

ID: ex2bvgan	Ref: B06
Entity: SCDA INTERIORS 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	2	70~100	170	1	70~100	70
Audit Completion	2	70~100	170	2	70~100	170	1	70~100	70
Audit Planing	8	70~100	590	8	70~100	590	10	70~100	700
General Audit Procedures	2	70~100	170	2	70~100	170	1	70~100	70
Revenue	10	70~100	1000	10	70~100	1000	12	70~100	840
Cost of Sales	0	70~100	0	0	70~100	0	1	70~100	70
Other income and expense	3	70~100	210	3	70~100	210	5	70~100	350
Trade And Other Receivables	8	70~100	800	8	70~100	800	13	70~100	910
Cash And Bank Balances	1	70~100	70	1	70~100	70	2	70~100	140
Propert, Plant And Equipment	1	70~100	70	1	70~100	70	3	70~100	210
Investment Properties	1	70~100	70	1	70~100	70	0	70~100	0
Share Capital And Reserves	1	70~100	70	1	70~100	70	2	70~100	140
Trade And Other Payables	4	70~100	280	4	70~100	280	5	70~100	350
Current And Deferred Tax	1	70~100	70	1	70~100	70	2	70~100	140
Goods And Services Tax	1	70~100	70	1	70~100	70	2	70~100	140
Provision And Contingent Liabilities	0	70~100	0	0	70~100	0	2	70~100	140
Leases And Capital Commitment	6	70~100	600	8	70~100	800	3	70~100	210
Related Parties Transactions	6	70~100	600	8	70~100	800	3	70~100	210
Interest Rate & Forex Risk	1	70~100	70	1	70~100	70	1	70~100	70
Cashflows	2	70~100	140	2	70~100	140	2	70~100	140
Search for unrecorded liabilities	2	70~100	140	2	70~100	140	2	70~100	140
Draft Report	10	70~100	760	10	70~100	760	13	70~100	910
Clear review points	8	70~100	680	7	70~100	580	13	70~100	910
Subtotal	80	70~100	6800	83	70~100	7100	99	70~100	6930
Review And Supervision	4	150	600	4	150	600			0
Partner review	2	500	1000	2	500	1000			0
Total Time / Cost	86		8400	89		8700	99		6930
Fee Raised			0			0			4000
Write-off / Profit			-8400			-8700			-2930

Explanations for variance: Lease liability took longer time as there is disposal during the year