

Leisure Bangladesh Ltd.  
(From 01-Jan-2015 To 17-Oct-2019)

**TRIAL BALANCE**

Code	Description of Accounts	Opening Amount		Transaction		Closing Amount		Net Amount	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.		
<b>110100030000</b>	<b>PLANT &amp; MACHINERY</b>								
110100030001	PLANT & MACHINERY	750,314		5,000		755,314		755,314	Dr.
<b>110100050000</b>	<b>OFFICE EQUIPMENT</b>								
110100050001	OFFICE EQUIPMENT	1,814,407		51,256		1,865,663		1,865,663	Dr.
<b>110100060000</b>	<b>FURNITURE &amp; FIXTURE</b>								
110100060001	FURNITURE & FIXTURE	1,698,301		17,770		1,716,071		1,716,071	Dr.
110100060002	OFFICE DECROTION	2,190,005		1,124,147	77,100	3,314,152	77,100	3,237,052	Dr.
<b>110100070000</b>	<b>AIR CONDITIONER</b>								
110100070001	AIR CONDITIONER			2,080		2,080		2,080	Dr.
<b>110100080000</b>	<b>VEHICLES</b>								
110100080001	VEHICLES	1,774,536		4,070,000		5,844,536		5,844,536	Dr.
<b>110100090000</b>	<b>ELECTRIC EQUIPMENT</b>								
110100090001	ELECTRIC EQUIPMENT	782,544		252,569		1,035,113		1,035,113	Dr.
<b>110100120000</b>	<b>SOFTWARE &amp; WEBSITE DEVELOPMENTS</b>								
110100120001	Website Design			46,500		46,500		46,500	Dr.
110100120002	ERP Software & Website Development			1,855,700		1,855,700		1,855,700	Dr.
<b>110100130000</b>	<b>COMPUTER &amp; PRINTERS</b>								
110100130001	Computer Purchase			142,400		142,400		142,400	Dr.
110100130002	Printer Purchase			54,400		54,400		54,400	Dr.
110100130003	Computer Accessories	572,998		7,659		580,657		580,657	Dr.
110100130004	COMPUTER & PRINTER			11,300		11,300		11,300	Dr.
<b>110100140000</b>	<b>INTANGIBLE ASSETS</b>								
110100140001	INTANGIBLE ASSETS	169,422				169,422		169,422	Dr.
<b>120100010000</b>	<b>INVESTMENT</b>								
120100010002	INVESTMENT IN TEPANTORER NEER LTD	18,300,000				18,300,000		18,300,000	Dr.
<b>120300010000</b>	<b>INTER COMPANY</b>								
120300010001	Leisure Bangladesh Land Management	83,732,761		55,427,047	240,984,664	139,159,808	240,984,664	101,824,856	Cr.
<b>130100010000</b>	<b>ADVANCE DIRECTOR</b>								
130100010002	ADVANCE TO DIRECTOR			14,797,500	405,000	14,797,500	405,000	14,392,500	Dr.
<b>130100020000</b>	<b>ADVANCE-SALARY</b>								
130100020001	ADVANCE-SALARY			17,000	15,000	17,000	15,000	2,000	Dr.
130100020002	ADVANCE-CAR PURCHASE			4,070,000	4,070,000	4,070,000	4,070,000		
<b>130100030000</b>	<b>ADVANCE-AGAINST PURCHASE</b>								
130100030001	ADVANCE-AGAINST PURCHASE			200,000	329,238	200,000	329,238	129,238	Cr.

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		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.		
<b>130100040000</b>	<b>ADVANCE-AGAINST SUPPLY</b>								
130100040001	ADVANCE-AGAINST SUPPLY			80,097	80,142	80,097	80,142	45	Cr.
<b>130100060000</b>	<b>ADVANCE AGAINST EMPLOYEE</b>								
130100060001	ADVANCE-AGAINST EMPLOYEE			4,305,498	3,048,682	4,305,498	3,048,682	1,256,816	Dr.
<b>130100070000</b>	<b>ADVANCE AGAINST FDR</b>								
130100070001	ADVANCE AGAINST FDR			20,120,216	20,120,216	20,120,216	20,120,216		
<b>160100010000</b>	<b>CONSTRUCTION WORK IN PROGRESS</b>								
160100010001	WIP-COST-KAALMEGH LIFESTYLE			353,052		353,052		353,052	Dr.
160100010002	WIP -LEISURE CLOUD NINE			394,784	1,028,000	394,784	1,028,000	633,216	Cr.
160100010003	WIP- H/O RESTAURANT			122,301		122,301		122,301	Dr.
160100010004	WIP- KAALIMEGH			122,493	22,500	122,493	22,500	99,993	Dr.
<b>162100010000</b>	<b>WIP - KAALIMEGH VILLA</b>								
162100010005	WIP-KV-5- SL (Mirza Golam Erfan)	200		391,671	35,249	391,871	35,249	356,622	Dr.
162100010006	WIP-KV-6 -SL (Emadul Ameen)	6,036,670		7,603,600	1,164,483	13,640,270	1,164,483	12,475,788	Dr.
162100010010	WIP-KV-10-SL(old-9) ( Farzana Ahmed)	5,242,661		4,943,341	487,490	10,186,002	487,490	9,698,512	Dr.
162100010011	WIP-KV-11-SL (Barrister Omar Sadat)	8,692,185		489,800	19,768	9,181,985	19,768	9,162,217	Dr.
162100010012	WIP-KV-12 -SL (Ajam J. Chowdhury)	1,415		1,547,717	29,750	1,549,132	29,750	1,519,382	Dr.
162100010014	WIP-KV-14-SL(Old-12) ( Salim Ahmed)	2,295,971		4,157,885	167,917	6,453,856	167,917	6,285,939	Dr.
162100010015	WIP-KV-15 - SL (Mohamed Ismail)	500		4,167,619	151,287	4,168,119	151,287	4,016,832	Dr.
162100010021	WIP-KV-21-LP (Tayeba Nasir)	6,748,271		463,439	37,185	7,211,710	37,185	7,174,525	Dr.
162100010022	WIP-KV-22-LP ( Tahziba Nasir Chowdhury )	4,437,235		2,775,249	233,245	7,212,484	233,245	6,979,239	Dr.
162100010023	WIP-KV-23-LV ( Ali Reza Efitekher)			292,499	4,264	292,499	4,264	288,235	Dr.
162100010025	WIP-KV-25-SL ( Ms. Tarvina Jamil )	10,028		3,730,636	51,777	3,740,664	51,777	3,688,887	Dr.
162100010030	WIP-KV-30- LP (old-41) (Confidence Trade Ltd)	2,952,549		4,481,892	420,911	7,434,441	420,911	7,013,530	Dr.
162100010035	WIP-KV-35- SL (ATM Mowladad Chowdhury	168,840		2,618,333	124,643	2,787,173	124,643	2,662,530	Dr.
162100010036	WIP-KV-36-LV ( MD Kazi Saiful Alam)			315,730	4,368	315,730	4,368	311,362	Dr.
162100010037	WIP-KV-37 (Old 71)-PR (Syeda Azizatus Safia)	6,539,659		655,677	51,493	7,195,336	51,493	7,143,844	Dr.
162100010041	WIP-KV-41			16,420	16,420	16,420	16,420		

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		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.		
162100010045	WIP-KV-45-LV (Mehboobur Rehman)			4,323,734	36,063	4,323,734	36,063	4,287,671	Dr.
162100010060	WIP-KV-65-PR (Old-134) (Kamal Uddin)	2,434,941		2,672,157	24,347	5,107,098	24,347	5,082,751	Dr.
162100010063	WIP-KAALMEGH -Villa-60(Ahmed Kabir)	1,800,796		2,700,449	187,516	4,501,245	187,516	4,313,729	Dr.
<b>162100020000</b>	<b>WIP - KAALIMEGH COMMON</b>								
162100020001	WIP-Boundary wall	1,715,111		1,533,171		3,248,282		3,248,282	Dr.
162100020003	WIP-Road making	3,290,560		271,300	171,300	3,561,860	171,300	3,390,560	Dr.
162100020005	WIP- Lake	435,890		624,269		1,060,159		1,060,159	Dr.
162100020006	WIP- Fishing pond	547,728				547,728		547,728	Dr.
162100020007	WIP- Country club	1,135,780		3,654,892	21,667	4,790,672	21,667	4,769,005	Dr.
162100020013	WIP- Golf Course			150,000	150,000	150,000	150,000		
162100020014	WIP-Pond			555,444		555,444		555,444	Dr.
162100020016	WIP- Boundary wall (Main Gate -South Side)	166,999		75,311	5,231	242,310	5,231	237,079	Dr.
162100020020	WIP - KAALIMEGH All GENERAL &	42,007,709		32,572,945	6,391,506	74,580,654	6,391,506	68,189,148	Dr.
<b>182100010000</b>	<b>ACCOUNTS RECEIVABLE-PROJECT</b>								
182100010005	AR-KV-5 - SL				10,075,000		10,075,000	10,075,000	Cr.
182100010006	AR-KV-6 - SL		18,166,010		3,334,000		21,500,010	21,500,010	Cr.
182100010009	AR-KV-9		19,900,000		1,300,000		21,200,000	21,200,000	Cr.
182100010010	AR-KV-10 - SL		18,250,000		400,000		18,650,000	18,650,000	Cr.
182100010012	AR-KV-12 - SL		2,650,000		5,962,500		8,612,500	8,612,500	Cr.
182100010014	AR-KV-14 - SL		12,523,000		11,979,000		24,502,000	24,502,000	Cr.
182100010015	AR-KV-15 - SL		5,900,000		21,000,000		26,900,000	26,900,000	Cr.
182100010021	AR-KV-21 - LP		13,500,000				13,500,000	13,500,000	Cr.
182100010022	AR-KV-22 - LP		15,000,000				15,000,000	15,000,000	Cr.
182100010023	AR-KV-23		500,000		2,500,000		3,000,000	3,000,000	Cr.
182100010025	AR-KV-25 - SL				20,000,000		20,000,000	20,000,000	Cr.
182100010035	AR-KV-35 - SL		600,000		23,500,000		24,100,000	24,100,000	Cr.
182100010037	AR-KV-37 - PR		9,400,000		200,000		9,600,000	9,600,000	Cr.
182100010041	AR-KV-41		13,060,000		5,400,000		18,460,000	18,460,000	Cr.
182100010045	AR-KV-45				17,500,000		17,500,000	17,500,000	Cr.
182100010052	AR-KV-52		3,350,000		2,950,000		6,300,000	6,300,000	Cr.
182100010060	AR-KV-65 -PR		4,125,000		4,000,000		8,125,000	8,125,000	Cr.
182100010063	AR-KV-60-PR		5,892,000		2,353,064		8,245,064	8,245,064	Cr.
<b>190100010000</b>	<b>CASH HEAD OFFICE</b>								
190100010001	CASH HEAD OFFICE			104,629,676	102,625,725	104,629,676	102,625,725	2,003,951	Dr.
190100010003	Petty Cash (Head Office)			2,438,098	2,436,648	2,438,098	2,436,648	1,450	Dr.

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		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.		
<b>190200010000</b>	<b>BANK</b>								
190200010001	Eastern Bank Limited, Branch Name: Gulshan	248,697		190,000,600	190,243,230	190,249,297	190,243,230	6,067	Dr.
190200010002	Eastern Bank Limited, Branch Name: Gulshan	436		103,032,186	103,028,635	103,032,622	103,028,635	3,987	Dr.
190200010003	Janata Bank Limited, Local Office : Motijhel			89,229,000	89,184,247	89,229,000	89,184,247	44,753	Dr.
190200010004	Primer Bank Limited, Banini Branch : A/C #			145,000	168,992	145,000	168,992	23,992	Cr.
190200010005	Eastern Bank Ltd. Woodland, A/C No.			184,480,090	184,480,090	184,480,090	184,480,090		
190200010007	Guangzhou Swimming Pool Enterprise,Premier				94,430		94,430	94,430	Cr.
<b>210100020000</b>	<b>PAID UP CAPITAL</b>								
210100020001	SHARE CAPITAL-MR.OMAR		19,972,900				19,972,900	19,972,900	Cr.
210100020002	SHARE CAPITAL-MS.SARWAT		9,973,800				9,973,800	9,973,800	Cr.
210100020003	SHARE CAPITAL-MR.SABEL		10,000				10,000	10,000	Cr.
210100020004	SHARE CAPITAL-MR.MD.ZULIFIKE		16,700				16,700	16,700	Cr.
210100020005	SHARE CAPITAL-MS.FAHMIDA		16,600				16,600	16,600	Cr.
210100020006	SHARE CAPITAL-MR.ABU HASNAT( SHAREHOLDER)		10,000				10,000	10,000	Cr.
<b>210900010000</b>	<b>RETAINED EARNINGS</b>								
210900010001	OPENING BALANCE	206,477,864				206,477,864		206,477,864	Dr.
<b>220200010000</b>	<b>LONG TERM BORROWINGS</b>								
220200010001	DEMAND LOAN EBL			27,244,688	27,244,688	27,244,688	27,244,688	0	Dr.
220200010002	TERM LOAN EBL CORPORATE		216,822,565	188,016,519	100,460,578	188,016,519	317,283,143	129,266,624	Cr.
220200010003	IDLC Finance Ltd.		1,866,373	2,290,560	383,717	2,290,560	2,250,090	40,470	Dr.
220200010005	Leisure Bangladesh Ltd(Kaalmegh Villas &			450,000	67,231,189	450,000	67,231,189	66,781,189	Cr.
<b>230100020000</b>	<b>Loan from Director</b>								
230100020001	Loan from Director			72,889,405	140,356,171	72,889,405	140,356,171	67,466,766	Cr.
<b>230100030000</b>	<b>Loan from Others</b>								
230100030002	Payable to Other Parties	200,250	25,354,845	71,416,997	55,366,973	71,617,247	80,721,818	9,104,572	Cr.
<b>232100010000</b>	<b>TVS - KAALIMEGH VILLA</b>								
232100010015	TVS-KV-15 - SL (Mohamed Ismail)				2,379		2,379	2,379	Cr.
232100010035	TVS-KV-35- SL (ATM Mowladad Chowdhury				7,079		7,079	7,079	Cr.
<b>242100010000</b>	<b>CU-- KAALIMEGH VILLA</b>								
242100010011	CU-KV-11 - SL			500,000		500,000		500,000	Dr.

