

## Types of budget



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## TYPES OF BUDGETING:

- **OPERATING BUDGET** (Revenues and Expenses): Provides an overview of agency function by projecting the planned operation for upcoming year. Deals with salaries, medical-surgical supplies, office supplies, laundry services, books periodicals, recreation and contractual services.
- **CAPITAL EXPENDITURE BUDGET:** Related to long range planning. Includes physical changes (replacement and expansion of plant, major equipments and inventories). They are major investment and reduce flexibility in budgeting.

# School of Hospitality

Course Code :BSCH3003

Course Name: Front Office Management

- **CASH BUDGET:** Planned to make adequate funds available and to use extra funds profitably. Should not have too much cash on hand during budgetary period.
- **LABOR OR PERSONNEL BUDGET:** Estimate cost of direct labor necessary to meet agency objectives. Determine the recruitment, hiring, assignment, layoff, discharge of personnel. Nurse Manager has to decide number of aids, orderlies required during a shift months and areas.

- **FLEXIBLE BUDGET:** Some costs are fixed, others changes with volume of business. Some expenses are unpredictable and can be determined only after change has begun. Periodic reviews required to compensate for changes.
  
- **STRATEGIC PLANNING BUDGET:** Long range budget for long range planning. Projected for 3-5 years. Programme budget is a part of this budget.

# Master Budget

## Parts



# References

- **Hotel Front Office – R. Jatashankar Tewari – Oxford Publication—  
Core Textbook, Students & Faculty to follow this book.**
- Hotel Front Office – A Training Manual By Sudhir Andrews – Tata McGraw Hill
- Managing front office Operations by Michale L Kasavana (AHLEI - Books)
- Front Office Operations and Management by Ismail Ahmed ( Cengage Earning)
- Text book of front office operations and Management by Sudhir Andrews (Tata McGraw Hill)



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Name of the Faculty: Jyoti

Program Name: BSChm/BHM