

## HFS Steel SA

### Trial Balance

From 01-Jan-2023 to 31-Jan-2023

CODE	TITLE	DEBIT	CREDIT
101101	PETTY CASH		4,969,456.00
103003	STAFF & LABORS ADVANCE A/C	31,500.00	
104002	PURCHASE ON CREDIT	738,848.00	
201001	TRADE PAYABLE		338,848.00
302001	DRAWING A/C (Mr.SAJID ISHAQUE)	128,030.00	
501001	SALARY EXPENSE(MOZAMBIQUE EMPLOYEES)	215,793.00	
501002	SALARY EXPENSE(FOREIGNERS)	773,296.00	
501004	STAFF SALARY INCOME TAX	29,050.00	
501007	LABORS OVER TIME	58,410.00	
501009	MEDICAL EXPENSES	340.00	
501010	MOBILE CARD EXPENSE	1,200.00	
501011	VISA FEES EXPENSES	14,400.00	
501012	FOOD ALLOWANCE	99,100.00	
502002	TRAVELLING EXPENSE	372,690.00	
502004	FUEL EXPENSE	180.00	
502005	PRINTING & STATIONARY	950.00	
502006	COMPUTER AND LAPTOP EXPENSES	3,500.00	
502009	REPAIR & MAINTENANCE EXPENSE (VEHICLE).	3,300.00	
502012	CONVEYANCE EXPENSE	300.00	
502014	GOVT FEE	307,298.00	
502015	HOUSE RENT ALLOWANCE	35,000.00	
502016	ENTERTAINMENT EXPENSE	4,369.00	
502099	MISC. EXP	7,225.00	
503001	ELECTRICITY BILL EXPENSE	78,837.00	
503002	ELECTRICITY REPAIR AND MAINTENANCE	1,317,356.00	
503006	GAS REFILLING (OXYGEN) EXPENSE	130,000.00	
503007	GAS REFILLING (LPG ) EXPENSE	9,124.00	
503009	TRANSPORT EXPENSE(INWARD)	7,000.00	
503011	REPAIR & MAINTENANCE EXPENSE (FACTORY)	342,400.00	
503012	REPAIR & MAINTENANCE EXPENSE (PLANT)	305,827.00	
503013	REPAIR & MAINTENANCE EXPENSE (MACHINERIES).	114,026.00	
503014	FUEL EXPENSE (PLANT & MACHINERY)	178,955.00	
	<b>TOTAL</b>	<b>5,308,304.00</b>	<b>5,308,304.00</b>