

Trial Balance

Copy of Harare Institute of Technology

As at 2025-12-31

Code	Account Name	Type	Debit	Credit
1000>001	1000>001 (1000>001 (TUITION FEES))	Revenue		19.11
1000>002	1000>002 (1000>002 (ACCOMODATION FEES))	Revenue		244,610.00
1100>007	1100>007 (1100>007 (RENTAL INCOME))	Revenue		1,466.48
1100>011	1100>011 (1100>011 (SUNDRY INCOME))	Revenue		220.55
1100>028	1100>028 (1100>028 (2.5% ADMINISTRATION))	Revenue		116.68
1200>002	1200>002 (1200>002 (SONDAR))	Revenue		548.00
1200>003	1200>003 (1200>003 (MARRONE))	Revenue		160.74
1200>004	1200>004 (1200>004 (HAPTIC))	Revenue		140.00
1200>005	1200>005 (1200>005 (MUSHRAD))	Revenue		237.50
1200>006	1200>006 (1200>006 (LOYALTY))	Revenue		100.00
1200>007	1200>007 (1200>007 (TETISOL))	Revenue		3.00
1200>009	1200>009 (1200>009 (HIT INCOME FROM PROJECTS))	Revenue		802.00
1300>001	1300>001 (1300>001 (RECURRENT))	Revenue		688,977.08
1500>003	1500>003 (1500>003 (TOMATO SALES))	Revenue		33.00
1500>006	1500>006 (1500>006 (BUTTERNUT SALES))	Revenue		136.85
1500>011	1500>011 (1500>011 (PEPPER SALES))	Revenue		25.00
1500>012	1500>012 (1500>012 (CHICKEN SALES))	Revenue		148.00
3210>0003	3210>0003 (3210>0003 (DEPRECIATION-TRANSPORT EQUIPMENT))	Expenses		604.04
3210>0004	3210>0004 (3210>0004 (DEPRECIATION-REFRIGERATION))	Expenses		14.00
3602>0001	3602>0001 (3602>0001 ((BANK CHARGES-FINANCE)))	Expenses	924.38	
3603>0003	3603>0003 (3603>0003 ((BOARD & COMMITTEE MEETINGS-REGISTRAR'S)))	Expenses	31.20	
3610>0011	3610>0011 (3610>0011 ((CONSUMABLES,STATIONERY, SUNDRIES AND PRINTING-WORKS)))	Expenses	401.79	
3612>0011	3612>0011 (3612>0011 ((MAINTENANCE OF VEHICLES-WORKS)))	Expenses	2,928.75	
3614>0011	3614>0011 (3614>0011 ((GROUNDS MAINTAINANCE-WORKS)))	Expenses	2,440.09	
3618>0011	3618>0011 (3618>0011 ((INFRASTRUCTURE MANTAINANCE-WORKS)))	Expenses	137.98	
3620>0003	3620>0003 (3620>0003 (Legal and Professional services))	Expenses		724.00
3622>0013	3622>0013 (3622>0013 (Mantainance of ICT Equipment))	Expenses	897.00	
3623>0003	3623>0003 (3623>0003 (Staff development fellowship))	Expenses	4,375.32	
3624>0008	3624>0008 (3624>0008 (Recruitment expenses))	Expenses	40.14	
3626>0008	3626>0008 (3626>0008(Sporting activities-STAFF))	Expenses	30.13	
3628>0008	3628>0008 (3628>0008(Staff training and development))	Expenses	1,320.00	
3629>0001	3629>0001 (3629>0001 (Staff Travel))	Expenses	2,147.65	
3629>0011	3629>0011 (3629>0011 (Staff Travel))	Expenses	692.66	
3630>0005	3630>0005 (3630>0005 (Staff uniform & protective clothing))	Expenses	250.00	

Code	Account Name	Type	Debit	Credit
3639>0003	3639>0003 (3639>0003 (Fuels and Lubricants))	Expenses	3,458.47	
3648>0022	3648>0022 (3648>0022 (Laboratory consumables))	Expenses	2,856.14	
3648>0049	3648>0049 (3648>0049 (Laboratory consumables))	Expenses	3,429.04	
3800>0005	3800>0005 (3800>0005 (LITHIUM PROJECT))	Expenses	357.54	
3951>0001	3951>0001 (3951>0001 (BASIC))	Expenses		457.94
3951>0118	3951>0118 (3951>0118 (ENTERTAINMENT ALLOWANCE))	Expenses		1.86
3951>0600	3951>0600 (3951>0600 (ETERNAL PEACE MEDICAL AID))	Expenses	3,517.62	
3951>0601	3951>0601 (3951>0601 (PSMAS MEDICAL AID))	Expenses	2,477.71	
3951>0602	3951>0602 (3951>0602 (CIMAS MEDICAL AID))	Expenses	12,725.83	
3951>0603	3951>0603 (3951>0603 (FDELITY MEDICAL AID))	Expenses	1,180.45	
3951>0604	3951>0604 (3951>0604 (FIRST MUTUAL MEDICAL AID))	Expenses	35,767.61	
3951>0605	3951>0605 (3951>0605 (BONVIE MEDICAL AID))	Expenses	2,746.87	
3951>0606	3951>0606 (3951>0602 (RAPISO MEDICAL AID))	Expenses	2,167.07	
3951>0630	3951>0630 (3951>0630 (NSSA))	Expenses	20,739.17	
3951>0631	3951>0631 (3951>0631 (HIT PENSION))	Expenses	44,133.57	
5100>003	5100>003 (5100>003 (NON DISTRIBUTABLE RESERVES))	Equity	200.00	
5100>007	5100>007 (5100>007 (FOREIGN EXCHANGE RESERVES))	Equity	40.00	
5100>008	5100>008 (5100>008 (NEW CURRENCY))	Equity		52,727.05
6100>014	6100>014 (6100>014 (FARM BUILDINGS-WIP))	Assets		100.00
6250>010	6250>010 (6250>010 (COMPUTER EQUIPMENT))	Assets	30,837.36	
6320>010	6320>010 (6320>010 (CELLPHONE EQUIPMENT))	Assets	19,743.02	
6614>010	6614>010 (6614>010 (WORKSHOP MACHINERY REA PROJECT))	Assets		3,728.56
7100>019	7100>019 (7100>019 (IDBZ))	Assets	224.00	
7100>020	7100>020 (7100>020)FBC CROWN)	Assets	60,606.06	
7100>021	7100>021 (7100>021(FBC HOLDINGS)	Assets	90,909.09	
7500	7500 (7500 (INVENTORY CONTROL ACCOUNT))	Assets	53,749.44	
8100	8100 (8100(STUDENTS ACCOUNTS RECEIVABLES))	Assets		485,080.60
8200	8200 (8200(STAFF ACCOUNTS	Assets	2,228.90	
8200>001	STUDY LOAN	Assets		369.32
8200>002	REVOLVING LOAN	Assets		4,824.08
8200>003	SALARY ADVANCE	Assets		2,664.78
8400>001	8400>001 (8400>001 (CBZ-037 BANK ZWG))	Assets		2,241.85
8400>002	8400>002 (8400>002 (CBZ-125 MAIN ACCOUNT))	Assets		391,899.56
8400>005	8400>005 (8400>005 (FBC BANK ZIG ACC 105))	Assets	25,063.84	
8400>006	8400>006 (8400>006 (CBZ-067 PROJECTS CAPITAL))	Assets	100.00	
8400>008	8400>008 (8400>008 (CBZ-087 SALARIES))	Assets		149,382.05
8400>011	8400>011 (8400>011 (CBZ -145 ZWG INSTITECH))	Assets		357.54
8400>012	8400>012 (8400>012 (CBZ-155 USD INSTITECH))	Assets	2,143.64	
8400>017	8400>017 (8400>017 (CBZ-213 USD))	Assets	132,411.23	

Code	Account Name	Type	Debit	Credit
8400>019	8400>019 (8400>019 (AFC-502 USD HIT FARM))	Assets	10,206.00	
8400>020	8400>020 (8400>020 (AFC 501 ZWG HIT FARM))	Assets		286,294.76
8400>021	8400>021 (8400>021 (CBZ BANK-0047 USD NOSTRO))	Assets		77,246.32
8500>002	8500>002 (8500>002 (FINANCE PETTY CASH))	Assets	6,920.00	
8650>001	8650>001 (8650>001 (MAIN TRANSFER ACCOUNT))	Assets	1,366,588.86	
9000	9000 (9000 (ACCOUNTS PAYABLES CONTROL ACC))	Liabilities	300,176.71	
9214>004	9214>004 (9214>004 (POSB))	Liabilities		0.87
9214>005	9214>005 (9214>005 (MAINTANANCE COURT))	Liabilities		1.06
9214>006	9214>006 (9214>006 (MICRO PLAN))	Liabilities		3.01
9214>007	9214>007 (9214>007 (NICOZ DIAMOND))	Liabilities		635.13
9214>009	9214>009 (9214>009 (CBZ LOANS))	Liabilities		244.89
9214>010	9214>010 (9214>010 (SALARIES))	Liabilities	79,907.68	
9214>013	9214>013 (9214>013 (NBS LOANS))	Liabilities		2,170.71
9214>021	9214>021 (9214>021 (NYABIRA JONASI))	Liabilities	2,266.00	
9227>001	9227>001 (9227>001 (HIT PENSION))	Liabilities		1,545.87
9227>002	9227>002 (9227>002 (NSSA))	Liabilities	53,046.46	
9228>001	9228>001 (9228>001 (NYARADZO))	Liabilities	806.40	
9228>002	9228>002 (9228>002 (DOVES))	Liabilities		561.29
9228>005	9228>005 (9228>005 (ETERNAL PEACE))	Liabilities		35.54
9228>007	9228>007 (9228>007 (ZIMNAT LIFE))	Liabilities		69.67
9229>001	9229>001 (9229>001 (PSMAS))	Liabilities	343.79	
9229>002	9229>002 (9229>002 (CIMAS))	Liabilities	16,453.64	
9229>003	9229>003 (9229>003 (FIDELITY))	Liabilities		1.91
9229>005	9229>005 (9229>005 (ETERNAL PEACE))	Liabilities	4,610.99	
9229>006	9229>006 (9229>006 (FIRST MUTUAL))	Liabilities	42,306.61	
9229>007	9229>007 (9229>007 (RAPISO HEALTH))	Liabilities	1,283.41	
9400>001	9400>001 (9400>001 (PAYE))	Liabilities		56,474.57
9400>002	9400>002 (9400>002 (AIDS LEVY))	Liabilities	807.42	
9400>004	9400>004 (9400>004 (WITHHOLDING TAX))	Liabilities	2,052.13	
TOTAL:			2,458,206.86	2,458,206.86