

ID: nrejrtdr	Ref: B5
Entity: SCDA DESIGN PTE. LTD.	
Period End: 31 December 2019	
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	3	100~100	300	2	100~100	200	0	0	0
Audit Completion	3	100~100	300	2	100~100	200	0	0	0
Audit Planing	12	100~100	1200	8	100~100	800	0	0	0
General Audit Procedures	1	100~100	100	1	100~100	100	0	0	0
Revenue	12	100~100	1200	8	100~100	800	0	0	0
Cost of Sales	1	100~100	100	1	100~100	100	0	0	0
Other income and expense	16	100~100	1600	12	100~100	1200	0	0	0
Trade And Other Receivables	8	100~100	800	4	100~100	400	0	0	0
Cash And Bank Balances	2	100~100	200	2	100~100	200	0	0	0
Propert, Plant And Equipment	2	100~100	200	2	100~100	200	0	0	0
Share Capital And Reserves	2	100~100	200	2	100~100	200	0	0	0
Trade And Other Payables	4	100~100	400	2	100~100	200	0	0	0
Current And Deferred Tax	2	100~100	200	2	100~100	200	0	0	0
Goods And Services Tax	2	100~100	200	1	100~100	100	0	0	0
Related Parties Transactions	4	100~100	400	4	100~100	400	0	0	0
Group Audit	24	100~100	2400	1	100~100	100	0	0	0
Interest Rate & Forex Risk	2	100~100	200	1	100~100	100	0	0	0
Cashflows	2	100~100	200	2	100~100	200	0	0	0
Search for unrecorded liabilities	2	100~100	200	2	100~100	200	0	0	0
Draft Report	8	100~100	800	16	100~100	1600	0	0	0
Clear review points	8	100~100	800	24	100~100	2400	0	0	0
Subtotal	120	100~100	12000	99	100~100	9900	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
Total Time / Cost	120		12000	99		9900	0		0
Fee Raised			10000			10000			0
Write-off / Profit			-2000			100			0

Explanations for variance: