

ID: f9q9of4g	Ref:  <b>B5</b>
Entity: JACK-IN GROUP LIMITED	
Period End: 31 March 2020	
TIME COSTS BUDGET AND PERFROMANCE 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	80~80	240	2	80~80	160	0	0	0
Audit Completion	3	80~80	240	2	80~80	160	0	0	0
Audit Planing	5	80~80	400	5	80~80	400	0	0	0
General Audit Procedures	3	80~80	240	2	80~80	160	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	0	80~80	0	0	0	0
Cash And Bank Balances	2	80~80	160	0	80~80	0	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	3	80~80	240	3	80~80	240	0	0	0
Share Capital And Reserves	5	80~80	400	3	80~80	240	0	0	0
Borrowings And Finance Lease	0	80~80	0	0	80~80	0	0	0	0
Trade And Other Payables	3	80~80	240	2	80~80	160	0	0	0
Current And Deferred Tax	3	80~80	240	0	80~80	0	0	0	0
Goods And Services Tax	0	80~80	0	1	80~80	80	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	20	80~80	1600	0	80~80	0	0	0	0
Interest Rate & Forex Risk	0	80~80	0	0	80~80	0	0	0	0
Cashflows	2	80~80	160	1	80~80	80	0	0	0
Search for unrecorded liabilities	1	80~80	80	1	80~80	80	0	0	0
Draft Report	10	80~80	800	4	80~80	320	0	0	0
Clear review points	5	80~80	400	0	80~80	0	0	0	0
Subtotal	73	80~80	5840	28	80~80	2240	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
Total Time / Cost	73		5840	28		2240	0		0
Fee Raised			53000			53000			0
Write-off / Profit			47160			50760			0

Explanations for variance: