

<b>ID:</b> b0l3vnmj	<b>Ref:</b>  <b>B06</b>
<b>Entity:</b> HDR SG PTE. LTD.	
<b>Period End:</b> 31 December 2020	
<b>TIME COSTS BUDGET AND PERFROMANCE SUMMARY</b>	

	Current year						Prior year		
	Budget			Actual			Actual		
	Hrs	Rate S\$	Cost S\$	Hrs	Rate S\$	Cost S\$	Hrs	Rate S\$	Cost S\$
Final Completion	0.5	70~70	35	0.5	70~70	35	0	0	0
Audit Completion	0.5	70~70	35	0.5	70~70	35	0	0	0
Audit Planing	0.5	70~70	35	0.5	70~70	35	0	0	0
General Audit Procedures	0.5	70~70	35	0.5	70~70	35	0	0	0
Trade And Other Receivables	0.5	70~70	35	0.5	70~70	35	0	0	0
Share Capital And Reserves	0.5	70~70	35	0	70~70	0	0	0	0
Trade And Other Payables	0.5	70~70	35	0.5	70~70	35	0	0	0
Current And Deferred Tax	0.5	70~70	35	0.5	70~70	35	0	0	0
Related Parties Transactions	0.5	70~70	35	0.5	70~70	35	0	0	0
Cashflows	0.5	70~70	35	0	70~70	0	0	0	0
Search for unrecorded liabilities	0.5	70~70	35	0.5	70~70	35	0	0	0
Draft Report	1.5	70~70	105	1	70~70	70	0	0	0
Clear review points	1	70~70	70	0.5	70~70	35	0	0	0
Subtotal	8	70~70	560	6	70~70	420	0	0	0
Review And Supervision	0	0	0	0	0	0	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
<b>Total Time / Cost</b>	8		560	6		420	0		0
<b>Fee Raised</b>			2000			2000			0
<b>Write-off / Profit</b>			1440			1580			0

**Explanations for variance:**