

ID: 62rb4zvs	Ref: B5
Entity: PROGRESS PILING PTE. LTD.	
Period End: 31 March 2020	
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	5	70~100	500	5	70~100	500	0	0	0
Audit Completion	5	70~100	500	5	70~100	500	0	0	0
Audit Planing	5	70~100	500	5	70~100	500	0	0	0
General Audit Procedures	5	70~100	500	5	70~100	500	0	0	0
Revenue	6	70~100	600	15	70~100	1230	0	0	0
Cost of Sales	6	70~100	600	15	70~100	1230	0	0	0
Other income and expense	7	70~100	700	23	70~100	1850	0	0	0
Trade And Other Receivables	6	70~100	600	16	70~100	1480	0	0	0
Cash And Bank Balances	3	70~100	300	8	70~100	740	0	0	0
Propert, Plant And Equipment	5	70~100	500	7	70~100	700	0	0	0
Share Capital And Reserves	3	70~100	300	4	70~100	400	0	0	0
Borrowings And Finance Lease	8	70~100	800	8	70~100	800	0	0	0
Trade And Other Payables	6	70~100	600	15	70~100	1380	0	0	0
Current And Deferred Tax	7	70~100	700	6	70~100	600	0	0	0
Goods And Services Tax	6	70~100	600	6	70~100	420	0	0	0
Construction Contracts	8	70~100	800	10	70~100	1000	0	0	0
Leases And Capital Commitment	6	70~100	600	10	70~100	1000	0	0	0
Related Parties Transactions	3	70~100	300	7	70~100	580	0	0	0
Cashflows	4	70~100	400	5	70~100	500	0	0	0
Search for unrecorded liabilities	6	70~100	600	20	70~100	1700	0	0	0
Draft Report	10	70~100	1000	9.5	70~100	950	0	0	0
Clear review points	0	70~100	0	52	70~100	4840	0	0	0
Subtotal	120	70~100	12000	256.5	70~100	23400	0	0	0
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	120		12000	256.5		23400	0		0
Fee Raised			4000			4000			0
Write-off / Profit			-8000			-19400			0

Explanations for variance: "More work to perform"