MEDICAL PRACTITIONERS AND DENTISTS BOARD ACCOUNTS FOR THE YEAR 1999 – 2000

MINISTRY OF HEALTH

Telegram: " MEDBOARD", Nairobi
Telephone: 720453 / 724994
728752 / 720829
Fax: 724938
E-mail Address: medicalboard@todays.co.ke
When replying please quote

Ref: No.....
and date

MEDICAL PRACTITIONERS
AND DENTISTS BOARD
MP & DB HOUSE,
WOODLANDS RD, OFF LENANA RD.
P.O. BOX 44839
NAIROBI

28th June, 2002

CHAIRMAN'S REPORT

On behalf of the Medical Practitioners and Dentists Board, I hereby submit the Annual Report and Statement of Accounts for the year ended 30th June, 2000 in accordance with Section 31 of the Exchequer and Audit Act, (Cap.412).

The Medical Practitioners and Dentists Board was established by an Act Cap 253 of Parliament to consolidate and amend the Law to make provision for the Registration of Medical Practitioners and Dentists and for purposes connected therewith and incidental thereto. The commencement date was 1st January, 1978. The Board operated as a Branch in the Ministry of Health from 1st January, 1978 to June, 1993 and was therefore, not funded independently until after 30th June, 1993.

The Board is run by a number of established committees as hereunder:-

1. **PRIVATE PRACTICE COMMITTEE**

   This committee is responsible for reviewing applications for licenses to engage in Private Practice and also Registration and Licensing of Private Medical Institutions. The Committee's Chairman is Prof. George Magoha.

2. **ASSESSMENT AND REGISTRATION COMMITTEE**

   This committee processes applications for Registration and License to Render Medical and/Dental Services. It monitors and evaluates Internship Training Programs in the country. The committee also plans and co-ordinates the Assessment and Internship Qualifying Examinations. All degrees in medicine or dentistry other than those conferred by the University of Nairobi and Moi University are not recognized by the Board for purposes of Registration. Graduates from other Universities, both Kenyans and Non-Kenyans, **must** be assessed for suitability to undertake Internship for Registration or the issuance of license to Render Medical/Dental Services.

   The committee is chaired by Dr. Chri[illegible]n, who is also the Deputy Chairman of the Board

3. **EDUCATION AND SPECIALIST RECOGNITION COMMITTEE**

This committee is responsible for streamlining regulation of medical education and continuing education. The important areas are curriculum qualification or academic staff and facilities. The committee is also responsible for reviewing the Post Graduate Qualifications for inclusion in the list of approved Specialist Qualifications. The committee is chaired by Prof. Barasa Khwa-Otsyula.

4. **PRELIMINARY INQUIRY COMMITTEE**

The function of this committee is to receive and review complaints against a Medical Practitioner or a Dentist and to determine and report to the Board whether an inquiry should be held, pursuant to Section 20 of the Act, in respect of the Medical Practitioners or Dentist.

The Chairman of this committee is the Director of Medical Services who is also the Registrar of the Board and in his absence the Deputy Director of Medical Services who is also a Member of the Board.

Other committees that are yet to be gazetted are:-

(i) **FINANCE AND ADMINISTRATION COMMITTEE**

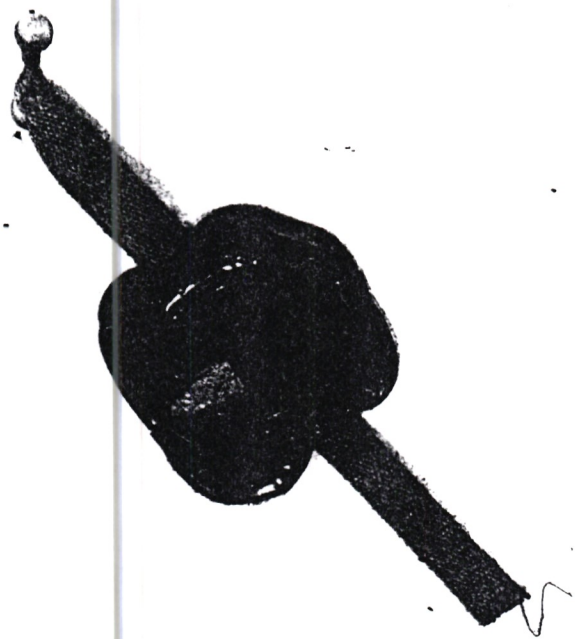
This committee deals with the day today affairs of the Board and handles all financial transactions of the Board. The committee chairman is Dr. James Nyikal.

(ii) **PUBLIC RELATIONS AND LIAISON COMMITTEE**

This committee deals with press matters, seminars, conferences and publications. The committee's chairman is Dr. B. Okello-Agina.

Finally, I would like to conclude by recording the Board's commendation to all Medical Doctors and Dentists for their tireless efforts in Health Care Delivery and the Board's Staff for their selfless service to the Board.

PROF. JULIUS M. KYAMBI, MBS., MD., FAC (Giessen), FAC.(Paed.) Cologne
CHAIRMAN
MEDICAL PRACTITIONERS AND DENTISTS BOARD



REPORT OF THE AUDITOR GENERAL (CORPORATIONS) ON THE ACCOUNTS OF THE MEDICAL PRACTITIONERS AND DENTISTS BOARD FOR THE YEAR ENDED 30 JUNE 2000

REPORT OF THE AUDITOR GENERAL (CORPORATIONS) ON THE ACCOUNTS OF THE MEDICAL PRACTITIONERS AND DENTISTS BOARD FOR THE YEAR ENDED 30 JUNE 2000

I have examined the Accounts of Medical Practitioners and Dentists Board for the year ended 30 June 2000 in accordance with the provisions of Section 29 (2) of the Exchequer and Audit Act (Cap 412). I have obtained all the information and explanations considered necessary for the purpose of the audit. Proper books of account have been kept and the Accounts, which have been prepared under the historical cost convention, are in agreement therewith.

In my opinion, and except for the matters set out herebelow, the Accounts, when read together with the Notes thereon, give a true and fair view of the financial state of affairs of the Board as at 30 June 2000 and of its excess of income over expenditure for the year then ended.

1. CASH AND BANK BALANCES

As was the case in previous years, no bank reconciliation statements and or physical cash count certificates as at 30 June 2000 were seen to support the Balance Sheet Cash and Bank balances figure of Kshs.4,193,984. In the absence of such reconciliations and physical cash count certificates, it has not been possible to confirm the accuracy or correctness of the figure of Kshs.4,193,984 reflected on the Balance Sheet as Cash on Hand and Bank as at 30 June 2000.

2. HONORARIA PAYMENTS

During the year 1999/2000, the Board made honoraria payments amounting to Kshs.2,736,980 to Board members and staff without authority and approval of Government. In the absence of Government approval and explanation as to how the rates used to pay the honoraria were determined, the propriety of the expenditure of Kshs.2,736,980 incurred on this item during the year under review cannot be confirmed.

3. PROCUREMENT OF OFFICE FURNITURE

In the year 1999/2000, the Board spent Kshs.890,412 to purchase office furniture from a furniture dealer without following proper procurement procedures. Apart from the fact that the firm had not quoted to supply the furniture, records show that the dealer supplied the furniture at prices higher than the lowest bidder by a total of Kshs.116,650. The Board also bought various furniture items valued at Kshs.551,162 from the same firm through single sourcing. Accordingly and in the absence of any competitive bidding, it has not

been possible to confirm whether the Board got value for money when such procurements were made.

4. UNSUPPORTED EXPENDITURE

During the year under review the Board paid donations and bonuses amounting to Kshs.150,000 without the approval of the management Board while monthly staff allowances totalling Kshs.306,000 were paid by the Board without proper authority of Government. In the circumstances, it has, therefore, not been possible to confirm the propriety of the expenditure.

S.M. MALUKI
AUDITOR GENERAL (CORPORATIONS)

20 June 2002

MEDICAL PRACTITIONERS AND DENTISTS BOARD

BALANCE SHEET AS AT 30TH JUNE 2000

FIXED ASSETS	Notes	1999/2000 KSHS.	1998/99 KSHS.
Land and Building		20,437,145.00	18,877,446.00
Furniture and Fittings		1,326,427.00	1,515,916.00
Motor vehicle		1,029,000.00	1,543,500.00
CURRENT ASSETS			
Debtors	6	4,528,755.00	4,528,755.00
Cash on Hand	2	2,258,045.00	3,667,318.00
Cash at Bank	3	1,935,939.00	800,196.00
		31,515,311.00	30,933,131.00
CURRENT LIABILITIES			
Audit Fees	5	(270,000.00)	(230,000.00)
Loan		(10,829,988.00)	(13,245,934.00)
		20,415,323,00	17,457,197.00
FINANCED BY:			
Accumulated fund B/F	4	20,415,323.00	17,457,197.00
		20,415,323.00	17,457,197.00

Signed:-

Prof. Julius M. Kyambi, MBS., MD , FAC (Giessen)FAC (Paed)Cologne
CHAIRMAN

Date 15/03/02

Dr. Richard O. Muga, OGW, MBS
DMS/REGISTRAR

Date 15/03/02

INCOME AND EXPENDITURE ACCOUNT AS AT 30TH JUNE 2000

INCOME	Notes	1999/2000	1998/1999
Licence to Render		2,755,437.00	2,051,000.00
Retention fees		284,000.00	146,200.00
Certificate of Good Standing		35,000.00	57,500.00
Registration fees		309,500.00	253,500.00
Private Practice		5,947,750.00	7,266,787.00
Assessment Examination		135,000.00	182,000.00
Additional Qualifications		10,500.00	22,500.00
Institutional Registration fees		6,110,000.00	------
Sale of Tenders		------	3,000.00
Miscellaneous Income (Donation)		250,000.00	630,000.00
		15,837,187.00	10,612,487.00

EXPENDITURE		
Official Entertainment	334,097.00	386,910.00
Motor vehicle Running Expenses	628,503.00	300,000.00
Printing and Computer Servicing	951,390.00	825,620.00
Traveling and Accommodation	522,033.00	1,577,796.00
Maintenance of equipment	325,969.00	280,000.00
Honoraria and other allowances	2,736.980.00	2,055,350.00
Postage and Telephone	818,791,30	580,979.35
Bank charges	102,233.00	32,996.00
Miscellaneous expenses	463,643.00	403,029.00
Salary	179,520.00	182,000.85
Insurance	260,798.00	230,675.00
Legal Fees	383,591.00	500,000.00
Audit Fees	40,000.00	50,000.00
Depreciation	750,360.00	1,215,096.00
Security	441,007.80	------
Advertising and Publicity	92,715.00	324,375.00
Electricity and Water	74,310.00	------
Rates	25,536.00	------
Interest on Loan	3 ,458,784.00	396,003.15
Staff uniforms	63,250.00	------
Gratuity	------	15,000.00
Donation	100,000.00	203,700.00
Cleaning Services	75,550.00	------
Bonus	50,000.00	------
Excess Income over Expenditure	2,958,126.00	1,052,957.00
	15,837,187.00	10,612,487.00

TRIAL BALANCE FOR THE YEAR ENDING 30.6.2000

	DR.	CR
Retention Fees		284,000.00
Private Practice		5,947,750.00
Licence to Render		2,755,437.00
Registration Fees		309,500.00
Certificate of Good Standing		35,000.00
Assessment Examination		135,000.00
Additional Qualifications		10,500.00
Institutional Registration fee		6,110,000.00
Miscellaneous Income (Donation)		250,000.00
Loan		10,829,988.00
Sale of Tenders		-------
Official Entertainment	334,097.00	
Motor vehicle running expenses	628,503.00	
Printing, Stationery and Computer expenses	951,390.00	
Travelling and Accommodation	522,033.00	
Postage and Telephone	818,791.30	
Honoraria and Board Allowances	2,736,980.00	
Miscellaneous Expenses	463,643.00	
Maintenance of Equipment	325,969.00	
Cleaning Services	75,550.00	
Maintenance of Land and Building	986,427.95	
Rates	25,536.00	
Advertising and Publicity	92,715.00	
Salaries	179,520.00	
Bonus	50,000.00	
Electricity and Water	74,000.00	
Depreciation	750,360.00	
Legal Fees	383,591.00	
Security	441,007.80	
Staff Uniform	63,250.00	
Cash at Bank	1,935,939.35	
Bank Charges	102,233.00	
Cash on hand	2,258,045.00	
Audit fees	40,000.00	
Creditors		270,000.00
Land and Building	21,701,018.00	
Furniture	1,886,876.35	
Interest on Loan	3,458,784.35	
Debtors	4,528,755.00	
Motor Vehicle	2,058,000.00	
Accumulated Fund B/F		17,457,197.00
Donation	100,000.00	
Provision for Depreciation		3,578,952.00
	47,973,324.00	47,973,324.00

MEDICAL PRACTITIONERS AND DENTISTS BOARD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2000

1. (a) ACCOUNTING POLICIES

The Accounts are prepared under historical cost convention modified to include the revaluation of assets.

(b) DEPRECIATION

Depreciation of fixed assets is calculated to write off their cost over their estimated useful lives on a straight basis at the following rates.

Buildings, office and residential	2.5%
Office Equipment	12.5%
Office Furniture	12.5%
Motor Vehicles	25%

2. Cash on hand 2,258,048.00

3. Cash at bank 1,935,939.00

4. ACCUMULATED FUND

The accumulated fund is composed of:

Accumulated fund B/F	17,457,197.00
Surplus for the year	2,958,126.00
Accumulated Fund	20,415,323.00

5. CURRENT LIABILITIES

This represent the Audit Fees due to the Auditor General Corporations outstanding.

6. DEBTORS

This include unsurrendered imprests	-	Kshs.2,203,755.00
Amount on purchase of land due from Mwenesi and Co. Advocates	-	Kshs.2,325,000.00
		Kshs.4,528,755.00