

<b>ID:</b> 4y9al584	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> AK CREDIT CORPORATION 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	3	70~100	300
Audit Completion	8	70~100	800	4	70~100	400	3	70~100	300
Audit Planing	7	70~100	700	4	70~100	400	10	70~100	1000
General Audit Procedures	5	70~100	500	4	70~100	400	0	70~100	0
Revenue	4	70~100	400	4	70~100	400	3	70~100	300
Other income and expense	8	70~100	800	7	70~100	700	2	70~100	200
Trade And Other Receivables	12	70~100	1200	10	70~100	1000	16	70~100	1600
Cash And Bank Balances	2	70~100	200	1	70~100	100	2	70~100	200
Propert, Plant And Equipment	1	70~100	100	1	70~100	100	1	70~100	100
Share Capital And Reserves	2	70~100	200	1	70~100	100	0	70~100	0
Trade And Other Payables	2	70~100	200	1	70~100	100	3	70~100	300
Current And Deferred Tax	2	70~100	200	1	70~100	100	3	70~100	300
Leases And Capital Commitment	1	70~100	100	1	70~100	100	1	70~100	100
Related Parties Transactions	0	70~100	0	0	70~100	0	1	70~100	100
Cashflows	3	70~100	300	2	70~100	200	2	70~100	200
Search for unrecorded liabilities	3	70~100	300	2	70~100	200	2	70~100	200
Draft Report	8	70~100	800	8	70~100	800	4	70~100	400
Clear review points	4	70~100	400	0	70~100	0	4	70~100	400
Subtotal	80	70~100	8000	55	70~100	5500	60	70~100	6000
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	55		5500	60		6000
<b>Fee Raised</b>			0			6000			
<b>Write-off / Profit</b>			-8000			500			-6000

**Explanations for variance:**