

ID: s4o99ec3	Ref: B06
Entity: 2J HOLDINGS PTE. LTD.	
Period End: 31 March 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	70~70	350	0	70~70	0	0	60~60	0
Audit Completion	5	70~70	350	0	70~70	0	0	60~60	0
Audit Planing	7	70~70	490	3	70~70	210	1	60~60	60
General Audit Procedures	4	70~70	280	0	70~70	0	0	60~60	0
Revenue	1	70~70	70	0	70~70	0	0	60~60	0
Other income and expense	1	70~70	70	0	70~70	0	1.5	60~60	90
Trade And Other Receivables	0	70~70	0	0	70~70	0	1	60~60	60
Cash And Bank Balances	1	70~70	70	0	70~70	0	0	60~60	0
Investment Properties	2	70~70	140	0	70~70	0	0	60~60	0
Equity Investments	0	70~70	0	0	70~70	0	1	60~60	60
Share Capital And Reserves	2	70~70	140	0	70~70	0	1	60~60	60
Trade And Other Payables	1	70~70	70	0	70~70	0	1	60~60	60
Current And Deferred Tax	4	70~70	280	0	70~70	0	0.5	60~60	30
Related Parties Transactions	2	70~70	140	0	70~70	0	0	60~60	0
Group Audit	0	70~70	0	10	70~70	700	0	60~60	0
Cashflows	3	70~70	210	0	70~70	0	0.5	60~60	30
Search for unrecorded liabilities	2	70~70	140	0	70~70	0	0.5	60~60	30
Draft Report	15	70~70	1050	5	70~70	350	0	60~60	0
Clear review points	25	70~70	1750	25	70~70	1750	0	60~60	0
Subtotal	80	70~70	5600	43	70~70	3010	8	60~60	480
Review And Supervision	4	150	600	4	150	600			0
Partner review	0.5	500	250	0.5	500	250			0
Total Time / Cost	84.5		6450	47.5		3860	8		480
Fee Raised			5500			5500			5500
Write-off / Profit			-950			1640			5020

Explanations for variance: