

ID: o3sl4o9n	Ref: B06
Entity: KAIIRON PTE. LTD.	
Period End: 31 December 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	8	0~100	0	4	0~100	0	0	0	0
Audit Completion	8	0~100	0	4	0~100	0	0	0	0
Audit Planing	4	0~100	0	2	0~100	0	0	0	0
General Audit Procedures	8	0~100	0	0	0~100	0	0	0	0
Revenue	14	0~100	0	8	0~100	0	0	0	0
Other income and expense	0	0~100	0	1	0~100	0	0	0	0
Trade And Other Receivables	15	0~100	0	8	0~100	0	0	0	0
Cash And Bank Balances	2	0~100	0	1	0~100	0	0	0	0
Propert, Plant And Equipment	2	0~100	0	1	0~100	0	0	0	0
Share Capital And Reserves	2	0~100	0	1	0~100	0	0	0	0
Trade And Other Payables	4	0~100	0	1	0~100	0	0	0	0
Leases And Capital Commitment	1	0~100	0	0	0~100	0	0	0	0
Related Parties Transactions	1	0~100	0	0	0~100	0	0	0	0
Cashflows	1	0~100	0	1	0~100	0	0	0	0
Search for unrecorded liabilities	4	0~100	0	2	0~100	0	0	0	0
Draft Report	4	0~100	0	4	0~100	0	0	0	0
Clear review points	2	0~100	0	1	0~100	0	0	0	0
Subtotal	80	0~100	0	39	0~100	0	0	0	0
Review And Supervision	2	150	300	2	150	300	0	0	0
Partner review	2	300	600	2	300	600	0	0	0
Total Time / Cost	84		900	43		900	0		0
Fee Raised			5500			5500			0
Write-off / Profit			4600			4600			0

Explanations for variance: