|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Client: |  | Prepared by: | Date: | Ref: **C9.4** |
| Year end: | File no: | Reviewed by: | Date: |

**BUDGETED AND PERFORMANCE SUMMARY**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | *Budget (units)* | | | |  | | *Actual (units)* | | | |  | |
| ***Staff initials or grade*** |  |  |  |  |  | *Total* |  |  |  |  |  | *Total* |
| Completion |  |  |  |  |  |  |  |  |  |  |  |  |
| Planning |  |  |  |  |  |  |  |  |  |  |  |  |
| Extensive analytical review |  |  |  |  |  |  |  |  |  |  |  |  |
| Intangible assets |  |  |  |  |  |  |  |  |  |  |  |  |
| Tangible fixed assets |  |  |  |  |  |  |  |  |  |  |  |  |
| Investments in group and associated undertakings |  |  |  |  |  |  |  |  |  |  |  |  |
| Other investments |  |  |  |  |  |  |  |  |  |  |  |  |
| Stock and work in progress |  |  |  |  |  |  |  |  |  |  |  |  |
| Debtors and prepayments |  |  |  |  |  |  |  |  |  |  |  |  |
| Bank balances and cash |  |  |  |  |  |  |  |  |  |  |  |  |
| Creditors and accruals |  |  |  |  |  |  |  |  |  |  |  |  |
| Long-term loans & deferred income |  |  |  |  |  |  |  |  |  |  |  |  |
| Provisions and contingencies |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxation |  |  |  |  |  |  |  |  |  |  |  |  |
| Profit and loss |  |  |  |  |  |  |  |  |  |  |  |  |
| Post balance sheet events |  |  |  |  |  |  |  |  |  |  |  |  |
| Value added tax |  |  |  |  |  |  |  |  |  |  |  |  |
| Consolidation |  |  |  |  |  |  |  |  |  |  |  |  |
| Accounts working papers |  |  |  |  |  |  |  |  |  |  |  |  |
| Letter of comment / meetings |  |  |  |  |  |  |  |  |  |  |  |  |
| Typing/production of accounts |  |  |  |  |  |  |  |  |  |  |  |  |
| Other\* |  |  |  |  |  |  |  |  |  |  |  |  |
| Total units |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Charge out Rate |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Cost of units |  |  |  |  |  |  |  |  |  |  |  |  |

Partner(s) \_\_\_\_\_\_\_\_\_units at\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_units at \_\_\_\_\_\_\_\_

Expenses Tk Tk

***TOTAL COST***  Tk Tk

Budget approved (Partner) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Discussed with client \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date \_\_\_\_\_\_\_\_\_\_\_ Fee agreed at Tk \_\_\_\_\_\_\_\_\_\_\_\_\_

Total costs last year Tk \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Fee last year Tk\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*\* Analyse in more detail if required*

**Disclaimer: Dummy audit working files have been prepared and published to improve the quality of audit documentation of member firms providing audit services in Bangladesh. Member firms providing audit services should not assume these dummy working files as absolute benchmark for the purpose of preparing and keeping audit documentation. Every audit client has unique characteristics and risks. International Standards on Auditing (ISA) also requires to exercise engagement partner’s judgment on a number of areas in conducting the audit of an entity. Therefore, member firms should use their professional knowledge, skill, experiences along with these dummy working files to keep adequate and appropriate working papers for each audit engagement. The preparers do not assume any liability for drawing an inappropriate audit opinion based on the working papers prepared on the basis of these dummy working files.**