

<b>ID:</b> otgu84qq	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> FAST RECOVERY (SG) 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\$
Final Completion	1	70~100	100	1	70~100	100	0	0	0
Audit Completion	1	70~100	100	1	70~100	100	0	0	0
Audit Planing	2	70~100	200	2	70~100	200	0	0	0
General Audit Procedures	1	70~100	100	1	70~100	100	0	0	0
Revenue	4	70~100	400	4	70~100	400	0	0	0
Other income and expense	4	70~100	400	2	70~100	200	0	0	0
Trade And Other Receivables	5	70~100	500	5	70~100	500	0	0	0
Propert, Plant And Equipment	3	70~100	300	3	70~100	300	0	0	0
Share Capital And Reserves	5	70~100	500	4	70~100	400	0	0	0
Trade And Other Payables	5	70~100	500	4	70~100	400	0	0	0
Provision And Contingent Liabilities	5	70~100	500	5	70~100	500	0	0	0
Related Parties Transactions	4	70~100	400	3	70~100	300	0	0	0
Cashflows	2	70~100	200	1	70~100	100	0	0	0
Search for unrecorded liabilities	2	70~100	200	2	70~100	200	0	0	0
Draft Report	3	70~100	300	3	70~100	300	0	0	0
Clear review points	3	70~100	300	3	70~100	300	0	0	0
Subtotal	50	70~100	5000	44	70~100	4400	0	0	0
Review And Supervision	4	250	1000	4	250	1000	0	0	0
Partner review	3	500	1500	3	500	1500	0	0	0
<b>Total Time / Cost</b>	57		7500	51		6900	0		0
<b>Fee Raised</b>			2250			2250			0
<b>Write-off / Profit</b>			-5250			-4650			0

**Explanations for variance:**