

Year-on-Year Comparative Budget Table

Department: Operations
Period: 2023 vs 2024

Category	Budget 2023	Budget 2024	Variance	% Change
Personnel Costs	245,000	260,000	15,000	6.1%
Office Supplies	12,000	11,200	-800	-6.7%
Utilities	18,000	19,800	1,800	10.0%
Travel & Training	22,500	25,000	2,500	11.1%
Equipment Maintenance	16,000	15,000	-1,000	-6.3%
Total	313,500	331,000	17,500	5.6%

Important Notes

- This table allows quick comparison of budgets across consecutive years to identify trends and changes.
- Variance highlights absolute difference; percentage change provides proportional context for each category.
- Negative variance indicates reductions in allocation, which may require review or justification.
- Year-on-year tables support data-driven decision making and transparent budget planning.
- Ensure accuracy by reconciling figures with approved financial records before finalizing the document.