

ID: kg0u7ddv	Ref: B5
Entity: PROCESS TECHNOLOGY CONSULTANTS PTE LTD	
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	70~100	70	1	70~100	70	0.5	60	30
Audit Completion	1	70~100	70	1	70~100	70	0.5	60	30
Audit Planing	3	70~100	210	4	70~100	280	2	60	120
General Audit Procedures	1	70~100	70	1	70~100	70	1	60	60
Other income and expense	2	70~100	140	2	70~100	140	0	60	0
Trade And Other Receivables	0	70~100	0	1	70~100	70	0	60	0
Cash And Bank Balances	1	70~100	70	1	70~100	70	1	60	60
Share Capital And Reserves	1	70~100	70	1	70~100	70	1	60	60
Trade And Other Payables	1.5	70~100	105	1	70~100	70	1	60	60
Current And Deferred Tax	0.5	70~100	35	0.5	70~100	35	0	60	0
Related Parties Transactions	0	70~100	0	0.5	70~100	35	0	60	0
Cashflows	1	70~100	70	1	70~100	70	1	60	60
Search for unrecorded liabilities	1	70~100	70	1	70~100	70	2	60	120
Draft Report	2	70~100	140	6	70~100	420	4	60	240
Clear review points	0	70~100	0	0	70~100	0	10	60	600
Subtotal	16	70~100	1120	22	70~100	1540	24	60	1440
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0	0	0	0	0	0	3	300	900
Total Time / Cost	16		1120	22		1540	27		2340
Fee Raised			2500			2500			2500
Write-off / Profit			1380			960			160

Explanations for variance: "\"New format on report and working papers.\""