

ID: r14gwhx3	Ref: B06
Entity: HDR PAYMENT 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	3	70~70	210	2	70~70	140	0	0	0
Audit Completion	3	70~70	210	2	70~70	140	0	0	0
Audit Planing	3	70~70	210	2	70~70	140	0	0	0
General Audit Procedures	3	70~70	210	2	70~70	140	0	0	0
Other income and expense	3	70~70	210	2	70~70	140	0	0	0
Trade And Other Receivables	8	70~70	560	3	70~70	210	0	0	0
Cash And Bank Balances	8	70~70	560	3	70~70	210	0	0	0
Share Capital And Reserves	2	70~70	140	2	70~70	140	0	0	0
Trade And Other Payables	8	70~70	560	2	70~70	140	0	0	0
Current And Deferred Tax	5	70~70	350	2	70~70	140	0	0	0
Related Parties Transactions	16	70~70	1120	7	70~70	490	0	0	0
Cashflows	6	70~70	420	4	70~70	280	0	0	0
Search for unrecorded liabilities	2	70~70	140	2	70~70	140	0	0	0
Draft Report	16	70~70	1120	8	70~70	560	0	0	0
Clear review points	14	70~70	980	8	70~70	560	0	0	0
Subtotal	100	70~70	7000	51	70~70	3570	0	0	0
Review And Supervision	2	150	300	2	150	300	0	0	0
Partner review	2	300	600	2	300	600	0	0	0
Total Time / Cost	104		7900	55		4470	0		0
Fee Raised			5000			5000			2000
Write-off / Profit			-2900			530			2000

Explanations for variance: NA