

<b>ID:</b> h56nky2k	<b>Ref:</b>  <b>B5</b>
<b>Entity:</b> TECHNIDRILL AUSTRALASIA PTE. LTD.	
<b>Period End:</b> 31 December 2019	
<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	4	70~100	280	4	70~100	280	4	70	280
Audit Completion	4	70~100	280	4	70~100	280	4	70	280
Audit Planing	4	70~100	280	2	70~100	140	4	70	280
General Audit Procedures	2	70~100	140	1	70~100	70	2	70	140
Revenue	4	70~100	280	4	70~100	280	4	70	280
Other income and expense	4	70~100	280	4	70~100	280	8	70	560
Trade And Other Receivables	5	70~100	350	4	70~100	280	5	70	350
Cash And Bank Balances	2	70~100	140	1	70~100	70	2	70	140
Propert, Plant And Equipment	2	70~100	140	1	70~100	70	2	70	140
Share Capital And Reserves	4	70~100	280	1	70~100	70	4	70	280
Trade And Other Payables	6	70~100	420	2	70~100	140	4	70	280
Current And Deferred Tax	4	70~100	280	2	70~100	140	4	70	280
Provision And Contingent Liabilities	0	70~100	0	0	70~100	0	4	70	280
Leases And Capital Commitment	0	70~100	0	0	70~100	0	4	70	280
Related Parties Transactions	4	70~100	280	1	70~100	70	4	70	280
Interest Rate & Forex Risk	0	70~100	0	1	70~100	70	2	70	140
Cashflows	0	70~100	0	2	70~100	140	3	70	210
Search for unrecorded liabilities	4	70~100	280	2	70~100	140	2	70	140
Draft Report	4	70~100	280	4	70~100	280	6	70	420
Clear review points	8	70~100	560	8	70~100	560	8	70	560
Subtotal	65	70~100	4550	48	70~100	3360	80	70	5600
Review And Supervision	8	250	2000	5	250	1250	4	250	1000
Partner review	0	0	0	0	0	0	4	500	2000
<b>Total Time / Cost</b>	73		6550	53		4610	88		8600
<b>Fee Raised</b>			5600			5600			5400
<b>Write-off / Profit</b>			-950			990			-3200

Explanations for variance: