

**Notes to the Accounts (Cont'd)**

|                                                                                                                                                           | GROUP            |                  | COMPANY        |                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|----------------|----------------|
|                                                                                                                                                           | 2018<br>N'000    | 2017<br>N'000    | 2018<br>N'000  | 2017<br>N'000  |
| <b>34(a) For the purpose of cashflow statement, reinsurance recoverables which involve payment of cash is reconciled as follows</b>                       |                  |                  |                |                |
| Recovery from reinsurance as per Income Statements                                                                                                        | 591,074          | 426,489          | 205,901        | 145,130        |
| Reinsurance claim recoverables on outstanding claims/IBNR                                                                                                 | (448,400)        | (5,650)          | (98,427)       | (5,650)        |
| Reinsurance recoverables as per reinsurers debit/credit notes                                                                                             | (50,414)         | (59,218)         | (50,414)       | (59,218)       |
| Reinsurance claim recovery as per statement of cashflows                                                                                                  | <b>92,260</b>    | <b>361,621</b>   | <b>57,060</b>  | <b>80,262</b>  |
| <b>34(b) Net Claims Expenses</b>                                                                                                                          |                  |                  |                |                |
| General Accident                                                                                                                                          | 88,490.09        | 256,846          | 57,690         | 238,896        |
| Oil & Gas                                                                                                                                                 | 566,941.63       | 327,849          | 566,942        | 327,849        |
| Fire                                                                                                                                                      | 68,440.24        | 86,096           | 24,578         | 32,418         |
| Motor                                                                                                                                                     | 537,566.35       | 456,694          | 156,573        | 117,690        |
| Aviation                                                                                                                                                  | 67,437.35        | (3,151)          | 67,437         | (3,151)        |
| Bond                                                                                                                                                      | 24,831.84        | 229,881          | 16,572         | 1,358          |
| Engineering                                                                                                                                               | 66,102.81        | 47,762           | 278            | 21,796         |
| Marine                                                                                                                                                    | 76,208.64        | 15,446           | 41,987         | 12,080         |
| Emp/Liability                                                                                                                                             | 54,131.93        | 30,592           | (237)          | 704            |
| Total                                                                                                                                                     | <b>1,550,151</b> | <b>1,448,015</b> | <b>931,819</b> | <b>749,643</b> |
| <b>35 Underwriting Expenses</b>                                                                                                                           |                  |                  |                |                |
| a Acquisition Cost                                                                                                                                        | 804,926          | 695,202          | 429,264        | 371,827        |
| b Maintenance Cost                                                                                                                                        | 185,059          | 192,126          | 185,059        | 192,126        |
|                                                                                                                                                           | <b>989,985</b>   | <b>887,328</b>   | <b>614,323</b> | <b>563,953</b> |
| Acquisition cost are commission expenses on policies issued by the company, while maintenance cost include engineering, surveyor and superintending fees. |                  |                  |                |                |
| <b>a Acquisition cost</b>                                                                                                                                 |                  |                  |                |                |
| General Accident                                                                                                                                          | 183,603          | 162,283          | 141,402        | 124,202        |
| Oil & Gas                                                                                                                                                 | 5,474            | 4,675            | 5,474          | 4,675          |
| Fire                                                                                                                                                      | 98,435           | 105,432          | 20,079         | 37,319         |
| Motor                                                                                                                                                     | 199,762          | 184,745          | 49,152         | 54,754         |
| Aviation                                                                                                                                                  | 3,662            | 627              | 3,662          | 627            |
| Bond                                                                                                                                                      | 29,980           | 29,101           | 1,002          | 903            |
| Engineering                                                                                                                                               | 110,004          | 101,393          | 75,119         | 71,767         |
| Marine                                                                                                                                                    | 164,017          | 98,487           | 132,291        | 76,721         |
| Emp/Liability                                                                                                                                             | 9,969            | 8,459            | 1,084          | 858            |
| Total                                                                                                                                                     | <b>804,926</b>   | <b>695,202</b>   | <b>429,264</b> | <b>371,827</b> |
| <b>b Maintenance cost</b>                                                                                                                                 |                  |                  |                |                |
| General Accident                                                                                                                                          | 43,137           | 44,832           | 43,137         | 44,832         |
| Oil & Gas                                                                                                                                                 | 63,972           | 80,241           | 63,972         | 80,241         |
| Fire                                                                                                                                                      | 14,857           | 10,428           | 14,857         | 10,428         |
| Motor                                                                                                                                                     | 14,974           | 12,452           | 14,974         | 12,452         |
| Aviation                                                                                                                                                  | 2,930            | 364              | 2,930          | 364            |
| Bond                                                                                                                                                      | 4,204            | 622              | 4,204          | 622            |
| Engineering                                                                                                                                               | 18,540           | 11,601           | 18,540         | 11,601         |
| Marine                                                                                                                                                    | 21,980           | 31,465           | 21,980         | 31,465         |
| Emp/Liability                                                                                                                                             | 165              | 121              | 165            | 121.00         |
| Total                                                                                                                                                     | <b>185,059</b>   | <b>192,126</b>   | <b>185,059</b> | <b>192,126</b> |

# Hyatt Regency Annual Report

**S Ashworth**



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