



Profit And Loss Analysis (By Cost-Centre) For The period ending: 31-12-2016

| Account Profile | | | Analysis | | | | | | | |
|-----------------|----------|--|------------------|-------------------|-----------|--------------|--------------|-----------|---------------|-----------------|
| Ser/No | Account | Description | Dept 0048 | Dept 0053 | Dept 0055 | Dept 0057 | Dept 0058 | Dept 0059 | Dept 9901 | Grand Total |
| 1 | 40010048 | Cont.Rev - Ptdf Staff School Project, Kaduna | (3,940,125.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,940,125.00) |
| 2 | 40010053 | Cont.Rev - Barau Dikko Sewage Plant/Road Project | 0.00 | (35,192,611.73) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (35,192,611.73) |
| 3 | 50010001 | Salaries | 0.00 | 0.00 | 65,550.00 | 3,913,675.15 | 0.00 | 0.00 | 8,254,356.96 | 12,233,582.11 |
| 4 | 50010002 | Labour Wages | 0.00 | 809,100.00 | 0.00 | 21,000.00 | 0.00 | 0.00 | 1,211,700.00 | 2,041,800.00 |
| 5 | 50010003 | Tech. Design & Consultancy | 0.00 | 6,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 |
| 6 | 50010004 | Bonus | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 187,000.00 | 187,000.00 |
| 7 | 50010005 | Medical Expenses | 0.00 | 127,996.40 | 0.00 | 10,100.00 | 1,400.00 | 0.00 | 259,150.00 | 398,646.40 |
| 8 | 50010006 | Local Travelling Exps | 0.00 | 34,530.00 | 0.00 | 58,470.00 | 5,250.00 | 6,700.00 | 138,030.00 | 242,980.00 |
| 9 | 50010008 | Overseas Travelling Exps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,175,899.00 | 8,175,899.00 |
| 10 | 50010010 | Expatriate Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31,630,538.00 | 31,630,538.00 |
| 11 | 50010011 | Gratuity | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300,536.00 | 300,536.00 |
| 12 | 50019997 | Security Expenses | 0.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 0.00 | 1,276,000.00 | 1,277,500.00 |
| 13 | 50020001 | Aggregates | 0.00 | 0.00 | 0.00 | 170,000.00 | 0.00 | 0.00 | 22,000.00 | 192,000.00 |
| 14 | 50020003 | Blocks/Bricks | 0.00 | 0.00 | 0.00 | 167,000.00 | 0.00 | 0.00 | 0.00 | 167,000.00 |
| 15 | 50020004 | Cement | 0.00 | 0.00 | 0.00 | 205,000.00 | 0.00 | 0.00 | 0.00 | 205,000.00 |
| 16 | 50020005 | Electrical | 0.00 | 230,434.90 | 0.00 | 499,600.00 | 0.00 | 0.00 | 0.00 | 730,034.90 |
| 17 | 50020006 | Floor/Wall Tiles | 0.00 | 18,900.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,900.00 |
| 18 | 50020007 | Paints | 0.00 | 0.00 | 0.00 | 37,600.00 | 0.00 | 0.00 | 0.00 | 37,600.00 |
| 19 | 50020008 | Plumbing | 0.00 | 299,350.00 | 0.00 | 555,000.00 | 0.00 | 0.00 | 2,000.00 | 856,350.00 |
| 20 | 50020009 | Roofing /Ceiling / Felt | 0.00 | 0.00 | 0.00 | 51,762.69 | 0.00 | 0.00 | 0.00 | 51,762.69 |
| 21 | 50020011 | Steel Rods / Brc / Binding Wire | 0.00 | 0.00 | 0.00 | 161,200.00 | 0.00 | 0.00 | 0.00 | 161,200.00 |
| 22 | 50020012 | Structural Steel / U Channel | 0.00 | 39,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,000.00 |
| 23 | 50020015 | Doors & Windows | 0.00 | 0.00 | 0.00 | 80,350.00 | 1,042,700.00 | 0.00 | 0.00 | 1,123,050.00 |
| 24 | 50020016 | Panel Beating | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,500.00 | 27,500.00 |
| 25 | 50020017 | Bitumen | 0.00 | 4,247,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,247,000.00 |
| 26 | 50020018 | Welding | 0.00 | 37,750.00 | 0.00 | 35,550.00 | 0.00 | 0.00 | 0.00 | 73,300.00 |
| 27 | 50020019 | Carpentary | 0.00 | 39,000.00 | 0.00 | 250.00 | 0.00 | 0.00 | 0.00 | 39,250.00 |
| 28 | 50029998 | Other Direct Materials | 0.00 | 29,150.00 | 0.00 | 9,000.00 | 0.00 | 0.00 | 12,600.00 | 50,750.00 |
| 29 | 50040002 | P&M- Workshop Consumables | 0.00 | 0.00 | 0.00 | 3,047,619.00 | 0.00 | 0.00 | 0.00 | 3,047,619.00 |
| 30 | 50060001 | M V T -Spares Parts And Maint. Expenses | 0.00 | 591,200.00 | 0.00 | 101,420.00 | 132,100.00 | 0.00 | 4,369,200.00 | 5,193,920.00 |
| 31 | 50060004 | M V T - Fuel, Oil & Lubricants (Fol) | 0.00 | 1,253,448.00 | 0.00 | 95,020.00 | 275,760.00 | 3,400.00 | 1,395,874.00 | 3,023,502.00 |
| 32 | 50090001 | House Rent | 0.00 | 35,000.00 | 0.00 | 25,000.00 | 0.00 | 0.00 | 1,938,750.00 | 1,998,750.00 |
| 33 | 50100001 | Equipment & Appliances Repairs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 162,560.00 | 162,560.00 |
| 34 | 50100003 | Stationery | 0.00 | 91,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 740,760.00 | 832,260.00 |
| 35 | 50100005 | Post & Mail | 0.00 | 0.00 | 0.00 | 0.00 | 3,200.00 | 0.00 | 90,749.90 | 93,949.90 |
| 36 | 50100007 | Advertisement& Publicity | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 225,000.00 | 225,000.00 |
| 37 | 50100008 | Entertainment | 0.00 | 125,972.00 | 0.00 | 46,250.00 | 12,550.00 | 0.00 | 283,510.00 | 468,282.00 |
| 38 | 50100009 | Subscriptions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,018,110.00 | 1,018,110.00 |
| 39 | 50100010 | Cooking Gas | 0.00 | 13,100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 78,075.00 | 91,175.00 |

| Account Profile | | | Analysis | | | | | | | |
|-----------------|----------|--|----------------|-----------------|-----------|--------------|--------------|-----------|---------------|---------------|
| Ser/No | Account | Description | Dept 0048 | Dept 0053 | Dept 0055 | Dept 0057 | Dept 0058 | Dept 0059 | Dept 9901 | Grand Total |
| 40 | 50100011 | Camp Maintenance / Upkeep | 0.00 | 75,000.00 | 0.00 | 300,000.00 | 0.00 | 0.00 | 1,354,000.00 | 1,729,000.00 |
| 41 | 50100012 | Residential Supplies | 0.00 | 8,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 214,100.00 | 222,300.00 |
| 42 | 50110001 | Electricity Bills | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 625,500.00 | 625,500.00 |
| 43 | 50110002 | Water Bills | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 64,750.00 | 64,750.00 |
| 44 | 50110003 | Telephone Bills | 0.00 | 6,000.00 | 0.00 | 1,700.00 | 0.00 | 0.00 | 357,870.00 | 365,570.00 |
| 45 | 50120001 | Value Added Tax (V A T) | 0.00 | 1,629,494.47 | 0.00 | 155,305.81 | 1,940.00 | 0.00 | 65,773.06 | 1,852,513.34 |
| 46 | 50120002 | With-Holding Tax (W H T) | 0.00 | 810,889.67 | 0.00 | 0.00 | 0.00 | 0.00 | 214,875.00 | 1,025,764.67 |
| 47 | 50120003 | Visa & Resid. Permits | 0.00 | 0.00 | 0.00 | 3,000.00 | 0.00 | 0.00 | 489,000.00 | 492,000.00 |
| 48 | 50120004 | Vehicles License & Permit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 936,125.00 | 936,125.00 |
| 49 | 50120005 | Land Rates | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 | 100,000.00 |
| 50 | 50120006 | Building Permits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70,200.00 | 70,200.00 |
| 51 | 50120009 | Business Licences | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 255,100.00 | 255,100.00 |
| 52 | 50129998 | Other Taxes | 0.00 | 324,355.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 324,355.87 |
| 53 | 50140001 | Tendering Expenses | 0.00 | 47,130.00 | 0.00 | 193,100.00 | 0.00 | 0.00 | 2,812,901.05 | 3,053,131.05 |
| 54 | 50140002 | Bank Charges/Guarantees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 680,766.18 | 680,766.18 |
| 55 | 50140004 | Administrative Expenses | 0.00 | 4,798,700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,798,700.00 |
| 56 | 50140007 | Legal Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 98,700.00 | 98,700.00 |
| 57 | 50140008 | Company Secr. & Dir's Exps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 180,000.00 | 180,000.00 |
| 58 | 50140009 | Staff Training & Development | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,661,770.92 | 3,661,770.92 |
| 59 | 50140011 | I nsurance | 0.00 | 3,934,247.80 | 0.00 | 0.00 | 0.00 | 0.00 | 444,330.80 | 4,378,578.60 |
| 60 | 50140012 | Professional Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 753,000.00 | 753,000.00 |
| 61 | 50140013 | Audit Expenses | 0.00 | 1,974,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,125,000.00 | 5,099,000.00 |
| 62 | 50140014 | Taxation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 247,499.50 | 247,499.50 |
| 63 | 50140016 | Newspapers And Magazines | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 107,350.00 | 107,350.00 |
| 64 | 50140020 | Nig Social I nsurance Trust Fund (Nsitf) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65,975.55 | 65,975.55 |
| 65 | 50149998 | Miscellaneous Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 36,000.00 | 36,000.00 |
| 66 | Total | Profit And Loss Account | (3,940,125.00) | (13,556,162.62) | 65,550.00 | 9,945,472.65 | 1,474,900.00 | 10,100.00 | 78,760,485.92 | 72,760,220.95 |