

REPUBLIC OF KENYA



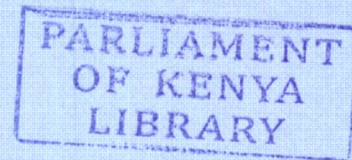
Paper laid by the
LOMP, Hon. Adan
Doale, EGH, MP on
Thurs. 20/11/2014 at
2:30pm.

KENYA NATIONAL AUDIT OFFICE



REPORT

OF



THE AUDITOR-GENERAL

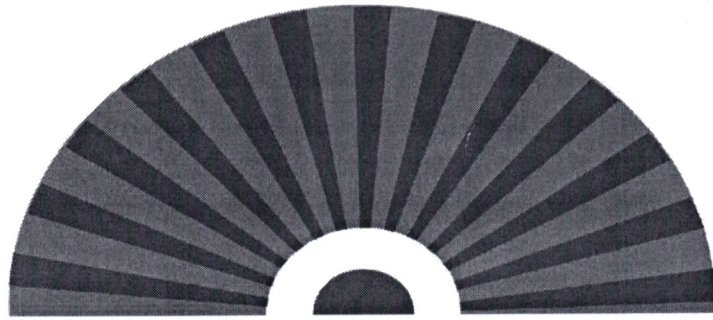
ON

**THE FINANCIAL STATEMENTS OF
MEDICAL PRACTITIONERS & DENTIST
BOARD**

**FOR THE YEAR ENDED
30 JUNE 2013**



THE MEDICAL PRACTITIONERS AND DENTISTS BOARD



ENSURING QUALITY HEALTH CARE

MEDICAL PRACTITIONERS & DENTISTS BOARD

**NATIONAL AUDIT OFFICE
P. O. Box 30084 - 00100, NAIROBI.**

- 7 FEB 2014

RECEIVED

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
30th JUNE, 2013**

MEDICAL PRACTITIONERS AND DENTISTS BOARD

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MEDICAL PRACTITIONERS AND DENTISTS BOARD

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

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 published in 1983.

Pursuant to section 4 (15) which was inserted vide the Statute Law (Miscellaneous Amendments) Act (Act No. 11 of 1993), 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 Medical institutions.

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)
- (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 Dentists Board
Woodlands Road, off Lenana Road
Opposite Chinese Embassy

NAIROBI

Auditor: -

Auditor General
Office of Auditor General
P.O. Box 30084, 00100

NAIROBI

Banks:

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

NAIROBI

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

NAIROBI

Barclays Bank of Kenya
Hurlingham Branch
P. O Box 34974, 00100

NAIROBI

MEDICAL PRACTITIONERS AND DENTISTS BOARD

LIST OF BOARD MEMBERS

<u>Names</u>	<u>Designation</u>	<u>Place of Work</u>
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 HEALTH
4. Prof. Jacob T. Kaimenyi	Member	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 HEALTH
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 HEALTH
17. Mr. Daniel M. Yumbya	C.E.O/Secretary	MEDICAL PRACTITIONERS AND DENTISTS BOARD

MEDICAL PRACTITIONERS AND DENTISTS BOARD

TATEMENT 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 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 2013 and of its surplus 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 in 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.

Signed: 

Prof. George A. O. Magoha, MBS
Chairman

Date: 7th/02/2014

Signed: 

Dr. Francis M. Kimani
Registrar

Date: 7th/02/14

CHAIRMAN'S REPORT

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

- i. Register medical and dental practitioners
- ii. Maintain an annual register of medical and dental practitioners
- iii. Supervise medical and dental education,
- iv. Enforce Continuous Professional Development,
- v. Supervise internship training,
- vi. Inspect and register medical institutions,
- vii. Regulate the practice of medicine and dentistry
- viii. Advise Minister for Health of quality health care,
- ix. Monitor research on human subjects.

REGISTRATION

This is a continuous process and as of 30th June 2013, the total number of registered doctors was **8388** and **1003** dentists.

INSPECTIONS

The Board has been involved in singular and joint inspections to ensure quality healthcare to all Kenyans. During the year in the review the Board inspected a total of **13** new internship training centers and **6** existing internship training centers.

The Board together with other Health Regulatory Boards was also able to inspect a total of **609** health facilities. A total **42** were closed down due to lack of qualified personnel, licenses, incinerators and poor waste management. A total of **33** persons were arrested and charged in court for various offenses related to the practice of medicine and dentistry. This process will continue to ensure that illegal clinics are closed down and that proper medicine care is provided to the entire public.

COLLEGE OF SURGEONS IN EAST, CENTRAL AND SOUTHERN AFRICA (COSECSA)

The College of Surgeons in East, Central and Southern Africa (COSECSA) an independent institution that aims at advancing education, training, standards, research and practice in surgical care in this region. It currently operates in 10 countries in the region, namely Ethiopia, Malawi, Rwanda, Burundi, Tanzania, Uganda, Zambia and Zimbabwe.

The Board carried out joint inspections of training sites in Kenya to determine their suitability for training and inspected six of the eight training institutions approved by the college.

CORE CURRICULA

The review of the core curricula for medicine and dentistry was commenced with the support of FUNZOKenya; with the following objectives:-

- i. Defining minimum programme entry requirements,
- ii. Establishing minimum programme content requirements including knowledge, skills, competences and attitudes,

- iii. Defining programme expected learning outcomes,
- iv. Outlining important areas of the curriculum implementation, setting minimum national benchmark standards in medical and dental training based on best practices.

The core curricula was last reviewed in 1999.

PUBLICATIONS

Doctors Fees Guidelines (3rd Edition): Through the regulatory activities of the Board, its vision is to ensure quality healthcare that is accessible, equitable and affordable to all Kenyans. To address the cost of health care the fees guidelines were developed with the fact in mind of patients visiting private health care providers who are expected to pay a reasonable fee in return for quality care by competent and licensed practitioners. The guidelines are therefore to provide the basis for professional charges and harmonious relationship between providers on the one hand and patients on the other.

Code of Professional Conduct and Discipline: The Board also found it incumbent to review the existing Code of Professional Conduct and Discipline due to emerging challenges in the practice of medicine and dentistry. The reviewed Code of Professional Conduct and Discipline 6th Edition (2012) was gazetted vide Kenya Gazette Notice No.1101 dated 1st February, 2013. This code is to be observed by all practitioners and institutions registered under the MPDB Act, Cap 253 of the laws of Kenya.

Internship Guidelines: These were also reviewed for interns to know and understand the law that governs internship licencing and registration particularly Cap 253 Laws of Kenya. These guidelines outline what the Board considers important areas that must be covered to ensure that adequate knowledge and skills have been acquired. A log-book was designed for purposes of standardizing internship training with a particular emphasis on core competencies and skills to be acquired during the period. The report of the assessment will be determined whether one qualifies for registration as a medical/ dental practitioner.

Reviewed Inspection Checklist:The Board gazetted inspection checklist for the singular and joint inspection for private inpatient & outpatient medical institutions on 20th July, 2012.

PROPOSED OFFICE BLOCK

During the year under review, the Board has managed to save **Kshs.40.1 Million** towards proposed Office Block.

Finally the Board will continue to discharge its mandate fairly and firmly 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.

STATEMENT FROM THE REGISTRAR

The Board has continued to discharge its duty 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 programs, 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 2013, the committee inspected a total of **19** internship training centers.

PRIVATE PRACTICE COMMITTEE (PPC)

The mandate of this committee is to review and process application for both full time and part time private practice. It also processes applications and licensing of private and faith-based medical institution. The committee conducts both singular and joint inspections for medical facilities together with other health regulatory authorities.

During the year under review, the committee inspected a total of **609** health facilities.

EDUCATION AND SPECIALIST RECOGNITION (ESRC)

The key function of this committee is to streamline regulations of medical education and continuous professional development. The committee reviews inclusion in the list of the approved specialist qualification.

It also approves / recognizes doctors as specialists in various areas of specialization. During the under review, the committee recognized a total of **118** Medical Specialists and **6** 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 Full Board Tribunal. During the year under review, the committee determined a total of **55** and referred **3** cases to the Full Board for consideration and reference to the Tribunal.

OTHER COMMITTEES/ ADHOC COMMITTEES

The Board has the following ad hoc committees:-

1. Finance and Administration Committee: Charged with the responsibility of overseeing finance and the administration matters of the Board.

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



DR. FRANCIS K. KIMANI

DIRECTOR OF MEDICAL SERVICES /REGISTRAR

MEDICAL PRACTITIONERS AND DENTISTS BOARD

STATEMENT FROM THE CHIEF 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 2013, 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 a contract with the Permanent Secretary, Ministry of Health and we have ensured that set targets are met. All members of staff have signed performance contracts with the Board and have been appraised to ensure conformity with the set targets. With the performance contracts and performance appraisals, delivery of service to our clients has greatly improved.

Core Curricula (MBChB and BDS)

The core curricula was last reviewed in July 1999. There have been significant changes over the years in disease pattern, management approaches and information technology. In view of this, the Board found it necessary to review the existing core curricula to harmonize the training of medical and dental practitioners and address gaps in training and practice.

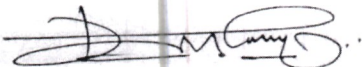
Regional Integration

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 Professional Council of South Africa (HPCSA), Pretoria. There is a continued information exchange between AMCOA members and the sharing of the 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 Website 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.



DANIEL M. YUMBYA
CHIEF EXECUTIVE OFFICER
MEDICAL PRACTITIONERS AND DENTISTS BOARD

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON MEDICAL PRACTITIONERS AND DENTISTS BOARD FOR THE YEAR ENDED 30 JUNE 2013

REPORT ON THE FINANCIAL STATEMENTS

The accompanying financial statements of Medical Practitioners and Dentists Board, set out on pages 10 to 19 which comprise the statement of financial position as at 30 June 2013, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 14 of the Public Audit Act, 2003. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

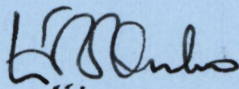
My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 15(2) of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the constitution of Kenya. The audit was conducted in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

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 judgment, 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 control 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 control. 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 that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Board as at 30 June 2013, and of its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards and comply with the Medical Practitioners and Dentists Act, Cap.253 of the Laws of Kenya.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

18 March 2014

MEDICAL PRACTITIONERS AND DENTISTS BOARD

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30th JUNE, 2013

	Notes	2013	2012
INCOME		Kshs.	Kshs.
Income	7	97,284,200	69,841,350
Other Income	8	20,523,271	11,887,971
Total		117,807,471	81,729,321
<u>EXPENSES</u>			
Administrative Expenses	9	34,276,052	32,767,995
Operational costs	10	19,941,797	15,604,868
Board Expenses	11	14,013,900	8,792,500
Finance costs	12	149,280	161,635
Total		68,381,029	57,326,998
Surplus		49,426,442	24,402,323

MEDICAL PRACTITIONERS AND DENTISTS BOARD

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2013

ASSETS

	Notes	2013	2012
		kshs	kshs
Non - Current Assets			
Property Plant and Equipment's	2	<u>28,232,436</u>	<u>27,372,550</u>
Total Non - Current Assets		<u>28,232,436</u>	<u>27,372,550</u>
Current Assets			
Trade Receivables	3	1,766,158	1,123,793
Cash and Cash Equivalents	4	<u>90,456,583</u>	<u>42,489,974</u>
Total Current Assets		<u>92,222,741</u>	<u>43,613,767</u>
TOTAL ASSETS		120,455,177	70,986,317

EQUITY AND LIABILITIES

Equity

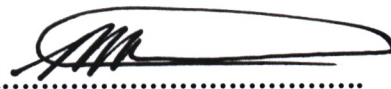
Accumulated Fund	6	39,651,017	39,651,017
Surplus	6	<u>79,207,201</u>	<u>29,780,759</u>
Total Equity		<u>118,858,218</u>	<u>69,431,776</u>

Current Liabilities

Trade and other payables	5	<u>1,596,959</u>	<u>1,554,541</u>
Total Current Liabilities		<u>1,596,959</u>	<u>1,554,541</u>
TOTAL EQUITY AND LIABILITIES		120,455,177	70,986,317

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

Date... 7th/02/2014

Signed 
Dr. Francis M. Kimani
Registrar

Date... 7th/02/14

MEDICAL PRACTITIONERS AND DENTISTS BOARD

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE, 2013

	Accumulated Fund	Surplus/(Deficit)	Totals
As At 1st July 2010	39,651,017	(6,324,251)	33,326,766
Surplus	-	11,702,687	11,702,687
As At 30th June 2011	39,651,017	5,378,436	45,029,453
As At 1st July 2011	39,651,017	5,378,436	45,029,453
Surplus	-	24,402,323	24,402,323
As At 30th June 2012	39,651,017	29,780,759	69,431,776
As At 1st July 2012	39,651,017	29,780,759	69,431,776
Surplus	-	49,426,442	49,426,442
As At 30th June 2013	39,651,017	79,207,201	118,858,218

