

ID: hi9k59ly	Ref: B06
Entity: SIGHAPPI ACHI MONEYLENDER (SG) PTE. LTD.	
Period End: 31 December 2020	
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	3	70~70	210	3	70~70	210	0	0	0
Audit Completion	3	70~70	210	3	70~70	210	0	0	0
Audit Planing	3	70~70	210	3	70~70	210	0	0	0
General Audit Procedures	3	70~70	210	3	70~70	210	0	0	0
Revenue	3	70~70	210	3	70~70	210	0	0	0
Other income and expense	3	70~70	210	3	70~70	210	0	0	0
Trade And Other Receivables	3	70~70	210	3	70~70	210	0	0	0
Cash And Bank Balances	1	70~70	70	2	70~70	140	0	0	0
Share Capital And Reserves	3	70~70	210	3	70~70	210	0	0	0
Trade And Other Payables	3	70~70	210	3	70~70	210	0	0	0
Current And Deferred Tax	2	70~70	140	2	70~70	140	0	0	0
Cashflows	3	70~70	210	3	70~70	210	0	0	0
Search for unrecorded liabilities	1	70~70	70	2	70~70	140	0	0	0
Draft Report	8	70~70	560	8	70~70	560	0	0	0
Clear review points	3	70~70	210	6	70~70	420	0	0	0
Subtotal	45	70~70	3150	50	70~70	3500	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	45		3150	50		3500	0		0
Fee Raised			2800			2800			0
Write-off / Profit			-350			-700			0

Explanations for variance: More time clearing review point