

ID: rrjfqamc	Ref: B06
Entity: SIONG ONN HOLDINGS PTE. LTD.	
Period End: 31 March 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	1	70~100	100	2.5	70~100	250	0	0	0
Audit Completion	0	70~100	0	2	70~100	200	0	0	0
Audit Planing	4	70~100	340	4	70~100	400	0	0	0
General Audit Procedures	2	70~100	200	17	70~100	1190	0	0	0
Revenue	10	70~100	1000	27	70~100	2640	0	0	0
Cost of Sales	10	70~100	700	15	70~100	1050	0	0	0
Other income and expense	7	70~100	490	15	70~100	1050	0	0	0
Inventories	8	70~100	800	40	70~100	4000	0	0	0
Trade And Other Receivables	12	70~100	1200	55	70~100	5500	0	0	0
Cash And Bank Balances	1.5	70~100	105	0	70~100	0	0	0	0
Propert, Plant And Equipment	2	70~100	140	0	70~100	0	0	0	0
Equity Investments	2	70~100	140	0	70~100	0	0	0	0
Share Capital And Reserves	2	70~100	140	0	70~100	0	0	0	0
Borrowings And Finance Lease	2	70~100	200	0	70~100	0	0	0	0
Trade And Other Payables	8	70~100	560	0	70~100	0	0	0	0
Current And Deferred Tax	8	70~100	560	3	70~100	300	0	0	0
Goods And Services Tax	3	70~100	210	0	70~100	0	0	0	0
Provision And Contingent Liabilities	1	70~100	100	0	70~100	0	0	0	0
Leases And Capital Commitment	6	70~100	510	27	70~100	2700	0	0	0
Related Parties Transactions	4	70~100	280	0	70~100	0	0	0	0
Group Audit	9	70~100	900	24	70~100	2400	0	0	0
Cashflows	2	70~100	140	15	70~100	1500	0	0	0
Search for unrecorded liabilities	3.5	70~100	245	0	70~100	0	0	0	0
Draft Report	6	70~100	510	20	70~100	2000	0	0	0
Clear review points	6	70~100	510	60	70~100	6000	0	0	0
Subtotal	120	70~100	10080	326.5	70~100	31180	0	0	0
Review And Supervision	10	150	1500	10	150	1500	0	0	0
Partner review	3	500	1500	3	500	1500	0	0	0
Total Time / Cost	133		13080	339.5		34180	0		0
Fee Raised			25000			25000			0
Write-off / Profit			11920			-9180			0

Explanations for variance: The account is not finalised when we received the account.