

ID: eg283pdv	Ref:  <b>B06</b>
Entity: XINGANG INVESTMENT PTE. LTD.	
Period End: 31 December 2021	
TIME COSTS BUDGET AND PERFORMACE 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	170	3	70~100	270	5	70~70	350
Audit Completion	3	70~100	270	3	70~100	270	5	70~70	350
Audit Planing	5	70~100	500	6	70~100	570	15	70~70	1050
General Audit Procedures	2	70~100	170	2	70~100	200	2	70~70	140
Revenue	8	70~100	800	8	70~100	800	10	70~70	700
Cost of Sales	3	70~100	300	3	70~100	300	5	70~70	350
Other income and expense	2	70~100	200	2	70~100	200	2	70~70	140
Trade And Other Receivables	12	70~100	1200	12	70~100	1200	10	70~70	700
Cash And Bank Balances	2	70~100	200	2	70~100	200	2	70~70	140
Propert, Plant And Equipment	2	70~100	200	2	70~100	200	2	70~70	140
Share Capital And Reserves	1	70~100	100	2	70~100	200	2	70~70	140
Borrowings And Finance Lease	2	70~100	200	2	70~100	200	5	70~70	350
Trade And Other Payables	3	70~100	300	3	70~100	300	3	70~70	210
Current And Deferred Tax	2	70~100	200	2.5	70~100	250	2	70~70	140
Provision And Contingent Liabilities	1.5	70~100	150	1.5	70~100	150	1	70~70	70
Leases And Capital Commitment	2	70~100	200	2	70~100	200	1	70~70	70
Related Parties Transactions	1.5	70~100	150	1.5	70~100	150	1	70~70	70
Group Audit	10	70~100	1000	15	70~100	1500	10	70~70	700
Interest Rate & Forex Risk	2	70~100	200	3	70~100	300	0	70~70	0
Cashflows	2	70~100	200	3	70~100	300	5	70~70	350
Search for unrecorded liabilities	2	70~100	200	3	70~100	300	2	70~70	140
Draft Report	20	70~100	1910	18.5	70~100	1805	10	70~70	700
Clear review points	10	70~100	1000	0	70~100	0	18	70~70	1260
Subtotal	100	70~100	9820	100	70~100	9865	118	70~70	8260
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
Total Time / Cost	100		9820	100		9865	118		8260
Fee Raised			6300			6300			6300
Write-off / Profit			-3520			-3565			-1960

Explanations for variance: