

ID: 2t39wl7h	Ref: B5
Entity: A	
Period End: 31 March 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	1	100~100	100	0	100~100	0	0	0	0
Audit Completion	1	100~100	100	0	100~100	0	0	0	0
Audit Planing	3	100~100	300	1	100~100	100	0	0	0
Other income and expense	2	100~100	200	1	100~100	100	0	0	0
Trade And Other Receivables	1	100~100	100	1	100~100	100	0	0	0
Cash And Bank Balances	1	100~100	100	1	100~100	100	0	0	0
Trade And Other Payables	1	100~100	100	1	100~100	100	0	0	0
Current And Deferred Tax	1	100~100	100	0	100~100	0	0	0	0
Goods And Services Tax	0	100~100	0	1	100~100	100	0	0	0
Cashflows	1	100~100	100	0.5	100~100	50	0	0	0
Search for unrecorded liabilities	1	100~100	100	0.5	100~100	50	0	0	0
Draft Report	2	100~100	200	1	100~100	100	0	0	0
Clear review points	2	100~100	200	0	100~100	0	0	0	0
Subtotal	17	100~100	1700	8	100~100	800	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	17		1700	8		800	0		0
Fee Raised			1500			1500			0
Write-off / Profit			-200			700			0

Explanations for variance: