

ID: r2fkds1q	Ref: B06
Entity: JNB CREDIT PTE. LTD.	
Period End: 31 December 2021	
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	5	0~70	350	3	0~70	210	0	70~70	0
Audit Completion	4	0~70	280	3	0~70	210	0	70~70	0
Audit Planing	4	0~70	0	4	0~70	0	0	70~70	0
General Audit Procedures	0	0~70	0	4	0~70	0	0	70~70	0
Revenue	3	0~70	70	3	0~70	70	0	70~70	0
Other income and expense	1	0~70	70	3	0~70	70	0	70~70	0
Trade And Other Receivables	3	0~70	70	4	0~70	70	0	70~70	0
Cash And Bank Balances	3	0~70	70	3	0~70	70	0	70~70	0
Propert, Plant And Equipment	3	0~70	70	3	0~70	70	0	70~70	0
Share Capital And Reserves	3	0~70	70	3	0~70	70	0	70~70	0
Borrowings And Finance Lease	5	0~70	210	3	0~70	70	0	70~70	0
Trade And Other Payables	4	0~70	70	3	0~70	70	0	70~70	0
Leases And Capital Commitment	5	0~70	140	5	0~70	140	0	70~70	0
Cashflows	3	0~70	70	2	0~70	0	0	70~70	0
Search for unrecorded liabilities	4	0~70	280	2	0~70	140	0	70~70	0
Draft Report	5	0~70	350	3.5	0~70	245	0	70~70	0
Clear review points	5	0~70	350	8	0~70	560	0	70~70	0
Subtotal	60	0~70	2520	59.5	0~70	2065	0	70~70	0
Review And Supervision	4	150	600	4	150	600			0
Partner review	4	300	1200	4	300	1200			0
Total Time / Cost	68		4320	67.5		3865	0		0
Fee Raised			4000			4000			
Write-off / Profit			-320			135			0

Explanations for variance: