

ID: dc59sjo8	Ref: B5
Entity: SCDA ARCHITECTS 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	2	80~80	160	3	80~80	240	0	0	0
Audit Completion	3	80~80	240	4	80~80	320	0	0	0
Audit Planing	10	80~80	800	11	80~80	880	0	0	0
General Audit Procedures	1	80~80	80	2	80~80	160	0	0	0
Revenue	10	80~80	800	11	80~80	880	0	0	0
Cost of Sales	1	80~80	80	2	80~80	160	0	0	0
Other income and expense	10	80~80	800	11	80~80	880	0	0	0
Trade And Other Receivables	20	80~80	1600	25	80~80	2000	0	0	0
Cash And Bank Balances	5	80~80	400	6	80~80	480	0	0	0
Propert, Plant And Equipment	6	80~80	480	7	80~80	560	0	0	0
Share Capital And Reserves	2	80~80	160	3	80~80	240	0	0	0
Borrowings And Finance Lease	3	80~80	240	4	80~80	320	0	0	0
Trade And Other Payables	7	80~80	560	15	80~80	1200	0	0	0
Current And Deferred Tax	4	80~80	320	7	80~80	560	0	0	0
Goods And Services Tax	3	80~80	240	5	80~80	400	0	0	0
Leases And Capital Commitment	6	80~80	480	6	80~80	480	0	0	0
Related Parties Transactions	6	80~80	480	5	80~80	400	0	0	0
Interest Rate & Forex Risk	3	80~80	240	5	80~80	400	0	0	0
Cashflows	3	80~80	240	6	80~80	480	0	0	0
Search for unrecorded liabilities	4	80~80	320	5	80~80	400	0	0	0
Draft Report	5	80~80	400	15	80~80	1200	0	0	0
Clear review points	6	80~80	480	6	80~80	480	0	0	0
Subtotal	120	80~80	9600	164	80~80	13120	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
Total Time / Cost	120		9600	164		13120	0		0
Fee Raised			13000			13000			0
Write-off / Profit			3400			-120			0

Explanations for variance: Sort out movement in related parties and directors' account and test accordingly, perform ECL, drafting FRS116 new working papers, draft new format report