Cost centre budget report — FY2027

All records

CAPSULEM8
CM8-258 · Budget vs Actual Tracker
August 9, 2026

BUDGET TO DATE
$195,500.00
spend lines to Jul 2026 · revenue tracked separately

ACTUAL TO DATE
$166,800.00
85.3 % of the budget to date

VARIANCE TO DATE
$28,700.00
14.7 % — favourable, underspent

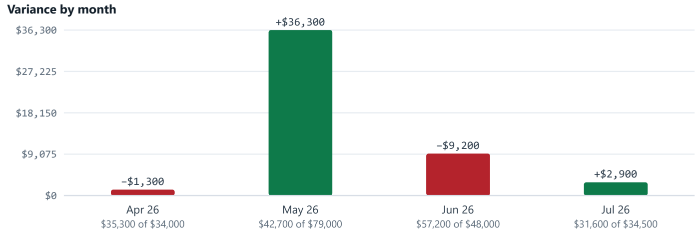
COMMITTED, NOT YET SPENT
$46,600.00
$17,900.00 beyond the budget to date once commitments land

COST CENTRES OVER BUDGET
2
worst: Maintenance -$5,750.00 (-9.5 %)

LINES NEEDING AN EXPLANATION
1
outside ±10 % with no reason recorded

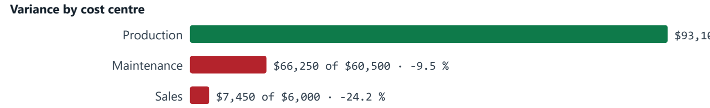
14 of 14 record(s) included. All records. Amounts in USD.

Variance by month



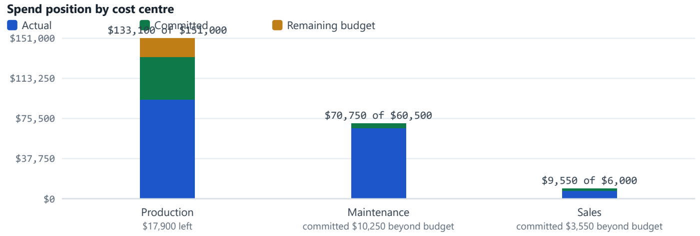
Green is favourable (spent less than budget), red is adverse (spent more). The bar shows how big the gap was; the figure under each month shows the actual against the budget that produced it. A month that looks calm here can still be carrying commitments — see the spend position chart. Green is favourable (spent less than budget), red is adverse (spent more). The bar shows how big the gap was; the figure under each month shows the actual against the budget that produced it. A month that looks calm here can still be carrying commitments — see the spend position chart.

Variance by cost centre



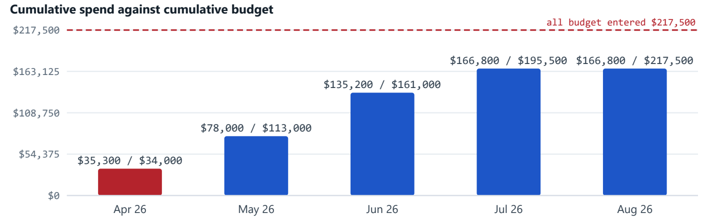
Bar length is the size of the variance; the figure beside it is the actual against the budget and the variance as a percentage. Order this list, not the alphabet, is the order the monthly review should take the cost centres in. Bar length is the size of the variance; the figure beside it is the actual against the budget and the variance as a percentage. Order this list, not the alphabet, is the order the monthly review should take the cost centres in.

Spend position by cost centre



The first two blocks are money you have effectively parted with; the third is what is left of the budget. Where the bar is taller than the budget the remaining block is zero and the sub-line says by how much you are already committed beyond it. This is the chart that catches an overspend a month or two before the actual does. The first two blocks are money you have effectively parted with; the third is what is left of the budget. Where the bar is taller than the budget the remaining block is zero and the sub-line says by how much you are already committed beyond it. This is the chart that catches an overspend a month or two before the actual does.

Cumulative spend against cumulative budget



Each bar is everything actually spent up to and including that month; the figure above it reads spend then budget for the same point in the year. The dashed line is every budget line entered in the register. If the bars are climbing faster than the budget figures beside them, the year does not recover on its own. Each bar is everything actually spent up to and including that month; the figure above it reads spend then budget for the same point in the year. The dashed line is every budget line entered in the register. If the bars are climbing faster than the budget figures beside them, the year does not recover on its own.

Cost centre summary

COST CENTRE	BUDGET TO DATE	ACTUAL	COMMITTED	TOTAL COMMITMENT	REMAINING OF FULL BUDGET	VARIANCE	VARIANCE %	STATE
Maintenance	$60,500.00	$66,250.00	$4,500.00	$70,750.00	−$10,250.00	−$5,750.00	-9.5 %	Within tolerance
Sales	$6,000.00	$7,450.00	$2,100.00	$9,550.00	−$3,550.00	−$1,450.00	-24.2 %	Over
Production	$129,000.00	$93,100.00	$40,000.00	$133,100.00	$17,900.00	$35,900.00	27.8 %	Under
All spend lines	**$195,500.00**	**$166,800.00**	**$46,600.00**	**$213,400.00**	**$4,100.00**	**$28,700.00**	**14.7 %**	**Under**

Lines outside tolerance

COST CENTRE	ACCOUNT	PERIOD	BUDGET	ACTUAL	VARIANCE	VARIANCE %	EXPLANATION	OWNER
Sales	Product revenue (revenue)	2026-06-30	$310,000.00	$268,000.00	−$42,000.00	-13.5 %	Two large orders moved into the following month when the customer's own shutdown was resch…	Sales director
Production	Press replacement (capex)	2026-05-31	$45,000.00	$4,200.00	$40,800.00	90.7 %	The press purchase slipped a quarter after the supplier's lead time moved out. The order i…	Production manager
Production	Consumables	2026-06-30	$22,000.00	$26,800.00	−$4,800.00	-21.8 %	— no explanation recorded —	Production manager
Maintenance	Consumables	2026-05-31	$12,000.00	$15,400.00	−$3,400.00	-28.3 %	The conveyor rebuild consumed filters and hydraulic oil well ahead of plan, and a further …	Maintenance lead
Maintenance	Consumables	2026-06-30	$12,000.00	$14,650.00	−$2,650.00	-22.1 %	Consumable usage has settled above budget for a third month. The phasing was built on last…	Maintenance lead
Maintenance	Consumables	2026-07-31	$12,000.00	$9,800.00	$2,200.00	18.3 %	The actual is an accrual, not an invoiced figure: two suppliers had not invoiced at cut-of…	Maintenance lead
Maintenance	Consumables	2026-04-30	$12,000.00	$13,900.00	−$1,900.00	-15.8 %	Two unplanned pump rebuilds in the month. Seals and bearings were bought at short notice a…	Maintenance lead
Sales	Travel and subsistence	2026-06-30	$6,000.00	$7,450.00	−$1,450.00	-24.2 %	Three extra customer visits after the competitor's plant closure, plus flights and stands …	Sales director

Budget register

FY	PERIOD	COST CENTRE	ACCOUNT	TYPE	BUDGET	ACTUAL	COMMITTED	FORECAST	OWNER	STATUS	VARIANCE	VARIANCE %	TOTAL COMMITMENT
FY2027	2026-04-30	Maintenance	Consumables	Opex	12,000.00	13,900.00	0.00	12,500.00	Maintenance lead	Closed	−1,900.00	−15.8	13,900.00
FY2027	2026-05-31	Maintenance	Consumables	Opex	12,000.00	15,400.00	1,200.00	14,000.00	Maintenance lead	Closed	−3,400.00	−28.3	16,600.00
FY2027	2026-06-30	Maintenance	Consumables	Opex	12,000.00	14,650.00	900.00	14,000.00	Maintenance lead	Closed	−2,650.00	−22.1	15,550.00
FY2027	2026-07-31	Maintenance	Consumables	Opex	12,000.00	9,800.00	2,400.00	12,200.00	Maintenance lead	Accrued	2,200.00	18.3	12,200.00
FY2027	2026-06-30	Maintenance	Contract labour	Opex	8,000.00	8,300.00	0.00	8,000.00	Maintenance lead	Closed	−300.00	−3.8	8,300.00
FY2027	2026-07-31	Maintenance	Recharge — site services	Recharge	4,500.00	4,200.00	0.00	4,500.00	Maintenance lead	Closed	300.00	6.7	4,200.00
FY2027	2026-05-31	Production	Press replacement	Capex	45,000.00	4,200.00	38,500.00	44,000.00	Production manager	Closed	40,800.00	90.7	42,700.00
FY2027	2026-04-30	Production	Consumables	Opex	22,000.00	21,400.00	0.00	22,000.00	Production manager	Closed	600.00	2.7	21,400.00
FY2027	2026-05-31	Production	Consumables	Opex	22,000.00	23,100.00	0.00	22,500.00	Production manager	Closed	−1,100.00	−5.0	23,100.00
FY2027	2026-06-30	Production	Consumables	Opex	22,000.00	26,800.00	1,500.00	0.00	Production manager	Closed	−4,800.00	−21.8	28,300.00
FY2027	2026-07-31	Production	Agency labour	Opex	18,000.00	17,600.00	0.00	18,000.00	Production manager	Closed	400.00	2.2	17,600.00
FY2027	2026-08-31	Production	Consumables	Opex	22,000.00	0.00	0.00	25,000.00	Production manager	Open	0.00	0.0	0.00
FY2027	2026-06-30	Sales	Travel and subsistence	Opex	6,000.00	7,450.00	2,100.00	8,200.00	Sales director	Closed	−1,450.00	−24.2	9,550.00
FY2027	2026-06-30	Sales	Product revenue	Revenue	310,000.00	268,000.00	0.00	290,000.00	Sales director	Closed	−42,000.00	−13.5	268,000.00

Notes

Sample year. It is deliberately uncomfortable: the variance to date looks favourable, but once the commitments already raised are counted the spend position is beyond the budget to date. One line is outside tolerance with no explanation recorded — that is the gap the monthly review exists to close. Replace every line with your own before relying on this or circulating it.