

## Classification of Budget

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graph TD; A[Classification of Budget] --> B[Function]; A --> C[Flexibility]; A --> D[Time]; B --> B1[➤ Sales Budget]; B --> B2[➤ Production Budget]; B --> B3[➤ Raw Materials Budget]; B --> B4[➤ Purchase Budget]; B --> B5[➤ Labour Budget]; B --> B6[➤ Production Overhead Budget]; B --> B7[➤ Selling & Distribution Budget]; B --> B8[➤ Administration Cost Budget]; B --> B9[➤ Capital Expenditure Budget]; B --> B10[➤ Cash Budget]; C --> C1[➤ Fixed]; C --> C2[➤ Flexible]; D --> D1[➤ Long-Term]; D --> D2[➤ Short-Term]; D --> D3[➤ Current]; D --> D4[➤ Rolling];
```

### Function

- Sales Budget
- Production Budget
- Raw Materials Budget
- Purchase Budget
- Labour Budget
- Production Overhead Budget
- Selling & Distribution Budget
- Administration Cost Budget
- Capital Expenditure Budget
- Cash Budget

### Flexibility

- Fixed
- Flexible

### Time

- Long-Term
- Short-Term
- Current
- Rolling

# Whs Budget And Accounting Classification Manual

**Rachel S Tattersall**



## **Whs Budget And Accounting Classification Manual:**

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