

<b>ID:</b> 483hym9c	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> ANDAL ENTERPRISE PTE. LTD.	
<b>Period End:</b> 31 December 2021	
<b>TIME COSTS BUDGET AND PERFORMANCE SUMMARY</b>	

	Current year						Prior year		
	Budget			Actual			Actual		
	Hrs	Rate S\$	Cost S\$	Hrs	Rate S\$	Cost S\$	Hrs	Rate S\$	Cost S\$
Final Completion	3	70~100	300	3	70~100	300	0	70~70	0
Audit Completion	3	70~100	300	3	70~100	300	2	70~70	140
Audit Planing	3	70~100	300	4	70~100	370	8	70~70	560
General Audit Procedures	3	70~100	300	4.5	70~100	435	0	70~70	0
Revenue	3	70~100	300	4.5	70~100	450	12	70~70	840
Other income and expense	3	70~100	300	3	70~100	300	5	70~70	350
Trade And Other Receivables	6	70~100	600	6	70~100	600	15	70~70	1050
Cash And Bank Balances	2	70~100	200	2	70~100	200	1	70~70	70
Share Capital And Reserves	2	70~100	200	2	70~100	200	1	70~70	70
Trade And Other Payables	2	70~100	200	2	70~100	200	1	70~70	70
Current And Deferred Tax	2	70~100	200	2	70~100	200	3	70~70	210
Cashflows	2	70~100	200	2	70~100	200	0	70~70	0
Search for unrecorded liabilities	2	70~100	200	2	70~100	200	1	70~70	70
Draft Report	4	70~100	400	4	70~100	400	8	70~70	560
Clear review points	0	70~100	0	0	70~100	0	26	70~70	1820
Subtotal	40	70~100	4000	44	70~100	4355	83	70~70	5810
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
<b>Total Time / Cost</b>	40		4000	44		4355	83		5810
<b>Fee Raised</b>			0			0			
<b>Write-off / Profit</b>			-4000			-4355			-5810

**Explanations for variance:**