



ILLUSTRATIVE PORTFOLIO DEMONSTRATION

Budget vs. Actual Management Pack

Executive variance reporting that ties back to source data

288

ACTUAL + BUDGET ROWS

\$1.18M

H1 ACTUAL REVENUE

3

UNFAVORABLE LINES

PASS

SOURCE TIE-OUT

Executive summary

An executive-ready FP&A pack combines monthly actuals and budget data, maps accounts to consistent management lines, calculates favorable and unfavorable variances, and presents decision-focused trends with visible source tie-outs.

The finance problem

Recurring management packs often depend on copy-paste, inconsistent account groupings, and manually edited charts. That slows reporting and makes it difficult to trace a headline variance back to the underlying source data.

What the model demonstrates

- Separate actual, budget, and finance-owned account-mapping layers.
- Dollar and percentage variance logic with favorable direction.
- Executive dashboard, management P&L, and monthly trend views.
- Automated issue flags and source-data control checks.

EXECUTIVE DASHBOARD AND MANAGEMENT VIEW

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Budget vs. Actual Management Pack													
2	Illustrative FP&A model using synthetic actuals and budget data. No client information is included.													
3														
4	Executive dashboard - H1 2026													
5	Revenue actual	\$1,180,703		Unfavorable lines		3								
6	Revenue budget	\$1,198,500		Materiality threshold		5.0%								
7	Operating profit actual	\$101,822		Reporting period		H1 2026								
8	Operating margin	8.6%		Scenario		Actual vs Budget								
9	Net variance vs budget	(\$25,558)		Model status		PASS - management pack ties to source data								
10														
11	Management view													
12	Management Line	Actual	Budget	Var \$	Var %	Status		Month	Revenue Actual	Revenue Budget				
13	Revenue	\$1,180,703	\$1,198,500	(\$17,797)	(1.5%)	Within range		Jan 2026	\$189,630	\$188,000				
14	Cost of Sales	(\$282,525)	(\$279,720)	(\$2,805)	(1.0%)	Within range		Feb 2026	\$190,373	\$192,700				
15	Payroll	(\$446,309)	(\$448,950)	\$2,641	0.6%	Within range		Mar 2026	\$189,504	\$197,400				
16	Marketing	(\$81,831)	(\$75,000)	(\$6,831)	(9.1%)	Unfavorable		Apr 2026	\$203,853	\$202,100				
17	Occupancy	(\$106,776)	(\$107,400)	\$624	0.6%	Within range		May 2026	\$204,303	\$206,800				
18	Technology	(\$52,223)	(\$52,275)	\$52	0.1%	Within range		Jun 2026	\$203,040	\$211,500				
19	Travel	(\$46,437)	(\$48,375)	\$1,938	4.0%	Within range								
20	Professional Fees	(\$62,780)	(\$59,400)	(\$3,380)	(5.7%)	Unfavorable								
21	Total Operating Expenses	(\$1,078,881)	(\$1,071,120)	(\$7,761)	(0.7%)	Within range								
22	Operating Profit	\$101,822	\$127,380	(\$25,558)	(20.1%)	Unfavorable								
23														
24	Management commentary													
25														
26														
27	The demonstration model highlights material revenue and cost variances, separates favorable from unfavorable outcomes, and maintains a traceable path from management lines back to department and account-level source data. Commentary should be completed by the finance owner after operational review.													
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Monthly Revenue - Actual vs Budget (\$)



Automation workflow

- Load monthly actual and board-approved budget extracts.
- Map source accounts to stable management-reporting lines.
- Calculate actual, budget, variance dollars, and variance percentages.
- Publish an executive summary with trends and commentary prompts.

Controls and auditability

- Input row-count and account-mapping completeness checks.
- Actual and budget operating-profit tie-outs.
- Consistent favorable-direction logic for revenue and expense lines.
- Traceable path from dashboard to management line and source inputs.

Workbook deliverables

- Actuals and budget input tables for recurring refresh.
- Finance-owned account mapping and management-line logic.
- Variance analysis, monthly trend, and executive dashboard.
- Control sheet and clear management-commentary prompts.

Demonstration output

The synthetic H1 2026 model consolidates 144 actual and 144 budget records. It reports \$1.18M actual revenue, \$101.8K operating profit, and three unfavorable management lines, with the dashboard tied back to source data.

VARIANCE ANALYSIS WITH FAVORABLE / UNFAVORABLE LOGIC

	A	B	C	D	E	F
1	Variance Analysis					
2	<i>H1 2026 actual vs budget. Expenses are stored as negative values; positive variance is favorable.</i>					
3						
4	Management Line	Actual	Budget	Variance \$	Variance %	Status
5	Revenue	\$1,180,703	\$1,198,500	(\$17,797)	(1.5%)	Within range
6	Cost of Sales	(\$282,525)	(\$279,720)	(\$2,805)	(1.0%)	Within range
7	Payroll	(\$446,309)	(\$448,950)	\$2,641	0.6%	Within range
8	Marketing	(\$81,831)	(\$75,000)	(\$6,831)	(9.1%)	Unfavorable
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14	Operating Profit	\$101,822	\$127,380	(\$25,558)	(20.1%)	Unfavorable

IMPORTANT NOTE

This portfolio demonstration uses synthetic data and does not represent a client engagement or guaranteed results. Actual implementation scope and results depend on source systems, data quality, accounting policy, budget structure, reporting definitions, review rules, and team adoption.