

<b>ID:</b> jkukaenu	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> SGP CREDIT SINGAPORE PTE. LTD.	
<b>Period End:</b> 31 December 2020	
<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	5	70~70	350	4	70~70	280	3	60	180
Audit Completion	6	70~70	420	4	70~70	280	3	60	180
Audit Planing	10	70~70	700	10	70~70	700	10	60	600
General Audit Procedures	2	70~70	140	2	70~70	140	0	60	0
Revenue	5	70~70	350	5	70~70	350	15	60	900
Other income and expense	3	70~70	210	3	70~70	210	2	60	120
Trade And Other Receivables	10	70~70	700	10	70~70	700	20	60	1200
Cash And Bank Balances	2	70~70	140	2	70~70	140	11	60	660
Propert, Plant And Equipment	3	70~70	210	2	70~70	140	3	60	180
Share Capital And Reserves	2	70~70	140	1	70~70	70	0	60	0
Trade And Other Payables	2	70~70	140	2	70~70	140	7	60	420
Current And Deferred Tax	2	70~70	140	2	70~70	140	4	60	240
Provision And Contingent Liabilities	1	70~70	70	1	70~70	70	0	60	0
Leases And Capital Commitment	1	70~70	70	1	70~70	70	3	60	180
Related Parties Transactions	2	70~70	140	1	70~70	70	2	60	120
Cashflows	5	70~70	350	3	70~70	210	5	60	300
Search for unrecorded liabilities	3	70~70	210	2	70~70	140	4	60	240
Draft Report	10	70~70	700	6	70~70	420	4	60	240
Clear review points	6	70~70	420	4	70~70	280	6	60	360
Subtotal	80	70~70	5600	65	70~70	4550	102	60	6120
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0	0	0	0	0	0	6	300	1800
<b>Total Time / Cost</b>	80		5600	65		4550	108		7920
<b>Fee Raised</b>			12000			12000			12000
<b>Write-off / Profit</b>			6400			7450			4080

**Explanations for variance:**