

ID: bn3ljit8	Ref: B5
Entity: TOG CONNECTION PTE. LTD.	
Period End: 28 February 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	1	100~100	100	1	100~100	100	0	0	0
Audit Completion	1	100~100	100	1	100~100	100	0	0	0
Audit Planing	10	100~100	1000	8	100~100	800	0	0	0
Revenue	9	100~100	900	5	100~100	500	0	0	0
Cost of Sales	9	100~100	900	5	100~100	500	0	0	0
Other income and expense	3	100~100	300	2	100~100	200	0	0	0
Inventories	6	100~100	600	5	100~100	500	0	0	0
Trade And Other Receivables	7	100~100	700	5	100~100	500	0	0	0
Cash And Bank Balances	2	100~100	200	1	100~100	100	0	0	0
Propert, Plant And Equipment	4	100~100	400	3	100~100	300	0	0	0
Share Capital And Reserves	2	100~100	200	2	100~100	200	0	0	0
Borrowings And Finance Lease	1	100~100	100	1	100~100	100	0	0	0
Trade And Other Payables	6	100~100	600	5	100~100	500	0	0	0
Current And Deferred Tax	4	100~100	400	2	100~100	200	0	0	0
Goods And Services Tax	1	100~100	100	2	100~100	200	0	0	0
Leases And Capital Commitment	8	100~100	800	8	100~100	800	0	0	0
Related Parties Transactions	4	100~100	400	3	100~100	300	0	0	0
Interest Rate & Forex Risk	1	100~100	100	1	100~100	100	0	0	0
Cashflows	3	100~100	300	2	100~100	200	0	0	0
Search for unrecorded liabilities	2	100~100	200	2	100~100	200	0	0	0
Draft Report	6	100~100	600	6.5	100~100	650	0	0	0
Clear review points	10	100~100	1000	16.5	100~100	1650	0	0	0
Subtotal	100	100~100	10000	87	100~100	8700	0	0	0
Review And Supervision	30	150	4500	30	150	4500	0	0	0
Partner review	4	500	2000	4	500	2000	0	0	0
Total Time / Cost	134		16500	121		15200	0		0
Fee Raised			9000			9000			0
Write-off / Profit			-7500			-6200			0

Explanations for variance: