## SUMMARY OF PROPOSED ADJUSTMENTS IN L$

| n° AJT | Description | WP ref | Account N° | Balance sheet Debit | Balance sheet Credit | P&L Debit | P&L Credit | Impact on P&L | Booked Y/N | Comments |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | SOSC Injury & Pension Scheme | | 2030 | 212,000.00 | | | | | | To adjust payments of PEGMI and Act Lib not recorded in L$ books |
| | Conversion of currency | U4 | 6030 | | 212,000.00 | | | | | |
| 2 | Conversion of currency | S2 | 6030 | | 975,958.82 | | | | | To adjust payments of PEGMI and Act Lib not recorded in L$ books |
| | Postwar Liabilities | | 2024 | 975,958.82 | | | | | | |
| 3 | SOSC Injury & Pension Scheme | U4 | 2030 | 187,991.00 | | | | | | |
| | Conversion of currency | | 6030 | | 187,991.00 | | | | | |
| 4 | Depreciation of L$ A/R | H1-1 | 5XXX | | | 6,274,424.00 | | -6,274,424.00 | | To record depreciation of A/R in L$ brought forward from previous years |
| | Provision for bad debts | | 132XX | | 6,274,424.00 | | | | | with no explanation |
| | **TOTAL** | | | **1,375,949.82** | **7,650,373.82** | **6,274,424.00** | | **-6,274,424.00** | | |

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