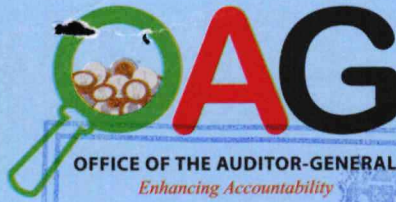


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OF

THE AUDITOR-GENERAL

ON

KENYA MEDICAL PRACTITIONERS AND
DENTISTS COUNCIL

FOR THE YEAR ENDED
30 JUNE, 2025



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REPUBLIC OF KENYA



**KENYA MEDICAL
PRACTITIONERS
AND DENTISTS
COUNCIL**

**ANNUAL REPORT AND FINANCIAL
STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

Prepared in accordance with the Accrual Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

Kenya Medical Practitioners and Dentists Council
Annual Reports and Financial Statements
For the year ended June 30, 2025.

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1. ACRONYMS, ABBREVIATIONS AND GLOSSARY OF TERMS

A: Acronyms and Abbreviations

CEO	Chief Executive Officer
DG	Director General
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
MD	Managing Director
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
FY	Financial Year

B: Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation

Comparative Year- Means the prior period.

2. KEY ENTITY INFORMATION AND MANAGEMENT

(i) Background information

The Kenya Medical Practitioners and Dentists Council (“the Council” or ‘KMPDC”) is a health-sector regulatory body established under the Medical Practitioners and Dentists Act (Cap 253 – Laws of Kenya) with the mandate to regulate the training and practice of medicine, dentistry and community oral health in Kenya. It also has the mandate to regulate the health institutions within the country.

This above-mentioned Act was enacted by Parliament in 1977 and came into operation on 1st January 1978. The Act has over the years undergone various amendments with the most recent coming into force on 17th May, 2020 under the health Laws (Amendment) Act, 2019 (No. 5 of 2019).

Pursuant to Section 3 of the Act, the Council is a body corporate with perpetual succession and a common seal and capable, in its corporate name, of:

- (a) suing and being sued;
- (b) taking, purchasing or otherwise acquiring, holding, charging and disposing of movable and immovable property; and
- (c) doing or performing all such other things or acts necessary for the proper performance of its functions under this Act as may lawfully be done or performed by a body corporate.

Pursuant to Section 25, the functions of the Council should be financed by funds from the Ministry of Health with the consent of the Treasury, out of money provided by Parliament. However, at present, the Council generates its income internally from registration & license fees paid by medical and dental practitioners and health facilities.

(ii) Functions of the Council

Pursuant to Section 4 of the Act, the functions of the Council shall be to:

- (a) establish and maintain uniform norms and standards on the learning of medicine and dentistry in Kenya;
- (b) approve and register medical and dental schools for training of medical and dental practitioners;
- (c) prescribe the minimum educational entry requirements for persons wishing to be trained as medical and dental practitioners;
- (d) maintain a record of medical and dental students;
- (e) conduct internship qualifying examinations, preregistration examinations, and peer reviews as deemed appropriate by the Council;
- (f) inspect and accredit new and existing institutions for medical and dental internship training in Kenya;
- (g) license eligible medical and dental interns;
- (h) determine and set a framework for professional practice of medical and dental practitioners;
- (i) register eligible medical and dental practitioners;
- (j) regulate the conduct of registered medical and dental practitioners and take such disciplinary measures for any form of professional misconduct;
- (k) register and license health institutions;
- (l) carry out inspection of health institutions;

- (m) regulate health institutions and take disciplinary action for any form of misconduct by a health institution;
- (n) accredit continuous professional development providers;
- (o) issue certificate of status to medical and dental practitioners and health institutions; and
- (p) do all such other things necessary for the attainment of all or any part of its functions.

(iii) Principal Activities

The principal activity of the Council is to:

- (a) Supervise medical and dental education,
- (b) Supervise internship training,
- (c) Register and license medical and dental practitioners
- (d) Inspect, register and license health institutions
- (e) Maintain an annual register of medical/dental practitioners and health institutions
- (f) Enforce Continuous Professional Development,
- (g) Regulate the practice of medicine and dentistry
- (h) Discipline medical/dental malpractice
- (i) Advise Minister for Health of quality health care,
- (j) Collaboration and partnership with bodies of similar mandate
- (k) Monitoring and evaluation of performance.

(iv) Vision Statement:

Excellence in regulation of training and practice of medicine and dentistry.

(v) Mission Statement:

To regulate the training and practice of medicine and dentistry through registration, licensing and inspections for provision of people-centred, quality and ethical healthcare

(vi) Key Management

The Council's day-to-day management is under the following key organs:

- (a) Full Council
- (b) Chief Executive Officer
- (c) Management
- (d) Technical staff
- (e) Support staff

(vii) Fiduciary Management

The key management personnel who held office during the Year and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Dr. David G. Kariuki
2.	Director, Corporate services	CPA Philip M. Ole Kamwaro
3	Director, Standards	Dr. Margaret Mbugua
4	Deputy Director, Licensing and Accreditation	John I. Kariuki
5	Deputy Director- Human Resource Management & Admin	John K. Mburu
6	Deputy Director- Corporate Communication Public Relations	Simon Njagi
7	Ag. Corporation Secretary	Michael Reuben Onyango
8	Asst. Director-Professional Assessment	Dr. Wangechi King'ori
9	Asst. Director-Health and training institution compliance	Mohamed A. Qadar
10	Asst. Director- Information Technology	Duncan Mwai
11	Asst. Director-Disciplinary and Ethics	Eunice Muriithi
12	Asst. Director-Supply Chain Management	Lesinko Nabulu
13	Ag. Asst. Director Finance Accounts	CPA James Ndiwa

(viii) Fiduciary Oversight Arrangements

A fiduciary is an entity that holds a legal or ethical relationship of trust with one or more other parties (person or group of persons). Typically, a fiduciary prudently takes care of funds or other assets for another person. The Kenya Medical Practitioners and Dentists Council owe a fiduciary duty to the government and the public that it serves, through prudent utilization of funds and assets. A fiduciary is someone who has undertaken to act for and on behalf of another in a particular matter in circumstances which give rise to a relationship of trust and confidence.

Fiduciary duties exist to ensure that we manage funds in the best interest of the public interest. The Fiduciary Duty in the 21st Century programme finds that, “far from being a barrier, there are positive duties to integrate environmental, social and governance factors in operations this has made the Council make better decisions and improve performance consistent with our fiduciary duties.

(ix) Audit and Risk Management Committee activities

The Audit and Risk Management Committee holds Quarterly meetings to consider the internal audit reports, in order to make recommendations for improvement of the systems of internal controls and help in ensuring mitigation of risks from outside and within the Council.

The Internal Audit department carries on risk-based checks and help strengthen internal controls system in all the departments and regional offices.

(x) Kenya Medical Practitioners and Dentists Council Headquarters

P.O. Box 44839, 00100
KMP&DC House
Woodlands Road
Nairobi, KENYA

(xi) Kenya Medical Practitioners and Dentists Council Contacts

Telephone: (254) 727666444/011052222
E-mail: info@kmpdc.go.ke
Website: www.kmpdc.go.ke

(xii) Kenya Medical Practitioners and Dentists Council Bankers

- a. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
- b. Kenya Commercial Bank
Milimani Branch
P.O. Box 69693, 00400
Nairobi
- c. Cooperative Bank
Nairobi Business Centre
P.O. Box 48321, 00100
Nairobi

(xiii) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(xiv) Principal Legal Adviser

- a. The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112, 00200
City Square
Nairobi, Kenya

- b. Muriu Mungai and Co Advocates
Spring Valley Crescent off Peponi road, Westlands
P.O Box 40112, 00100
Nairobi, Kenya

- c. Kounah and Co. Advocates
Afya Maisonettes,
Kamburu Road, Off Ngong Road,
P.O Box 835-00200
Nairobi, Kenya

- d. Prof. Kiama Wangai and Co. Advocates
Maendeleo house, Monrovia Street,
P.O Box 297-00202
Nairobi, Kenya

3. THE COUNCIL MEMBERS

The following are members who served during the period under review: -



Professor Fredrick Namenya Were, EBS.

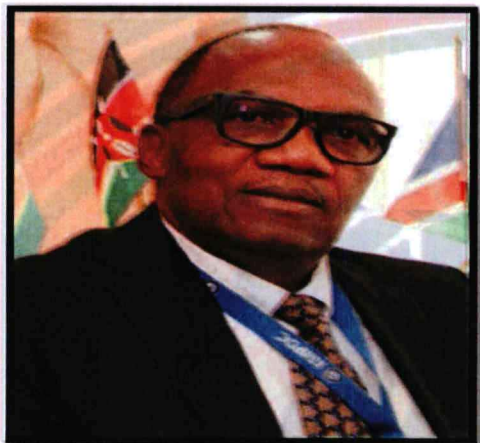
Professor Fredrick Namenya Were, EBS. is the Chairperson of the Kenya Medical Practitioners and Dentists Council (KMPDC), having been appointed on 25th July 2025 replacing Prof. Stanley Khainga who was the chair during the financial year under review.

Prof. Were brings with him over four decades of distinguished service in medicine, health systems research, and regulation. A Professor of Pediatrics and Child Health at the University of Nairobi, he specializes in Perinatal and Neonatal Medicine and has served as Dean of the School of Medicine and Acting Principal of the College of Health Sciences.

Prof. Were is a nationally and globally recognized expert in child health, having advised the Ministry of Health and international bodies such as WHO, GAVI, and PATH (Program for Appropriate Technology in Health). He chaired Kenya's National Immunization Technical Advisory Group (KENITAG) and the National Polio Certification Committee, and served on WHO's Strategic Advisory Group of Experts (SAGE) on Immunization. He currently serves as the Vice Chairperson of PATH's Global Board of Directors.

He holds a Doctor of Science (DSc) in Health Systems Research and a Doctor of Medicine (MD) in Pediatrics. As Executive Director of the Kenya Pediatric Research Consortium (KEPRECON), he has led pioneering work in child health policy, immunization, and newborn care.

An awardee of the Elder of the Order of the Burning Spear (EBS), Prof. Were has authored over 150 scientific publications and numerous national guidelines. He embodies a rare blend of academic rigor, clinical excellence, and regulatory insight — qualities that will steer KMPDC toward strengthened, ethical, and responsive healthcare regulation in Kenya.



Prof. Stanley Khainga, Former Chairman of the Council

With over 30 years of experience in clinical medicine, plastic, and reconstructive surgery, Prof. Khainga is a well-respected and world-renowned surgeon. He holds a Master of Medicine in Surgery from the University of Nairobi and a certificate of microvascular surgery in plastic and reconstructive surgery from the Medical University of Southern Africa (MEDUNSA), Pretoria. In addition, he is a W.H.O fellow in plastic and reconstructive surgery at MEDUNSA, Pretoria.

Prof. Khainga is an active member of several medical associations both locally and internationally, and currently serves as the Secretary General of the Kenya Society of Plastic and Reconstructive Surgeons. He has been a lecturer at the University of Nairobi's Medical School for more than 10 years, sharing his expertise with both postgraduate and undergraduate students in various public and private universities and hospitals in the country.



Dr. David G. Kariuki, Chief Executive Officer/Registrar/Secretary to the Council

Dr. David Kariuki is the current Chief Executive Officer, Registrar, an ex officio member and secretary to the Council at Kenya Medical Practitioners and Dentist Council, the Kenyan regulator of training, practice, licensing of medicine, dentistry and Community Oral Health Officers and healthcare institutions in Kenya.

Dr. Kariuki is a seasoned healthcare professional with over 26 years' experience in the medical profession, including human resource for health and healthcare financial resource management. In his various capacities he has provided leadership in enhancing quality health care service delivery, development of health services management systems, advancement of patient advocacy initiatives and provision of strategic project management expertise.

Dr Kariuki has served as the Senior Deputy Director of Medical Service (SDDMS) in charge of the department of Health Policy and Research Development at the Ministry of Health. He has also served in the same capacity as the head of Universal Health Coverage Coordination, head of Policy Planning and Health Financing and head of Health Sector Intergovernmental Affairs at the Ministry of Health. In addition, Dr Kariuki has served as a Medical Superintendent at Kiambu Hospital Level IV Hospital where he demonstrated effectively the ability to lead positive transformation in an organization resulting in exceptional results. Dr. Kariuki is credited with developing the first roadmap towards Universal Health Coverage under the "Big Four" Government Agenda and leading the Universal Health Coverage Policy efforts at the Ministry of Health.

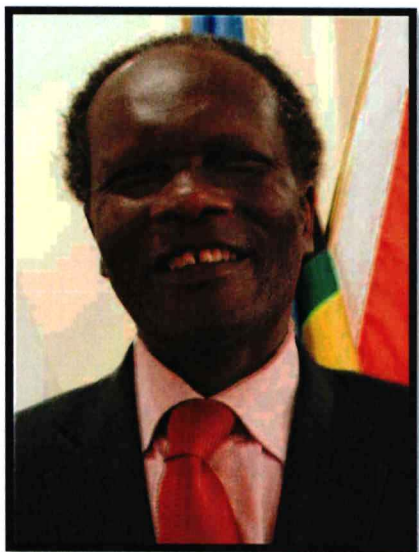
He holds an MBA in Healthcare Management from Strathmore University, a Master of Medicine in Obstetrics & Gynaecology and a Bachelor of Medicine and Bachelor of Surgery from the University of Nairobi. He also holds a Diploma in Health Systems Management. Additionally, he is a member of the Kenya Obstetrics & Gynaecological Society, Kenya Medical Association and is a Fellow of the East, Central, Southern Africa College of Obstetrics & Gynaecology.



Dr. Patrick Amoth, Member of the Council & Director General for Health, Ministry of Health

Dr. Patrick Amoth is the Director General for Health in the Ministry of Health, Kenya. He is also the Vice President of the Executive Board of the World Health Organization (WHO), representing the African region. A consultant obstetrician and gynecologist of immense repute, Patrick previously headed the Directorate of Public Health at the Ministry, where spearheaded strategy development for effective delivery of health services in all the 47 counties in Kenya and was centrally involved in the inception and alignment of Universal Health Coverage for the country. Dr. Amoth formerly headed the Department of Health Sector Coordination and Intergovernmental Affairs, an assignment that was preceded by his successful stint as a Chief Medical Specialist and Senior Deputy Director of Medical Services at Mama Lucy Kibaki Hospital Nairobi. He has expansive experience in civil service having risen from a Medical Officer at Kisumu's Provincial Hospital before becoming the Medical Superintendent in the former Kiambu District Hospital, now Kiambu County Referral Hospital. He also later served as the Director of Medical Services for Kiambu East and Kiambu West Districts, now Kiambu County. During his stint in Kiambu, Dr. Amoth is credited with having had excellent managerial skills as well as robust and successful fundraising for the hospital, initiating various programs, and revolutionizing infrastructural improvement of most hospitals.

Dr. Patrick Amoth is a graduate of the University of Nairobi's Medical School and has a Masters in Obstetrics and Gynecology from the same university. He also holds a Diploma in Health Systems management form Galilee College in Israel.



Prof. Stephen Ogendo, Member of the Council and Chair Disciplinary and Ethics Committee (DEC)

Prof. Stephen Ogendo is a professor of surgery at Maseno University and also the current Dean, School of Medicine at the institution. He studied at the University of Nairobi where he obtained both his Undergraduate (MBChB) and Post Graduate specialization in surgery (MMeD). He got an additional three years training in cardiothoracic surgery in the UK.

Prof Ogendo also holds a Post Graduate Diploma in Research Methodology and Master's in Medical Education. His main interests are in medical education and training and has been involved in the activities of training with both governmental and non-governmental organizations within the region.

He is a member of various professional organizations and societies.



Prof Rose J. Kosgey, Member of the Council & Chair Inspection, Licensing, Finance & General-Purpose Committee (ILF&GPC)

Prof Rose Jepchumba Kosgei is an Obstetrician/Gynecologist, Gynecologic Oncologist and Senior Lecturer at the Department of Obstetrics and Gynecology, University of Nairobi. Prof Kosgei is the current Coordinator of the Gynecologic Oncology Fellowship in the Department of Obstetrics and Gynecology, University of Nairobi. She is an astute researcher whose focus is on the use of routinely collected data for evidence-based decision-making and policy change. She has over 100 peer reviewed publications and has offered support and leadership in developing standard operating procedures, guidelines, and policies for the Ministry of Health. She holds a Bachelor of Medicine and Surgery Degree (Moi University, Kenya, 2004), Masters in Obstetrics and Gynecology (University of Nairobi, Kenya, 2011), Fellowship in Gynecologic Oncology (University of Nairobi, 2021), Masters in Science in Clinical Trials (London School of Hygiene & Tropical Medicine, UK, 2012), a Postgraduate Diploma in Clinical Trials (London School of Hygiene & Tropical Medicine, UK, 2010) and a Postgraduate Diploma in Biomedical Research Methodology (University of Nairobi, Kenya, 2009). She also has two research fellowships: Fogarty Research Fellowship in HIV/AIDS in Women (Brown University, Providence, RI, USA, 2009), and Operations Research Fellowship (Centre for Operational Research, International Union Against Tuberculosis and Lung Disease, France, 2011). Internationally (2015-2021), Prof Rose was the Executive Board Member for the International Federation of Gynecology and Obstetrics (FIGO), where she represented Africa and East Mediterranean regions.



Dr Timothy Theuri, Member of the Council

Dr Tim Theuri is the President of The Kenya Dental association (KDA). With more than eight years of experience and rich networks as a highly professional business leader, he is passionate about good governance and efficiency-transformation in health. He holds a Bachelor in Dental Surgery, certifications in Business Administration and is a Fellow of the International College of Dentists as well as the Pierre Fauchard Academy. He has served as Assistant National secretary of KDA 2016-2018 and National Secretary 2018-2020. Dr Theuri has held various senior positions as resource person in taskforces at the Ministry of Health numerous technical working groups at Kenya Medical Practitioners & Dentist Council, Association of Professional Societies of East Africa and Kenya Professional Development Fund. His knowledge of the industry and strong analytical competencies have seen him become a key opinion leader.

He is the Chief Executive officer of The Kenya Healthcare Federation (KHF) the Health board of the Kenya Private sector Alliance (KEPSA).

Dr Theuri is founder partner at Dental Access Clinic one of the largest dental centers by client base and dental officers' establishment in Nairobi.



Moses Kiptanui, Member of the Council & Chair Training, Assessment, Registration & Human Resource Committee (TAR&HRC)

Mr Moses Kiptanui is an Oral Health Officer with over 22 years of experience. Moses is currently serving as a Principal Oral Health Officer at the Moi Teaching and Referral Hospital in Eldoret. He holds a Bachelor of Science Oral Health from Mount Kenya University and a Diploma in Oral Health from the Kenya Medical Training College. Moses is a member of the Moi Teaching and Referral Hospital College of Health Science Curriculum Development (HND- Oral Health Restorative Dentistry)



Hon. Sarah Talaso Bonaya, Member of the Council

Hon. Sara Talaso Bonaya is currently a Commissioner at the Kenya National Commission on Human Rights (KNCHR), whose mandate is to protect and promote Human Rights in Kenya. The mandate also includes offering advisories to the Government and reporting obligations to several International bodies and organisations. Hon. Sara is also a former Member to the East African Legislative Assembly (EALA) representing Kenya, where she served for two terms of 10 years. During her tenure she served in various strategic Committees where she participated in the formulation of numerous regional laws geared towards promoting regional integration. She holds a Master's Degree in Health Management, Policy and Planning from the University of Leeds (UK), a Higher Diploma in Public Health Education and Behavior Change Communication as well as Diplomas in Nursing and Midwifery from the Kenya Medical Training College (KMTTC). She has excelled in the healthcare field, demonstrating professionalism and expertise, making her a trusted expert. She has served in the Ministry of Health for 21 years in different capacities in the healthcare sector where she also participated in the formulation of the Ministry's strategic plan and influenced different policies. Sara was the focal point person with different development partners such as; WHO, JICA, UNICEF and DFID amongst others. She also served in different parts of the country as a Nurse, Midwife as well as a Public Health Education Officer engaged in different programmes in preventive and promotive health. Commissioner Sara is passionate about advancing health rights, gender equality and social justice.

Commissioner Sara passionately advocates for social justice and championing human rights focusing on vulnerable and marginalized communities and special interest groups especially women, girls and children.



Dr. Elizabeth Gitau-Maina, Member of the Council

Dr. Elizabeth Gitau-Maina is a medical doctor with an MBA-Healthcare management degree from the Strathmore Business School. She is the current assistant secretary General of the Kenya Medical Association, the professional body representing medical doctors in Kenya. She has 10 years' experience in clinical practice in both public and private health sector. Dr Elizabeth currently serves a consultant in various health systems strengthening initiatives focusing Healthcare financing and public private engagements in health sector. She is a former lecturer at the Kenya Medical Training college in a senior position training clinical officers in Kenya. Dr Elizabeth is an alumni of the prestigious German Academic Exchange programme (DAAD) and Equity Leadership program alumni. She was a member of the technical working group of the health committee of the Kenya COVID fund. This TWG supported the Kenya COVID Fund in provision of personnel protective equipment to health workers, training, and psychosocial support.

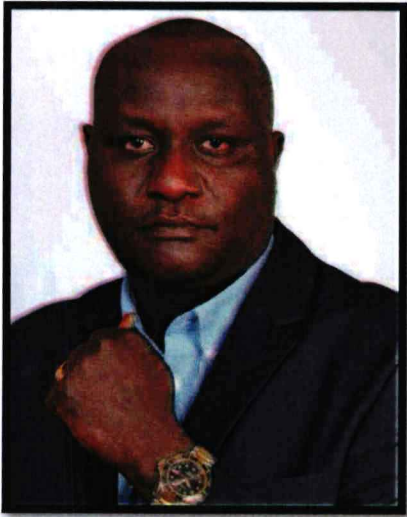


Mr. Livingstone Omuchere Bumbe, Alt. Member of the Council, representing the CS, National Treasury & Member; Audit & Risk Management Committee & ILF&GP Committee

Mr. Livingstone Omuchere Bumbe is an accomplished professional with a wealth of experience and expertise in the field of Public Sector Management. He serves as a Deputy Director at the National Treasury Mr Bumbe is renowned for his in-depth knowledge and commitment to overseeing the analysis of the Yield Curve and current market dynamics to inform critical auction decisions. He plays an instrumental role in ensuring the regular review of legislative and regulatory frameworks that impact domestic borrowing. His timely briefings to the Cabinet Secretary in charge of the National Treasury have been pivotal in shaping strategic decisions in this regard.

Mr. Bumbe is also involved in monitoring and evaluating the performance of the domestic borrowing program and providing invaluable insights on risk management in domestic debt markets, covering market and interest rates risks

He holds a Master's degree in Public Sector Management, from Africa University, Mutare, Zimbabwe.








Mr. Ashford Mwiti Kirimi Kathaara Member of the Council and Chair Audit and Risk Committee (ARC).

Mr. Ashford Mwiti Kirimi Kathaara was appointed to the Council. He brings to the Council an extensive background marked by exemplary record of fiscal governance and planning. His professional journey attests to a commitment to precision, an unwavering dedication to fiscal prudence, and proven ability to navigate the complexities of financial management. This augurs well for the Council's continued pursuit of excellence in healthcare regulation.

Council Committees

S/No.	Name of the Committee	Members
1.	Disciplinary and Ethics Committee (D&EC),	<ul style="list-style-type: none"> i) Prof.Stephen O. Ogendo Chair ii) Dr. Patrick Amoth iii) Sarah Bonaya iv) Dr. Elizabeth Gitau i)
2.	Inspection, Licensing, Finance & General-PurposeCommittee (ILF&GP)	<ul style="list-style-type: none"> i) Prof.Rose Kosgey, Chair ii) Dr. Patrick Amoth iii) Musa Kiptanui iv) Livingstone Bumbe v) Dr. Elizabeth Gitau
3.	Training, Assessment, Registration and HumanResource Committee (TAR&HRC)	<ul style="list-style-type: none"> i) Musa Kiptanui, Chair ii) Dr. Patrick Amoth iii) Prof. Stephen O. Ogendo iv) Dr. Timothy Theuri v) Prof.Rose Kosgey
4.	Audit & Risk Committee (ARC)	<ul style="list-style-type: none"> i) Ashford Kathaara, chair ii) Comm.Sarah Bonaya, Chair iii) Dr. Patrick Amoth iv) Livingstone Bumbe




4. KEY MANAGEMENT TEAM

	Main area of responsibility	Key qualifications	Photo
Dr. David G. Kariuki	Chief Executive Officer/Secretary to the Council and in charge of day to day running of the Council	Master's in Business Administration, (Healthcare Management) Masters in Medicine Obstetrics and Genecology Bachelors of Medicine-UON	
CPA Philip Meeli Ole Kamwaro	Director, Corporate Services: management of corporate services	MSc. Finance(Nairobi), B. Com (Accounting) CPA, Kenya	
Dr. Margaret Njeri Mbugua	Director, Standards	Master's in Business Administration, (Healthcare Management) - Strathmore University – 2018 Bachelors of Medicine-UON	
John I. Kariuki	Management of Licensing and Accreditation	Diploma in Administration	
Simon Kiraithe' Njagi	Deputy Director, Corporate Communication & Public Relations	Masters of Arts in Communication and Media Studies- University of Nairobi – 2011 Bachelors of Communication- Daystar University-2002	

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Michael Reuben Onyango	Ag. Corporate Secretary and Management of Legal Services	Bachelor of Laws Degree, LLB (Nairobi) and Diploma in Law (Kenya School of Law)	
John K. Mburu	Management of Human Resource and Administration	Bachelor Degree in Human Resource Management	
Eunice N. Muriithi	Management of Disciplinary and Ethics	Bachelor of Laws Degree, LLB (Nairobi) and Diploma in Law (Kenya School of Law)	
CPA James Ndiwa	Management of accounting & financial functions	Bachelor of Business Mngt (Moi Univ) CPA, Kenya	
Lesinko Nabulu	Management of Procurement and Disposal of Assets, Goods and Services	MBA, (Nairobi) B. Com (Procurement) (Nairobi)	
Duncan Mwai	Management of Information Technology (IT)	Bachelor of Science in Information Technology	

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Rose C. Wafukho	Office Administration	Bachelor Degree in Office Management	
Mohamed A. Qadar	Management of Compliance-Health and Training institutions	Bachelor Degree in Psychology	
Dr. Karen Wangechi King'ori	Management of Professional Assessment	Bachelor of Medicine Degree	

5. CHAIR'S STATEMENT



Overview

Despite political and macroeconomic uncertainties during the financial year, the Council remained resilient and delivered solid results. I am however happy to report that despite these concerns, we are confident that we are well and better placed to manage the shifting economic landscape.

Regulatory environment

The fluctuating regulatory environment remains an area of utmost influence on our operations. In the period, stakeholders shared increasing concerns on the likely impact of regulatory interventions in the regulatory environment.

In May 2019, the new amendments to Cap 253 laws came into effect. Implementation has been continuous since then. The amendments have strengthened the Council's position in terms of executing its mandate. However, the Council in consultation with stakeholders will continue monitoring the risks brought about by change in environment to ensure the regulatory role is not threatened or curtailed any way in the long run.

Our stakeholders drew comfort from this, and in the spirit of encouraging a more consultative process for these kinds of initiatives, we will continue to proactively engage all the stakeholders. We support the development of a regulatory framework that promotes provision of the highest quality of health and innovation in service delivery as well as a sustainable business environment in accordance with international best practice.

Corporate governance

During the period, the Council continued to observe the provisions of the law and Mwongozo Code of Conduct in the conduct of its business to ensure proper accountability and separation of powers.

Outlook

Our work ethos is grounded in the desire to deliver improved quality and efficient services, provide an unrivalled service offering to our customers and remain focused on the Council's purpose of ensuring provision of quality healthcare in the country.



Prof. Fredrick Namenya Were, EBS.

Chair

Kenya Medical Practitioners and Dentists Council

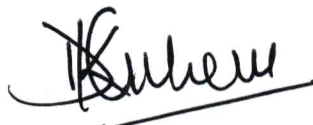
6. REPORT OF THE CHIEF EXECUTIVE OFFICER



The Kenya Medical Practitioners and Dentists Council, KMPDC, is established under Section 3 of the Medical Practitioners and Dentists Act Cap 253 of the Laws of Kenya. This Act was enacted in 1977. The mandate of the Council is to regulate training and the practice of medicine, dentistry, community oral health and health institutions in the Republic of Kenya. The core business of KMPDC is to ensure that there are standards in training, registration and licensing of doctors, community oral officers and health facilities; to regulate their conduct and to ensure that the highest standards of quality health care and connected purpose is administered to the Kenyan people at all times. This is in line with the Kenyan Constitution 2010, Health Act, the Medical Practitioners and Dentists Act, Cap 253, Vision 2030, the KMPDC Strategic Plan 2018-2023 and the Vision and Mission therein.

It is with great pleasure I submit the Kenya Medical Practitioners and Dentists Council Annual Report and Financial Statements for the Financial Year 2024/2025. Despite the many challenges encountered during the Year, the Council was able to realize key milestones in its mandate with the allocation of funds from the National Treasury for the first time in history, including continued implementation of the Health Laws (Amendment) Act, 2019, Strategic Plan 2018-2023, registration and licensing of doctors, community oral health officers and health institutions, inspection of medical schools, internship training Centres, isolation and quarantine facilities and health facilities across the Republic of Kenya, resolutions of professional disciplinary matters among other achievements.

As I conclude, I would like to express deep appreciation to the Government of Kenya, the Ministry of Health, the National Treasury, all stakeholders and the general public for their invaluable support and commitment to ensure the Council moves forward in the execution of its very important mandate. Not to forget our strategic partners as well as public and private institutions who have been very supportive during the period. Finally, we also thank the County Governments through the Council of Governors for their collaboration and the entire citizens of Kenya for giving us the golden opportunity to be their servants.

A handwritten signature in black ink, appearing to read 'D. Kariuki', written over a horizontal line.

Dr. David G. Kariuki
Chief Executive Officer
Kenya Medical Practitioners and Dentists Council

**7. STATEMENT OF KENYA MEDICAL PRACTITIONERS AND DENTISTS' COUNCIL
 PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2024/2025**

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the Council to include in the financial statements, a statement of the Kenya Medical Practitioners and Dentists Council performance against predetermined objectives. The following is the statement of our performance against the set objectives in the performance contract: -

KMPDC has 3 strategic pillars and objectives within its Strategic Plan for the FY 2023- 2028. These strategic pillars are as follows:

- Pillar 1: **Corporate Governance**
- Pillar 2: **Regulatory Enforcement**
- Pillar 3: **Strategic operations**

KMPDC develops its annual work plans based on the above pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The Kenya Medical Practitioners and Dentists Council achieved its performance targets set for the FY 2024/2025 period for its 3 strategic pillars, as indicated in the diagram below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
CORPORATE GOVERNANCE	Strengthen KMPDC's legal framework.	<ul style="list-style-type: none"> • Ensure compliance with the Constitution, Laws and all statutory requirements. • Strengthen the regulatory functions of KMPDC. • Improve tracking and follow up of court matters. 	<ul style="list-style-type: none"> • Conduct annual legal audits • Implement recommendations of the legal audits • Review of the existing Laws to strengthen the regulatory functions • Develop and review a court matters management policy • Implement the court matters management policy and system • Develop and implement the Council's Board Charter; Committee Charters; Council code of conduct and ethics, Whistle-blower policy. • Conduct Board evaluations • Conduct governance audit • Obtain ISO 17024:2012 accreditation • Maintain ISO 17024:2012 accreditation by conducting periodic ISO audits • Develop and implement the contract management system • Operationalise the online court matters and contract management system • Develop a policy on partnerships and collaborations. • Implement the policy on partnerships and collaborations. 	55%

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Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
REGULATION & ENFORCEMENT	<ul style="list-style-type: none"> • Enhance management of KMPDC records, applications, inspections and assessments. • Strengthen enforcement in compliance with set standards • Improve awareness of KMPDC mandate, services, policies and guidelines • Improve the process of determination of D&EC cases. • Support impaired practitioners to provide safe care • Standardise the training and assessment of medical, dental and oral health practitioners. 	<ul style="list-style-type: none"> • Digitise KMPDC records including practitioner's files, health facility files and D&EC Case files. • Establish an online platform for applications for registration, licensing and KMPDC examinations. • Operationalise online system for the inspection of health facility and training institutions. • Digitalise the peer review assessment, examinations, and internship logbook and evaluation process. • Augment enforcement in closure of non-compliant health facilities and enhance collaboration with enforcement agencies (DCI, NIS, NPS, Ministry of Interior) and county governments. • Develop and implement the Disciplinary and Ethics sanctions guidelines. • Institute mechanisms for verification and authentication of qualifications for registration or licensing purposes • Enforcement of D&EC resolutions. • Decentralise KMPDC services to counties. • Enhance public advocacy and sensitisation across all levels. • Promote good clinical practice. • Institute Alternative Dispute Resolution (ADR) measures into the D&EC process • Facilitate linkage of impaired practitioners to support services. • Strengthen the training 	<ul style="list-style-type: none"> • Digitise KMPDC records including practitioner's files, health facility files and D&EC Case files • Develop a records management policy • Assess records to determine the storage capacity required • Acquire adequate storage to accommodate digitised records. • Establish online platforms for applications for registration, licensing and KMPDC examinations. Expand the scope of the online service portal (OSP) to include all application and registration processes • Operationalise online system for the inspection of health facilities and training institutions. • Develop and implement online inspection checklists and reporting tools for health facilities and training institutions • Digitalise the peer review application process, and Digitisation of the internship logbook and evaluation process. • Develop and implement online platform for application of peer review process and internship logbook • Assessment platform operationalised (peer review assessment, internship assessment and logbook) • Sensitise interns, 	<p>45%</p>

		<p>and assessment of medical, dental and oral health practitioners.</p>	<p>internship coordinators and supervisors, and peer reviewers on the online platforms Sensitisation videos</p> <ul style="list-style-type: none"> ● Augment enforcement in closure of non-compliant health facilities and enhance collaboration with enforcement agencies and county governments. ● Develop compliance enforcement tools ● Develop framework for collaboration with enforcement agencies (DCI, NIS, NPS, Ministry of Interior) and county governments ● Develop and implement the Disciplinary and Ethics sanctions guidelines ● Develop a Disciplinary and Ethics Sanctions Guideline ● Institute mechanisms for verification and authentication of qualifications for registration or licensing purpose ● Develop and implement mechanism for verification and authentication of academic and professional qualifications ● Enforcement of D&EC resolutions ● Develop a framework for proper follow up of compliance with D&EC resolutions. ● Strengthen and equip regional offices ● Conduct sensitisation fora in the counties on KMPDC mandate, services, policies and guidelines 	
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			<ul style="list-style-type: none"> ● Promote good clinical practice Publish periodic case books on D&EC cases that have been determined ● Integrate case books into Continuous Professional ● Develop and review guidelines on professional conduct and discipline ● Institute Alternative Dispute Resolution (ADR) measures into the D&EC process ● Facilitate linkage of impaired practitioners to support services ● Develop and implement framework for early identification of impairment in practitioners, and for support for impaired and "pre-impaired" ● Review the Medical Practitioners and Dentists (Fitness to Practise) Rules and SOPs ● Strengthen the training and assessment of medical, dental and oral health practitioners ● Develop and/or review core curricula for undergraduate training ● Develop and/or review internship training guidelines and logbooks ● Develop core curricula for postgraduate medical and dental training ● Review CPD guidelines ● Develop and review Scopes of Practice ● Develop and implement a framework for common pre-internship examination for all medical, dental and oral health graduands ● Develop and implement 	
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			a framework for assessment of practitioners for specialist and subspecialist recognition	
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Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
STRATEGIC OPERATIONS	<ul style="list-style-type: none"> Enhance KMPDC human resource capacity. 	<ul style="list-style-type: none"> Enhance KMPDC human resource capacity. Ensure a healthy, safe working environment and improve employee welfare Improve employee compensation and benefits Enhance KMPDC Corporate Image Improve the KMPDC strategy and planning function Enhance coordination of performance management Enhance KMPDC research capacity Improve KMPDC operational efficiency in service delivery Expand revenue streams Improve budgetary control Institutionalise Risk Based Internal Audit plans Enhance coordination of the Procurement function 	<ul style="list-style-type: none"> Recruit staff to fill gaps as per the approved staff establishment. Conduct rationalization of existing staff complement to ensure efficiency in service delivery. Improve employee performance by developing and implementing an employee incentive scheme. Develop and implement workplace policy on employee safety, training, welfare, flexi time/ space. Conduct job evaluation exercise and recommend commensurate pay structure. Review the KMPDC Human Resource Instruments (HR Policies and Procedures manual, Grading structure and Career guidelines). Conduct a perception and media audit of KMPDC. Harmonise communication and media handling. Build and sustain the KMPDC brand identity. Enhance customer experience by establishing a contact centre. 	48%



			<ul style="list-style-type: none"> • Align policy documents, strategies and programmes. • Monitor implementation of the Strategic Plan. • Coordinate implementation of the corporate and cascaded Performance Contracts. • Coordinate preparation, implementation and monitoring of annual workplans. • Develop and implement policy frameworks for conducting research. • Build staff capacity on research. • Streamline ICT operations to ensure efficiency. • Improve ICT ecosystem. • Develop and implement Business Continuity Plan (BCP). • Develop and implement the KMPDC resource mobilisation policy. • Engage The National Treasury and National Assembly to increase exchequer allocation. • Implement and use of the Financial Management module (ERP) for effective management, monitoring and control of the budget. • Strengthen internal 	
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Kenya Medical Practitioners and Dentists Council
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			<p>audit mechanisms to ensure effective budgetary control.</p> <ul style="list-style-type: none"> • Strengthen stewardship in the management of public resources. • Develop and Implement an Internal Audit Management System. • Sensitise staff on risk management and internal audit function. • Operationalise departmental risk registers. • Activate the supplier's portal to enable seamless bidding process. • Implement KMPDC procurement, inventory and disposal policy. • Develop and implement asset management system 	
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Note: The overall performance was based on the performance contract targets for the year under review.

8. CORPORATE GOVERNANCE STATEMENT

The Board of the Kenya Medical Practitioners and Dentists Council is responsible for the overall management of the affairs of the organization and is accountable to all its stakeholders for ensuring compliance with all the relevant laws, and the highest standards of global practice in corporate governance and efficient service delivery.

The Council is fully committed to integrity in accordance to the global generally accepted corporate practices and endorses the application of the principles of good corporate governance.

The Council

The Council is made up of nine (9) members representing major stakeholders brought about by the amended Cap 253 Act. The members attended meetings during the year under review are as per the summary table below: -

S/No	Name	Designation	Full Council Meetings	Committee Meetings
1	Prof. Fredrick N. Were	Chairperson	-	N/A
2	Prof. Stephen Ogendo	Member	6	6
3	Prof. Rose J. Kosgey	Member	6	6
4	Dr. Timothy Theuri	Member	6	6
5	Dr. Elizabeth Gitau	Member	6	4
6	Comm. Sarah Bonaya	Member	6	4
7	Dr. Patrick Amoth	Member	6	4
8	Mr. Moses Kiptanui	Member	6	6
9	Livingstone Bumbe	Member	6	4
10	Ashford Kathaara	Member	6	4

The Council members have been undertaking trainings from time to time to ensure skills set they hold meet the demands of their positions effectively ensuring high quality decisions are made. In addition, the Council has a charter in place that highlights what is expected to be done, by whom and at what time. This ensures that turnaround time for efficient service delivery is at the required level and standards.

Composition of the Council

Section 3A of the Medical Practitioners and Dentists Act set out the composition of the Council as here under: -

- a. The Council shall consist of
 - i. A chairperson who shall be appointed by the President
 - ii. The Director General for Health or a designated representative;
 - iii. Four persons appointed by the Cabinet Secretary, nominated as follows: -
 - a) One person who shall be a representative of universities in Kenya which have the power to grant a qualification which is registerable under this Act;
 - b) One person who shall be a representative of the Kenya Medical Association;
 - c) One person who shall be a representative of Kenya Dental Association; and
 - d) One person who shall be a representative of Oral Health Practitioners.

- iv. Three persons appointed by the Cabinet Secretary, as follows—
 - a) One person who shall be nominated by Kenya National Commission on Human Rights;
 - b) One person who shall be a representative of the private sector in health; and
 - c) One person with knowledge and expertise in finance or audit; and
- v. The Chief Executive Officer who shall be the Registrar and an *ex officio* member and also the secretary to the Council.
- b. A person appointed as a member of the Council under the Act, other than the *ex officio* member, shall serve for a term of three years and shall be eligible for reappointment for a further and final term of three years.
- c. The chairperson shall preside at all meetings of the Council and, in the absence for any reason of the chairperson, the other members of the Council who are present at that meeting shall choose one of the members to act as the chairperson at the meeting.
- d. A member of the Council may
 - i. At any time resign from office by giving thirty days' notice in writing to the chairperson;
 - ii. Be removed from office if the member: -
 - a. Has been absent from three consecutive meetings of the Council without permission of the chairperson;
 - b. Is convicted of an offence involving dishonesty or fraud;
 - c. Is convicted of a criminal offence and sentenced to imprisonment for a term exceeding six months or more; or
 - d. Is incapacitated by prolonged physical or mental illness or is deemed otherwise unfit to discharge his or her duties as a member of the Council.
- e. Six members of the Council shall constitute a quorum at any meeting.
- f. The powers of the Council shall not be affected by any vacancy in the membership thereof. The Council shall meet at least once in every three months.
 - (8) The chairperson, may, with prior approval of the Council, appoint suitable persons to assist in carrying out particular decisions of the Council or particular duties or investigations for the Council.
 - (9) Subject to the provisions of this Act, the Council may regulate its own procedure.
 - (10) Pursuant to nominations in paragraphs (1) (c) and (d), each organization shall present two nominees one of whom shall be appointed by the Cabinet Secretary considering ethnic diversity, gender, disability, skills mix and regional balance.

Functions of the Council

- (1) The functions of the Council shall be to
 - (a) Establish and maintain uniform norms and standards on the learning of medicine and dentistry in Kenya;
 - (b) Approve and register medical and dental schools for training of medical and dental practitioners;
 - (c) Prescribe the minimum educational entry requirements for persons wishing to be trained as medical and dental practitioners;
 - (d) Maintain a record of medical and dental students;
 - (e) Conduct internship qualifying examinations, preregistration examinations, and peer reviews as deemed appropriate by the Council;
 - (f) Inspect and accredit new and existing institutions for medical and dental internship training in Kenya;

- (g) License eligible medical and dental interns;
- (h) Determine and set a framework for professional practice of medical and dental practitioners;
- (i) Register eligible medical and dental practitioners;
- (j) Regulate the conduct of registered medical and dental practitioners and take such disciplinary measures for any form of professional misconduct;
- (k) Register and license health institutions;
- (l) Carry out inspection of health institutions;
- (m) Regulate health institutions and take disciplinary action for any form of misconduct by a health institution;
- (n) Accredite continuous professional development providers;
- (o) Issue certificate of status to medical and dental practitioners and health institutions; and
- (p) Do all such other things necessary for the attainment of all or any part of its functions.

Internal Control Systems

The Council has put in place critical systems of internal controls including policies, procedures, rules, regulations and general controls to ensure that accounting and financial reporting are accurate, relevant and reliable and that the running remains effective and efficient. Procedures have been put in place to ensure authority for transactions are obtained to ensure strict compliance to the laws, rules and regulations including prudent utilization of assets towards achievement of the set goals and objectives.

The Council through its committees exercises oversight role including the review of the design and effectiveness of the systems of internal controls and the assessment of the results of the Council activities against the set plans and within the approved budget.

The Council through scheduled meetings considers the reports as its oversight function and directs implementation of such measures as it deems necessary to improve the reliability, relevance, efficiency and effectiveness of the Council's systems of internal controls.

Conflicts of interest

Before commencement of Council meetings, each Member is always required to disclose any situations which apply to them as a result of which they have or may have an interest which conflicts or may conflict with the interests of the Council in accordance with the relevant laws.

9. MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion of financial condition and results of operations should be read in conjunction with the annual report and financial statements and the related notes of Kenya Medical Practitioners and Dentists Council for FY 2024/2025. The Council’s reports its financial position, results of operations and cash flows in accordance with International Public Sector Accounting Standards (IPSAS) as issued by IPSAB. The Council’s functional currency is in Kenya Shilling (“Kes”) and all amounts in this MD&A are expressed in Kenya Shilling.

Council Overview

Kenya Medical Practitioners and Dentists Council is a world recognized regulatory body with the core mission of regulating the practice of medicine, dentistry and health institutions in Kenya. The Council’s online services enhancements, has led to maximum efficiencies in service delivery. These capabilities provide compliance benefits and aid in the provision of quality health care.

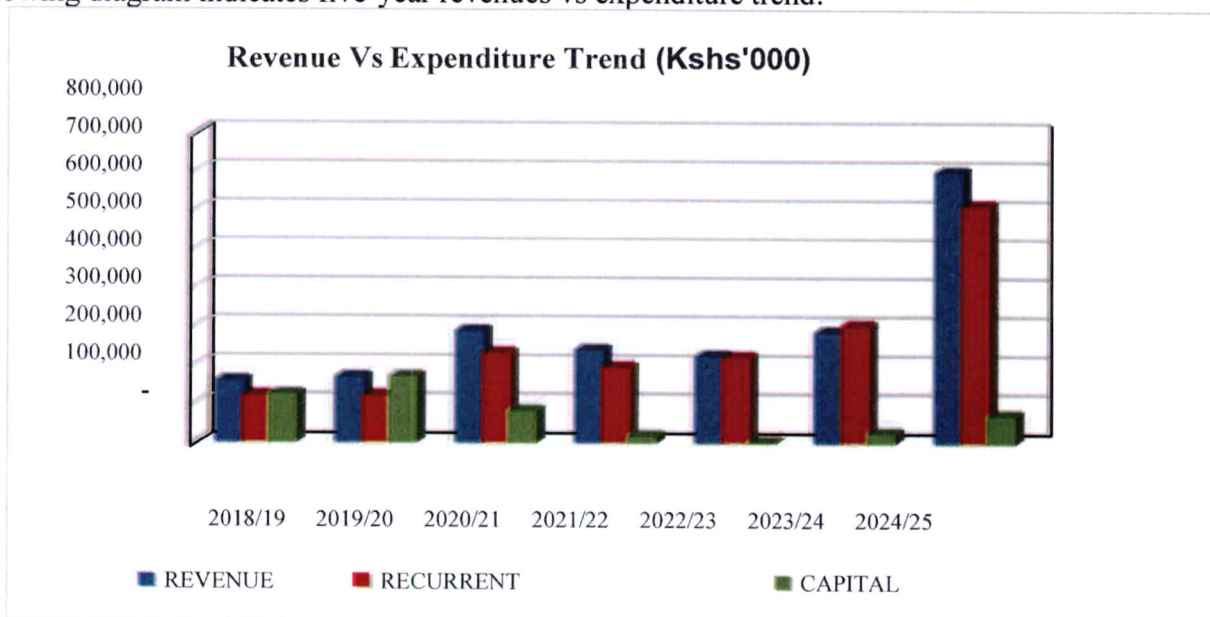
By combining its progressive policy formulation with a team of man power, compliance and administrative support, the Council has been able to deliver quality and efficient services to all its stakeholders. The Council’s mandate is to further leverage this unique mix of skills and competencies to achieve additional growth.

Financial Position

The Council generates its income from internal sources and support from the National Treasury. As a result of the effects of Covid-19 pandemic, the Council was charged with responsibility of coordinating and inspecting quarantine and isolation facilities in the country. To run its operations in a sustainable manner and avoid going concern threat, the Council has managed to receive exchequer funding during the period to support its budgetary requirements now and going forward. It is worth noting that the Council utilized prudently the limited available resources to carry on its operations/mandate.

The Council will endeavor paying its suppliers of goods and services promptly when funds are available so as to ensure that its going concern is not threatened in any way.

The following diagram indicates five-year revenues vs expenditure trend: -



Strategic Plan 2018-2023

The Council's Strategic Plan for the period 2018-2023 was launched on 7th December, 2018 by the Cabinet Secretary Sicily K. Kariuki, EGH. The Strategic Plan is a product of wide consultations with key stakeholders and strategic partners. It forms the road map through which the Council will conduct its business within the prescribed legal mandate ultimately providing efficient service and in areas of dispute; fair service to all clients. The Council will support the Universal Health Coverage priorities by promoting professionalism in practice and expanding education and training opportunities to increase the workforce required to adequately service the anticipated increase demands of the health sector.

The Council carried out strategic plan review & evaluation, and we are happy to report that most of the planned activities were achieved as planned. The few arears will be completed before the expiry of the current strategic plan. In addition, the Council will automate, innovate and build capacity in all its functions, and strengthen and build sustainable financial foundations to support operations over the long term.

Legal Reforms: Implementation of the Health Laws (Amendment) Act, 2019

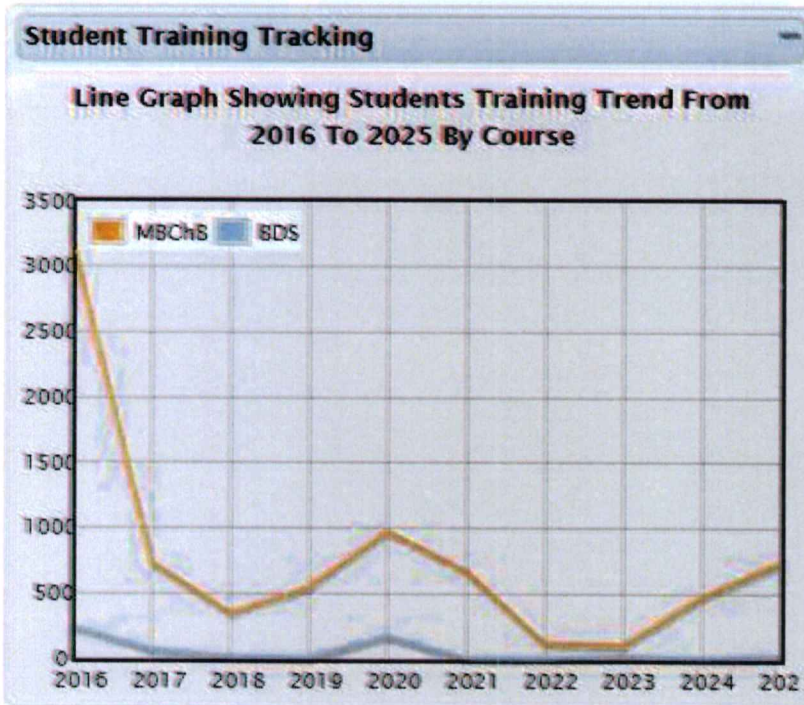
The amendments to the Health Laws were assented to by H.E the President on 13th May, 2019 and came into force on the 17th of May 2019. The relevant amendments are being implemented by the Council going forward.

Internship Training Center's

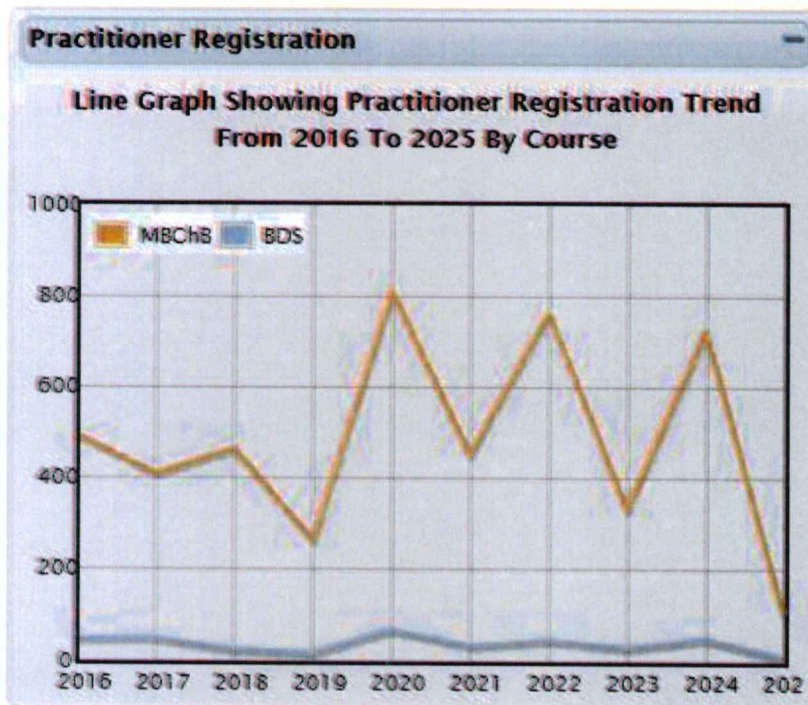
During the financial year, the Council inspected both existing and proposed internship training Centre's which were not inspected in the previous Year to check on compliance and standards levels. This was geared to ensure that the interns acquire the requisite knowledge, skills and experience and hence provision of quality healthcare to the Kenyan people.

Student indexing, registration & licensing trend

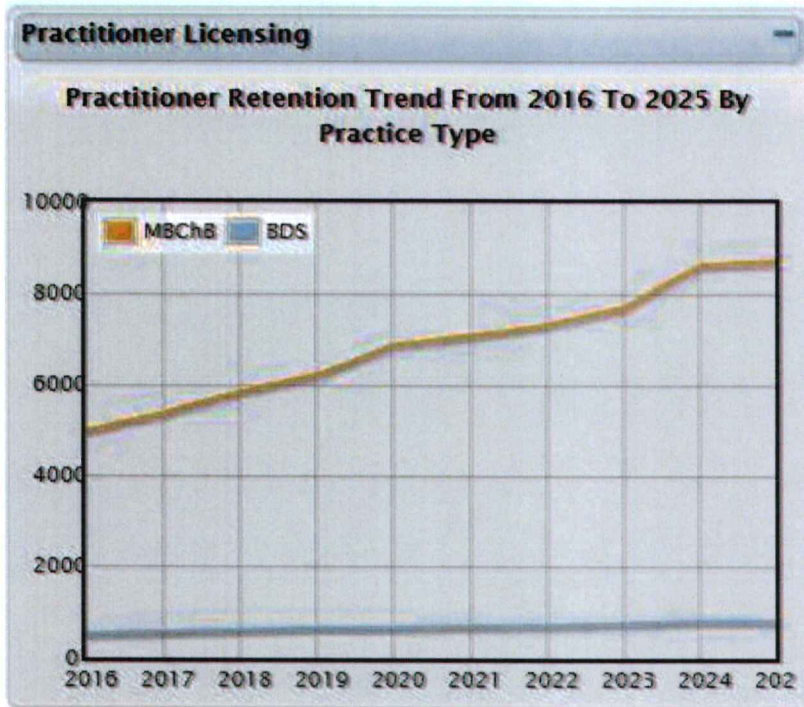
The graph below indicates the indexing, registration and licensing trend of both medical and dental students: -



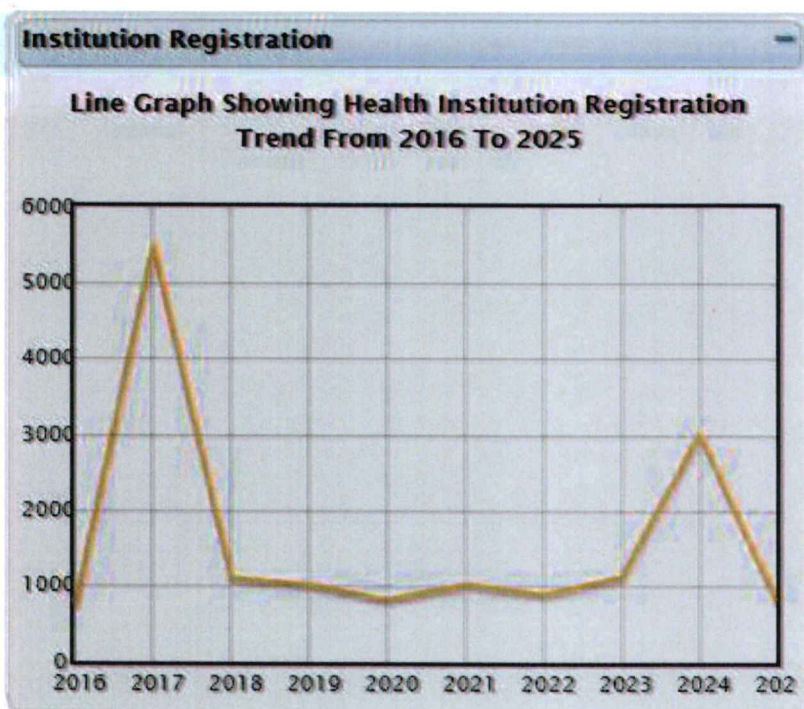
Practitioners' registration trend:



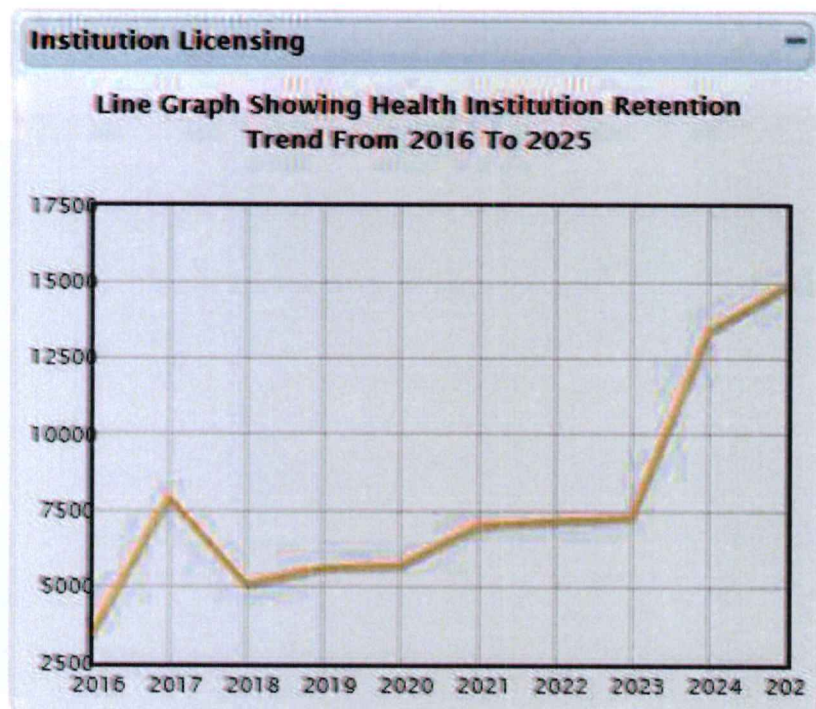
Doctors licensing trend:



Institutions registration trend:



Institutions licensing trend:



Source: KMPDC Database



Organization Culture

Corporate culture refers to the shared values, attitudes, standards, and beliefs that characterize members of an organization. In the Year under review the Kenya Medical Practitioners and Dentists Council has continued to strengthen its organization culture by building an atmosphere of appreciation for work well done.

The Council has also embarked on ensuring its structure is per the standards required of a state corporation by developing human resource instruments which have been considered and approved by the State Corporation Advisory Committee (SCAC). This is geared to ensure adequate capacity building in terms of human resources which in turn will ensure efficient and effective service delivery going forward.

Regional and International Collaboration

During the F/Y under review, the Council was able to strengthen some key partnerships with medical and dental associations in East Africa, Africa and the World at large. The Council was represented during the Association of Medical Organizations Councils of Africa (AMCOA) and International Association of Medical Regulatory Authorities (IAMRA) Workshops and Conferences where best practice in the industry is deliberated, shared and adopted.

Members have been meeting virtually due to the effects of Covid-19 pandemic that has limited movement.

Meetings & Workshops

The Council was able to convene and attend various statutory and stakeholder meetings throughout the Year under review. Some of the statutory meetings convened include; Full Council Meetings, Disciplinary & Ethics Committee Meetings, Training Assessment Registration & Human Resource Committee Meetings, Inspections Licensing Finance & General-Purpose Committee Meetings, Peer Reviews, sensitization forums as well as Audit and Risk Committee Meetings among other relevant meetings, workshops & conferences.

Further to the above, the Council convened various meetings in line with the achievement of its mission and vision.

INSPECTIONS

Joint Inspections

The team comprising of various health regulatory Boards and Councils carried out continuous inspections and verification of health facilities at both nationally and at the county levels.

The Council anticipates to continue strengthening its compliance department and collaborating with other Health Regulatory Boards and Councils to ensure that inspections are carried out throughout the country in order to increase not only compliance, but also the quality of healthcare provision and consequently improve the quality of life to the Kenyan people.

College of Surgeons in East, Central and Southern Africa (COSECSA) Inspections

The Council carried out inspections of various health facilities during the Year under review in a bid to determine whether they meet the threshold for accreditation as COSECSA Training Sites. This is also aimed at ensuring maintenance and improvement in standards to have highly qualified surgeons in the region.

Inspection of University Medical and Dental Schools

The Council is established under the Medical Practitioners and Dentists Act (CAP 253 – Law of Kenya) with the mandate to regulate the practice of medicine and dentistry and health facilities in the country. Some of the key mandates of the Council include approval of Medical & Dental Schools and Core Curricula, Conducting Examination and CPD and Inspecting Medical/ Dental Schools, Internship Centers and Health facilities. In the Year under review inspection exercise on these schools was not carried out due to a court dispute between the Council and the Commission on University Education (CUE). The matter is being discussed by KMPDC and CUE with intention of reaching an amicable agreement.

Last but not least, the Council seeks to continue in the discharge of its very key mandate of ensuring quality healthcare to all Kenyans by undertaking all necessary measures to efficient service delivery now and in the long run.

10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

Kenya Medical Practitioners and Dentists Council exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on legal framework, regulatory enforcement and service delivery excellence pillars: putting the customer/citizen first, delivering relevant services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

(a) Sustainability strategy and profile -

As a strategy to ensure the Council activities have been sustained, we have adopted cost efficient measures for instance using natural lights during the day, using technology to ensure less printing, use of emails and bulk Short Message Services (SMSs) among other measures. This has ensured savings made are put to other important use.

(b) Environmental performance

In achieving environmental conservation, the Council being a regulatory agency under the Ministry of Health with the mandate to regulate the practice of medicine and health facilities ensures that our COUNCIL have proper disposal mechanisms for the dangerous medical waste. The Council achieves this by regular inspection of the health facilities across the country.

Though financial resources are limited, we have been able to utilize what is available to enforce the required standards with success. We will continue to ensure that the set standards are applied always as a way of ensuring that the environment is protected.

(c) Staff welfare

The Council is committed to providing a caring and supportive working environment which is conducive to the welfare of all staff to enable them develop and optimize their full potential. The working environment for all the staff is a top priority to us as per the requirement of the Labour Laws that safeguards staff welfare. However, staff welfare is a joint responsibility and members of staff are expected to contribute and participate effectively. The Council is in the process of reviewing all the human resource instruments that will be used to ensure that the staff welfare matters have been taken care sufficiently. This will not only improve staff morale, but will also lead to improved performance and hence achievement of the set goals and objectives.

It's important to reiterate that, the Council is an equal employer in the industry. When a vacancy is announced as per the approved staff establishment, the Council ensures that the positions are filled competitively taking into account gender balance, ethnicity among other important aspects as per Human Resource Policy Manual, Medical Practitioners and Dentists Act, Cap 253 Laws, and the Constitution of Kenya, 2010 requirements.

To ensure the staff carry on their duties with due diligence and utmost skills, the Council ensures that training is done every year, either in house or sponsored training. As a consequence, career progression of the staff is ensured at all levels. In addition, the Council carries out frequent performance reviews and appraisal to ensure the set targets are achieved within the approved performance contracts and budget. The feedback is communicated promptly, those who have achieved or over achieved the agreed targets are rewarded according to the reward policy. Those who have not achieved are counselled and where necessary punishment administered as a corrective measure as per the human resource policy manual.

(d) Market place practices-

In regards to market place practices, the Council has strived to remain steadfast to ensure fairness with the stakeholders and industry players as captured under the following: -

i. Responsible competition practice.

The Council strictly operates under the Medical Practitioners and Dentists Act, Cap 253 Laws of Kenya, the Public Finance Management Act, 2012, the Kenyan Constitution, 2010 and all other relevant laws that govern the conduct of public entities in all its activities. This ensures that the risks of corruption, political interference, unfair competition for our suppliers and stakeholders are minimized. In addition, respect for competition is ensured at all times.

ii. Responsible Supply chain and supplier relations

The Council ensures strict adherence to the Public Procurement Law and the accompanying regulations in the procurement of works, goods and services. We strive to honor payment for goods and services received on a timely basis, and when pending bills arise, it's given first priority in the subsequent budget and paid promptly.

(e) Community Engagements

The Council carried out sensitization on COVID-19 vaccination, patient rights charter dissemination, and media publicity as community engagement. Going forward, the Council will endeavor to engage

itself in corporate social responsibilities activities and be part of building communities around.

11. REPORT OF THE COUNCIL MEMBERS

The Council Members submit their report together with the financial statements for the FY 2024/2025 which show the state of the Council's affairs.

i) Principal activities

The principal activities of the Council are to:

- (a) Supervise medical and dental education,
- (b) Supervise internship training,
- (c) Register and license medical and dental practitioners
- (d) Inspect, register and license health institutions
- (e) Maintain an annual register of medical/dental practitioners and health institutions
- (f) Enforce Continuous Professional Development,
- (g) Regulate the practice of medicine and dentistry
- (h) Discipline medical/dental malpractice
- (i) Advise Minister for Health of quality health care,
- (j) Collaboration and partnership with bodies of similar mandate
- (k) Monitoring and evaluation of performance.

ii) Results

The results of the Council for FY 2024/2025 are set out on page 1 to 34

iii) Directors

The members of the Council who served during the year are shown *on page ix-xx*. During the year 2024/25 no director retired/ resigned and none was appointed with effect from 2023/24 date.

iv) Surplus Remission

In accordance with Regulation 219 (2) of the Public Financial Management (National Government) Regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year.

v) **Auditors**

The Auditor General is responsible for the statutory audit of the Kenya Medical Practitioners and Dentists Council in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Council



Dr. David G. Kariuki
Chief Executive Officer
Kenya Medical Practitioners and Dentists Council

Date:

12. STATEMENT OF DIRECTORS' RESPONSIBILITIES

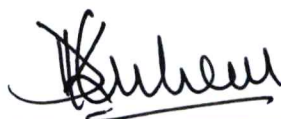
Section 83 of the Public Finance Management Act, 2012 and the Kenya Medical Practitioners and Dentists Council CAP 253 Act require the Council to prepare financial statements in respect of that Council, which give a true and fair view of the state of affairs of the Council at the end of the FY and the operating results of the Council for that period. The Council Members are also required to ensure that the Council keeps proper accounting records which disclose with reasonable accuracy the financial position of the Council. The Members are also responsible for safeguarding the assets of the Council.

The Council is responsible for the preparation and presentation of the Council's financial statements, which give a true and fair view of the state of affairs of the Council for FY 2023/2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Council; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Council accept responsibility for the Council's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the Kenya Medical Practitioners and Dentists Council Cap 253 Act. The Members are of the opinion that the Council's financial statements give a true and fair view of the state of Council's transactions during financial year 2024/2025, and of the Council's financial position as at that period. The Members further confirm the completeness of the accounting records maintained for the Council, which have been relied upon in the preparation of the Council's financial statements as well as the adequacy of the systems of internal financial control. Nothing has come to the attention of the Council to indicate that the Council will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

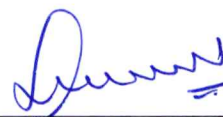
The Kenya Medical Practitioners and Dentists Council Report and Financial Statements were approved by the Council on 29th August, 2025 and signed on its behalf by:



Dr. David G. Kariuki
Chief Executive Officer

Date:

20/11/2025



Prof. Fredrick Namenya Were, EBS.
Chairman

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA MEDICAL PRACTITIONERS AND DENTISTS COUNCIL FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya Medical Practitioners and Dentists Council set out on pages 1 to 34, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance,

statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts 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 35 of the Public Audit Act, 2015. 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.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kenya Medical Practitioners and Dentists Council as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis and comply with the Medical Practitioners and Dentists Act, Cap. 253 Laws of Kenya and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Medical Practitioners and Dentists Council Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

In the prior years’ audit report, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Council in 2024/2025 revealed that the following matters remained unresolved.

Financial Year	Audit Issue
2023/2024	1. Failure to Achieve Strategic Plan Objectives
	2. Payment of Special Duty Allowance Exceeding Six Months
	3. Inadequate Staffing Levels

Other Information

The Management is responsible for the Other Information set out on page iv to xlix which comprise of Key Entity Information and Management, the Council Members, Management Team, Chairman’s Statement, Report of the Chief Executive Officer, Statement of

KMPDC Performance against Pre-determined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Council Members and Statement of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Council's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. Except for the effect of the issue of low achievement of performance target, I have nothing else to report in this regard.

Low Achievement on Performance Targets

A comparison of performance against predetermined objectives revealed that the strategic pillar of corporate governance realized only 55% achievement while that of regulation and enforcement achieved 45% and strategic operations achieved 48%.

Failure to achieve key performance targets may affect the Council's ability to achieve its mandate to regulate the training and practice of medicine, dentistry and community oral health, and regulate health institutions within the country.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Irregular Payment of Special Duty Allowances

The statement of financial performance and Note and as disclosed in 10 to the financial statements reflects employee cost of Kshs.201,957,807. Review of the monthly payrolls revealed that the Council paid special duty allowances amounting to Kshs.1,075,590 to four (4) employees for a period exceeding the stipulated six (6) months without documentary evidence to support extension beyond the six (6) months. This was contrary to Sections C14 and C15 of the Public Service Commission Human Resource Policies,

May 2016 and Section 6.5 of the Human Resource Policy and Procedures Manual for the Council, dated April 2021 which states that Special Duty Allowance shall not be paid to an officer for more than six (6) months.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Understaffing of the Council

Review of the Council's human resource instruments revealed an approved staff establishment of one hundred and forty-nine (149) positions against the in-post number of ninety (90) resulting to a shortfall of fifty-nine (59) staff.

In the circumstances, the inadequate staffing levels may affect the effectiveness of the Council in achieving its mandate.

2. Failure to Undertake Risk Assessment

During the year under review, Management did not conduct risk assessment of the Council's internal controls. This was contrary to Regulation 165 of the Public Finance Management (National Government) Regulations, 2015 which requires that the Accounting Officer of a public entity conduct risk management strategies, which include fraud prevention mechanisms and a system of risk management and internal control that builds robust business operations.

In the circumstances, the effectiveness of internal controls, risk management and governance on the Council could not be confirmed.

3. Weak Internal Controls Over Fixed Asset Management

The statement of financial position and as disclosed in Note 17 to the financial statements reflects property, plant and equipment balance of Kshs.1,191,496,553. Physical verification of Council's three (3) regional offices during the audit revealed that fixed

assets were not tagged for ease of identification and traceability. Further, one of the regional offices was not branded for visibility.

In the circumstances, the effectiveness of internal controls over fixed assets are weak and the Council is losing on visibility with the continued lack of branding on its regional office.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and the Council

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective 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 and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Council'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 Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

The Council is responsible for overseeing the Council's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require

that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 November 2025

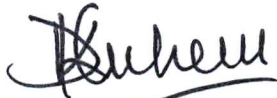
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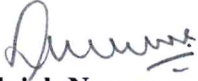
14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025


Description	Notes	2024-2025	2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfer from other Govt Entities	4(a)	340,000,000	510,000,000
Public contributions and Donations		-	-
Total		340,000,000	510,000,000
Revenue from exchange transactions			
Fees and other incomes	7(a)	540,129,404	386,189,292
Rental income	8	2,087,071	2,019,938
Total revenue		882,216,475	898,209,230
Expenses			
Use of Goods and Services	9	552,613,772	570,156,645
Employee costs	10	201,957,807	181,411,563
Council Expenses	11	22,188,379	11,547,680
Depreciation & amortization expense	12	53,443,742	52,605,851
Repairs and maintenance	13	21,936,060	58,506,694
Total expenses		852,139,758	874,228,433
Surplus/(Loss) for the year		30,076,758	23,980,797

The notes set out on pages 6 to 34 form an integral part of these Financial Statements.

The Financial Statements set out on pages 1 to 34 were signed on behalf of the Council Members by:


Dr. David G. Kariuki
Chief Executive Officer
Date: 20/11/2025


Prof. Fredrick Namenya Were, EBS.
Chair
Date: 20/11/2025



CPA James Ndiwa
Ag. Asst Director F&A
ICPAK Member No.21982
Date 20/11/2025

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15. STATEMENTS OF FINANCIAL POSITION AS AT 30 JUNE 2025

Description	Notes	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and cash equivalents	14	80,289,014	260,135,415
Receivables from Exchange Transfers	16	22,460,150	16,501,056
Total Current Assets		102,749,164	276,636,471
Non-current assets			
Property, plant and equipment	17	1,191,496,553	924,629,268
Total assets		1,294,245,717	1,201,265,739
Liabilities			
Current liabilities			
Trade and other payables	19(a)	100,658,196	87,754,935
Non-current liabilities			
Borrowing		-	-
Total liabilities		100,630,600	87,754,935
Net assets		1,193,587,521	1,113,510,804
Revenue Reserve		629,213,950	599,137,233
Revaluation Reserve		224,722,554	224,722,554
Capital Reserve		339,651,017	289,651,017
Total net assets and liabilities		1,193,587,521	1,113,510,804

The Financial Statements set out on pages 1 to 34 were signed on behalf of the Council Members by:



Dr. David G. Kariuki
Chief Executive Officer

Date: 20/11/2025



Prof. Fredrick Namenya Were, EBS.
Chairman

Date: 20/11/2025



CPA James Ndiwa
Ag. Asst Director F&A
ICPAK Member Number 21982

Date: 20/11/2025

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16. STATEMENTS OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

	Capital Reserve	Revaluation Reserve	Fairvalue Adjustment reserve	Revenue Reserve	Capital / Development Grants/Fund	Total
At July 1, 2023	39,651,017	224,722,554		575,156,436		839,530,007
Revaluation gain						
Capital/development Grants Received during the year	250,000,000					
Total comprehensive income				23,980,797		23,980,797
At June 30, 2024	289,651,017	224,722,554		599,137,233		1,113,510,804
At July 1, 2024	289,651,017	224,722,554		599,137,233		1,113,510,804
Revaluation gain	-	-	-	-		-
Capital/development Grants Received during the year	50,000,000					50,000,000
Total comprehensive income				30,076,717		30,076,717
As at June 30, 2025	339,651,017	224,722,554		629,213,950		1,193,587,521

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17. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

Description	Notes	2024-2025	2023-2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Fees and other incomes	7(a)	540,129,404	386,189,292
Rental Income	8	2,087,071	2,019,938
Transfer from Govt Entities	4(b)	390,000,000	760,000,000
Total Receipts		932,216,475	1,148,209,230
Payments			
Employee Costs	10	201,957,807	181,411,563
Other payments		589,794,043	626,387,329
Total Payments		791,751,848	807,798,893
Net cash flows from operating activities		140,464,627	340,410,337
Cash flows from investing activities			
Purchase of property, plant, equipment		(320,311,027)	(117,189,985)
Proceeds from sale of property, plant and equipment			-
Net cash flows used in investing activities		(320,311,027)	(117,189,986)
Cash flows from financing activities			-
Interest & other charges			-
Repayment of borrowings			-
Net cash flows used in financing activities			-
Net increase/(decrease) in cash & cash equivalents		(179,846,400)	223,220,352
Cash and cash equivalents at 1 ST JULY 2024	14	260,135,414	36,915,063
Cash and cash equivalents at 30TH JUNE 2025	14	80,289,014	260,135,414

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18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	Kshs	Kshs	Kshs	Kshs	Kshs	
	A	b	C=(a+b)	d	e=(c-d)	F=d/c*100
Revenue						
Fees and other incomes	362,500,000	180,000,000	542,500,000	540,129,404	2,370,596	100
Rental income	2,500,000	(400,000)	2,100,000	2,087,071	12,929	99
Transfer from other Govt Entities- Recurrent	340,000,000	-	340,000,000	340,000,000	-	100
Transfer from other Govt Entities- Development	705,000,000	179,600,000	884,600,000	882,216,475	2,383,525	100
Total income						
Expenses						
Employee costs	223,000,000	(20,000,000)	203,000,000	201,957,806	1,042,194	99
Use of goods	351,200,000	203,500,000	554,700,000	552,586,176	2,113,824	100
Council Expenses	13,500,000	9,000,000	22,500,000	22,188,379	311,621	99
Repairs and Maintenance	26,300,000	- 3,000,000	23,300,000	21,936,059	1,363,941	94
Total expenditure	614,000,000	189,500,000	803,500,000	798,668,420	4,831,580	99
Surplus	91,000,000		81,100,000	83,548,055		

19. NOTES TO THE FINANCIAL STATEMENTS

1. General Information

Kenya Medical Practitioners and Dentists Council is established by and derives its authority and accountability from Cap 253, Medical Practitioners and Dentists Act. The Council is wholly owned by the Government of Kenya and is domiciled in Kenya. The Council's principal activity is to regulate the practice of medicine, dentistry and health institutions in the Republic of Kenya.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Council's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are to be disclosed. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Council.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, Kenya Medical Practitioners and Dentists Council Cap 253 Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

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3. Adoption of New and Revised Standards

i. *New and amended standards and interpretations in issue effective in the year ended 30 June 2023.*

Standard	Effective date and impact:
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IPSAS 41: Applicable: 1st January 2023:

Financial Instruments The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity’s future cash flows.

IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:

- Applying a single classification and measurement model for financial assets that considers the characteristics of the asset’s cash flows and the objective for which the asset is held;
- Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and
- Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity’s risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.

(No impact on the financial statements)

IPSAS 42: Social Benefits Applicable: 1st January 2023

The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:

- (a) The nature of such social benefits provided by the Entity.
- (b) The key features of the operation of those social benefit schemes; and
- (c) The impact of such social benefits provided on the Entity’s financial performance, financial position and cash flows.

(No impact on the financial statements)

**Kenya Medical Practitioners and Dentists Council
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Standard	Effective date and impact:
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Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	<p>Applicable: 1st January 2023:</p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guaranteed contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>d) Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p>
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(No impact on the financial statements)

Other improvements to IPSAS	<p>Applicable 1st January 2023</p> <ul style="list-style-type: none"> • <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> Amendments to refer to the latest System of National Accounts (SNA 2008). • <i>IPSAS 39: Employee Benefits.</i> Now deletes the term composite social security benefits as it is no longer defined in IPSAS. • IPSAS 29: Financial instruments: Recognition and Measurement. Standard no longer included in the 2023 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.
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(No impact on the financial statements)

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.

Standard	Effective date and impact:
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IPSAS 43	<p>Applicable 1st January 2025</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the</p>
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Standard	Effective date and impact:
	financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. <i>(No impact on the financial statements)</i>
IPSAS 44:	<i>Applicable 1st January 2025</i>
Non- Current Assets Held for Sale and Discontinued Operations	The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. <i>(No impact on the financial statements)</i>

iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year ended 30th June 2024

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

The entity recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realized in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

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Rendering of services

The entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the entity.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that assets net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

ii) Revenue from exchange transactions

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

a) Budget information

The original budget for FY 2024/2025 was approved by the Ministry of Health and the National Treasury. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget.

The Council's has prepared a comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, which has been presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

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b) Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

c) Taxes (Continued)

Sales tax

Expenses and assets are recognized net of the amount of sales tax, except:

- i) When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable
- ii) When receivables and payables are stated with the amount of sales tax included

The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

d) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 30-year period.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

e) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation of Property, Plant and Equipment

Freehold Land and capital work in progress are not depreciated. Capital work in progress relates mainly to the cost of ongoing but incomplete works on buildings and other civil works and installations.

Depreciation on property, plant and equipment is recognized in the income statement on Reducing balance basis to write down the cost of each Asset amount to its residual value over its estimated useful life.

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The annual rates in use are:

Buildings	2.5%
Motor Vehicle	25%
Computers and Related Equipment	30%
Office Equipment, Furniture & Fittings	12.5%

Full years depreciation charge is recognized both in the year of Asset purchase and the year of Asset disposal.

f) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Entity. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale
- ii) Its intention to complete and its ability to use or sell the asset
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset

- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Impairment of financial assets

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or an entity of financial assets is impaired. A financial asset or an entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- The debtors or an entity of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method
- ii) Finished goods and work in progress: cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the entity.

k) Provisions

Provisions are recognized when the entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the

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reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent liabilities

The Entity does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote

Contingent assets

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Nature and purpose of reserve

The Council creates and maintains reserves in terms of specific requirements.

m) Changes in accounting policies and estimates

The Council recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

n) Employee benefits

Retirement benefit plans

The Council provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

o) Foreign currency transactions

The Council does not conduct its business in foreign currency.

p) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.

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Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

q) Nature and purpose of reserves

The Council creates and maintains reserves in terms of specific requirements.

r) Changes in accounting policies and estimates

The Council recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

s) Related parties

The Council regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the Council members, the CEO and senior managers.

t) Service concession arrangements

The Council analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Entity recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents include cash in bank, Mpesa Paybill cash balance and cash at hand.

v) Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

x) Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Council's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made: e.g.

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➤ **Estimates and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Council based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Council. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

➤ **Useful lives and residual values**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- i) The condition of the asset based on the assessment of experts employed by the Council
- ii) The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- iii) The nature of the processes in which the asset is deployed

➤ **Provisions**

Availability of funding to replace the asset

Changes in the market in relation to the asset

Provisions were raised and management determined an estimate based on the information available. There was no additional disclosure of these estimates of provisions in the year under review.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

4. Transfers

a) Transfers from Other Government Entities

Description	2024-2025	2023-2024
	KShs	KShs
Unconditional grants		
Operational grant	340,000,000	510,000,000
Other grants-Development	50,000,000	250,000,000
Total Unconditional Grants	390,000,000	760,000,000
Conditional grants		
National housing grant	-	-
Other organizational grants	-	-
Total	390,000,000	760,000,000

For the operations of the Council in the Implementation of its mandate and UHC programs of the Government.

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b) Transfers from Ministries, Departments and Agencies (MDAs)

Name of the Entity sending the grant	Amount recognized to Statement of Financial performance KShs	Amount deferred under deferred income KShs	Amount recognized in capital fund. KShs	Total transfers 2024/2025 KShs	Prior year 2023/2024 KShs
Ministry of Health	340,000,000		50,000,000	390,000,000	760,000,000
Total	340,000,000		50,000,000	390,000,000	760,000,000

5. Public Contributions and Donations

Description	2024-2025	2023-2024
	KShs	KShs
The Green Belt Movement	-	-
Health donations	-	-
Research donations	-	-
Other public donations (specify)	-	-
Total transfers and sponsorships	-	-
Reconciliation of public contributions and donations		
Balance unspent at beginning of the year	-	-
Current year receipts	-	-
Conditions met - transferred to revenue	-	-
Conditions to be met - remain liabilities	-	-

6. Property Taxes Revenue

There were no property taxes revenue received during the year under review.

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7(a). Fees and other Incomes

Description	2024-2025	2023-2024
	KShs	KShs
Practice license	198,042,152	159,384,984
Institutions	200,397,952	143,814,336
Temporary license	84,652,200	38,301,222
Registration	6,979,000	7,490,000
Community oral health	6,738,600	4,744,250
Certificate of status	6,500,000	4,640,000
Specialist recognition	7,420,000	7,480,000
Examination	14,560,000	13,405,000
Certification of documents	3,828,000	639,000
Search	633,000	36,000
D&EC/tribunal	500,000	1,000,000
Continuous professional development	3,850,000	4,185,000
Internship license	4,880,000	955,000
Indexing	602,000	-
Penalties	546,500	114,500
Total	540,129,404	386,189,292

8. Rental Revenue from Facilities and Equipment

Description	2024-2025	2023-2024
	KShs	KShs
Straight-lined operating lease receipts	2,468,321	2,490,685
Contingent rentals	(381,250)	(470,746)
Total	2,087,071	2,019,938

This relates to rental amounts accruing from Safaricom PLC and Airtel Networks for using Council's property to host the Base Transceiver Station (BTS) and Rent from Cafeteria.

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9. Use of Goods and Services.

Description	2024-2025	2023-2024
	KShs	KShs
Inspections/compliance	202,028,258	190,432,552
Miscellaneous	3,911,650	4,672,194
Travel & accommodation	19,537,079	47,560,579
AMCOA	14,746,735	11,496,923
Hospitality	27,291,137	27,264,010
Examination	19,200,876	20,045,106
D&EC/tribunal, legal	9,132,960	31,146,869
Tender committee	1,095,500	6,656,810
Corporate Social Responsibility	6,631,500	3,688,023
Rates	-	40,911
Advertising & publicity	26,158,334	34,864,165
Audit fees	750,000	750,000
Workshops and conferences	92,284,093	78,455,487
Electricity, water & conservancy	3,412,813	2,972,618
Insurance	32,842,314	27,431,396
Bank charges	840,960	918,439
Office General supplies	44,263,182	37,681,879
Telephone, internet & postage	4,078,608	6,584,037
Security costs	2,752,439	3,953,944
Staff training expenses	32,734,232	18,878,733
Iso certification	2,522,500	5,804,950
Regional offices Rent	6,398,602	8,857,020
Total	552,613,772	570,156,645

10. Employee Costs

Description	2024-2025	2023-2024
	kshs	Kshs
Salaries and wages	187,894,626	169,208,303
Employee related costs - contributions to pensions and medical aids	14,063,181	12,203,260
Gratuity	0	0
Total	201,957,806	181,411,563

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11. Council Expenses

Description	2024-2025	2023-2024
	KShs	KShs
Chairman/Directors' Honoraria	960,000	960,000
Sitting Allowances	4,700,000	4,779,600
Medical Insurance	0	0
Induction and Training	2,417,705	1,258,905
Travel and Accommodation	11,516,314	4,549,175
Other Allowances	2,594,360	0
Total	22,188,379	11,547,680

12. Depreciation and Amortization Expense

Description	2024-2025	2023-2024
	KShs	KShs
Property, plant and equipment	53,443,742	52,605,851
Intangible assets	-	-
Investment property carried at cost	-	-
Total	53,443,742	52,605,851

13. Repairs and Maintenance

Description	2024-2025	2023-2024
	KShs	KShs
Building, Computer, and Equipment	10,296,300	43,372,798
Motor vehicles	11,639,759	15,133,896
Total	21,936,059	58,506,694

14. Cash and Cash Equivalent

Description	2024-2025	2023-2024
	KShs	KShs
Current accounts (reconciled)	46,328,358	754,619
Savings accounts	33,937,364	259,279,576
Mpesa paybill number	-	-
Cash at hand	23,293	101,220
Total	80,289,014	260,135,415

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15. Detailed Analysis of the Cash and Cash Equivalents

Financial institution	Account number	2024-2025	2023-2024
		KShs	KShs
a) Current/Saving accounts			
Kenya Commercial Bank	1103158643	46,328,357.63	754,619
Kenya Commercial Bank (Savings)	1102062154	8,739,951.85	250,320,357
Cooperative Bank (Savings)	1100062541500	25,197,411.89	8,959,219
Sub- total		80,265,721	260,034,195
b) Others (specify)			
Cash in hand		23,293	101,220
Mpesa paybill	992836	-	-
Sub-total		23,293	101,220
Grand Total		80,289,014	260,135,415

16.Receivables from Exchange Transactions

Current Receivables from Exchange Transactions

Description	2024-2025	2023-2024
	KShs	KShs
Current receivables		
Prepayments	21,954,760	16,501,056
Other debtors	505,390	-
Total Receivables	22,460,150	16,501,056

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17. Property, Plant and Equipment

Cost	Land	Buildings	Motor vehicles	Furniture and fittings	Computers	Capital Work in progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As At 1 July 2023	243,600,000	448,246,337	44,755,509	119,136,217	82,381,283	93,634,132	1,031,753,478
Additions	-	19,697,709	34,485,000	42,846,847	6,742,278	13,418,152	117,189,986
Disposals	-	-	-	-	-	-	-
Transfers/Adjustments	-	-	-	-	-	-	-
AS at 30th June 2024							
As at 1 st July 2024	243,600,000	467,944,046	79,240,509	161,983,064	89,123,561	107,052,284	1,148,943,464
Additions	-	-	-	38,262,813	18,847,805	263,200,409	320,311,027
Disposals	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-
As at 30th June 2025	243,600,000	467,944,046	79,240,509	200,245,877	107,971,366	370,252,693	1,469,254,491
Depreciation and Impairment							
At 30 th June 2024	-	76,167,659	41,868,718	50,100,491	56,177,328	-	224,314,196
As At 1 st July 2024	-	76,167,659	41,868,718	50,100,491	56,177,328	-	224,314,196
Depreciation	-	9,794,410	9,342,948	18,768,173	15,538,211	-	53,443,742
Disposals	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-
As at 30th June 2025	-	85,962,069	51,211,665	68,868,665	71,715,539	-	277,757,938
Net Book Values							
As at 30 th June 2025	243,600,000	381,981,977	28,028,844	131,377,212	36,255,827	370,252,693	1,191,496,553
As at 30 th June 2024	243,600,000	391,776,387	37,371,791	111,882,572	32,946,233	107,052,284	924,629,268



Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020). These amounts were adopted on.

18. Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	243,600,000.00	-	243,600,000.00
Buildings	467,944,046	85,962,069	381,981,977
Motor Vehicles, Including Motorcycles	79,240,509	51,211,665	28,028,844
Computers And Related Equipment	107,971,366	71,715,539	36,255,827
Office Equipment, Furniture, And Fittings	200,245,877	68,868,665	131,377,212
Total	1,099,001,798	277,757,938	821,243,860

Property plant and Equipment includes the following assets that are fully depreciated:

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
Total	-	-

19.(a) Trade and Other Payables

Description	2024-2025	2023-2024
	KShs	KShs
Trade payables	100,276,946	87,284,189
Payments received in advance	381,250	470,747
Total trade and other payables	100,658,196	87,754,935

19.(b) Refundable Deposits and Prepayments from Customers

Description	2024-2025	2023-2024
	Kshs	Kshs
Customer deposits	-	-
Prepayments	-	-
Other deposits	-	-
Payments received in advance	381,250	470,747
Total deposits	381,250	470,747

20. Cash Generated from Operations

Description	2024-2025	2023-2024
	KShs	KShs
Surplus for the year before tax	80,104,313	273,980,797
Adjusted for:		
Depreciation	53,443,742	52,605,851
Working Capital adjustments		
Increase in receivables	(5,959,094)	(14,755,679)
Increase/Decrease in payables	12,875,665	28,579,368
Net cash flow from operating activities	140,464,626	340,410,337

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Financial Risk Management

The Kenya Medical Practitioners and Dentists Council activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Council's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Council does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Council's financial risk management objectives and policies are detailed below:

i. Credit risk

The Council has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments.

Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the members. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Council's management based on prior experience and their assessment of the current economic environment.

Financial Risk Management

The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking into account of the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
At 30 June 2025				
Accounts Receivables	22,460,150	22,460,150	-	-
Bank balances	80,289,014	80,289,014	-	-
Total	102,749,164	102,749,164	-	-
At 30 June 2024				
Accounts Receivables	16,501,056	16,501,056	-	-
Bank balances	260,135,415	260,135,415	-	-
Total	276,636,471	276,636,471	-	-

The Council under the fully performing category are paying their debts as they continue

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Council's short, medium and long-term funding and liquidity management requirements. The Council manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Council under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 Month	Between 1-3 Months	Over 5 Months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2025				
Trade payables			100,249,350	100,249,350
Provisions			381,250	381,250
Total			100,630,600	100,630,600
At 30 June 2024				
Trade payables			87,284,189	87,284,189
Provisions			470,747	470,747
Total			87,754,935	87,754,935

iii. Market risk

The Council has put in place an internal audit function to assist it in assessing the risk faced by the Council on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Council's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Council's Internal Audit Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the Council's exposure to market risks or the manner in which it manages and measures the risk.

1. Foreign currency risk

The Council has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

2. Interest rate risk

Interest rate risk is the risk that the Council's financial condition may be adversely affected as a result of changes in interest rate levels. The Council's interest rate risk arises from bank deposits. This exposes the Council to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Council's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavored to bank with institutions that offer favorable interest rates.

Sensitivity analysis

The Council analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact surplus or deficit of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

Using the end of the year figures, the sensitivity analysis indicates no impact on the statement of comprehensive income.

Fair value of financial assets and liabilities

Financial instruments measured at fair value

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market

data when available. The Council considers relevant and observable market prices in its valuations where possible.

There were no transfers between levels 1, 2 and 3 during the year.

Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

i) Capital Risk Management

The objective of the Council's capital risk management is to safeguard the Council's ability to continue as a going concern. The Council capital structure comprises of the following funds:

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Revaluation reserve	224,722,554	224,722,554
Revenue Reserve	629,241,546	599,137,232
Capital Reserve	339,651,017	289,651,017
Total funds	1,193,615,117	1,113,510,803

b. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the Council include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the Kenya Medical Practitioners and Dentists Council, holding 100% of the Council's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Council, both domestic and external. Other related parties include:

- i) The National Government;
- ii) The Ministry of Health;
- iii) Key management;
- iv) Council members



c. Segment Information

The Kenya Medical Practitioners and Dentists Council had no segments in place during the year under review.

d. Contingent Assets and Contingent Liabilities

There were no contingent assets and liabilities during the year under review.

e. Capital Commitments

There were no capital commitments during the year under review.

f. Surplus Remission

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into Consolidated Fund, ninety percent of its surplus funds reported in the audited financial statements after the end of each financial year. The Council did not make any surplus during the year (FY 2024/2025). The surplus reported was utilized in acquisition of Assets (Capital expenditure).

g. Taxation.

The Council is not a commercial entity and does not pay taxes on its income.

h. Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

i. Ultimate and Holding Entity

The Kenya Medical Practitioners and Dentists Council is a State Corporation/ or a Semi-Autonomous Government Agency under the Ministry of Health. Its ultimate parent is the Government of Kenya.

j. Currency

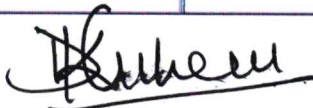
The financial statements are presented in Kenya Shillings (Kshs).

20. APPENDICES

APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
Report of the Auditor General for the year ended 30 June 2024	1.Failure to achieve strategic plan objectives 2.Unresolved prior year matters	The Council prepared the implementation matrix and end term review was done for the completed strategic plan.	Resolved	30 th June 2025



Dr. David G. Kariuki
Chief Executive Officer
Kenya Medical Practitioners and Dentists Council

APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY

The project entails the construction of an ultra-modern Examination Centre at the Council's premise to facilitate the efficient and effective conduct of Council Examinations. It consists of the proposed construction of a 6-floor building including a registry, exam data center and sanitary facilities like toilets and shower rooms among other rooms. A lift shaft and exit access may also be constructed to facilitate easy entry in and out of the building. The facility will also include administrative offices, security house at the entrance and a gate. There will be drilling and equipping of one borehole to supply water to the facility. Currently the project is at 50% completion stage.

APPENDIX III: INTER-ENTITY TRANSFERS

There were no inter-entity transfers during the year under review.

APPENDIX IV: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES.

The Council did not receive any transfers from other government entities during the year under review.

APPENDIX V- Inter-Entity Confirmation Letter

Kenya Practitioners and Dentists Council
P.O Box 44839-00100
Nairobi.

The *Kenya Medical Practitioners and Dentists Council* wishes to confirm the amounts disbursed to Council as at 30th June 2024 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Kenya Medical Practitioners and Dentists Council as at 30th June 2024

Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/Fund] (KShs) as at 30th June 2024				Amount Received by [Kenya Medical Practitioners and Dentists Council] (KShs) as at 30 th June 2023 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
							-
							-
							-
							-
							-
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							-
							-

In confirm that the amounts shown above are correct as of the date indicated.

Head of Accountants department of beneficiary Entity:

Name James Ndiwa Sign Date

 Date 28/11/2025