

ID: hw8q592q	Ref: B06
Entity: KANDIDATA ASIA 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	1	70~150	100	0	70~150	0	1	0	0
Audit Completion	1	70~150	100	0	70~150	0	1	0	0
Audit Planing	1	70~150	100	0	70~150	0	16	0	0
General Audit Procedures	1	70~150	100	0	70~150	0	0	0	0
Revenue	7	70~150	700	4	70~150	400	4	0	0
Cost of Sales	8	70~150	1200	0	70~150	0	4	0	0
Other income and expense	8	70~150	560	8	70~150	560	4	0	0
Trade And Other Receivables	8	70~150	800	5.5	70~150	550	6	0	0
Cash And Bank Balances	1	70~150	100	0	70~150	0	1	0	0
Propert, Plant And Equipment	1	70~150	100	0	70~150	0	0.5	0	0
Share Capital And Reserves	1	70~150	70	1	70~150	70	1	0	0
Trade And Other Payables	8	70~150	1200	6	70~150	420	5	0	0
Current And Deferred Tax	1	70~150	100	0	70~150	0	0.5	0	0
Leases And Capital Commitment	1	70~150	100	0	70~150	0	0	0	0
Related Parties Transactions	0	70~150	0	0	70~150	0	1	0	0
Interest Rate & Forex Risk	0	70~150	0	0	70~150	0	0.5	0	0
Cashflows	8	70~150	800	1	70~150	100	0.5	0	0
Search for unrecorded liabilities	8	70~150	560	0	70~150	0	1	0	0
Draft Report	8	70~150	800	4	70~150	400	2	0	0
Clear review points	8	70~150	840	8	70~150	620	5	0	0
Subtotal	80	70~150	8330	37.5	70~150	3120	54	0	0
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0	0	0	0	0	0	2	500	1000
Total Time / Cost	80		8330	37.5		3120	56		1000
Fee Raised			0			0			4700
Write-off / Profit			-8330			-3120			3700

Explanations for variance: