

ID: chv670bt	Ref: B06
Entity: BL PROJECTS 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	4	100~100	400	6	100~100	600	1	100~100	100
Audit Completion	4	100~100	400	10	100~100	1000	1	100~100	100
Audit Planing	14	100~100	1400	11	100~100	1100	15	100~100	1500
General Audit Procedures	0	100~100	0	6	100~100	600	1	100~100	100
Revenue	8	100~100	800	9	100~100	900	8	100~100	800
Cost of Sales	8	100~100	800	8	100~100	800	8	100~100	800
Other income and expense	6	100~100	600	8	100~100	800	3	100~100	300
Trade And Other Receivables	8	100~100	800	12	100~100	1200	10	100~100	1000
Cash And Bank Balances	2	100~100	200	2	100~100	200	3	100~100	300
Propert, Plant And Equipment	2	100~100	200	2	100~100	200	3	100~100	300
Share Capital And Reserves	2	100~100	200	2	100~100	200	2	100~100	200
Borrowings And Finance Lease	3	100~100	300	3	100~100	300	4	100~100	400
Trade And Other Payables	5	100~100	500	7	100~100	700	4	100~100	400
Current And Deferred Tax	2	100~100	200	2	100~100	200	2	100~100	200
Goods And Services Tax	2	100~100	200	2	100~100	200	4	100~100	400
Leases And Capital Commitment	1	100~100	100	1	100~100	100	2	100~100	200
Related Parties Transactions	1	100~100	100	1	100~100	100	3	100~100	300
Cashflows	2	100~100	200	2	100~100	200	4	100~100	400
Search for unrecorded liabilities	2	100~100	200	4	100~100	400	3	100~100	300
Draft Report	8	100~100	800	10	100~100	1000	12	100~100	1200
Clear review points	6	100~100	600	7	100~100	700	20	100~100	2000
Subtotal	90	100~100	9000	115	100~100	11500	113	100~100	22600
Review And Supervision	0	150	0	4	150	600			0
Partner review	0	0	0	0	0	0			0
Total Time / Cost	90		9000	119		12100	113		22600
Fee Raised			0			0			4500
Write-off / Profit			-9000			-12100			-18100

Explanations for variance: To provide impairment loss and assess on client late adjustment.