

# 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.