

| Nº | ITEM | USAGE VALUE (€) | % TOTAL USAGE | % Cumulative OF TOTAL | CLASS |
|----|------|-----------------|---------------|-----------------------|-------|
| 1 | A1 | 2550 | 58,837 | 58,837 | A |
| 2 | A7 | 440 | 10,152 | 68,989 | A |
| 3 | A3 | 380 | 8,767 | 77,756 | A |
| 4 | A5 | 300 | 6,922 | 84,678 | B |
| 5 | B8 | 240 | 5,537 | 90,215 | B |
| 6 | A9 | 174 | 4,014 | 94,229 | B |
| 7 | B10 | 136 | 3,114 | 97,343 | C |
| 8 | B6 | 80 | 2,076 | 99,419 | C |
| 9 | B2 | 25 | 0,5768 | 99,9958 (100%) | C |
| 10 | B4 | 0 | 0 | 100% | C |

$$\% \text{ TOTAL USAGE} = \frac{2550}{4334} \cdot 100 = 58,837$$

58,84
 68,99
 77,76
 84,68
 90,22
 94,23
 97,34
 99,41

| CATEGORY | ITEMS | % OF ITEMS | % OF USAGE | ACTION |
|---------------|-----------|------------|------------|--------------------------|
| CLASS A ITEMS | A1-A7-A3 | 30 | 77,76 | CLOSE DAY TO DAY CONTROL |
| CLASS B ITEMS | A5-B8-A9 | 30 | 16,473 | REVIEW REVIEW |
| CLASS C ITEMS | B10-B6-B2 | 40 | 5,766 | IN FREQUENT REVIEW |