

ID: hz8nxobf	Ref: B5
Entity: LMB AEROSPACE ASIA PACIFIC PTE. LTD.	
Period End: 30 June 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	1	100~100	100	0.5	100~100	50	0	0	0
Audit Completion	1	100~100	100	0.5	100~100	50	0	0	0
Audit Planing	4	100~100	400	2	100~100	200	0	0	0
General Audit Procedures	0.5	100~100	50	0	100~100	0	0	0	0
Revenue	3	100~100	300	2	100~100	200	0	0	0
Cost of Sales	3	100~100	300	2	100~100	200	0	0	0
Other income and expense	3	100~100	300	2	100~100	200	0	0	0
Trade And Other Receivables	2	100~100	200	2	100~100	200	0	0	0
Cash And Bank Balances	1	100~100	100	1	100~100	100	0	0	0
Propert, Plant And Equipment	0.5	100~100	50	0.5	100~100	50	0	0	0
Share Capital And Reserves	0.5	100~100	50	0.5	100~100	50	0	0	0
Trade And Other Payables	2	100~100	200	2	100~100	200	0	0	0
Current And Deferred Tax	1	100~100	100	1	100~100	100	0	0	0
Related Parties Transactions	0.5	100~100	50	0.5	100~100	50	0	0	0
Interest Rate & Forex Risk	1	100~100	100	0.5	100~100	50	0	0	0
Cashflows	1	100~100	100	0.5	100~100	50	0	0	0
Search for unrecorded liabilities	1	100~100	100	0.5	100~100	50	0	0	0
Draft Report	8	100~100	800	3	100~100	300	0	0	0
Clear review points	16	100~100	1600	11	100~100	1100	0	0	0
Subtotal	50	100~100	5000	32	100~100	3200	0	0	0
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	50		5000	32		3200	0		0
Fee Raised			5000			5000			0
Write-off / Profit			0			1800			0

Explanations for variance: