

ID: qmegyv4x	Ref: B06
Entity: CONVERSANT SOLUTIONS 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	1	70~70	70	1	70~70	70	0	0	0
Audit Completion	2	70~70	140	1	70~70	70	0	0	0
Audit Planing	0	70~70	0	9	70~70	630	0	0	0
General Audit Procedures	1	70~70	70	0	70~70	0	0	0	0
Revenue	5	70~70	350	28	70~70	1960	0	0	0
Cost of Sales	5	70~70	350	16	70~70	1120	0	0	0
Other income and expense	2	70~70	140	12	70~70	840	0	0	0
Trade And Other Receivables	9	70~70	630	16	70~70	1120	0	0	0
Cash And Bank Balances	2	70~70	140	2	70~70	140	0	0	0
Propert, Plant And Equipment	4	70~70	280	10	70~70	700	0	0	0
Intangible Assets	1	70~70	70	2	70~70	140	0	0	0
Share Capital And Reserves	1	70~70	70	2	70~70	140	0	0	0
Borrowings And Finance Lease	1	70~70	70	24	70~70	1680	0	0	0
Trade And Other Payables	9	70~70	630	16	70~70	1120	0	0	0
Current And Deferred Tax	1	70~70	70	2	70~70	140	0	0	0
Goods And Services Tax	1	70~70	70	2	70~70	140	0	0	0
Leases And Capital Commitment	8	70~70	560	22	70~70	1540	0	0	0
Related Parties Transactions	2	70~70	140	2	70~70	140	0	0	0
Interest Rate & Forex Risk	1	70~70	70	1	70~70	70	0	0	0
Cashflows	4	70~70	280	4	70~70	280	0	0	0
Search for unrecorded liabilities	16	70~70	1120	7	70~70	490	0	0	0
Draft Report	16	70~70	1120	22	70~70	1540	0	0	0
Clear review points	8	70~70	560	26	70~70	1820	0	0	0
Subtotal	100	70~70	7000	227	70~70	15890	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	100		7000	227		15890	0		0
Fee Raised			33000			33000			0
Write-off / Profit			26000			17110			0

Explanations for variance: Increased in transactions and work to be done