

ID: 5tf8nn3z	Ref: B06
Entity: PROCESS TECHNOLOGY CONSULTANTS PTE LTD	
Period End: 31 March 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	6	70~100	420	7	70~100	580	1	60~60	60
Audit Completion	6	70~100	420	4	70~100	280	1	60~60	60
Audit Planing	6	70~100	420	5	70~100	350	4	60~60	240
General Audit Procedures	6	70~100	420	5	70~100	350	1	60~60	60
Other income and expense	0	70~100	0	4	70~100	280	2	60~60	120
Trade And Other Receivables	4	70~100	280	3	70~100	210	1	60~60	60
Cash And Bank Balances	2	70~100	140	2	70~100	140	1	60~60	60
Share Capital And Reserves	0	70~100	0	1	70~100	70	1	60~60	60
Trade And Other Payables	4	70~100	280	3	70~100	210	1	60~60	60
Current And Deferred Tax	4	70~100	280	2	70~100	140	0.5	60~60	30
Related Parties Transactions	3	70~100	210	2	70~100	140	0.5	60~60	30
Interest Rate & Forex Risk	0	70~100	0	2	70~100	140	0	60~60	0
Cashflows	3	70~100	210	2	70~100	140	1	60~60	60
Search for unrecorded liabilities	3	70~100	210	2	70~100	140	1	60~60	60
Draft Report	5	70~100	350	8	70~100	560	6	60~60	360
Clear review points	8	70~100	560	12	70~100	900	0	60~60	0
Subtotal	60	70~100	4200	64	70~100	4630	22	60~60	2640
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
Total Time / Cost	60		4200	64		4630	22		2640
Fee Raised			2500			2500			2500
Write-off / Profit			-1700			-2130			-140

Explanations for variance: Change to new AWP and report format. To study translation reserve.