

ID: k54ws6ru	Ref: B06
Entity: TECHNIDRILL AUSTRALASIA PTE. LTD.	
Period End: 31 December 2021	
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	70~100	400	3	70~100	300	4	100	400
Audit Completion	4	70~100	400	3	70~100	300	4	100	400
Audit Planing	4	70~100	400	3	70~100	300	4	100	400
General Audit Procedures	4	70~100	400	4	70~100	400	4	100	400
Revenue	4	70~100	400	0	70~100	0	4	100	400
Other income and expense	4	70~100	400	5	70~100	500	4	100	400
Trade And Other Receivables	2	70~100	200	2	70~100	200	2	100	200
Cash And Bank Balances	2	70~100	200	1	70~100	100	2	100	200
Propert, Plant And Equipment	2	70~100	200	1	70~100	100	2	100	200
Share Capital And Reserves	2	70~100	200	2	70~100	200	2	100	200
Trade And Other Payables	4	70~100	400	2	70~100	200	4	100	400
Current And Deferred Tax	2	70~100	200	2	70~100	200	2	100	200
Related Parties Transactions	2	70~100	200	1	70~100	100	2	100	200
Cashflows	2	70~100	200	1	70~100	100	2	100	200
Search for unrecorded liabilities	1	70~100	100	1	70~100	100	1	100	100
Draft Report	5	70~100	500	8	70~100	800	5	100	500
Clear review points	4	70~100	400	4	70~100	400	4	100	400
Subtotal	52	70~100	5200	43	70~100	4300	52	100	5200
Review And Supervision	2	150	300	2	150	300	2	150	300
Partner review	2	150	300	2	150	300	2	150	300
Total Time / Cost	56		5800	47		4900	56		5800
Fee Raised			4500			4500			4500
Write-off / Profit			-1300			-400			-1300

Explanations for variance: Client revised management account.