

ID: n4ugz76m	Ref: B06
Entity: SWIFT 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	1	70~100	100	6.5	70~100	485	0	0	0
Audit Completion	1	70~100	100	1	70~100	100	0	0	0
Audit Planing	5	70~100	500	3	70~100	300	0	0	0
General Audit Procedures	1	70~100	100	1	70~100	100	0	0	0
Revenue	3	70~100	300	3	70~100	300	0	0	0
Other income and expense	2	70~100	200	2	70~100	200	0	0	0
Trade And Other Receivables	8	70~100	800	7	70~100	700	0	0	0
Cash And Bank Balances	1	70~100	100	1	70~100	100	0	0	0
Share Capital And Reserves	1	70~100	100	0	70~100	0	0	0	0
Trade And Other Payables	2	70~100	200	2	70~100	200	0	0	0
Current And Deferred Tax	2	70~100	200	2	70~100	200	0	0	0
Provision And Contingent Liabilities	0	70~100	0	1	70~100	100	0	0	0
Leases And Capital Commitment	1	70~100	100	1	70~100	100	0	0	0
Related Parties Transactions	1	70~100	100	1	70~100	100	0	0	0
Cashflows	2	70~100	200	1	70~100	100	0	0	0
Search for unrecorded liabilities	2	70~100	200	1	70~100	100	0	0	0
Draft Report	4	70~100	400	4	70~100	400	0	0	0
Clear review points	3	70~100	300	0	70~100	0	0	0	0
Subtotal	40	70~100	4000	37.5	70~100	3585	0	0	0
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	40		4000	37.5		3585	0		0
Fee Raised			15000			15000			0
Write-off / Profit			11000			11415			0

Explanations for variance: