

ID: f24j6g7u	Ref: B06
Entity: CAPITAL C PEOPLE XPERIENCE 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	2	70~100	140	4	70~100	280	1	70~70	70
Audit Completion	2	70~100	140	4	70~100	280	1	70~70	70
Audit Planing	2	70~100	140	8	70~100	560	8	70~70	560
General Audit Procedures	2	70~100	140	15	70~100	1050	2	70~70	140
Revenue	2	70~100	140	4	70~100	280	0	70~70	0
Other income and expense	4	70~100	280	10	70~100	700	5	70~70	350
Trade And Other Receivables	6	70~100	420	16	70~100	1120	10	70~70	700
Cash And Bank Balances	2	70~100	140	4	70~100	280	2	70~70	140
Propert, Plant And Equipment	3	70~100	210	15	70~100	1050	0	70~70	0
Intangible Assets	6	70~100	420	25	70~100	1750	6	70~70	420
Share Capital And Reserves	4	70~100	280	4	70~100	280	2	70~70	140
Borrowings And Finance Lease	0	70~100	0	0	70~100	0	3	70~70	210
Trade And Other Payables	4	70~100	280	16	70~100	1120	3	70~70	210
Current And Deferred Tax	4	70~100	280	3	70~100	210	2	70~70	140
Related Parties Transactions	4	70~100	280	20	70~100	1400	2	70~70	140
Cashflows	2	70~100	140	10	70~100	700	0	70~70	0
Search for unrecorded liabilities	2	70~100	140	6	70~100	420	3	70~70	210
Draft Report	4	70~100	280	12	70~100	840	10	70~70	700
Clear review points	5	70~100	350	18	70~100	1260	15	70~70	1050
Subtotal	60	70~100	4200	194	70~100	13580	75	70~70	10500
Review And Supervision	8	150	1200	8	150	1200			0
Partner review	0	0	0	0	0	0			0
Total Time / Cost	68		5400	202		14780	75		10500
Fee Raised			0			4000			3300
Write-off / Profit			-5400			-10780			-7200

Explanations for variance: Spending more time to keep reviewing the docs given by client and meeting with client.