

ID: 2lofsdzq	Ref: B06
Entity: BUGIS 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	140	2	70~100	140	4	70	280
Audit Completion	2	70~100	140	2	70~100	140	4	70	280
Audit Planing	3	70~100	210	4	70~100	280	6	70	420
Revenue	4	70~100	280	4	70~100	280	5	70	350
Other income and expense	2	70~100	140	2	70~100	140	3	70	210
Trade And Other Receivables	6	70~100	420	6	70~100	420	8	70	560
Cash And Bank Balances	1	70~100	70	1	70~100	70	2	70	140
Proper, Plant And Equipment	1	70~100	70	1	70~100	70	2	70	140
Trade And Other Payables	1	70~100	70	1	70~100	70	2	70	140
Current And Deferred Tax	1	70~100	70	0	70~100	0	1	70	70
Leases And Capital Commitment	1	70~100	70	0	70~100	0	2	70	140
Cashflows	2	70~100	140	1	70~100	70	3	70	210
Search for unrecorded liabilities	1	70~100	70	1	70~100	70	2	70	140
Draft Report	7	70~100	490	6	70~100	420	8	70	560
Clear review points	4	70~100	280	3	70~100	210	8	70	560
Subtotal	38	70~100	2660	34	70~100	2380	60	70	4200
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	2	300	600	0	300	0	4	300	1200
Total Time / Cost	40		3260	34		2380	64		5400
Fee Raised			8000			8000			8000
Write-off / Profit			4740			5620			2600

Explanations for variance: