

<b>ID:</b> 3ifl1sed	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> YTB (SINGAPORE) PTE. LTD.	
<b>Period End:</b> 30 June 2022	
<b>TIME COSTS BUDGET AND PERFROMANCE SUMMARY</b>	

	Current year						Prior year		
	Budget			Actual			Actual		
	Hrs	Rate S\$	Cost S\$	Hrs	Rate S\$	Cost S\$	Hrs	Rate S\$	Cost S\$
Final Completion	3	70~70	210	0	70~70	0	0	0	0
Audit Completion	4	70~70	280	2	70~70	140	0	0	0
Audit Planing	1	70~70	70	4	70~70	280	0	0	0
General Audit Procedures	1	70~70	70	0	70~70	0	0	0	0
Other income and expense	1	70~70	70	1	70~70	70	0	0	0
Trade And Other Receivables	1	70~70	70	1	70~70	70	0	0	0
Share Capital And Reserves	1	70~70	70	1	70~70	70	0	0	0
Trade And Other Payables	1	70~70	70	1	70~70	70	0	0	0
Current And Deferred Tax	1	70~70	70	1	70~70	70	0	0	0
Cashflows	1	70~70	70	1	70~70	70	0	0	0
Search for unrecorded liabilities	1	70~70	70	1	70~70	70	0	0	0
Draft Report	6	70~70	420	8	70~70	560	0	0	0
Clear review points	8	70~70	560	5	70~70	350	0	0	0
Subtotal	30	70~70	2100	26	70~70	1820	0	0	0
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0.5	500	250	0.5	500	250	0	0	0
<b>Total Time / Cost</b>	30.5		2350	26.5		2070	0		0
<b>Fee Raised</b>			2250			2250			0
<b>Write-off / Profit</b>			-100			180			0

**Explanations for variance:**