

ID: e2tpmni	Ref: B06
Entity: THREE FINS PTE. LTD.	
Period End: 31 December 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	4	70~70	280	4	70~70	280	0	0	0
Audit Completion	4	70~70	280	4	70~70	280	0	0	0
Audit Planing	8	70~70	560	8	70~70	560	0	0	0
General Audit Procedures	6	70~70	420	6	70~70	420	0	0	0
Revenue	5	70~70	350	4	70~70	280	0	0	0
Other income and expense	5	70~70	350	4	70~70	280	0	0	0
Trade And Other Receivables	5	70~70	350	4	70~70	280	0	0	0
Cash And Bank Balances	3	70~70	210	2	70~70	140	0	0	0
Propert, Plant And Equipment	3	70~70	210	3	70~70	210	0	0	0
Share Capital And Reserves	2	70~70	140	2	70~70	140	0	0	0
Borrowings And Finance Lease	4	70~70	280	4	70~70	280	0	0	0
Trade And Other Payables	5	70~70	350	5	70~70	350	0	0	0
Current And Deferred Tax	2	70~70	140	2	70~70	140	0	0	0
Related Parties Transactions	16	70~70	1120	16	70~70	1120	0	0	0
Interest Rate & Forex Risk	2	70~70	140	2	70~70	140	0	0	0
Cashflows	3	70~70	210	2	70~70	140	0	0	0
Search for unrecorded liabilities	4	70~70	280	6	70~70	420	0	0	0
Draft Report	15	70~70	1050	10	70~70	700	0	0	0
Clear review points	14	70~70	980	4	70~70	280	0	0	0
Subtotal	110	70~70	7700	92	70~70	6440	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	110		7700	92		6440	0		0
Fee Raised			0			0			0
Write-off / Profit			-7700			-6440			0

Explanations for variance: