

ID: h664br3t	Ref: B5
Entity: BL PROJECTS 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	1	70~100	70	1	70~100	70	2	60	120
Audit Completion	1	70~100	70	1	70~100	70	2	60	120
Audit Planing	10	70~100	700	15	70~100	1050	14	60	840
General Audit Procedures	1	70~100	70	1	70~100	70	0	60	0
Revenue	4	70~100	280	8	70~100	560	4	60	240
Cost of Sales	4	70~100	280	8	70~100	560	5	60	300
Other income and expense	2	70~100	140	3	70~100	210	5	60	300
Trade And Other Receivables	4.5	70~100	315	10	70~100	700	2	60	120
Cash And Bank Balances	1	70~100	70	3	70~100	210	1	60	60
Propert, Plant And Equipment	2	70~100	140	3	70~100	210	1	60	60
Share Capital And Reserves	1	70~100	70	2	70~100	140	1	60	60
Borrowings And Finance Lease	4	70~100	280	4	70~100	280	2	60	120
Trade And Other Payables	4	70~100	280	4	70~100	280	2	60	120
Current And Deferred Tax	2	70~100	140	2	70~100	140	1	60	60
Goods And Services Tax	2.5	70~100	175	4	70~100	280	1	60	60
Leases And Capital Commitment	1	70~100	70	2	70~100	140	1	60	60
Related Parties Transactions	1	70~100	70	3	70~100	210	1	60	60
Cashflows	4	70~100	280	4	70~100	280	1	60	60
Search for unrecorded liabilities	2	70~100	140	3	70~100	210	2	60	120
Draft Report	8	70~100	560	12	70~100	840	5	60	300
Clear review points	8	70~100	560	20	70~100	1400	6	60	360
Subtotal	68	70~100	4760	113	70~100	7910	59	60	3540
Review And Supervision	0	0	0	0	0	0	2	150	300
Partner review	0	0	0	0	0	0	1	300	300
Total Time / Cost	68		4760	113		7910	62		4140
Fee Raised			4500			4500			4500
Write-off / Profit			-260			-3410			360

Explanations for variance: "Additional work to be performed as instructed by partner"