

<b>ID:</b> id54zm1z	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> POLY COLOR AND COMPOUNDS (SINGAPORE) PRIVATE LIMITED	
<b>Period End:</b> 31 March 2021	
<b>TIME COSTS BUDGET AND PERFORMANCE 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	1	70~70	70	1	70~70	70	0.5	20~20	10
Audit Completion	1	70~70	70	1	70~70	70	0.5	20~20	10
Audit Planing	1	70~70	70	1	70~70	70	1	20~20	20
General Audit Procedures	1	70~70	70	1	70~70	70	1	20~20	20
Other income and expense	1	70~70	70	1	70~70	70	0.5	20~20	10
Cash And Bank Balances	1	70~70	70	1	70~70	70	0.5	20~20	10
Share Capital And Reserves	1	70~70	70	1	70~70	70	1	20~20	20
Trade And Other Payables	1	70~70	70	1	70~70	70	1	20~20	20
Current And Deferred Tax	1	70~70	70	1	70~70	70	0.5	20~20	10
Related Parties Transactions	1	70~70	70	1	70~70	70	0.5	20~20	10
Cashflows	1	70~70	70	1	70~70	70	1	20~20	20
Search for unrecorded liabilities	1	70~70	70	1	70~70	70	1	20~20	20
Draft Report	2	70~70	140	1	70~70	70	3	20~20	60
Clear review points	2	70~70	140	1	70~70	70	0	20~20	0
Subtotal	16	70~70	1120	14	70~70	980	12	20~20	480
Review And Supervision	8	150	1200	8	150	1200	2	80	160
Partner review	0	0	0	0	0	0	2	300	600
<b>Total Time / Cost</b>	24		2320	22		2180	16		1240
<b>Fee Raised</b>			1300			1300			1300
<b>Write-off / Profit</b>			-1020			-880			60

**Explanations for variance:**