

# WIP report: Project Summary page

The WIP report is your primary tool to manage the economics of an engagement. It shows actual fees and expenses charged to the engagement to date compared to the fees and expenses budgeted in the CER. Partners or above listed as the BD, ED, or DCS in the CER automatically receive a WIP report. APs or equivalent role responsible for managing it must request it from the named-ED or engagement office Accounting team each month.

Start reading the WIP by checking if your engagement is operating over or under what was planned and itemized in the CER budget by looking at the Total, the CER, and the Variance columns.

PROJECT:

CLIENT:

STUDY NAME:

PROJECT CLASSIFICATION:

AAA001

Client AAA

Study A

Client Investment (CI) - 20

CLIENT WIP

PROJECT SUMMARY

SEP-16

USD

OPEN:

CLOSE:

ED:

BD:

DCS:

21-Mar-16

23-Sep-16

Person 4 - SHA

Person 6 - SIN

Person 1 - NJE

WIP	PRIOR	JUL-16	AUG-16	SEP-16	TOTAL	CER	VARIANCE OVER/(UNDER)
TOTAL INCURRED	855,245	368,921	361,504	449,165	2,034,835	2,189,544	(154,709)
FEES INCURRED	712,137	313,822	281,047	366,454	1,673,460	1,624,597	48,863
CSS TIME	645,873	263,941	238,304	218,969	1,367,087	1,420,931	(53,844)
CSSS TIME	66,264	49,881	42,744	32,485	191,374	88,666	102,707
New Delivery Service Fees	-	-	-	115,000	115,000	115,000	-
EXPENSE CHARGES	143,108	55,098	80,457	82,711	361,374	564,947	(203,573)
OTHER CSSA TIME	36,321	5,305	10,807	10,499	62,932	-	-
EXPENSES	105,301	44,009	61,750	66,288	277,348	-	-
T&M	85,555	34,961	54,569	60,467	235,551	-	-
R&I	11,622	7,509	3,914	2,162	25,205	-	-
OTHER	8,125	1,539	3,268	3,660	16,591	-	-
WIP & A/R INTEREST	1,486	5,785	7,900	5,924	21,094	-	-
WIP Interest	(3,327)	(1,870)	(1,649)	(1,264)	(8,111)	-	-
A/R Interest	4,813	7,655	9,549	7,188	29,205	-	-
BILLED	1,264,800	336,600	336,600	115,000	2,053,000	2,080,745	(27,745)
Professional Fees	1,264,800	336,600	336,600	115,000	2,053,000	-	-
Expenses	-	-	-	-	-	-	-
REVALUATIONS (USD)	(203)	(1,770)	5,648	(77)	3,598	-	-
TRANSFERS	-	-	-	-	-	67,497	(67,497)
VALUE ADJUSTMENTS	-	-	-	-	-	-	-
WIP BALANCE	(409,758)	(379,208)	(348,656)	(14,567)	(14,567)	(6,201)	(8,366)
Professional Fees	(553,909)	(579,079)	(626,007)	(374,690)	(374,690)	-	-
Expenses	144,150	199,871	277,351	360,123	360,123	-	-
RESERVES	-	-	-	209,100	209,100	-	-

AI <sup>2</sup>	INVOICE NO.	DATE	AMOUNT	CURRENT	31-60	61-90	>90	GROSS AI <sup>2</sup>	RESERVE	W/O
	AAA00110687	26-May-16	447,474	-	-	-	894,948	447,474	209,100	-
	AAA00110694	24-Jun-16	360,162	-	-	-	360,162	360,162	-	-
	AAA00110709	21-Jul-16	360,162	-	-	360,162	-	360,162	-	-
	AAA00110733	23-Aug-16	360,162	-	360,162	-	-	360,162	-	-
	TOTAL		1,527,961	-	360,162	360,162	1,255,110	1,527,961	209,100	-

\* A/R outstanding as of SEP-16. Contact local office Accounting for payment status since the date of this report.

# WIP report: Project Summary page

Read the monthly columns to check for unexpected sharp changes from one month to the next and verify a reasonable run rate.

- The run rate is assessed by applying your knowledge of the engagement's fees and expenses in relation to the trends of fees and expenses incurring month to month shown in the WIP
- Start with Prior and look from left to right at the four columns that show fees and expenses incurred in recent months. Keep in mind that, normally, expense charges lag, meaning they are incurred behind schedule up to the end of an engagement

CLIENT WIP PROJECT SUMMARY SEP-16 USD							OPEN: CLOSE: ED: BD: DCS:		21-Mar-16 23-Sep-16 Person 4 - SHA Person 6 - SIN Person 1 - NJE	
PROJECT:	AAA001									
CLIENT:	Client AAA									
STUDY NAME:	Study A									
PROJECT CLASSIFICATION:	Client Investment (CI) - 20									

  

WIP	PRIOR	JUL-16	AUG-16	SEP-16	TOTAL	CER	VARIANCE OVER/(UNDER)
TOTAL INCURRED	855,245	368,921	361,504	449,165	2,034,835	2,189,544	(154,709)
FEES INCURRED	712,137	313,822	281,047	366,454	1,673,460	1,624,597	48,863
CSS TIME	645,873	263,941	238,304	218,969	1,367,087	1,420,931	(53,844)
CSSS TIME	66,264	49,881	42,744	32,485	191,374	88,666	102,707
New Delivery Service Fees	-	-	-	115,000	115,000	115,000	-
EXPENSE CHARGES	143,108	55,098	80,457	82,711	361,374	564,947	(203,573)
OTHER CSSA TIME	36,321	5,305	10,807	10,499	62,932	-	-
EXPENSES	105,301	44,009	61,750	66,288	277,348	-	-
T&M	85,555	34,961	54,569	60,467	235,551	-	-
R&I	11,622	7,509	3,914	2,162	25,205	-	-
OTHER	8,125	1,539	3,268	3,660	16,591	-	-
WIP & A/R INTEREST	1,486	5,785	7,900	5,924	21,094	-	-
WIP Interest	(3,327)	(1,870)	(1,649)	(1,264)	(8,111)	-	-
A/R Interest	4,813	7,655	9,549	7,188	29,205	-	-
BILLED	1,264,800	336,600	336,600	115,000	2,053,000	2,080,745	(27,745)
Professional Fees	1,264,800	336,600	336,600	115,000	2,053,000	-	-
Expenses	-	-	-	-	-	-	-
REVALUATIONS (USD)	(203)	(1,770)	5,648	(77)	3,598	-	-
TRANSFERS	-	-	-	-	-	67,497	(67,497)
VALUE ADJUSTMENTS	-	-	-	-	-	-	-
WIP BALANCE	(409,758)	(379,208)	(348,656)	(14,567)	(14,567)	(6,201)	(8,366)
Professional Fees	(553,909)	(579,079)	(626,007)	(374,690)	(374,690)	-	-
Expenses	144,150	199,871	277,351	360,123	360,123	-	-
RESERVES	-	-	-	209,100	209,100	-	-

A/R*	INVOICE NO.	DATE	AMOUNT	CURRENT	31-60	61-90	>90	GROSS A/R	RESERVE	W/O
	AAA00110687	26-May-16	447,474	-	-	-	894,948	447,474	209,100	-
	AAA00110694	24-Jun-16	360,162	-	-	-	360,162	360,162	-	-
	AAA00110709	21-Jul-16	360,162	-	-	360,162	-	360,162	-	-
	AAA00110733	23-Aug-16	360,162	-	360,162	-	-	360,162	-	-
	TOTAL		1,527,961	-	360,162	360,162	1,255,110	1,527,961	209,100	-

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The WIP balance is one indicator of the economics of the engagement.

WIP Balance = (Fees + Expenses) +/- Transfers +/- Net Value Adjustments – Total Billed

- A negative WIP Balance is favorable; it's a credit hold or value bill (Total Billed > Total Incurred)
- A positive WIP Balance is unfavorable; it's a debit balance, also referred to as overrun at the end of an engagement (Total Incurred > Total Billed)

CLIENT WIP PROJECT SUMMARY SEP-16 USD						OPEN:	21-Mar-16
PROJECT: AAA001						CLOSE:	23-Sep-16
CLIENT: Client AAA						ED:	Person 4 - SHA
STUDY NAME: Study A						BD:	Person 6 - SIN
PROJECT CLASSIFICATION: Client Investment (CI) - 20						DCS:	Person 1 - NJE

  

WIP	PRIOR	JUL-16	AUG-16	SEP-16	TOTAL	CER	VARIANCE OVER/(UNDER)
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Expenses	-	-	-	-	-	-	-
REVALUATIONS (USD)	(203)	(1,770)	5,648	(77)	3,598	-	-
TRANSFERS	-	-	-	-	-	67,497	(67,497)
VALUE ADJUSTMENTS	-	-	-	-	-	(6,201)	(8,366)
WIP BALANCE	(409,758)	(379,208)	(348,656)	(14,567)	(14,567)	-	-
Professional Fees	(333,909)	(379,079)	(626,007)	(374,690)	(374,690)	-	-
Expenses	144,150	199,871	277,351	360,123	360,123	-	-
RESERVES	-	-	-	209,100	209,100	-	-

A/R*	INVOICE NO.	DATE	AMOUNT	CURRENT	31-60	61-90	>90	GROSS A/R	RESERVE	W/O
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	AAA00110733	23-Aug-16	360,162	-	360,162	-	-	360,162	-	-
	TOTAL		1,527,961	-	360,162	360,162	1,255,110	1,527,961	209,100	-

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# WIP report: Time Summary page

Start by reviewing the name column to verify that all team members who charged time are on the engagement and were budgeted in the CER. Make a note of any names that do not belong

Note the fields in this section that are blank. Blank fields indicate that the colleague's name was not entered into the CER.

The role, however, may have been entered; therefore, the per diem and number of days were budgeted and accounted for in the CER

PROJECT: AAA001		CLIENT WIP										OPEN: 21-Mar-16			
STUDY NAME: Study A		TIME SUMMARY										CLOSE: 23-Sep-16			
PROJECT CLASSIFICATION: Client Investment (CI) - 20		SEP-16													
		USD													
CSS TIME															
														</	

CSSS TIME	PRIOR CHARGES	JUL-16 CHARGES	AUG-16 CHARGES	SEP-16 CHARGES	TOTAL CHARGES	% OF TEAM TIME HOURS**	FIRM AVERAGE
CSSS TOTAL	66,264	49,881	42,744	32,485	191,374	97.0%	17.0%
EXECUTIVE ASSISTANT	35,680	4,131	9,545	10,099	59,455	53.7%	18.0%
REP			250		250	0.3%	12.0%
OTH			1,011	399	3,227	11.8%	0.0%
CSS			10,807	10,499	62,932	65.8%	30.0%

If you see "NO NAME," that means that team time in the CER budget was not populated with names, only the roles. Look at the "CER (Life of Study)" section to see per diems and total fee budget

# WIP report: Time Summary page

Now, verify the accuracy of the actual days listed for this month by comparing the data in the current month column to your knowledge of the number of days each team member worked on the engagement.

- Keep in mind that the maximum number of chargeable days per month is 22. At times, it may be more because a team member needs to catch up from a prior time period.

**Note:** Any adjustments in days you requested last month would be reflected in the current month's column .

PROJECT: AAA001				CLIENT WIP								OPEN: 21-Mar-16						
STUDY NAME: Study A				TIME SUMMARY								CLOSE: 23-Sep-16						
PROJECT CLASSIFICATION: Client Investment (CI) - 20				SEP-16														
				USD														
CSS TIME																		
NAME	FMNO	POSITION	GOC	NOMINAL PER DIEM	ACTUALS TO DATE					CER (LIFE OF STUDY)			ACTUALS HIGHER/LOWER THAN CER			INVESTMENT (20)		
					PRIOR DAYS	JUL-16 DAYS	AUG-16 DAYS	SEP-16 DAYS	TOTAL DAYS	EFFECTIVE PER DIEM	TOTAL FEES	TOTAL DAYS	PER DIEM	TOTAL FEES	TOTAL DAYS		PER DIEM	TOTAL FEES
Person 1	11111	DIR	NJE	13,085	1.0	-	-	5.0	6.0	10,449	62,694	6.0	10,468	62,809	-	(19)	(116)	15,816
Person 2	22222	PRIN	JOH	8,375	-	2.0	-	1.0	3.0	7,252	21,755	3.0	7,180	21,541	-	72	214	5,170
Person 3	33333	PRIN	SEO	8,375	2.0	-	-	-	2.0	7,101	14,202	2.0	7,180	14,361	-	(79)	(158)	3,748
Person 4	44444	PRIN	SHA	8,375	11.0	4.0	4.0	3.0	22.0	7,212	158,689	26.0	7,180	186,690	(4.0)	32	(28,021)	38,781
Person 5	55555	PRIN	ATL	8,375	12.0	-	-	-	12.0	7,251	87,017	9.0	7,180	64,624	3.0	71	22,394	20,683
Person 6	66666	PRIN	SIN	8,375	4.0	2.0	4.0	1.0	11.0	7,199	79,185	12.0	7,180	86,165	(1.0)	19	(6,980)	19,541
Person 7	77777	PRIN	JPB	8,375	2.0	-	-	-	2.0	7,256	14,512	2.0	7,180	14,361	-	76	151	3,438
Person 8	88888	AP	TOK	6,605	9.0	5.0	8.0	5.0	27.0	5,305	143,236	30.0	5,284	158,521	(3.0)	21	(15,285)	35,099
Person 9	99999	AP	ISI	6,605	12.0	8.0	4.0	4.0	28.0	5,281	147,878	41.0	5,284	216,645	(13.0)	(3)	(68,767)	37,062
Person 10	10101	AP	NJE	6,605	-	2.0	-	-	2.0	5,363	10,725	-	-	-	-	2.0	5,363	10,725
Person 11	11110	AP	SEO	6,605	-	3.0	3.0	-	6.0	5,323	31,937	-	-	-	-	6.0	5,323	31,937
Person 12	12121	EM	ISI	5,776	34.0	21.0	22.0	18.0	95.0	4,640	440,838	-	-	-	-	95.0	4,640	440,838
Person 13	13131	ASC	SIN	4,594	25.0	-	-	-	25.0	3,151	78,764	-	-	-	-	25.0	3,151	78,764
Person 14	14141	ASC	TOB	2,620	-	5.0	-	-	5.0	2,127	10,636	-	-	-	-	5.0	2,127	10,636
Person 15	15151	PS	ISI	2,620	31.0	-	-	-	31.0	2,089	64,760	-	-	-	-	31.0	2,089	64,760
Person 16	16161	SFEL	JOH	2,422	0.1	-	-	-	0.1	1,958	280	-	-	-	-	0.1	1,958	280
NO NAME				0	-	-	-	-	-	-	-	30.0	3,675	110,260	(30.0)	(3,675)	(110,260)	-
NO NAME				0	-	-	-	-	-	-	-	115.0	3,170	364,597	(115.0)	(3,170)	(364,597)	-
NO NAME				0	-	-	-	-	-	-	-	70.0	1,204	84,251	(70.0)	(1,204)	(84,251)	-
NO NAME				0	-	-	-	-	-	-	-	30.0	1,204	36,107	(30.0)	(1,204)	(36,107)	-
CSS TOTAL					143.1	52.0	45.0	37.0	277.1		1,367,087	376.0		1,420,931	(98.9)		(53,844)	352,370



# WIP report: Time Summary page

Look at the Actuals Higher/(Lower) Than CER section to:

- Cross-reference information by role to colleagues not included by name in the CER.
- Verify if engagement leaders are following the charge plan; look at the Total Days field to see how many budgeted days leaders have remaining for the engagement
- Identify a possible error in per diems by seeing how the actuals compare to CER budget

PROJECT: AAA001				CLIENT WIP								OPEN: 21-Mar-16								
STUDY NAME: Study A				TIME SUMMARY								CLOSE: 23-Sep-16								
PROJECT CLASSIFICATION: Client Investment (CI) - 20				SEP-16																
				USD																
CSS TIME																				
				ACTUALS TO DATE								CER (LIFE OF STUDY)				ACTUALS HIGHER/(LOWER) THAN CER				INVESTMENT (20)
NAME	FMNO	POSITION	GOC	NOMINAL PER DIEM	PRIOR DAYS	JUL-16 DAYS	AUG-16 DAYS	SEP-16 DAYS	TOTAL DAYS	EFFECTIVE PER DIEM	TOTAL FEES	TOTAL DAYS	PER DIEM	TOTAL FEES	TOTAL DAYS	PER DIEM	TOTAL FEES	TOTAL FEES		
Person 1	11111	DIR	NJE	13,085	1.0	-	-	5.0	6.0	10,449	62,694	6.0	10,468	62,809	-	(19)	(116)	15,816		
Person 2	22222	PRIN	JOH	8,375	-	2.0	-	1.0	3.0	7,252	21,755	3.0	7,180	21,541	-	72	214	5,170		
Person 3	33333	PRIN	SEO	8,375	2.0	-	-	-	2.0	7,101	14,202	2.0	7,180	14,361	-	(79)	(158)	3,748		
Person 4	44444	PRIN	SHA	8,375	11.0	4.0	4.0	3.0	22.0	7,212	158,669	26.0	7,180	186,690	(4.0)	32	(28,021)	38,781		
Person 5	55555	PRIN	ATL	8,375	12.0	-	-	-	12.0	7,251	87,017	9.0	7,180	64,624	3.0	71	22,394	20,683		
Person 6	66666	PRIN	SIN	8,375	4.0	2.0	4.0	1.0	11.0	7,199	75,185	12.0	7,180	86,165	(1.0)	19	(6,980)	19,541		
Person 7	77777	PRIN	JPB	8,375	2.0	-	-	-	2.0	7,256	14,512	2.0	7,180	14,361	-	76	151	3,438		
Person 8	88888	AP	TOK	6,605	9.0	5.0	8.0	5.0	27.0	5,305	143,236	30.0	5,284	158,521	(3.0)	21	(15,285)	35,099		
Person 9	99999	AP	ISI	6,605	12.0	8.0	4.0	4.0	28.0	5,281	147,878	41.0	5,284	216,645	(13.0)	(3)	(68,767)	37,062		
Person 10	10101	AP	NJE	6,605	-	2.0	-	-	2.0	5,363	10,725	-	-	-	2.0	5,363	10,725	2,485		
Person 11	11110	AP	SEO	6,605	-	3.0	3.0	-	6.0	5,323	31,937	-	-	-	6.0	5,323	31,937	7,693		
Person 12	12121	EM	ISI	5,776	34.0	21.0	22.0	18.0	95.0	4,640	440,838	-	-	-	95.0	4,640	440,838	107,883		
Person 13	13131	ASC	SIN	4,594	25.0	-	-	-	25.0	3,151	78,764	-	-	-	25.0	3,151	78,764	36,086		
Person 14	14141	ASC	TOB	2,620	-	5.0	-	-	5.0	2,127	10,636	-	-	-	5.0	2,127	10,636	2,464		
Person 15	15151	PS	ISI	2,620	31.0	-	-	-	31.0	2,089	64,760	-	-	-	31.0	2,089	64,760	16,460		
Person 16	16161	SFEL	JOH	2,422	0.1	-	-	-	0.1	1,958	280	-	-	-	0.1	1,958	280	(38)		
NO NAME				0	-	-	-	-	-	-	-	30.0	3,675	110,260	(30.0)	(3,675)	(110,260)	-		
NO NAME				0	-	-	-	-	-	-	-	115.0	3,170	364,597	(115.0)	(3,170)	(364,597)	-		
NO NAME				0	-	-	-	-	-	-	-	70.0	1,204	84,251	(70.0)	(1,204)	(84,251)	-		
NO NAME				0	-	-	-	-	-	-	-	30.0	1,204	36,107	(30.0)	(1,204)	(36,107)	-		
CSS TOTAL					143.1	52.0	45.0	37.0	277.1	1,367,087		376.0		1,420,931	(98.9)		(53,844)	352,370		

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This column refers to the Client Investment/Fees at Risk percentage entered in the CER.

- All CSS per diems are reduced by that percentage. Review this section to ensure that the engagement fees are within approval limits entered in the CER.
- Calculate that the actual investment amounts are equal to the investment percentage defined.
- For engagements that have a satisfaction based "At Risk" arrangement, per diems are reinstated to 100% once the outcome of the engagement is determined.

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NAME	FMNO	POSITION	GOC	NOMINAL PER DIEM	PRIOR DAYS	JUL-16 DAYS	AUG-16 DAYS	SEP-16 DAYS	TOTAL DAYS	EFFECTIVE PER DIEM	TOTAL FEES	TOTAL DAYS	PER DIEM	TOTAL FEES	TOTAL DAYS	PER DIEM	TOTAL FEES	TOTAL FEES
Person 1	11111	DIR	NJE	13,085	1.0	-	-	5.0	6.0	10,449	62,694	6.0	10,468	62,809	-	(19)	(116)	15,816
Person 2	22222	PRIN	JOH	8,375	-	2.0	-	1.0	3.0	7,252	21,755	3.0	7,180	21,541	-	72	214	5,170
Person 3	33333	PRIN	SEO	8,375	2.0	-	-	-	2.0	7,101	14,202	2.0	7,180	14,361	-	(79)	(158)	3,748
Person 4	44444	PRIN	SHA	8,375	11.0	4.0	4.0	3.0	22.0	7,212	158,669	26.0	7,180	186,690	(4.0)	32	(28,021)	38,781
Person 5	55555	PRIN	ATL	8,375	12.0	-	-	-	12.0	7,251	87,017	9.0	7,180	64,624	3.0	71	22,394	20,683
Person 6	66666	PRIN	SIN	8,375	4.0	2.0	4.0	1.0	11.0	7,199	79,185	12.0	7,180	86,165	(1.0)	19	(6,980)	19,541
Person 7	77777	PRIN	JPB	8,375	2.0	-	-	-	2.0	7,256	14,512	2.0	7,180	14,361	-	76	151	3,438
Person 8	88888	AP	TOK	6,605	9.0	5.0	8.0	5.0	27.0	5,305	143,296	30.0	5,284	158,521	(3.0)	21	(15,285)	35,099
Person 9	99999	AP	ISI	6,605	12.0	8.0	4.0	4.0	28.0	5,281	147,878	41.0	5,284	216,645	(13.0)	(3)	(68,767)	37,062
Person 10	10101	AP	NJE	6,605	-	2.0	-	-	2.0	5,363	10,725	-	-	-	2.0	5,363	10,725	2,485
Person 11	11110	AP	SEO	6,605	-	3.0	3.0	-	6.0	5,323	31,937	-	-	-	6.0	5,323	31,937	7,693
Person 12	12121	EM	ISI	5,776	34.0	21.0	22.0	18.0	95.0	4,640	440,838	-	-	-	95.0	4,640	440,838	107,883
Person 13	13131	ASC	SIN	4,594	25.0	-	-	-	25.0	3,151	78,764	-	-	-	25.0	3,151	78,764	36,086
Person 14	14141	ASC	TOB	2,620	-	5.0	-	-	5.0	2,127	10,636	-	-	-	5.0	2,127	10,636	2,464
Person 15	15151	PS	ISI	2,620	31.0	-	-	-	31.0	2,089	64,760	-	-	-	31.0	2,089	64,760	16,460
Person 16	16161	SFEL	JOH	2,422	0.1	-	-	-	0.1	1,958	280	-	-	-	0.1	1,958	280	(38)
NO NAME				0	-	-	-	-	-	-	-	30.0	3,675	110,260	(30.0)	(3,675)	(110,260)	-
NO NAME				0	-	-	-	-	-	-	-	115.0	3,170	364,597	(115.0)	(3,170)	(364,597)	-
NO NAME				0	-	-	-	-	-	-	-	70.0	1,204	84,251	(70.0)	(1,204)	(84,251)	-
NO NAME				0	-	-	-	-	-	-	-	30.0	1,204	36,107	(30.0)	(1,204)	(36,107)	-
CSS TOTAL					143.1	52.0	45.0	37.0	277.1	1,367,087		376.0		1,420,931	(96.9)		(53,844)	352,370

CSS/CSSA TIME*	PRIOR CHARGES	JUL-16 CHARGES	AUG-16 CHARGES	SEP-16 CHARGES	TOTAL CHARGES	% OF TEAM TIME HOURS**	FIRM AVERAGE
CSSS TOTAL	66,264	49,881	42,744	32,485	191,374	97.0%	17.0%
EXECUTIVE ASSISTANT	35,680	4,131	9,545	10,099	59,455	53.7%	18.0%
REPORT PRODUCTION	-	-	250	-	250	0.3%	12.0%
OTHER	642	1,174	1,011	399	3,227	11.8%	0.0%
CSSA TOTAL	36,321	5,305	10,807	10,499	62,932	65.8%	30.0%

\* Time details are provided on other tabs of this workbook.

