

BUDGET REVIEW REPORT 2025

Acme Corporation · Finance Department · Q4 Review



OVERVIEW

This document provides a comprehensive budget review for FY 2025, covering all approved cost centres. It is prepared as part of the annual financial close process and submitted to the CFO for sign-off prior to board presentation.

TOTAL BUDGET \$5.95M FY 2025 Approved	TOTAL SPENT \$5.61M 94.3% utilisation	REMAINING \$0.34M Carried to FY 2026
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COST CENTRE BREAKDOWN

COST CENTRE	OWNER	APPROVED BUDGET	ACTUAL SPEND	VARIANCE	STATUS
Engineering – Platform	CTO	\$1,200,000	\$1,145,000	-\$55,000	Under Budget
Engineering – Security	CTO	\$450,000	\$448,000	-\$2,000	On Budget
Marketing – Digital	CMO	\$480,000	\$475,000	-\$5,000	On Budget
Marketing – Events	CMO	\$320,000	\$342,000	+\$22,000	Over Budget
HR & People Ops	CHRO	\$290,000	\$271,000	-\$19,000	Under Budget
IT Infrastructure	CTO	\$550,000	\$563,000	+\$13,000	Slight Overrun
Finance & Legal	CFO	\$660,000	\$627,000	-\$33,000	Under Budget
Executive Office	CEO	\$200,000	\$139,000	-\$61,000	Under-utilised

NOTES

Marketing Events overrun reflects two unplanned industry conference sponsorships approved mid-year by the CMO. IT Infrastructure overrun is attributable to emergency hardware replacement following a data centre incident in September. Both variances were approved via the budget exception process.