

ID: 36wi6rzn	Ref: B06
Entity: JEFFLEE CREDIT 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	2	70~100	140	3	70~100	210	0	0	0
Audit Completion	2	70~100	140	3	70~100	210	0	0	0
Audit Planing	2	70~100	140	3	70~100	210	0	0	0
General Audit Procedures	2	70~100	140	3	70~100	210	0	0	0
Revenue	3	70~100	210	5	70~100	350	0	0	0
Other income and expense	4	70~100	280	5	70~100	350	0	0	0
Trade And Other Receivables	4	70~100	280	12	70~100	840	0	0	0
Cash And Bank Balances	2	70~100	140	2	70~100	140	0	0	0
Propert, Plant And Equipment	2	70~100	140	2	70~100	140	0	0	0
Share Capital And Reserves	2	70~100	140	2	70~100	140	0	0	0
Trade And Other Payables	2	70~100	140	2	70~100	140	0	0	0
Current And Deferred Tax	2	70~100	140	2	70~100	140	0	0	0
Leases And Capital Commitment	1	70~100	70	2	70~100	140	0	0	0
Cashflows	2	70~100	140	2	70~100	140	0	0	0
Search for unrecorded liabilities	0	70~100	0	2	70~100	140	0	0	0
Draft Report	8	70~100	560	8	70~100	560	0	0	0
Subtotal	40	70~100	2800	58	70~100	4060	0	0	0
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	40		2800	58		4060	0		0
Fee Raised			13000			13000			0
Write-off / Profit			10200			8940			0

Explanations for variance: More time used on trade receivables detail test and impairment assessment.