

ID: I174plh5	Ref: B5
Entity: GAIN 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	4	70~70	280	4	70~70	280	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	8	70~70	560	8	70~70	560	0	0	0
Other income and expense	6	70~70	420	8	70~70	560	0	0	0
Trade And Other Receivables	8	70~70	560	8	70~70	560	0	0	0
Cash And Bank Balances	4	70~70	280	2	70~70	140	0	0	0
Propert, Plant And Equipment	2	70~70	140	1	70~70	70	0	0	0
Share Capital And Reserves	4	70~70	280	3	70~70	210	0	0	0
Trade And Other Payables	2	70~70	140	3	70~70	210	0	0	0
Current And Deferred Tax	2	70~70	140	2	70~70	140	0	0	0
Leases And Capital Commitment	2	70~70	140	2	70~70	140	0	0	0
Cashflows	2	70~70	140	2	70~70	140	0	0	0
Search for unrecorded liabilities	2	70~70	140	1	70~70	70	0	0	0
Draft Report	10	70~70	700	10	70~70	700	0	0	0
Clear review points	18	70~70	1260	0	70~70	0	0	0	0
Subtotal	80	70~70	5600	60	70~70	4200	0	0	0
Review And Supervision	8	250	2000	8	250	2000	0	0	0
Partner review	8	0	0	8	0	0	0	0	0
Total Time / Cost	96		7600	76		6200	0		0
Fee Raised			6300			6300			0
Write-off / Profit			-1300			100			0

Explanations for variance: