

ID: 14rvj0ao	Ref: B5
Entity: CAPITAL C PEOPLE XPERIENCE 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	2	70~100	140	1	70~100	70	0	0	0
Audit Completion	2	70~100	140	1	70~100	70	0	0	0
Audit Planing	7	70~100	490	8	70~100	560	0	0	0
General Audit Procedures	2	70~100	140	2	70~100	140	0	0	0
Other income and expense	3	70~100	210	5	70~100	350	0	0	0
Trade And Other Receivables	8	70~100	560	10	70~100	700	0	0	0
Cash And Bank Balances	1	70~100	70	2	70~100	140	0	0	0
Intangible Assets	0	70~100	0	6	70~100	420	0	0	0
Share Capital And Reserves	2	70~100	140	2	70~100	140	0	0	0
Borrowings And Finance Lease	3	70~100	210	3	70~100	210	0	0	0
Trade And Other Payables	3	70~100	210	3	70~100	210	0	0	0
Current And Deferred Tax	1	70~100	70	2	70~100	140	0	0	0
Related Parties Transactions	2	70~100	140	2	70~100	140	0	0	0
Cashflows	0	70~100	0	8	70~100	560	0	0	0
Search for unrecorded liabilities	3	70~100	210	3	70~100	210	0	0	0
Draft Report	6	70~100	420	10	70~100	700	0	0	0
Clear review points	0	70~100	0	15	70~100	1050	0	0	0
Subtotal	45	70~100	3150	83	70~100	5810	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	45		3150	83		5810	0		0
Fee Raised			3300			3300			0
Write-off / Profit			150			-2510			0

Explanations for variance: Client want to capitalised expenses, hence it takes times to re-amend