

Settlement Report Worksheet

		article	unit price (budget)	achievement	gap	quantity (budget)	achieve ment	gap	total gap	reasn
sales	①	Finished products	200	250	50	500,000	500,000	0	25,000,000	Karin bevarage understanding the lowness of cost to sales ratio
	②									
	③									
buying	①	dried tea leaf	5,000	6,000	-1,000	1,000	1,000	0	-1,000,000	high cost due to the bad harvest of tea leaves
	②	pottery	80	90	-10	500,000	500,000	0	-5,000,000	high cost due to customization
	③									
advertisement expenses	①									
	②									
	③	monthly business table	10,000	10,000	0	10	6	4	40,000	
wage	①	machinery specialist	350,000	400,000	-50,000	5	5	0	-250,000	
	②	full-time jobbers	230,000	220,000	10,000	20	25	-5	-900,000	
	③	part-time jobbers	900	900	0	2,400	1,200	1,200	1,080,000	decrease of the demand for part time due to increase of the full time
heat,light and water expenses	①	Electricity expeses	2,000,000	3,000,000	-1,000,000				-1,000,000	increase of consumption of power due to installation of total electrification
	②	water expenses	1,000,000	1,000,000	0				0	
	③	gas expenses	2,000,000	0	2,000,000				2,000,000	elimination of the gas system due to installation of total electrification
	④									
rent or/and depreciation	①	factory rent	1,000	800	200	3,000	4,000	-1,000	-200,000	
	②	depreciation of machine	3,000,000	3,750,000	-750,000				-750,000	
others	①	name lending and design	25,000,000	30,000,000					-5,000,000	high cost due to the stubbornness of the mister man