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| ID: 88krasx9 | Ref: B5 |
| Entity: SCDA INTERIORS 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 | 1 | 70~100 | 70 | 1 | 70~100 | 70 | 0.5 | 60 | 30 |
| Audit Completion | 1 | 70~100 | 70 | 1 | 70~100 | 70 | 0.5 | 60 | 30 |
| Audit Planing | 10 | 70~100 | 700 | 10 | 70~100 | 700 | 8 | 60 | 480 |
| General Audit Procedures | 1 | 70~100 | 70 | 1 | 70~100 | 70 | 0.5 | 60 | 30 |
| Revenue | 10 | 70~100 | 700 | 12 | 70~100 | 840 | 6 | 60 | 360 |
| Cost of Sales | 1 | 70~100 | 70 | 1 | 70~100 | 70 | 0 | 60 | 0 |
| Other income and expense | 5 | 70~100 | 350 | 5 | 70~100 | 350 | 7 | 60 | 420 |
| Trade And Other Receivables | 12 | 70~100 | 840 | 13 | 70~100 | 910 | 8 | 60 | 480 |
| Cash And Bank Balances | 2 | 70~100 | 140 | 2 | 70~100 | 140 | 1 | 60 | 60 |
| Propert, Plant And Equipment | 3 | 70~100 | 210 | 3 | 70~100 | 210 | 2 | 60 | 120 |
| Share Capital And Reserves | 2 | 70~100 | 140 | 2 | 70~100 | 140 | 1.5 | 60 | 90 |
| Trade And Other Payables | 5 | 70~100 | 350 | 5 | 70~100 | 350 | 8 | 60 | 480 |
| Current And Deferred Tax | 2 | 70~100 | 140 | 2 | 70~100 | 140 | 1 | 60 | 60 |
| Goods And Services Tax | 2 | 70~100 | 140 | 2 | 70~100 | 140 | 2 | 60 | 120 |
| Provision And Contingent Liabilities | 2 | 70~100 | 140 | 2 | 70~100 | 140 | 0 | 60 | 0 |
| Leases And Capital Commitment | 3 | 70~100 | 210 | 3 | 70~100 | 210 | 0 | 60 | 0 |
| Related Parties Transactions | 3 | 70~100 | 210 | 3 | 70~100 | 210 | 2 | 60 | 120 |
| Group Audit | 0 | 70~100 | 0 | 0 | 70~100 | 0 | 10 | 60 | 600 |
| Interest Rate & Forex Risk | 1 | 70~100 | 70 | 1 | 70~100 | 70 | 1 | 60 | 60 |
| Cashflows | 2 | 70~100 | 140 | 2 | 70~100 | 140 | 1 | 60 | 60 |
| Search for unrecorded liabilities | 2 | 70~100 | 140 | 2 | 70~100 | 140 | 2 | 60 | 120 |
| Draft Report | 10 | 70~100 | 700 | 13 | 70~100 | 910 | 12 | 60 | 720 |
| Clear review points | 0 | 70~100 | 0 | 13 | 70~100 | 910 | 20 | 60 | 1200 |
| Subtotal | 80 | 70~100 | 5600 | 99 | 70~100 | 6930 | 94 | 60 | 5640 |
| Review And Supervision | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 150 | 600 |
| Partner review | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 350 | 1400 |
| Total Time / Cost | 80 | | 5600 | 99 | | 6930 | 102 | | 7640 |
| Fee Raised | | | 4000 | | | 4000 | | | 3000 |
| Write-off / Profit | | | -1600 | | | -2930 | | | -4640 |

Explanations for variance: Working on new report format and revenue part