

ID: bw82v25g	Ref: B06
Entity: PERIAKARUPPAN CHETTIAR PTE. LTD.	
Period End: 31 December 2021	
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	3	70~100	210	2	70~100	140	4	70~70	280
Audit Completion	3	70~100	210	2	70~100	140	4	70~70	280
Audit Planing	3	70~100	210	2	70~100	140	4	70~70	280
General Audit Procedures	3	70~100	210	2	70~100	140	4	70~70	280
Revenue	3	70~100	210	2	70~100	140	5	70~70	350
Other income and expense	4	70~100	280	2	70~100	140	4	70~70	280
Trade And Other Receivables	5	70~100	350	3	70~100	210	5	70~70	350
Cash And Bank Balances	1	70~100	70	1	70~100	70	2	70~70	140
Share Capital And Reserves	2	70~100	140	1	70~100	70	2	70~70	140
Trade And Other Payables	2	70~100	140	1	70~100	70	2	70~70	140
Current And Deferred Tax	2	70~100	140	1	70~100	70	2	70~70	140
Cashflows	2	70~100	140	1	70~100	70	2	70~70	140
Search for unrecorded liabilities	2	70~100	140	1	70~100	70	3	70~70	210
Draft Report	5	70~100	350	4	70~100	280	6	70~70	420
Clear review points	0	70~100	0	0	70~100	0	7	70~70	490
Subtotal	40	70~100	2800	25	70~100	1750	56	70~70	3920
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
Total Time / Cost	40		2800	25		1750	56		3920
Fee Raised			1800			1800			1800
Write-off / Profit			-1000			50			-2120

Explanations for variance: