

ID: a06dredb	Ref: B06
Entity: SCDA DESIGN PTE. LTD.	
Period End: 31 December 2020	
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	170	3	70~100	270	2	100~100	200
Audit Completion	2	70~100	170	2	70~100	170	2	100~100	200
Audit Planing	8	70~100	560	9	70~100	660	8	100~100	800
General Audit Procedures	2	70~100	170	3	70~100	270	1	100~100	100
Revenue	16	70~100	1600	24	70~100	2400	8	100~100	800
Cost of Sales	0	70~100	0	0	70~100	0	1	100~100	100
Other income and expense	8	70~100	560	10	70~100	700	12	100~100	1200
Trade And Other Receivables	8	70~100	800	10	70~100	1000	4	100~100	400
Cash And Bank Balances	1	70~100	70	1	70~100	70	2	100~100	200
Propert, Plant And Equipment	2	70~100	140	2	70~100	140	2	100~100	200
Investment Properties	1	70~100	70	1	70~100	70	0	100~100	0
Share Capital And Reserves	1	70~100	70	1	70~100	70	2	100~100	200
Trade And Other Payables	8	70~100	560	8	70~100	560	2	100~100	200
Current And Deferred Tax	2	70~100	140	2	70~100	140	2	100~100	200
Goods And Services Tax	2	70~100	140	2	70~100	140	1	100~100	100
Related Parties Transactions	5	70~100	500	12	70~100	1200	4	100~100	400
Group Audit	10	70~100	1000	0	70~100	0	1	100~100	100
Interest Rate & Forex Risk	0	70~100	0	0	70~100	0	1	100~100	100
Cashflows	0	70~100	0	0	70~100	0	2	100~100	200
Search for unrecorded liabilities	0	70~100	0	0	70~100	0	2	100~100	200
Draft Report	8	70~100	650	10	70~100	850	16	100~100	1600
Clear review points	14	70~100	1190	14	70~100	1190	14	100~100	1400
Subtotal	100	70~100	8560	114	70~100	9900	89	100~100	8900
Review And Supervision	4	150	600	4	150	600			0
Partner review	2	500	1000	2	500	1000			0
Total Time / Cost	106		10160	120		11500	89		8900
Fee Raised			0			0			10000
Write-off / Profit			-10160			-11500			1100

Explanations for variance: - Performed JSS calculation