

<b>ID:</b> rlduaii6	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> ANCHANTO PTE. LTD.	
<b>Period End:</b> 31 December 2020	
<b>TIME COSTS BUDGET AND PERFROMANCE 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	3	70~100	300	8	70~100	710	3	0	0
Audit Completion	3	70~100	300	8	70~100	710	3	0	0
Audit Planing	3	70~100	300	16	70~100	1600	8	0	0
General Audit Procedures	3	70~100	300	11	70~100	920	1	0	0
Revenue	5	70~100	350	16	70~100	1120	16	0	0
Cost of Sales	5	70~100	350	0	70~100	0	10	0	0
Other income and expense	8	70~100	560	21	70~100	1650	8	0	0
Trade And Other Receivables	5	70~100	350	20	70~100	1400	16	0	0
Cash And Bank Balances	3	70~100	210	5	70~100	350	1	0	0
Propert, Plant And Equipment	3	70~100	210	14.5	70~100	1195	2	0	0
Intangible Assets	3	70~100	300	0	70~100	0	0	0	0
Share Capital And Reserves	5	70~100	350	13	70~100	1090	1	0	0
Trade And Other Payables	0	70~100	0	0	70~100	0	6	0	0
Current And Deferred Tax	3	70~100	210	10	70~100	700	1	0	0
Goods And Services Tax	3	70~100	210	11	70~100	860	0	0	0
Leases And Capital Commitment	0	70~100	0	0	70~100	0	16	0	0
Related Parties Transactions	3	70~100	210	7	70~100	550	1	0	0
Group Audit	5	70~100	500	16	70~100	1600	8	0	0
Interest Rate & Forex Risk	2	70~100	140	0	70~100	0	0	0	0
Cashflows	2	70~100	200	6	70~100	600	1	0	0
Search for unrecorded liabilities	3	70~100	210	8	70~100	620	1	0	0
Draft Report	5	70~100	500	14.5	70~100	1450	8	0	0
Clear review points	15	70~100	1140	72	70~100	5940	16	0	0
Subtotal	90	70~100	7200	277	70~100	23065	127	0	0
Review And Supervision	8	150	1200	8	150	1200	6	150	900
Partner review	3	500	1500	3	500	1500	2	500	1000
<b>Total Time / Cost</b>	101		9900	288		25765	135		1900
<b>Fee Raised</b>			6000			6000			6000
<b>Write-off / Profit</b>			-3900			-19765			4100

**Explanations for variance:** Walkthrough