[company logo]
[company name]

BUDGETING AND CONTROLLING

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Costs sheet

[illegible]

[illegible]

Cost type		[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]				
[illegible]	[illegible]				
[illegible]	[illegible]				
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[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
[illegible]		[illegible]	[illegible]	[illegible]	[illegible]

Income sheet

[illegible]

[illegible]

Values are [illegible]

Income type		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
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	[illegible]					0	0	0
[illegible]	[illegible]	0	0	0	0	0	0	0
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	[illegible]					0	0	0
[illegible]	[illegible]	0	0	0	0	0	0	0
	[illegible]					0	0	0
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[illegible]	[illegible]	0	0	0	0	0	0	0
	[illegible]					0	0	0
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	[illegible]					0	0	0
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	[illegible]					0	0	0
	[illegible]					0	0	0
[illegible]		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Balance sheet

Type								
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		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	**0**	**0**	**0**	**0**	**0**	**0**

Cost Controlling template

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		0	**0**	**0**	**0**

		0	0	0				0
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		0	0	0				0
0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
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		0	0	0				0
		0	0	0				0
		0	0	0				0
0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
		0	0	0				0
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		0	0	0				0
		0	0	0				0
		0	0	0				0
		0	0	0				0
0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
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		0	0	0				0
		0	0	0				0
		0	0	0				0
		0	0	0				0
		0	0	0				0
		0	0	0				0
		0	0	0				0
		0	0	0				0
0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Income sheet controlling

		0	0	0	0		
		0	0	0	0		
		0	0	0	0		
		0	0	0	0		
		0	0	0	0		
		0	**0**	**0**	**0**	**0**	**0**

0				0	0	0		
0				0	0	0		
0				0	0	0		
0				0	0	0		
0				0	0	0		
0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

[illegible]
[illegible]
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Charts of Accounts

Table 1

Code	Type
[illegible]	
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	
[illegible]	[illegible]
	[illegible]
	[illegible]
	[illegible]
[illegible]	[illegible]
	[illegible]
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	[illegible]
[illegible]	[illegible]
	[illegible]
	[illegible]
	[illegible]
	[illegible]
	[illegible]
	[illegible]
	[illegible]

[illegible]		
No.	Code	Name
1	[illegible]	[illegible]
2	[illegible]	[illegible]
3	[illegible]	[illegible]
4	[illegible]	[illegible]
5	[illegible]	[illegible]

Table 2

[illegible]			
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]

Table 3

[illegible]	
[illegible]	
[illegible]	
[illegible]	
[illegible]	
[illegible]	
[illegible]	
[illegible]	
[illegible]	
[illegible]	
[illegible]	

Balance sheet controlling

	Type							
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	**0**	**0**	**0**	**0**	**0**	**0**

Values are cumulative

020								
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

1. Define "Chart of Accounts"
2. Define services
3. Enter "Cost allocation key." This is the logic which will distribute costs to the services.
4. Fill in the "Costs" worksheet - enter all costs, services and customers from the "Chart of Accounts" worksheet.
5. Fill in the "Income" worksheet
6. Balance
7. "Controll Income" and "Controlling Cost"
8. "Controll Balance"

How to use this document

Code - you can get this from financial department or use your own. See example in the "Chart of Accounts" worksheet.

Type - you can get this from financial department or use your own. See example in the "Chart of Accounts" worksheet.

As for costs, define your own Code and Type or get them from financial department.

Enter customers of the particular service.

Table is filled with decimal numbers. They represent percentage values (e.g. 0.2 = 20%).

Note that values, for the previous (to be able to compare and see trends), current and next fiscal years, are cumulative.

Note that values, for the previous (to be able to compare and see trends), current and next fiscal years, are cumulative.

Income is booked on a service basis. If income, and consequently the balance, should be made on a customer basis, do the following:
In "Chart of Accounts," Table 1 - define services and their customers in the table.
In "Cost allocation key," Table 2 - define how costs will be distributed to the particular customers.
Update "Income" worksheet - it will be customer based. For every customer, services should be entered.

Be careful filling in the "Balance" sheet. Costs and income must be entered in the same way and order as in their respective worksheets.

To get correct results, first fill in the costs and services. Then correct the formula for all quarters and fiscal years (only for Costs and Income rows, leave "Sum Costs" and "Sum Income" intact).

Fill in monthly data.

Table is filled automatically.