

HFS Steel SA**TRIAL BALANCE**

From 01-Nov-2023 To 30-Nov-2023

CODE	TITLE	DEBIT	CREDIT
101101	PETTY CASH		1,360,202.50
103001	TRADE RECEIVABLE		58,324.95
104002	PURCHASES	48,000.00	
201001	TRADE PAYABLE		28,000.00
401001	SALES (Revenue)		186,802.55
501001	SALARY EXPENSE(MOZAMBIQUE EMPLOYEES)	204,965.00	
501002	SALARY EXPENSE(FOREIGNERS)	355,163.00	
501007	LABORS OVER TIME	2,512.00	
501011	VISA EXPENSES(FOREIGNERS)	115,524.00	
501012	FOOD EXPENSE (FOREIGNERS)	34,000.00	
501013	ACCOUNTING FEES	5,000.00	
502012	CONVEYANCE EXPENSE	800.00	
502022	INSS	67,711.00	
502024	IRPS	3,685.00	
502026	MATOLA INDUSTRIAL AREA ECONOMIC ACTIVITIES FEES	24,000.00	
502099	MISC. EXP	3,100.00	
503001	ELECTRICITY BILL EXPENSE	396,046.00	
503006	GAS REFILLING (OXYGEN) EXPENSE	26,080.00	
503009	TRANSPORT EXPENSE(INWARD)	4,910.00	
503011	REPAIR & MAINTENANCE EXPENSE (FACTORY)	283,500.00	
503012	REPAIR & MAINTENANCE EXPENSE (PLANT)	53,854.00	
503013	REPAIR & MAINTENANCE EXPENSE (MACHINERIES).	3,980.00	
503014	FUEL EXPENSE (PLANT & MACHINERY)	500.00	
		1,633,330.00	1,633,330.00
	TOTAL	1,633,330.00	1,633,330.00