

<b>ID:</b> tfk8s7o3	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> POWER CREDIT ENTERPRISE PTE. LTD.	
<b>Period End:</b> 31 December 2021	
<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	8	70~100	800	4	70~100	400	6	100~100	600
Audit Completion	8	70~100	800	4	70~100	400	6	100~100	600
Audit Planing	8	70~100	800	4	70~100	400	4	100~100	400
General Audit Procedures	0	70~100	0	0	70~100	0	12	100~100	1200
Revenue	5	70~100	500	3	70~100	300	6	100~100	600
Other income and expense	8	70~100	800	6	70~100	600	4	100~100	400
Trade And Other Receivables	12	70~100	1200	10	70~100	1000	16	100~100	1600
Cash And Bank Balances	2	70~100	200	2	70~100	200	2	100~100	200
Share Capital And Reserves	2	70~100	200	1	70~100	100	1	100~100	100
Trade And Other Payables	2	70~100	200	1	70~100	100	1	100~100	100
Current And Deferred Tax	4	70~100	400	3	70~100	300	0	100~100	0
Leases And Capital Commitment	1	70~100	100	1	70~100	100	0	100~100	0
Cashflows	2	70~100	200	2	70~100	200	0	100~100	0
Search for unrecorded liabilities	3	70~100	300	3	70~100	300	1	100~100	100
Draft Report	8	70~100	800	8	70~100	800	4	100~100	400
Clear review points	7	70~100	700	0	70~100	0	8	100~100	800
Stock take	0	70~100	0	0	70~100	0	9	100~100	900
Subtotal	80	70~100	8000	52	70~100	5200	80	100~100	8000
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
<b>Total Time / Cost</b>	80		8000	52		5200	80		8000
<b>Fee Raised</b>			0			15000			
<b>Write-off / Profit</b>			-8000			9800			-8000

**Explanations for variance:**