

ID: 5sn1o1rv	Ref: B5
Entity: AMEDEO RESOURCES (ASIA) PTE. LTD.	
Period End: 31 December 2019	
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	4	70~100	280	6	70~100	420	0	7500	0
Audit Completion	4	70~100	280	4	70~100	280	0	7500	0
Audit Planing	4	70~100	280	2	70~100	140	0	7500	0
General Audit Procedures	2	70~100	140	1	70~100	70	0	7500	0
Revenue	2	70~100	140	4	70~100	280	0	7500	0
Other income and expense	2	70~100	140	4	70~100	280	0	7500	0
Trade And Other Receivables	4	70~100	280	4	70~100	280	0	7500	0
Cash And Bank Balances	2	70~100	140	2	70~100	140	0	7500	0
Propert, Plant And Equipment	2	70~100	140	2	70~100	140	0	7500	0
Equity Investments	2	70~100	140	2	70~100	140	0	7500	0
Share Capital And Reserves	2	70~100	140	4	70~100	280	0	7500	0
Trade And Other Payables	4	70~100	280	4	70~100	280	0	7500	0
Current And Deferred Tax	4	70~100	280	2	70~100	140	0	7500	0
Provision And Contingent Liabilities	4	70~100	280	1	70~100	70	0	7500	0
Interest Rate & Forex Risk	0	70~100	0	2	70~100	140	0	7500	0
Cashflows	2	70~100	140	1	70~100	70	0	7500	0
Search for unrecorded liabilities	2	70~100	140	1	70~100	70	0	7500	0
Draft Report	6	70~100	420	6	70~100	420	0	7500	0
Clear review points	0	70~100	0	8	70~100	560	0	7500	0
Subtotal	52	70~100	3640	60	70~100	4200	0	7500	0
Review And Supervision	4	250	1000	4	250	1000	0	0	0
Partner review	0	0	0	0	0	0	0	0	0
Total Time / Cost	56		4640	64		5200	0		0
Fee Raised			7500			7500			0
Write-off / Profit			2860			2300			0

Explanations for variance: extended time cost due to phone conferences with client on outstanding matters