

ID: s9kxowfl	Ref: B06
Entity: TONG SIAN TNG TEMPLE	
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	0	70~70	0	4	70~70	280	4	70	280
Audit Completion	0	70~70	0	2	70~70	140	2	70	140
Audit Planing	2	70~70	140	2	70~70	140	2	70	140
General Audit Procedures	1	70~70	70	2	70~70	140	1	70	70
Revenue	2	70~70	140	8	70~70	560	8	70	560
Cost of Sales	2	70~70	140	5	70~70	350	5	70	350
Other income and expense	2	70~70	140	3	70~70	210	4	70	280
Trade And Other Receivables	2	70~70	140	2	70~70	140	4	70	280
Cash And Bank Balances	1	70~70	70	4	70~70	280	2	70	140
Propert, Plant And Equipment	1	70~70	70	1	70~70	70	2	70	140
Investment Properties	4	70~70	280	5	70~70	350	5	70	350
Share Capital And Reserves	1	70~70	70	1	70~70	70	2	70	140
Borrowings And Finance Lease	0	70~70	0	2	70~70	140	0	70	0
Trade And Other Payables	1	70~70	70	2	70~70	140	2	70	140
Provision And Contingent Liabilities	0	70~70	0	1	70~70	70	1	70	70
Leases And Capital Commitment	0	70~70	0	1	70~70	70	1	70	70
Cashflows	0	70~70	0	1	70~70	70	2	70	140
Search for unrecorded liabilities	0	70~70	0	1	70~70	70	2	70	140
Draft Report	3	70~70	210	5	70~70	350	5	70	350
Clear review points	2	70~70	140	8	70~70	560	6	70	420
Subtotal	24	70~70	1680	60	70~70	4200	60	70	4200
Review And Supervision	4	150	600	0	150	0	4	150	600
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	28		2280	60		4200	64		4800
Fee Raised			3800			3800			3800
Write-off / Profit			1520			-400			-1000

Explanations for variance: Additional hours due to cash-count and physical sighting land title deed and statue