## Solutions

### 2.1

$$2500 - 2100 = \mathbf{400} \text{ yuan}$$

### 2.2

- **Fixed cost**

### 2.3

- Actual spending can be compared with the planned category.
- It shows where the budget was unrealistic or where a change is needed.

### 3.1

- Planned costs: $1200 + 300 + 500 + 400 = 2400$ yuan.
- $3000 - 2400 = \mathbf{600}$ yuan remaining.

### 3.2

- Any justified action, e.g. reduce a flexible cost, increase income, or use planned savings temporarily.
- It lowers expenditure or raises income so the deficit is reduced.
- A recommendation should identify a specific category or realistic action. (E1, A1)