

ID: 1sicvliy	Ref: B06
Entity: WORLD PROPERTIES PTE. LTD.	
Period End: 30 June 2021	
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	100~100	200	0.5	100~100	50		~	0
Audit Completion	2	100~100	200	0.5	100~100	50		~	0
Audit Planing	2	100~100	200	0.5	100~100	50		~	0
General Audit Procedures	2	100~100	200	0.5	100~100	50		~	0
Revenue	2	100~100	200	0.5	100~100	50		~	0
Cost of Sales	2	100~100	200	0.5	100~100	50		~	0
Other income and expense	2	100~100	200	0.5	100~100	50		~	0
Trade And Other Receivables	5	100~100	500	0.5	100~100	50		~	0
Cash And Bank Balances	3	100~100	300	0.5	100~100	50		~	0
Propert, Plant And Equipment	3	100~100	300	0.5	100~100	50		~	0
Share Capital And Reserves	3	100~100	300	0.5	100~100	50		~	0
Trade And Other Payables	3	100~100	300	0.5	100~100	50		~	0
Current And Deferred Tax	3	100~100	300	0.5	100~100	50		~	0
Provision And Contingent Liabilities	3	100~100	300	0.5	100~100	50		~	0
Related Parties Transactions	3	100~100	300	0.5	100~100	50		~	0
Interest Rate & Forex Risk	3	100~100	300	0.5	100~100	50		~	0
Cashflows	3	100~100	300	0.5	100~100	50		~	0
Search for unrecorded liabilities	3	100~100	300	0.5	100~100	50		~	0
Draft Report	6	100~100	600	2.5	100~100	250		~	0
Clear review points	5	100~100	500	15.5	100~100	1550		~	0
Subtotal	60	100~100	6000	27	100~100	2700	0	~	0
Review And Supervision	5	150	750	5	150	750			0
Partner review	1	500	500	1	500	500			0
Total Time / Cost	66		7250	33		3950	0		0
Fee Raised			4000			4000			
Write-off / Profit			-3250			50			0

Explanations for variance: