# **ENGINUITY TUTORIAL**



## **Job Costs**

**Copyright Virtual Management Simulations** 



	ient consult	ants report	NISK d	narysis												
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1	20	40 %		Past	25	0.0	0.0	25.0		Ahead of			131,925	8.1 %	131,925	8.1 %
2	29	100 %	11	Past	25	0.6	0.0	24.4	100 %	Complete	d on time		86,529	5.5 %	218,454	6.8 %
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ess) ov		above the E e labour on :		0 (ine 24.4	(fective)			Labour pay Subce			0		pletion ratio:	0.95		
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Applicable to design & build jobs only, the design consultant charges a fee paid in relation to the amount of the job progressed in the period.



Job 205 (Completed on time)		Navigate to "Main	menu/Measuring	n performance/As	sessing performance/	lob performar	nce/.lob.deta
anagement consultants report Risk a		langulo to main		g performance. Te		ponomiai	
JOB SUMMARY		OB PROGRESS					
		Job progression				Profit analysis	
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_	25 % permitted 36.3 25 0		Site cost: Site cost: Risk cost: ate completion penalty: L LABOUR COSTS	250 25 ? 1/ 1 ?	Total cost: Total profit:	1,565,387 86,529 (5.5	i % of costs)
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ILD COST							
ld costs cover all the <b>d</b>	irect costs	(labour, plant, i	material etc) r	needed to com	plete a job.		
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Control       Contro       Control       Control								Act	ual progre	ess				By period Cumulative				
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Required labour:       29       Design cost:       118,925       ?       Early completion bonus:       0         Overmanning of:       25 % permitted       Site cost:       250,725       ?       Total value:       1,651,916         LABOUR ALLOCATED       Risk cost:       11 / 01 ?       Total value:       1,655,387         Owermanning of:       25       ADDITIONAL LABOUR COSTS       Total value:       1,655,387         Sub:       0       ADDITIONAL LABOUR COSTS       Ineffective labour due to overmanning:       Ineffective labour due to completing the job       Total value:       100 %         Lifective labour allocated       25       Design cost:       11 / 01 ?       Total value:       100 %         Lifective labour allocated:       25       Ineffective labour due to completing the job       100 %       Progress comment:       100 %         Lifective labour on site:       24.4       Training new recruits (0wn):       Cumulative profit:       218,454 (6.8 % of costs)         Effective labour on site:       24.4       Subcontractor cost:       Completion ratio:       0.953         PROJECT MANAGER       Allocated:       Mile       Overall performance: ver       Salay:       Bonus:         Bencuitment cost:       Relocatin fee:       Previous payoff:       Previous pay		LAB		IALYSI		K ON A LINE	IN THE T	C	OST ANA	LYSIS	iow ti	HE DETAILS	VAL	UE AND F	PROFIT AN	ALYSIS	GRESSEI	
Overmanning of:       25 % permitted       Build cost:       1,160,085 ??       Total value:       1,851,916         Effective labour limit (ELL):       36.3       Site cost:       250,725 ??       Total cost:       1,565,387         LABOUR ALLOCATED       Late completion penalty:       11 °01 ??       Total profit:       86,529 (5.5 % of costs)         Own:       25       ADDITIONAL LABOUR COSTS       Total profit:       86,529 (5.5 % of costs)         Sub:       0       ADDITIONAL LABOUR COSTS       PROGRESS TO DATE         Ineffective labour lost by delays:       0.6 (ineffective)       Ineffective labour due to completing the job:       Training new recruits (0wn):       400 %         Effective labour on site:       24.4       Subcontractor cost:       Subcontractor cost:       218,454 (6.8 % of costs)         Cowpelied performance:       ver       Salay:       Salay:       0.953         Bonus:       Recruitment cost:       Recruitment cost:       Recruitment cost:       0.953	PLA											0.005 0.1						
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Site costs pay for the **support staff and services** required to administer a site whilst the build is taking place.

The level of site cost paid each period is based upon the total labour (own and subcontract) allocated to the site.



	JOB S	UMMARY	, ,		JO	3 PROGR	ESS									
						Job pro	ogression						Profit an	alysis		
Pla	nned sch						Ac	tual progre	ess			By period Cumulative				
Job period	Planned labour	Cumul % complete	Period	Status	Actual labour	Ineffect due to delays	Ineffect due to overman	Effective	Actual % complete	Completion state	IS	Profit	Profit % of cost	Cumul profit	Cumu profit % of cos	
1	20	40 %		Past	25	0.0	0.0	25.0		Ahead of schedule		131,925	8.1 %	131,925	8.1 %	
2	29	100 %	11	Past	25	0.6	0.0	24.4	100 %	Completed on time		86,529	5.5 %	218,454	6.8 %	
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targeted investments into risk consultants.



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Job P eriod	lanned Cumul labour comple	ete Period	Statu	s Actual labour	Ineffect due to delays	Ineffect due to overman		Actual 9 complete		status	•	Profit	Profit % of cost	Cumul profit	Cumul profit % of cost	
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2	29 100	)% 11	Past	25	0.6	0.0	24.4	100 \$	Completed or	n time		86,529	5.5 %	218,454	6.8 %	
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Eff	fective labour limit	t (ELL):	36.3					Site cost:	250,725			Total cost:	1,565,38	7		
1.4	BOUR ALLOCA	ATED						Risk cost:	16,201	?		Total profit:	86,52	<mark>9</mark> (5.5 %)	of costs)	
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#### LATE COMPLETION PENALTY

If the duration of a job exceeds its planned duration, the company is **charged a penalty** for each late period.

The penalty is a percentage of the tender value (bid entered) for the job; details are given in the **Industry parameters**, and vary by client.



	05 (Con ent consu				nalysis	Na	avigate t	o "Main r	nenu/Me	easuring	performan	ce/As	ssessing perfo	rmance/J	ob perfo	rmance	Job deta	
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lob eriod	Planne labou	d Cur r com		Period	Status	Actual labour	Ineffect due to delays		Effective		Completion	status		Profit	Profit % of cost	Cumul profit	Cumul profit % of cost	
1	2		40 %	10	Past	25	0.0	0.0	25.0		Ahead of sche			131,925	8.1 %	131,925	8.1 %	
2	2	9	100 %	11	Past	25	0.6	0.0	24.4	100 %	Completed on	time		86,529	5.5 %	218,454	6.8 %	
F	HOD 11 LABOUR ANAL PLANNED SCHEDULE Required labour: Overmanning of: Effective labour limit (ELL): LABOUR ALLOCATED Own:		ILE our: 29 g of: 25 % permitted LL): 36.3 ED Iwn: 25				COST ANA BUILD R De	LYSIS ELATED esign cost: Build cost: Site cost: Risk cost:	118,925 1,160,085 250,725	?	VAL Meas Early comple	UE AND P	ROFIT AN/ 1,651,910 1,651,910 1,565,38	ALYSIS ?				
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Plan	ned sch	edule						tual progre	ess					By period Cumulative				
Job period		Cumul % complete		Status	Actual labour	Ineffect due to delays	Ineffect due to overman	Effective	Actual % complete	Completion etatu	s	Profit	Profit % of cost	Cumul profit	Cumul profit % of cost			
1	20	40 %	10	Past	25	0.0	0.0	25.0		Ahead of schedule		131,925	8.1 %	131,925	8.1 %			
2	29	100 %	11	Past	25	0.6	0.0	24.4	100 %	Completed on time		86,529	5.5 %	218,454	6.8 %			
PERIOD P	U	ABOUR AI SCHEDU			ON A LINE	IN THE T		IARY ABO Cost Ana Build Ri	LYSIS	IOW THE DETAIL			Job Has B Profit An 1,651,91	ALYSIS	GRESSE			
	F	equired lab	our:	29				De	esign cost:	118,925 ?	Early completi	ion bonus:		0				
		)vermanning	·		ermitted			I	Build cost:	1,160,085 ?	To	otal value:	1,651,91					
E	Effective la	bour limit (El	LL):	36.3					Site cost:	250,725 ?		Fotal cost:	1,565,38					
L	ABOUR	ALLOCAT	ED						Risk cost:	16,201 ?	T	otal profit:	86,52	<mark>9</mark> (5.5 %)	of costs)			
		0	wn:	25			Lā	ite completio	on penaity:	U								
		-	iub:	0				LABOUR				PROGRE	SS TO DA	TE				
0		abour allocai Ir lost by dela		25 🔯 0.6 (ine				r due to ove to completir		0 6,451 ?	Amount of the job c	ompleted:	10	0%				
		vel after dela		24.4	arecuvej	Inenective		ng new recru		0,401	-		(On sched					
		above the E	-		(fective)			Labour payo		0		ative profit:		4 (6.8 %)	of costs)			
,	-	e labour on :		24.4					actor cost:	0	Comple	etion ratio:	0.95	3				
							PB	OJECT MA	NAGER									
										Miles Martin	?							
								기 all per	rformance:	very good	_							
									Salary:	12,500								
									Bonus:	500 (4 %) 0								
									ment cost: cation fee:	0								
									ous payoff:	0								
								5										
	<b>г</b> в <i>а</i> е е	IAGER	00	OTO														

Various costs covering the project manager allocated to the site.