

## Trial Balance

Period as on 10-01-2021

Particulars	Debit	Credit
<b>Current Assets</b>		
<b>Cash</b>		
Main Cash Account		396,801.02
	<b>Cash</b>	<b>396,801.02</b>
<b>Account Receivables</b>		
Cod Control Account	1,475,404.00	
Biniam G/kirstos	16,320.00	
Customer Control Account	566,550.00	
Un-invoiced Airwaybills		
	<b>Account Receivables</b>	<b>2,058,274.00</b>
	<b>Current Assets</b>	<b>2,058,274.00</b>
		<b>396,801.02</b>
<b>Fixed or Non-Current Ass</b>		
<b>Equipments</b>		
Office And Other Equipments	603.33	
Accounting Software	5,000.00	
	<b>Equipments</b>	<b>5,603.33</b>
	<b>Fixed or Non-Current Assets</b>	<b>5,603.33</b>
<b>Current Liability</b>		
<b>Tax Payable</b>		
Sales Tax Payable	7,709.33	
	<b>Tax Payable</b>	<b>7,709.33</b>
<b>Accrued Expense</b>		
Rent Payable		24,750.00
	<b>Accrued Expense</b>	<b>24,750.00</b>
<b>Short Term Loans</b>		
Iccs-addis Ababa(loan Account)		137,702.44
Mohammed Yosuf Ledger		152,238.99
	<b>Short Term Loans</b>	<b>289,941.43</b>
	<b>Current Liability</b>	<b>7,709.33</b>
		<b>314,691.43</b>
<b>Revenue</b>		
<b>Sales Revenue</b>		
Sales-Export		2,904,831.00
	<b>Sales Revenue</b>	<b>2,904,831.00</b>
	<b>Revenue</b>	<b>2,904,831.00</b>

## Trial Balance

Period as on 10-01-2021

Particulars	Debit	Credit
<b>Operating Expense</b>		
<b>Direct Expenses</b>		
Calogi Charges (dnata)	1,002,764.00	
Purchase Packing Materials	270.00	
<b>Direct Expenses</b>	<b>1,003,034.00</b>	
<b>Operating Expense</b>	<b>1,003,034.00</b>	
<b>Non-Operating Expense</b>		
<b>Selling, General and Administrative</b>		
Vehicle Maintenance	164.29	
<b>Selling, General and Administrative</b>	<b>164.29</b>	
<b>Other Operating Expense</b>		
Miscellaneous Expenses	20,339.33	
Utility Bills	2,635.44	
Rent Warehouse	4,283.40	
Car Parking	3,685.00	
Typing Center And Immigration	8,818.00	
Repair And Maintenance	6,545.50	
Transportation Exp	11,361.86	
Staff Salary	294,049.75	
Promotion And Advertisment	2,050.00	
Software Maintenance	4,270.00	
Insurance Vehicles	2,289.05	
Telephone & Internet	49,170.36	
Staff Health Insurance	5,058.10	
Fuel And Petroleum	13,812.72	
Car Rental	4,220.00	
Packing Materials	25,034.97	
Rent Office	53,000.00	
Cleaning And Supplies	1,873.92	
Stationary And Printing	7,791.10	
Staff Housing	21,250.00	
<b>Other Operating Expense</b>	<b>541,538.50</b>	
<b>Non-Operating Expense</b>	<b>541,702.79</b>	
<b>Grand Total</b>	<b>3,616,323.45</b>	<b>3,616,323.45</b>