

ID: 3w7sfjpc	Ref: B06
Entity: LOH BROTHERS PTE. LTD.	
Period End: 31 March 2020	
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	5	70~100	350	8	70~100	560	0	0	0
Audit Completion	5	70~100	350	8	70~100	560	0	0	0
Audit Planing	13	70~100	1150	59	70~100	5540	0	0	0
General Audit Procedures	4	70~100	400	9.5	70~100	905	0	0	0
Revenue	8	70~100	800	33	70~100	3300	0	0	0
Cost of Sales	8	70~100	800	28	70~100	2800	0	0	0
Other income and expense	7	70~100	490	33	70~100	2340	0	0	0
Trade And Other Receivables	12	70~100	1080	60.5	70~100	5330	0	0	0
Cash And Bank Balances	8	70~100	680	13	70~100	910	0	0	0
Propert, Plant And Equipment	4	70~100	340	35	70~100	2780	0	0	0
Share Capital And Reserves	4	70~100	280	0	70~100	0	0	0	0
Borrowings And Finance Lease	8	70~100	560	17.5	70~100	1270	0	0	0
Trade And Other Payables	12	70~100	1080	21	70~100	1980	0	0	0
Current And Deferred Tax	4	70~100	280	0	70~100	0	0	0	0
Goods And Services Tax	4	70~100	280	0	70~100	0	0	0	0
Leases And Capital Commitment	4	70~100	280	19	70~100	1360	0	0	0
Cashflows	2	70~100	140	4	70~100	280	0	0	0
Search for unrecorded liabilities	4	70~100	280	6	70~100	420	0	0	0
Draft Report	6	70~100	420	22	70~100	1660	0	0	0
Clear review points	16	70~100	1120	38	70~100	2660	0	0	0
Subtotal	138	70~100	11160	414.5	70~100	34655	0	0	0
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	16	500	8000	16	500	8000	0	0	0
Total Time / Cost	154		19160	430.5		42655	0		0
Fee Raised			11000			11000			0
Write-off / Profit			-8160			-31655			0

Explanations for variance: Account too messy