

FINANCE

Your Ref:

Our Ref: LCC/Govt Rates



LILONGWE CITY COUNCIL

P.O. Box 30396

Lilongwe 3

MALAWI

Cell: +265 (0) 888 895 603

10<sup>th</sup> March, 2021.

The Executive Director,  
National Local Government Finance Committee,  
Private Bag 352,  
Lilongwe 3.

Dear Sir,

**Submission of February 2021 Financial Report**

Find attached Lilongwe City Council financial report for the month of February 2021.

The report includes the following the Chief Executive Statement, and disclosures.

Yours faithfully,

A handwritten signature in black ink, appearing to be 'Eliam Banda'.

Eliam Banda  
Director of Finance  
**for CHIEF EXECUTIVE OFFICER**



Lanjes' Likapa

A handwritten signature in black ink, appearing to be 'Lanjes' Likapa'.



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## Chief Executive Statement

### Introduction

Lilongwe City Council (LCC) has an approved budget of MWK 6.9 billion for 2020-2021 financial year of which MWK 6.2 billion is financed under Locally Generated Revenues and MWK 769million under Government Transfers.

### Performance for the month

Total revenues realized in the month of February 2021 amounted to MWK462 million. Actual cash collected and received amounted to MWK426 million out of which MWK389.8 million is from Locally Generated Revenues and MWK36.3 million is from Central Government Transfers. There is a general slow in the economic activities in the City as residents and businesses observe covid-19 preventive measures, and this has affected revenue collection performance

Funds towards COVID 19 amounting to MWK20 million that were transferred in January 2021 were returned to DODMA in February 2021 but in the same month the council received MWK54 million for procurement of face masks. The procurement process is still underway

Expenditures in the month of February 2021 amounted to MWK398 million with MWK216 million spent on personnel emoluments. Cumulative expenditure for the period July 2020 to February 2021 is at 43.5% of the budget. Apart from the expenses on personnel emoluments, cumulatively, the funds have been used on the following:

- 1) Health and Social Welfare Programs:** Inspection of 12 Early Childhood Development Centers; verification of beneficiaries of the urban social cash transfer in the hotspots; CBOs open day activity on Covid-19 sensitization in their communities; removed and temporarily placed 40 street Children at the Social Rehabilitation center for assessment and eventual repatriation to their homes; Enforcement of Covid -19 preventive measures at Central Market, area 29 and



compiled reports for the rapid needs assessment in Mtandire and submitted to DODDMA.

**6) Trade, Commerce and Industry:** Managed vendors in the City to ensure that they are trading in designated places; Controlled parking of vehicles in the Central Business centers; and Continued to license businesses in the City

**7) Finance, Administration and Human Resources Programs:** ensured adequate cash is available for provision of services by the Council; strengthened the operation systems for the Council including – installation of vehicle tracking system on utility vehicles; coordinated procurement of goods, supplies, services; ensured timely payment of salaries

**8) Debt servicing**

MWK41.3 million was spent on Debt Servicing. The debts are with Malawi Revenue Authority MRA for unpaid PAYEE, TEVETA for Tevet levy and First Discount House (FDH) for motor vehicle purchase scheme

**Outlook for March 2021**

LCC is continuing with implementation of strategies towards collection of property rates and business licenses with strict observance of covid-19 preventive measures. It is expected that the general slowdown in economic activities will continue for some months to come. LCC is in the process of revising the budget downwards to incorporate the effects of Covid-19 and ensure provision of basic services continues. In the March, the council shall be preparing its 2021-2022 budget estimates.

**Eliam Banda**

**for Acting Chief Executive Officer**

THE CONSOLIDATED MONTHLY FINANCIAL REPORT SUMMARY

Lilongwe City Council

LILONGWE CITY COUNCIL FEBRUARY 2021 CONSOLIDATED FINANCIAL REPORT SUMMARY								
	Notes	1 BUDGET PROVISION	2 REV / EXP FOR CURRENT MONTH	3 REV / EXP TO DATE	4 UNDISCHARGED COMMITMENTS	5 TOTAL REV/ EXP (3+4)	6 BALANCE ON BUDGET (1-5)	7 UTILIZATION % (5/1)*100
Rent Expenses								
Education supplies		24,819,604		1,367,068	(722,420)	644,648	24,174,956	3%
Training expenses		75,044,658		9,056,409	917,000	9,973,409	65,071,249	13%
Acquisition of Technical Services		238,524,250	16,428,900	89,895,318	10,000,000	99,895,318	138,628,932	42%
Insurance Expenses								
Agriculture inputs		3,210,000		758,500		758,500	2,451,500	24%
Food and rations		14,124,288	802,266	5,894,278		5,894,278	8,230,010	42%
Other goods and services		84,724,598	886,410	52,989,054	6,661,982	59,651,036	25,073,562	70%
Motor Vehicle Running Expenses		223,932,064	23,185,996	167,295,867	4,770,602	172,066,469	51,865,595	77%
Routine Maintenance of assets		150,874,463	12,257,000	71,075,297	(1,512,880)	69,562,417	81,312,046	46%
Subscriptions		7,680,000	50,000	4,299,998	65,000	4,364,998	3,315,002	57%
Grants & Subvention		69,742,643		8,292,255	16,703,514	24,995,769	44,746,874	36%
Formation and maintenance of capital assets		145,603,606			(16,003,051)	(16,003,051)	161,606,657	-11%
Council & f. junctions		115,546,400	3,859,246	57,842,034	13,778,036	71,620,070	43,926,330	62%
HIV/AIDS Intervention		16,708,416	610,000	4,015,025		4,015,025	12,693,391	24%
Debt Servicing		1,517,633,993	41,362,003	198,910,178	17,767,001	216,677,179	1,300,956,814	14%
<b>Sub Total: ORT</b>		<b>3,387,439,328</b>	<b>159,529,552</b>	<b>1,093,516,835</b>	<b>81,276,870</b>	<b>1,174,793,705</b>	<b>2,212,645,623</b>	<b>35%</b>



## Notes to February 2021 Financial Report

### 1.0 Government Transfers

Total government transfers were budgeted at MWK729 million and have been revised to MW769 million after the revision of the Constituency Development Fund from MWK30 million to MWK40 million per constituency. Funding performance against the budget is as presented below:

#### 1.1 General Resource Fund (GRF)

LCC has received MWK 10 million in the month of February 2021. Cumulatively MWK81 million has been received representing 66.7% budget performance. These GRF funds are being used for fuel for refuse collection, maintenance of motor vehicles and HIV Aids intervention at work place.

#### 1.2 Development funds (Water Structures)

Development funds are funds for provision of water resources for the four constituencies of the city

The budget provision for 2020-2021 Financial year is MWK48 million. LCC has received MWK48 million to date representing 100% budget funding performance. In July 2020, a total of MWK30, 859,245.50 was brought forward from the 2019-20 as unused funds. Below is the summary report

Summary report					
	City Centre	City West	City South West	City South East	Total
Opening Balance	-9,246,619	6,056,420	12,056,420	3,499,786	12,366,007
Receipts	12,000,000	12,000,000	12,000,000	12,000,000	48,000,000
<b>Total Available</b>	<b>2,753,381</b>	<b>18,056,420.00</b>	<b>24,056,420</b>	<b>15,499,786</b>	<b>60,366,007</b>
					0
Payments	0	2,985,895	0	8,957,685	11,943,580
<b>Unused Funds</b>	<b>2,753,381</b>	<b>15,070,525</b>	<b>24,056,420</b>	<b>6,542,101</b>	<b>48,422,427</b>



amounting to MWK2,763,681. All these funds have not been used. The total amount available at the bank is MWK4.8million

### 1.3.5 Gender sector

The sector has been funded Mk 124,492.27 to February 2021

### 1.3.6 Community Development

The sector has been funded Mk 186,739.27 to date

### 1.4 Constituency Development Fund (CDF)

These are funds for micro infrastructure projects in the four constituencies of Lilongwe City. Cumulatively, LCC has received MWK120 million to date out of the MWK 160 million annual budget representing 75% budget funding performance. Details of receipts and expenditures for the period are presented in the table below.

#### CDF Summary Financial Report

July - February 2021

*Monetary Figures in Malawi Kwacha.*

Detail	City Centre	City West	City South West	City South East	Total
July 2020 Opening Balance	29,478,517	1,184,380	8,505,689	30,403,124	69,571,710
Receipts	30,000,000	30,000,000	30,000,000	30,000,000	120,000,000
<b>Total Available</b>	<b>59,478,517</b>	<b>31,184,380</b>	<b>38,505,689</b>	<b>60,403,124</b>	<b>189,571,710</b>
Payments	27,136,533	11,916,554	21,284,888	34,470,346	75,961,530
<b>Unused Funds</b>	<b>32,341,983.72</b>	<b>19,267,826</b>	<b>17,220,801</b>	<b>25,932,778</b>	<b>113,610,180</b>

### 1.5 Infrastructure Development Fund (IDF)

The total budget for the year 2020/2021 is MWK171 million. LCC has received funding amounting to MWK133 million to date representing 78% budget funding performance. MWK41,074,629 was brought forward from 2019-20 as unused funds.



Fabricating and supply of solar pannel holders	Allied Engineering	99,000.00	99,000.00
Electrical materials for maintenance of Street lights	WD Investment	1,345,808.00	1,345,808.00
Procurement of 10mm2*4 core underground cable	Duma electronics	2,077,422.71	2,077,422.71
Maintenance of Works Yard Offices	Noel Civil & Building	15,150,737.51	15,150,737.51
Maintenance of traffic lights Chittukuko	Cast Electrical	2,725,000.00	1,824,750.00
Purchase of 12Volts,100AH Sealed Solar Batteries	Continental Trading	10,080,000.00	10,080,000.00
Payment new connection for Tsoka Market at Tsoka M	ESCOM	937,825.00	937,825.00
Purc. of 10mm black cable for electricity section	WD Investment	2,330,500.00	2,330,500.00
Hiring of Boom Lifter for maintenance of Street light	Coolite Engineering	1,386,350.00	1,386,350.00
Acquisition of Skip Bins for Health department	Kromanic Investment	13,050,000.00	13,050,000.00
Purchase of Solar Led Light Controller	Inifite Sollution	2,483,200.00	2,483,200.00
<b>Total</b>		<b>150,497,407.88</b>	<b>149,597,157.88</b>

## 2.0 Locally Generated Revenues

A total of MWK6.2 billion has been budgeted for the 2020-21 under locally generated revenues.





## **2.4 Licenses and Permits**

These revenues include collections from business premises licenses, Liquor licenses, Occupation Certificates, business occupation licenses and food licenses

The door to door license collection exercise is ongoing and there is a proposal to introduce a target bonus system of revenue collection so as to motivate licensing officers. Total collection for February 2021 is Mk12 million. Licence revenues for February 2021 has gone down as compared with January 2021 collection which was MK21million. The accumulated collection to date is MWK 448.5 million and is representing 37% performance against annual budget. The below expectation performance is attributed to the covid-19 impact which has affected reduced number of businesses operating in the City and has also affected their capacity to pay.

## **2.5 Income from Commercial undertakings**

These are incomes from property rentals, and hall hire. Properties being let out by the council and they include, Wenela complex, Chidzanja house, Mchesi carpentry buildings, Town hall rooms, Area 47 market shops, Area 13 market shops, Central market shops and community Centre rooms.

MK13 million has been realized in the month of February 2021 as a proportion of the quarterly billing. Actual collected for the month is MK13,058,000

## **3.0 Receivables**

These are amounts being owed to the council. Main debtors for the council are the property rate debtors, refuse collection debtors and property rentals debtors

### **3.1 Property rate debtors**

Property rates debtors as at end February is MWK14 billion. The actual amount will be lower after cleaning the property rates database which has duplicated



Lilongwe Hotel	279,600.00	943,650.00		1,223,250.00
Tama	104,850.00	139,800.00		244,650.00
KTPL	2,097,000.00	-		2,097,000.00
FCB	104,850.00	139,800.00		244,650.00
TNM		34,950.00		34,950.00
PG. GLASS	-	-		-
STD	104,850.00	174,750.00		279,600.00
SPAR	-	489,300.00		489,300.00
Law Commision		139,800.00		139,800.00
Chinese Embassy	139,800.00	524,250.00		664,050.00
TEVETA		209,700.00		209,700.00
One off Receipts	-	-	380,000.00	-
<b>Total</b>	<b>11,583,790.00</b>	<b>14,991,453.00</b>	<b>2,725,145.00</b>	<b>24,230,098.00</b>

### 3.3 Property Rental Debtors

The balance as 1<sup>st</sup> February 2021 was at Mk 78 million and the third quarter (January – March 2021) invoice amount was MK41, 851,250.00. Mk13 million was collected and the balance at the end of February 2021 was Mk65 million.

Property Rental Debtors movements for February 2021

LOCATION	BALANCE 30/01/21	INVOICE 01/01/21	FEB 21 Receipts	BAL AS @28/02/28
AREA 13	3,291,500.00	475,500.00	-	3,291,500.00
COMMUNITY CENTRE	7,638,600.00	210,000.00	120,000.00	7,518,600.00
AREA 47	8,604,500.00	3,270,000.00	1,180,000.00	7,424,500.00
CHIDZANJA HOUSE	1,348,200.00	2,700,000.00	1,450,000.00	(101,800.00)
CENTRAL MARKET	3,597,150.00	2,557,500.00	-	3,597,150.00
MCHESI	3,325,000.00	1,125,000.00	306,000.00	3,019,000.00
TOWN HALL	1,496,250.00	643,750.00	-	1,496,250.00



August, September, October and February 2021 amounting to MK80m towards clearing PAYE arrears.

DATE	REFERENCE/INVOICE NO	AMOUNT PAID	OUTSTANDING AMOUNT
7/1/2020	MRA PAYE arrears opening balance	0.00	1,532,352,080.89
8/5/2020	PAYE arrears repayment	20,000,000.00	1,512,352,080.89
9/19/2020	PAYE arrears repayment	20,000,000.00	1,492,352,080.89
10/13/2020	PAYE arrears repayment	20,000,000.00	1,472,352,080.89
11/30/2020	PAYE arrears repayment	0	1,472,352,080.89
12/31/2020	PAYE arrears repayment	0	1,472,352,080.89
1/31/2021	PAYE arrears repayment	0	1,472,352,080.89
2/28/2021	PAYE arrears repayment	20,000,000.00	1,452,352,080.89
<b>TOTAL</b>		<b>80,000,000.00</b>	

**Tax deductions and remittances for the current financial year**

DATE	REFERENCE/INVOICE NO	Details	PAYROLL AMOUNT	AMOUNT PAID	OUTSTANDING AMOUNT
7/1/2020	<b>Balance b/d</b>	<b>Bal b/d</b>			130,458,938
7/31/2020	JULY 2020 PAYROLL	July 2020 PAYE	26,032,539.38	0	156,491,477.38
8/31/2020	AUGUST 2020 PAYROLL	August 2020 PAYE	25,054,556.50	26,032,539.38	155,513,494.51
9/30/2020	September 2020 PAYROLL	September 2020 PAYE	25,159,051.26	25,054,556.50	155,617,989.26
10/31/2020	October 2020 PAYROLL	October 2020 PAYE	25,685,664.60	25,159,051.26	156,144,602.60
11/30/2020	November 2020 PAYROLL	November 2020 PAYE	10,353,467.88	25,685,664.60	140,812,405.88
12/31/2020	December 2020 Payroll	December 2020 PAYE	11,658,104.06	0.00	152,470,510.06
1/31/2021	January 2021 Payroll	January 2021 PAYE	10,982,595.23	22,011,571.94	141,441,533.35



8/31/2020	August 2020 Pension contribution	22,280,024.20	22,416,359.95	23,491,624.20
9/30/2020	September 2020 Pension contribution	22,280,024.20	22,280,024.20	23,491,624.20
10/31/2020	October 2020 Pension contribution	22,181,402.48	22,280,024.20	23,393,002.48
11/30/2020	November 2020 Pension Contribution	21,947,612.64	22,181,402.48	23,159,212.64
12/31/2020	December 2020 Pension Contribution	22,246,823.90	21,947,612.64	23,458,423.90
1/31/2021	January 2021 Pension Contribution	22,226,885.87	22,246,823.90	23,438,485.87
2/28/2021	February 2021 Pension Contribution	21,529,543.31	22,226,885.87	22,741,143.31
<b>TOTAL</b>		<b>177,108,676.55</b>	<b>155,579,133.24</b>	

### 7.3 Severance pay arrears

Unpaid severance dates as far back as 2018. LCC has paid Mk51m to 41 employees who retired from 2018 to 2020.

### 7.4 Tevet levy

Tevet levy is calculated as 1% of the total payroll amount per month. LCC had accumulated a total of MWK 91,412,879.24 as at 1st July 2020. The plan is to be servicing the arrears as the current monthly bills are being paid. Below are the outstanding arrears as at 28 February 2021.

*Tevet levy arrears*

Date	Details	Amount paid	Balance
1/7/2020	Bal b/d		43,722,749.07
JULY	Accumulated penalties	0.00	47,690,130.17
SUB TOTAL			<b>91,412,879.24</b>
Sep-20	TEVET Levy Repayment	30,000,000.00	61,412,879.24
Oct-20	TEVET Levy Repayment	0.00	61,412,879.24
Nov-20	TEVET Levy Repayment	0.00	61,412,879.24
Dec-20	TEVET Levy Repayment	0.00	61,412,879.24
Jan-21	TEVET Levy Repayment	0.00	61,412,879.24
Feb-21	TEVET Levy Repayment	10,000,000.00	51,412,879.24
<b>TOTAL</b>		<b>40,000,000.00</b>	



NOVEMBER	Loan Repayment		8,842,376.62	420,519,361.44
DECEMBER	Loan Repayment		8,904,231.42	411,615,130.02
DECEMBER	FDH Motor vehicle Loan	357,785,424		769,400,554.02
1/14/2021	Loan Repayment		18,607,431.96	750,793,122.06
2/15/2021	Loan Repayment		17,688,457.55	733,104,664.51
<b>Total</b>			<b>87,169,212.72</b>	

### 7.7 Sundry payables

As at 28 February LCC owed various traders a sum of MWK21million for acquisition of various goods and services, of which 16.2m is to various traders of office equipment and working tools, MK 2.6m to suppliers of stationery and computer accessories, MWK0.4m is for vehicle and building maintenance and MWK1.2 million is hiring costs for motor vehicle and conference facilities, Mk0.5m is for Area 13 nursery tools.

### 7.8 Councilors' motor cycle loans

Lilongwe City Council has a total of 27 Councilors' and each one of them obtained a motor cycle loan amounting to MWK1.5 million. Each one is required to repay the principal amount together with 10% interest translating into a total repayment of MWK1, 650, 000 for each Councilor. LCC is required to recover the loans from Councilors' monthly honoraria payments and remit the same to NLGFC. The loans are to be recovered in 48 monthly installments starting from January 2020. As at 28<sup>th</sup> February 2021 LCC has made repayments to NLGFC amounting to MWK12,944,015.96 for the period from January 2020 to January 2021. February 2021 remittance will be made in March 2021.

*Councilor's motor cycle loan schedule*

#	NAME	TOTAL LOAN AMOUNT	REPAYMENT AMOUNT FOR THE MONTH	TOTAL DEDUCTIONS TO DATE	BALANCE DUE
1	Florence Kamtogo	1,650,000.00	34,375.00	481,250.00	1,168,750.00
2	Ruth ChingwaluNjirayafa	1,650,000.00	34,375.00	481,250.00	1,168,750.00



21	MtemwanengeMhango	1,650,000.00	34,375.00	481,250.00	1,168,750.00
22	Reuben ThunduPhiri	1,650,000.00	34,375.00	481,250.00	1,168,750.00
23	Patricia NgwiraSingini	1,650,000.00	34,375.00	481,250.00	1,168,750.00
24	Trouble NtchonaKamanga	1,650,000.00	34,375.00	481,250.00	1,168,750.00
25	Patrick Makumba	1,650,000.00	34,375.00	481,250.00	1,168,750.00
26	Richard Banda	1,650,000.00	35,106.38	456,382.98	1,193,617.02
27	Giff Dzaone Tanganyika	1,650,000.00	34,375.00	481,250.00	1,168,750.00
		<b>44,550,000.00</b>	<b>929,587.76</b>	<b>12,944,015.96</b>	<b>31,605,984.04</b>

Lilongwe City Council  
P.O.Box 30396  
Lilongwe



March 15, 2021

Page 1

PREPARED BY: PSAMALANI  
PRINTED BY: zharawa

**PAYMENT VOUCHER**

PV No. MRA6801012308  
PV Date 03/09/21  
Pay To MALAWI REVENUE AUTHORITY

CASH PAYMENT RECEIPT

Received the sum of 1,614,324.35

Signature .....

Witness .....

CHEQUE NO: MRA6801012308

Payment Bank **ORT ACCOUNT**

National Bank of Malawi

Being payment made in respect of..	Amount
3% WHT	1,614,324.35
<b>Total</b>	<b>1,614,324.35</b>

**TREASURY AUTHORITY:**

I certify that this Voucher is passed for payment in accordance with Treasury Instructions, that goods or services have been acquired for public purpose, and that the expenditure is a proper charge to public funds, and has not been previously paid.

COMPILED BY:.....  
Signature.....  
CHECKED BY.....  
Signature.....

Authorized by

ELIAM BANDA ..... Appointment: DOF

Counter signed by

JOHN L CHOME ..... Appointment: CEO

Vote	Type	CostCen	Divis	Donor	Project	SubProg	Activity	GFS	Acc. No.	Voucher No.	Amount
602	1	001	00	00	000	60502	692404	401	5602		302,400.00
602	1	001	00	00	000	60502	692404	401	5602		255,463.56
602	3	001	00	80	000	50130	510802	401	4151		130,500.00
602	1	001	00	00	000	60162	692404	401	5501		108,986.94
602	1	001	00	00	000	20070	800102	203	3512		26,475.00
602	1	001	00	00	000	60164	692404	202	5601		643,783.85
602	1	001	00	00	000	60502	692404	401	5604		76,800.00
602	1	001	00	00	000	60502	692404	401	2402		69,915.00



**PAYMENT VOUCHER**

PV No. MRA6801012308  
PV Date 03/09/21  
Pay To MALAWI REVENUE AUTHORITY

CASH PAYMENT RECEIPT

Received the sum of 1,614,324.35

Signature .....

Witness .....

CHEQUE NO: MRA6801012308

Payment Bank **ORT ACCOUNT**

National Bank of Malawi

Being payment made in respect of:..	Amount
3% WHT	1,614,324.35
<b>Total</b>	<b>1,614,324.35</b>

TREASURY AUTHORITY:

I certify that this Voucher is passed for payment in accordance with Treasury Instructions, that goods or services have been acquired for public purpose, and that the expenditure is a proper charge to public funds, and has not been previously paid.

COMPILED BY:.....  
  
Signature.....  
  
CHECKED BY.....  
  
Signature.....

Authorized by

ELIAM BANDA ..... Appointment: DOF

Counter signed by

JOHN L CHOME ..... Appointment: CEO

Vote	Type	CostCen	Divis	Donor	Project	SubProg	Activity	GFS	Acc. No.	Voucher No.	Amount
602	1	001	00	00	000	60502	692404	401	5602		302,400.00
602	1	001	00	00	000	60502	692404	401	5602		255,463.56
602	3	001	00	80	000	50130	510802	401	4151		130,500.00
602	1	001	00	00	000	60162	692404	401	5501		108,986.94
602	1	001	00	00	000	20070	800102	203	3512		26,475.00
602	1	001	00	00	000	60164	692404	202	5601		643,783.85
602	1	001	00	00	000	60502	692404	401	5604		76,800.00
602	1	001	00	00	000	60502	692404	401	2402		69,915.00