

ID: ruoxfczy	Ref: B06
Entity: UNILINK 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	2	70~100	200	2	70~100	200	2	70	140
Audit Completion	3	70~100	300	3	70~100	300	2	70	140
Audit Planing	5	70~100	500	5	70~100	500	10	70	700
General Audit Procedures	2	70~100	200	2	70~100	200	1	70	70
Revenue	5	70~100	500	5	70~100	500	5	70	350
Other income and expense	2	70~100	200	2	70~100	200	1	70	70
Trade And Other Receivables	6	70~100	600	6	70~100	600	9	70	630
Cash And Bank Balances	1	70~100	100	1	70~100	100	1	70	70
Propert, Plant And Equipment	1	70~100	100	1	70~100	100	1	70	70
Share Capital And Reserves	1	70~100	100	1	70~100	100	1	70	70
Trade And Other Payables	1	70~100	100	1	70~100	100	1	70	70
Current And Deferred Tax	1	70~100	100	1	70~100	100	1	70	70
Provision And Contingent Liabilities	0.5	70~100	50	0.5	70~100	50	0.5	70	35
Leases And Capital Commitment	0.5	70~100	50	0.5	70~100	50	0.5	70	35
Related Parties Transactions	0.5	70~100	50	0.5	70~100	50	0.5	70	35
Cashflows	1	70~100	100	1	70~100	100	2	70	140
Search for unrecorded liabilities	0.5	70~100	50	0.5	70~100	50	0.5	70	35
Draft Report	7	70~100	700	7	70~100	700	7	70	490
Clear review points	0	70~100	0	5	70~100	500	5	70	350
Subtotal	40	70~100	4000	45	70~100	4500	51	70	3570
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	45		4500	51		3570
Fee Raised			5500			5500			5500
Write-off / Profit			1500			1000			1930

Explanations for variance: Consumed more time in impairment assessment of trade receivables