KESTREL FINANCE

DECISIONS BACKED BY EVIDENCE

Budget vs Actual Report

A management report comparing planned and actual performance, explaining variances, and documenting corrective actions and forecast changes.

PREPARED FOR

Aperture Mobility

Northstar Systems · Mara Klein · 4 August 2026

Management summary

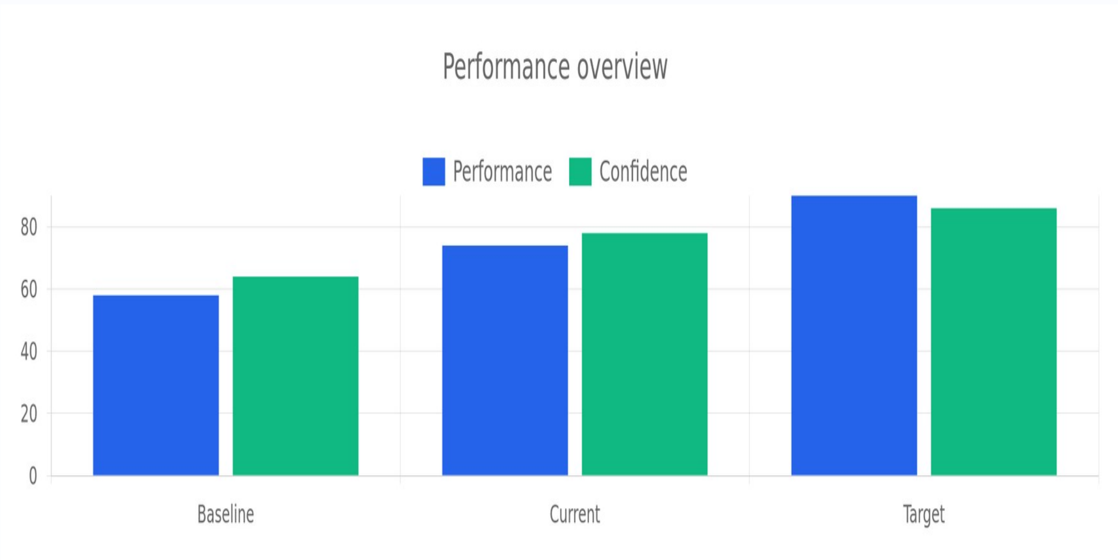
State the reporting period, overall variance, main drivers, current forecast, and decisions required.

Document control	Detail
Owner	Mara Klein
Reference	NS-009-2026
Effective date	4 August 2026
Status	Ready for review

Performance overview

Compare budget, actual, absolute variance, percentage variance, and prior-period performance at the agreed level.

Line item	Quantity	Unit amount	Total
Performance overview	2	1,250.00	2,500.00
Service and support	1	480.00	480.00



Illustrative performance profile

Variance analysis

Explain material revenue, cost, cash, headcount, and investment deviations with evidence and accountable owners.

Line item	Quantity	Unit amount	Total
Variance analysis	2	1,250.00	2,500.00
Service and support	1	480.00	480.00

Forecast update

Revise the outlook using known commitments, run-rate assumptions, scenarios, and confidence ranges.

Line item	Quantity	Unit amount	Total
Forecast update	2	1,250.00	2,500.00
Service and support	1	480.00	480.00

Corrective actions

Translate significant variances into concrete actions, owners, deadlines, expected impact, and follow-up cadence.

Line item	Quantity	Unit amount	Total
Corrective actions	2	1,250.00	2,500.00
Service and support	1	480.00	480.00