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		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.		
<b>260100010000</b>	<b>ACCOUNTS PAYABLE-PROJECT</b>								
260100010001	AP-COST-KAALMEGH LIFESTYLE			337,650	266,145	337,650	266,145	71,505	Dr.
260100010002	AP -LEISURE CLOUD NINE			4,097,180	90,000	4,097,180	90,000	4,007,180	Dr.
260100010003	AP- H/O RESTAURANT			20,000	45,000	20,000	45,000	25,000	Cr.
260100010004	AP- KAALIMEGH			162,250	99,993	162,250	99,993	62,257	Dr.
<b>260100030000</b>	<b>AP- PAYABLE TO OTHER PARTY</b>								
260100030001	AP- PAYABLE TO OTHER PARTY			341,100	11,200	341,100	11,200	329,900	Dr.
260100030002	AP- PAYABLE TO OTHER PARTY			2,074,680	2,145,825	2,074,680	2,145,825	71,145	Cr.
<b>260200010000</b>	<b>AP-HEAD OFFICE SUPPLIES</b>								
260200010001	AP- HEAD OFFICE SUPPLIES			298,072	298,072	298,072	298,072		
<b>262100010000</b>	<b>AP - KAALIMEGH VILLA</b>								
262100010002	AP-KV -2 -LV [MODEL OF LUXURY VILLA]			20		20		20	Dr.
262100010005	AP-KV-5- SL (Mirza Golam Erfan)			698,254	371,469	698,254	371,469	326,786	Dr.
262100010006	AP-KV-6 -SL (Emadul Ameen)	1,153,548	956,098	3,775,877	3,982,518	4,929,425	4,938,616	9,191	Cr.
262100010010	AP-KV-10-SL(old-9) ( Farzana Ahmed)	308,396	537,564	5,097,300	4,425,836	5,405,696	4,963,400	442,296	Dr.
262100010011	AP-KV-11-SL (Barrister Omar Sadat)			856,973	380,032	856,973	380,032	476,941	Dr.
262100010012	AP-KV-12 -SL (Ajam J. Chowdhury)			1,685,937	1,346,089	1,685,937	1,346,089	339,847	Dr.
262100010014	AP-KV-14-SL(Old-12) ( Salim Ahmed)		122,187	5,598,852	3,979,753	5,598,852	4,101,940	1,496,912	Dr.
262100010015	AP-KV-15 - SL (Mohamed Ismail)			5,476,290	4,012,485	5,476,290	4,012,485	1,463,804	Dr.
262100010021	AP-KV-21-LP (Tayeba Nasir)			399,502	359,474	399,502	359,474	40,028	Dr.
262100010022	AP-KV-22-LP ( Tahziba Nasir Chowdhury )	397,219	448,648	2,470,749	2,177,678	2,867,968	2,626,326	241,642	Dr.
262100010023	AP-KV-23-LV ( Ali Reza Efitekher)			1,360,068	316,362	1,360,068	316,362	1,043,706	Dr.
262100010025	AP-KV-25-SL ( Ms. Tanvina Jamil )			4,379,983	3,673,973	4,379,983	3,673,973	706,010	Dr.
262100010030	AP-KV-30- LP (old-41) (Confidence Trade Ltd)	384,851	575,612	3,869,674	3,454,341	4,254,525	4,029,953	224,572	Dr.
262100010035	AP-KV-35- SL (ATM Mowladad Chowdhury			3,135,551	2,475,671	3,135,551	2,475,671	659,880	Dr.
262100010036	AP-KV-36-LV ( MD Kazi Saiful Alam)			264,397	311,363	264,397	311,363	46,966	Cr.
262100010037	AP-KV-37 (Old 71)-PR (Syeda Azizatus Safia)			551,820	605,744	551,820	605,744	53,924	Cr.

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		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.		
262100010045	AP-KV-45-LV (Mehboobur Rehman)			5,029,712	4,256,140	5,029,712	4,256,140	773,572	Dr.
262100010060	AP-KV-65-PR (Old-134) (Kamal Uddin)	156,515	153,816	2,749,369	2,618,835	2,905,884	2,772,651	133,233	Dr.
262100010063	AP-KAALMEGH -Villa-60(Ahmed Kabir)	180,000	153,816	2,880,979	2,547,141	3,060,979	2,700,957	360,022	Dr.
<b>262100020000</b>	<b>AP - KAALIMEGH COMMON</b>								
262100020001	AP-Boundary wall	517,898		1,116,294	1,371,914	1,634,192	1,371,914	262,278	Dr.
262100020003	AP-Road making			171,300		171,300		171,300	Dr.
262100020005	AP- Lake	350,119		185,000	550,119	535,119	550,119	15,000	Cr.
262100020006	AP- Fishing pond			10,250		10,250		10,250	Dr.
262100020007	AP- Country club			8,467,665	3,541,598	8,467,665	3,541,598	4,926,067	Dr.
262100020013	AP- Golf Course			150,000		150,000		150,000	Dr.
262100020014	AP-Pond			554,500	555,444	554,500	555,444	944	Cr.
262100020016	AP- Boundary wall (Main Gate -South Side)	8,631		69,844	70,080	78,475	70,080	8,395	Dr.
262100020020	AP - KAALIMEGH All GENERAL &	125,000	129,083	24,528,505	13,408,943	24,653,505	13,538,026	11,115,479	Dr.
<b>290200010000</b>	<b>BANK OVERDRAFT</b>								
290200010001	BANK ASIA-MARINA-A/C.			26,003,252	26,003,252	26,003,252	26,003,252		
290200010002	MA BARAR DOA ENTERPRISE,EBL(OD),A/C			4,312,750	4,272,613	4,312,750	4,272,613	40,137	Dr.
290200010003	INANEE BEACH ESTATE COXS BAZAR LTD(OD)	54,961,746		3,300,000	2,690,910	58,261,746	2,690,910	55,570,836	Dr.
<b>550100010000</b>	<b>EMPLOYEE BENIFIT</b>								
550100010001	Salary and Allowance			59,342,888	16,000	59,342,888	16,000	59,326,888	Dr.
550100010002	Directors' remuneration			7,496,524		7,496,524		7,496,524	Dr.
550100010003	Festival Bonus			4,559,425	8,000	4,559,425	8,000	4,551,425	Dr.
550100010004	Festival Bonus(Directors)			228,015		228,015		228,015	Dr.
550100010005	Medical Allowance			26,917		26,917		26,917	Dr.
550100010006	Meal Subsidy Expenses			1,480,409	17,488	1,480,409	17,488	1,462,921	Dr.
550100010007	Social Contribution			28,500		28,500		28,500	Dr.
550100010008	Farewell			15,729		15,729		15,729	Dr.
<b>550100020000</b>	<b>OPERATIONAL COST :-</b>								
550100020001	Office Rent			18,304,800		18,304,800		18,304,800	Dr.
550100020002	Office Maintenance			336,846		336,846		336,846	Dr.
550100020003	Electricity bill			1,507,591		1,507,591		1,507,591	Dr.
550100020004	Wasa Bill			335,639		335,639		335,639	Dr.
550100020005	Internet bill			346,000		346,000		346,000	Dr.
550100020006	Project Visit Expense			76,112		76,112		76,112	Dr.
550100020007	Mobile Bill			1,222,531	15,250	1,222,531	15,250	1,207,281	Dr.

## TRIAL BALANCE

Code	Description of Accounts	Opening Amount		Transaction		Closing Amount		Net Amount	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.		
550100020008	Telephone bill			112,641		112,641		112,641	Dr.
550100020009	Entertainment			193,816		193,816		193,816	Dr.
550100020010	Travelling Exp			28,375		28,375		28,375	Dr.
550100020011	Printing and Stationery			668,905		668,905		668,905	Dr.
550100020012	Newspaper Bill			19,701		19,701		19,701	Dr.
550100020013	Conveyance Bill			462,921		462,921		462,921	Dr.
550100020014	Gas Bill			94,268		94,268		94,268	Dr.
550100020016	Domain & Hosting			21,200		21,200		21,200	Dr.
550100020017	Octane Bill			17,074		17,074		17,074	Dr.
550100020018	Drinking Water Bill			113,170		113,170		113,170	Dr.
550100020019	Car Rent			37,800		37,800		37,800	Dr.
550100020020	Miscellaneous expenses			228,844		228,844		228,844	Dr.
550100020021	Dust Cleaing			18,200		18,200		18,200	Dr.
550100020022	Inaugration expenses			1,000		1,000		1,000	Dr.
550100020023	Sundry Exp			5,235		5,235		5,235	Dr.
550100020024	Festivities			13,500		13,500		13,500	Dr.
550100020025	Business Promotional (BP)			4,500		4,500		4,500	Dr.
550100020026	Gift and Presentation			18,375		18,375		18,375	Dr.
550100020027	Ifter Party			89,500		89,500		89,500	Dr.
550100020028	Monthly Octane Bill			5,250		5,250		5,250	Dr.
550100020029	Staff Uniform			43,725		43,725		43,725	Dr.
550100020030	F.A.Repair and Maintenance			408,581		408,581		408,581	Dr.
550100020031	Photocopy & Printer Toner Purchase			122,746		122,746		122,746	Dr.
550100020032	Driver Allowance			1,200		1,200		1,200	Dr.
550100020033	Dish Bill			1,600		1,600		1,600	Dr.
550100020035	Labor Bill			400		400		400	Dr.
<b>550100030000</b>	<b>COMPLIANCE/LEGAL :-</b>								
550100030001	Legal and Documentation			5,800		5,800		5,800	Dr.
550100030002	Postage and Courier			17,384		17,384		17,384	Dr.
550100030003	Renewal Fees			11,577		11,577		11,577	Dr.
550100030008	Non-Judicial Stamp			152,661		152,661		152,661	Dr.
550100030009	Legal Fees			41,000		41,000		41,000	Dr.
550100030010	Trade Licence			10,700		10,700		10,700	Dr.
<b>550100040000</b>	<b>CONSULTANT &amp; SERVICE FEE :-</b>								
550100040001	Audit Fees			72,050		72,050		72,050	Dr.
550100040004	Credit Rating Fee			175,000		175,000		175,000	Dr.

## TRIAL BALANCE

Code	Description of Accounts	Opening Amount		Transaction		Closing Amount		Net Amount	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.		
550100040005	Accounting Adviser Fee			100,000		100,000		100,000	Dr.
550100040006	Tax Advisory Services			1,607		1,607		1,607	Dr.
550100040007	Consultancy Fee			1,031,546		1,031,546		1,031,546	Dr.
550100040008	RJSC Expenses			280,925		280,925		280,925	Dr.
550100040009	IRC Related Expenses			89,925		89,925		89,925	Dr.
<b>550100050000</b>	<b>VEHICLES &amp; GENERATORS :-</b>								
550100050001	Micro Bus Repair and Maintenance			1,192,712		1,192,712		1,192,712	Dr.
550100050002	Micro Bus Fuel & Lubricant			171,336		171,336		171,336	Dr.
550100050003	Micro Bus Gas Bill			36,792		36,792		36,792	Dr.
550100050004	Micro Bus Yearly Charges			157,744		157,744		157,744	Dr.
550100050005	Gnerator Repair and Maintenance			67,120		67,120		67,120	Dr.
550100050006	Gnerator Fuel & Lubricant			27,360		27,360		27,360	Dr.
550100050007	Carrying Charge			1,500		1,500		1,500	Dr.
<b>550100060000</b>	<b>VAT &amp; TAXES :-</b>								
550100060001	Income Tax (Other)			75,000		75,000		75,000	Dr.
550100060002	VAT EXP.			255,000		255,000		255,000	Dr.
550100060003	VAT For Office Rent			324,250		324,250		324,250	Dr.
<b>610100010000</b>	<b>SALES &amp; MARKETING EXPENSES</b>								
610100010004	Commission (sales)			21,067		21,067		21,067	Dr.
610100010005	Customer Reletionships Exp			6,734		6,734		6,734	Dr.
<b>610100020000</b>	<b>Selling &amp; Distribution 2</b>								
610100020001	Advertisement			55,633		55,633		55,633	Dr.
<b>710100010000</b>	<b>FINANCE COSTS</b>								
710100010001	Bank charge and commission			316,182		316,182		316,182	Dr.
710100010003	Bank Interest			108,003,225	2,556,043	108,003,225	2,556,043	105,447,182	Dr.
710100010004	Loan Processing(Janata Bank)			5,554,627		5,554,627		5,554,627	Dr.
<b>810100010000</b>	<b>INVESTMENT INCOME</b>								
810100010002	OTHERS INCOME				72,000		72,000	72,000	Cr.
<b>970100010000</b>	<b>TAX</b>								
970100010001	ADVANCE INCOME TAX	26,264		200,000		226,264		226,264	Dr.
970100010002	VALUE ADDED TAX(VAT)			6,522	11,087	6,522	11,087	4,565	Cr.
970100010003	TDS Payable			72,082	40,658	72,082	40,658	31,424	Dr.
970100010004	TDS Payable (Salary)			466,859	333,442	466,859	333,442	133,417	Dr.



## TRIAL BALANCE

Code	Description of Accounts	Opening Amount		Transaction		Closing Amount		Net Amount	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.		
DIFFERENCE	DIFFERENCE IN TRIAL BALANCE		54,007,804		1		54,007,805	54,007,805	Cr.
<b>Total</b>		<b>473,944,420</b>	<b>473,944,420</b>	<b>,575,722,737</b>	<b>,575,722,737</b>	<b>2,049,667,158</b>	<b>,049,667,158</b>		