

ID: 2wrkx31r	Ref: B06
Entity: 1 2 LEND 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	3	70~70	210	0	70~70	0	0	75	0
Audit Completion	5	70~70	350	3	70~70	210	0	75	0
Audit Planing	8	70~70	560	8	70~70	560	0	75	0
General Audit Procedures	0	70~70	0	2	70~70	140	0	75	0
Revenue	10	70~70	700	8	70~70	560	0	75	0
Other income and expense	8	70~70	560	10	70~70	700	0	75	0
Trade And Other Receivables	8	70~70	560	12	70~70	840	0	75	0
Cash And Bank Balances	8	70~70	560	10	70~70	700	0	75	0
Share Capital And Reserves	2	70~70	140	2	70~70	140	0	75	0
Borrowings And Finance Lease	5	70~70	350	8	70~70	560	0	75	0
Trade And Other Payables	3	70~70	210	3	70~70	210	0	75	0
Related Parties Transactions	2	70~70	140	1	70~70	70	0	75	0
Cashflows	3	70~70	210	2	70~70	140	0	75	0
Search for unrecorded liabilities	3	70~70	210	2	70~70	140	0	75	0
Draft Report	8	70~70	560	8	70~70	560	0	75	0
Clear review points	4	70~70	280	0	70~70	0	0	75	0
Subtotal	80	70~70	5600	79	70~70	5530	0	75	0
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	80		5600	79		5530	0		0
Fee Raised			3300			3300			0
Write-off / Profit			-2300			-2230			0

Explanations for variance: