

<b>ID:</b> teq4sqe5	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> NUTRIXPERTS PTE. LTD. (FORMERLY KNOWN AS LISA RD SINGAPORE PTE. LTD.)	
<b>Period End:</b> 31 December 2019	
<b>TIME COSTS BUDGET AND PERFORMANCE SUMMARY</b>	

	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	100~100	200	3	100~100	300	0.5	60	30
Audit Completion	2	100~100	200	3	100~100	300	0.5	60	30
Audit Planing	5	100~100	500	12	100~100	1200	6	60	360
General Audit Procedures	2	100~100	200	3	100~100	300	1	60	60
Revenue	4	100~100	400	5	100~100	500	1	60	60
Other income and expense	5	100~100	500	5	100~100	500	1	60	60
Trade And Other Receivables	4	100~100	400	5	100~100	500	1	60	60
Cash And Bank Balances	2	100~100	200	2	100~100	200	1	60	60
Propert, Plant And Equipment	2	100~100	200	2	100~100	200	1	60	60
Share Capital And Reserves	1	100~100	100	3	100~100	300	1	60	60
Trade And Other Payables	2	100~100	200	3	100~100	300	0.5	60	30
Current And Deferred Tax	0	100~100	0	0	100~100	0	1	60	60
Related Parties Transactions	0	100~100	0	0	100~100	0	2	60	120
Interest Rate & Forex Risk	0	100~100	0	0	100~100	0	2	60	120
Cashflows	2	100~100	200	3	100~100	300	1.5	60	90
Search for unrecorded liabilities	2	100~100	200	3	100~100	300	1	60	60
Draft Report	5	100~100	500	11	100~100	1100	5	60	300
Clear review points	0	100~100	0	18	100~100	1800	4	60	240
Subtotal	40	100~100	4000	81	100~100	8100	31	60	1860
Review And Supervision	2	150	300	2	150	300	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
<b>Total Time / Cost</b>	42		4300	83		8400	31		1860
<b>Fee Raised</b>			3000			3000			3000
<b>Write-off / Profit</b>			-1300			-5400			1140

**Explanations for variance:** The case being transferred from colleague, and would need more time to retrieve documents from previous email conversation with client.