

ID: kwxf15k1	Ref: B5
Entity: CASH CHECK 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	2	100~100	200	1	100~100	100	0	0	0
Audit Completion	2	100~100	200	1	100~100	100	0	0	0
Audit Planing	2	100~100	200	1	100~100	100	0	0	0
General Audit Procedures	2	100~100	200	1	100~100	100	0	0	0
Revenue	10	100~100	1000	8	100~100	800	0	0	0
Other income and expense	8	100~100	800	4	100~100	400	0	0	0
Trade And Other Receivables	16	100~100	1600	8	100~100	800	0	0	0
Cash And Bank Balances	2	100~100	200	2	100~100	200	0	0	0
Share Capital And Reserves	3	100~100	300	1	100~100	100	0	0	0
Trade And Other Payables	4	100~100	400	3	100~100	300	0	0	0
Leases And Capital Commitment	2	100~100	200	0	100~100	0	0	0	0
Related Parties Transactions	3	100~100	300	0	100~100	0	0	0	0
Interest Rate & Forex Risk	2	100~100	200	1	100~100	100	0	0	0
Cashflows	4	100~100	400	2	100~100	200	0	0	0
Search for unrecorded liabilities	2	100~100	200	1	100~100	100	0	0	0
Draft Report	8	100~100	800	4	100~100	400	0	0	0
Clear review points	8	100~100	800	5	100~100	500	0	0	0
Subtotal	80	100~100	8000	43	100~100	4300	0	0	0
Review And Supervision	80	0	0	43	0	0	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	160		8000	86		4300	0		0
Fee Raised			8000			8000			0
Write-off / Profit			0			3700			0

Explanations for variance: