

<b>ID:</b> obum2fc3	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> SIGHAPPI ACHI MONEYLENDER (SG) PTE. LTD.	
<b>Period End:</b> 31 December 2021	
<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	1	100~100	100	0	100~100	0	0	0	0
Audit Planing	0	100~100	0	1	100~100	100	0	0	0
Revenue	0	100~100	0	0.5	100~100	50	0	0	0
Other income and expense	0	100~100	0	1	100~100	100	0	0	0
Trade And Other Receivables	0	100~100	0	1	100~100	100	0	0	0
Cash And Bank Balances	0	100~100	0	0.5	100~100	50	0	0	0
Share Capital And Reserves	0	100~100	0	0.5	100~100	50	0	0	0
Trade And Other Payables	0	100~100	0	1	100~100	100	0	0	0
Current And Deferred Tax	0	100~100	0	0.5	100~100	50	0	0	0
Cashflows	0	100~100	0	0.5	100~100	50	0	0	0
Draft Report	1	100~100	100	4	100~100	400	0	0	0
Subtotal	2	100~100	200	10.5	100~100	1050	0	0	0
Review And Supervision	0.5	0	0	0	0	0	0	0	0
Partner review	0.5	500	250	0.5	500	250	0	0	0
<b>Total Time / Cost</b>	3		450	11		1300	0		0
<b>Fee Raised</b>			2800			2800			0
<b>Write-off / Profit</b>			2350			1500			0

**Explanations for variance:** Budget hour is not reasonable.