MEDICAL PRACTITIONERS AND DENTISTS BOARD
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE, 2013

	2013	2012
CASHFLOWS FROM OPERATING ACTIVITIES		
Surplus for the Year	49,426,442	24,402,323
Adjust for		
Depreciation	842,411	940,382
Investment income	(5,572,522)	<u>(2,602,132)</u>
Surplus before working capital changes	44,696,331	22,740,573
Working Capital Changes		
(Increase)/decrease in Receivables	(642,365)	(885,292)
Increase/ (decrease) in Payables	42,418	(1,116,476)
Net Cash flow from operating activities	44,096,385	20,738,806
<u>INVESTING ACTIVITIES</u>		
Purchase of Fixed Assets	(1,702,296)	(431,645)
Interest Received	5,572,522	2,602,132
Net Cash flow from Investing Activities	3,870,226	2,170,487
Net Increase / Decrease in cash & cash equivalents	47,966,611	22,909,293
Cash and cash equivalents at the start of the period	42,489,974	19,580,681
Cash and cash equivalents at the end of the period	90,456,583	42,489,974

MEDICAL PRACTITIONERS AND DENTISTS BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE 2013

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 earned

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 Financial statements are expressed in Kenya shillings

MEDICAL PRACTITIONERS AND DENTISTS BOARD

Notes to the Financial Statements for the Year ended 30th June, 2013 (Continued)

2.

3. PROPERTY PLANT AND EQUIPMENT FOR THE YEAR ENDED 30TH JUNE,2013

COST	Land	Buildings	Motor Vehicles	Furniture & Fittings	Computers	W. I. P Building	Totals
As At 1st July 2011	18,877,446	6,553,610	6,829,028	3,637,814	2,367,409	-	38,265,307
Additions	-	-	-	431,645	-	-	431,645
As At 30th June 2012	18,877,446	6,553,610	6,829,028	4,069,459	2,367,409	-	38,696,952
As At 1st July 2012	18,877,446	6,553,610	6,829,028	4,069,459	2,367,409	-	38,696,952
Additions	-	-	-	226,896	180,000	1,295,400	1,702,296
As At 30th June 2013	18,877,446	6,553,610	6,829,028	4,296,355	2,547,409	1,295,400	40,399,248
DEPRECIATION							
As At 1st July 2011	-	1,309,681	5,275,985	1,952,138	1,846,215	-	10,384,019
Charge for the year	-	131,098	388,261	264,665	156,358	-	940,382
As At 30th June 2012	-	1,440,779	5,664,246	2,216,803	2,002,573	-	11,324,401
As At 1st July 2012	-	1,440,779	5,664,246	2,216,803	2,002,573	-	11,324,401
Charge for the year	-	127,821	291,195	259,944	163,451	-	842,411
As At 30th June 2013	-	1,568,600	5,955,441	2,476,747	2,166,024	-	12,166,812
NET BOOK VALUE							
As At 30th June 2013	18,877,446	4,985,010	873,587	1,819,608	381,385	1,295,400	28,232,436
As At 30th June 2012	18,877,446	5,112,831	1,164,782	1,852,656	364,836	-	27,372,551

MEDICAL PRACTITIONERS AND DENTISTS BOARD

Notes to the Financial Statements for the Year ended 30th June, 2013 (Continued)

<u>3. TRADE AND OTHER RECEIVABLE</u>	<u>2013</u>	<u>2012</u>
MWENESI & CO ADVOCATES	2,235,000	2,235,000
DEFAULTERS	-	13,863
IMMIGRATED DOCTORS	756,500	756,500
RD CHEQUES	793,000	350,482
PREPAYMENTS	565,934	505,291
SAFARICOM	407,224	-
CELTEL	-	268,020
	4,757,658	4,129,156
LESS:- PROVISIONS FOR BAD DEBTS	2,991,500	3,005,363
TOTAL	1,766,158	1,123,793
<u>4. CASH AND CASH EQUIVALENTS</u>		
CASH IN BANK	8,685,029	1,678,660
CASH IN HAND	321,555	111,314
SHORT TERM DEPOSIT	81,450,000	40,700,000
	90,456,583	42,489,974
<u>5. TRADE AND OTHER PAYABLE</u>		
TRADE PAYABLES	1,304,959	1,354,541
AUDIT FEES	292,000	200,000
	1,596,959	1,554,541
<u>6. ACCUMULATED FUND</u>		
CLOSING BALANCE	39,651,017	39,651,017
SURPLUS	79,207,201	29,780,759
	118,858,218	69,431,776

MEDICAL PRACTITIONERS AND DENTISTS BOARD

Notes to the Financial Statements for the Year ended 30th June, 2013 (Continued)

7. INCOMES FROM LICENCE FEES

PRIVATE PRACTICE	26,485,000	19,516,650
LICENCE TO RENDER	15,520,000	10,669,500
INSTITUTIONAL FEES	29,968,500	23,822,200
ADDITIONAL QUALIFICATION	-	15,000
RETENTION FEES	15,562,500	8,334,400
REGISTRATION FEES	3,839,200	3,139,600
CERTIFICATE OF STATUS	1,760,000	490,000
SPECIALIST RECOGNITION	2,440,000	1,778,000
CERTIFICATION OF DOCUMENTS	1,609,000	343,000
INSPECTION FEES	-	1,233,000
REVIEW OF CURRICULUM FEES	100,000	500,000
	97,284,200	69,841,350

8. OTHER INCOMES

EXAM FEES	6,530,000	3,710,000
BOOKS AND GUIDES	3,116,500	174,750
SEARCH FEES	75,000	70,000
REGISTER	22,000	22,000
PIC COMPLAINTS	438,800	150,500
CPD APPLICATIONS	2,706,000	2,620,900
SAFARI.COM	407,224	387,832
CELTEL	281,420	268,020
TENDER APPLICATIONS	-	50,000
INTEREST INCOME	5,572,522	2,602,132
TRIBUNAL INCOMES	1,060,100	316,462
DONATION	299,842	-
PROVISION FOR BAD DEBTS	13,863	1,515,375
	20,523,271	11,887,971

MEDICAL PRACTITIONERS AND DENTISTS BOARD

Notes to the Financial Statements for the Year ended 30th June, 2013 (Continued)

9. ADMINISTRATIVE EXPENSES

PERSONNEL EMOLUMENT	10,578,632	10,244,397
PRINTING AND STATIONARY	2,499,837	3,298,391
MOTOR VEHICLE RUNNING	2,926,024	2,447,953
TRAVELLING AND ACCOMODATION	3,582,352	4,070,860
OFFICIAL ENTERTAINMENT	2,336,424	1,116,898
AMCCA	846,687	-
LEGAL EXPENSES	2,129,547	3,064,140
EQUIPMENT MAINTENANCE AND BUILDING	447,891	693,933
STAFF TRAINING	220,378	132,928
TELEPHONE AND POSTAGE	860,543	1,297,637
DEPRECIATION	842,211	940,382
TRIBUNAL EXPENSES	3,810,555	2,980,935
ADVERTISEMENT AND PUBLICITY	562,246	483,041
SECURITY	477,702	401,195
RENT AND RATES	32,300	32,300
AUDIT FEES	292,000	200,000
INSURANCE	1,430,161	899,636
MISCELLANEOUS	151,423	159,796
ELECTRICITY WATER ANDCONSERVANCY	248,939	303,573
	34,276,052	32,767,995

10. OPERATIONAL COSTS

INSPECTION EXPENSES	7,458,500	6,754,573
EXAMINATION EXPENSES	3,175,500	1,688,642
WORKSHOP AND CONFERENCES	9,307,797	7,161,653
	19,941,797	15,604,868

MEDICAL PRACTITIONERS AND DENTISTS BOARD

Notes to the Financial Statements for the Year ended 30 June, 2013 (Continued)

11. BOARD EXPENSES

SITTING ALLOWANCES	4,226,000	3,260,000
LUNCH ALLOWANCES	740,000	313,000
NIGHT OUTS	392,000	408,000
TRANSPORT (LOCAL)	828,900	200,500
WORKING SESSIONS	2,420,000	1,215,000
HONORARIA	1,920,000	1,920,000
DIRECT EXPENSES ON BOARD MEETINGS	3,487,000	1,476,000
	14,013,900	8,792,500

12. FINANCE COSTS

BANK CHARGES AND COMMISSIONS	149,280	161,635
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