MAYANJA MEMORIAL HOSPITAL FOUNDATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2025

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COMPANY INFORMATION

REGISTERED OFFICE

Mayanja Memorial Hospital Foundation
Plot 11 Circular Road, Booma
P.O. Box 42476,
Mbarara- Uganda.

PRINCIPAL BANKERS

- Bank of Africa
  Mbarara Branch

- Centenary Bank
  Mbarara Branch

INDEPENDENT AUDITOR

Sakkay & Company
Certified Public Accountants
P.O Box 710
Mbarara - Uganda
Email:sakkayco10@gmail.com

REPORT OF THE DIRECTORS

The Board of Directors present their report and the audited financial statements for the year ended 30th September 2025, which disclose the state of affairs of the Foundation.

Background

Mayanja Memorial Hospital Foundation (MMHF) was incorporated in Uganda on 23rd May 2008 under the NGO Act Cap 113 of 1989 and Registration Certificate No. S.5914/5038

Vision: Community Empowernment in health for Social Development

Mission: To improve Equity, Access, Efficiency, Quality and Sustainable Health for Vulnerable Communities in Uganda

Core Values: Integrity, Excellence, Team Spirit, Compassion, Stewardship & Equity

Objectives

Key Objectives of MMHF include the following:

(i)-To build Capacity of Community structures for improved service delivery

(ii)-To prevent and mitigate the impact of HIV/AIDS in vulnerable communities in Uganda

(iii)-To promote safe Motherhood interventions in Uganda

(iv)-To prevent and control communicable and non-communicable diseases

DIRECTORS

The Directors who held office during the year and to the date of this report were:

	Name	Responsibility
1	Mr. Atwijukye Augustine	Chairperson
2	Prof. Jerome Kabakyenga	Vice Chairperson
3	Dr. Mayanja Benard	Secretary
4	Prof. Kazooba Charles	Member
5	Mrs. Mary Katushabe	Member
6	Ms. Maureen Kahima	Member
7	Mr. Matsiko Micheal	Member

REPORT OF THE DIRECTORS (CONTINUED)

Committee members and Senior Management

	Finance Committee	**Designation**
1	Prof. Charles Tushabomwe Kazoo	Chairperson
2	Prof. Jerome Kabakyenga	Member
3	Mr. Augustine Atwijukye	Member
4	Ms. Mary Katushabe	Member

Human Resource

1	Ms. Maureen Kahima	Chairperson
2	Mr. Kwizera Denis	Member
3	Ms. Caroline Nshemereirwe	Member

Procurement

1 Prof. Charles Tushabomwe Kazooba
2 Prof. Jerome Kabakyenga
3 Mr. Augustine Atwijukye
4 Ms. Mary Katushabe

	Senior Management	**Designation**
1	Dr. Bernard Mayanja	Executive Director/Chairperson
2	Mr. Naboth Mugisha	Finance Manager
3	Mr. Timothy Tibamanya	Program Manager
4	Ms. Denise Ankunda	Admin& Operations Officer/Secretary
5	Ms. Joan Nakibuuka	Procurement Officer
6	Ms. Moreen Kyasiimire	Finance Officer
7	Mr. Javira Magaragariho	Senior Program Officer
8	Ms. Gloria Ninsiima	Compliance Officer

INDEPENDENT AUDITOR

Sakkay and Company continues in office in accordance with the company's Articles of Association and the Companies Act. The directors monitor the effectiveness, objectivity and independence of the auditor. The directors also approve the annual audit engagement contract which sets out the terms of the auditor's appointment and the related audit fees.

BY ORDER OF THE BOARD

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DIRECTOR

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Ugandan NGO Act, 2016, requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the NGO as at the end of the financial year and of its profit or loss for that year. It also requires the Directors to ensure that the NGO keeps proper accounting records that are sufficient to show and explain the transactions of the entity and that disclose, with reasonable accuracy, the financial position of MMHF and that enables them to prepare financial statements of the Foundation that comply with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Ugandan Companies Act, 2016.

The Directors accept responsibility for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and in the manner required by the Ugandan Companies Act, 2012. They also accept responsibility for:

i. Designing, implementing and maintaining such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
ii. Selecting and applying appropriate accounting policies; and
iii. Making accounting estimates and judgements that are reasonable in the circumstances.

Having made an assessment of the NGO's ability to continue as a going concern, the Directors are not aware of any material uncertainties related to events or conditions that may cast doubt upon the company's ability to continue as a going concern.

