

<b>ID:</b> sbm48fkn	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> PIT-STOP CREDIT (SG) 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	2	70~100	200	2	70~100	200	2	70~70	140
Audit Completion	2	70~100	200	2	70~100	200	4	70~70	280
Audit Planing	3	70~100	300	3	70~100	300	5	70~70	350
General Audit Procedures	2	70~100	200	2	70~100	200	1	70~70	70
Revenue	3	70~100	300	3	70~100	300	6	70~70	420
Other income and expense	2	70~100	200	2	70~100	200	3	70~70	210
Trade And Other Receivables	7	70~100	700	8	70~100	800	10	70~70	700
Cash And Bank Balances	1	70~100	100	1	70~100	100	2	70~70	140
Propert, Plant And Equipment	0.5	70~100	50	0.5	70~100	50	1	70~70	70
Share Capital And Reserves	1	70~100	100	1	70~100	100	2	70~70	140
Trade And Other Payables	2	70~100	200	2	70~100	200	3	70~70	210
Current And Deferred Tax	2	70~100	200	2	70~100	200	2	70~70	140
Leases And Capital Commitment	1	70~100	100	1	70~100	100	1	70~70	70
Related Parties Transactions	0.5	70~100	50	0.5	70~100	50	1	70~70	70
Cashflows	1	70~100	100	1	70~100	100	2	70~70	140
Search for unrecorded liabilities	1	70~100	100	1	70~100	100	2	70~70	140
Draft Report	9	70~100	900	7	70~100	700	9	70~70	630
Clear review points	0	70~100	0	0	70~100	0	8	70~70	560
Subtotal	40	70~100	4000	39	70~100	3900	64	70~70	4480
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
<b>Total Time / Cost</b>	40		4000	39		3900	64		4480
<b>Fee Raised</b>			0			0			3700
<b>Write-off / Profit</b>			-4000			-3900			-780

**Explanations for variance:**