

ID: 3y8ghl92	Ref: B5
Entity: KAIIRON 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	6	70~70	420	6	70~70	420	0	0	0
Audit Completion	6	70~70	420	6	70~70	420	0	0	0
Audit Planing	4	70~70	280	4	70~70	280	0	0	0
General Audit Procedures	1	70~70	70	0	70~70	0	0	0	0
Revenue	6	70~70	420	4	70~70	280	0	0	0
Other income and expense	8	70~70	560	4	70~70	280	0	0	0
Trade And Other Receivables	12	70~70	840	10	70~70	700	0	0	0
Cash And Bank Balances	4	70~70	280	4	70~70	280	0	0	0
Propert, Plant And Equipment	2	70~70	140	1	70~70	70	0	0	0
Share Capital And Reserves	2	70~70	140	2	70~70	140	0	0	0
Trade And Other Payables	4	70~70	280	4	70~70	280	0	0	0
Current And Deferred Tax	2	70~70	140	2	70~70	140	0	0	0
Leases And Capital Commitment	1	70~70	70	1	70~70	70	0	0	0
Related Parties Transactions	2	70~70	140	0	70~70	0	0	0	0
Cashflows	2	70~70	140	1	70~70	70	0	0	0
Search for unrecorded liabilities	3	70~70	210	2	70~70	140	0	0	0
Draft Report	5	70~70	350	6	70~70	420	0	0	0
Clear review points	10	70~70	700	8	70~70	560	0	0	0
Subtotal	80	70~70	5600	65	70~70	4550	0	0	0
Review And Supervision	5	150	750	5	150	750	0	0	0
Partner review	5	0	0	0	0	0	0	0	0
Total Time / Cost	90		6350	70		5300	0		0
Fee Raised			0			0			0
Write-off / Profit			-6350			-5300			0

Explanations for variance: