

ID: bmb51jft	Ref: B06
Entity: SHELFORD DEVELOPMENT 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	5	70~100	350	0	70~100	0	1	75~75	75
Audit Completion	4	70~100	280	2	70~100	140	1	75~75	75
Audit Planing	4	70~100	280	8	70~100	560	2	75~75	150
Other income and expense	0	70~100	0	0	70~100	0	3	75~75	225
Trade And Other Receivables	1	70~100	70	1	70~100	70	1	75~75	75
Cash And Bank Balances	1	70~100	70	1	70~100	70	1	75~75	75
Investment Properties	0	70~100	0	0	70~100	0	2	75~75	150
Share Capital And Reserves	0	70~100	0	2	70~100	140	1	75~75	75
Borrowings And Finance Lease	5	70~100	350	4	70~100	280	1.5	75~75	112.5
Trade And Other Payables	2	70~100	140	1	70~100	70	1	75~75	75
Current And Deferred Tax	3	70~100	210	2	70~100	140	0	75~75	0
Goods And Services Tax	0	70~100	0	0	70~100	0	1	75~75	75
Construction Contracts	5	70~100	350	5	70~100	350	0	75~75	0
Related Parties Transactions	1	70~100	70	1	70~100	70	0	75~75	0
Cashflows	2	70~100	140	1	70~100	70	1	75~75	75
Search for unrecorded liabilities	2	70~100	140	2	70~100	140	1	75~75	75
Draft Report	8	70~100	560	8	70~100	560	2	75~75	150
Clear review points	7	70~100	490	0	70~100	0	0	75~75	0
Subtotal	50	70~100	3500	38	70~100	2660	19.5	75~75	1462.5
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
Total Time / Cost	50		3500	38		2660	19.5		1462.5
Fee Raised			0			0			
Write-off / Profit			-3500			-2660			-1462.5

Explanations for variance: