

**THE MEDICAL PRACTITIONERS AND DENTISTS BOARD**

PARLIAMENT  
OF KENYA  
LIBRARY



**FINANCIAL STATEMENT FOR THE YEAR ENDED  
30 JUNE, 2008**

**MEDICAL PRACTITIONERS AND DENTISTS BOARD**

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## OVERVIEW

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### Overview of the Board

#### **Vision**

Achieving the highest standards of quality health care for all.

#### **Mission**

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

#### **Boards functions**

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

#### **Core values**

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

## BOARD MEMBERS



Prof. Julius M. Kyambi  
Chairman



Dr. Christopher K. Wagaiyu  
Vice Chairman



Dr. Francis M. Kimani  
DMS/Registrar



Dr. Charles O. Onudi  
DDMS



Prof. Lawrence N. Gakuu  
Member



Dr. Stephen Ochiel  
Member



Prof. Barasa K. Otsyula  
Member



Dr. Elly N. Opot  
Member



Dr. Alice K. Mutungi  
Member



Dr. Samson Wanjala  
Member



Prof. George A. O. Magoha,  
Member



Dr. Samson K. Ndege  
Member



Prof. Joseph M. Kitonyi  
Member



Dr. John R. Nyumah  
Member



Prof. Gladys N. Opinya  
Member



Dr. Rafique B. Parkar  
Member



Daniel M. Yumbya  
Executive Officer/ Secretary

# **MEDICAL PRACTITIONERS AND DENTISTS BOARD**

## **FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2008**

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### **BACKGROUND**

#### **ESTABLISHMENT OF THE BOARD**

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

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

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

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

#### **FUNCTIONS OF THE BOARD**

- (a) Consideration and acceptance or rejection of all applications to be registered either as a Medical Practitioner or Dentist (Section 6 of the Act).
- (b) Assessment of training and supervisory requirements necessary for a person to qualify for registration (Section 11).
- (c) Supervision of the course content of any university in Kenya that offers medical and dental degrees to satisfy itself that these courses meet the standards set by the Board (Section 11A)
- (d) Requiring applicants to sit such oral or written examinations either set by the Board or by delegates of the Board, as the Board may consider necessary in order to assess the suitability of applicants for registration (Section 11)
- (e) Conferment of Licences to Render Medical or Dental Services (Section 13)
- (f) Conferment of Licences to engage in private practice of medicine or dentistry (Section 15)
- (g) Authorization of premises for use in the private practice of medicine or dentistry (Section 15).
- (h) Inquiring into the conduct of medical and dental practitioners who are guilty of any infamous or disgraceful conduct in a professional respect (Section 20)
- (i) Restoration of practitioners in the register and lifting of suspensions.
- (j) Consulting with the Minister on the rules necessary to be prescribed for the carrying out of the provisions of the Act (Section 23)

**Registered Office:**

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

**Auditor:**

The Controller and Auditor General  
Kenya National Audit Office  
P.O. Box 30084, 00100  
**NAIROBI**

**Banks:**

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

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

# MEDICAL PRACTITIONERS AND DENTISTS BOARD

## STATEMENT OF BOARD MEMBERS RESPONSIBILITY

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

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

The members are for the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Board as at 30 June 2008 and of its deficit for the year then ended. The members further confirm the accuracy and completeness of the accounting records maintained by the Board, which have been relied upon the preparation of the financial statements as well as the adequacy of the financial statements as well as the adequacy of the systems of the financial controls.

Signed.....  
Prof. Julius M. Kyambi, MBS  
Chairman  
Date..... 19/03/09

Signed.....  
Dr. Francis M. Kimani  
Registrar  
Date..... 25/03/09

## CHAIRMAN'S STATEMENT



The mandate of the Board is to regulate the practice of medicine and dentistry in the country. The current Board was inaugurated in November 2004 for a five year term that expires in November 2009. Since its inauguration, the Board has made tremendous progress in the following areas:-

### **i) Strategic Plan and Service Charter**

The Board's Strategic Plan for the period 2008-2013 and service Charter were launched on 12th August, 2008 by the Minister for Medical Service, Hon. Prof. Anyang' Nyong'o. The strategic Plan is a product of wide consultations with key stakeholders and strategic partners. It forms the road map through which the Board will conduct its business within the prescribed legal mandate ultimately providing efficient service and in areas of dispute; fair service to all clients. The greater challenge comes in the implementation of the plan. Some elements of this will require substantial inputs, in addition to reformed organizational management.

The service Charter declares the level of service we extend to our clients and stakeholders, with the aim of providing efficient service. Through the Charter, we also let the clients let the client know our expectations.

### **ii) Performance contract**

The Board through the chairman signed a performance contract with the Hon. Minister and the Permanent Secretary dated, 2008, the November, 2008. Under the contract dated 24th November, 2008, the Board committed itself to meet agreed targets in the current financial year (2008-2009).

### **iii) Review of cap 253**

The operations of Medical Practitioners and Dentist Board are legally mandated by an Act of Parliament Chapter 253, of 1978 with several revisions. In order to keep in line with the changing health care delivery environment, the Board has embarked on the review of this Act and has finalized all the main sections (1-22) and is currently reviewing the rules. The draft document will be presented to a stakeholder's workshop planned for 2009.

### **iv) Internship Training Centres**

As a way of addressing the increasing demand for internship training centres, the Board has approved the following new centres:-

- \* Kangundo District Hospital
- \* Kerugoya District Hospital

### **v) Continuing Professional Development (CPD)**

The Minister for Medical Services through legal notice No. 70 dated 28th May, 2008 gazetted implementation date for CPD to be 1st January, 2009. All practitioners will be required to comply with this new regulation in order to be retained in the annual register and/or be issued with Private Practice Licence.

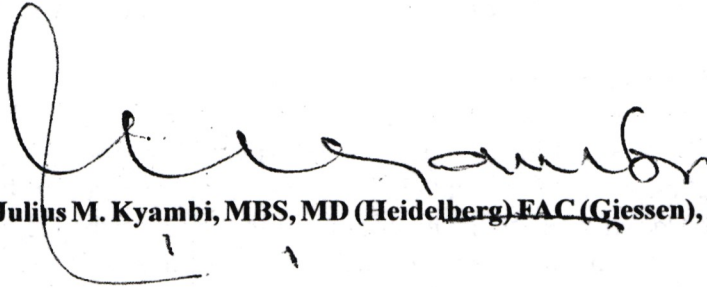


The Board continues to participate in both region and international workshops and hosted two such workshops to develop:-

- a) Guidelines on inspection and accreditation of University Medical schools
- b) Guidelines on inspection and accreditation of University Dental schools

The guidelines will be a bench mark for use within the East African Community Member States.

I wish to express my gratitude to the Minister of Services for its relentless support. Finally, I also appreciate the Board members and staff for ensuring that we meet our obligations during the year 2008.



**Prof. Julius M. Kyambi, MBS, MD (Heidelberg), FAC (Giessen), FAC Paed. Surgery (Cologne)**

## MESSAGE FROM THE REGISTRAR



The Board acknowledges the support received from individuals and institutions whose contributions make its work possible. The mandate of the Board is to regulate the practice of medicine and dentistry in the country.

The Board has been involved in countrywide joint inspections of medical institutions. This has been conducted jointly with the following health regulatory authorities:-

- \*Pharmacy and poisons Board
- \*Radiation Protection Board
- \*Nursing Council of Kenya
- \*Clinical Officer's Council
- \*Drugs Inspectorate
- \*Public Health Department
- \*Department of Standards and Regulation

During the joint inspections, several facilities were ordered for operating without licences, poor sanitation, unqualified personnel and lack of incinerators among others. All practitioners are urged to display their licences and to desist from employing unqualified personnel in their facilities.

In recognition of the people's right to good quality healthcare, the Board continues to investigate and deliberate on complaints of professional misconduct lodged by members of the public or professional colleagues. The Board has lined up three tribunals to be heard in early 2009.

In the calendar year ending 2008, the Board registered 170 medical and 30 dental practitioners and 70 medical institutions. The Board has so far registered 6075 medical and 806 dental practitioners and a total of 1704 medical institutions.

Finally, I appeal to all practitioners to live to their Hippocratic Oath in which they pledge to maintain within their powers the noble traditions of the medical profession.

A large, stylized handwritten signature in black ink, enclosed within a large, horizontal oval shape.

**Dr. Francis M. Kimani**

## EXECUTIVE OFFICER'S REPORT



The Board secretariat is headed by the Executive Officer/ Secretary whose duties include discharging day to day administrative activities of the Board. During the year ended June 2008, the secretariat coordinated various activities including Board meetings and Regional Workshops/ conferences.

### **Joint Inspections**

The secretariat was able to coordinate joint inspections in all the provinces and as a result a large number of unqualified and unlicensed persons were arrested and taken to court.

### **Registration and licences of doctors and medical institutions**

The Board has been able to prepare and gazette an annual register for doctors who have paid retention fees. The Board has also been able to process licences for doctors and medical institutions under rule 2000. Doctors are encouraged to pay their dues by 30<sup>th</sup> November in order to give the secretariat time to process and post the said licences by 31<sup>st</sup> December each year.

### **Board's website**

The Board has continued to improve its web site [www.medicalboard.co.ke](http://www.medicalboard.co.ke) and in this financial year all relevant application forms as well as frequently asked questions have been hosted into the web.

### **Office Hours**

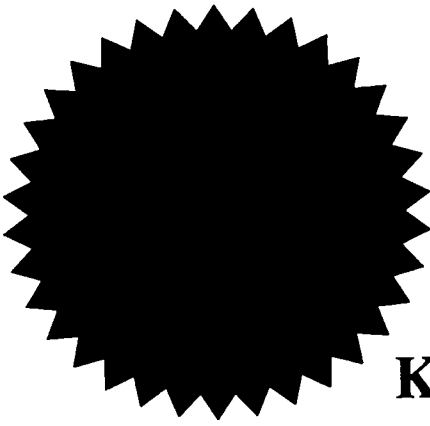
The Board offices are open during working days from 7.30am and closed at 5.30pm in order to give more time to our clients. Arrangements have also been made to ensure that at least four officers are on duty during lunch hours.

### **Display of original licences**

Doctors have been advised to display original licences at their clinics in order to stamp out quacks that are in the practice of using photocopies to deceive unsuspecting members of the public.

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

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



REPUBLIC OF KENYA



**KENYA NATIONAL AUDIT OFFICE**

**REPORT  
OF  
THE CONTROLLER  
AND AUDITOR GENERAL**

**ON**

**THE FINANCIAL STATEMENTS  
OF THE MEDICAL PRACTITIONERS  
AND DENTISTS BOARD FOR THE YEAR  
ENDED 30<sup>th</sup> JUNE 2008**



## **KENYA NATIONAL AUDIT OFFICE**

### **REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE MEDICAL PRACTITIONERS AND DENTISTS BOARD FOR THE YEAR ENDED 30 JUNE 2008**

I have audited the financial statements of Medical Practitioners and Dentist Board set out on pages 9 to 17 which comprise the balance sheet as at 30 June 2008, the income statement, the statement for the changes in accumulated fund and the cash flow statement for the year then ended together with a summary of significant accounting policies and other explanatory notes in accordance with provisions of Section 14 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

#### **Board Members Responsibility for the Financial Statements**

The Board is responsible for the preparation of financial statements, which give a true and fair view of the Board's state of affairs and its operating results in accordance with the International Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selection and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### **Responsibility of the Controller and Auditor General**

My responsibility is to express an independent opinion on the financial statements based on the audit. The audit was conducted in accordance with the International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed with a view of obtaining reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board.

as well as evaluation the overall presentation of the financial statements. I believe the audit provides a reasonable basis for my opinion.

## **1. Debtors**

As reported in 2006/2007 and as disclosed in note 3 to the financial statements, the debtors net balance of Kshs.5,853,614 as at 30 June 2008 includes an amount of Kshs.2,235,000 due from a firm of advocates in respect of money paid to the firm in October 1997 representing a deposit towards purchase of land reference number 209/368/7 in Nairobi. The Board apparently withdrew instructions from the firm on 19 May 1998 and instructed another firm of advocates to take over the sale transaction. Although the Board on 14 July 1998 demanded refund of the deposit from the first law firm, the firm filed a counter claim in the high court on the grounds that the Board had failed to honour the sale agreement by not paying the balance of the purchase price within the stipulated time. The case has not yet been concluded. On 17 December 2006, fresh instructions were given to a third firm of advocates to establish who, if any, was to blame for the conveyancing fiasco, the viability of a court case and to recover the deposit. The legal opinion of the third law firm is that the Board has no possibility of winning the case and the chances of recovery of the deposit are nil. Under the circumstances, the recoverability of the sum of Kshs.2,235,000 is doubtful and therefore, I am unable to confirm that the debtors figure of Kshs.5,853,614 is fairly stated as at 30 June 2008.

## **2. Cash Flow Statement**

Included in the cash flow statement is an amount of Kshs.80,503 referred to as unidentified balance. The cash flow difference has not been investigated to determine what it represents. Under the circumstances the accuracy of cash and bank balance of Kshs.3,550,400 could not be ascertained as at 30 June 2008.

## **Opinion**

Except for the reservations set out in the preceding paragraphs, in my opinion, proper books of account have been kept and the accompanying financial statements give a true and fair view of the state of the financial affairs of the Board as at 30 June 2008 and of its surplus and cash flows for the year then ended in accordance with the International Financial Reporting Standards and the Medical Practitioners and Dentists Act, Cap 253 of the Laws of Kenya.



**A.S.M. GATUMBU**  
**CONTROLLER AND AUDITOR GENERAL**

Nairobi

2 April 2009

**MEDICAL PRACTITIONERS AND DENTIST BOARD**

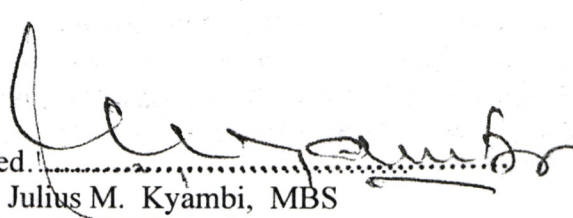
**BALANCE SHEET STATEMENT AS AT 30 JUNE, 2008**

**ASSET**

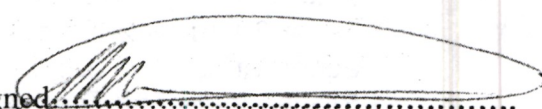
	Notes	2007/2008 Kshs.	2006/2007 Kshs.
<b><u>Non-Current Assets</u></b>			
Property Plant and Equipment	2	30,413,003.00	27,113,245.00
<b><u>Current assets</u></b>			
Debtors	3	5,853,614.00	7,853,800.00
Cash and Bank	4	<u>3,550,400.00</u>	<u>4,374,816.00</u>
<b>TOTAL ASSETS</b>		<b><u>39,817,017.00</u></b>	<b><u>39,341,861.00</u></b>

**ACCUMULATED FUND AND  
CURRENT LIABILITIES**

<b><u>Accumulated fund</u></b>		39,651,017.00	39,075,861.00
<b><u>Current Liabilities</u></b>			
Payables and accruals	5	166,000.00	266,000.00
<b>Total Accumulated Fund and Liabilities</b>		<b><u>39,817,017.00</u></b>	<b><u>39,341,861.00</u></b>

Signed   
Prof. Julius M. Kyambi, MBS  
Chairman

Date 19/03/09

Signed   
Dr. Francis M. Kimani  
Registrar

Date 25/03/09

**MEDICAL PRACTITIONERS AND DENTISTS BOARD**

**INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE, 2008**

<b><u>INCOME</u></b>	<b><u>Notes</u></b>	<b><u>2007/2008</u></b> <b><u>Kshs.</u></b>	<b><u>2006/2007</u></b> <b><u>Kshs.</u></b>
License fees	6	30,913,135.00	26,969,181.00
Doctors Charges	7	6,583,050.00	6,071,850.00
Other Income	8	2,226,367.00	1,386,065.00
<b>Total</b>		<b><u>39,722,552.00</u></b>	<b><u>34,427,096.00</u></b>
<b>EXPENSES</b>			
Administration Expenses	9	13,567,856.00	15,345,431.00
Personnel Costs	10	4,401,018.00	2,226,424.00
Inspection Expenses	11	9,248,602.00	7,864,745.00
Board Allowances	12	4,510,580.00	4,540,559.00
Legal Fees	13	1,389,476.00	974,560.00
Audit fees		150,000.00	116,000.00
Workshops and Conferences	14	3,579,250.00	1,967,240.00
Tribunal Expenses	15	2,300,614.00	-
<b>Totals</b>		<b><u>39,147,396.00</u></b>	<b><u>33,034,959.00</u></b>
<b>Surplus/Deficit</b>		<b><u>575,156.00</u></b>	<b><u>1,392,137.00</u></b>



