

ID: 211tjal	Ref: B06
Entity: SCDA ARCHITECTS PTE LTD	
Period End: 31 December 2021	
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	4	70~100	280	4	70~100	340	2	70~70	140
Audit Completion	4	70~100	280	6	70~100	480	2	70~70	140
Audit Planing	5	70~100	500	5	70~100	500	9	70~70	630
General Audit Procedures	2	70~100	140	6	70~100	420	2	70~70	140
Revenue	6	70~100	600	8	70~100	800	12	70~70	840
Cost of Sales	4	70~100	280	2.5	70~100	175	0	70~70	0
Other income and expense	3	70~100	210	3	70~100	210	13	70~70	910
Trade And Other Receivables	9	70~100	840	13	70~100	1210	10	70~70	700
Cash And Bank Balances	1	70~100	70	1	70~100	70	2	70~70	140
Propert, Plant And Equipment	2	70~100	140	2	70~100	140	2	70~70	140
Share Capital And Reserves	1	70~100	70	1	70~100	70	2	70~70	140
Borrowings And Finance Lease	4	70~100	400	3	70~100	210	1	70~70	70
Trade And Other Payables	4	70~100	280	4	70~100	280	4	70~70	280
Current And Deferred Tax	4	70~100	280	1.5	70~100	105	2	70~70	140
Goods And Services Tax	2	70~100	140	1.5	70~100	105	2	70~70	140
Leases And Capital Commitment	2	70~100	200	1	70~100	70	6	70~70	420
Related Parties Transactions	8	70~100	800	9	70~100	900	8	70~70	560
Interest Rate & Forex Risk	1	70~100	70	2	70~100	140	0	70~70	0
Cashflows	1	70~100	70	1	70~100	70	3	70~70	210
Search for unrecorded liabilities	1	70~100	70	2	70~100	140	3	70~70	210
Draft Report	6	70~100	420	9.5	70~100	710	7	70~70	490
Clear review points	6	70~100	480	12	70~100	960	12	70~70	840
Subtotal	80	70~100	6620	98	70~100	8105	104	70~70	14560
Review And Supervision	3	150	450	3	150	450	4	150	600
Partner review	1	500	500	1	500	500	2	500	1000
Total Time / Cost	84		7570	102		9055	110		16160
Fee Raised			12000			12000			
Write-off / Profit			4430			2945			-16160

Explanations for variance: We changed the method on the ECL model, which took a bit longer time during the year.