\*\* Team time includes EM and below, excludes Partners and APs.

# WIP report: Expense Summary page

Verify that all the people charging expenses are staffed or contributed to the engagement.  
Review expense types and amounts for accuracy.

## CLIENT WIP EXPENSE SUMMARY SEP-16 USD

OPEN: 21-Mar-16  
CLOSE: 23-Sep-16

PROJECT: AAA001  
STUDY NAME: Study A  
PROJECT CLASSIFICATION: Client Investment (CI) - 20

PEOPLE (FMNO)	AMOUNT	GL CODE	GL NAME	COMMENTS	VENDOR	CHARGE OFFICE	ENTRY OFFICE
Person 8 (88888)	3,046	652400	LODGING EXPENSE	230316-to-280716	Person 8	SIN	TOK
Person 4 (44444)	4,413	652400	LODGING EXPENSE	160516-to-070716	Person 4	SIN	SHA
Person 4 (44444)	2,570	652400	LODGING EXPENSE	240516-to-040816	Person 4	SIN	SHA
Person 4 (44444)	3,350	652250	GROUP TRAVEL/TEAM MEAL	110416-to-060816	Person 4	SIN	SHA
c (18181)	10,397	652400	LODGING EXPENSE	Travel From: 28th Aug-to-23rd Sept	Person 18	SIN	XFR
Person 18 (18181)	3,674	652400	LODGING EXPENSE	Travel From: 03rd Jul -to- 15th Jul	Person 18	SIN	XFR
Person 18 (18181)	8,105	652400	LODGING EXPENSE	Travel From: 17th July-to-26th Aug	Person 18	SIN	XFR

PEOPLE (FMNO)	AIR TRAVEL	SURFACE TRAVEL	LODGING	MEALS & ENT.	R&I	EXTERNAL SUPPORT	TELECOM	OTHER	TOTAL
TOTAL EXPENSE CHARGES	129,383	12,439	71,140	22,589	25,205	744	2,672	13,176	277,348
CS\$ EXPENSES	116,680	11,903	23,501	21,971	-	-	2,099	3,297	179,451
Person 1 (11111)	11,434	991	-	-	-	-	8	-	12,432
Person 4 (44444)	33,620	2,100	9,446	8,955	-	-	454	12	54,586
Person 5 (55555)	28,080	2,568	5,033	7,204	-	-	224	583	43,691
Person 6 (66666)	1,957	268	-	547	-	-	184	-	2,956
Person 8 (88888)	41,589	2,838	9,023	1,021	-	-	70	293	54,834
Person 12 (12121)	-	1,813	-	2,758	-	-	242	47	4,861
Person 15 (15151)	-	1,285	-	974	-	-	390	-	2,649
OTHER*	-	40	-	513	-	-	528	2,362	3,442
CS\$\$ EXPENSES	10,196	370	47,639	618	1,104	744	57	43	60,771
Person 17 (17171)	3,171	15	3,309	-	-	-	48	-	6,543
Person 18 (18181)	7,025	355	44,331	618	-	-	-	-	52,329
OTHER*	-	-	-	-	1,104	744	8	43	1,899
CS\$A EXPENSES	2,508	166	-	-	24,101	-	516	9,836	37,127
Person 11 (11110)	-	-	-	-	-	-	-	9,104	9,104
Person 12 (12121)	-	-	-	-	23,357	-	-	-	23,957
OTHER*	2,508	166	-	-	144	-	516	732	4,065

\* Individuals with absolute value of expenses <2,500 USD in total are consolidated for purposes of this expense summary. Expense details are provided of other tabs in this workbook.