

<b>ID:</b> s8glhrid	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> KANDIDATA ASIA PTE. LTD.	
<b>Period End:</b> 31 December 2021	
<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	3	70~70	210	0	70~70	0	0	70~70	0
Audit Completion	3	70~70	210	0	70~70	0	0	70~70	0
Audit Planing	8	70~70	560	6	70~70	420	0	70~70	0
General Audit Procedures	11	70~70	770	5	70~70	350	0	70~70	0
Revenue	8	70~70	560	6	70~70	420	4	70~70	280
Cost of Sales	8	70~70	560	6	70~70	420	0	70~70	0
Other income and expense	4	70~70	280	3	70~70	210	8	70~70	560
Trade And Other Receivables	4	70~70	280	5	70~70	350	5.5	70~70	385
Cash And Bank Balances	1	70~70	70	1	70~70	70	0	70~70	0
Propert, Plant And Equipment	1	70~70	70	1	70~70	70	0	70~70	0
Share Capital And Reserves	1	70~70	70	1	70~70	70	1	70~70	70
Trade And Other Payables	4	70~70	280	4	70~70	280	6	70~70	420
Current And Deferred Tax	2	70~70	140	1	70~70	70	0	70~70	0
Related Parties Transactions	2	70~70	140	1	70~70	70	0	70~70	0
Cashflows	2	70~70	140	1	70~70	70	1	70~70	70
Search for unrecorded liabilities	2	70~70	140	1	70~70	70	0	70~70	0
Draft Report	8	70~70	560	4	70~70	280	4	70~70	280
Clear review points	8	70~70	560	0	70~70	0	8	70~70	560
Subtotal	80	70~70	5600	46	70~70	3220	37.5	70~70	2625
Review And Supervision	0	0	0	0	0	0			0
Partner review	0	0	0	0	0	0	500		0
<b>Total Time / Cost</b>	80		5600	46		3220	537.5		2625
<b>Fee Raised</b>			5000			5000			4700
<b>Write-off / Profit</b>			-600			1780			2075

**Explanations for variance:**