

# HFS Steel SA

## Chart of Accounts

Account Code	Title of Accounts
101001	CASH IN HAND
101101	PETTY CASH
102001	BANK BALANCES
103001	TRADE RECEIVABLE
103002	A/C RECEIVABLE
104001	PURCHASE ON CASH
104002	PURCHASE ON CREDIT
104101	PURCHASE RETURN
105001	Land
105101	Electricity
105201	Enviroment License
105301	Adda of Furnance 126Pcs
105302	Structure of Furnace,Mill, with 3 Overhead Crane
105303	Structure Sheet
105304	Reheating Furnace
105305	Structure of Reheating Furnace
105306	Pollution Plant for Furnace
105307	Weightbridge
105308	Conveyer Reheating Furnace and Mill
105309	Rebar Cutting Machine 2PCS
105310	Rolling Mill Roll (\$700*60pcs)
105311	Rolling Mill Motor
105312	Furnace Laddel 2PCS
105313	Furnace Laddel 1PCS
105314	Ground Compector
105315	Rolling Mill Transformer
105316	Rolling Mill Complete Electrical Panel
105317	Vaccum Circuit Breaker 630A 3PCS
105318	Press Rolling Machine
105401	Tanks fuel Storage Capacity 25000ltrs 2PCS
105501	Generator
201001	TRADE PAYABLE
201002	ACCOUNTS PAYABLE
202001	STAFF AND LABOURS LEAVE SALARY PAYABLE
202002	STAFF AND LABORS SALARY PAYABLE(MOZAMBIQUE EMPLOYEES)
202003	SALARY PAYABLE (FOREIGNERS)
203001	SECURITY DEPOSITS (Payable)
209001	SUSPENSE ACCOUNT

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301001	Capital A/C _Mr.Sajid Ishaque
301002	Capital A/C _Mr. Fayrouz Khan
301003	Capital A/C _Mr. Hanif Suleman Jiwani
302001	DRAWING A/C (Mr.SAJID ISHAQUE)
401001	CASH SALES
401002	CREDIT SALES
402001	SALES RETURN
403001	OTHER INCOMES
404001	DISCOUNT RECIEVED
501001	SALARY EXPENSE(MOZAMBIQUE EMPLOYEES)
501002	SALARY EXPENSE(FOREIGNERS)
501003	STAFF AND LABOURS LEAVE SALARY
501004	STAFF SALARY INCOME TAX
501005	INCENTIVES
501006	DAILY ALLOWANCE
501007	LABORS OVER TIME
501008	EIDI STAFF & LABORS
501009	MEDICAL EXPENSES
501010	MOBILE CARD EXPENSE
501011	VISA FEES EXPENSES
501012	FOOD ALLOWANCE
502001	OFFICE EXPENSE
502002	TRAVELLING EXPENSE
502003	OTHER EXPENSES
502004	FUEL EXPENSE
502005	PRINTING & STATIONARY
502006	COMPUTER AND LAPTOP EXPENSES
502007	BANK CHARGES
502008	REPAIR & MAINTENANCE EXPENSE (OFFICE)
502009	REPAIR & MAINTENANCE EXPENSE (VEHICLE).
502010	PROMOTION EXPENSE
502011	COMMISSION EXPENSE
502012	CONVEYANCE EXPENSE
502013	RENEWAL CHARGES.
502014	GOVT FEE
502015	HOUSE RENT ALLOWANCE
502016	ENTERTAINMENT EXPENSE
502017	CAR PARKING & TOLLGATE CHARGES
502018	INTERNET BILL

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502099	MISC. EXP
503001	ELECTRICITY BILL EXPENSE
503002	ELECTRICITY REPAIR AND MAINTENANCE
503003	RENT FACTORY
503004	RENT MACHINERIES
503005	WEIGHING CHARGES
503006	GAS REFILLING (OXYGEN) EXPENSE
503007	GAS REFILLING (LPG ) EXPENSE
503008	WATER TANKER FOR FACTORY
503009	TRANSPORT EXPENSE(INWARD)
503010	TRANSPORT EXPENSE(OUTWARD)
503011	REPAIR & MAINTENANCE EXPENSE (FACTORY)
503012	REPAIR & MAINTENANCE EXPENSE (PLANT)
503013	REPAIR & MAINTENANCE EXPENSE (MACHINERIES).
503014	FUEL EXPENSE (PLANT & MACHINERY)
503015	INSURANCE EXPENSE(LABORS)
503016	DAMAGE STOCK
504001	CUSTOM,CLEARANCE & TRANSPORTATION CHARGES
504002	DEMURRAGE EXPENSE
509001	DEPRECIATION EXPENSE (MACHINERIES)
509002	DEPRECIATION EXPENSE (AUTO MOBILE)
509003	DEPRECIATION EXPENSE (PLANT)
103003	STAFF & LABORS ADVANCE A/C
302002	DRAWING A/C(Mr.HANIF SULEMAN JIWANI)
301004	CAPITAL A/C (RUNNING)- Mr. FAYROUZ KHAN 40%
301005	CAPITAL A/C (RUNNING)- Mr.SAJID ISHAQUE 30%
301006	CAPITAL A/C (RUNNING)- Mr.HANIF SULEMAN JIWANI 30%
502019	TOLLGATE EXPENSE
502020	VAT
105002	FINGER PRINT MACHINE
502021	SALARY EXPENSE (Malawian)
105319	FURNACE
105320	8.5" MILL MACHINE
103003	A/C RECEIVABLE (Mr.Hanif Suleman Jiwani)
103004	A/C RECEIVABLE (Mr.Sajid Ishaque