

<b>ID:</b> 92gkh1hm	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> S G CREDIT PTE. LTD.	
<b>Period End:</b> 31 December 2020	
<b>TIME COSTS BUDGET AND PERFROMANCE 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	3	70~70	210	2	70~70	140	8	60~60	480
Audit Completion	2	70~70	140	2	70~70	140	2	60~60	120
Audit Planing	9	70~70	630	10	70~70	700	2	60~60	120
General Audit Procedures	3	70~70	210	2	70~70	140	2	60~60	120
Revenue	9	70~70	630	9	70~70	630	4	60~60	240
Other income and expense	4	70~70	280	3	70~70	210	4	60~60	240
Trade And Other Receivables	16	70~70	1120	16	70~70	1120	16	60~60	960
Cash And Bank Balances	3	70~70	210	2	70~70	140	2	60~60	120
Share Capital And Reserves	2	70~70	140	2	70~70	140	2	60~60	120
Trade And Other Payables	3	70~70	210	2	70~70	140	2	60~60	120
Leases And Capital Commitment	3	70~70	210	2	70~70	140	1	60~60	60
Cashflows	4	70~70	280	3	70~70	210	2	60~60	120
Search for unrecorded liabilities	3	70~70	210	2	70~70	140	2	60~60	120
Draft Report	8	70~70	560	7	70~70	490	8	60~60	480
Clear review points	8	70~70	560	0	70~70	0	23	60~60	1380
Subtotal	80	70~70	5600	64	70~70	4480	80	60~60	4800
Review And Supervision	0	0	0	0	0	0	5	250	1250
Partner review	0	0	0	0	0	0			0
<b>Total Time / Cost</b>	80		5600	64		4480	85		6050
<b>Fee Raised</b>			4140			4140			3420
<b>Write-off / Profit</b>			-1460			-340			-2630

**Explanations for variance:**