

<b>ID:</b> 2pcbrm28	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> SYNERGY LI INTERNATIONAL RESOURCES LIMITED	
<b>Period End:</b> 31 March 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	70~100	140	0	70~100	0	4	70	280
Audit Completion	4	70~100	280	0	70~100	0	4	70	280
Audit Planing	3	70~100	210	0	70~100	0	2	70	140
General Audit Procedures	3	70~100	210	0	70~100	0	2	70	140
Other income and expense	2	70~100	200	0	70~100	0	4	70	280
Trade And Other Receivables	2	70~100	200	0	70~100	0	3	70	210
Cash And Bank Balances	1	70~100	100	0	70~100	0	2	70	140
Propert, Plant And Equipment	0	70~100	0	0	70~100	0	2	70	140
Investment Properties	4	70~100	400	0	70~100	0	4	70	280
Share Capital And Reserves	2	70~100	200	0	70~100	0	2	70	140
Trade And Other Payables	3	70~100	300	0	70~100	0	3	70	210
Current And Deferred Tax	1	70~100	100	0	70~100	0	0	70	0
Provision And Contingent Liabilities	1	70~100	100	0	70~100	0	1	70	70
Related Parties Transactions	2	70~100	200	0	70~100	0	3	70	210
Group Audit	4	70~100	280	0	70~100	0	0	70	0
Interest Rate & Forex Risk	0	70~100	0	0	70~100	0	1	70	70
Cashflows	1	70~100	70	0	70~100	0	1	70	70
Search for unrecorded liabilities	1	70~100	100	0	70~100	0	1	70	70
Draft Report	5	70~100	350	0.5	70~100	35	4	70	280
Clear review points	4	70~100	280	0	70~100	0	2	70	140
Subtotal	45	70~100	3720	0.5	70~100	35	45	70	3150
Review And Supervision	4	150	600	4	150	600	4	150	600
Partner review	0	0	0	0	0	0	4	150	600
<b>Total Time / Cost</b>	49		4320	4.5		635	53		4350
<b>Fee Raised</b>			0			0			3000
<b>Write-off / Profit</b>			-4320			-635			-1350

**Explanations for variance:**