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| ID: 5tebv7aq | Ref: B06 |
| Entity: CNC DESIGN PTE. LTD. | |
| Period End: 30 June 2020 | |
| TIME COSTS BUDGET AND PERFROMANCE 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 | 200 | 2 | 70~100 | 200 | 8 | 6000~6000 | 48000 |
| Audit Completion | 2 | 70~100 | 200 | 2 | 70~100 | 200 | 8 | 6000~6000 | 48000 |
| Audit Planing | 2 | 70~100 | 200 | 2 | 70~100 | 200 | 4 | 6000~6000 | 24000 |
| General Audit Procedures | 2 | 70~100 | 200 | 2 | 70~100 | 200 | 4 | 6000~6000 | 24000 |
| Revenue | 5 | 70~100 | 500 | 4 | 70~100 | 400 | 6 | 6000~6000 | 36000 |
| Cost of Sales | 5 | 70~100 | 500 | 4 | 70~100 | 400 | 6 | 6000~6000 | 36000 |
| Other income and expense | 4 | 70~100 | 400 | 2 | 70~100 | 200 | 6 | 6000~6000 | 36000 |
| Inventories | 8 | 70~100 | 800 | 2 | 70~100 | 200 | 10 | 6000~6000 | 60000 |
| Trade And Other Receivables | 8 | 70~100 | 800 | 4 | 70~100 | 400 | 8 | 6000~6000 | 48000 |
| Cash And Bank Balances | 4 | 70~100 | 400 | 4 | 70~100 | 400 | 5 | 6000~6000 | 30000 |
| Propert, Plant And Equipment | 4 | 70~100 | 400 | 4 | 70~100 | 400 | 5 | 6000~6000 | 30000 |
| Share Capital And Reserves | 2 | 70~100 | 200 | 4 | 70~100 | 400 | 5 | 6000~6000 | 30000 |
| Borrowings And Finance Lease | 4 | 70~100 | 400 | 8 | 70~100 | 800 | 0 | 6000~6000 | 0 |
| Trade And Other Payables | 4 | 70~100 | 400 | 4 | 70~100 | 400 | 6 | 6000~6000 | 36000 |
| Current And Deferred Tax | 2 | 70~100 | 200 | 8 | 70~100 | 800 | 6 | 6000~6000 | 36000 |
| Goods And Services Tax | 2 | 70~100 | 200 | 4 | 70~100 | 400 | 6 | 6000~6000 | 36000 |
| Construction Contracts | 16 | 70~100 | 1600 | 16 | 70~100 | 1600 | 8 | 6000~6000 | 48000 |
| Provision And Contingent Liabilities | 0 | 70~100 | 0 | 1 | 70~100 | 100 | 5 | 6000~6000 | 30000 |
| Related Parties Transactions | 4 | 70~100 | 400 | 2 | 70~100 | 200 | 6 | 6000~6000 | 36000 |
| Interest Rate & Forex Risk | 1 | 70~100 | 100 | 2 | 70~100 | 200 | 0 | 6000~6000 | 0 |
| Cashflows | 3 | 70~100 | 300 | 2 | 70~100 | 200 | 6 | 6000~6000 | 36000 |
| Search for unrecorded liabilities | 4 | 70~100 | 400 | 2 | 70~100 | 200 | 6 | 6000~6000 | 36000 |
| Draft Report | 4 | 70~100 | 400 | 7.2 | 70~100 | 720 | 16 | 6000~6000 | 96000 |
| Clear review points | 8 | 70~100 | 800 | 66.5 | 70~100 | 6650 | 32 | 6000~6000 | 192000 |
| Subtotal | 100 | 70~100 | 10000 | 158.7 | 70~100 | 15870 | 172 | 6000~6000 | 1032000 |
| | | | | | | | | | |
| Review And Supervision | 8 | 250 | 2000 | 8 | 250 | 2000 | 8 | 150 | 1200 |

| | | | | | | | | | |
|---------------------------|-----|-----|-------|-------|-----|--------|-----|--|----------|
| Partner review | 5 | 500 | 2500 | 5 | 500 | 2500 | | | 0 |
| | | | | | | | | | |
| Total Time / Cost | 113 | | 14500 | 171.7 | | 20370 | 180 | | 1033200 |
| Fee Raised | | | 6500 | | | 6500 | | | 5500 |
| Write-off / Profit | | | -8000 | | | -13870 | | | -1027700 |

Explanations for variance: Handover from Tiong Yaw and project parts took time