

ID: 4wfcogr4	Ref: B06
Entity: ADVANCE CASH 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	8	70~100	800	5	70~100	500	3	70~70	210
Audit Completion	8	70~100	800	5	70~100	500	3	70~70	210
Audit Planing	8	70~100	800	5	70~100	500	3	70~70	210
General Audit Procedures	5	70~100	500	5	70~100	500	3	70~70	210
Revenue	4	70~100	400	4	70~100	400	3	70~70	210
Other income and expense	8	70~100	800	8	70~100	800	3	70~70	210
Trade And Other Receivables	12	70~100	1200	10	70~100	1000	3	70~70	210
Cash And Bank Balances	2	70~100	200	1	70~100	100	3	70~70	210
Propert, Plant And Equipment	1	70~100	100	1	70~100	100	1	70~70	70
Equity Investments	0	70~100	0	0	70~100	0	3	70~70	210
Share Capital And Reserves	2	70~100	200	1	70~100	100	3	70~70	210
Borrowings And Finance Lease	0	70~100	0	0	70~100	0	3	70~70	210
Trade And Other Payables	2	70~100	200	1	70~100	100	0	70~70	0
Current And Deferred Tax	2	70~100	200	2	70~100	200	0	70~70	0
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	2	70~70	140
Search for unrecorded liabilities	3	70~100	300	3	70~100	300	5	70~70	350
Draft Report	8	70~100	800	8	70~100	800	4	70~70	280
Clear review points	4	70~100	400	2	70~100	200	4	70~70	280
Subtotal	80	70~100	8000	64	70~100	6400	49	70~70	3430
Review And Supervision	0	0	0	0	0	0	8	150	1200
Partner review	0	0	0	0	0	0	8	500	4000
Total Time / Cost	80		8000	64		6400	65		8630
Fee Raised			0			0			7500
Write-off / Profit			-8000			-6400			-1130

Explanations for variance: