

<b>ID:</b> ksdxj5lg	<b>Ref:</b>  <b>B5</b>
<b>Entity:</b> HUP HOE CREDIT PTE. LTD.	
<b>Period End:</b> 31 December 2019	
<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	2	100~100	200	2	100~100	200	0	0	0
Audit Completion	2	100~100	200	2	100~100	200	0	0	0
Audit Planing	8	100~100	800	8	100~100	800	0	0	0
General Audit Procedures	1	100~100	100	1	100~100	100	0	0	0
Revenue	4	100~100	400	4	100~100	400	0	0	0
Other income and expense	2	100~100	200	2	100~100	200	0	0	0
Trade And Other Receivables	8	100~100	800	8	100~100	800	0	0	0
Cash And Bank Balances	1	100~100	100	1	100~100	100	0	0	0
Propert, Plant And Equipment	1	100~100	100	1	100~100	100	0	0	0
Share Capital And Reserves	1	100~100	100	1	100~100	100	0	0	0
Trade And Other Payables	4	100~100	400	4	100~100	400	0	0	0
Current And Deferred Tax	1	100~100	100	1	100~100	100	0	0	0
Leases And Capital Commitment	1	100~100	100	1	100~100	100	0	0	0
Group Audit	16	100~100	1600	16	100~100	1600	0	0	0
Interest Rate & Forex Risk	1	100~100	100	0	100~100	0	0	0	0
Cashflows	0	100~100	0	1	100~100	100	0	0	0
Search for unrecorded liabilities	1	100~100	100	1	100~100	100	0	0	0
Draft Report	3	100~100	300	3	100~100	300	0	0	0
Subtotal	57	100~100	5700	57	100~100	5700	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
<b>Total Time / Cost</b>	57		5700	57		5700	0		0
<b>Fee Raised</b>			9000			9000			0
<b>Write-off / Profit</b>			3300			3300			0

**Explanations for variance:**