

ID: r6bpvsv7	Ref: B06
Entity: EMVERTEX CREDIT (SG) 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	0~70	0	8	0~70	0	0	100	0
Audit Completion	8	0~70	0	8	0~70	0	0	100	0
Audit Planing	8	0~70	0	4	0~70	0	0	100	0
General Audit Procedures	11	0~70	210	6	0~70	210	0	100	0
Revenue	8	0~70	0	8	0~70	0	0	100	0
Cost of Sales	2	0~70	0	2	0~70	0	0	100	0
Other income and expense	2	0~70	0	1	0~70	0	0	100	0
Trade And Other Receivables	10	0~70	0	8	0~70	0	0	100	0
Cash And Bank Balances	2	0~70	0	1	0~70	0	0	100	0
Propert, Plant And Equipment	2	0~70	0	1	0~70	0	0	100	0
Share Capital And Reserves	1	0~70	0	1	0~70	0	0	100	0
Borrowings And Finance Lease	1	0~70	0	0	0~70	0	0	100	0
Trade And Other Payables	2	0~70	0	2	0~70	0	0	100	0
Current And Deferred Tax	1	0~70	0	0	0~70	0	0	100	0
Related Parties Transactions	2	0~70	0	0	0~70	0	0	100	0
Cashflows	2	0~70	0	2	0~70	0	0	100	0
Search for unrecorded liabilities	4	0~70	0	4	0~70	0	0	100	0
Draft Report	4	0~70	0	4	0~70	0	0	100	0
Clear review points	2	0~70	0	2	0~70	0	0	100	0
Subtotal	80	0~70	210	62	0~70	210	0	100	0
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	2	500	1000	2	500	1000	0	0	0
Total Time / Cost	82		1210	64		1210	0		0
Fee Raised			5000			5000			5000
Write-off / Profit			3790			3790			5000

Explanations for variance: