

ID: A0000004	Ref: B5
Entity: EVERLUMIERE PTE. LTD.	
Period End: 31 December 2019	
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	2	80~80	160	2	80~80	160	0	0	0
Audit Completion	2	80~80	160	2	80~80	160	0	0	0
Audit Planing	2	80~80	160	2	80~80	160	0	0	0
General Audit Procedures	2	80~80	160	2	80~80	160	0	0	0
Other income and expense	2	80~80	160	2	80~80	160	0	0	0
Cash And Bank Balances	2	80~80	160	2	80~80	160	0	0	0
Share Capital And Reserves	1	80~80	80	1	80~80	80	0	0	0
Trade And Other Payables	2	80~80	160	2	80~80	160	0	0	0
Interest Rate & Forex Risk	2	80~80	160	2	80~80	160	0	0	0
Cashflows	2	80~80	160	2	80~80	160	0	0	0
Search for unrecorded liabilities	2	80~80	160	2	80~80	160	0	0	0
Draft Report	5	80~80	400	6	80~80	480	0	0	0
Clear review points	4	80~80	320	5	80~80	400	0	0	0
Subtotal	30	80~80	2400	32	80~80	2560	0	0	0
Review And Supervision	4	150	600	5	150	750	0	0	0
Partner review	2	500	1000	2	500	1000	0	0	0
Total Time / Cost	36		4000	39		4310	0		0
Fee Raised			2000			2000			0
Write-off / Profit			-2000			-2310			0

Explanations for variance: First year take over case.