

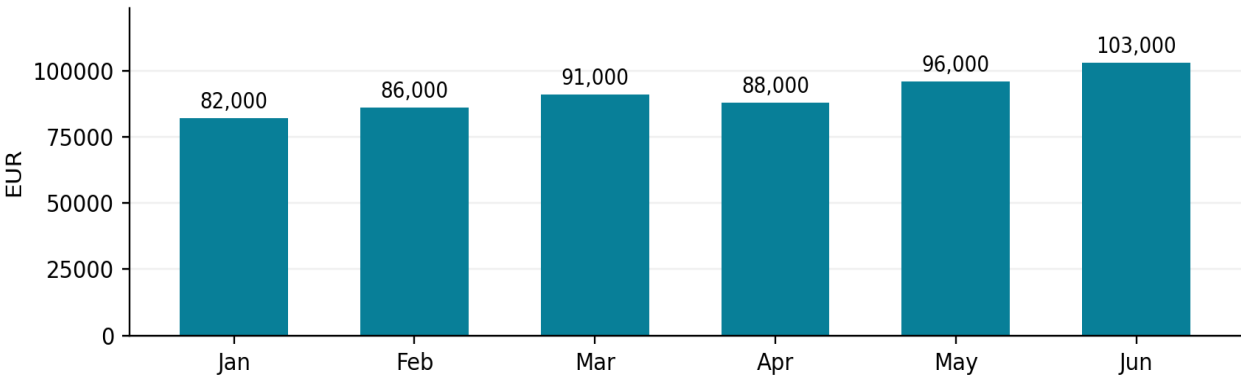
Construction & project businesses

Review

Management readout | May-June comparison with January-June context | Synthetic sample, not a customer result.

What the evidence says

Agreed material spend rises 7.3% month on month. The supporting operating measure adds context to whether the larger total represents an improvement. The next decision needs source reconciliation and the industry-specific checks below.



Agreed material spend - historical context

Measure	May / comparison	June / actual	Movement
Agreed material spend	EUR 96,000	EUR 103,000	+7,000 (+7.3%)
Material budget	EUR 95,000	EUR 100,000	+5,000 (+5.3%)
Spend vs budget	1.1%	3.0%	+1.95 pp

Changes are descriptive. Proposed actions below require the specified source checks before implementation.

Findings & supporting evidence

Observed movement

Agreed material spend increases from EUR 96,000 in May to EUR 103,000 in June: +7,000 (+7.3%). Only aggregate history is supplied; this does not identify the cause.

Supporting operating measure

June spend is 3% above the illustrative EUR 100,000 budget. This alone does not prove a project overrun without progress, quantities and approved-change context.

What the comparison adds

Spend is EUR 1,000 above budget in May and EUR 3,000 above budget in June. The variance requires project progress, quantities and approved changes; it is not proof of a final project overrun.

Supporting calculations / breakdown

Period	Agreed material spend (EUR)	Material budget (EUR)
May	96,000	95,000
June	103,000	100,000

Reported figures are rounded for display; calculations use the underlying synthetic values. Definitions and source limits are stated on page 3.

Actions, definitions & limits

Proposed action register

Suggested owner	Investigation / action	Evidence needed to close
Data / finance owner	Confirm reporting dates, scope, units and source reconciliation.	Comparable May/June population and agreed KPI definitions.
Industry operating owner	Reconcile project codes, credits and cost dates; inspect approved changes, quantities and delivery timing before attributing variance.	Investigation distinguishes measured outcomes from untested explanations.
Management	Use the range to review procurement commitments. Cash planning requires payment terms and due dates in addition to invoice spend.	Document the evidence and decision; agree a next review date.

Owners are suggested roles, not assigned people. Set a review date when the scope is agreed; these samples do not assert that any action has been completed.

Calculation definitions

Accepted material invoice cost by invoice month, excluding VAT, credits and duplicate postings; this is not cash paid.

Percentage change = $(\text{June} / \text{May} - 1) \times 100$. Rate differences are percentage points; no external industry benchmark is implied.

Source and checks

Separate ReTriev synthetic construction & project businesses dataset; one monthly KPI series and a May/June supporting measure. This is not the general dashboard dataset.

The six monthly periods are present and numeric. KPI totals and ratios are recomputed from the supplied sample inputs. These checks do not establish transaction completeness, correct real-world accounting policy or causal validity.

A real review would request: Project-coded invoices, credits, purchase orders, budgets, receipts, progress records and approved change orders.

Evidence limitations

The source has six monthly aggregate observations and two supporting snapshots. Transaction records, group-level history and causal drivers are not supplied. Findings demonstrate interpretation of synthetic data, not real customer outcomes.

This sample illustrates an expanded written Review. Brief package findings and the included minor-adjustment review round are distinct; confirm deliverable coverage in the written scope.