Solution

# Budget Baselines

The Solution.

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| --- | --- | --- | --- |
| Statement | Op Plan | Dept Budget | Project Budget |
| The baseline may be separated into multiple sub-accounts. | X | X | X |
| The baseline is primarily used at the business level. | X |  |  |
| This baseline shows all expenses and investments for a project. |  |  | X |
| This baseline is normally meant to span one fiscal year. | X | X |  |
| The baseline is primarily used at the functional department level. |  | X |  |
| This baseline is used to communicate a plan and track progress towards a financial goal. | X | X | X |
| This baseline is often used with investors. | X |  |  |
| The baseline is primarily used by project managers. |  |  | X |
| This baseline includes expenses and investments that are part of implementing the business strategy and tactics. | X | X | X |
| This baseline is used to help measure the business unit’s management team’s ability to lead the organization. | X |  |  |
| This baseline is often expressed in the form of a Balance Sheet, Earnings Statement and Cash Flow Statement. | X |  |  |
| This baseline shows expenses and investments for only one function or department. |  | X |  |