ID: syzwwbf1	Ref:
Entity: ASIA PACIFIC BIOINFORMATICS NETWORK LIMITED	**B5**
Period End: 31 December 2019	
TIME COSTS BUDGET AND PERFROMANCE 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	2	70~100	140	2	70~100	140	0	0	0
Audit Completion	1.5	70~100	105	1.5	70~100	105	0	0	0
Audit Planing	4	70~100	280	4	70~100	280	0	0	0
General Audit Procedures	1	70~100	70	1	70~100	70	0	0	0
Revenue	6	70~100	420	5	70~100	350	0	0	0
Cost of Sales	1	70~100	70	1	70~100	70	0	0	0
Other income and expense	3	70~100	210	3	70~100	210	0	0	0
Trade And Other Receivables	3	70~100	210	3	70~100	210	0	0	0
Cash And Bank Balances	2	70~100	140	1	70~100	70	0	0	0
Share Capital And Reserves	1	70~100	70	1	70~100	70	0	0	0
Trade And Other Payables	2.5	70~100	175	1.5	70~100	105	0	0	0
Current And Deferred Tax	0.5	70~100	35	0.5	70~100	35	0	0	0
Cashflows	0.5	70~100	35	0.5	70~100	35	0	0	0
Search for unrecorded liabilities	1	70~100	70	1	70~100	70	0	0	0
Draft Report	5	70~100	350	6	70~100	420	0	0	0
Clear review points	6	70~100	420	8	70~100	560	0	0	0
Subtotal	40	70~100	2800	40	70~100	2800	0	0	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	40		2800	40		2800	0		0
Fee Raised			3200			3200			0
Write-off / Profit			400			400			0

Explanations for variance: