

<b>ID:</b> 2jukzvh3	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> OASIS CREDIT SERVICES 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	8	70~100	800	4	70~100	400	8	70~100	800
Audit Completion	8	70~100	800	4	70~100	400	8	70~100	800
Audit Planing	8	70~100	800	4	70~100	400	8	70~100	800
General Audit Procedures	5	70~100	500	3	70~100	300	0	70~100	0
Revenue	4	70~100	400	4	70~100	400	8	70~100	800
Other income and expense	8	70~100	800	6	70~100	600	5	70~100	500
Trade And Other Receivables	12	70~100	1200	12	70~100	1200	13	70~100	1300
Cash And Bank Balances	2	70~100	200	1	70~100	100	1	70~100	100
Share Capital And Reserves	1	70~100	100	1	70~100	100	1	70~100	100
Trade And Other Payables	0	70~100	0	1	70~100	100	2	70~100	200
Current And Deferred Tax	2	70~100	200	2	70~100	200	1	70~100	100
Leases And Capital Commitment	1	70~100	100	1	70~100	100	1	70~100	100
Cashflows	2	70~100	200	2	70~100	200	1	70~100	100
Search for unrecorded liabilities	3	70~100	300	2	70~100	200	2	70~100	200
Draft Report	8	70~100	800	8	70~100	800	8	70~100	800
Clear review points	8	70~100	800	4	70~100	400	5	70~100	500
Subtotal	80	70~100	8000	59	70~100	5900	72	70~100	7200
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0			0
<b>Total Time / Cost</b>	80		8000	59		5900	72		7200
<b>Fee Raised</b>			0			8000			
<b>Write-off / Profit</b>			-8000			2100			-7200

Explanations for variance: