

ID: p3ymdszk	Ref: B06
Entity: KARTHIK MONEY LENDING PTE. LTD.	
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	1	70~100	100	1	70~100	100	4	70~70	280
Audit Completion	1	70~100	100	1	70~100	100	4	70~70	280
Audit Planing	2	70~100	200	2	70~100	200	4	70~70	280
General Audit Procedures	2	70~100	200	2	70~100	200	4	70~70	280
Revenue	7	70~100	700	7	70~100	700	6	70~70	420
Other income and expense	2	70~100	200	2	70~100	200	5	70~70	350
Trade And Other Receivables	7	70~100	700	7	70~100	700	10	70~70	700
Cash And Bank Balances	1	70~100	100	0.5	70~100	50	2	70~70	140
Share Capital And Reserves	1	70~100	100	1	70~100	100	3	70~70	210
Trade And Other Payables	1	70~100	100	1	70~100	100	3	70~70	210
Current And Deferred Tax	1	70~100	100	1	70~100	100	3	70~70	210
Leases And Capital Commitment	0.5	70~100	50	0.5	70~100	50	0	70~70	0
Related Parties Transactions	0.5	70~100	50	0.5	70~100	50	2	70~70	140
Cashflows	1	70~100	100	1	70~100	100	3	70~70	210
Search for unrecorded liabilities	1	70~100	100	0.5	70~100	50	3	70~70	210
Draft Report	7	70~100	700	7	70~100	700	8	70~70	560
Clear review points	4	70~100	400	0	70~100	0	0	70~70	0
Subtotal	40	70~100	4000	35	70~100	3500	64	70~70	4480
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
Total Time / Cost	40		4000	35		3500	64		4480
Fee Raised			2500			2500			2500
Write-off / Profit			-1500			-1000			-1980

Explanations for variance: