

EV = progress X  
planned budget

cv = EV  
- AC

EV		AC	CV	PV	SV
600		600	0	600	0
1200		1400	-200	1200	0
200		200	0	400	-200
400		500	-100	800	-400
0		0	0	0	0
2400		2700	-300	3000	-600

EV = 2400

project is overbudget by 300K\$

Delay by 1 month

$SPI = EV/PV = 80\%$

$EAC = AC + BAC - EV = 4000$

$Cpi = ev/AC = 88.89\%$