

MATERIAL RECONCILIATION STATEMENT

Theoretical vs Actual Consumption — Variance · Sample / Reference Copy

Project / Site: _____

Ref: REC/___/2026

Material Head: _____

Date: __/__/2026

Period: _____

Prepared By: _____

SI	Material	Unit	Received	Theoretical (BOQ)	Actual Consumed	Variance	Var %
1	Cement (bags)	Bag	1200	1150	1188	38	3.3%
2	Steel (MT)	MT	42	40	41.2	1.2	3.0%
3	Sand (cum)	cum	310	300	322	22	7.3%

Variance = Actual – Theoretical. Investigate any head beyond the agreed wastage allowance (e.g. cement > 2%, steel > 3%).

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