

5 3

5

3 5

5 1 3 3 5  
3

<u>7</u>	<u>11</u>	<u>10</u>
3	<u>11</u>	<u>10</u>
	16	15

TEL



		2019			2020			
		Actual	Budget	Variance	Actual	Budget	Variance	
Total	Revenue		100	100	0	100	100	0
	Expenses		80	80	0	80	80	0
	Net Income		20	20	0	20	20	0
	Total		120	120	0	120	120	0
	Total		100	100	0	100	100	0
Department A	Revenue		40	40	0	40	40	0
	Expenses	Salaries	20	20	0	20	20	0
		Materials	10	10	0	10	10	0
		Utilities	5	5	0	5	5	0
		Travel	5	5	0	5	5	0
	Net Income		20	20	0	20	20	0
Total		60	60	0	60	60	0	
Department B	Revenue		30	30	0	30	30	0
	Expenses		20	20	0	20	20	0
	Net Income		10	10	0	10	10	0
Department C	Revenue		30	30	0	30	30	0
	Expenses		20	20	0	20	20	0
	Net Income		10	10	0	10	10	0
	Total		50	50	0	50	50	0
Total		100	100	0	100	100	0	

.....