

ID: p2ln72cx	Ref: B06
Entity: THREE SIXTY-NINE DEVELOPMENT PTE. LTD.	
Period End: 30 June 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	5	70~100	350	2.5	70~100	175	3	60	180
Audit Completion	5	70~100	350	1.5	70~100	105	3	60	180
Audit Planing	15	70~100	1350	7	70~100	700	10	60	600
General Audit Procedures	4	70~100	280	2.5	70~100	175	0	60	0
Revenue	2	70~100	200	2	70~100	200	3	60	180
Cost of Sales	2	70~100	200	4	70~100	400	3	60	180
Other income and expense	1	70~100	100	1	70~100	100	5	60	300
Trade And Other Receivables	3	70~100	300	5	70~100	500	2	60	120
Cash And Bank Balances	5	70~100	500	5	70~100	500	2	60	120
Share Capital And Reserves	2	70~100	200	1	70~100	100	0	60	0
Borrowings And Finance Lease	0	70~100	0	0	70~100	0	2	60	120
Trade And Other Payables	5	70~100	500	5	70~100	500	3	60	180
Current And Deferred Tax	2	70~100	200	2	70~100	200	2	60	120
Construction Contracts	0	70~100	0	0	70~100	0	5	60	300
Leases And Capital Commitment	1	70~100	100	0	70~100	0	2	60	120
Related Parties Transactions	1	70~100	100	1	70~100	100	0	60	0
Cashflows	5	70~100	500	2	70~100	200	3	60	180
Search for unrecorded liabilities	2	70~100	200	3	70~100	300	2	60	120
Draft Report	20	70~100	1700	16	70~100	1540	6	60	360
Clear review points	0	70~100	0	0	70~100	0	6	60	360
Subtotal	80	70~100	7130	60.5	70~100	5795	62	60	3720
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0	0	0	0	0	0	5	300	1500
Total Time / Cost	80		7130	60.5		5795	67		5220
Fee Raised			8000			0			8000
Write-off / Profit			870			-5795			2780

Explanations for variance: