

ID: 2gsgyhbK	Ref: B06
Entity: 365 CREDIT SOLUTIONS 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	1	70~100	100	1	70~100	100	3	70~70	210
Audit Completion	1	70~100	100	1	70~100	100	3	70~70	210
Audit Planing	5	70~100	500	5	70~100	500	3	70~70	210
General Audit Procedures	1	70~100	100	1	70~100	100	3	70~70	210
Revenue	3	70~100	300	3	70~100	300	5	70~70	350
Other income and expense	3	70~100	300	3	70~100	300	4	70~70	280
Trade And Other Receivables	7	70~100	700	6	70~100	600	8	70~70	560
Cash And Bank Balances	1	70~100	100	1	70~100	100	3	70~70	210
Propert, Plant And Equipment	1	70~100	100	1	70~100	100	3	70~70	210
Share Capital And Reserves	1	70~100	100	1	70~100	100	3	70~70	210
Trade And Other Payables	2	70~100	200	2	70~100	200	3	70~70	210
Current And Deferred Tax	1	70~100	100	1	70~100	100	2	70~70	140
Leases And Capital Commitment	1	70~100	100	1	70~100	100	0	70~70	0
Cashflows	2	70~100	200	2	70~100	200	4	70~70	280
Search for unrecorded liabilities	2	70~100	200	2	70~100	200	3	70~70	210
Draft Report	8	70~100	800	8	70~100	800	8	70~70	560
Clear review points	0	70~100	0	5	70~100	500	10	70~70	700
Subtotal	40	70~100	4000	44	70~100	4400	68	70~70	4760
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
Total Time / Cost	40		4000	44		4400	68		4760
Fee Raised			6800			6800			8000
Write-off / Profit			2800			2400			3240

Explanations for variance: Budgeted hours did not include clearing review points as one of the components.