

ID: ccl036sn	Ref: B06
Entity: KILLINEY DEVELOPMENT PTE. LTD.	
Period End: 31 October 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	0.5	70~100	35	4	70~100	280	0	70~100	0
Audit Completion	0.5	70~100	35	4	70~100	280	0	70~100	0
Audit Planing	0.5	70~100	35	4	70~100	280	0	70~100	0
General Audit Procedures	0.5	70~100	35	4	70~100	280	0	70~100	0
Other income and expense	1	70~100	70	5	70~100	350	0	70~100	0
Trade And Other Receivables	1	70~100	70	5	70~100	350	0	70~100	0
Cash And Bank Balances	1	70~100	70	5	70~100	350	0	70~100	0
Propert, Plant And Equipment	1	70~100	70	5	70~100	350	0	70~100	0
Investment Properties	1	70~100	70	5	70~100	350	0	70~100	0
Share Capital And Reserves	1	70~100	70	10	70~100	700	0	70~100	0
Borrowings And Finance Lease	1	70~100	70	5	70~100	350	0	70~100	0
Trade And Other Payables	1	70~100	70	10	70~100	700	0	70~100	0
Current And Deferred Tax	1	70~100	70	5	70~100	350	0	70~100	0
Related Parties Transactions	1	70~100	70	5	70~100	350	0	70~100	0
Cashflows	1	70~100	70	5	70~100	350	0	70~100	0
Search for unrecorded liabilities	1	70~100	70	5	70~100	350	0	70~100	0
Draft Report	2	70~100	140	10	70~100	700	0	70~100	0
Subtotal	16	70~100	1120	96	70~100	6720	0	70~100	0
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
Total Time / Cost	16		1120	96		6720	0		0
Fee Raised			0			0			
Write-off / Profit			-1120			-6720			0

Explanations for variance: More time used for amount due to directors and related parties