**MEDICAL PRACTITIONERS AND DENTISTS BOARD**

**STATEMENT FOR THE CHANGES IN ACCUMULATED FUND FOR THE  
YEAR ENDED 30 JUNE 2008**

	<u>2007/2008</u>	<u>2006/2007</u>
	<u>Kshs.</u>	<u>Kshs.</u>
Accumulated Fund	39,075,861.00	37,852,724.00
Surplus for the year	575,156.00	1,392,137.00
Less R.D Cheques for previous year	<u>-</u>	<u>(169,000.00)</u>
	<u><b>39,651,017.00</b></u>	<u><b>39,075,861.00</b></u>

## MEDICAL PRACTITIONERS AND DENTISTS BOARD

### CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2008

<u>OPERATING ACTIVITIES</u>	<u>2007/2008</u>	<u>2006/2007</u>
	<u>Kshs.</u>	<u>Kshs.</u>
Net profit before taxation	575,156.00	1,392,137.00
<b><u>Adjustments</u></b>		
Depreciation	1,761,273.00	630,118.00
Bad and Doubtful debts	-	756,500.00
Wrongly Omitted Income in the Income and Expenditure account	-	(259,958.00)
<b><u>Changes in working capital</u></b>		
Decrease in Debtors	2,000,186.00	-
Increase in Debtors	-	(3,044,300.00)
Decrease in Creditors	(100,000.00)	(375,000.00)
<b><u>INVESTING ACTIVITIES</u></b>		
Purchase of furniture and fittings	(210,000.00)	-
Purchase of Motor vehicle	(4,770,528.00)	-
Purchase of Computers	-	(80,620.00)
Building Extension	-	(302,995.00)
<b><u>FINANCING ACTIVITIES</u></b>	-	-
Un identified Balance	(80,503.00)	-
Decrease/increase in cash & cash equivalents	(824,416.00)	(1,284,118.00)
Cash & cash equivalent at the start of the period	4,374,816.00	5,658,934.00

**MEDICAL PRACTITIONERS AND DENTIST BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE**  
**YEAR ENDED 30 JUNE 2008**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a) *Basis of preparation and form of presentation***

The financial statements are prepared in accordance with International Financial Reporting Standards (IFRS)

These financial statements have been prepared on a historical cost convention.

**b) *Motor vehicles and equipment***

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

**c) *Revenue recognition***

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

**d) *Property, Plant and Equipment – Depreciation***

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

<b>Fixed Assets</b>	<b>Rate per annum</b>	<b>(%)</b>
Computers and software/photocopier		30%
Motor vehicles		25%
Furniture, fixtures & fittings		12.5%
Office equipment		12.5%
Buildings		2.5%

**e) *Cash and cash equivalents***

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

**f) *Trade and other payables***

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

## MEDICAL PRACTITIONERS AND DENTISTS BOARD

### 2. PROPERTY, PLANT AND EQUIPMENT

#### PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 2007 -2008

	Land Kshs	Buildings Kshs	Motor Vehicles Kshs	Fixtures & Fittings Kshs	Computers Kshs	Totals Kshs
<b>COST</b>						
As At 1 July 2007	18,877,446	6,553,610	2,058,500	2,933,139	1,504,078	31,926,773
Additions	-	-	4,770,528	210,000	-	4,980,528
Disposals	-	-	-	-	-	-
At 30 June 2008	18,877,446	6,553,610	6,829,028	3,143,139	1,504,078	36,907,301
<b>DEPRECIATION</b>						
At 1 July 2007	-	750,800	1,920,646	934,084	1,127,495	4,733,025
Charge for the year	-	145,070	1,227,096	276,132	112,975	1,761,273
Disposals	-	-	-	-	-	-
At 30 June 2008	-	895,870	3,147,742	1,210,216	1,240,470	6,494,298
<b>NET BOOK VALUE</b>						
At 30 June 2008	18,877,446	5,657,740	3,681,286	1,932,923	263,608	30,413,003
At 30 June 2007	18,877,446	5,802,810	137,354	1,919,052	376,583	27,113,245

	2007/2008	2006/2007
<b>3. DEBTOR</b>		
Mwenesi & Co. Advocates	2,235,000.00	2,235,000.00
Defaulters	2,574,500.00	2,574,500.00
Immigrated & deceased doctors	756,500.00	756,500.00
Toyota East Africa	-	2,920,800.00
Staff Debtors	-	35,000.00
RD Cheques	245,900.00	88,500.00
Prepayments	144,842.00	-
Imprest	653,372.00	-
<b>Totals</b>	<b><u>6,610,114.00</u></b>	<b><u>8,610,300.00</u></b>
Less Provision for Bad and Doubtful debts	(756,500.00)	(756,500.00)
<b>Totals</b>	<b><u>5,853,614.00</u></b>	<b><u>7,853,800.00</u></b>
<b>4. CASH AND BANK BALANCES</b>		
Cash in Hand	166,500.00	145,500.00
Cash in Bank	3,383,900.00	4,229,316.90
<b>Totals</b>	<b><u>3,550,400.00</u></b>	<b><u>4,374,816.90</u></b>
<b>5. PAYABLES</b>		
<b>Audit fees</b>	<b>166,000.00</b>	<b>266,000.00</b>
<b>6. LICENCES FEES</b>		
Private Practice	14,908,000.00	13,009,950.00
Licence to Render	6,906,500.00	4,402,500.00
Registration fees	1,658,900.00	1,490,500.00
Institutional Fees	7,439,735.00	8,066,231.00
<b>Totals</b>	<b><u>30,913,135.00</u></b>	<b><u>26,969,181.00</u></b>
<b>7. DOCTORS CHARGES</b>		
Additional Qualification	282,500.00	105,500.00
Retention Fees	4,715,050.00	4,665,350.00
Certificate of Good Stand	680,500.00	1,179,000.00
Specialist Recognition	800,000.00	-
Certification of Documents	105,000.00	122,000.00
<b>Totals</b>	<b><u>6,583,050.00</u></b>	<b><u>6,071,850.00</u></b>

	2007/2008	2006/2007
<b>8. OTHER INCOME</b>		
Exam fees	716,000.00	375,000.00
Books and Guides	240,305.00	326,000.00
Search fees	59,000.00	63,000.00
Registers	20,000.00	2,000.00
PIC Complaints	33,000.00	26,000.00
CPD Applications	345,000.00	-
Safaricom	319,070.00	303,877.00
Celtel	220,500.00	210,000.00
Tender Applications	190,300.00	64,000.00
Donations	50,000.00	-
Interest Income	33,192.00	16,188.00
<b>Totals</b>	<b><u>2,226,367.00</u></b>	<b><u>1,386,065.00</u></b>

#### 9. ADMINISTRATION EXPENSES

Security	374,242.00	362,565.00
Printing and stationary	3,671,677.00	5,256,324.00
Motor Vehicle Running	896,230.00	741,008.00
Telephone and Postage	905,767.00	1,131,058.00
Travelling and Accommodation	2,958,350.00	3,610,374.00
Official Entertainment	1,272,480.00	948,483.00
Equipment Maintenance	439,324.00	825,059.00
Insurance	289,683.00	68,250.00
Miscellaneous	159,690.00	103,452.00
Electricity Water and Conservancy	71,592.00	116,453.00
Staff Uniform	100,920.00	45,800.00
Depreciation	1,761,273.00	630,118.00
A. M. C. O. A Subscription	74,800.00	-
Bank Charges	173,563.00	391,637.00
Valuation of Assets	123,035.00	-
Advertisement and Publicity	295,230.00	308,350.00
Donations	-	50,000.00
Provision for bad debts	-	756,500.00
<b>Total</b>	<b><u>13,567,856.00</u></b>	<b><u>15,345,431.00</u></b>

#### 10. PERSONNEL COSTS

Personal emolument includes staff salaries, allowances paid to seconded staff, gratuity and any payments made to non board members.

**11. INSPECTION EXPENSES**

These expenses relate to amounts incurred by the board for various inspections carried out by the board on the on practicing Doctors /Dentist and various medical institutions country wide to ensure they comply with the law and the Board's rules and regulations.

**12. BOARD ALLOWANCES**

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

**13. LEGAL FEES**

These expenses relate legal services provided to the Board by the Board's Lawyer for day to day Legal requirements of the Board.

**14. WORKSHOPS AND CONFERENCES**

These costs relate to amount spent on locally organized and international workshop and conferences and related costs for effective running of the Boards operations.

**15. TRIBUNAL EXPENSES**

These are expenses incurred by the Board on various Tribunal case proceedings which are handled by the Board from time to time.

Workshop and Conferences	<u>6,293,011</u>	<u>7,373,805</u>
<b>Total</b>	<b><u>12,420,515</u></b>	<b><u>14,993,781</u></b>

**16. BOARD EXPENSES**

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

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

**17. FINANCE COSTS**

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

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