

<b>ID:</b> c95rbic9	<b>Ref:</b>  <b>B5</b>
<b>Entity:</b> JACK-IN HOLDINGS PTE. LTD.	
<b>Period End:</b> 31 March 2020	
<b>TIME COSTS BUDGET AND PERFROMANCE SUMMARY</b>	

	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	80~80	80	1	80~80	80	0	0	0
Audit Completion	1	80~80	80	1	80~80	80	0	0	0
Audit Planing	3	80~80	240	3	80~80	240	0	0	0
General Audit Procedures	1	80~80	80	1	80~80	80	0	0	0
Revenue	0	80~80	0	0	80~80	0	0	0	0
Cost of Sales	0	80~80	0	0	80~80	0	0	0	0
Other income and expense	3	80~80	240	2	80~80	160	0	0	0
Inventories	0	80~80	0	0	80~80	0	0	0	0
Trade And Other Receivables	2	80~80	160	1	80~80	80	0	0	0
Cash And Bank Balances	1	80~80	80	1	80~80	80	0	0	0
Propert, Plant And Equipment	0	80~80	0	0	80~80	0	0	0	0
Investment Properties	0	80~80	0	0	80~80	0	0	0	0
Intangible Assets	0	80~80	0	0	80~80	0	0	0	0
Equity Investments	1	80~80	80	1	80~80	80	0	0	0
Share Capital And Reserves	2	80~80	160	1	80~80	80	0	0	0
Borrowings And Finance Lease	0	80~80	0	0	80~80	0	0	0	0
Trade And Other Payables	1	80~80	80	1	80~80	80	0	0	0
Current And Deferred Tax	0	80~80	0	0	80~80	0	0	0	0
Goods And Services Tax	1	80~80	80	0	80~80	0	0	0	0
Construction Contracts	0	80~80	0	0	80~80	0	0	0	0
Provision And Contingent Liabilities	0	80~80	0	0	80~80	0	0	0	0
Leases And Capital Commitment	0	80~80	0	0	80~80	0	0	0	0
Related Parties Transactions	0	80~80	0	0	80~80	0	0	0	0
Group Audit	0	80~80	0	0	80~80	0	0	0	0
Interest Rate & Forex Risk	0	80~80	0	0	80~80	0	0	0	0
Cashflows	1	80~80	80	1	80~80	80	0	0	0
Search for unrecorded liabilities	1	80~80	80	1	80~80	80	0	0	0
Draft Report	2	80~80	160	2	80~80	160	0	0	0
Clear review points	3	80~80	240	0	80~80	0	0	0	0
Subtotal	24	80~80	1920	17	80~80	1360	0	0	0
Review And Supervision	0	200	0	0	200	0	0	0	0
Partner review	0	500	0	0	500	0	0	0	0
<b>Total Time / Cost</b>	24		1920	17		1360	0		0
<b>Fee Raised</b>			7500			7500			0
<b>Write-off / Profit</b>			5580			6140			0

**Explanations for variance:**