



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

Account Profile			Analysis							Grand Total
Ser/No	Account	Description	Dept 0048	Dept 0053	Dept 0055	Dept 0057	Dept 0058	Dept 0059	Dept 9901	
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	Insurance	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 Insurance 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