

ID: tfjhqzf4	Ref:  <b>B5</b>
Entity: SUPREME LINK 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	5	70~70	350	3	70~70	210	0.5	60	30
Audit Completion	5	70~70	350	3	70~70	210	0.5	60	30
Audit Planing	5	70~70	350	4	70~70	280	4	60	240
General Audit Procedures	0	70~70	0	0	70~70	0	1	60	60
Revenue	2	70~70	140	1	70~70	70	0	60	0
Cost of Sales	2	70~70	140	1	70~70	70	2	60	120
Other income and expense	3	70~70	210	2	70~70	140	2	60	120
Trade And Other Receivables	2	70~70	140	1	70~70	70	1	60	60
Cash And Bank Balances	2	70~70	140	1	70~70	70	2	60	120
Propert, Plant And Equipment	3	70~70	210	1	70~70	70	3	60	180
Share Capital And Reserves	3	70~70	210	2	70~70	140	1	60	60
Borrowings And Finance Lease	3	70~70	210	1	70~70	70	3	60	180
Trade And Other Payables	3	70~70	210	2	70~70	140	1	60	60
Current And Deferred Tax	1	70~70	70	1	70~70	70	0.5	60	30
Goods And Services Tax	1	70~70	70	1	70~70	70	0	60	0
Related Parties Transactions	0	70~70	0	0	70~70	0	1	60	60
Interest Rate & Forex Risk	0	70~70	0	0	70~70	0	2	60	120
Cashflows	1	70~70	70	1	70~70	70	1	60	60
Search for unrecorded liabilities	1	70~70	70	0.5	70~70	35	2	60	120
Draft Report	8	70~70	560	8	70~70	560	4	60	240
Clear review points	8	70~70	560	0	70~70	0	10	60	600
Subtotal	58	70~70	4060	33.5	70~70	2345	41.5	60	2490
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0	0	0	0	0	0	3	900	2700
<b>Total Time / Cost</b>	58		4060	33.5		2345	44.5		5190
<b>Fee Raised</b>			3500			3500			3500
<b>Write-off / Profit</b>			-560			1155			-1690

Explanations for variance: ""\\"