

ID: jje87leq	Ref: B06
Entity: BAZE MARINE & OFFSHORE PTE. LTD.	
Period End: 31 March 2021	
TIME COSTS BUDGET AND PERFORMANCE SUMMARY	

	Current year						Prior year		
	Budget			Actual			Actual		
	Hrs	Rate S\$	Cost S\$	Hrs	Rate S\$	Cost S\$	Hrs	Rate S\$	Cost S\$
Final Completion	2	70~70	140	3	70~70	210	3	2500~2500	7500
Audit Completion	2	70~70	140	3	70~70	210	3	2500~2500	7500
Audit Planing	2	70~70	140	3	70~70	210	4	2500~2500	10000
General Audit Procedures	2	70~70	140	3	70~70	210	3	2500~2500	7500
Other income and expense	2	70~70	140	2	70~70	140	4	2500~2500	10000
Trade And Other Receivables	2	70~70	140	2	70~70	140	3	2500~2500	7500
Cash And Bank Balances	0	70~70	0	0	70~70	0	2	2500~2500	5000
Share Capital And Reserves	2	70~70	140	2	70~70	140	4	2500~2500	10000
Trade And Other Payables	2	70~70	140	2	70~70	140	4	2500~2500	10000
Current And Deferred Tax	1	70~70	70	2	70~70	140	2	2500~2500	5000
Interest Rate & Forex Risk	1	70~70	70	2	70~70	140	3	2500~2500	7500
Cashflows	2	70~70	140	2	70~70	140	3	2500~2500	7500
Search for unrecorded liabilities	2	70~70	140	2	70~70	140	2	2500~2500	5000
Draft Report	4	70~70	280	4	70~70	280	9	2500~2500	22500
Clear review points	16	70~70	1120	16	70~70	1120	9	2500~2500	22500
Subtotal	42	70~70	2940	48	70~70	3360	58	2500~2500	290000
Review And Supervision	8	150	1200	8	150	1200	5	150	750
Partner review	1	500	500	1	500	500			0
Total Time / Cost	51		4640	57		5060	63		290750
Fee Raised			2500			2500			3000
Write-off / Profit			-2140			-2560			-287750

Explanations for variance: