

ID: ia2z9w85	Ref: B5
Entity: LUMIPLAN ASIA 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	0	0
Audit Completion	1	70~100	70	1	70~100	70	0	0	0
Audit Planing	6	70~100	420	6	70~100	420	0	0	0
General Audit Procedures	1	70~100	70	1	70~100	70	0	0	0
Revenue	2	70~100	140	2	70~100	140	0	0	0
Cost of Sales	2	70~100	140	2	70~100	140	0	0	0
Other income and expense	5	70~100	350	5	70~100	350	0	0	0
Trade And Other Receivables	3	70~100	210	3	70~100	210	0	0	0
Cash And Bank Balances	2	70~100	140	2	70~100	140	0	0	0
Share Capital And Reserves	1	70~100	70	1	70~100	70	0	0	0
Trade And Other Payables	3	70~100	210	3	70~100	210	0	0	0
Current And Deferred Tax	1	70~100	70	1	70~100	70	0	0	0
Related Parties Transactions	2	70~100	140	2	70~100	140	0	0	0
Interest Rate & Forex Risk	1	70~100	70	1	70~100	70	0	0	0
Cashflows	2	70~100	140	2	70~100	140	0	0	0
Search for unrecorded liabilities	3	70~100	210	3	70~100	210	0	0	0
Draft Report	10	70~100	700	10	70~100	700	0	0	0
Clear review points	4	70~100	280	0	70~100	0	0	0	0
Subtotal	50	70~100	3500	46	70~100	3220	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	50		3500	46		3220	0		0
Fee Raised			4000			4000			0
Write-off / Profit			500			780			0

Explanations for variance: