

ID: h6uvt4ry	Ref: B06
Entity: THE MONEYLENDERS PTE LTD	
Period End: 31 December 2021	
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	2	70~100	140	3	70~70	210
Audit Completion	1	70~100	70	2	70~100	140	3	70~70	210
Audit Planing	1	70~100	70	2	70~100	140	3	70~70	210
General Audit Procedures	1	70~100	70	2	70~100	140	3	70~70	210
Revenue	1	70~100	70	2	70~100	140	3	70~70	210
Other income and expense	1	70~100	70	2	70~100	140	3	70~70	210
Trade And Other Receivables	1	70~100	70	1	70~100	70	3	70~70	210
Cash And Bank Balances	1	70~100	70	1	70~100	70	2	70~70	140
Share Capital And Reserves	1	70~100	70	1	70~100	70	2	70~70	140
Trade And Other Payables	1	70~100	70	1	70~100	70	2	70~70	140
Current And Deferred Tax	1	70~100	70	1	70~100	70	1	70~70	70
Related Parties Transactions	1	70~100	70	1	70~100	70	1	70~70	70
Cashflows	1	70~100	70	1	70~100	70	1	70~70	70
Search for unrecorded liabilities	1	70~100	70	1	70~100	70	1	70~70	70
Draft Report	2	70~100	140	4	70~100	280	8	70~70	560
Clear review points	0	70~100	0	0	70~100	0	5	70~70	350
Subtotal	16	70~100	1120	24	70~100	1680	44	70~70	3080
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
Total Time / Cost	16		1120	24		1680	44		3080
Fee Raised			2500			2500			2500
Write-off / Profit			1380			820			-580

Explanations for variance: More time used in audit program and draft report