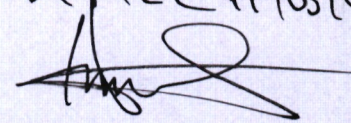


REPUBLIC OF KENYA



Paper laid to the  
Table of the  
House by the  
Leader of majority  
on the 11/03/04  


KENYA NATIONAL AUDIT OFFICE

PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT OF  
THE  
AUDITOR-GENERAL**



KENYA NATIONAL AUDIT OFFICE

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL CRIME RESEARCH CENTRE  
FOR THE YEAR ENDED  
30 JUNE 2013**

REPUBLIC OF KENYA



Paper laid to the  
Table of the  
House by the  
Leader of majority  
on the 11/03/13  
*[Signature]*

KENYA NATIONAL AUDIT OFFICE

**REPORT OF  
THE  
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**THE FINANCIAL STATEMENTS OF  
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FOR THE YEAR ENDED  
30 JUNE 2013**

REPUBLIC OF KENYA



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Website: www.kenao.go.ke

P.O. Box 30084-00100  
NAIROBI

## **KENYA NATIONAL AUDIT OFFICE**

### **REPORT OF THE AUDITOR-GENERAL ON NATIONAL CRIME RESEARCH CENTRE FOR THE YEAR ENDED 30 JUNE 2013**

#### **REPORT ON THE FINANCIAL STATEMENTS**

I have audited the accompanying financial statements of National Crime Research Centre set out on pages 14 to 23, which comprise the statement of financial position as at 30 June 2013, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 14 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 13 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 15(2) of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.



**NATIONAL CRIME RESEARCH CENTRE  
(NCRC)**

**ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR**

**2012/2013**

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## PART I: INTRODUCTION

### General Information

The National Crime Research Centre (NCRC) is a state corporation in the State Law Office. The centre was established by an Act of Parliament, the National Crime Research Act Cap 62 Laws of Kenya. Its objective is to carry out research into the causes of crime and its prevention.

**Office:** NSSF Building  
Block A Western Wing  
P.O. Box 21180-00100  
Nairobi  
Kenya  
Telephone No. 0202716762

**Bankers:** Kenya Commercial Bank  
Milimani Branch  
P.O. Box 69696-00400  
Nairobi  
A/C No. 1122479417

**Auditor:** The Auditor General  
Kenya National Audit Office  
P.O. Box 30084-00100  
Nairobi  
Kenya

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### **Our Mandate**

The mandate of NCRC as stipulated in the National Crime Research Centre Act (Act No. 4 of 1997) is to carry out research into the causes of crime and its prevention and to disseminate research findings and recommendations to the Government agencies concerned with the administration of criminal justice.

### **Our Vision**

To be a world class crime research Institution

### **Our Mission**

To provide quality and authentic research into the causes of crime, its prevention with a view to achieving a crime free society.

### **Objectives**

The objectives of NCRC is to carry out research into the causes of crime and its prevention and to disseminate research finding and recommendations to the Government agencies concerned with the administration of crime justice.

### **Core values**

The centre will conduct its business guided by the following core values;

- a) Professionalism and team work
- b) Customer focus
- c) Consultative Leadership
- d) Transparency and accountability
- e) Trust and Honesty
- f) Cultivating long term relationships
- g) Social responsibility

**Key Strategic Objectives are:-**

- (i) To carry out research into causes of crime and its prevention
- (ii) To enhance information and communication floor in the criminal justice system
- (iii) To enhance collaboration and linkages in the criminal justice system
- (iv) To build adequate capacity to enhance service provision and delivery
- (v) To enhance human resources capacity
- (vi) To carry out monitoring and evaluation on crime research activities.

**Strategic Programme**

Carrying out research into causes of crime

**Key Strategic Priorities;**

- 1. Inadequate lack of crime research
- 2. Inadequate information and communication systems in the criminal justice system
- 3. Weak collaboration and linkages in the criminal justice system
- 4. Inadequate capacity to facilitate the provision of services
- 5. Inadequate human resources capacity
- 6. Monitoring and Evaluation of crime research programmes

**Key Management Staff**

**Governing Council Members**

		OFFICE	POSITION
1.	Prof. Githu Muigai SC.	Attorney General	Chairman
2.	Justice Philip K. Tunoi	Judge of the Supreme Court	Member
3.	Mr. Mwakio Obadiah Righa	Director for Gender and S. Dev. Ministry of Gender, Children & Social Dev.	Member
4.	Dr. Daniel M. Muia	Kenyatta University, Dept. of Sociology	Member
5.	Dr. Beneah M. Mutsotso	Nairobi University, Dept. of Sociology	Member



6.	Mr. Joseph K. Kinyua	Permanent Secretary, Ministry of Finance	Member
7.	Mr. David M. Kimaiyo	Inspector General of Police	Member
8.	Mr. Isaiah Osugo	Commissioner General of Prisons	Member
9.	Mr. Jerim O. Oloo	Director of Probation	Member
10.	Mr. Keriako Tobiko	Director of Public Prosecutions	Member
11.	Mr. Elijah Oluoch Asher's	Jomo Kenyatta University of Agric. and Technology, Dept. of Social Science	Member
12.	Mr. Bernard N. Bwoma	Internal Auditor, NGOs Co-ordination Board	Member
13.	Dr. Hadijah M. Murenga	Egerton University, Dept. of Sociology	Member
14.	Dr. Florence Muli-Musiime	Chancellor, Daystar University	Member
15.	Mr. John Kipkoech Chebii	Moi University, Dept of Public Law	Member
16.	Mr. J. Oriri Onyango	Director - Secretary, Governing Council, NCRC	Secretary

### **Director**

The Chief Executive Officer of the Centre and Secretary to the Governing Council NCRC, responsible for efficiency of the organization, Management administration, directing control and coordination of the operation of the Centre in matters concerning research.

### **Principal Researcher**

The Officer responsible for coordination of crime research, directing and analyzing data, collaboration with the criminal justice system etc.

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### **Finance and Accountant Officer**

Responsible for processing of estimates expenditure monitoring, allocation of resources, prioritization of programmes etc.

**Human Resource Management & Administration Officer**

The officer responsible for Human Resource Procurement, Development, compensation, integration and maintenance of the Centre and administrative matters of the Centre.

**Internal Audit Officer**

The officer is responsible for providing an objective review of all activities of the Centre aiming to add value, improve operational efficiency and internal control systems by carrying out internal audits.

**Supply Chain Management Officer**

Responsible for procurement of goods and services for the centre.

## **PART II: MANAGEMENT REPORTS**

### **(A) THE MINISTER'S REPORT**

#### **I. Changes in policy/strategy that affected the MDA's operations such as legislative changes or new strategic initiatives developed during the year.**

A number of changes in policy/strategy affected the operations of the National Crime Research Centre (NCRC) both positively and negatively.

1. The Constitutional requirement that government services be decentralized to the devolved units in the County Governments meant that NCRC's research studies had to be undertaken in a number of counties as study sites for purposes of representativeness. For instance, a study on "Gender Based Violence in Kenya" covered 14 counties while another on "Election Crimes and Offences in Kenya" covered 26 counties. The positive effect of this Constitutional requirement was that the crime dynamics in the different counties were articulated and interventions with a national outlook were likely. However, such a strategy implied increased costs of doing research.
2. During the Financial Year, there were financial austerity measures instituted by the government which meant that the Centre could not get all the required finances (as proposed in the draft estimates) to execute its mandate smoothly. For example, the Centre needed adequate finances to be used in the recruitment of a required number of staff in tandem with the proposed organizational structure but was allocated funds adequate only for four staff (that is, the Director, two Researchers and one Accountant) thus making implementation of its programme impossible. The Centre could also not be able to acquire adequate office accommodation as planned.
3. Following the delinking of NCRC from the parent Ministry and the need to fully operationalize the Centre during the Financial Year, it was necessary to acquire more staff. The Centre had therefore to request for deployment/secondment of

staff who would continue to draw their salaries from their ministries while serving at the Centre. However, the Centre was given the option of either meeting all the remuneration expenses of the seconded staff or releasing the seconded staff back to their ministries. The Centre opted to have the members of staff seconded to it and this resulted to unexpected expenditure towards the seconded staff.

## II. An overview of NCRC's accomplishments during the year and challenges met

### (a) Accomplishments

Generally, the Centre was able to achieve a **composite score** of **2.962** implying a "Very Good" performance based on self evaluation in the 2012/2013 Performance Contract. It is hoped that this score will be endorsed as true in the final evaluation by the Performance Contracting Division. The following were the key specific accomplishments.

1. Finalization of a study on Organized Criminal Gangs in Kenya after its final review by the Governing Council in May, 2013.
2. Finalization of a study on Gender Based Violence in Kenya after its final review by the Governing Council in May, 2013.
3. Undertaking of a study on Election Crimes and Offences in Kenya in the last two quarters of the financial year and whose report is almost complete.
4. Recruitment of substantive staff of the Centre (that is, the Director, two Researchers and one Accountant) and secondment of five other staff.
5. Installation of the second Governing Council (G.C) of the Centre (and formation of various committees the G.C) after the expiry of the term of the first Council.
6. Acquisition of the required infrastructure and key software for the establishment of a Crime Data Base/Bank.
7. Establishment of good working relationship, linkages and collaboration with stakeholders (such as Childline Kenya with whom there is a Memorandum of Understanding (MOU) awaiting signatures by the parties).

8. Acquisition of new office premises at the Bishops Annex building and allocation of additional funding by the Treasury at the close of the Financial Year for partitioning of the premises.

**(b) Challenges**

NCRC face the following key challenges during the period.

1. Understaffing which contributed to implementation of activities at a slow pace not desirable to the Centre. This was mainly evident in the Research and Information Technology related activities.
2. Inadequate funding which contributed to implementation of activities at a lower scale and the non-implementation of other key activities, policies and plans.
3. Delayed disbursement of funds to the parent Ministry and the Centre.
4. High and unmet expectations for crime research information resulting from increasing crime incidences coupled with inadequate resources.
5. Bottlenecks in accessing some information and in interviewing of key government personnel during data collection for research studies.
6. Inadequate publicity of the role of NCRC and hence the inability to attract extra funding from outside the government allocation.

**III. Acknowledgements**

The following organizations played a key role in the execution of the mandate of the Centre.

1. The Office of the Attorney General and Department of Justice which played a role in securing government resources and for offering guidance and direction in the Performance Contracting exercise.
2. The Treasury for availing resources to the Centre.

3. Institutions in the administration of criminal justice that are represented in the Centre's Governing Council for facilitating collection of crime research data from their field stations.
4. The former Provincial Administration for facilitating researchers during field data collection.
5. Public and private universities and the civil society (NGOs) that agreed to support NCRC in achieving its mandate by sending their representatives to the Governing Council.
6. The Fourth Estate (that is, members of the public) who supported NCRC by providing critical information during research studies.

MINISTER:

Signed.....

PROF. GITHU MUIGAI, SC.

**(B) THE ACCOUNTING OFFICER/RECEIVER OF REVENUE/ADMINISTRATOR OF A NATIONAL PUBLIC FUNDS REPORT:**

**I. Key achievements of the NCRC for the year in terms of Medium Term Plan, Strategic Plan priorities and associated key performance information including revenue performance**

The NCRC's mandate, and which is also one of its 2008-2012 Strategic Plan priorities, is to carry out research into the causes of crime and its prevention and to disseminate the research findings and recommendations to the Government agencies concerned with the administration of criminal justice with a view to assisting them in their policy planning and formulation. During the year, NCRC carried out research studies on "Organized Criminal Gangs in Kenya", "Gender Based Violence in Kenya" and "Election Crimes and Offences in Kenya". These studies were key achievements in realizing Medium Term Plan's priority key result areas of: internal security of people and property; increased access to justice; reform of electoral and political parties' processes; and effective criminal justice system.

**II. Highlight of key targets that were not achieved and the associated implementation challenges**

The NCRC had targeted to fully align the NCR Act to the Constitution. However, this target was partially fulfilled because it was to be guided by the Legal Committee of the new Governing Council which was officially launched in May, 2013. The Centre had also targeted to fully automate its services. The necessary software and hardware/infrastructure was acquired but full automation was not possible because of lack of an ICT Officer. A target on ISO Certification was cascaded to the Centre but could not be fully achieved due to the cost involved against the problem of inadequate resources.

**III. Any other information that the Accounting Officer/Receiver of Revenue/Administrator's of a National Public Funds may deem necessary**

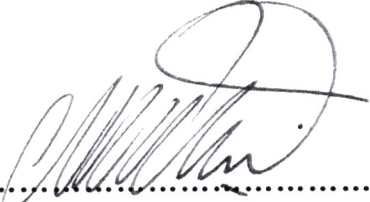
Crime has continued to be a serious problem in the country. Crime prevention approaches must be evidenced-based and anchored on research. However, the

government budgetary allocation to the National Crime Research Centre during the year remained low compared to the magnitude of the Centre's mandate and the seriousness of crime. Further, the Centre was seriously understaffed and this negatively affected the smooth implementation of programmes. Development partners who could assist the Centre in its resource base were not forthcoming despite efforts to attract them. This was partly because of the Centre's low publicity and the inability to continuously churn out crime research reports which could interest potential donors.

#### IV. Concluding Remarks

In order to adequately assist in crime prevention through research approach, the National Crime Research Centre will need to be adequately funded through the exchequer and development partners. To enable the Centre to continue being there to discharge this critical mandate of crime research, more substantive and key staff that are on permanent terms of engagement will need to be recruited guided by the approved organizational structure.

SOLICITOR GENERAL:

Signed.....

MR. NJEE MUTURI



**PART III: STATEMENT OF THE ACCOUNTING OFFICER/  
GOVERNING COUNCIL RESPONSIBILITIES**

The National Crime Research Act Cap 62 Laws of Kenya (The Act) requires the Governing Council (Council) of National Crime Research Centre (NCRC) to prepare financial statements for each financial year which include, statement of Financial Position showing in detail the assets and liabilities of the Centre, a statement of Comprehensive Income and such other statements that the Centre may deem necessary. It also requires the Council to ensure that the Centre keeps proper books of account, and other books and records in relation to the Centre and, to all the undertakings, funds, investments, activities and property of the Centre. They are also responsible for safeguarding the assets of the Centre.

The Governing Council accept responsibility for the annual financial statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards and in the manner required by the regulations.

The Council is of the opinion that the financial statements present fairly the state of the financial affairs of the Centre and of its operating results. The Council further accepts maintenance of accounting records which may be relied upon in the preparation of the financial statements, as well as adequate systems of internal financial controls.

The Council certifies that to the best of their knowledge and belief the information furnished to the Auditors for the purpose of the audit was correct and complete in every respect.

**Chairman:**

Signed.....

  
PROF. GITHU MUIGAI, SC.

**Director:**

Signed.....

  
MR. J. ORIRI ONYANGO

**Date:**

27<sup>th</sup> September, 2013

**PART IV: THE FINANCIAL STATEMENTS**

**(I) STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2013**

		<u>2012/2013</u> <u>Kshs</u>	<u>2011/2012</u> <u>Kshs</u>
<b>INCOME</b>	<b>NOTES</b>		
<b>GRANTS FROM GOK</b>			
RECURRENT	6	72,560,000	48,000,000
DEVELOPMENT	6	14,400,000	10,000,000
OTHER INCOMES	6	300,000	
<b>TOTAL INCOME</b>		<b>87,260,000</b>	<b>58,000,000</b>
<b>EXPENDITURE</b>			
ADMINISTRATIVE EXPENSES	7	29,084,293	23,983,481
COUNCIL EXPENSES	9	4,038,750	6,338,000
DEPRECIATION	2	4,101,713	4,867,597
PERSONNEL EMOLUMENTS	8	23,850,974	24,897,047
<b>TOTAL EXPENDITURE</b>		<b>61,075,730</b>	<b>60,086,126</b>
<b>DEFICIT/SURPLUS</b>		<b>26,184,270</b>	<b>(2,086,126 )</b>

(II) STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2013

	NOTES	2012/2013 <u>Kshs</u>	2011/2012 <u>Kshs</u>
<b>ASSETS</b>			
FIXED ASSETS	2	12,290,785	14,725,698
<u>CURRENT ASSETS</u>			12,480,666
BANK	3	33,049,531	139,871
CASH	3	67,366	247,124
ACCOUNTS RECEIVABLE	4	1,956,726	
<b>TOTAL CURRENT ASSETS</b>		<b>35,073,623</b>	<b>12,867,661</b>
<u>LESS: CURRENT LIABILITIES</u>			6,645,221
ACCOUNTS PAYABLE	5	232,000	
<b>NET CURRENT ASSETS</b>		<b>34,841,623</b>	<b>6,222,440</b>
<b>TOTAL ASSETS</b>		<b>47,132,408</b>	<b>20,948,138</b>
<u>FINANCED BY</u>			23,034,264
BALANCE B/F			(2,086,126)
<b>SURPLUS FOR THE YEAR</b>		<b>26,184,270</b>	
<b>TOTAL KSHS</b>		<b>47,132,408</b>	<b>20,948,138</b>

Chairman:

Signed.....

PROF. GITHU MUIGAI, SC.

Director:

Signed.....

MR. J. ORIRI ONYANGO

Date:

27<sup>th</sup> September, 2013

**(III) STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2013**

	2012/2013	2011/2012
	<u>Kshs</u>	<u>Kshs</u>
<b>Surplus for the year</b>	26,184,270	2,086,126
Adjusted for Depreciation	4,101,713	4,867,597
<b>Cash Generated from within changes in Working Capital</b>	<b>30,285,983</b>	<b>2,781,471</b>
Increase/ Decrease in Debtors	(1,709,602)	(229,084)
Increase/ Decrease in Creditors	(6,413,122)	4,260,221
	<b>( 8,122,823)</b>	<b>4,031,137</b>
<b>Net Cash Flow Operating Activities</b>		
Cash Flow From Investing Activities		
Purchase of Assets	1,666,800	13,940,766
<b>Net Cash Flow Investing Activities</b>	<b>(1,666,800)</b>	<b>(13,940,766)</b>
Cash Flow From Financing Activities		
<b>Net cash flow from financing Activities</b>	<b>-</b>	
Increase in Cash and Cash Equivalents	20,496,360	(7,128,158)
Cash and Cash Equivalent at the beginning	12,620,537	19,748,695
<b>Cash and Cash Equivalent at the End</b>	<b>33,116,897</b>	<b>12,620,537</b>

**STATEMENT OF CHANGES IN RESERVES**

**REVENUE  
RESERVE**

(Kshs)

Opening Balance as at 01/07/2011	23,034,264
Surplus/ Deficit as at 30 <sup>th</sup> June 2012	(2,086,126)
<b>Closing Balance as 30<sup>th</sup> June 2012</b>	<b>20,948,138</b>
Opening Balance as at 01/07/2012	20,948,138
Surplus/ Deficit as at 30 <sup>th</sup> June 2013	26,184,270
<b>Closing Balance as 30<sup>th</sup> June 2013</b>	<b>47,132,408</b>

**(IV) NOTES TO THE FINANCIAL STATEMENTS**

**Note No. 1 Significant Accounting Policies**

The Financial Statements are prepared in accordance with International Financial Reporting Standard (IFRS). Treatment of similar items is consistently applied. The financial statements have been prepared in Kenya shillings.

**(i) Basis of Accounts Preparation**

The financial statements have been prepared under the historical cost.

**(ii) Depreciation**

The assets are depreciated annually on straight-line basis and charged to the statement of comprehensive income at the rates shown below;

Furniture and Fittings	12.5%
Office Equipments	12.5%
Computers	33%
Motor Vehicles	25%

Full depreciation is charged in the year of acquisition and none in the year of disposal.

**(iii) Recognition of Revenue**

The sources of NCRC revenue is from Government grants and are recognized when received.

---

**Note No. 2 Property Plant & Equipment Movement Schedule**

<b>Rates</b>	<b>12.50%</b>	<b>12.50%</b>	<b>33%</b>	<b>25%</b>	
	<b>Furniture &amp; fittings</b>	<b>Equipments</b>	<b>Computers</b>	<b>Motor vehicle</b>	<b>Total</b>
	<b><u>Kshs</u></b>	<b><u>Kshs</u></b>	<b><u>Kshs</u></b>	<b><u>Kshs</u></b>	<b><u>Kshs</u></b>
Costs : Balance B/F 01/07/2012	2,003,000	1,222,450	5,433,500	12,738,266	21,397,216
Additions	33,400	146,000	1,487,400	0	1,666,800
<b>Disposal</b>					
<b>As at 30/06/2013</b>	<b>2,036,400</b>	<b>1,368,450</b>	<b>6,920,900</b>	<b>12,738,266</b>	<b>23,064,016</b>
<b>Depreciation</b>					
As at 30/06/2012	467,047	286,512	2,733,393	3,184,567	6,671,518
Depreciation for the year	196,169	135,242	1,381,877	2,388,425	4,101,713
<b>As at 30.06.13</b>	<b>663,216</b>	<b>421,754</b>	<b>4,136,208</b>	<b>5,572,991</b>	<b>10,794,169</b>
<b>NBV As at 30/06/2013</b>	<b>1,373,184</b>	<b>946,696</b>	<b>2,805,630</b>	<b>7,165,275</b>	<b>12,290,785</b>
<b>NBV As at 30/06/2012</b>	<b>1,535,953</b>	<b>935,938</b>	<b>2,700,107</b>	<b>9,553,700</b>	<b>14,725,698</b>

	2012/2013	2011/2012
	<u>Kshs</u>	<u>Kshs</u>
<b>Note No. 3 Cash &amp; Cash Equivalents</b>		
Cash at Bank	33,049,531	12,480,666
Cash at Hand	67,366	139,871
<b>Net Cash at Bank</b>	<b>33,116,897</b>	<b>12,620,537</b>
Cash and Cash equivalent comprise of cash at hand and cash at bank for the financial year 2011/2012		

	2012/2013	2011/2012
	<u>Kshs</u>	<u>Kshs</u>
<b>Note No. 4 Accounts Receivable</b>		
Staff Debtors	7,700	247,124
Deposit on Rent	1,949,026	-

	2012/2013	2011/2012
	<u>Kshs</u>	<u>Kshs</u>
<b>Note No. 5 Accounts Payable</b>		
Creditors	232,000	6,645,221



**Note No. 6 Income/Revenue**

The Centre receives its revenue from State Law Office. Recurrent is received quarterly while Development is paid twice per year.

<b>Receive From Account</b>	<b>2012/2013 <u>Kshs</u></b>	<b>2011/2012 <u>Kshs</u></b>
State Law Office Recurrent	72,560,000	40,000,000
State Law Office Development	14,400,000	10,000,000
Ministry of Finance	-	8,000,000
Other Income	300,000	-
<b>TOTAL</b>	<b>87,260,000</b>	<b>58,000,000</b>

**Note No. 7 Administrative Expenses**

Administrative expenses include benchmarking tours done by both Governing Council members and the Secretariat and amounts used as development expenditure in research

<b>Accounts</b>	<b>2012/2013 <u>Kshs</u></b>	<b>2011/2012 <u>Kshs</u></b>
Communication	968,154	755,221
Domestic Travel	3,004,148	7,810,130
Foreign Travel & substance All. & other Transport	877,812	172,901
Printing, Advertising, Magazines & Info.	4,562,135	3,730,163
<del>Training Expenses</del>	<del>1,047,770</del>	<del>-</del>
Specialized Materials & Services	42,600	-
Office & General Supplies & Services	396,683	1,722,528
Fuel, Oil & Lubrications	1,097,236	686,468

Other Operating Expenses	628,843	232,250
Rentals of Fixed Assets	229,680	-
Routine Maintenance of motor vehicles & other transport equipment	685,357	817,430
Routine Maintenance - Other Assets /partitioning	143,350	369,400
Hospitality supplies and services	5,087,856	6,132,236
Audit Fees	232,000	200,000
Research, Feasibility Studies, etc	5,974,690	1,357,055
Develop Research Framework	3,984,681	-
Aligning of the act	122,000	-

**2012/2013**                      **2011/2012**  
**Kshs**                                      **Kshs**

**Note No. 8      Personnel Emoluments**                      **23,850,974**                      **24,897,000**

**Note No. 9      Council Expenses**

Council expenses include payments of chairman's Honoraria, Members. The council was being constituted hence few meeting were held during the year

	<b>2012/2013</b>	<b>2011/2012</b>
<b>Accounts</b>	<b><u>Kshs.</u></b>	<b><u>Kshs</u></b>
Boards, Committees an Conferences	2,958,750	5,314,000
Chairman Honoraria & Other allowances	1,080,000	1,024,000
<b>TOTAL</b>	<b>4,038,750</b>	<b>6,338,000</b>

**Note No. 10 Revenue Reserves**

Revenue reserves represent grants received but not utilized.

**Note No. 11 Currency**

The figures are represented in Kenya Shillings. The figures for the financial year 2011/2012 were rounded off to the nearest one thousand. The same have been reversed to their original form and rounded off to one shilling.