



CERTIFICATE

This is to certify the project work entitled
“BUDGETARY CONTROL SYSTEM”

Is done by

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As a part of their Curriculum in the Department of Commerce

IDEAL DEGREE COLLEGE FOR WOMENS

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This is work has been carried out under my guidance

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External EXAMINER

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MENTOR: **S. BHAGYA LAXMI**

ANNEXURE -1

DECLARATION

I here by declare that the project entitled “**BUDGETARY CONTROL SYSTEM**” is an original work done by me and has been submitted to the Department of Commerce Osmania University, Hyderabad in partial fulfilment for the award of the Degree of Bachelor of Commerce.

This report has not been submitted anywhere else for award of any other degree or diploma or certificate.

Name and address of the student

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Signature of the student

Signature of the Mentor

Ideal Degree College for Women

ABSTRACT

A budget is a quantitative expression of a plan of action relating to the forthcoming budget period. It represents a written operational plan of management for the budget period." A plan expressed in money. It is prepared and approved prior to the budget period and may show income, expenditure, and the capital to be employed, may be drawn up showing incremental effects on former budgeted or actual figures, or be compiled by zero based budgeting". Budget and Budg To know about the budget and budgetary control of a "KESORAM." Company.. To know about the status of a company by different financial budgetary policies.

The preparation of a budget under inflationary conditions and changing Government policies is really difficult. Thus, the accurate position of the business can not be estimated .Accuracy in budgeting comes through expenditure. Hence it should not be relied on too much in the initial stages.

It is also suggested to the company that budget techniques will be very useful to control and manage cost effectively.

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Conclusion

Hence budgetary control is an important tool for any organisation to establish a budget in future events. It helps organisation in proper utilization and control of its resources. Budget are estimates and based on forecast which are not certain. Therefore the effectiveness of budgetary control depend on the availability and quality of the forecast.

- ✓ Preparation of budget is the first step in the budgetary control.
- ✓ Implementation of budgets is the second phase.
- ✓ But preparation and implementation of budgets alone will not achieve much unless a comparison is made regularly between the actual performance and the budgeted performance.
- ✓ Continuous and proper reports make this possible.
- ✓ To ensure the success of budgetary control system proper follow up action has to be taken immediately for the reports submitted.