

ID: f5eg2tfd	Ref: B06
Entity: EDUBASE TRAINING CONSULTANCY PTE. LTD.	
Period End: 31 December 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	3	70~70	210	5	70~70	350	0	0	0
Audit Completion	3	70~70	210	5	70~70	350	0	0	0
Audit Planing	3	70~70	210	5	70~70	350	0	0	0
General Audit Procedures	3	70~70	210	12	70~70	840	0	0	0
Revenue	3	70~70	210	12	70~70	840	0	0	0
Cost of Sales	3	70~70	210	12	70~70	840	0	0	0
Other income and expense	3	70~70	210	14	70~70	980	0	0	0
Trade And Other Receivables	2	70~70	140	8	70~70	560	0	0	0
Cash And Bank Balances	1	70~70	70	5	70~70	350	0	0	0
Propert, Plant And Equipment	3	70~70	210	8	70~70	560	0	0	0
Intangible Assets	2	70~70	140	8	70~70	560	0	0	0
Equity Investments	2	70~70	140	6	70~70	420	0	0	0
Share Capital And Reserves	2	70~70	140	6	70~70	420	0	0	0
Borrowings And Finance Lease	4	70~70	280	12	70~70	840	0	0	0
Trade And Other Payables	4	70~70	280	12	70~70	840	0	0	0
Current And Deferred Tax	4	70~70	280	8	70~70	560	0	0	0
Related Parties Transactions	1	70~70	70	5	70~70	350	0	0	0
Group Audit	4	70~70	280	20	70~70	1400	0	0	0
Cashflows	4	70~70	280	8	70~70	560	0	0	0
Search for unrecorded liabilities	4	70~70	280	12	70~70	840	0	0	0
Draft Report	4	70~70	280	12	70~70	840	0	0	0
Clear review points	6	70~70	420	20	70~70	1400	0	0	0
Subtotal	68	70~70	4760	215	70~70	15050	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	68		4760	215		15050	0		0
Fee Raised			5800			5800			0
Write-off / Profit			1040			-9250			0

Explanations for variance: Case keep in view for long time, need to re-study and re-do the audit using new format. More time used to checked the staff costs.