

<b>ID:</b> 2ozxgmm9	<b>Ref:</b>  <b>B5</b>
<b>Entity:</b> AR CREDITZ PTE. LTD.	
<b>Period End:</b> 31 December 2019	
<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	2	70~70	140	2	70~70	140	0	0	0
Audit Completion	2	70~70	140	2	70~70	140	0	0	0
Audit Planing	12	70~70	840	12	70~70	840	0	0	0
General Audit Procedures	2	70~70	140	2	70~70	140	0	0	0
Revenue	10	70~70	700	10	70~70	700	0	0	0
Other income and expense	2	70~70	140	2	70~70	140	0	0	0
Trade And Other Receivables	15	70~70	1050	15	70~70	1050	0	0	0
Cash And Bank Balances	3	70~70	210	3	70~70	210	0	0	0
Share Capital And Reserves	2	70~70	140	2	70~70	140	0	0	0
Trade And Other Payables	3	70~70	210	3	70~70	210	0	0	0
Current And Deferred Tax	2	70~70	140	2	70~70	140	0	0	0
Leases And Capital Commitment	2	70~70	140	2	70~70	140	0	0	0
Related Parties Transactions	2	70~70	140	2	70~70	140	0	0	0
Cashflows	3	70~70	210	3	70~70	210	0	0	0
Search for unrecorded liabilities	3	70~70	210	3	70~70	210	0	0	0
Draft Report	15	70~70	1050	17	70~70	1190	0	0	0
Clear review points	0	70~70	0	14	70~70	980	0	0	0
Subtotal	80	70~70	5600	96	70~70	6720	0	0	0
Review And Supervision	20	150	3000	20	150	3000	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
<b>Total Time / Cost</b>	100		8600	116		9720	0		0
<b>Fee Raised</b>			6800			6800			0
<b>Write-off / Profit</b>			-1800			-2920			0

**Explanations for variance:** Various sections being affected after partner's review and thus the final figures changed, to revise all affected figures.