

<b>ID:</b> 8zccltc8	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> SOHETO (SINGAPORE) PTE. LTD.	
<b>Period End:</b> 31 December 2021	
<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	3	70~100	300	5	70~100	500	5	70~100	500
Audit Completion	3	70~100	300	5	70~100	500	5	70~100	500
Audit Planing	3	70~100	300	5	70~100	500	21	70~100	2100
General Audit Procedures	3	70~100	300	25	70~100	2020	5	70~100	500
Revenue	4	70~100	400	6	70~100	600	16	70~100	1600
Cost of Sales	4	70~100	400	6	70~100	600	16	70~100	1600
Other income and expense	4	70~100	400	15	70~100	1200	10	70~100	1000
Inventories	4	70~100	400	8	70~100	800	9	70~100	900
Trade And Other Receivables	4	70~100	400	8	70~100	800	24	70~100	2400
Cash And Bank Balances	2	70~100	200	4	70~100	400	4	70~100	400
Propert, Plant And Equipment	4	70~100	400	4	70~100	400	8	70~100	800
Investment Properties	4	70~100	400	4	70~100	400	8	70~100	800
Intangible Assets	4	70~100	400	4	70~100	400	0	70~100	0
Share Capital And Reserves	2	70~100	200	4	70~100	400	5	70~100	500
Borrowings And Finance Lease	4	70~100	400	6	70~100	600	12	70~100	1200
Trade And Other Payables	4	70~100	400	8	70~100	800	8	70~100	800
Current And Deferred Tax	4	70~100	400	5	70~100	500	6	70~100	600
Goods And Services Tax	2	70~100	200	4	70~100	400	6	70~100	600
Leases And Capital Commitment	4	70~100	400	4	70~100	400	5	70~100	500
Related Parties Transactions	4	70~100	400	4	70~100	400	5	70~100	500
Interest Rate & Forex Risk	4	70~100	400	4	70~100	400	5	70~100	500
Cashflows	4	70~100	400	4	70~100	400	6	70~100	600
Search for unrecorded liabilities	4	70~100	400	8	70~100	800	24	70~100	2400
Draft Report	8	70~100	800	12	70~100	1200	16	70~100	1600
Clear review points	0	70~100	0	2	70~100	200	19	70~100	1900
Subtotal	90	70~100	9000	164	70~100	15620	248	70~100	24800
Review And Supervision	0	0	0	0	0	0			0
Partner review	4	700	2800	4	700	2800			0
<b>Total Time / Cost</b>	94		11800	168		18420	248		24800
<b>Fee Raised</b>			11000			11000			10000
<b>Write-off / Profit</b>			-800			-7420			-14800

**Explanations for variance:** More time used in test of controls for revenue and purchase.