

ID: d0i4q1gg	Ref: B06
Entity: PT-G BUILDERS PTE. LTD.	
Period End: 31 December 2019	
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	8	70~100	560	16	70~100	1120	0	0	0
Audit Completion	8	70~100	560	16	70~100	1120	0	0	0
Audit Planing	8	70~100	560	16	70~100	1120	0	0	0
General Audit Procedures	8	70~100	560	16	70~100	1120	0	0	0
Revenue	8	70~100	560	32	70~100	2240	0	0	0
Cost of Sales	8	70~100	560	122	70~100	8540	0	0	0
Other income and expense	4.5	70~100	315	48	70~100	3360	0	0	0
Trade And Other Receivables	16	70~100	1360	21	70~100	1860	0	0	0
Cash And Bank Balances	4.5	70~100	450	5	70~100	500	0	0	0
Propert, Plant And Equipment	5	70~100	350	13	70~100	910	0	0	0
Share Capital And Reserves	1	70~100	100	2	70~100	200	0	0	0
Borrowings And Finance Lease	8	70~100	800	28	70~100	2800	0	0	0
Trade And Other Payables	8	70~100	800	14	70~100	1400	0	0	0
Current And Deferred Tax	4	70~100	280	8	70~100	560	0	0	0
Goods And Services Tax	2	70~100	140	4	70~100	280	0	0	0
Construction Contracts	16	70~100	1120	176	70~100	12320	0	0	0
Provision And Contingent Liabilities	8	70~100	560	0	70~100	0	0	0	0
Leases And Capital Commitment	8	70~100	560	32	70~100	2240	0	0	0
Related Parties Transactions	1	70~100	70	4	70~100	280	0	0	0
Interest Rate & Forex Risk	0	70~100	0	1	70~100	70	0	0	0
Cashflows	4	70~100	280	0	70~100	0	0	0	0
Search for unrecorded liabilities	24	70~100	1920	186	70~100	14520	0	0	0
Draft Report	8	70~100	560	37	70~100	2590	0	0	0
Clear review points	8	70~100	560	112	70~100	8320	0	0	0
Subtotal	178	70~100	13585	909	70~100	67470	0	0	0
Review And Supervision	20	150	3000	20	150	3000	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	198		16585	929		70470	0		0
Fee Raised			20000			23500			0
Write-off / Profit			3415			-46970			0

Explanations for variance: Additional fees for the recognition of FRS116