

ID: exlt0atn	Ref: B06
Entity: PR VR CAPITAL 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	3	70~100	210	2	70~100	140	0	70~70	0
Audit Completion	3	70~100	210	2	70~100	140	0	70~70	0
Audit Planing	3	70~100	210	2	70~100	140	9	70~70	630
General Audit Procedures	3	70~100	210	2	70~100	140	0	70~70	0
Revenue	3	70~100	210	3	70~100	210	7	70~70	490
Other income and expense	3	70~100	210	3	70~100	210	3	70~70	210
Trade And Other Receivables	5	70~100	350	5	70~100	350	7	70~70	490
Cash And Bank Balances	2	70~100	140	1	70~100	70	1	70~70	70
Share Capital And Reserves	2	70~100	140	2	70~100	140	3	70~70	210
Borrowings And Finance Lease	0	70~100	0	0	70~100	0	1	70~70	70
Trade And Other Payables	2	70~100	140	1	70~100	70	0	70~70	0
Current And Deferred Tax	2	70~100	140	2	70~100	140	1	70~70	70
Cashflows	0	70~100	0	0	70~100	0	1	70~70	70
Search for unrecorded liabilities	2	70~100	140	2	70~100	140	1	70~70	70
Draft Report	7	70~100	490	6	70~100	420	3	70~70	210
Clear review points	0	70~100	0	0	70~100	0	10	70~70	700
Subtotal	40	70~100	2800	33	70~100	2310	47	70~70	3290
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
Total Time / Cost	40		2800	33		2310	47		3290
Fee Raised			2000			2000			
Write-off / Profit			-800			-310			-3290

Explanations for variance: