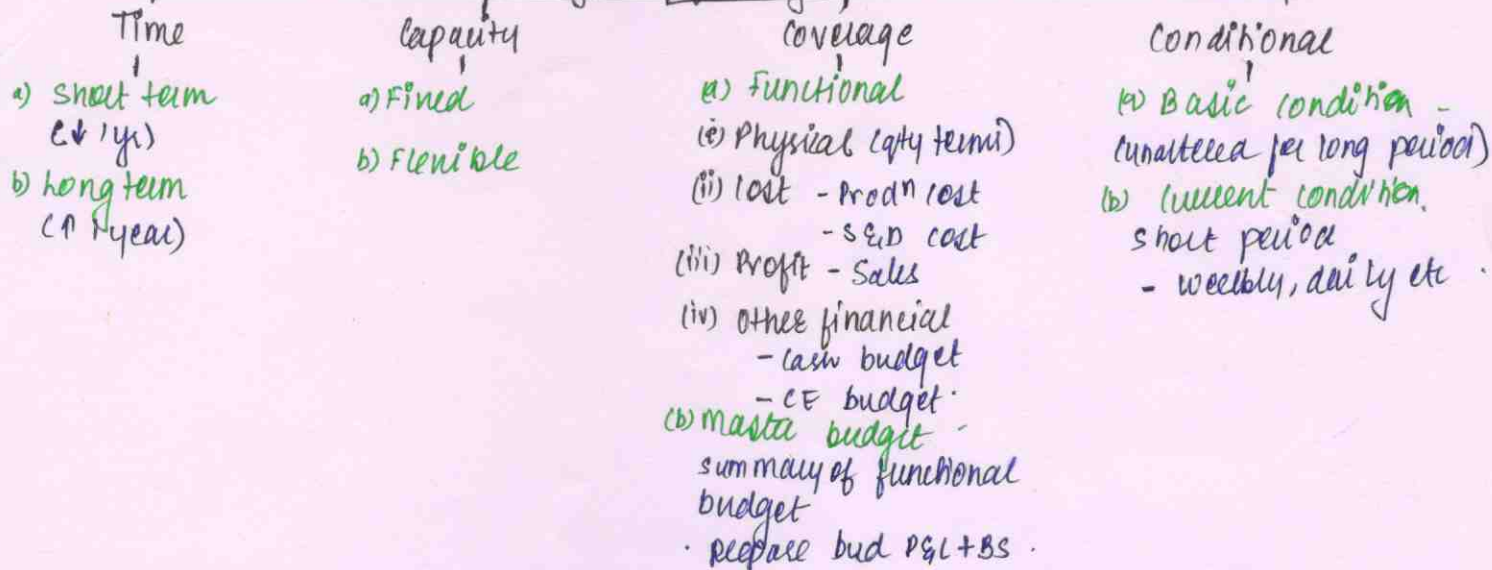


Budgetary Control

BC-1

process of preparing budget - relating exp of executives based on requirements - future oriented - compare actual with budget - take action & revision.

Types of Budget:



Flow of Budgets



$$\text{Prod}^n = \text{COGS} / \text{sales} + \text{constk} - \text{Opn stock}$$

$$\text{Consum} = \text{Purchase} + \text{Opn} - \text{Opn}$$

Format

(1) Statement showing Prodⁿ (units)
Production Budget

Part A B2
Sales
(+) Uⁿ
(-) Opⁿ
Prodⁿ

(2) Statement shown cost of prodⁿ

DM [Prodⁿ × Rate]
DL [" "]
FOH

Total

(3) Statement shown RM Purchase.

Consum
(+) Uⁿ
(-) Opⁿ

$$\text{Purchase} \times \text{rate pu} = \text{Purchase (Rs)} \quad (24)$$

(4) material usage

Part	A	B
Per unit		
x no. of v product		
Total units		
x Cpu		
Consumption (Rs)		