The financial statements were approved by the Board of Directors and are signed on its behalf by duly authorised members, confirming that they give a true and fair view of the financial position and financial performance of the Organisation for the year ended 30th September 2025

Approved by the Board of Directors on .....day.....and signed on its behalf by:

.....
Chair Person Board of Directors

.....
Executive Director

.....
Finance Manager

SAKKAY & Company
Certified Public Accountant of Uganda

Kitala Plaza, 2nd floor Suite L23,
Nakulabye-Kampala
P.O. Box 11553, Kampala
Tel: +256 782 529 713 / +256 771 611 030

Adit House Opp. Umeme Offices,
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The Independent Auditors Report to the Directors of Mayanja Memorial *Hospital Foundation (MMHF)*
Report on Audited Financial Statements

Opinion

We have audited the financial statements of Mayanja Memorial Hospital Foundation (MMHF) which comprise the Statement of Financial Position as at 30th September 2025, Statement of Comprehensive income , Statement of Changes in Equity and Statement of Cash flows for the year then ended, and summary of significant accounting policies and other explanatory notes

In our opinion, the accompanying financial statements give a true and fair view of the Financial Position of Mayanja Memorial Hospital Foundation as at 30th September 2025 and of its Financial Performance and Cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS) for SMEs and comply with the requirements of the NGO Act Cap .113

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and guidelines issued by Institute of Certified Public Accountants of Uganda . Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the Financial Statements section of our report. We are independent of the NGO in accordance with the International Ethics Standards Board , Accountants 's Code of Ethics for Professional Accountants (IESBA Code) together with ethical requirements that are relevant to our audit of financial statements in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

AF0219

Key Audit Matters

Key audit Maters are those matters that in our professional judgement were of most significant in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information:

The Board is responsible for the other information. The other information comprises the NGO information, report of Board members responsibilities for the financial statements but does not include the financial statements.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If,based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

The Board of Governors and management responsibilities for the financial statements

Managemet is responsible for the preparation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards and the requirements of the Uganda NGO Act Cap 113 and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements,managenet is responsible for assessing the NGO's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intend to liquidate the Union or to cease operations, or cease operations, or has no realistic alternative but to do so. The Board is responsible for overseeing the NGO's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with ISAs will always detect misstatements when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate , they could reasonably be expected to influence the economic decisions of users taken on the basis of financial statements.

As part of an audit according with the International Standards on Auditing (ISAs), we exercise profetional judgement and maintain professional sceptism throughout the audit . We also;

Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit 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 organisation's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

Conclude on the appropriateness of director's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements
As required by the NGO Act Cap 113; we report to you, based on our audit, that:
i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
ii) In our opinion proper books of account have been kept by the NGO, so far as appears from our examination of those books; and
iii)The NGO's statement of financial position and statement of Income and Expenditure are in agreement with the books of account.

The engagement partner responsible for the audit resulting in this independent auditor's report was Komungyeya Edith Manyire (CPA)- Practing No P. 419/25 and Certificate No.P0330

.....	.....
Sakkay & Company	CPA Komungyeya Edith Manyire
CertifiedPublic Accountant of Uganda	Engagement Partner

STATEMENT OF FINANCIAL POSITION AS AT 30TH SEPTEMBER 2025

	Note	2025 Shs	2024 Shs
ASSETS			
Cash and Bank Balances	3 (a)	256,212,741	201,536,255
Advances	3 (b)	61,120,497	8,146,000
		317,333,238	**209,682,255**
Represented By			
Accumulated Fund		204,682,255	640,639,269
Surplus/Deficit for the year		109,250,983	- 435,957,014
		313,933,238	**204,682,255**
Liabilities			
Provisions and accruals	4	3,400,000	5,000,000
		3,400,000	**5,000,000**
		317,333,238	**209,682,255**

The notes on pages 14 to 20 form an integral part of these financial statements.

These financial statements were approved by members and signed on
on this.....day of 2026

.....
Chair Person Board of Directors

....
Executive Director **Finance Manager**

STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	Note	2025 Shs	2024 Shs
Income			
Donor Grants	5	4,068,634,821	1,677,215,091
Local and Other Contributions	6	56,384,995	34,185,241
Total		**4,125,019,816**	**1,711,400,332**
Less operating Expenses			
Personnel Costs	7	701,905,356	632,281,206
Administrative expenses	8	261,199,252	186,689,528
Training, workshops and Meetings	9	578,599,296	352,937,859
Travel Costs	10	2,175,998,398	955,361,267
Advocacy Costs	11	291,810,443	7,936,126
Consultancy Costs	12	5,896,088	6,904,000
Capital Expenditure	13	360,000	5,247,360
Total Expenditure		**4,015,768,833**	**2,147,357,346**
Surplus/Deficit for the year		**109,250,983**	**(435,957,014)**
Accumulated Fund b/f		204,682,255	640,639,269
		313,933,238	**204,682,255**

The notes on pages 14 to 20 form an integral part of these financial statements.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	Accumulated Fund	Retained earnings	Total
	UShs	UShs	UShs
At 1st October 2024	203,404,185	-	203,404,185
Surplus for the year	109,250,983		109,250,983
At 30th September 2025	**312,655,168**	-	**312,655,168**
At 1st October 2023	639,361,199		639,361,199
Surplus/Deficit for the year	(435,957,014)	-	(435,957,014)
Prior year adjustments			-
At 30th September 2024	**203,404,185**	-	**203,404,185**

The notes on pages 14 to 20 form an integral part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	Note	2025 Shs	2024 Shs
Surplus/ (Deficit) for the year		109,250,983	(435,957,014)
Adjustments for:			
Prior year adjustments	11	-	1,278,070
		109,250,983	**(434,678,944)**
Changes in working capital			
Changes in Accounts Receivables		(52,974,497)	4,503,059
Changes in Accounts payables		(1,600,000)	500,000
Net cash generated from operating activities		**54,676,486**	**(429,675,885)**
Net increase/(decrease) in cash and cash equivalents		54,676,486	(429,675,885)
Cash and cash equivalents at start of year		201,536,255	631,212,140
Cash and cash equivalents at end of year		**256,212,741**	**201,536,255**
Statement of Reconciliation of cash & cash equivalent		-	-
Closing Cash and Bank Balances		**256,212,741**	**201,536,255**

The notes on pages 14 to 20 form an integral part of these financial statements.

1.0 General Information

Mayanja Memorial Hospital Foundation (MMHF or "the Foundation") is a non-governmental organisation incorporated in Uganda under the NGO Act, 2016 as a company limited by guarantee. The Foundation's registered office and principal place of business are as disclosed on page 1 of these financial statements.

The Foundation operates in a total of twenty two (22) districts. In Central Uganda it operates in Masaka Masaka city, Bukomansimbi, Lwengo and Lyantonde districts. In western Uganda it operates in Hoima city and Fortportal City, Kaseese,Kamwenge and Kitagwenda districts. In South Western Uganda, it operates in Mbarara city, Mbarara, Isingiro, Kabale, Kisoro, Kanungu, Rukungiri, Ntungamo, Bushenyi, Rubirizi, Buhweju, Kiruhura and Kazo districts.

The principal objective of the Foundation is to improve community health outcomes through medical outreach, capacity building, training, advocacy, and related humanitarian interventions. The Foundation is mainly funded through grants and donations from development partners and donor agencies.

1.2 STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) issued by the International Accounting Standards Board.

2.0 Basis of preparation and summary of significant accounting policies

Significant Accounting Policies

The Principal accounting policies adopted in the preparatiojn of these financial statements are set out below

2.1 Basis of preparation

The financial statements have been prepared on a going concern basis and in compliance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) issued by the International Accounting Standards Board. The basis of preparation of these financial statements is the historical cost basis except where otherwise stated in the accounting policies. These financial statements have been prepared on an modified cash basis.

2.2 Functional and Presentation Currency

The financial statements are presented in Uganda Shillings (UGX), which is the Foundation's functional currency. All financial information is rounded to the nearest Uganda Shilling unless otherwise stated.

2.3 Going concern

Mayanja Memorial Hospital Foundation (MMHF) relies significantly on donor funding. Management continues to engage development partners to ensure sustainability. No material uncertainties exist that may cast significant doubt on the Foundation's ability to continue as a going concern.

2.4 Revenue Recognition

Donor grants and donations are recognised as income when there is reasonable assurance that the Foundation will comply with the conditions attached to the grants and that the income can be reliably measured.

Restricted grants are recognised as income in the period in which the related expenditure is incurred.

Unrestricted grants and donations are recognised as income when received or when receivable.

Unspent restricted funds at the reporting date are recognised as deferred income.

2.5 Local Contributions

Local contributions represent cash received from local stakeholders and communities in support of programme activities and are recognised as income when received.

2.6 Expenditure recognition

The NGO's expenditure is recognized when money is paid for either goods or services. The Foundation's expenditure comprises of administration, personnel costs, Training/study and workshops, travel and advocacy

2.6.1 Income tax and other Statutory obligations

MMHF is exempt from income tax under Section 2(bb) of the Income Tax Act (Cap 340). However, the Foundation is responsible for statutory deductions including Pay As You Earn (PAYE), withholding tax, and NSSF contributions, which are recognised as liabilities when due.

Employee benefits

2.6.2 Short term employee benefits

Short-term employee benefits, including salaries, wages, and allowances, are recognised as an expense in the period in which the related service is rendered.

2.6.3 Retirement Benefits

The Foundation and its employees contribute to National Social Security Fund (NSSF) a statutory defined contribution scheme registered under NSSF Act for all its staff. The Foundation's contributions are charged to profit or loss in the year to which they relate. The entity has no further obligations once the contributions have been paid.

2.7 Property Plant and Equipment (PPE)

Fixed assets are expensed in full in the year of purchase. Fixed assets are both purchased and donated, held at the year end are not recognised in the statement of financial position.

2.8 Provisions and accruals

Provisions for legal claim are recognised when the Foundation has a present or constructive obligation as a result of past events, it is probable that an outflow or resources embodying economic benefits will be required to settle the obligation and that the amount has been reliably estimated.

Provision is made for short-term deposits and the accrued audit fees pending future payments but relating to the current accounting year. These are analysed under note 4.

2.9 Related Parties

Related parties include members of the Board of Directors and key management personnel. Transactions with related parties are disclosed where they occur and are conducted on normal commercial terms.

There were no loans or advances to Board members or key management personnel during the year. Any reimbursements made to Board members were in respect of approved expenses incurred in the ordinary course of the Foundation's activities.

3.0 Commitments and Contingencies

As at 30 September 2025, MMHF had no material legal claims or contingent liabilities. Commitments relate mainly to approved programme activities to be implemented in subsequent periods.

3.1 Foreign Currency

The functional and presentation currency of the Foundation is Ugandan Shillings (Ushs). All transactions in foreign currencies are initially recorded in Uganda Shillings, using the spot rate at the date of the transaction. Foreign currency monetary items at the reporting date are translated using the closing rate. All exchange differences arising on settlement or translations are recognised in profit or loss.

3.2 Events after the reporting date

There were no material events after the reporting period that require adjustment to, or disclosure in, these financial statements.

3.3 Comparatives

Comparative figures have been reclassified where necessary to conform to the presentation adopted in the current year. Such reclassifications did not affect the reported surplus or net assets.

3.4 Judgements and Key Sources of Estimation Uncertainty

The Directors make estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in this report

3.5 Cash and Cash Equivalents

Cash and cash equivalents comprise cash in hand, bank balances, and short-term deposits with original maturities of three months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value. These are analysed under Note 3(a).

Note 3 (a): Cash and Cash Equivalent

	2025 (Ushs)	2024 (Ushs)
MMHF Staff Welfare account	30,940,787	5,179,892
GLOBAL GIVING A/C	2,699,963	1,787,528
USAID UHA A/C	-	2,445,126
UGA-M-TASO -C7-MALARIA A/C	126,560,628	59,247,171
UGA-C-TASO -C7-TB A/C	13,288,998	14,823,892
Cash at Mobile Money		
DoD URC -Mbarara- Mobile Money A/C	-	189,810
USAID UHA- Mobile Money A/C	-	13,330,046
UGA-M-TASO -C7-MALARIA- Mobile Money A/C	59,182,104	53,779,511
UGA-C-TASO -C7-TB- Mobile Money A/C	23,540,261	50,753,279
	256,212,741	**201,536,255**

Note 3 (b): Advances and Deposits

Fuel Advances at Fuel stations	3,933,717	8,146,000
Advances to CBOs	57,186,780	-
	61,120,497	**8,146,000**

Fund Balances

Accumulated Funds at 1st October 2024	204,682,255	639,361,199
Prior year adjustments	-	1,278,070
		640,639,269
Surplus/Deficit for the year	104,250,983	- 435,957,014
Accumulated fund at 30th Sept 2025	**308,933,238**	**204,682,255**

Note 4: Provisions and accruals

Description		
Accrued audit fees	3,400,000	5,000,000
Total	**3,400,000**	**5,000,000**

REVENUE

	Approved Budget 2024/2025	Actual Income 2024/2025	Actual Income 2023/2024
Note 5: DONOR GRANTS	**Ushs**	**Ushs**	**Ushs**
GLOBAL GIVING FUNDS	2,450,000	1,475,382	1,767,914
USAID UHA PROJECT	447,623,700	270,369,968	136,152,000
UGA-M-TASO-C7-MALARIA	2,955,620,966	2,995,840,954	860,978,047
UGA-C-TASO-C7-TB	1,719,421,741	800,948,517	148,869,680
UGA-M-TASO PROJECT	-	-	529,447,450
	5,125,116,407	**4,068,634,821**	**1,677,215,091**
Note 6: OTHER LOCAL REVENUE			
Director's Contribution	500,000	-	
Support by MMHLTD	500,000	-	
Other Local Collections	37,850,000	41,756,556	28,756,063
Bank Interest	-	14,628,439	5,429,178
	38,850,000	**56,384,995**	**34,185,241**
TOTAL INCOME	**5,163,966,407**	**4,125,019,816**	**1,711,400,332**

OPERATING EXPENSES

Note 7: Personnel Costs	Approved Budget 2024/2025	Actual Expenditure 2024/2025	Actual Expenditure 2023/2024
Salaries & Wages	720,679,000	628,358,647	571,761,637
10% NSSF Employer	72,067,900	62,414,328	57,536,703
Group Accident Insurance premiu	9,292,185	8,458,301	2,316,866
Medical Insurance premiums	54,616,320	2,359,080	-
Stipend to other staff	48,240,000	315,000	666,000
	904,895,405	**701,905,356**	**632,281,206**
Note 8: Administration Costs			
Rent expenses	7,660,800	12,180,000	2,100,000
Stationery & office sundries	52,220,850	41,836,369	50,955,908
Internet expenses	16,876,500	7,601,831	7,017,354
Telephone expenses	1,480,000	835,000	
Admin Airtime expenses	4,134,000	4,835,341	2,806,250
Postage & Delivery expenses	2,364,000	-	
Electricity	3,040,000	1,916,857	1,335,070
Water	2,080,000	945,442	639,585
Office Equip Mainten expenses	3,774,800	5,369,200	4,922,640
Vehicle Repair&mainten expenses	4,588,800	31,748,143	17,062,028
Motorcycle Repair & Maint expen	3,200,000	5,859,986	-
Building Repairs & Maintenance	-	605,000	185,258
Bank Charges	4,007,832	4,840,918	3,656,339
Printing & Photocopying expense	40,798,300	10,377,397	14,052,107
Staff Welfare expenses	31,382,500	77,089,849	23,761,100
Adverts & Publishing expenses	-	100,000	
News Papers expenses	268,800	-	86,000
Property insurance expenses	3,780,000	443,800	1,507,240
Other operational expenses	448,000	1,672,797	54,818
Mobile Money Cash out Charges	75,721,808	33,351,396	43,857,881
Office Security expenses	12,352,000	17,811,280	11,640,792
Dispensable drinking water	2,808,320	1,778,646	1,049,158
	272,987,310	**261,199,252**	**186,689,528**

Note 9: Trainings and Workshops	Approved Budget 2024/2025	Actual Expenditure 2024/2025	Actual Expenditure 2023/2024
Scholastic/Meetings Materials	-	1,654,400	300,000
Venue expenses	62,772,000	10,378,500	3,595,500
Participants refreshmts/Meals	592,497,909	539,277,396	322,109,675
Hire of Equipment	1,200,000	3,440,000	419,000
Subscription fees	-	-	
Meetings' participants expenses	-	-	21,092,000
Tuition/Bursary expenses	2,000,000	-	5,421,684
Meeting facilitation allow	19,664,000	23,849,000	-
	678,133,909	**578,599,296**	**352,937,859**
Note 10: Travel Costs			
Perdiem expenses	227,144,842	205,678,130	-
Accomodation expenses	-	-	123,840,376
Fuel expenses	137,766,232	52,333,753	19,728,718
Safari Day Expenses	628,038,166	411,089,750	164,917,678
Public Transport refund	1,281,203,890	1,436,657,214	619,930,578
Vehicle/Motrcycle Hire expenses	148,973,360	33,279,051	6,476,052
Airtime expenses	45,658,792	36,960,500	20,467,865
	2,468,785,282	**2,175,998,398**	**955,361,267**
Note 11: Advocacy Costs			
Small Seed Grants to CBOs	828,000,000	291,810,443	7,936,126
	828,000,000	**291,810,443**	**7,936,126**
Note 12: Consultancy Costs			
Professional Fees	4,240,000	3,467,022	5,000,000
Re-imbursables	400,000	2,429,066	1,904,000
	4,640,000	**5,896,088**	**6,904,000**
Note 13: Capital Expenditure			
Other Equipment/Tools	6,522,500	360,000	4,570,860
Computers	-	-	676,500
	6,522,500	**360,000**	**5,247,360**