

ID: 3iai0ejq	Ref: B06
Entity: PERIAKARUPPAN CHETTIAR 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	3	70~70	210	4	70~70	280	0	0	0
Audit Completion	3	70~70	210	4	70~70	280	0	0	0
Audit Planing	3	70~70	210	4	70~70	280	0	0	0
General Audit Procedures	3	70~70	210	4	70~70	280	0	0	0
Revenue	5	70~70	350	5	70~70	350	0	0	0
Other income and expense	4	70~70	280	4	70~70	280	0	0	0
Trade And Other Receivables	5	70~70	350	5	70~70	350	0	0	0
Cash And Bank Balances	1	70~70	70	2	70~70	140	0	0	0
Share Capital And Reserves	2	70~70	140	2	70~70	140	0	0	0
Trade And Other Payables	3	70~70	210	2	70~70	140	0	0	0
Current And Deferred Tax	2	70~70	140	2	70~70	140	0	0	0
Cashflows	4	70~70	280	2	70~70	140	0	0	0
Search for unrecorded liabilities	2	70~70	140	3	70~70	210	0	0	0
Draft Report	5	70~70	350	6	70~70	420	0	0	0
Clear review points	5	70~70	350	7	70~70	490	0	0	0
Subtotal	50	70~70	3500	56	70~70	3920	0	0	0
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	50		3500	56		3920	0		0
Fee Raised			1800			1800			0
Write-off / Profit			-1700			-2120			0

Explanations for variance: More hours to re-assess impairment