

案例解析制造企业年度预算编制

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- 4 预算的分析
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预算前的准备工作

提升各个参与部门的预算意识

明确预算的要求（包括时间、格式等）

制定预算时间表（包含具体事项、责任人、截至时间）

设计预算模板

准备预算相关数据

预算前的准备工作-制定预算时间表

Due Date		Key Tasks	From	To
2015-01-30	Fri	2015/16 JQ inflation	Tina&Karen	Robin
2015-02-04	Wed	Indirect Labor Headcounts, Salary & Benefits review	Karen	Robin
2015-02-06	Fri	Machine speed and OEE by lines	Michael&Gary	Cathy
2015-02-12	Thu	Y1516 Departmental Spend Budget submission excluding direct labor cost	All Managers	Serena
2015-02-12	Thu	Y1516 CAPEX Budget submission	All Managers	Albert
2015-02-13	Fri	Y1516 waste % review (waste by item code and by F code)	Michael&Gary	Cathy
2015-02-27	Fri	Y1516 CAPEX budget review	Albert&Tina	Robin
2015-02-27	Fri	Direct Headcounts per Shift -Packing, Blending & Warehouse	Michael, Gary & Cathy	Robin
2015-02-27	Fri	Y1516 Standard waste % review	Michael, Gary & Cathy	Robin
2015-02-27	Fri	Y1516 machine running rate	Michael, Gary & Cathy	Robin
2015-03-02	Mon	Consolidate Y1516 Departmental Spend & CAPEX & Review with Robin	Tina	Robin
2015-03-02	Mon	TSC budget transactional rates	TSC Finance	Tina
2015-03-05	Thu	P6 TM1 submission	Serena	TM1
2015-03-09	Mon	RM & PM Unit Price Data Upload to SAP / Issued to Factories	Cathy	SAP
2015-03-09	Mon	Routing/standard Waste % set up into the SAP	Cathy	SAP
2015-03-09	Mon	1st Budget Volumes is available in BI	Cathy	All the managers



timetable

预算前的准备工作-设计预算模板&准备预算相关数据

ABF Twinings Beverages (Shanghai) Limited

2015/16 Budget

Departmental Costs

Department: HR & Admin

Currency: RMB/thousand

Cost Center: CC3002

RMB 000			P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	1516
Account	Description	Description	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
PERIOD			2014-09-01 2014-09-30	2014-10-01 2014-10-31	2014-11-01 2014-11-30	2014-12-01 2014-12-31	2015-01-01 2015-01-31	2015-02-01 2015-02-28	2015-03-01 2015-03-31	2015-04-01 2015-04-30	2015-05-01 2015-05-31	2015-06-01 2015-06-30	2015-07-01 2015-07-31	2015-08-01 2015-08-31	2014-09-01 2015-08-31
Headcount															#DV/0!
510000	Salaries Basic Pay	工资													
510010	Salaries Overtime	加班费													
510020	Temporary Staff	临时工工资													
510050	Recruitment Expenses	招聘费													
510060	Training	培训													
510110	Employee Bonus	奖金													
510120	Social Insurance 1	社保													
510123	Social Insurance 2	公积金													
510125	Social Insurance 3	工会费													

ABF Twinings Beverages (Shanghai) Limited

2014/15 1415 Budget

Departmental Costs

Department: HR & Admin

Currency: RMB/thousand

Cost Center: CC3002

RMB 000			P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	1415
Account	Description	Description	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
PERIOD			2014-09-01 2014-09-30	2014-10-01 2014-10-31	2014-11-01 2014-11-30	2014-12-01 2014-12-31	2015-01-01 2015-01-31	2015-02-01 2015-02-28	2015-03-01 2015-03-31	2015-04-01 2015-04-30	2015-05-01 2015-05-31	2015-06-01 2015-06-30	2015-07-01 2015-07-31	2015-08-01 2015-08-31	2014-09-01 2015-08-31
Headcount			4	4	4	4	4	4	4	4	4	4	4	4	4
510000	Salaries Basic Pay	工资	55.0	55.0	55.0	60.0	120.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	764.6
510010	Salaries Overtime	加班费	2.0	2.0	2.0	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	25.8
510020	Temporary Staff	临时工工资													
510050	Recruitment Expenses	招聘费	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	180.0
510060	Training	培训	58.3	58.3	58.3	58.3	58.3	58.3	58.3	58.3	58.3	58.3	58.3	58.7	700.0
510110	Employee Bonus	奖金	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	78.0
510120	Social Insurance 1	社保	16.5	16.5	16.5	16.5	16.5	16.5	16.5	18.2	18.2	18.2	18.2	18.2	206.5
510123	Social Insurance 2	公积金													
510125	Social Insurance 3	工会费	31.0	31.0	31.0	93.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	31.0	434.0

预算前的准备工作-设计预算模板&准备预算相关数据

Type	Component	Material Description	Material Group	Parent	Description	FY1415 Scrap%	Actual Scrap%	FY1516 Scrap%	FY1415 vs FY1516
Env	101930	ENVO PURE CEYLN HARM 10P	ENVOS	F12503	PURE CEYLON HARM 12x10x2g IFN	3.0			-100%
Env	106420	ENVO ENGLISH BF ALIA 10P	ENVOS	C12641	BF EXTRA ST COMP SPU 1X3000X2.5G	3.0	2.7		-100%
Env	106420	ENVO ENGLISH BF ALIA 10P	ENVOS	F12636	ENG BF EXTRA STRONG ALIA 12X10X2.5	5.0	1.7		-100%
Env	106420	ENVO ENGLISH BF ALIA 10P	ENVOS	F12930	ENGLISH BREAKFAST NZ 3000x2.5g IFN	4.0			-100%
Env	106530	ENVO ENGLISH BF ALIA 10P	ENVOS	C12642	BF DECAF COMP SPU 1X3000X2G	3.0	11.1		-100%
Env	106530	ENVO ENGLISH BF ALIA 10P	ENVOS	F12634	ENGLISH BRKFAST DECAF ALIA 12X10X2	5.0	2.1		-100%
Env	106900	ENV BF HONY&VAN ALIA 10P	ENVOS	C12643	BF VAN HONEY COMP SPU 1X3000X2G	3.0	2.8		-100%
Env	106900	ENV BF HONY&VAN ALIA 10P	ENVOS	F12632	ENG BF VANILLA+HONEY ALIA 12X10X2C	5.0	1.6		-100%
Env	154017	ENVO C24 USA LADY GREY	ENVOS	F08970	LADY GREY USA 6X20X2G IFN	3.3	2.7		-100%
Env	183360	ENVO C24 USA P PEPP	ENVOS	F08456	PURE PEPPERMINT USA 6X20X2G IFN	3.0	1.9		-100%
Env	183360	ENVO C24 USA P PEPP	ENVOS	F09179	PEPPERMINT USA 6X25X2G IFN	3.0	3.9		-100%
Env	183379	ENVO C24 20 USA CAMOMILE	ENVOS	C10346	CAMOMILE COMP USA 1X3000X1.5G IFN	3.0	8.2		-100%
Env	183379	ENVO C24 20 USA CAMOMILE	ENVOS	F08457	PURE CAMOMILE USA 6X20X1.5G IFN	3.0	3.2		-100%
Env	183379	ENVO C24 20 USA CAMOMILE	ENVOS	F09178	CAMOMILE USA 6X25X1.5G IFN	3.0	4.8		-100%
Env	183387	ENVO C24 20 USA L&GINGER	ENVOS	F08458	LEMON & GINGER USA 6X20X1.5G IFN	3.0	2.4		-100%
Env	183387	ENVO C24 20 USA L&GINGER	ENVOS	F11887	LEMON+GINGER USA 6X25X1.5G IFN	3.0			-100%
Env	183407	ENVO C24 20 USA RO RD BS	ENVOS	F08459	ROOIBOS RED TEA USA 6X20X2G IFN	3.0	4.4		-100%
Env	183423	ENVO C24 20 USA HB M ORA	ENVOS	F08460	HBUSH+MAND+ORNGE USA 6X20X2G IF	3.0	2.7		-100%

预算前的准备工作-设计预算模板&准备预算相关数据

COST DRIVER		Total	10pc	20pc	25pc	50pc	String Tag	Perfecta	Variety	Tin	Bulk Tea	Component	Blends
DIRECT LABOUR	Direct Headcount	17,056	1,660.58	3,736.30	1,446.09	944.45	743.80	2,176.05	702.29	401.31	100.33	1,131.27	902.94
TOTAL		17,056	¥2,033.50	¥4,526.07	¥1,770.18	¥1,234.14	¥897.95	¥2,915.44	¥738.77	¥442.75	¥110.62	¥1,215.71	¥1,170.36
INDIRECT LABOUR	Total Indirects	20,300	-	-	-	-	-	-	-	-	-	-	-
TOTAL		20,300	¥2,389.39	¥5,092.55	¥2,078.51	¥1,884.28	¥1,026.53	¥4,929.70	¥255.59	¥0.00	¥651.04	¥565.91	¥1,426.76
			12%	25%	10%	9%	5%	24%	1%	0%	3%	3%	7%
OVERHEADS													
Personal Expenses	plant hours	3,308	402.04	851.44	349.40	312.30	166.19	797.13	39.34		11.10	91.04	288.30
Repairs & Maintenance	Plant Hours	8,301	1,008.75	2,136.31	876.68	783.59	416.98	2,000.04	98.70		27.86	228.42	723.37
Cleaning+Security+Ground Maintan	Area	2,327	237.45	546.70	210.37	205.43	138.72	533.84	40.87	-	307.47	61.01	45.42
Energy	plant hours	3,387	411.64	871.76	357.74	319.76	170.16	816.15	40.27		11.37	93.21	295.18
Rent & Rates	Area	7,309	745.67	1,716.84	660.65	645.12	435.64	1,676.47	128.34	-	965.58	191.59	142.65
Insurance	NBV	787	143.16	225.89	50.11	106.29	99.97	96.65	0.16		2.02	13.43	48.82
Pest Control	Area		-	-	-	-	-	-	-		-	-	-
Depreciation - Machine	Depreciation Annual	16,309	2,166.94	4,875.62	1,625.21	1,625.21	1,743.44	2,018.35	16.90	109.99	35.27	1,083.47	1,009.08
Depreciation - Other	NBV	14,911	2,714.28	4,282.75	949.96	2,015.18	1,895.42	1,832.35	3.03		38.34	254.55	925.63
Health & Safety	Total Headcount												
Other General Dept Expenses	Total Headcount	3,299	249.71	561.84	217.45	142.02	111.85	327.22	105.60		15.09	170.11	135.78

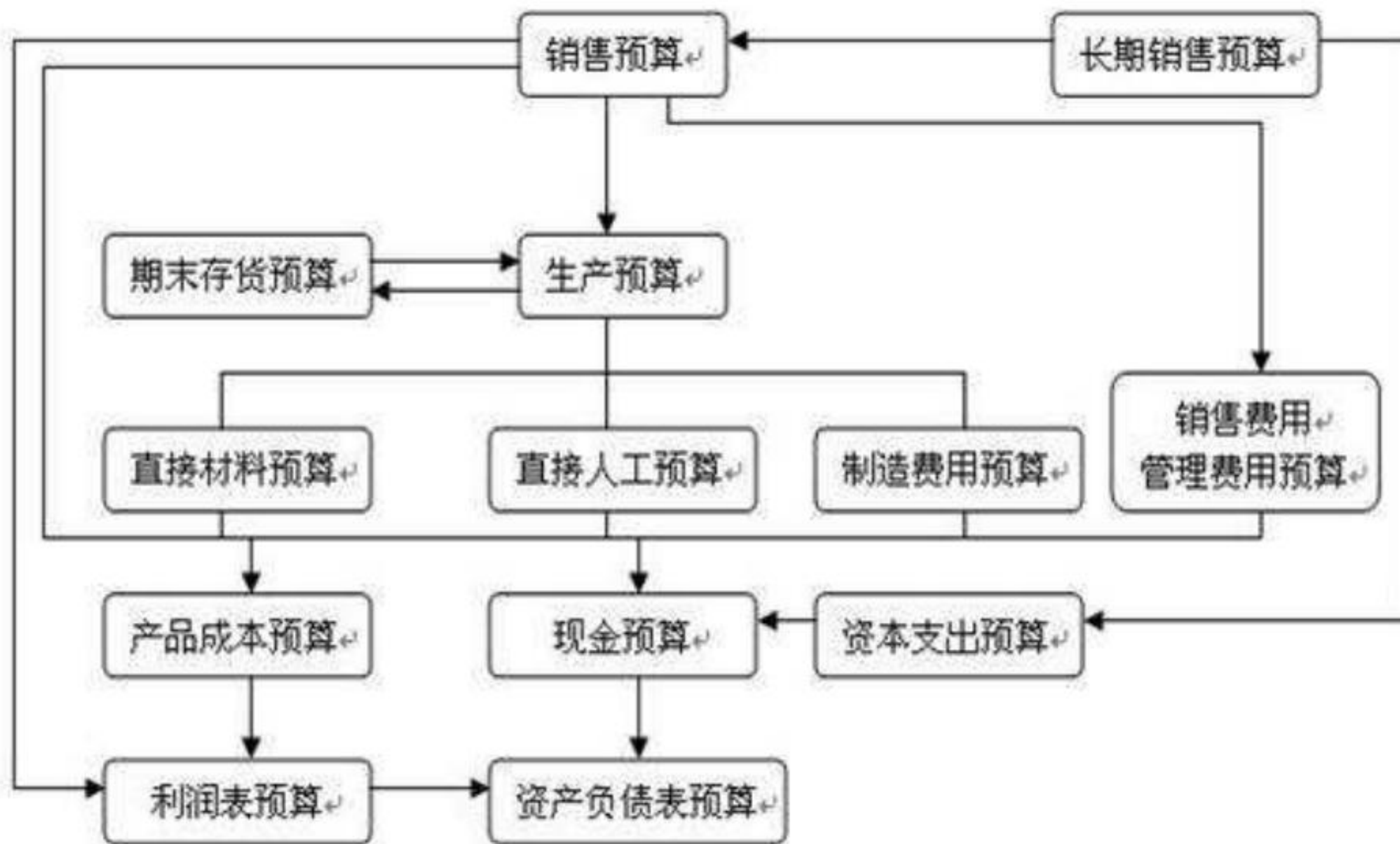
预算的方法

零基预算 VS 增量预算

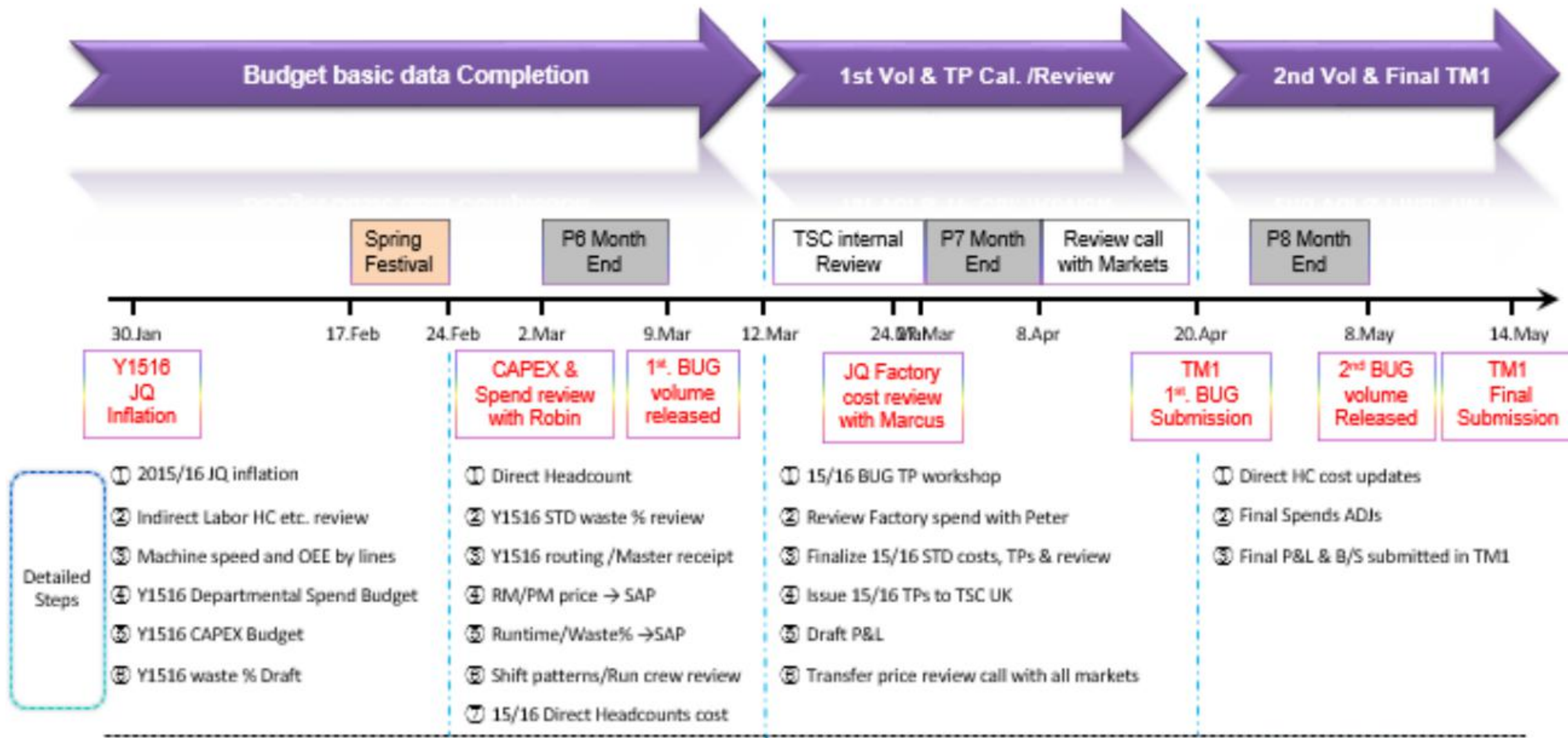
弹性预算 VS 固定预算

滚动预算 VS 定期预算

预算的编制



预算的编制



预算的编制-销售预算

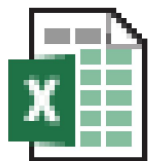
TTB(' 000)	Y1516 BUG	Y1415 BUG 1st	Var i ance%
10pc	288, 803. 52	254, 561. 64	13%
20pc	613, 186. 20	723, 705. 00	- 15%
25pc	251, 633. 25	294, 634. 55	- 15%
40pc- t ag	41, 952. 24	36, 056. 16	16%
50pc	232, 077. 30	218, 535. 00	6%
50pc- t ag	101, 508. 00	128, 856. 00	- 21%
80pc- t ag	144, 441. 60	14, 179. 20	919%
100pc	-	-	100%
100pc- t ag	531, 768. 00	347, 676. 00	53%
500pc- t ag	2, 400. 00	3, 120. 00	- 23%
1* 3000	-	36, 972. 00	- 100%
2* 1500	2, 280. 00	3, 576. 00	- 36%
Bul k t ea	813, 810. 00	1, 174, 635. 00	- 31%
VAR I ETY	36, 568. 44	35, 556. 24	3%
Ti n	409. 95	612. 71	- 33%
Tot al	3, 060, 838. 50	3, 272, 675. 50	- 6%



volume

预算的编制-生产预算

Format	No. of machine	Capacity	Shift patterns	Y1516 BUG volumes	DVC	Y1415 BUG volumes	Y1516 vs 1415 Budget	Y1516 vs 1415 Budget
10pcs	4	328	24/5	278	85%	240	38	15%
20pcs	9	741	24/5	613	83%	670	-57	-10%
25pcs + component	5	412	24/5	254	62%	317	-63	-24%
50pcs	3	255	24/5	232	91%	196	36	20%
String tag	3	201	16/5	143	72%	176	-32	-16%
Perfecta	5	677	24/7	679	100%	394	285	60%
Variety	1	35	8/5	37	103%	36	1	3%
Subtotal (m tbgs)	30	2,648		2,236		2,028	208	10%
Bulk Tea (tons)	1	466	8/5	1,018	218%	1,067	-49	-5%
Subtotal	1	466		1,018		1,067	-49	-5%
Tins (000)	1	350	8/5	410	117%	627	-218	-71%
Subtotal	1	350		410		627	-218	-71%



DVC



runcrew &
runtime

预算的编制-费用预算

Cost Category	Actual Budget			14/15 Budget			Com vs 1415			Comments
	JQ	SPU	Total	JQ	SPU	Total	JQ	SPU	Total	
DIRECT COST	16,575	1,495	18,071	14,747	2,126	16,872	1,829	(631)	1,198	
SALARIES AND WAGES	19,019	1,860	20,880	17,806	1,968	19,774	1,214	(108)	1,106	
TRAVEL AND ENTERTAINMENT	2,457	272	2,729	2,893	397	3,290	(435)	(125)	(561)	More travel accommodation cost of planning dept and taxi cost of HR.
REPAIRS AND MAINTENANCE	8,253	48	8,301	8,526	64	8,589	(273)	(16)	(289)	
BUILDINGS EXPENSES	7,749	843	8,591	7,387	790	8,177	362	53	414	The rental cost of extra warehoute for 7 months, from Feb to Aug.
UTILITIES	5,095	-	5,095	5,499	-	5,499	(404)	-	(404)	
DEPRECIATION	30,665	556	31,221	31,847	850	32,697	(1,182)	(294)	(1,476)	Some Capex was delay
DISTRIBUTION EXPENSES	240	-	240	240	-	240	-	-	-	
IT EXPENSES	1,094	-	1,094	1,363	2	1,366	(269)	(2)	(272)	Saving on payroll accounting system
PROFESSIONAL EXPENSES	3,160	276	3,436	2,784	229	3,013	376	46	423	
DEPARTMENTAL EXPENSES	8,395	709	9,104	8,825	809	9,634	(430)	(100)	(529)	
Factory Cost Subtotal	102,702	6,059	108,761	101,916	7,235	109,151	786	(1,176)	(390)	
INBOUND FREIGHT	2,972	60	3,032	2,726	182	2,908	245	(122)	124	
OUTBOUND FREIGHT	1,252	10	1,262	1,549	10	1,559	(297)	-	(297)	
FINANCIAL EXPENSES	252	-	252	254	-	254	(2)	-	(2)	
Grand Total	107,178	6,129	113,307	106,446	7,427	113,873	732	(1,298)	(566)	



Spend-QA

预算的编制-资本预算

RMB 000			1516 Budget	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	FY1415
TM1 Project Name	CEF#	Timing	Capital Spen	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
				2015-09-01	2015-10-01	2015-11-01	2015-12-01	2016-01-01	2016-02-01	2016-03-01	2016-04-01	2016-05-01	2016-06-01	2016-07-01	2016-08-01	42,248
				2015-09-30	2015-10-31	2015-11-30	2015-12-31	2016-01-31	2016-02-29	2016-03-31	2016-04-30	2016-05-31	2016-06-30	2016-07-31	2016-08-31	42,613
Sharepoint	ABFT16-001	Timing of CEF approval								300						300
		Timing of spend	350.0								100	250				350
		Timing of depreciation start										300				300
Avaya phone system (landline telephone	ABFT16-002	Timing of CEF approval											300			300
		Timing of spend	300.0											200	100	300
		Timing of depreciation start													300	300
Adhoc Projects	ABFT16-003	Timing of CEF approval							125							125
		Timing of spend	125.0							125						125
		Timing of depreciation start								125						125
Hardware Replacement	ABFT16-004	Timing of CEF approval						170				180				350
		Timing of spend	350.0						170				180			350
		Timing of depreciation start						170					180			350



capex

预算的编制-间接费用分摊

BUDGET	"1314 Budget"		"1415 Budget"		"1516 Budget"		1415 Budget vs. 1516 Budget		Total %
	LABOUR	BURDEN	LABOUR	BURDEN	LABOUR	BURDEN	LABOUR	BURDEN	
10pc	58.25	668.97	68.33	630.78	74.71	615.63	9.3%	(2.4%)	-1%
20pc	64.30	596.99	53.73	555.20	73.38	564.74	36.6%	1.7%	5%
25pc	55.14	589.84	58.80	498.28	65.09	511.63	10.7%	2.7%	4%
50pc	82.51	827.52	65.69	620.66	74.58	598.56	13.5%	(3.6%)	-2%
Component					45.31	409.24			
String Tag	68.45	656.80	59.44	725.08	86.39	830.69	45.3%	14.6%	17%
Perfecta	61.48	565.18	49.13	563.16	66.69	456.11	35.7%	(19.0%)	-15%
Bulk Tea	115.98	1,935.45	111.74	1,995.58	145.94	1,868.38	30.6%	(6.4%)	-4%
Variety	55.14	595.63	36.53	647.86	48.37	475.62	32.4%	(26.6%)	-23%
Tin			55.48	6.13	52.84	48.29	(4.8%)	687.6%	64%
Fuso			225.25	710.40			(100.0%)	(100.0%)	-100%
Blends	88.38	584.09	74.28	596.58	78.00	549.97	5.0%	(7.8%)	-6%



cost allocate



check

预算的编制-原料价格预算

Item	Description	Type	Origin Price(GBP)	Y1516 standard cost per KG(CN)	Y1516 Upload in SAP(1000KG)	Y1415 Standard cost per KG(CNY)	Compared with Y1415	Underlying Currency	Purchase Currency
BSGCA4FC	PLAIN C.A.PD/PF1/OF	Teas	1.12	10.67	10,673.60	12.66588	-15.7%	USD	USD
BSGT97	TEA ANTLERS	Teas	81	771.93	771,930.00	863.0342	-10.6%	USD	USD
BSGEA5DC	LOWER MED E.AFRICAN PD	Teas	1.4	13.34	13,342.00	15.26631	-12.6%	GBP	GBP
BSGEA5OFC	LOWER MED E.AFRICAN OGF	Teas	1.2	11.44	11,436.00	13.57938	-15.8%	USD	USD
BSGEA6BC	GOOD MEDIUM EAST AFRICAN BP1	Teas	1.35	12.87	12,865.50	15.91388	-19.2%	GBP	GBP
BSGEA7BC	GOOD MED E.AFRICAN BP1	Teas	1.45	13.82	13,818.50	19.1632	-27.9%	GBP	GBP
BSGEA7WP	BEST KENYAN WP PRESTIGE	Teas	3.47	33.07	33,069.10	34.89438	-5.2%	USD	USD
BSGEA8BC	BOLD E. AFRICAN BP PRESTIGE	Teas	2.21	21.06	21,061.30	26.16538	-19.5%	USD	USD
BSGEA8DC	GOOD MED E AFRICAN PD	Teas	1.55	14.77	14,771.50	16.82738	-12.2%	GBP	GBP
BSGEA8DTC	GOOD MED EAST AFRICAN PD	Teas	1.65	15.72	15,724.50	18.6557	-15.7%	USD	USD
BSGEA8FC	GOOD MED E.AFRICAN PF1	Teas	1.55	14.77	14,771.50	16.82738	-12.2%	GBP	GBP
BSGEA9DC	BEST AFRICAN PD	Teas	1.8	17.15	17,154.00	20.0767	-14.6%	USD	USD



material price

预算的编制-产品成本预算

Item	Description	Configuration	Mark	TM1	Market	516 Volum	Total Unit Cos	Y1516 TP per CV (RM)
F08055	ORGANIC BREAKFAST USA 6X20	6X20X2G IFN	TNA	TNA	C USA	14,151	28.35	31.75
F08056	ORGANIC EARL GREY USA 6X20	6X20X1.8G IFN	TNA	TNA	C USA	8,275	31.85	35.67
F08058	ORGANIC CHAI USA 6X20X2G IFN	6X20X2G IFN	TNA	TNA	C USA	7,421	34.83	39.01
F08059	ORGANIC PURE GREEN USA 6X2	6X20X1.8G IFN	TNA	TNA	C USA	13,478	26.21	29.35
F08060	ORGANIC GRN JASMINE USA 6X2	6X20X2G IFN	TNA	TNA	C USA	9,510	31.59	35.39
F08062	ORGANIC GREEN+MINT USA 6X2	6X20X1.8G IFN	TNA	TNA	C USA	4,860	31.58	35.37
F08063	ORGANIC ROOIBOS USA 6X20X1	6X20X1.8G IFN	TNA	TNA	C USA	9,199	25.85	28.95



FG price

预算的编制-存货预算、APAR预算

1516 budg et-S	s Volume																			
行标签	Total	Supplier	Class	Classify	Currency	Std. unit cost	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	Total	
100894	290,604.39	Purico Hong Kong Ltd	PM	Paper	USD	PMUSD	35.51	950,177.32	972,072.33	913,612.42	920,026.73	914,538.20	752,485.95	822,573.83	727,571.07	769,097.33	839,659.36	838,091.08	899,665.67	10,319,571.29
101930	29.15	-	PM	Env o	RMB	PMRMB	440.30	1,951.71	477.97	988.53	619.19	1,176.82	901.63	2,335.54	554.01	1,466.50	155.70	1,104.40	1,104.40	12,836.40
102308	649.63	INSTANTINA LTD	RM	Flavours	GBP	RMGBP	177.92	8,266.62	3,866.67	8,283.99	16,479.39	20,914.08	13,269.32	22,432.26	8,904.12	1,749.21	3,852.78	2,784.49	4,778.62	115,581.56
102872	2,552.85	JIANGYIN SHENLONG	PM	Propafilm	USD	PMUSD	23.97	6,674.20	7,360.86	6,516.79	5,058.96	3,962.32	3,495.71	3,354.77	2,985.54	3,860.32	5,472.76	6,151.98	6,289.72	61,183.93
103060	43,305.72	-	PM	Cartons	USD	PMUSD	0.25	1,665.66	407.92	843.65	528.44	1,004.34	769.48	1,993.23	472.81	1,251.56	132.88	942.54	942.54	10,955.05
106190	752,896.51	Shanghai May May Pri	PM	Cartons	USD	PMUSD	0.30	17,441.51	16,270.06	13,536.69	16,400.22	20,565.36	20,695.52	27,854.35	15,619.26	18,743.11	22,127.29	15,228.78	18,352.63	222,834.78
106210	272.06	Printcare (Ceylon) Lin	PM	Tag	USD	PMUSD	110.09	2,344.37	2,186.91	1,819.51	2,204.41	2,764.26	2,781.75	3,743.99	2,099.43	2,519.32	2,974.20	2,046.95	2,466.84	29,951.94
106340	818,602.80	AGI SHOREWOOD PA	PM	Cartons	USD	PMUSD	0.69	44,147.49	45,430.85	33,025.06	47,997.56	56,895.51	59,462.22	56,981.07	30,372.79	37,217.36	75,889.20	24,554.90	54,671.02	566,645.04
106420	506.86	ZIJIANG COLOR PRIN	PM	Env o	USD	PMUSD	402.71	15,976.40	14,903.36	12,399.60	15,022.59	18,837.85	18,957.08	25,514.56	14,307.23	17,168.67	20,268.57	13,949.55	16,810.99	204,116.45
106430	3,852.25	Printcare (Ceylon) Lin	PM	Tag	USD	PMUSD	52.25	15,680.46	16,136.28	11,729.95	17,047.94	20,208.34	21,119.99	20,238.73	10,787.91	13,218.99	26,954.58	8,721.49	19,418.24	201,262.91
106470	292,451.04	Shanghai May May Pri	PM	Cartons	USD	PMUSD	0.30	5,466.74	5,466.74	5,466.74	7,028.67	9,371.56	6,247.70	13,797.01	5,466.74	6,508.03	9,631.88	6,638.19	5,466.74	86,556.73
106530	196.88	ZIJIANG COLOR PRIN	PM	Env o	USD	PMUSD	419.12	5,211.58	5,211.58	5,211.58	6,700.60	8,934.13	5,956.09	13,153.03	5,211.58	6,204.26	9,182.30	6,328.35	5,211.58	82,516.66
106620	326.40	Printcare (Ceylon) Lin	PM	Tag	USD	PMUSD	108.46	3,214.41	2,064.43	2,064.43	3,039.19	3,154.09	2,359.34	5,082.55	2,638.94	2,585.32	3,573.49	2,219.54	3,404.96	35,400.68
106750	152,706.11	AGI SHOREWOOD PA	PM	Cartons	USD	PMUSD	0.59	9,321.80	5,017.50	5,017.50	7,891.81	7,160.69	5,734.29	12,185.36	7,167.86	6,451.07	8,601.43	5,017.50	10,035.00	89,601.84
106880	529,050.53	Shanghai May May Pri	PM	Cartons	USD	PMUSD	0.30	11,714.45	9,762.04	10,933.48	10,803.32	15,619.26	13,276.37	22,908.25	11,714.45	10,412.84	17,051.03	9,371.56	13,016.05	156,583.08
106890	191.17	Printcare (Ceylon) Lin	PM	Tag	USD	PMUSD	110.09	1,574.58	1,312.15	1,469.60	1,452.11	2,099.43	1,784.52	3,079.17	1,574.58	1,399.62	2,291.88	1,259.66	1,749.53	21,046.84
106900	356.16	ZIJIANG COLOR PRIN	PM	Env o	USD	PMUSD	419.12	11,167.67	9,306.39	10,423.16	10,299.07	14,890.22	12,656.69	21,838.99	11,167.67	9,926.82	16,255.16	8,934.13	12,408.52	149,274.49
107083	39,146.50	R Twining And Compar	PM	Adhesive	GBP	PMGBP	32.92	99,383.00	102,313.44	80,803.34	111,201.08	129,179.88	122,527.31	132,008.57	80,154.25	89,860.71	150,095.09	74,987.02	116,205.97	1,288,719.66
108700	377,895.44	Printcare (Ceylon) Lin	PM	Other	USD	PMUSD	0.39	11,288.31	11,657.21	9,296.87	10,550.10	11,913.32	9,264.76	17,678.50	11,817.78	11,930.18	16,088.88	10,099.71	14,274.47	145,860.08

	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12
FG	10,227,957	10,421,306	9,360,345	10,364,978	10,334,577	9,491,090	10,036,689	7,859,153	8,464,636	10,788,665	8,557,540	10,383,819
WIP	4,968,882	5,062,813	4,547,384	5,035,449	5,020,680	4,610,902	4,875,961	3,818,085	4,112,237	5,241,281	4,157,370	5,044,602
RM	41,858,718	38,267,377	33,623,614	32,853,053	45,031,836	43,848,662	43,950,741	47,322,032	29,710,076	35,545,157	27,451,595	30,094,332
PM	10,966,152	9,636,056	7,534,900	7,742,821	9,591,143	9,502,223	9,036,619	10,181,437	8,390,085	12,213,684	8,722,591	10,426,633
Eng Part	6,017,282	6,017,282	6,017,282.05	6,017,282	6,017,282	6,017,282	6,017,282	6,017,282	6,017,282	6,017,282	6,017,282	6,017,282
Provisions	(9,505,885)	(8,620,268)	(7,406,513)	(7,305,266)	(9,829,457)	(9,600,542)	(9,535,125)	(10,347,803)	(6,856,160)	(8,594,248)	(6,509,579)	(7,291,786)
STOCKS ending balance	64,533,106	60,784,566	53,677,013	54,708,318	66,166,062	63,869,617	64,382,167	64,850,185	49,838,155	61,211,821	48,396,799	54,674,882



cash flow



stock

预算的分析

Presentation to group

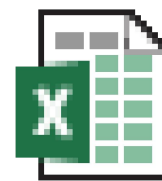


Group
Presentation

Presentation to market



Market
Presentation



Top 10 FG

预算的控制

- 实际运营时需按照编制的预算进行

执行
预算

- 实际发生后跟预算比较并分析差异的原因

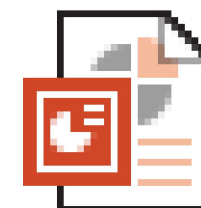
差异
分析

- 对于不可控的事件及时修正预算或者编制季度预算

预算
修正

- 采取措施减少跟预算之间的差异

控制
差异



Actual
Presentation



谢谢观看