

ID: 6jtzstw1	Ref: B5
Entity: ZHI XIANG TRAVEL & EDUCATION 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	4	70~100	280	4	70~100	280	0	0	0
Audit Completion	2	70~100	140	2	70~100	140	0	0	0
Audit Planing	2	70~100	140	10	70~100	940	0	0	0
General Audit Procedures	2	70~100	140	1	70~100	70	0	0	0
Revenue	2	70~100	140	1	70~100	70	0	0	0
Cost of Sales	2	70~100	140	1	70~100	70	0	0	0
Other income and expense	1	70~100	70	0.5	70~100	35	0	0	0
Trade And Other Receivables	2	70~100	140	2	70~100	140	0	0	0
Cash And Bank Balances	1	70~100	70	0.5	70~100	35	0	0	0
Propert, Plant And Equipment	1	70~100	70	1	70~100	70	0	0	0
Share Capital And Reserves	1	70~100	70	1	70~100	70	0	0	0
Trade And Other Payables	1	70~100	70	1	70~100	70	0	0	0
Current And Deferred Tax	1	70~100	70	1	70~100	70	0	0	0
Leases And Capital Commitment	1	70~100	70	0.5	70~100	35	0	0	0
Related Parties Transactions	1	70~100	70	0.5	70~100	35	0	0	0
Cashflows	1	70~100	70	1	70~100	70	0	0	0
Search for unrecorded liabilities	1	70~100	70	0	70~100	0	0	0	0
Draft Report	8	70~100	560	8	70~100	560	0	0	0
Clear review points	8	70~100	560	0	70~100	0	0	0	0
Subtotal	42	70~100	2940	36	70~100	2760	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	42		2940	36		2760	0		0
Fee Raised			2100			2100			0
Write-off / Profit			-840			-660			0

Explanations for variance: ""