

THE MEDICAL PRACTITIONERS AND DENTISTS BOARD



**FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE, 2010**

OVERVIEW

Overview of the Board

Vision

Achieving the highest standards of quality health care for all.

Mission

To ensure the provision of high quality health care that is safe and ethical, placing high premium on quality of human through appropriate regulation(s) of training practice and services.

Boards functions

- Register medical and dental practitioners
- Maintain an annual register of medical and dental practitioners
- Supervise medical and dental education
- Enforce continuous professional development
- Supervise internship training
- Inspect and register medical institutions
- Regulate the practice of medicine and dentistry
- Advise MOH on quality health care
- Monitor research on human subjects

Core values

- Integrity and professionalism
- Utmost respect for human life
- Ethical practice
- Accountability
- Timeliness
- Customer satisfaction
- Justice and fairness
- Quality medical and dental education

BOARD MEMBERS



Prof. George A. O. Magoha, EBS.MBS
Chairman



Dr. Alice K. Mutungi
Vice Chairman



Dr. Francis M. Kimani
DMS/Registrar



Dr. Elly Nyaim
Member



Dr. Judith Bwonya
Member



Dr. Stephen Ochiel
Member



Prof. Barasa K. Otsyula
Member



Prof. Jacob Kaimenyi
ODMS



Dr. Fatma Abdalla
Member



Dr. Samson Wanjala
Member



Prof. Zipporah Ngumi
Member



Dr. Tom Ochola
Member



Dr. Joel Ole Kiyiapi
Member



Dr. Mahendra Pancholi
Member



Dr. Josephine Omondi
Member



Dr. Loice Mutai
Member



Daniel M. Yumbya
Executive Officer/ Secretary

MEDICAL PRACTITIONERS AND DENTISTS BOARD

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MEDICAL PRACTITIONERS AND DENTISTS BOARD

FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2010

BACKGROUND

ESTABLISHMENT OF THE BOARD

The Medical Practitioners and Dentists Board is established under section 4 of the Medical Practitioners and Dentists Act Cap 253 of the Laws of Kenya.

This Act was enacted by Parliament in 1977 and came into operation on 1st January 1978 the current version of the Act, like the majority of the other Acts was printed in 1983.

Pursuant to section 4 (15) which was inserted vide the Statute Law (Miscellaneous Amendments) Act (Act No. 11 of 1003), the Board is a body corporate with perpetual succession and a common seal, and is capable of suing or being sued, owning and dealing with property and borrowing and lending money.

Pursuant to section 25, the functions of the Board should be financed by grants given by the Minister with the consent of the Treasury, out of money provided by Parliament. However, at present the Board generates its income from Licence Fees paid by doctors and private hospitals.

FUNCTIONS OF THE BOARD

- (a) Consideration and acceptance or rejection of all applications to be registered either as a Medical Practitioner or Dentist (Section 6 of the Act).
- (b) Assessment of training and supervisory requirements necessary for a person to qualify for registration (Section 11).
- (c) Supervision of the course content of any university in Kenya that offers medical and dental degrees to satisfy itself that these courses meet the standards set by the Board (Section 11A)
- (d) Requiring applicants to sit such oral or written examinations either set by the Board or by delegates of the Board, as the Board may consider necessary in order to assess the suitability of applicants for registration (Section 11)
- (e) Conferment of Licences to Render Medical or Dental Services (Section 13)
- (f) Conferment of Licences to engage in private practice of medicine or dentistry (Section 15)
- (f) Conferment of Licences to engage in private practice of medicine or dentistry (Section 15)
- (g) Authorization of premises for use in the private practice of medicine or dentistry (Section 15).
- (h) Inquiring into the conduct of medical and dental practitioners who are guilty of any infamous or disgraceful conduct in a professional respect (Section 20)

- (i) Restoration of practitioners in the register and lifting of suspensions.
- (j) Consulting with the Minister on the rules necessary to be prescribed for the carrying out of the provisions of the Act (Section 23)

Registered Office:

The Registrar
Medical Practitioners and Dentist Board
Woodlands Road, off Lenana Road
Opposite Chinese Embassy

NAIROBI

Banks:

Kenya Commercial Bank
Milimani Branch
P.O. Box 69693, 00400

NAIROBI

Auditor: -

Auditor General
Kenya National Audit Office
P.O. Box 30084, 00100

NAIROBI

Cooperative Bank of Kenya
University Way Branch
P.O. Box 48321, 00100

NAIROBI

MEDICAL PRACTITIONERS AND DENTISTS BOARD

LIST OF BOARD MEMBERS

1. Prof. George A. O. Magoha	Chairman	UNIVERSITY OF NAIROBI
2. Dr. Alice K. Mutungi	Vice Chairman	UNIVERSITY OF NAIROBI
3. Dr. Francis M. Kimani	DMS/Registrar	MINISTRY OF MEDICAL SERVICES
4. Prof. Jacob T. Kaimenyi	DDMS	UNIVERSITY OF NAIROBI
5. Prof. Zipporah Ngumi	Member	UNIVERSITY OF NAIROBI
6. Dr. Samson H. Wanjala	Member	UNIVERSITY OF NAIROBI
7. Dr. Elly N. Opot	Member	UNIVERSITY OF NAIROBI
8. Dr. Judith Bwonya	Member	MINISTRY OF MEDICAL SERVICES
9. Dr. Josephine Omondi	Member	KENYATTA NATIONAL HOSPITAL
10. Prof. Barasa K. Otsyula	Member	MOI UNIVERSITY
11. Dr. Loice C. Mutai	Member	KENYATTA NATIONAL HOSPITAL
12. Dr. Mahendra B. Pancholi	Member	KENYA MEDICAL ASSOCIATION
13. Dr. Fatma K. Abdalla	Member	UNIVERSITY OF NAIROBI
14. Dr. Stephen Ochiel	Member	UNIVERSITY OF NAIROBI
15. Dr. Tom Ochola	Member	UNIVERSITY OF NAIROBI
16. Dr. Joel .L. Ole Kiyapi	Member	MINISTRY OF MEDICAL SERVICES
17. Daniel M. Yumbya	Secretary	MEDICAL PRACTITIONERS AND DENTISTS BOARD


MEDICAL PRACTITIONERS AND DENTISTS BOARD


STATEMENT OF BOARD MEMBERS RESPONSIBILITY

The Board members are required to prepare financial statements, which give a true and fair view of the state of affairs of the Board at the end of the financial year and of its surplus or deficit for that year. The Board members are required to ensure that the Board maintains proper accounting records, which disclose with reasonable accuracy the financial position of the Board.

The Board members are responsible for safeguarding the assets of the Board. The members accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgment and estimates, consistent with previous years and in conformity with the International Financial Reporting Standards.

The members are for the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Board as at 30 June 2010 and of its deficit for the year then ended. The members further confirm the accuracy and completeness of the accounting records maintained by the Board, which have been relied upon the preparation of the financial statements as well as the adequacy of the financial statements as well as the adequacy of the systems of the financial controls.

Signature 
Prof. George A. O. Magoha, MBS
Chairman
Date..... 20/12/10.....

Signature 
Dr. Francis M. Kimani
Registrar
Date 17/12/10.....

CHAIRMAN'S STATEMENT



The Medical Practitioners and Dentists Board is established under Cap 253. The Act was enacted by parliament in 1977 and came into operation on 1st January 1978. The functions of the Board are as follows:-

- Register medical and dental practitioners
- Maintain an annual register of medical and dental education
- Enforce continuous professional development (CPD)
- Supervise internship training
- Inspect and register medical institutions
- Regulate the practice of medicine and dentistry
- Advise Minister for Health of quality health care
- Monitor research on human subjects

Arising from the above functions, the Board was able to acknowledge the following in the financial year ending 30th June 2010.

REGISTRATION

This is a continuous process and as of 30th June 2010 the total number of registered doctors was **6669** and **832** dentists.

PRIVATE PRACTICE

In the year under review, **1,500** doctors were licensed to do private practice either on full time or part time basis:

INSPECTIONS

The Board has been involved in the singular and joint inspections to ensure quality health care to all Kenyans. During the year in the review the Board inspected a total of **15** new internship training centers and **20** existing internship training centers.

The Board together with other Health Regulatory Boards was also able to inspect a total of **511** health facilities. A total of **73** were closed down due to lack of qualified personnel, licences. Incinerators and poor waste management. A total of **32** persons were arrested and charged in court for various offences related to the practice of medicine and dentistry. This process will continue to ensure that all illegal clinics are closed down and that proper medicine care is provided to the entire public.

CPD

The Board developed and disseminated CPD guidelines to all providers in order to continuously improve their knowledge and skills. The Board has conducted regional workshops where doctors were included in the new requirement of acquiring the requisite points before renewal of their private practice licences and/ or retention in the doctors register.

REGIONAL CORPORATION

On Regional Corporation, the Board has been at the fore front in strengthening Regional Integration in the East Africa Community (EAC) level.

The Board initiated and partly funded Regional workshops that developed Regional Guidelines for the establishment and inspection of medical and dental schools. The Board also participated in the EAC Joint Inspection of medical and dental schools were inspected:

1. Kenya:

- I. Moi University School of Medicine and Dentistry
- II. Egerton University
- III. Kenyatta University
- IV. University of Nairobi (School of Medicine and Dentistry)

2. Uganda:

- I. Mbarara University of Science and Technology Medical School
- II. Kampala International University Medical School
- III. Gulu University Medical School
- IV. Makerere University School of Medicine and Department of Dentistry

3. Tanzania:

- I. Hubert Kariuki Memorial University
- II. International Medical and Technological University
- III. Kilimanjaro Christian Medical College
- IV. Muhimbili University of Health and Allied Sciences

4. Burundi:

- I. University of Burundi, Faculty of Medicine
- II. Hope Africa University- Frank Ogden Medical School, Bujumbura
- III. Ngozi University, Faculty of Medicine.

5. Rwanda:

- I. National University of Rwanda, Faculty of Medicine

Based on the above inspections, EAC Partner States National trained in the above medical/ dental schools will be given reciprocal registration without being subjected to any examinations.

Board Strategic Plan 2008-2013

The Board developed strategic plan 2008/2013. Key in this strategic plan is the development of an office block, Review of CAP 253 and develop staff with a decentralized inspectorate.

Finally the Board will continue to discharge its mandate fairly without fear or favour to ensure quality health care to all citizens of this country.



PROF. GEORGE A. O. MAGOHA, EBS. MBS
CHAIRMAN
MEDICAL PRACTITIONERS AND DENTISTS BOARD

MESSAGE FROM THE REGISTRAR



The Board has continued to discharge its duties as stipulated in the Act through the established and ad hoc committees as outlined here below:

ASSESSMENT AND REGISTRATION COMMITTEE (ARC)

This committee evaluates and monitors internship training programmes, sets and coordinates assessment and registration for doctors trained outside the country and recommends reciprocal registration for doctors trained in approved medical/ dental students in the region. In the year ended 30th June 2010 the committee inspected a total of 20 internship training centers.

PRIVATE PRACTICE COMMITTEE (PPC)

The mandate of this committee is to review and process applications for both full time and part time private practice. It also processes application and licensing of private and faith based medical institutions. The committee conducts singular and joint inspections for medical facilities together with other Health Regulatory Authorities.

During the year under review the committee inspected a total **511** health facilities.

EDUCATION AND SPECIALIST RECOGNITION COMMITTEE (ESRC)

The key functions of the committee are to streamline regulation of medical education and continuous professional development. The committee reviews post graduate qualification for inclusion in the list of approved specialist qualification.

It also approves/ recognizes doctors as specialists in various areas of specialization. During the year under review, the committee recognized a total of **120** medical specialists and **7** dental specialists.

PRELIMINARY INQUIRY COMMITTEE (PIC)

The primary function of this committee is to establish whether an alleged medical malpractice has merit and requires the practitioner to appear before the Full Board Tribunal. During the year under review, the committee determined a total of **36** and referred **3** cases to the Full Board for consideration and reference to the Tribunal.

OTHER COMMITTEES/AD HOC COMMITTEES

The Board has constituted the following ad hoc committees:-

- 1. Finance and Administration Committee:** Charged with the responsibility of overseeing finance and administration matters of the Board.
- 2. Health and Fitness Committee:** To oversee the performance of doctors who may be physically or mentally ill. improved regulatory framework.
- 3. Review of Cap 253:** To review the MPDB and Act Cap 253.
- 4. CPD Committee:** To oversee the implementation of CPD programmes.

The Board is committed to ensure provision of quality health care to all Kenyans through improved regulatory framework.


DR. FRANCIS M. KIMANI
DIRECTOR OF MEDICAL SERVICES/ REGISTRAR
MEDICAL PRACTITIONERS AND DENTISTS BOARD
20th December 2010

STATEMENT FROM THE EXECUTIVE OFFICER



The day to day administrative activities of the Board are coordinated by the Executive Officer/ Secretary to the Board.

During the financial year ending 30th June 2010, the secretariat was to coordinate committee meetings, Full Board meetings as well as national and regional meetings and conferences.

Performance Contracts

The Board Chairman signed Performance Contract with the Permanent Secretary, Ministry of Medical Services and we have ensured that set target met. All members of staff signed performance contracts with the Board and have been appraised to ensure conformity with set targets. With the performance contracts and performance appraisals delivery of service to our clients has greatly improved.

Customer Service Charter

The Board is implementing customer service charter which is a contract between stakeholders and the Board. The service charter is used as a benchmark during the formation and implementation of strategic approaches to ensure efficiency in the delivery of services culminating in quality health care for all Kenyans.

Regional Integration

The Board has continued to work together with EAC Partners States Board and Councils in the area of joint Inspections for medical and dental schools. The Board is also a member of Association of Medical Councils of Africa (AMCOA), whose secretariat is at the Health Professionals Councils of South Africa (HPCSA), Pretoria. There is a continued information exchange between AMCOA members and the sharing of best and worst practices among the regulatory authorities.

Doctors' Retention register.

In an effort to fight quacks and the misuse of the title "doctor", the Board has now put in the web-www.medicalboard.co.ke the list of all medical and dental practitioners allowed to practice medicine and dentistry in the country.

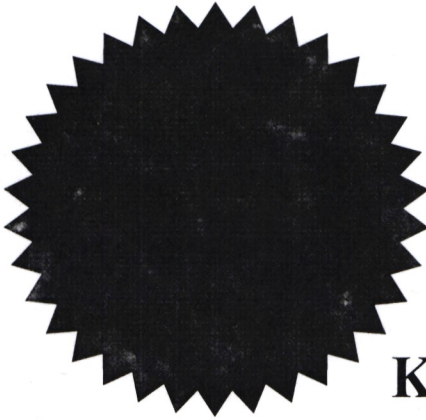
As a secretariat, we are committed to continue improving the level of service delivery to ensure that our clients take the shortest time possible whenever they visit our offices, which will continue to remain open during lunch hours.

A handwritten signature in black ink, appearing to read 'Daniel M. Yumbya'.

DANIEL M. YUMBYA
EXECUTIVE OFFICER

MEDICAL PRACTITIONERS AND DENTISTS BOARD

20th December 2010



REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

**REPORT
OF
THE
AUDITOR-GENERAL**

ON

**FINANCIAL STATEMENTS
OF KENYA MEDICAL PRACTITIONERS
AND DENTISTS BOARD FOR THE YEAR
ENDED 30th JUNE 2010**

REPUBLIC OF KENYA

Telephone: +254 -20-342330

Fax: +254-20- 311482

E-mail: cag@kenao.go.ke

Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

Date _____

KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF KENYA MEDICAL PRACTITIONERS AND DENTISTS BOARD FOR THE YEAR ENDED 30 JUNE 2010

I have audited the accompanying financial statements of Kenya Medical Practitioners and Dentists Board set out at pages 9 to 17, which comprise the Statement of Financial Position as at 30 June 2010, the statement of Comprehensive income, the Statement of Changes in Equity and the 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 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 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.

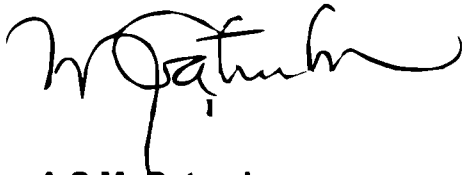
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessments of the risks of material misstatement of the financial statements, whether due to fraud 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 Board'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.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Board as at 30 June 2010, and its financial performance and cash flows for the year then ended, in accordance with the International Financial Reporting Standards and comply with the Medical Practitioners and Dentists Act, Cap 253 of the Laws of Kenya.

A handwritten signature in black ink, appearing to read 'A.S.M. Gatumbu', with a stylized, cursive script.

A.S.M. Gatumbu
AUDITOR GENERAL

Nairobi

3 January 2011

MEDICAL PRACTITIONERS AND DENTISTS BOARD

**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR
ENDED 30 JUNE, 2010**

	Notes	2010	2009
INCOME		Kshs.	Kshs.
Income	8	51,817,490	51,671,115
Other Income	9	2,720,290	2,129,914
Total		54,537,780	53,801,029
 <u>EXPENSES</u>			
Administrative Expenses	10	34,813,690	36,182,444
Operational costs	11	12,420,515	14,993,781
Board Expenses	12	8,859,884	7,204,590
Finance costs	13	79,114	109,042
Total		56,173,203	58,489,857
Deficit		(1,635,423)	(4,688,828)

MEDICAL PRACTITIONERS AND DENTISTS BOARD
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE, 2010

ASSETS

	Notes	2010 Kshs.	2009 Kshs.
Non-Current Assets			
Property Plant and Equipment	2	<u>28,358,267</u>	<u>29,522,983</u>
Sub-Total		28,358,267	29,522,983
Current assets			
Trade and other Receivables	3	5,595,898	7,237,162
Cash and Cash Equivalents	4	<u>1,474,918</u>	<u>271,025</u>
Sub-Total		7,070,816	7,508,187
TOTAL ASSETS		<u>35,429,083</u>	<u>37,031,170</u>

EQUITY AND LIABILITIES

Equity

Accumulated fund	5	39,651,017	39,651,017
Accumulated deficit		<u>(6,324,251)</u>	<u>(4,688,828)</u>
Sub-Total		<u>33,326,766</u>	<u>34,962,189</u>

Current Liabilities

Trade and other Payables	6	1,267,841	2,068,981
Bank overdraft	7	<u>834,476</u>	-
Total Current Liabilities		<u>2,102,317</u>	<u>2,068,981</u>

TOTAL EQUITY AND LIABILITIES

35,429,083 **37,031,170**

Signed.....

Prof. George A.O. Magoha, MBS
Chairman

Date.....29/12/10.....

Signed.....

Dr. Francis M. Kimani
Registrar

Date.....29/12/10.....

MEDICAL PRACTITIONERS AND DENTISTS BOARD

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE,
2010

	Accumulated fund	Surplus/(Deficit)	Total
As at 1 st July 2008	39,651,017	-	39,651,017
Deficit	-	(4,688,828)	(4,688,828)
As at 30th June 2009	39,651,017	(4,688,828)	34,962,189
As at 1 st July 2009	39,651,017	(4,688,828)	34,962,189
Deficit	-	(1,635,423)	(1,635,423)
As at 30th June 2010	39,651,017	(6,324,251)	33,326,766

MEDICAL PRACTITIONERS AND DENTISTS BOARD

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE, 2010

	2010	2009
CASHFLOWS FROM OPERATING ACTIVITIES		
Deficit for the Year	(1,635,423)	(4,688,828)
Adjustments for		
Depreciation	<u>1,224,141</u>	<u>1,549,260</u>
Surplus before working capital changes	(411,282)	(3,139,568)
Working Capital Changes		
Decrease in Receivables	1,641,264	(1,383,548)
Increase in Payables	33,336	1,902,981
Net Cash flow from operating activities	1,263,318	(2,620,135)
INVESTING ACTIVITIES		
Purchase of Fixed Assets	(59,425)	(659,240)
Net Cash flow from Investing Activities	(59,425)	(659,240)
Net Increase / Decrease in cash & cash equivalents	1,203,893	(3,279,375)
Cash and cash equivalents at the start of the period	271,025	3,550,400
Cash and cash equivalents at the end of the period	1,474,918	271,025

MEDICAL PRACTITIONERS AND DENTISTS BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE
2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of preparation and form of presentation

The financial statements are prepared in accordance with International Financial Reporting Standards (IFRS) and under the historical cost convention.

b) Motor vehicles and equipment

Motor vehicles and equipment are stated at cost or valuation, less accumulated depreciation.

c) Revenue recognition

Income is recognized in the period in which it is received.

d) Property, Plant and Equipment – Depreciation

Depreciation is provided on the cost/valuation of assets on a reducing balance basis at rates designed to write down the assets to their estimated residual values over their estimated useful lives as follows: -

Fixed Assets	Rate per annum
Computers and Computer accessories	30%
Motor vehicles	25%
Furniture, fixtures & fittings	12.5%
Office equipment	12.5%
Buildings	2.5%

e) Cash and cash equivalents

Cash and cash equivalents are defined as cash on hand and cash at bank.

f) Trade and other payables

Liabilities for amounts payable are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Board.

g) Currency

The accounts are expressed in Kenya shillings.

MEDICAL PRACTITIONERS AND DENTISTS BOARD

Notes to the Financial Statements for the Year ended 30 June, 2010(Continued)

1. PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30TH JUNE 2010

	Land Kshs	Buildings Kshs	Motor Vehicles Kshs	Furniture & Fittings Kshs	Computers Kshs	Totals Kshs
COST						
As At 1 July 2009	18,877,446	6,553,610	6,829,028	3,320,139	1,986,318	37,566,541
Additions	-	-	-	52,780	6,645	59,425
Disposals	-	-	-	-	-	-
At 30 June 2010	18,877,446	6,553,610	6,829,028	3,372,919	1,992,963	37,625,966
DEPRECIATION						
At 1 July 2009	-	1,037,314	4,068,064	1,473,956	1,464,224	8,043,558
Charge for the year	-	137,907	690,241	237,371	158,622	1,224,141
Disposals	-	-	-	-	-	-
At 30 June 2010	-	1,175,221	4,758,305	1,711,327	1,622,846	9,267,699
NET BOOK VALUE						
At 30 June 2010	18,877,446	5,378,389	2,070,723	1,661,592	370,117	28,358,267
At 30 June 2009	18,877,446	5,516,296	2,760,964	1,846,183	522,094	29,522,983

MEDICAL PRACTITIONERS AND DENTISTS BOARD

Notes to the Financial Statements for the Year ended 30 June, 2010 (Continued)

	<u>2010</u>	<u>2009</u>
1. <u>TRADE AND OTHER RECEIVABLES</u>		
Mwenesi & Co. Advocates	2,235,000	2,235,000
Defaulters	2,574,500	2,574,500
Immigrated & deceased doctors	756,500	756,500
RD Cheques	476,059	391,200
Prepayments	89,339	70,077
Imprest	221,000	1,966,385
Total	6,352,398	7,993,662
Less Provision for Bad and Doubtful debts	<u>(756,500)</u>	<u>(756,500)</u>
Total	<u>5,595,898</u>	<u>7,237,162</u>
2. <u>CASH AND CASH EQUIVALENTS</u>		
Cash in Hand	15,500	139,500
Cash in Bank	<u>1,459,418</u>	<u>131,525</u>
Total	<u>1,474,918</u>	<u>271,025</u>
3. <u>ACCUMULATED FUND</u>		
Closing Balance	39,651,017	39,651,017
4. <u>TRADE AND OTHER PAYABLES</u>		
Audit Fees	166,000	166,000
Trade Payables	<u>1,101,841</u>	<u>1,902,981</u>
	<u>1,267,841</u>	<u>2,068,981</u>
5. <u>BANK OVERDRAFT</u>		
K.C.B. Current Account	834,476	-
6. <u>INCOMES FROM LICENCE FEES</u>		
Private Practice	18,455,000	19,548,792
License to Render	8,926,000	8,645,000
Registration fees	2,358,900	2,345,000
Institutional Fees	13,065,340	12,527,173
Additional Qualification	75,000	55,000
Retention Fees	6,863,250	6,433,150
Certificate of status	700,000	640,000
Specialist Recognition	990,000	1,270,000
Certification of Documents	<u>384,000</u>	<u>207,000</u>
Total	<u>51,817,490</u>	<u>51,671,115</u>

MEDICAL PRACTITIONERS AND DENTISTS BOARD

Notes to the Financial Statements for the Year ended 30 June, 2010(Continued)

	<u>2009</u>	<u>2010</u>
7. <u>OTHER INCOMES</u>		
Exam fees	935,000	885,000
Books and Guides	110,500	180,250
Search fees	58,000	41,000
Registers	24,000	8,000
PIC Complaints	60,492	43,000
CPD Applications	735,700	300,000
Safaricom	351,775	335,024
Celtel	242,101	231,500
Tender Applications	43,000	30,000
Donations	-	30,000
Interest Income	9,722	23,140
Tribunal document	<u>150,000</u>	<u>23,000 Total</u>
	<u>2,720,290</u>	<u>2,129,914</u>
8. <u>ADMINISTRATIVE EXPENSES</u>		
Personnel Emolument	7,145,655	5,912,109
Printing and stationary	6,397,658	6,534,902
Motor Vehicle Running	2,486,392	2,549,822
Travelling and Accommodation	2,452,644	5,303,726
Official Entertainment	2,146,716	2,962,743
A. M. C. O. A *	2,291,259	764,770
Legal expenses	2,271,400	2,515,030
Equipment Maintenance and building	2,227,143	920,198
Staff Training	1,187,886	1,139,895
Telephone and postage	1,810,706	1,046,725
Depreciation	1,224,141	1,549,260
Tribunal Expenses	-	1,343,400
Advertisement and Publicity	1,329,411	1,496,373
Security	466,602	408,570
Rent and Rates	349,301	593,002
Audit fees	150,000	150,000
Insurance	241,645	407,176
Miscellaneous	144,462	173,149
Electricity Water and Conservancy	294,389	201,328
Corporate social responsibility	100,000	125,000
Staff Uniform	96,280	85,262
Total	<u>34,813,690</u>	<u>36,182,444</u>

* A.M.C.O.A. -Association of Medical Councils of Africa [Workshop]

MEDICAL PRACTITIONERS AND DENTISTS BOARD

Notes to the Financial Statements for the Year ended 30 June, 2010 (Continued)

9. OPERATIONAL COSTS

	<u>2010</u>	<u>2009</u>
Inspection Expenses	5,235,504	6,256,159
Examination Expenses	892,000	1,363,817
Workshop and Conferences	<u>6,293,011</u>	<u>7,373,805</u>
Total	<u>12,420,515</u>	<u>14,993,781</u>

10. BOARD EXPENSES

These expenses relate to Board members allowances for full board, committee meetings and other expenses relating to such meetings.

	<u>2010</u>	<u>2009</u>
Sitting allowances	2,950,000	3,050,000
Lunch allowances	300,000	297,000
Night out	1,000,000	888,000
Transport (upcountry)	90,000	72,000
Transport (local)	350,000	264,000
Working sessions	300,000	250,000
Honoraria	950,000	1,200,000
Direct expenses on board and committee meetings	1,223,660	1,183,590
Election Expenses	<u>1,696,224</u>	-
Total	<u>8,859,884</u>	<u>7,204,590</u>

11. FINANCE COSTS

	<u>2010</u>	<u>2009</u>
Bank charges	79,114	b 109,042

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