

FUNCTION COST CENTRE REVIEW



Monthly Budget-vs-Actual Cost Pack

Multi-site grocery retail · USD '000 · Two years of monthly actual, budget and last-year data

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PURPOSE

A month-end pack that reviews central support-function costs (Marketing, IT, Store Development & Maintenance, RCID & CRM) against budget, last year and sales. Every function and sub-function page shows month-to-date and year-to-date actual, budget and last year, costs as a percentage of sales, a labour / operating / other cost split and a 12-month trend. Ranked schedules then isolate the cost lines behind each overspend, so budget holders are asked about specific lines rather than totals.

QUESTIONS THIS PACK ANSWERS

- Which functions and cost lines are over budget this month and year to date?
- How are support costs moving as a percentage of sales against budget and last year?
- Is the variance in labour, operating costs, or depreciation, rent and other costs?
- Which five cost lines explain most of the variance in each function?

REPORTING MONTH (Y2)

Oct

◀ choose from the drop-down

AT A GLANCE

REPORT PAGES	CHARTS	PERIODS	VIEWS
16	181	24 months	MTD · YTD · Bud · LY

HOW TO USE

Pick the reporting month in the yellow cell above (Jan to Dec, current year Y2). Every review page, KPI and chart follows it.

Each review page compares Actual, Budget and Last Year for month to date and year to date, with variances and costs as % of sales.

Top Cost Lines ranks the five largest cost lines per function; Major Expenses lists the biggest variances, ready for comments.

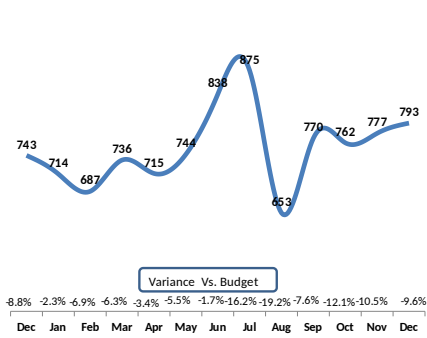
Y1 = prior year, Y2 = current year. Figures are in USD '000 unless a chart says otherwise. Names and project labels are illustrative.

SHEET MAP

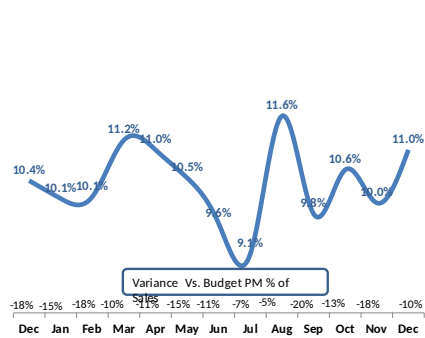
Sheet	What it shows
OVERVIEW	
KPI Dashboard	Sales, product and commercial margin, customer count, basket size, sales intensity and function cost trends
Exec Review - Opex	Total operating costs: labour, operating and other costs vs budget and last year, MTD and YTD
Exec Review - Functions	Function costs and four sub-function blocks with MTD/YTD variance and 12-month trend
FUNCTION REVIEWS	
Marketing Review	Marketing function costs by cost type, % of sales and monthly trend
IT Review	Total IT cost: labour, operating and other costs against budget and last year
Store Dev & Maintenance	Store development, corporate purchasing and maintenance costs
RCID & CRM Review	Customer data and CRM programme costs
MARKETING DETAIL	
Marketing Function	Marketing team costs
Decoration	In-store decoration and display spend
Leaflet	Leaflet printing and distribution
Customer Research	Market and customer research fees
Project Alpha	Marketing project A costs
Project Beta	Marketing project B costs
Project Gamma	Marketing project C costs
COST LINES	
Top Cost Lines	Top five operating cost lines per function, MTD and YTD, with % variance to budget
Major Expenses	Largest cost-line variances by function, with a column for management comments

Key Performance Indicators

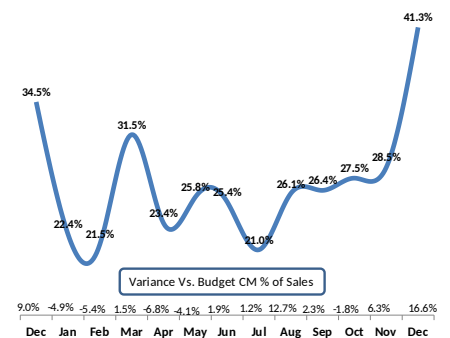
Sales (USD Mil)



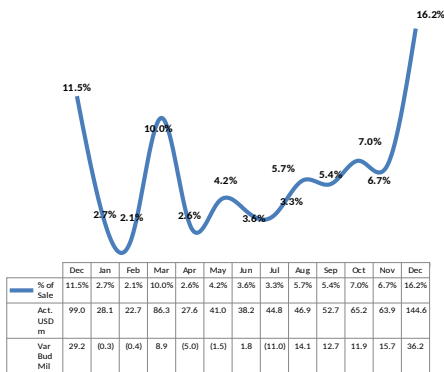
Product Margin as % of Sales



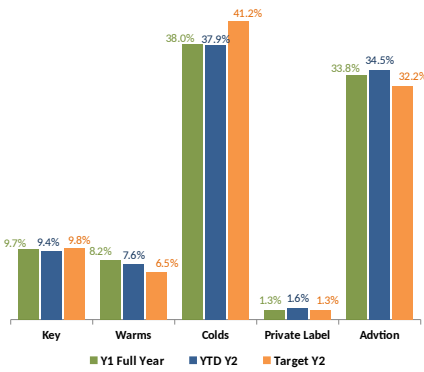
Commercial Margin as % of Sales



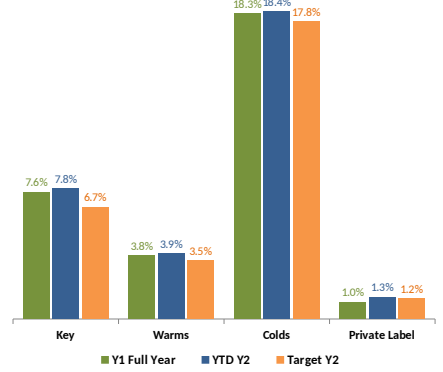
Other Income as % of Sales



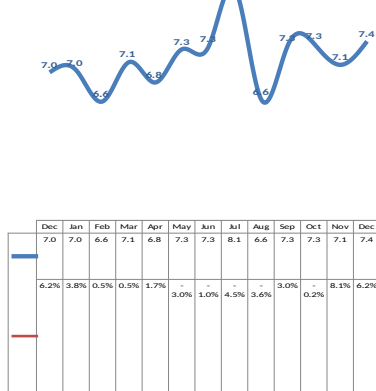
Sales Mix



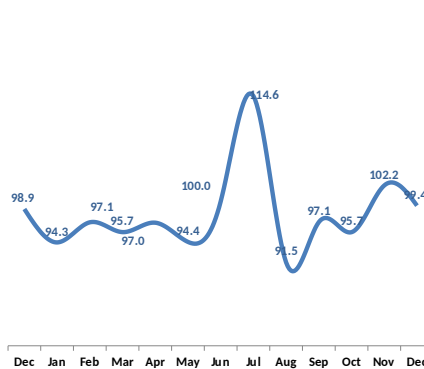
Adv Mix



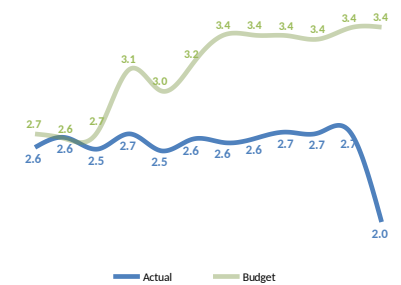
Customer Count (Mil)



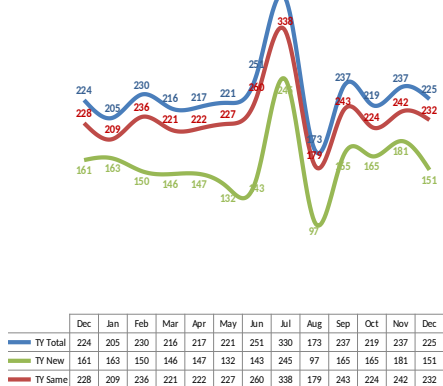
Average Sales / Customer



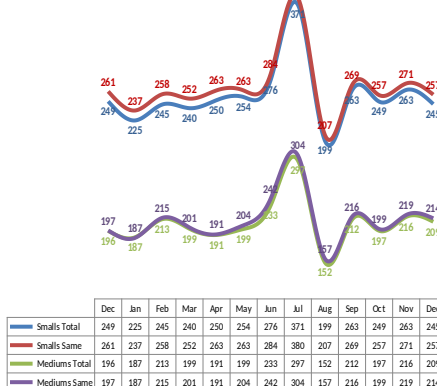
Function Costs



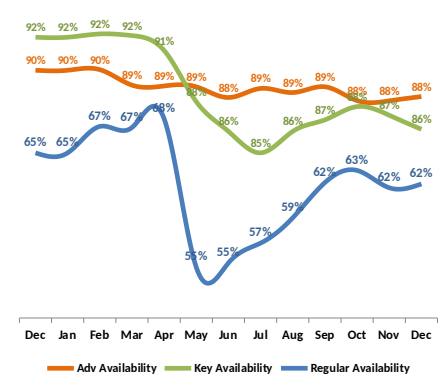
Sales Intensity



Sales Intensity



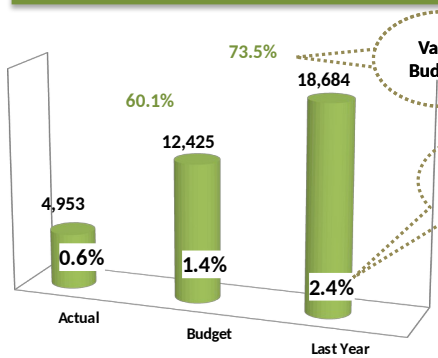
Availability



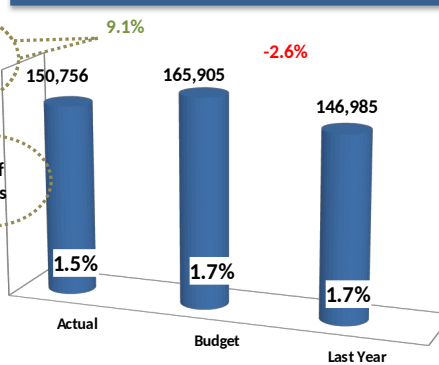
Executive Review - Operating Costs

Operating Costs

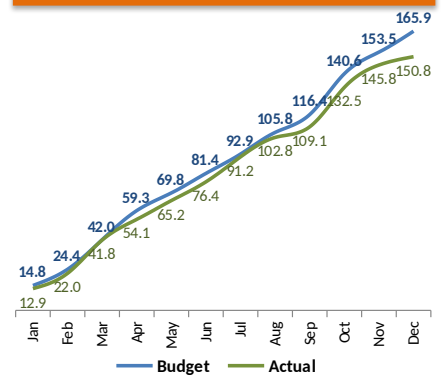
Month to Date ('000)



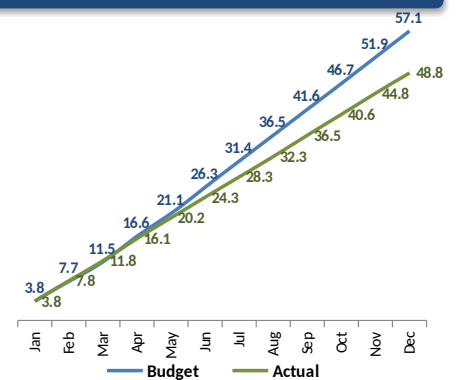
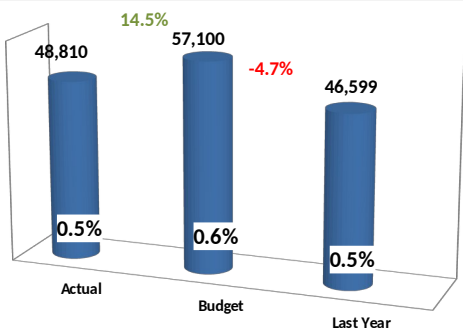
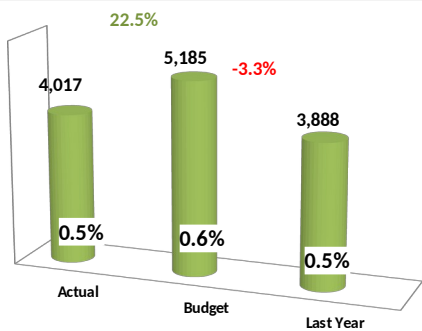
Year to Date ('000)



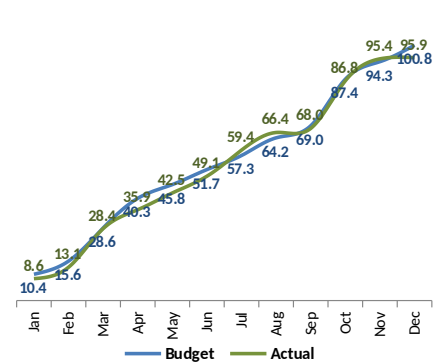
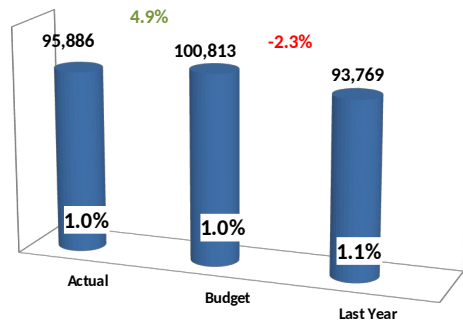
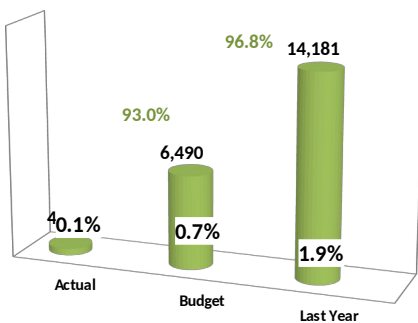
Monthly Trend (USD mn.)



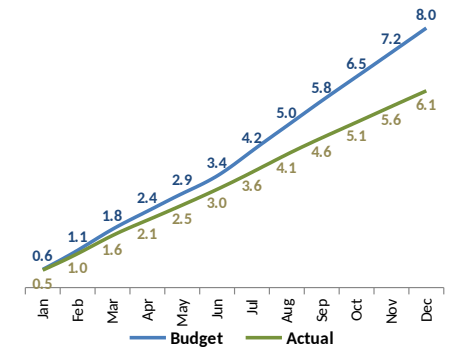
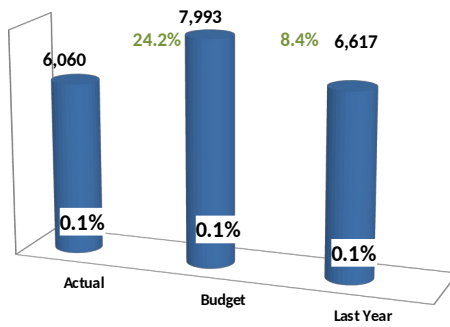
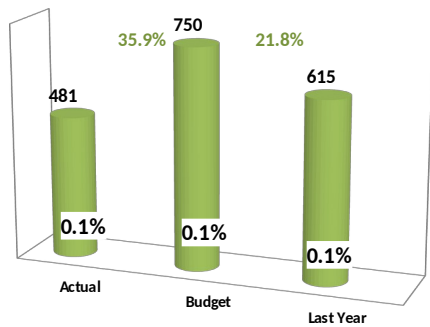
Total Labor Costs



Total Operating Costs



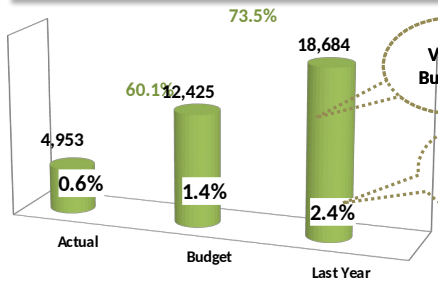
Total Other Costs (Depreciation, Rent and Non Operating Costs)



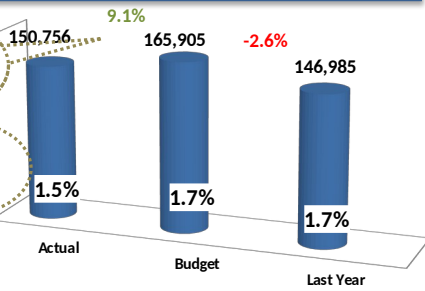
Executive Review - Function Costs

Function 1 Costs

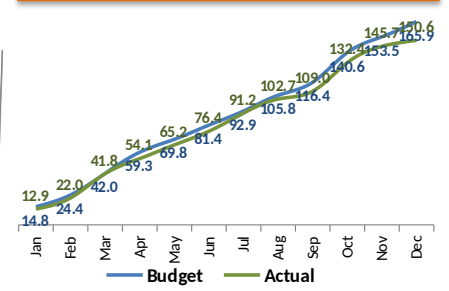
Month to Date ('000)



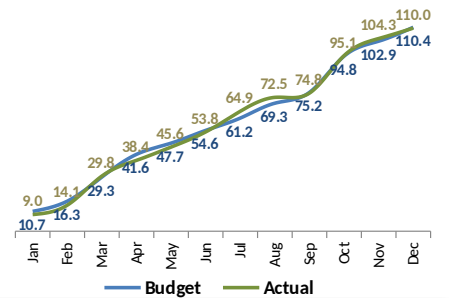
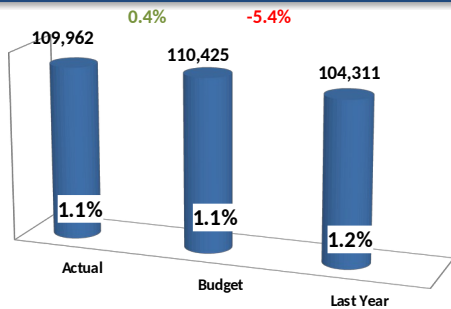
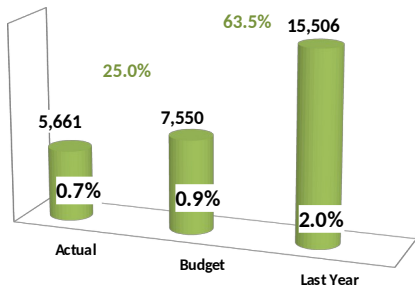
Year to Date ('000)



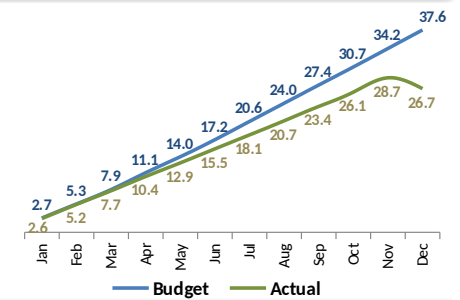
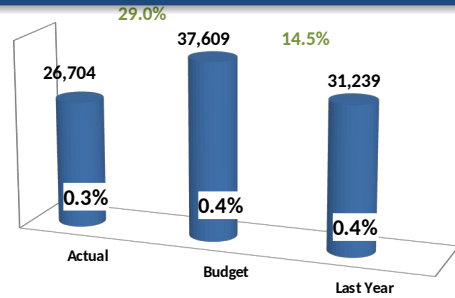
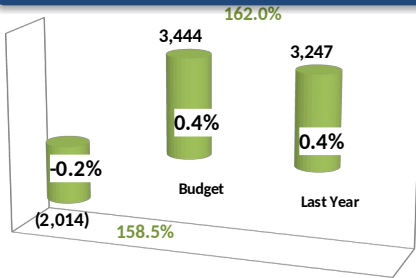
Monthly Trend (USD mn.)



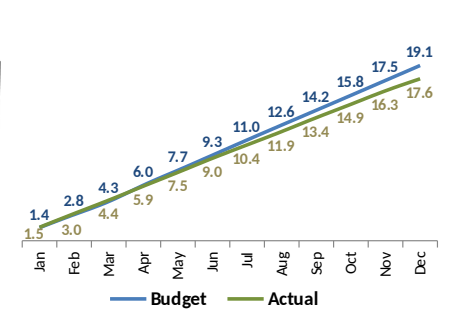
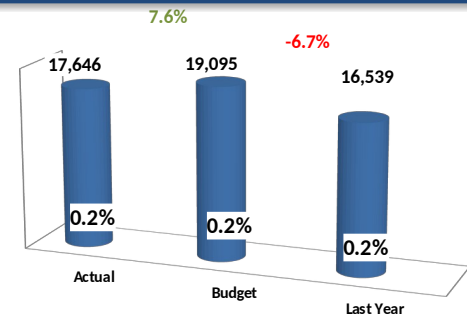
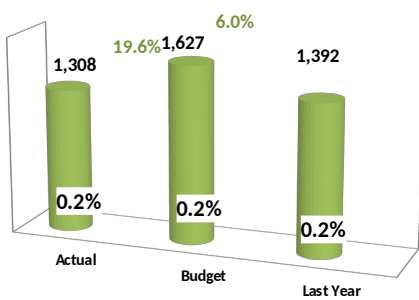
Sub 1



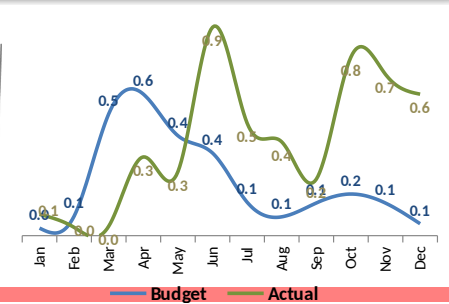
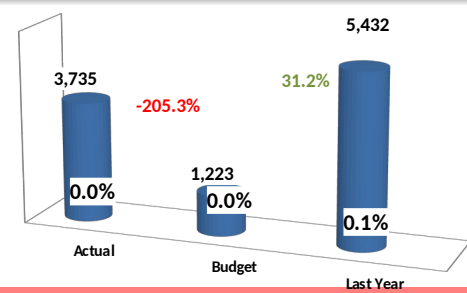
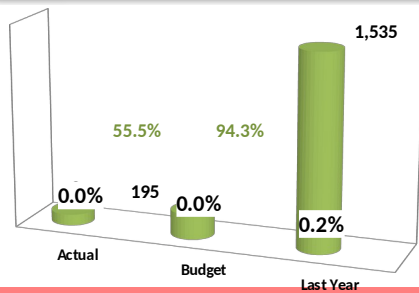
Sub 2



Sub 3



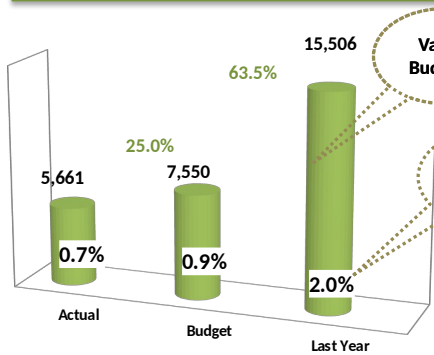
Sub 4



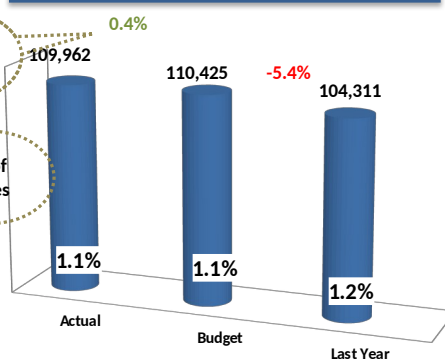
Marketing Performance Review

Group - Marketing Costs

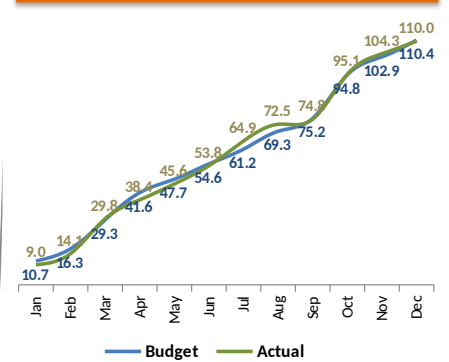
Month to Date (USD '000)



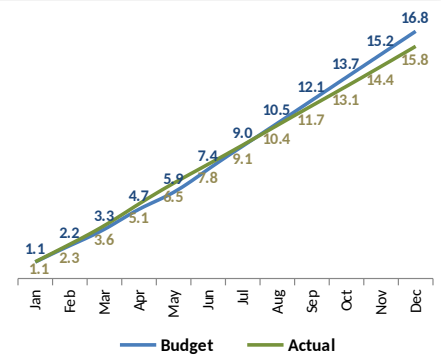
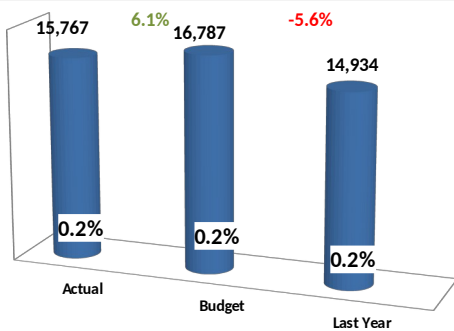
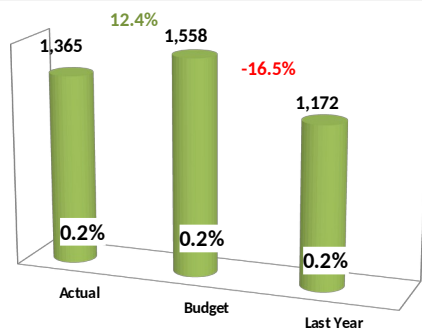
Year to Date (USD '000)



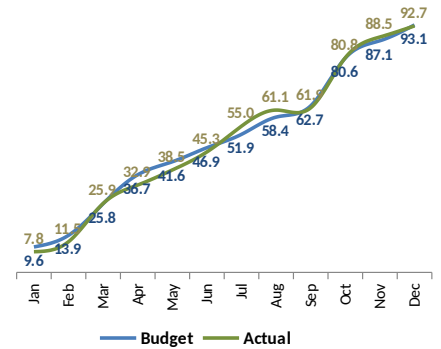
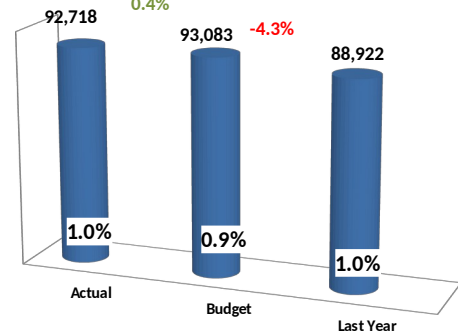
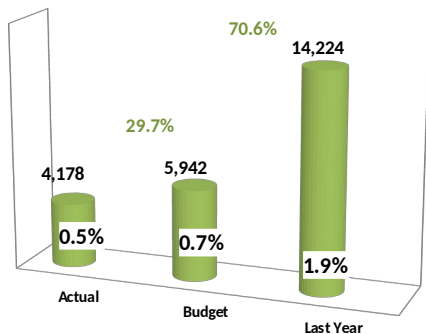
Monthly Trend (USD mn.)



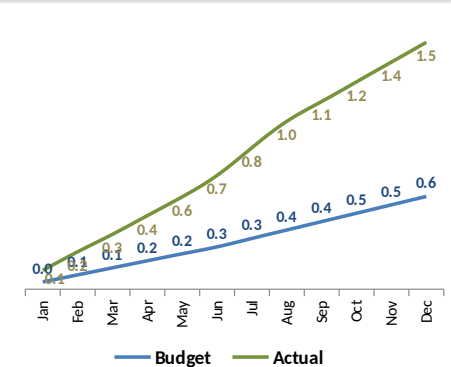
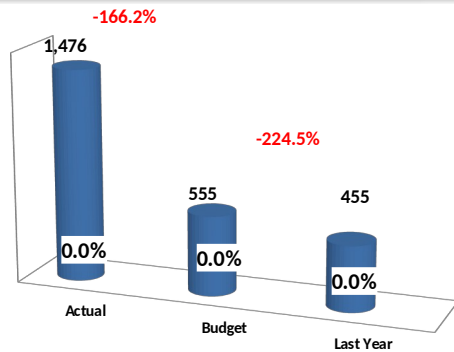
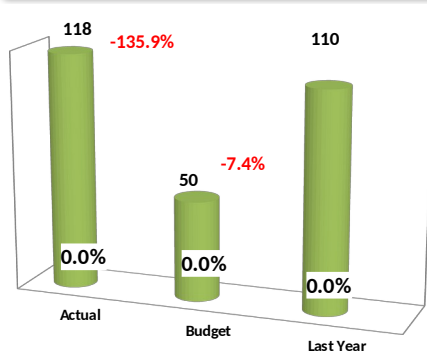
Total Labor Costs



Total Operating Costs



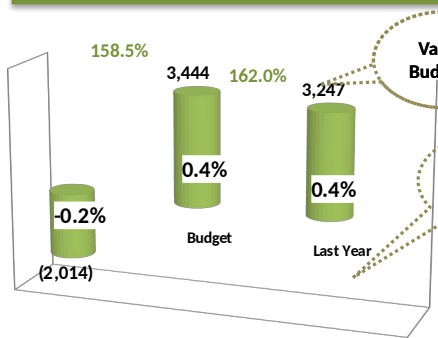
Total Other Costs (Depreciation, Rent and Non Operating Costs)



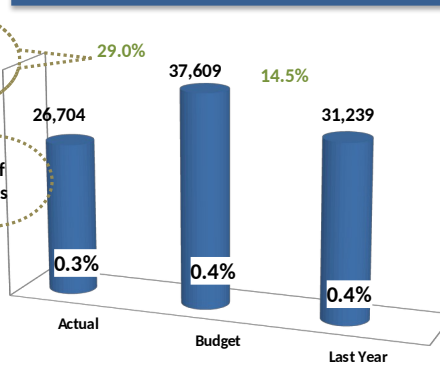
Information Technology Performance Review

Group - Total IT Cost

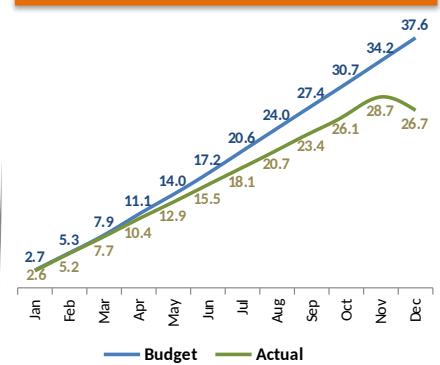
Month to Date (USD '000)



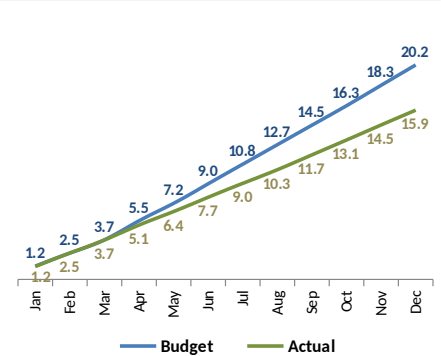
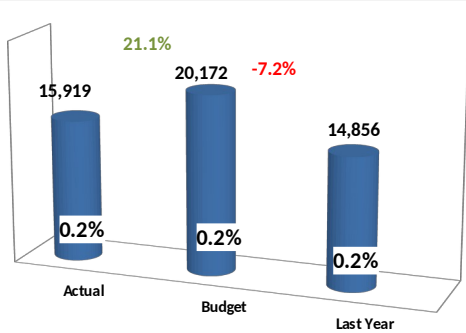
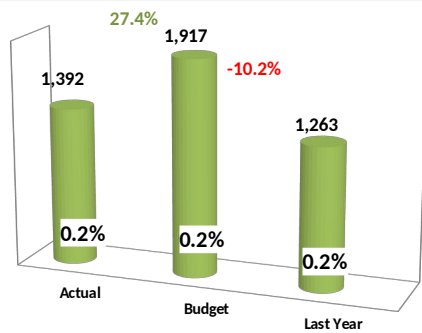
Year to Date (USD '000)



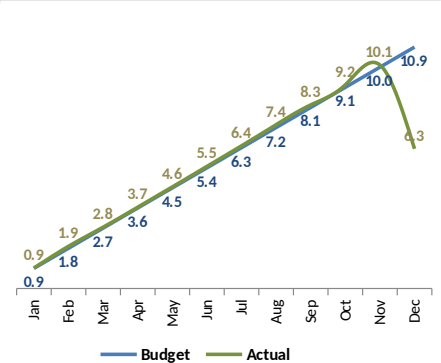
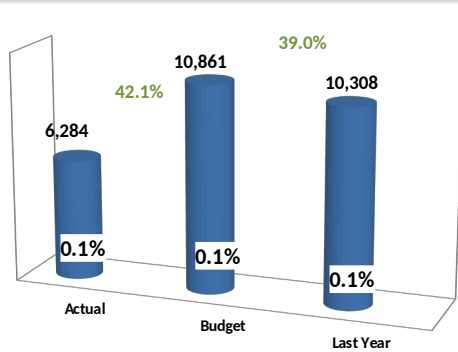
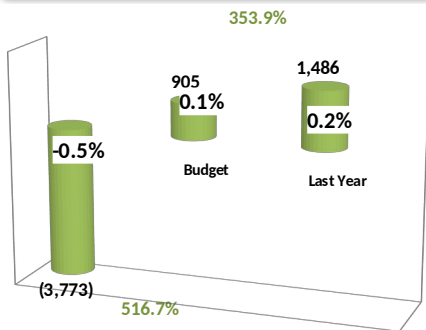
Monthly Trend (USD mn.)



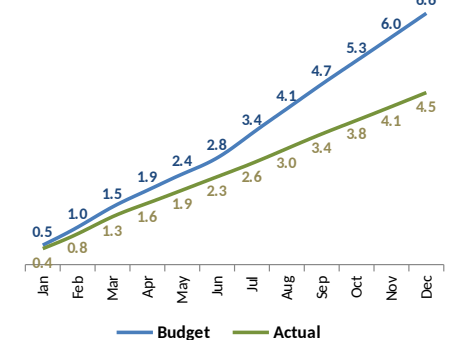
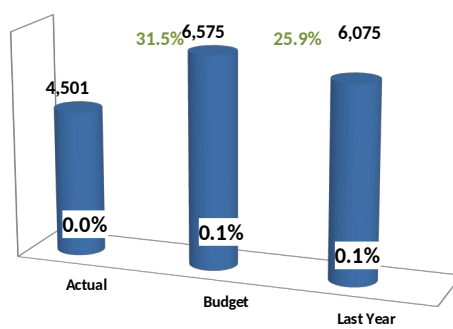
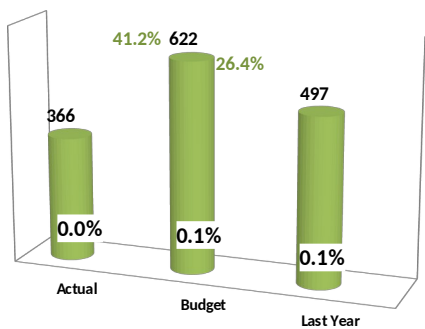
Total Labor Costs



Total Operating Costs



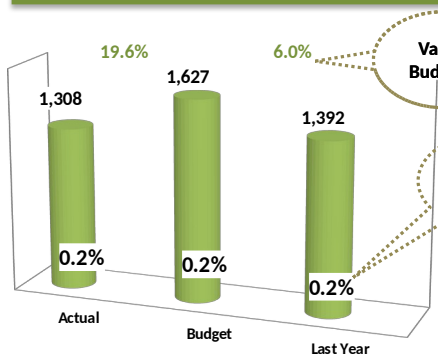
Total Other Costs (Depreciation, Rent and Non Operating Costs)



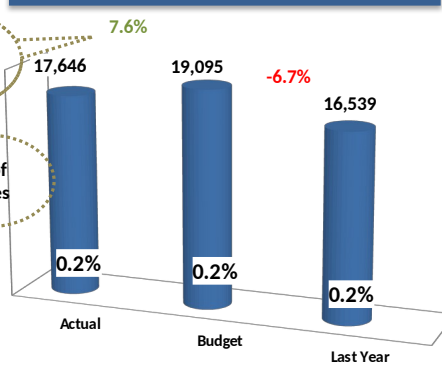
Store Development, Corporate Purchase & Maintenance Performance Review

Group - Store Development , Corporate Purchase & Maintenance Costs

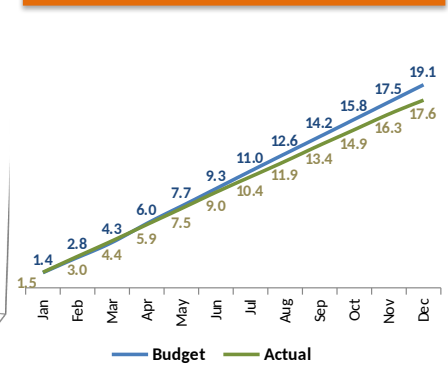
Month to Date (USD '000)



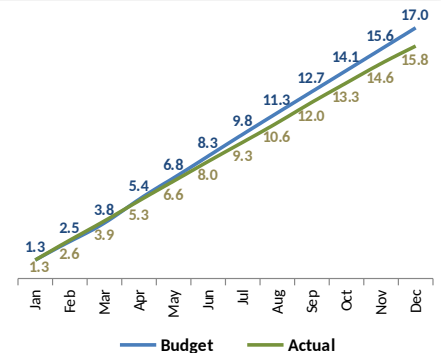
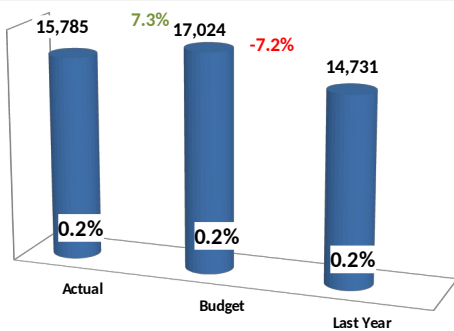
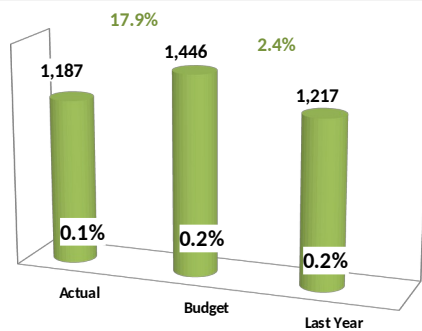
Year to Date (USD '000)



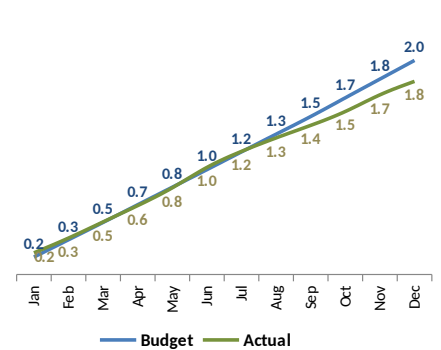
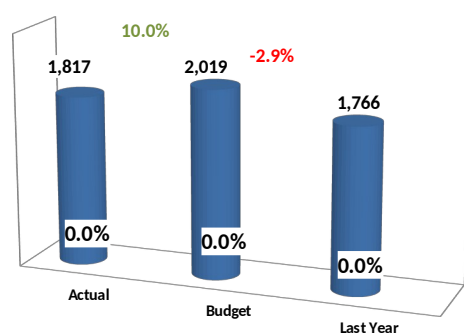
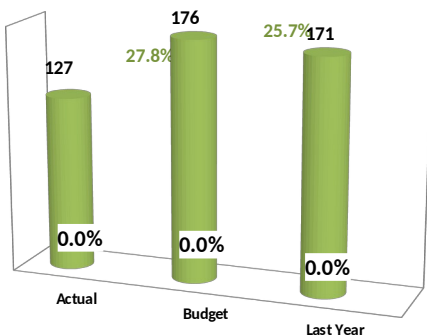
Monthly Trend (USD mn.)



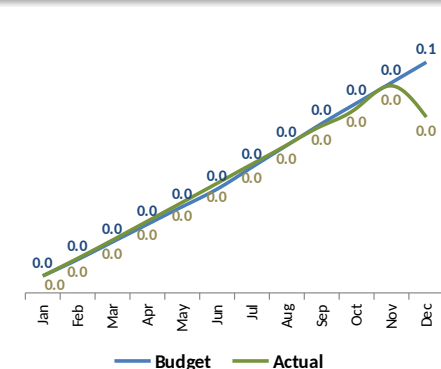
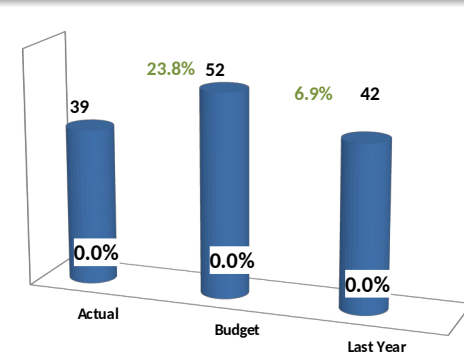
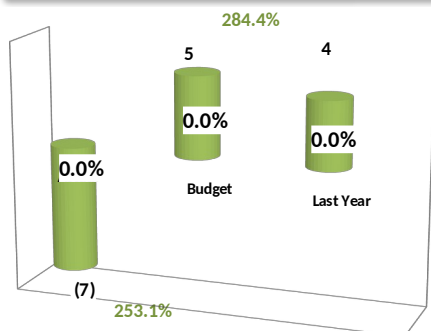
Total Labor Costs



Total Operating Costs



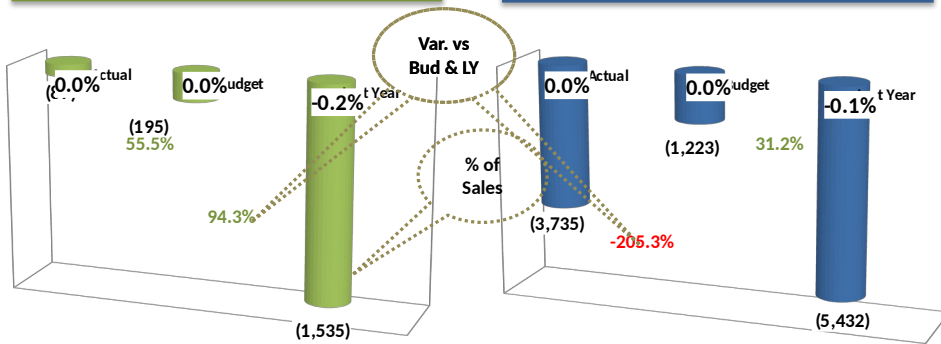
Total Other Costs (Depreciation, Rent and Non Operating Costs)



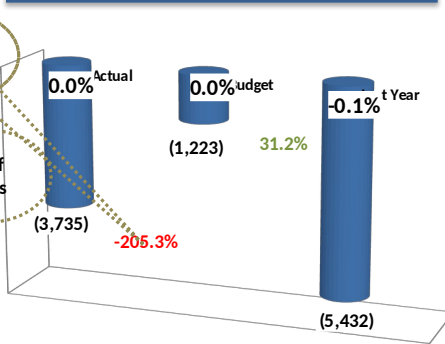
RCID and CRM Performance Review

Group - RCID & CRM Costs

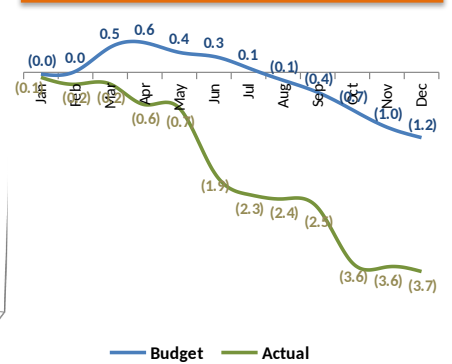
Month to Date (USD '000)



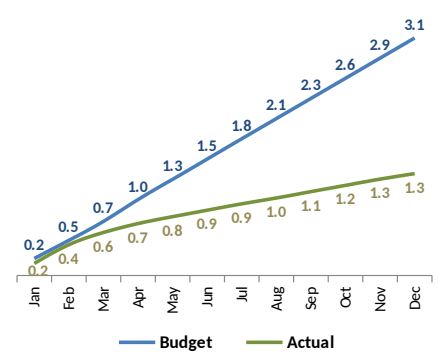
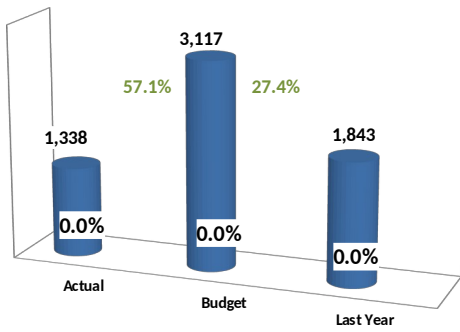
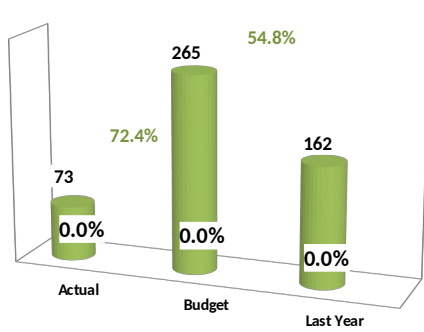
Year to Date (USD '000)



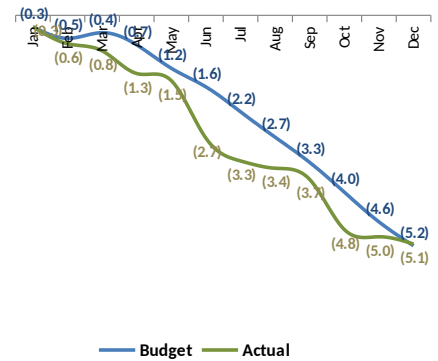
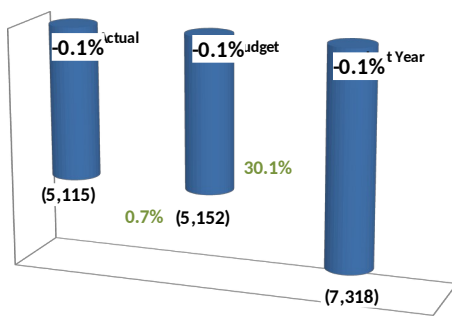
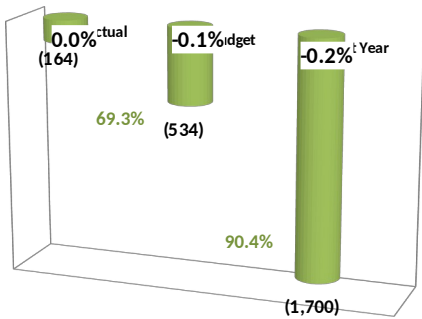
Monthly Trend (USD mn.)



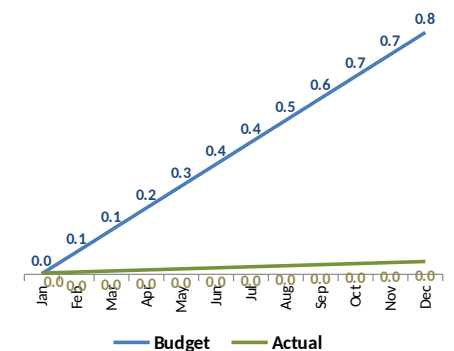
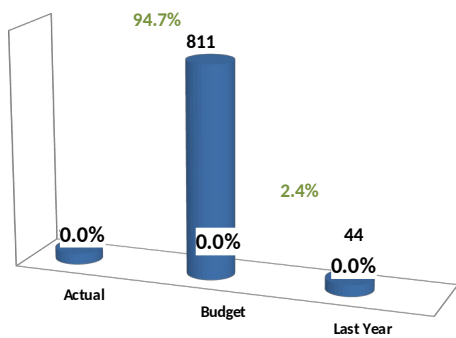
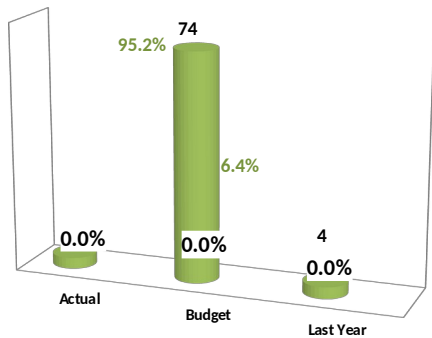
Total Labor Costs



Total Operating Costs

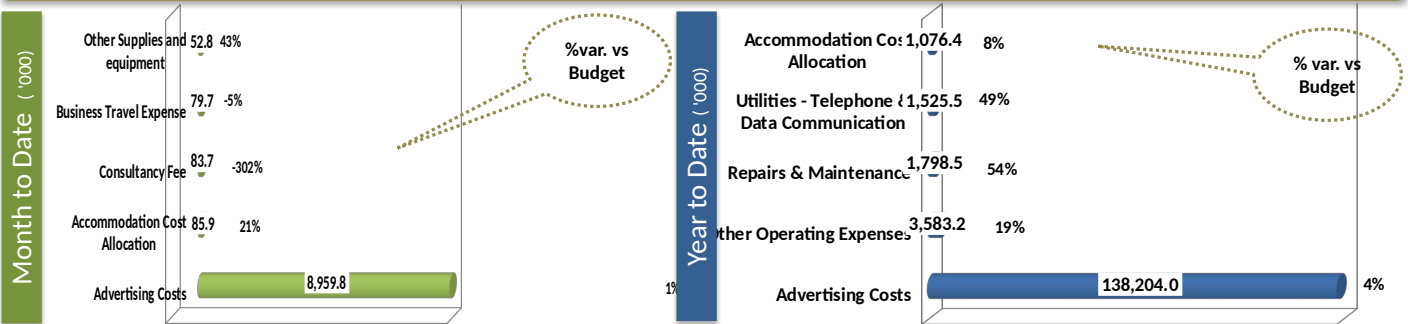


Total Other Costs (Depreciation, Rent and Non Operating Costs)

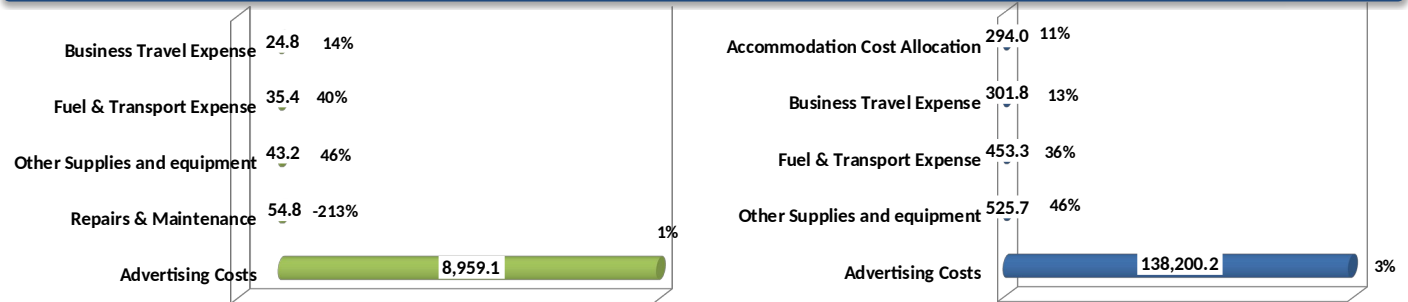


Top 5 Operating Cost Lines Review

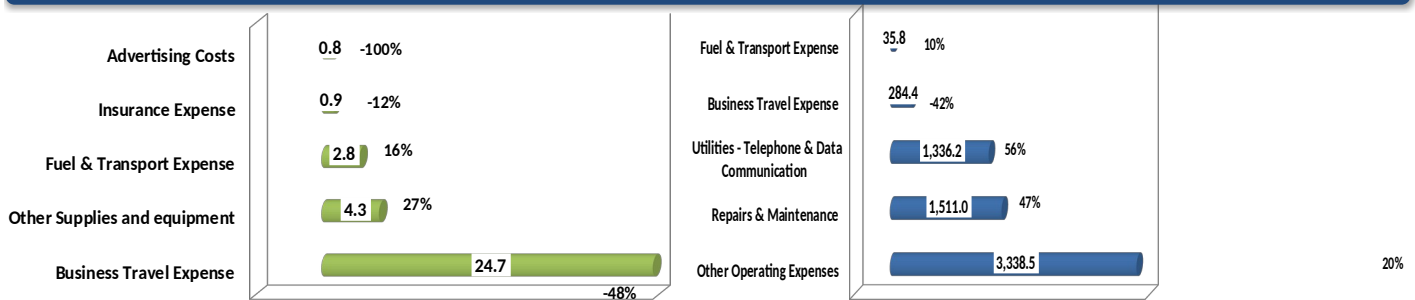
Function 1



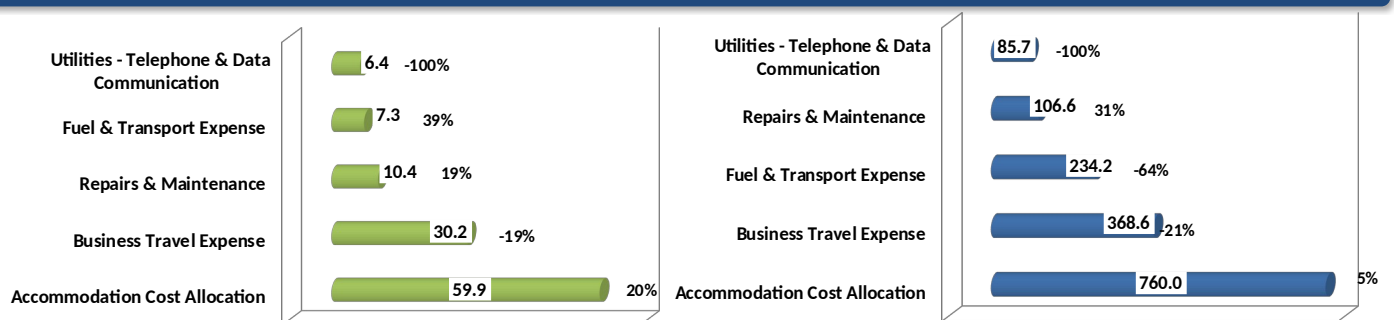
Sub 1



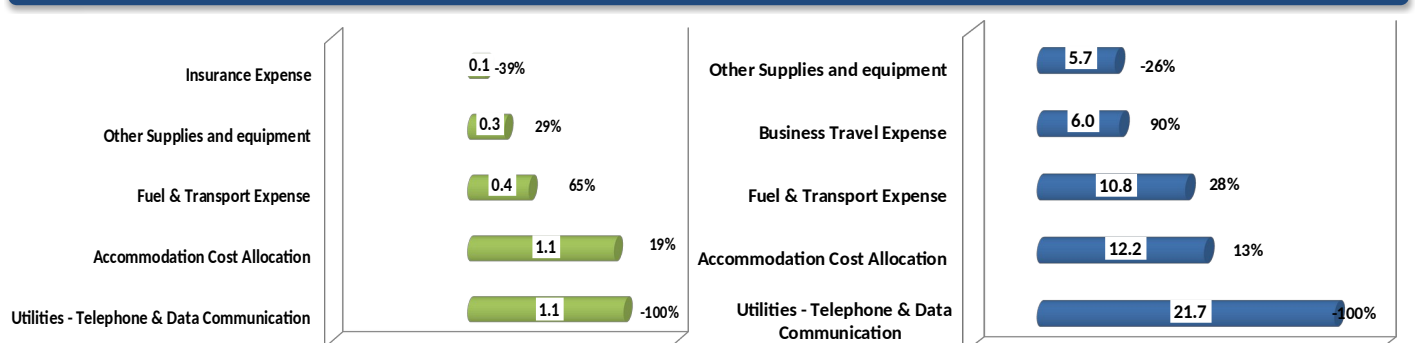
Sub 2



Sub 3



Sub 4



Major Expenses Details - Month to Date

Function 1

Month to Date ('000)

Description	Actual	Budget	Var.	var. %	Comments
Labor Cost - Casuals & Overtime	336	146	(190)	-130.0%	
Market Research fee	158	88	(70)	-80.0%	
Depreciation Expense	116	48	(68)	-141.7%	
Repairs & Maintenance	55	18	(37)	-212.9%	

Year to Date ('000)

Description	Actual	Budget	Var.	var. %	Comments
Other income	(48,767)	(55,000)	(6233)	-11.3%	
Labor Cost - Casuals & Overtime	2,968	1,739	(1229)	-70.7%	
Depreciation Expense	1,353	530	(823)	-155.4%	
Utilities - Telephone & Data Communication	82	-	(82)	100.0%	

Sub 2

Description	Actual	Budget	Var.	var. %	Comments
Business Travel Expense	25	17	(8)	-48.0%	
Advertising Costs	1	-	(1)	100.0%	
Insurance Expense	1	1	(0)	-12.4%	
Utilities - Others	-	-	0	100.0%	

Description	Actual	Budget	Var.	var. %	Comments
Business Travel Expense	284	200	(84)	-42.2%	
Consultancy Fee	35	-	(35)	100.0%	
Advertising Costs	2	-	(2)	100.0%	
Bags & Packaging	2	-	(2)	100.0%	

Sub 3

Description	Actual	Budget	Var.	var. %	Comments
Utilities - Telephone & Data Communication	6	-	(6)	100.0%	
Labor Cost - Casuals & Overtime	26	20	(6)	-31.3%	
Business Travel Expense	30	25	(5)	-18.8%	
Depreciation Expense	7	5	(3)	-55.2%	

Description	Actual	Budget	Var.	var. %	Comments
Fuel & Transport Expense	234	143	(92)	-64.4%	
Consultancy Fee	86	-	(86)	100.0%	
Advertising Costs	66	-	(66)	100.0%	
Bags & Packaging	30	25	(5)	-18.8%	

Sub 4

Description	Actual	Budget	Var.	var. %	Comments
Other (Income)/Expenses	(167)	(642)	(475)	-74.0%	
Labor Cost - Casuals & Overtime	4	2	(2)	-111.0%	
Utilities - Telephone & Data Communication	1	-	(1)	100.0%	
Insurance Expense	0	0	(0)	-38.8%	

Description	Actual	Budget	Var.	var. %	Comments
Other (Income)/Expenses	(5,174)	(7,000)	(1826)	-26.1%	
Utilities - Telephone & Data Communication	22	-	(22)	100.0%	
Labor Cost - Casuals & Overtime	32	22	(10)	-46.4%	
Other Supplies and equipment	6	5	(1)	-25.9%	