

ID: 9pjfd5oi	Ref: B06
Entity: CNC DESIGN PTE. LTD.	
Period End: 30 June 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	3	70~100	210	8	70~100	560	0	0	0
Audit Completion	3	70~100	210	8	70~100	560	0	0	0
Audit Planing	3	70~100	210	4	70~100	280	0	0	0
General Audit Procedures	3	70~100	210	4	70~100	280	0	0	0
Revenue	6	70~100	420	6	70~100	420	0	0	0
Cost of Sales	5	70~100	350	6	70~100	420	0	0	0
Other income and expense	5	70~100	350	6	70~100	420	0	0	0
Inventories	5	70~100	350	10	70~100	700	0	0	0
Trade And Other Receivables	5	70~100	350	8	70~100	560	0	0	0
Cash And Bank Balances	4	70~100	280	5	70~100	350	0	0	0
Propert, Plant And Equipment	4	70~100	280	5	70~100	350	0	0	0
Share Capital And Reserves	4	70~100	280	5	70~100	350	0	0	0
Trade And Other Payables	5	70~100	350	6	70~100	420	0	0	0
Current And Deferred Tax	4	70~100	280	6	70~100	420	0	0	0
Goods And Services Tax	3	70~100	210	6	70~100	420	0	0	0
Construction Contracts	4	70~100	280	8	70~100	560	0	0	0
Provision And Contingent Liabilities	2	70~100	140	5	70~100	350	0	0	0
Related Parties Transactions	4	70~100	280	6	70~100	420	0	0	0
Cashflows	6	70~100	420	6	70~100	420	0	0	0
Search for unrecorded liabilities	6	70~100	420	6	70~100	420	0	0	0
Draft Report	8	70~100	560	16	70~100	1120	0	0	0
Clear review points	8	70~100	560	32	70~100	2240	0	0	0
Subtotal	100	70~100	7000	172	70~100	12040	0	0	0
Review And Supervision	8	150	1200	8	150	1200	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	108		8200	180		13240	0		0
Fee Raised			5500			5500			0
Write-off / Profit			-2700			-7740			0

Explanations for variance: More time used to clear review point especially issue on inventory and WIP section