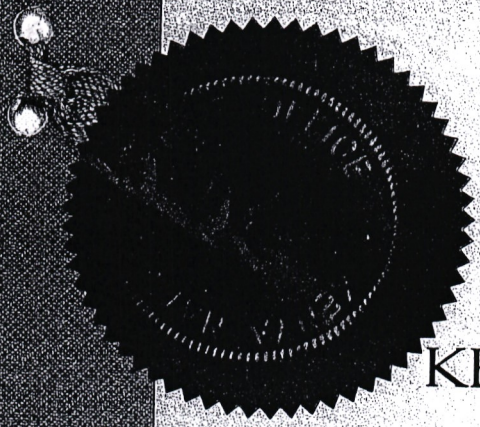


REPUBLIC OF KENYA



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Deputy Speaker	Chief Justice
Clerk N. A.	Reporters
Deputy Clerk	Library
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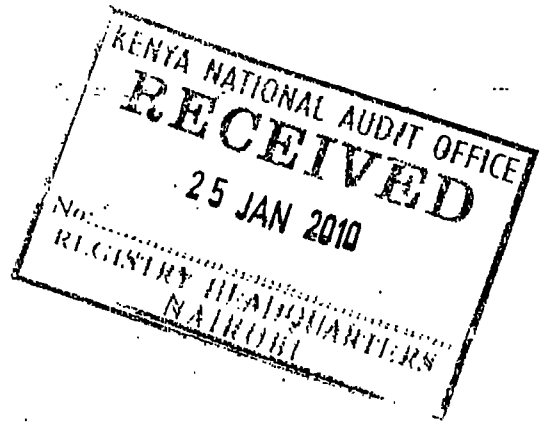
KENYA NATIONAL AUDIT OFFICE



**REPORT
OF
THE CONTROLLER
AND AUDITOR-GENERAL**

ON

**FINANCIAL STATEMENTS OF
KENYA MARITIME AUTHORITY
FOR THE YEAR ENDED
30 JUNE 2009**



KENYA MARITIME AUTHORITY



FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2009



KENYA MARITIME AUTHORITY

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KENYA MARITIME AUTHORITY

CORPORATE INFORMATION ON THE AUTHORITY

<u>No</u>	<u>Directors</u>	<u>Date of Appointment</u>
1	Col (Rtd) Joseph Nguru, CBS	Chairman
2	Mrs. Nancy W. Karigithu, MBS	Director General
3	Mr. Abdulrazaq Adan Ali, CBS	Director PS (M.O.T)
4	Mr. Joseph Kinyua, CBS	Director PS (M.O.F)
5	Hon. Amos Wako, EGH, EBS, MP	Attorney General
6	Mr. Silvester Kututa	Director
7	Mr. Joshua Kituri	Director
8	Mr. Ahmed H. S. Mraja	Director
9	Ms. Bertha J. Dena	Director
10	Eng. Justus G. Wambutura	Director
11	Mr. Seif Bendera	Director

Alternate Directors and Advisors

<u>No</u>	<u>Directors</u>	<u>Date Of Appointment</u>
1	Mr. Peter Thuo	Alternate, PS Ministry of Transport
2	Mr. Kennedy Ondieki	Alternate, PS Ministry of Finance
3	Mrs. Roselyn Amadi	Alternate, Attorney General

Corporation Secretary

Mrs Margaret N. Mwangi, HSC
P O Box 95076-80104
MOMBASA

Registered Office

White House, Moi Avenue
P O Box 95076-80104
MOMBASA

Main Banker

Kenya Commercial Bank
Kilindini Branch
P O Box 90300
MOMBASA

Auditor

Controller and Auditor-General
Kenya National Audit Office, Anniversary Towers
P O Box 30084-00100
NAIROBI



KENYA MARITIME AUTHORITY

MANDATE OF THE AUTHORITY

Kenya Maritime Authority (KMA) was established on 21st June, 2004 vide Legal Notice Number 79 of 2004.

The mandate of KMA is to regulate, co-ordinate and oversee national maritime affairs and ensure safety and security of ships and port facilities and the protection of marine environment for the socio-economic benefit of stakeholders.

Key objectives

The following are the key objectives of KMA:-

1. To strengthen and maintain an efficient and effective operating capacity;
2. To maintain an effective regime for maritime security, maritime safety, search and rescue coordination;
3. To develop a reliable system for preventing, detecting, reporting and combating marine oil spills and other forms of pollution and dumping of waste;
4. To optimize national economic returns from seaborne trade;
5. To promote the development of efficient maritime support services;
6. To develop internationally accepted standards for maritime training and education;
7. To provide an enabling environment for the safe water transportation and other activities in inland waters;
8. To maintain an effective regime for sustainable exploitation of marine resources while protecting the eco-systems;
9. To continually improve the revenue base; and
10. To draft proposals on national commercial maritime transport policy.



KENYA MARITIME AUTHORITY

CHAIRMAN'S STATEMENT ON ANNUAL REPORT AND ACCOUNTS 2008/2009

KMA came into being through Legal Notice Number 79 of 2004 dated 21st June 2004. The first Board of Directors was appointed in January 2005 and inaugurated by the Minister on 24th March 2005.

Activities of the Board and the Authority are funded solely by grants from the Exchequer and proceeds from Merchant Shipping Superintendant (MSS) Levy.

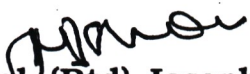
The accounts for 2008/2009 show an excess revenue and development income of Kshs. 67,042,492/= after considering revenue expenditure. Development expenditure was in excess of Kshs. 50 million. The Authority is at advanced stages of acquiring office premises which is anticipated to be funded from the revenue reserves.

The Merchant Shipping Bill 2008 published in May 2007 was enacted by parliament and assented to by His Excellence the President of the Republic of Kenya on 28th May 2009. The effective date of commencement of the Act was published as 1st September 2009 through Legal Notice No. 125 dated 21st July 2009. Enactment of the Act gives the Authority additional regulatory and enforcement capacity.

Draft revised Merchant Shipping Fees Regulations and memorandum of understanding (an MOU) with Kenya Revenue Authority (KRA) for the efficient collection of MSS Levy are pending approval by the Ministry. This is expected to drastically reduce the Authority's dependence on the Exchequer.

The Authority has developed a maritime curriculum for the local training of Seafarers at an affordable cost. During the current financial year, the Authority has managed to deliver Merchant Shipping Act, draft set of Regulations, copies of Curriculum and other supporting documents to IMO in order for Kenya to be put in the "White List" so as to start training and certification of Seafarers locally. The Authority has also started negotiations with Jomo Kenyatta University of Agriculture & Technology so as to offer degree courses. Other institutions have shown interest in offering craftsmanship, certificates and diplomas in maritime training. The Authority has also opened an office in Kisumu in order to bring its services closer to the people in the inland water transport system. Additional technical personnel have been recruited during the year under review.

I wish to take this opportunity to extend my gratitude and that of the Board of Directors to the Government, the Ministry of Transport, Staff of Kenya Maritime Authority and all our customers/stakeholders for the great support extended to us over the current year. We wish to assure all of you that together we shall make KMA a truly great public organization.


Col (Rtd) Joseph N. Nguru, EBS
CHAIRMAN



KENYA MARITIME AUTHORITY

DIRECTORS' RESPONSIBILITY

It is the responsibility of the Directors to prepare financial statements that give a true and fair view of the state of affairs of the Authority at the end of the financial year and of the Income and Expenditure and cash flow for the year. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the Authority will continue in business

The Directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Authority. They are also responsible for safeguarding the Assets of the Authority and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors do hereby accept responsibility for the annual financial statements, which have been prepared in conformity with International Financial Reporting Standards. Nothing has come to the attention of the Directors to indicate that the Authority will not remain a going concern in the foreseeable future.

The Directors present their report together with the financial statements for the year ended 30th June, 2009.


Col. (Rtd) J.N Nguru, EBS
CHAIRMAN


Nancy W Karigithu (Mrs.)
DIRECTOR GENERAL

DATE19.10.2009.....

DATE19.10.2009.....

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: eng@kenao.go.ke
Website: www.kenao.go.ke



P. O. Box 30084-00100
NAIROBI

Date.....

KENYA NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF KENYA MARITIME AUTHORITY FOR THE YEAR ENDED 30 JUNE 2009

I have audited the accompanying financial statements of Kenya Maritime Authority set out at pages 6 to 16 which comprise the Balance Sheet as at 30 June 2009, the Income and Expenditure Statement, the Statement of Changes in Equity and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of 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

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

Responsibility of the Controller and Auditor General

My responsibility is to express an independent opinion on the financial statements based on the audit. The audit was conducted in accordance with the International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed with a view to obtaining reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made

by the Management, as well as evaluating the overall presentation of the financial statements.

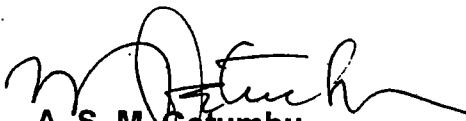
I believe the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

Recurrent Income

The Income and Expenditure Statement reflects an amount of Kshs.109,776,903 under MSS Levy and Other Income, which includes a MSS Levy income figure of Kshs.102,295,874. According to available information, the levy is collected on behalf of the Kenya Maritime Authority by the Kenya Ports Authority. However, no documents have been availed indicating the basis on which the levy is charged and remitted to the Maritime Authority. Consequently, it has not been possible to confirm the validity and accuracy of the M.S.S. Levy figure of Kshs.102,295,874 as at 30 June 2009.

Opinion

Except for the foregoing reservation, in my opinion, the financial statement present fairly, in all material respects, the financial position of the Authority as at 30 June 2009, and its financial performance and its cash flows for the year then ended in accordance with the International Financial Reporting Standards and comply with the Kenya Maritime Authority Act, 2006.



A. S. M. Gatumbu
CONTROLLER AND AUDITOR GENERAL

Nairobi

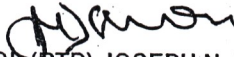
15 February 2010



KENYA MARITIME AUTHORITY

BALANCE SHEET AS AT 30TH JUNE 2009

ASSETS	NOTES	2008/2009 KSHS.	2007/2008 KSHS.
Non Current Assets			
Property, Plant & Equipment	2	33,658,982	30,651,127
Current Assets			
Inventories	3	8,013,675	5,752,795
Trade and other Receivable	4 (a.)	15,236,942	16,387,668
	4 (b.)	4,722,528	-
Bank and Cash Balances	5	160,009,683	168,232,633
Utilities deposits	6	179,850	179,850
Short Term Investments	7	173,338,105	115,355,078
Total Assets		395,159,765	336,559,151
EQUITY AND LIABILITIES			
Capital	8	25,938,462	17,899,078
Revenue Reserves	9	356,332,187	295,042,490
TOTAL EQUITY		382,270,649	312,941,568
CURRENT LIABILITIES			
Trade and other Payables	10	8,299,375	23,617,583
Provisions	10(a)	4,589,741	-
TOTAL EQUITY AND LIABILITIES		395,159,765	336,559,151


 COL (RTD) JOSEPH N. NGURU
 CHAIRMAN
 KENYA MARITIME AUTHORITY


 NANCY W. KARIGITHU
 DIRECTOR GENERAL
 KENYA MARITIME AUTHORITY

DATED: 19.10.2009

DATED: 19.10.2009



KENYA MARITIME AUTHORITY

ANNUAL INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 1ST JULY 2008 TO 30TH JUNE 2009

		2008/2009	2007/2008
Income	NOTES	KSHS	KSHS
M.S.S. Levy & Other Income	11	109,776,903.00	101,419,361.00
Foreign Exchange Gain		-	11,916.00
Government Grants	12	160,000,000.00	120,000,000.00
Total Income		269,776,903.00	221,431,277.00
Recurrent Expenditure			
Staff Expenditure	13	68,291,443.00	60,980,378.00
Board of Directors Expenditure	14	15,921,884.00	7,245,028.00
Establishment Expenditure	15	20,554,703.00	9,562,066.00
General Office Expenditure	16	14,397,404.00	10,744,939.00
Administration Expenditure	17	76,401,909.00	69,465,708.00
Depreciation	2	7,167,068.00	6,171,157.00
Total Expenditure		202,734,411.00	164,169,276.00
Surplus Income over Revenue Expenditure		67,042,492.00	57,262,001.00



KENYA MARITIME AUTHORITY

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30TH JUNE 2008

	CAPITAL FUND	REVENUE RESERVES	SURPLUS	TOTAL
	KSHS	KSHS	KSHS	KSHS
Balance as at 1st July 2007	13,239,030	233,482,010		246,721,040
Additions	4,660,048			4,660,048
KRA		(1,629,166)		(1,629,166)
Utilities deposit		174,850		174,850
Library		4,516,189		4,516,189
General Stock		1,236,606		1,236,606
Surplus			57,262,001	57,262,001
Balance as at 30th June 2008	17,899,078	237,780,489	57,262,001	312,941,568

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30TH JUNE 2009

	CAPITAL FUND	REVENUE RESERVES	SURPLUS	TOTAL
	KSHS	KSHS	KSHS	KSHS
Balance as at 1st July 2008	17,899,078	289,289,695		307,188,773
Balance as at 1st July 2008	5,752,795			5,752,795
Adjustments as 30 th June 2009	(1,312,500)			(1,312,500)
Additions				-
Reserves	3,599,089			3,599,089
Surplus			67,042,492	67,042,492
Balance as at 30th June 2009	25,938,462	289,289,695	67,042,492	382,270,649



KENYA MARITIME AUTHORITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE 2009

FINANCIAL YEAR	<u>2008/2009</u>	<u>2007/2008</u>
DETAILS	KSHS	KSHS
Cash flow form operating activities		
Operating Surplus	67,042,492.00	57,262,001.00
Depreciation	7,167,068.00	6,171,157.00
Foreign Exchange Gain	-	(11,916.00)
Net cash generated from operating activities	74,209,560.00	63,421,242.00
Working Capital changes		
(Increase)/Decrease in Debtors	(3,571,802.00)	(5,104,593.00)
Increase/(Decrease) in Creditors	(10,728,467.00)	17,459,129.00
(Increase)/Decrease in Inventories	(2,260,880.00)	(4,386,065.00)
Net Cash from Operating Activities	(16,561,149.00)	7,968,471.00
Investing Activities		
Fixed Assets Expenditure	(11,487,423.00)	(13,416,949.00)
Investment in Treasury Bills/FDR	(173,338,105.00)	(117,693,939.00)
Treasury Bill/FDR received on Maturity	118,954,167.00	113,196,562.00
Net cash generated from (used) in Investing Activities	(65,871,361.00)	(17,914,326.00)
Net Increase / (Decrease) in cash and cash equivalents	(8,222,950.00)	53,475,387.00
Cash and Cash Equivalent as at 01.07.2008	168,232,633.00	109,619,099.00
Totals	160,009,683.00	170,755,625.00
Bank & Cash Balances as at 30.06.09	160,009,683.00	168,232,633.00

NB: Comparative figures for 2007/08 were incorrect but care as been taken to reflect the true cashflow position in 2008/09



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2009

1. Accounting Policies

Principal Accounting policies adopted in the preparation of financial statements are set out below.

i. Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS). The Authority adopts the historical cost basis of accounting.

ii. Debtors Policy

The Authority's policy on debtors is to provide for 5% as bad debts on debts falling due for a period of five years or more.

iii. Capitalization Policy

The Authority's capitalization policy is to capitalize any improvement in existing assets and any donations of a capital nature such as computers and IT equipment, furniture and fittings in value of Kshs 100,000/-.

iv. Income recognition

Kenya Ports Authority collects the MSS levy on our behalf. Government grants have been recognized as income as per the requirements of IAS 20 sub-section 15. (Income approach)

v. Expenditure

Expenditure is on accrual basis. This is recognized when incurred and not when actual payments are made.

vi. Depreciation Policy

Fixed Assets are stated at cost or valuation less accumulated depreciation. Depreciation is calculated on a reducing balance method.

The Annual depreciation rates are as stated below:-

i.	Motor Vehicles	20.0%
ii.	Computers and IT Equipment	33.3%
iii.	Furniture & Equipment	12.5%

vii. Stock Valuation

Stock is valued at lower of historical cost and net realizable value.

KENYA MARITIME AUTHORITY



FIXED ASSETS MOVEMENT SCHEDULE AS AT 30TH JUNE 2009

2. Property, Plant and Equipment Kshs. 33,658,982

ASSETS	LAND	MOTOR VEHICLES	COMPUTERS & IT EQUIPMENT	FURNITURE & EQUIPMENT	TOTAL
Cost or valuation	KSHS	KSHS	KSHS	KSHS	KSHS
Balance as at 01.07.08	-	11,892,160	8,595,648	21,846,217	42,334,025
Adjustment	-	-	-	(1,500,000)	(1,500,000)
Additions	-	3,220,500	1,156,278	7,110,645	11,487,423
Donations	-	-	-	-	-
Balance as at 30.06.09	-	15,112,660	9,751,926	27,456,862	52,321,448
DEPRECIATION					
Balance as at 01.07.08	-	4,019,987	3,829,515	3,833,396	11,682,898
Adjustment	-	-	-	(187,500)	(187,500)
Charge for the year	-	2,218,535	1,972,163	2,976,371	7,167,068
Balance as at 30.06.09	-	6,238,522	5,801,678	6,622,267	18,662,467
NETT BOOK VALUE					
As at 01.07.08	-	7,872,173	4,766,133	18,012,821	30,651,127
As at 30.06.09	-	8,874,138	3,950,248	20,834,596	33,658,982



KENYA MARITIME AUTHORITY

3. Inventories Kshs. 8,013,675.28

FINANCIAL YEAR	2008/2009	2007/2008
	KSHS.	KSHS.
General Stock	1,418,480.00	1,236,606.00
Publications & Library books	6,595,195.28	4,516,189.00
Total	8,013,675.28	5,752,795.00

4. (a.) Trade and other Receivable Kshs. 15,236,942.37

FINANCIAL YEAR	2008/2009	2007/2008
Trade Income:		
MSS Levy fees	14,549,614.82	9,305,834.00
GoK Grants		
Government Grants	-	-
Others		
Boat Survey fees	687,327.55	764,670.00
Shipping Agents fees	-	4,415,000.00
Interest Receivable	-	1,890,248.00
Foreign Exchange	-	11,916.00
	15,236,942.37	16,387,668.00

4. (b.) Other Receivable Kshs. 4,722,528

FINANCIAL YEAR	2008/2009	2007/2008
Outstanding Imprest	4,617,009.78	-
Salary Advance	105,518.20	-
Total	4,722,527.98	-

5. Bank and Cash Balances Kshs. 160,009,683.21

Bank & Branch	Account Type	Account No.	30.06.09	30.06.08
KCB Kilindini	Savings	81252970090	71,487,494.60	71,110,222.00
KCB Kilindini	Current	81152234934	86,296,245.61	95,603,950.00
N.B.K Portways House	Current	0200357729100	2,115,015.00	1,472,846.00
Cash in hand	Mombasa & Kisumu		110,928.00	45,615.00
Total			160,009,683.21	168,232,633.00

6. Utilities Deposit Kshs. 179,850

	2008/2009	2007/2008
Electricity	105,000.00	105,000.00
Telephone	71,300.00	71,300.00
Water	3,550.00	3,550.00
Total	179,850.00	179,850.00



KENYA MARITIME AUTHORITY

7.) SHORT TERM INVESTMENTS KSHS. 173,338,105

Details	MATURITY	2008/2009 Kshs.	2007/2008 Kshs.
Treasury Bills (KCB)	N/A	-	62,805,080
Fixed Deposit Reserve (Escrow A/c)	01.09.2009	55,000,000	-
Fixed Deposit Reserve	10.09.2009	53,338,105	52,549,998
A/C 081-605-231-7520	22.08.2009	65,000,000	-
TOTAL		173,338,105	115,355,078

8.) Capital Kshs. 25,938,462

Details	2008/2009 Kshs.	2007/2008 Kshs.
Capital B/fwd	23,651,873	13,239,030
Computers & IT equipments	-	4,660,048
Assets returned to KPA	(1,312,500)	-
Capital reserve	3,599,089	-
Publications and Library books	-	4,516,189
General Stock	-	1,236,606
TOTAL	25,938,462	23,651,873

9.) Revenue Reserves Kshs.356,332,187

Details	2008/2009 Kshs.	2007/2008 Kshs.
Reserves B/fwd	289,289,695	233,656,860
Penalty	-	(1,629,166)
Surplus for the year	67,042,492	57,262,001
TOTAL	356,332,187	289,289,695



KENYA MARITIME AUTHORITY

10. TRADE AND OTHER PAYABLES KSHS. 8,299,375

Details	2008/2009 Kshs.	2007/2008 Kshs.
Accrued Trade expenditure	7,869,717	23,436,521
Accrued other staff allowances	429,659	98,116
Accrued Board expenditure	-	82,946
TOTAL	8,299,375	23,617,583

10(a.) TRADE AND OTHER PAYABLES KSHS. 4,589,741

Details	2008/2009 Kshs.	2007/2008 Kshs.
Accrued Gratuity	4,589,741	-
TOTAL	4,589,741	-

NB: The Authority has committed Kes. 7,397,140 vide LPOs issued for the supply of Furniture and Equipment for which no delivery had been received as at 30th June 2009. This will affect bank balances for the year under review.

11. MERCHANT SHIPPING SUPERINTENDENT (MSS) LEVY AND OTHER INCOME KSHS. 109,776,903

Details	2008/2009 Kshs.	2007/2008 Kshs.
Trade Income - MSS Levy Income	102,295,874	87,886,708
Other Income		
- Boat survey fees	1,806,979	1,264,619
- Shipping agents fees	2,016,881	3,749,833
- Miscellaneous income	1,017,811	3,406,106
- Interest Income	2,639,359	5,112,095
TOTAL	109,776,903	101,419,361

12. Government Grants Kshs. 160,000,000

Details	2008/2009 Kshs.	2007/2008 Kshs.
Revenue & Development Grants	160,000,000	120,000,000
TOTAL	160,000,000	120,000,000



KENYA MARITIME AUTHORITY

13. STAFF EXPENDITURE KSHS. 68,291,443

	2008/2009 Kshs.	2007/2008 Kshs.
Basic Salaries	42,440,040	34,633,021
House Allowances	12,993,616	10,600,954
Other Allowances	2,516,027	5,662,234
Leave Allowances	962,308	808,661
Commuter Allowances	8,894,409	7,833,535
Staff Allowances	205,043	1,441,973
Entertainment	280,000	-
Total	68,291,443	60,980,378

14. BOARD OF DIRECTORS EXPENDITURE KSHS. 15,921,884

	2008/2009 Kshs.	2007/2008 Kshs.
Board of Directors Allowances	14,961,884	6,825,028
Chairman's Honoraria	960,000	420,000
Total	15,921,884	7,245,028

15. ESTABLISHMENT EXPENDITURE KSHS. 20,554,703

Details	2008/2009 Kshs.	2007/2008 Kshs.
Staff Training	5,575,682	9,272,015
Induction and Orientation	75,000	-
Pension Expenditure	14,824,541	-
Recruitment	79,480	290,051
Total	20,554,703	9,562,066



KENYA MARITIME AUTHORITY

16. GENERAL OFFICE EXPENDITURE KSHS. 14,397,404

Details	2008/2009 Kshs.	2007/2008 Kshs.
Office Incidentals	1,302,316	1,373,898
Uniform and Clothing	817,394	379,802
Office Carpet and Curtain Cleaning	794,234	356,294
Water	243,417	121,522
Entertainment	-	504,089
Stores (Consumables)	325,649	631,540
Printing and Stationary	4,152,892	3,260,855
Communication Costs	4,296,327	3,583,607
Electricity	2,465,174	533,332
TOTAL	14,397,404	10,744,939

17. ADMINISTRATION EXPENDITURE KSHS. 76,401,909

Details	2008/2009 Kshs.	2007/2008 Kshs.
Domestic and Overseas Air Travel	14,599,797	22,055,522
Duty Travel Subsistence Allowances - Domestic and Overseas	17,072,715	-
Motor Vehicle Insurance & Maintenance	431,825	255,305
Conference and Seminars	2,448,576	2,664,999
Advertising	2,172,801	-
Publicity & Awareness	4,249,098	2,775,453
Medical and Group Accident Cover	9,859,237	5,882,575
Office Rent	1,413,162	2,545,804
Computer Maintenance	713,041	930,170
Audit Fees and Consultancy	7,622,032	10,384,289
HIV and AIDs related Awareness	76,960	288,000
Transport Hire	1,843,101	37,000
Fuel Costs	544,547	352,218
Library Expenses	587,637	3,890,937
Club Fees	36,560	62,790
Research and Development	7,997,530	12,100,000
Community Support	1,334,873	1,962,685
General Maintenance	1,397,538	1,065,218
Provision for Bad Debts	-	390,000
Bank Charges	247,104	283,358
Security Services	1,753,774	-
TOTAL	76,401,909	67,926,323

NB: Security services, Advertising, Duty travel and entertainment were combined others votes in previous financial year.