

<b>ID:</b> iehwguku	<b>Ref:</b>  <b>B5</b>
<b>Entity:</b> SENTOSA TRUST	
<b>Period End:</b> 31 December 2019	
<b>TIME COSTS BUDGET AND PERFORMANCE 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	2	80~80	160	0.5	80~80	40	0	0	0
Audit Completion	2	80~80	160	0.5	80~80	40	0	0	0
Audit Planing	2	80~80	160	1	80~80	80	0	0	0
General Audit Procedures	2	80~80	160	0.5	80~80	40	0	0	0
Revenue	2	80~80	160	0.5	80~80	40	0	0	0
Other income and expense	2	80~80	160	0.5	80~80	40	0	0	0
Trade And Other Receivables	4	80~80	320	1.5	80~80	120	0	0	0
Cash And Bank Balances	3	80~80	240	0.5	80~80	40	0	0	0
Share Capital And Reserves	2	80~80	160	1	80~80	80	0	0	0
Trade And Other Payables	2	80~80	160	0	80~80	0	0	0	0
Group Audit	2	80~80	160	1	80~80	80	0	0	0
Cashflows	2	80~80	160	0.5	80~80	40	0	0	0
Search for unrecorded liabilities	2	80~80	160	0.5	80~80	40	0	0	0
Draft Report	8	80~80	640	2	80~80	160	0	0	0
Clear review points	8	80~80	640	1.5	80~80	120	0	0	0
Subtotal	45	80~80	3600	12	80~80	960	0	0	0
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
<b>Total Time / Cost</b>	45		3600	12		960	0		0
<b>Fee Raised</b>			12500			12500			12500
<b>Write-off / Profit</b>			8900			11540			12500

**Explanations for variance:**