

ID: nqqi5h7z	Ref: B06
Entity: PHINCON 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	4	70~150	280	12	70~150	1480	0	70~70	0
Audit Completion	4	70~150	280	4	70~150	280	0	70~70	0
Audit Planing	6	70~150	420	2	70~150	140	3	70~70	210
General Audit Procedures	3	70~150	210	2	70~150	140	2	70~70	140
Revenue	6	70~150	420	3	70~150	210	3	70~70	210
Cost of Sales	4	70~150	280	2	70~150	140	3	70~70	210
Other income and expense	2	70~150	140	2	70~150	140	2	70~70	140
Trade And Other Receivables	3	70~150	210	2	70~150	140	2	70~70	140
Cash And Bank Balances	1	70~150	70	1	70~150	70	1	70~70	70
Propert, Plant And Equipment	1	70~150	70	1	70~150	70	1	70~70	70
Equity Investments	0	70~150	0	0	70~150	0	1	70~70	70
Share Capital And Reserves	1	70~150	70	1	70~150	70	2	70~70	140
Trade And Other Payables	3	70~150	210	2	70~150	140	2	70~70	140
Current And Deferred Tax	3	70~150	210	1	70~150	70	1	70~70	70
Leases And Capital Commitment	2	70~150	140	0	70~150	0	0	70~70	0
Related Parties Transactions	3	70~150	210	1	70~150	70	1	70~70	70
Interest Rate & Forex Risk	0	70~150	0	2	70~150	140	0	70~70	0
Cashflows	1	70~150	70	1	70~150	70	1	70~70	70
Search for unrecorded liabilities	1	70~150	70	1	70~150	70	2	70~70	140
Draft Report	2	70~150	140	4	70~150	280	3	70~70	210
Clear review points	10	70~150	700	11	70~150	770	19	70~70	1330
Subtotal	60	70~150	4200	55	70~150	4490	49	70~70	3430
Review And Supervision	0	0	0	0	0	0	5	150	750
Partner review	0	0	0	0	0	0		500	0
Total Time / Cost	60		4200	55		4490	54		4180
Fee Raised			0			0			2500
Write-off / Profit			-4200			-4490			-1680

Explanations for variance: