

ID: hlufjee6	Ref: B5
Entity: EVERMARK INTERNATIONAL PTE. LTD.	
Period End: 31 May 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	70~70	280	4	70~70	280	4	2700	10800
Audit Completion	4	70~70	280	4	70~70	280	4	2700	10800
Audit Planing	4	70~70	280	4	70~70	280	4	2700	10800
Revenue	4	70~70	280	4	70~70	280	8	2700	21600
Cost of Sales	4	70~70	280	4	70~70	280	8	2700	21600
Other income and expense	4	70~70	280	4	70~70	280	6	2700	16200
Trade And Other Receivables	4	70~70	280	6	70~70	420	6	2700	16200
Cash And Bank Balances	2	70~70	140	1	70~70	70	4	2700	10800
Propert, Plant And Equipment	2	70~70	140	1	70~70	70	2	2700	5400
Share Capital And Reserves	2	70~70	140	1	70~70	70	4	2700	10800
Borrowings And Finance Lease	2	70~70	140	2	70~70	140	4	2700	10800
Trade And Other Payables	4	70~70	280	4	70~70	280	6	2700	16200
Current And Deferred Tax	2	70~70	140	2	70~70	140	6	2700	16200
Goods And Services Tax	1	70~70	70	0	70~70	0	2	2700	5400
Leases And Capital Commitment	2	70~70	140	1	70~70	70	2	2700	5400
Cashflows	4	70~70	280	1	70~70	70	2	2700	5400
Search for unrecorded liabilities	4	70~70	280	3	70~70	210	4	2700	10800
Draft Report	1	70~70	70	4	70~70	280	6	2700	16200
Clear review points	4	70~70	280	8	70~70	560	8	2700	21600
Subtotal	58	70~70	4060	58	70~70	4060	90	2700	243000
Review And Supervision	5	120	600	5	120	600	8	120	960
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	63		4660	63		4660	98		243960
Fee Raised			2700			2700			2700
Write-off / Profit			-1960			-1960			-241260

Explanations for variance: ""