

ID: trwxr15	Ref: B06
Entity: PT-G BUILDERS PTE. LTD.	
Period End: 31 December 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	3	70~100	240	3	70~100	240	16	20000~20000	320000
Audit Completion	3	70~100	240	3	70~100	240	16	20000~20000	320000
Audit Planing	3	70~100	240	9	70~100	660	16	20000~20000	320000
General Audit Procedures	5	70~100	410	4	70~100	340	16	20000~20000	320000
Revenue	5	70~100	500	5	70~100	500	32	20000~20000	640000
Cost of Sales	5	70~100	500	5	70~100	500	122	20000~20000	2440000
Other income and expense	10	70~100	850	29	70~100	2180	48	20000~20000	960000
Trade And Other Receivables	8	70~100	800	18	70~100	1560	21	20000~20000	420000
Cash And Bank Balances	8	70~100	560	16	70~100	1120	5	20000~20000	100000
Propert, Plant And Equipment	8	70~100	560	16	70~100	1120	13	20000~20000	260000
Intangible Assets	0	70~100	0	16	70~100	1120	0	20000~20000	0
Share Capital And Reserves	7	70~100	610	11	70~100	860	2	20000~20000	40000
Borrowings And Finance Lease	13	70~100	1060	40	70~100	3520	28	20000~20000	560000
Trade And Other Payables	7	70~100	580	4	70~100	280	14	20000~20000	280000
Current And Deferred Tax	5	70~100	500	4	70~100	400	8	20000~20000	160000
Goods And Services Tax	2	70~100	200	2	70~100	200	4	20000~20000	80000
Construction Contracts	8	70~100	800	65.5	70~100	6550	176	20000~20000	3520000
Leases And Capital Commitment	10	70~100	1000	25	70~100	2500	32	20000~20000	640000
Related Parties Transactions	10	70~100	1000	10	70~100	1000	4	20000~20000	80000
Interest Rate & Forex Risk	5	70~100	350	0	70~100	0	1	20000~20000	20000
Cashflows	5	70~100	500	5	70~100	500	0	20000~20000	0
Search for unrecorded liabilities	40	70~100	3400	72.5	70~100	6035	186	20000~20000	3720000
Draft Report	20	70~100	1850	24	70~100	2160	37	20000~20000	740000
Clear review points	10	70~100	850	16	70~100	1360	112	20000~20000	2240000
Subtotal	200	70~100	17600	403	70~100	34945	909	20000~20000	18180000
Review And Supervision	16	250	4000	16	250	4000	20	150	3000

Partner review	5	500	2500	5	500	2500			0
Total Time / Cost	221		24100	424		41445	929		18183000
Fee Raised			25000			25000			23500
Write-off / Profit			900			-16445			-1815950 0

Explanations for variance: Borrowing, Projects and Lease liabilities take times