

ID: nsknewt0	Ref: B06
Entity: SYNERGY LI CAPITAL PTE. LTD.	
Period End: 31 March 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	70~100	140	0	70~100	0	4	70	280
Audit Completion	4	70~100	280	0	70~100	0	4	70	280
Audit Planing	1	70~100	70	0	70~100	0	2	70	140
General Audit Procedures	1	70~100	70	0	70~100	0	2	70	140
Other income and expense	2	70~100	200	0	70~100	0	5	70	350
Trade And Other Receivables	2	70~100	200	0	70~100	0	4	70	280
Cash And Bank Balances	1	70~100	100	0	70~100	0	2	70	140
Propert, Plant And Equipment	0	70~100	0	0	70~100	0	2	70	140
Investment Properties	4	70~100	400	0	70~100	0	5	70	350
Share Capital And Reserves	2	70~100	200	0	70~100	0	2	70	140
Trade And Other Payables	3	70~100	300	0	70~100	0	4	70	280
Current And Deferred Tax	1	70~100	100	0	70~100	0	1	70	70
Provision And Contingent Liabilities	1	70~100	100	0	70~100	0	1	70	70
Related Parties Transactions	2	70~100	200	0	70~100	0	0	70	0
Group Audit	8	70~100	560	8	70~100	560	10	70	700
Interest Rate & Forex Risk	0	70~100	0	0	70~100	0	2	70	140
Cashflows	1	70~100	70	1	70~100	70	1	70	70
Search for unrecorded liabilities	1	70~100	100	0	70~100	0	1	70	70
Draft Report	5	70~100	350	3.5	70~100	245	4	70	280
Clear review points	4	70~100	280	0	70~100	0	4	70	280
Subtotal	45	70~100	3720	12.5	70~100	875	60	70	4200
Review And Supervision	4	150	600	4	150	600	4	150	600
Partner review	0	0	0	0	0	0	4	150	600
Total Time / Cost	49		4320	16.5		1475	68		5400
Fee Raised			9000			9000			9000
Write-off / Profit			4680			7525			3600

Explanations for variance: