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**BUDGETING AS AN INTEGRAL PART OF THE FINANCIAL PLANNING
IN THE COMPANY
(PART II)**

The article defines the essence of the budgeting process, which is in the planning, control and analysis of material and other resources, consumption of which leads to the creation of the company products in the process of implementation of financial and economic activities. Each enterprise is drawn up the consolidated budget, which is structurally composed of two types of budgets: operational and financial. An operating budget is created for the purpose of reporting information about the individual stages and the parties to the production process of the enterprise and its economic activities. It consists of a sales plan, production plan, cost estimates for basic materials, estimates of costs of direct labor budget manufacturing-overhead costs estimates of the administrative and marketing costs. The financial budget is a combination of mandatory for the company the final documents containing information about the plan of cash income and expenditure, and cash flow and existing enterprise obligations. The financial budget will include the plan of income and expenses, planned cash flow statement and estimated funds (total) balance. The main purpose of drawing up a financial budget is to plan revenues of funds and their sources and definition of directions of their use to achieve goals and ensure smooth functioning of the enterprise.

A universal technology of building a budget can be used as the basis for enterprises.

Keywords: budgeting, budget, sales plan, cost estimates, technology of constructing a budget.

I. [1] ;
II. ;
III. ()
IV. ;
V. - , «
» [4, . 315].
1. (1' 2' 3' 4)
[1, . 26; . 7],
2. (v) ,
(V).
6

1.

/	1	2	3	4	
1.	$O_1 \times h$	$O_2 \times h$	$O_3 \times h$	$O_4 \times h$	$H = \quad \times h$
2.	$v = V \div H$	$v = V \div H$			
3.	$1 \times v$	$2 \times v$	$3 \times v$	$4 \times v$	$V = H \times v$
4.	$W \div 4$	$W \div 4$	$W \div 4$	$W \div 4$	W
5.	$(W \div 4) + (1 \times v)$	$(W \div 4) + (2 \times v)$	$(W \div 4) + (3 \times v)$	$(W \div 4) + (4 \times v)$	$W + (H \times v)$
6.	$A \div 4$	$A \div 4$	$A \div 4$	$A \div 4$	A
7.	$1 = (W \div 4) + (1 \times v) - (A \div 4)$	$2 = (W \div 4) + (2 \times v) - (A \div 4)$	$3 = (W \div 4) + (3 \times v) - (A \div 4)$	$4 = (W \div 4) + (4 \times v) - (A \div 4)$	$= W + (H \times v) - A$

(),

(V)

(ΣH).

3.

4. (1', 2', 3', 4' ΣH) (v).

:

(W) « », (12, 4, 2 . .).

5.

6. ()

« 7. » (1', 2', 3', 4')

1. (K)

« - 1 ».

« ».

2. 1

«1 »

1 × %, 1 — 1 1

«2 » 1 - (1 × %).

7

2.

*

/		1	2	3	4	
1.	- - -	K ..				→
2.	1	$1 \times \%$	$1 - (1 \times \%)$			→
3.	2		$2 \times \%$	$2 - (2 \times \%)$		→
4.	3			$3 \times \%$	$3 - (3 \times \%)$	→
5.	4				$4 \times \%$	→
6.	-	$1 = \downarrow$	$2 = \downarrow$	$3 = \downarrow$	$4 = \downarrow$	$\rightarrow = \downarrow$
7.	- - -	$K .. = 4 - (4 \times \%)$				

*

3. 2 . ,
 «2 ».
 4. 3 . ,
 «3 ».
 5. 4 . «4 » , -
 , , (7).
 6. (1', 2' 3' 4').
 7. (K ..)
 4 (4)
 (4 × %).
 « » : -
 :
 « » = (1)
 = VI.

, - -
 . 3. :
 1. (q₁, q₂, q₃, q₄) — [1, .20; .1].
 2. :
 • (ks₁, ks₂, ks₃, ks₄, Σks) — , -
 . , :
 , (R₁, R₂, R₃, R₄, ΣR) , -
 (%).

3.

*

/		1	2	3	4	
1.		q_1	q_2	q_3	q_4	q
2.						
		$ks_1 = R_1 \times \%$	$ks_2 = R_2 \times \%$	$ks_3 = R_3 \times \%$	$ks_4 = R_4 \times \%$	$ks = R \times \%$
		$km_{.1} = km_{.1} \times (q_1 \div q)$	$km_{.2} = km_{.2} \times (q_2 \div q)$	$km_{.3} = km_{.3} \times (q_3 \div q)$	$km_{.4} = km_{.4} \times (q_4 \div q)$	$km_{.}$
3.		$(ks + km_{.1}) \div q$	$(ks + km_{.2}) \div q$	$(ks + km_{.3}) \div q$	$(ks + km_{.4}) \div q$	$(ks + km_{.}) \div q$
4.		$q_1 \times ((ks + km_{.1}) \div q)$	$q_2 \times ((ks + km_{.2}) \div q)$	$q_3 \times ((ks + km_{.3}) \div q)$	$q_4 \times ((ks + km_{.4}) \div q)$	$ks + km_{.}$
5.						
		$(r_{.1} + r_{.1}) \div 4$	$(r_{.2} + r_{.2}) \div 4$	$(r_{.3} + r_{.3}) \div 4$	$(r_{.4} + r_{.4}) \div 4$	$r_{.} + r_{.}$
		$r_1 = (r_{.1} + r_{.1}) \div 4$	$r_2 = (r_{.2} + r_{.2}) \div 4$	$r_3 = (r_{.3} + r_{.3}) \div 4$	$r_4 = (r_{.4} + r_{.4}) \div 4$	$r = r_{.1} + r_{.2} + r_{.3} + r_{.4}$
		$(ky_{.1} + ky_{.1}) \div 4$	$(ky_{.2} + ky_{.2}) \div 4$	$(ky_{.3} + ky_{.3}) \div 4$	$(ky_{.4} + ky_{.4}) \div 4$	$ky_{.} + ky_{.}$
		$ky_1 = (ky_{.1} + ky_{.1}) \div 4$	$ky_2 = (ky_{.2} + ky_{.2}) \div 4$	$ky_3 = (ky_{.3} + ky_{.3}) \div 4$	$ky_4 = (ky_{.4} + ky_{.4}) \div 4$	$ky = ky_{.1} + ky_{.2} + ky_{.3} + ky_{.4}$
		$km_{.1} = km_{.1} \div 4$	$km_{.2} = km_{.2} \div 4$	$km_{.3} = km_{.3} \div 4$	$km_{.4} = km_{.4} \div 4$	$km_{.}$
		$re_1 = re_{.1} \div 4$	$re_2 = re_{.2} \div 4$	$re_3 = re_{.3} \div 4$	$re_4 = re_{.4} \div 4$	$re_{.}$
		$dr_1 = (dr_{.1} + dr_{.1}) \div 4$	$dr_2 = (dr_{.2} + dr_{.2}) \div 4$	$dr_3 = (dr_{.3} + dr_{.3}) \div 4$	$dr_4 = (dr_{.4} + dr_{.4}) \div 4$	$dr = dr_{.1} + dr_{.2} + dr_{.3} + dr_{.4}$
6.		$_{.1} = 5 \downarrow$	$_{.2} = 5 \downarrow$	$_{.3} = 5 \downarrow$	$_{.4} = 5 \downarrow$	$_{.} = 5 \downarrow$
7.		$_{.1} +_{.1}$	$_{.2} +_{.2}$	$_{.3} +_{.3}$	$_{.4} +_{.4}$	$_{.} +_{.}$

*

• $(km_{.1}, km_{.2}, km_{.3}, km_{.4})$ —

« »,

3.

« », $\sum ks + km_{.}$, $(\sum q)$.

4.

« » (q_1, q_2, q_3, q_4) —

$((\sum ks + km_{.}) \div \sum q)$.

\sum

$\sum ks + km_{.}$

5.

- $(r_1, r_2, r_3, r_4) —$ (r) ,

(Σr) $(r_1, r_2, r_3, r_4) —$ $\Sigma r = r_1 + r_2 + r_3 + r_4$.

- $(r_1, r_2, r_3, r_4) —$ (r) , (r) , $\Sigma r = r_1 + r_2 + r_3 + r_4$.

- $(ky_1, ky_2, ky_3, ky_4) —$ (ky) , (ky) , $\Sigma ky = ky_1 + ky_2 + ky_3 + ky_4$.

- $(km_1, km_2, km_3, km_4) —$ (km) , (km) , $\Sigma km = km_1 + km_2 + km_3 + km_4$.

- $(re_1, re_2, re_3, re_4) —$ (re) , (re) , $\Sigma re = re_1 + re_2 + re_3 + re_4$.

- $(dr_1, dr_2, dr_3, dr_4) —$ (dr) , (dr) , $\Sigma dr = dr_1 + dr_2 + dr_3 + dr_4$.

6. $(r_1, r_2, r_3, r_4) —$ (r) , (r) , $\Sigma r = r_1 + r_2 + r_3 + r_4$.

7. $(r_1, r_2, r_3, r_4) —$ (r) , (r) , $\Sigma r = r_1 + r_2 + r_3 + r_4$.

4.

*

/		1	2	3	4	
1.	- - -	Kky ..				→
2.	1	$ky_1 \times \%$	$ky_1 - (ky_1 \times \%)$			→
3.	2		$ky_2 \times \%$	$ky_2 - (ky_2 \times \%)$		→
4.	3			$ky_3 \times \%$	$ky_3 - (ky_3 \times \%)$	→
5.	4				$ky_4 \times \%$	→
6.		ks_1	ks_2	ks_3	ks_4	ks
7.		1	2	3	4	
8.		r_1	r_2	r_3	r_4	r
9.		$km_{.1} + km_{.1}$	$km_{.2} + km_{.2}$	$km_{.3} + km_{.3}$	$km_{.4} + km_{.4}$	→
10.		re_1	re_2	re_3	re_4	→
11.		dr_1	dr_2	dr_3	dr_4	→
12.		$_1 = \downarrow$	$_2 = \downarrow$	$_3 = \downarrow$	$_4 = \downarrow$	$\rightarrow = \downarrow$
13.	- - -	$Kky_{..} = ky_4 - (ky_4 \times \%)$				

*

[5].

= « » = (2)
VII.

VIII.

.«

5.

*

-

	1	2	3	4	
1	2	3	4	5	6
	1	2	3	4	6
	$R_1 \times \%$	$R_2 \times \%$	$R_3 \times \%$	$R_4 \times \%$	2-5
		R_1^- ($R_1 \times \%$)	R_2^- ($R_2 \times \%$)	R_3^- ($R_3 \times \%$)	1-4
	1	2	3	4	
	1	2	3	4	6
	$1 \times \%$	$2 \times \%$	$3 \times \%$	$4 \times \%$	2-5
	K	1^- ($1 \times \%$)	2^- ($2 \times \%$)	3^- ($3 \times \%$)	1-4
	1	2	3	4	6
	$1 \times \%$	$2 \times \%$	$3 \times \%$	$4 \times \%$	2-5
		1^- ($1 \times \%$)	2^- ($2 \times \%$)	3^- ($3 \times \%$)	1-4
	1	2	3	4	6
	$1 \times \%$	$2 \times \%$	$3 \times \%$	$4 \times \%$	2-5
	$1 \times v$	$2 \times v$	$3 \times v$	$4 \times v$	3
	$W \div 4$	$W \div 4$	$W \div 4$	$W \div 4$	4
	K	1^- ($1 \times \%$)	2^- ($2 \times \%$)	3^- ($3 \times \%$)	1-4

1	2	3	4	5	6
	1	2	3	4	12 (.4)
	ks_1	ks_2	ks_3	ks_4	6 (.4)
	1	2	3	4	7 (.4)
	r_1	r_2	r_3	r_4	8 (.4)
	$km_{.1+}$ $km_{.1}$	$km_{.2+}$ $km_{.2}$	$km_{.3+}$ $km_{.3}$	$km_{.4+}$ $km_{.4}$	9 (.4)
	re_1	re_2	re_3	re_4	10 (.4)
	dr_1	dr_2	dr_3	dr_4	11 (.4)
	$ky_1 \times \%$	$ky_2 \times \%$	$ky_3 \times \%$	$ky_4 \times \%$	$2-5$ (.4)
	$Kky_{.1}$	ky_{1-} ($ky_{1 \times \%$)	ky_{2-} ($ky_{2 \times \%$)	ky_{3-} ($ky_{3 \times \%$)	$1-4$ (.4)
	1^+ 1^+ 1^+ 1^+	2^+ $+$ 2^+ 2^+	3^+ 3^+ 3^+ 3^+	4^+ 4^+ 4^+ 4^+	
()	-	-	-	-	$>$ — $>$ —

*

» [6].

. 6.

6.

*

:			
	x		$x \times$
	h	s	$h \times s$
	h	$\div H$	$h \times (\div H)$
			$= (x \times) + (h \times s) +$ $(h \times (\div H))$

*

()

(« »),

1. (x)

[1, .23; .4]. ()— .5 [1, .25] ()

2. (h)— [1, .26; .7].

(s)— [1, .26; .7].

3. h ,

(ΣH) [1, .26; (Σ , .1) .7].

():

$$4 \left(\dots \right) + \left(\dots \right) + \left(\dots \right) \times \left(\dots \right) = \dots \quad (3)$$

IX. () —

.7.

7. *

/		
1.		R
2.		$\times (- q_1 \times \%) + z ()$
3.		= -
4.		
5.	()	() = -
6.		%
7.	()	() = () - % = - - %
8.		= () $\times 0,2 = (- - \%) \times 0,2$
9.	()	= () - = (- - \%) - ((- - \%) $\times 0,2$)

*

1. — [1, .20; .1]

ΣR.

2. (, .6) — (Σ ,

[1, .22; .3) 4 (q₁ × % [1, .22; .3]), (z...)[1, .22; .3).

3. ()

4. (.3) Σ

5. () (())—

6.

7. () (())^{0.}

8. (). 20 %

9. ()

X.

«
» [6].

1. « 1 » ().
«1 », 2 1

2. [1, .21; .2] «

3. »: 1' 3' 3' 4.

4. :

• [1, .26; .6] «
»: 1' 2' 3' 4.

• .8], « »: 1' 2' 3' 4. [1, .27;

• (.2) « »: 1'

• 2' 3' 4. — «

(.4): 1' 2' 3' 4.

8.

*

/		1	2	3	4
1.			$1(\quad 1)$	$2(\quad 2)$	$3(\quad 3)$
2.	:				
		1	2	3	4
3.		$1 + \quad 1$	$1(\quad 1) +$	$2(\quad 2) +$	$3(\quad 3) +$
4.	:				
		1	2	3	4
		1	2	3	4
		1	2	3	4
		1	2	3	4
			$\times (R_1 \div R)$	$\times (R_2 \div R)$	$\times (R_3 \div R)$
		1	2	3	4
		Di_1	Di_2	Di_3	Di_4
5.		$1 = 4 \downarrow$	$2 = 4 \downarrow$	$3 = 4 \downarrow$	$4 = 4 \downarrow$
6.	(\quad)	$1(\quad 1) =$ $1 + \quad 1 -$	$2(\quad 2) =$ $1(\quad 1) +$	$3(\quad 3) =$ $2(\quad 2) +$	$4(\quad 4) =$ $3(\quad 3) +$

*

• — « » -
 -
 -
 : 1
 (,) . 2 (R₁) :
 () 1 (ΣR). 3 4 -
 , , « 4 , -
 » -
 , ,
 • () ,
 , , ,
 () .
 • — , , -
 : Di₁, Di₂, Di₃, Di₄.
 5. (1' 2' 3' 4') —
 6. « () ».
 , , ; — -
 , -
 .
 ».
 « » , -
 , -
 -

- 4.
 - 5.
 -
 - 1) — [1, . 26; . 6] ($y_4 - (y_4 \times \%)$).
 - 2) — . 4 ($ky_4 - (ky_4 \times \%)$).
 - 3) — . 2 ($y_4 - (y_4 \times \%)$).
 - 4) — ($y_4 - (y_4 \times \%$, [1, . 27; . 8]).
 - 5) — ()
- 4 (ΣR) (R₄)

- 6.
- 7.

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