

ID: 9h1vdnkv	Ref: B5
Entity: SHANMUGAN MONEYLENDER 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	1	0~80	0	1	0~80	0	0	0	0
Audit Completion	1	0~80	0	1	0~80	0	0	0	0
Audit Planing	4	0~80	0	4	0~80	0	0	0	0
Other income and expense	4	0~80	0	3	0~80	0	0	0	0
Trade And Other Receivables	4	0~80	0	3	0~80	0	0	0	0
Cash And Bank Balances	2	0~80	0	1	0~80	0	0	0	0
Share Capital And Reserves	2	0~80	0	1	0~80	0	0	0	0
Trade And Other Payables	4	0~80	0	3	0~80	0	0	0	0
Cashflows	2	0~80	0	1	0~80	0	0	0	0
Search for unrecorded liabilities	2	0~80	0	1	0~80	0	0	0	0
Draft Report	8	0~80	0	5	0~80	0	0	0	0
Clear review points	6	0~80	0	8	0~80	0	0	0	0
Subtotal	40	0~80	0	32	0~80	0	0	0	0
Review And Supervision	4	150	600	4	150	600	0	0	0
Partner review	2	500	1000	0	500	0	0	0	0
Total Time / Cost	46		1600	36		600	0		0
Fee Raised			0			2300.00			0
Write-off / Profit			-1600			1700			0

Explanations for variance: