

| | |
|--|-------------------------------|
| ID: him1t1by | Ref: B06 |
| Entity: SCDA ARCHITECTS 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 | 70~100 | 270 | 2 | 70~100 | 170 | 3 | 70~100 | 210 |
| Audit Completion | 3 | 70~100 | 270 | 2 | 70~100 | 170 | 4 | 70~100 | 280 |
| Audit Planing | 10 | 70~100 | 760 | 9 | 70~100 | 660 | 11 | 70~100 | 770 |
| General Audit Procedures | 3 | 70~100 | 270 | 2 | 70~100 | 170 | 2 | 70~100 | 140 |
| Revenue | 22 | 70~100 | 2200 | 12 | 70~100 | 1200 | 11 | 70~100 | 770 |
| Cost of Sales | 0 | 70~100 | 0 | 0 | 70~100 | 0 | 2 | 70~100 | 140 |
| Other income and expense | 8 | 70~100 | 560 | 13 | 70~100 | 910 | 11 | 70~100 | 770 |
| Trade And Other Receivables | 8 | 70~100 | 800 | 10 | 70~100 | 1000 | 25 | 70~100 | 1750 |
| Cash And Bank Balances | 2 | 70~100 | 140 | 2 | 70~100 | 140 | 6 | 70~100 | 420 |
| Propert, Plant And Equipment | 2 | 70~100 | 140 | 2 | 70~100 | 140 | 7 | 70~100 | 490 |
| Share Capital And Reserves | 2 | 70~100 | 140 | 2 | 70~100 | 140 | 3 | 70~100 | 210 |
| Borrowings And Finance Lease | 1 | 70~100 | 70 | 1 | 70~100 | 70 | 4 | 70~100 | 280 |
| Trade And Other Payables | 4 | 70~100 | 280 | 4 | 70~100 | 280 | 15 | 70~100 | 1050 |
| Current And Deferred Tax | 2 | 70~100 | 140 | 2 | 70~100 | 140 | 7 | 70~100 | 490 |
| Goods And Services Tax | 2 | 70~100 | 140 | 2 | 70~100 | 140 | 5 | 70~100 | 350 |
| Leases And Capital Commitment | 9 | 70~100 | 870 | 6 | 70~100 | 570 | 6 | 70~100 | 420 |
| Related Parties Transactions | 8 | 70~100 | 800 | 8 | 70~100 | 800 | 5 | 70~100 | 350 |
| Interest Rate & Forex Risk | 0 | 70~100 | 0 | 0 | 70~100 | 0 | 5 | 70~100 | 350 |
| Cashflows | 3 | 70~100 | 210 | 3 | 70~100 | 210 | 6 | 70~100 | 420 |
| Search for unrecorded liabilities | 3 | 70~100 | 210 | 3 | 70~100 | 210 | 5 | 70~100 | 350 |
| Draft Report | 10 | 70~100 | 790 | 7 | 70~100 | 490 | 15 | 70~100 | 1050 |
| Clear review points | 15 | 70~100 | 1290 | 12 | 70~100 | 990 | 6 | 70~100 | 420 |
| Subtotal | 120 | 70~100 | 10350 | 104 | 70~100 | 8600 | 164 | 70~100 | 11480 |
| | | | | | | | | | |
| Review And Supervision | 4 | 150 | 600 | 4 | 150 | 600 | 0 | 0 | 0 |
| Partner review | 2 | 500 | 1000 | 2 | 500 | 1000 | 0 | 0 | 0 |
| | | | | | | | | | |
| Total Time / Cost | 126 | | 11950 | 110 | | 10200 | 164 | | 11480 |
| Fee Raised | | | 0 | | | 0 | | | 13000 |
| Write-off / Profit | | | -11950 | | | -10200 | | | 1520 |

Explanations for variance: