

ID: euom33rv	Ref: B5
Entity: SOHETO (SINGAPORE) 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	4	70~100	280	4	70~100	280	0	0	0
Audit Completion	4	70~100	280	6	70~100	420	0	0	0
Audit Planing	4	70~100	280	4	70~100	280	0	0	0
General Audit Procedures	4	70~100	280	8	70~100	560	0	0	0
Revenue	4	70~100	280	8	70~100	560	0	0	0
Cost of Sales	4	70~100	280	8	70~100	560	0	0	0
Other income and expense	2	70~100	140	4	70~100	280	0	0	0
Inventories	4	70~100	280	8	70~100	560	0	0	0
Trade And Other Receivables	6	70~100	420	6	70~100	420	0	0	0
Cash And Bank Balances	0	70~100	0	4	70~100	280	0	0	0
Propert, Plant And Equipment	3	70~100	210	4	70~100	280	0	0	0
Investment Properties	3	70~100	210	4	70~100	280	0	0	0
Share Capital And Reserves	4	70~100	280	5	70~100	350	0	0	0
Borrowings And Finance Lease	4	70~100	280	6	70~100	420	0	0	0
Trade And Other Payables	4	70~100	280	6	70~100	420	0	0	0
Current And Deferred Tax	4	70~100	280	4	70~100	280	0	0	0
Goods And Services Tax	4	70~100	280	3	70~100	210	0	0	0
Provision And Contingent Liabilities	2	70~100	140	2	70~100	140	0	0	0
Leases And Capital Commitment	2	70~100	140	3	70~100	210	0	0	0
Related Parties Transactions	2	70~100	140	4	70~100	280	0	0	0
Interest Rate & Forex Risk	2	70~100	140	2	70~100	140	0	0	0
Cashflows	2	70~100	140	3	70~100	210	0	0	0
Search for unrecorded liabilities	4	70~100	280	6	70~100	420	0	0	0
Draft Report	8	70~100	560	8	70~100	560	0	0	0
Clear review points	16	70~100	1120	16	70~100	1120	0	0	0
Subtotal	100	70~100	7000	136	70~100	9520	0	0	0
Review And Supervision	5	150	750	5	150	750	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	105		7750	141		10270	0		0
Fee Raised			0			0			0
Write-off / Profit			-7750			-10270			0

Explanations for variance: "incurred exceptional high time cost on inventory section."