

ID: buy69031	Ref: B5
Entity: S G CREDIT PTE. LTD.	
Period End: 31 December 2019	
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	8	70~70	560	8	70~70	560	0	0	0
Audit Completion	2	70~70	140	2	70~70	140	0	0	0
Audit Planing	2	70~70	140	2	70~70	140	0	0	0
General Audit Procedures	2	70~70	140	2	70~70	140	0	0	0
Revenue	4	70~70	280	4	70~70	280	0	0	0
Other income and expense	4	70~70	280	4	70~70	280	0	0	0
Trade And Other Receivables	16	70~70	1120	16	70~70	1120	0	0	0
Cash And Bank Balances	4	70~70	280	2	70~70	140	0	0	0
Share Capital And Reserves	2	70~70	140	2	70~70	140	0	0	0
Trade And Other Payables	2	70~70	140	2	70~70	140	0	0	0
Current And Deferred Tax	2	70~70	140	0	70~70	0	0	0	0
Leases And Capital Commitment	1	70~70	70	1	70~70	70	0	0	0
Cashflows	2	70~70	140	2	70~70	140	0	0	0
Search for unrecorded liabilities	2	70~70	140	2	70~70	140	0	0	0
Draft Report	16	70~70	1120	8	70~70	560	0	0	0
Clear review points	11	70~70	770	21	70~70	1470	0	0	0
Subtotal	80	70~70	5600	78	70~70	5460	0	0	0
Review And Supervision	5	250	1250	5	250	1250	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	85		6850	83		6710	0		0
Fee Raised			3420			3420			0
Write-off / Profit			-3430			-3290			0

Explanations for variance: Variance mainly due to fee underquoted, amending FS and AWP format to latest version and access impairment on doubtful debt.