

ID: rlhn2orj	Ref: B06
Entity: TOONG CHAI PRESBYTERIAN CHURCH	
Period End: 31 December 2021	
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	0	70~70	0	1	70~70	70
Audit Completion	5	70~70	350	3	70~70	210	1	70~70	70
Audit Planing	8	70~70	560	6	70~70	420	14	70~70	980
General Audit Procedures	12	70~70	840	5	70~70	350	1	70~70	70
Revenue	5	70~70	350	3	70~70	210	5	70~70	350
Other income and expense	5	70~70	350	2	70~70	140	7.5	70~70	525
Trade And Other Receivables	3	70~70	210	1	70~70	70	0	70~70	0
Cash And Bank Balances	3	70~70	210	1	70~70	70	2	70~70	140
Propert, Plant And Equipment	3	70~70	210	2	70~70	140	1	70~70	70
Share Capital And Reserves	3	70~70	210	2	70~70	140	6	70~70	420
Trade And Other Payables	4	70~70	280	1	70~70	70	2	70~70	140
Cashflows	3	70~70	210	1	70~70	70	2	70~70	140
Search for unrecorded liabilities	3	70~70	210	0	70~70	0	3	70~70	210
Draft Report	8	70~70	560	4	70~70	280	10	70~70	700
Clear review points	10	70~70	700	0	70~70	0	16	70~70	1120
Subtotal	80	70~70	5600	31	70~70	2170	71.5	70~70	10010
Review And Supervision	2	150	300	2	150	300			0
Partner review	0	0	0	0	0	0			0
Total Time / Cost	82		5900	33		2470	71.5		10010
Fee Raised			2800			2800			2800
Write-off / Profit			-3100			330			-7210

Explanations for variance: