

<b>ID:</b> 36irls8e	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> ANDAL ENTERPRISE PTE. LTD.	
<b>Period End:</b> 31 December 2020	
<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\$
Audit Completion	3	70~70	210	2	70~70	140	0	0	0
Audit Planing	6	70~70	420	8	70~70	560	0	0	0
General Audit Procedures	3	70~70	210	0	70~70	0	0	0	0
Revenue	8	70~70	560	12	70~70	840	0	0	0
Other income and expense	3	70~70	210	5	70~70	350	0	0	0
Trade And Other Receivables	16	70~70	1120	15	70~70	1050	0	0	0
Cash And Bank Balances	1	70~70	70	1	70~70	70	0	0	0
Share Capital And Reserves	2	70~70	140	1	70~70	70	0	0	0
Trade And Other Payables	2	70~70	140	1	70~70	70	0	0	0
Current And Deferred Tax	2	70~70	140	3	70~70	210	0	0	0
Cashflows	2	70~70	140	0	70~70	0	0	0	0
Search for unrecorded liabilities	1	70~70	70	1	70~70	70	0	0	0
Draft Report	8	70~70	560	8	70~70	560	0	0	0
Clear review points	20	70~70	1400	26	70~70	1820	0	0	0
Subtotal	77	70~70	5390	83	70~70	5810	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
<b>Total Time / Cost</b>	77		5390	83		5810	0		0
<b>Fee Raised</b>			0			0			0
<b>Write-off / Profit</b>			-5390			-5810			0

**Explanations for variance:** As account receivables change working format.