

KENYA MEDICAL PRACTITIONERS, PHARMACISTS AND DENTISTS' UNION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022



KENYA MEDICAL PRACTITIONERS, PHARMACISTS AND DENTISTS' UNION
ANNUAL CONSOLIDATED REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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NATIONAL EXECUTIVE COUNCIL (NEC) MEMBERS

Dr Abidan Mwachi Muchuma	Chairman
Dr David Kahura Mundia	Vice Chairman
Dr Davji Bhimji Atellah	Secretary General
Dr Dennis Miskellah Mbegah	Deputy Secretary General
Dr Mercy Nabwire	Treasurer
Dr Anbar Aslam Ganatra	Deputy Treasurer
Dr Ahmad Mkuiche Juma Hassan	Member
Dr Anthony Akoto	Member
Dr Charles Omondi Okumu	Member
Dr Darwin Ambuka	Member
Dr Denis Muriungi Mugambi	Member
Dr Steve Ochieng Onyango	Member
Dr Deogracious Moses Maero Onyango	Member
Dr Hassan Abdi Mohamed	Member
Dr James Maina Githinji	Member
Dr Kelvin Cheruiyot Rotich	Member

REGIONAL OFFICE

Kenya Medical Practitioners, Pharmacists & Dentists Union(KMPDU)
Blue Violets Plaza. Kindaruma Lane. 5th Floor . Suite 506
P.O. Box 157-00202 KNH,
Nairobi, Kenya
Email: nec@kmpdu.org
Website: www.kmpdu.org

BANKERS

Standard Chartered bank
P.O. Box 25107-00200
Nairobi- Kenya

NCBA Bank Kenya PLC
Mara and Ragati Road, Upperhill
P.O. Box 30437-00100
Nairobi, Kenya

AUDITOR

Kinanu & Associates
CERTIFIED PUBLIC ACCOUNTANTS
EDEN SQUARE 7TH FLOOR, Block 1, Chiromo Road
P.O. Box 67238-00200
Nairobi, Kenya

KENYA MEDICAL PRACTITIONERS, PHARMACISTS AND DENTISTS' UNION
REPORT OF THE NATIONAL EXECUTIVE COUNCIL MEMBERS
FOR THE YEAR ENDED 31 DECEMBER 2021

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The National Executive Committee (NEC) Members submit their report together with audited financial statements for the year ended 31 December 2022

Incorporation

The Union is registered under the Labour Relations Act 2007 of the Laws of Kenya. The address of the registered office is set out on page 1.

Principal activities

The activities of the union is to unite medical practitioners, pharmacists and dentist for socio economic empowerment, professional advancement and provision of quality healthcare in Kenya

Results

	2022 Kshs	2021 Kshs
The Surplus for the year	<u>15,283,904</u>	<u>7,824,684</u>

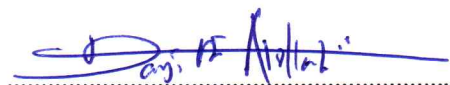
Council Members

The National Executive Council Members who held office during the year and to the date of this report are set out on page 1.

Auditor

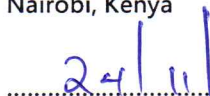
The Auditors, Kinanu and Associates were appointed to office this year and have expressed their willingness to continue as auditors.

By order of the National Executive Council Members



The Secretary General

Nairobi, Kenya

 2023



KENYA MEDICAL PRACTITIONERS, PHARMACISTS AND DENTISTS' UNION
STATEMENT OF NATIONAL EXECUTIVE COUNCIL MEMBERS' RESPONSIBILITY
FOR THE YEAR ENDED 31 DECEMBER 2022

The Labour Relations Act 2007 of the Laws of Kenya requires the national executive council members to prepare financial statements for each year that give a true and fair view of the of the financial position of Union as at the end of the financial year and its statement of performance for that year.

It also requires that the union's executive council members to ensure that the Union maintains proper accounting records that are sufficient to show and explain the transactions of the union and disclose with reasonable accuracy, the financial position of the Union.

The National Executive Council (NEC) Members are also responsible for safeguarding the assets of the Union and for taking reason steps for prevention and detection of fraud and other irregularities

The National Executive Council (NEC) Members accept responsibility for preparation and presentation of financial statements in accordance International Financial Reporting standards and in the manner required by the by the Labour Relations Act 2007.

They also accept responsibility for :

- i) Designing, implementing and maintaining such internal control as they determine necessary to enable the presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- ii) Selecting suitable accounting policies and applying them consistently.
- iii) Making accounting estimates and judgments that are reasonable in the circumstances.

Having made an assessment of the union's ability to continue as a going concern, the National Executive Council (NEC) members are not aware of any material uncertainties related to events or conditions that any cast doubt upon the Union's ability to continue as a going concern

The National Executive Council (NEC) Members acknowledge that the independent audit of the financial statements does relieve them of their responsibilities.

Approved by the National Executive Council (NEC) 21/08/2023 and signed on its behalf

.....) Chairman
.....) Treasurer
.....) Secretary

Nairobi, Kenya



Opinion

We have audited the accompanying financial statements of KMPDU set out on pages 6 to 17 which comprise of the statement of financial position as at 31 December 2022 and the statement of financial performance changes in accumulated funds and cash flows for the year then ended, together with the summary of significant accounting policies and other explanatory notes.

In our opinion the accompanying financial statements except for Coast Branch, give a true and fair view of the financial position of the Union as at 31 December 2022 and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standards and Labour Relations Act 2007.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report.

We designed our audit by determining materiality and assessing the risks of material misstatements in the financial financial statements. In particular, we looked at where the Union made subjective judgments, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain.

As in all our audits, we addressed the risk of management override of internal controls, including evaluating whether there was evidence of bias by the proprietor that represented a risk of material misstatement due to fraud.

National Executive Council (NEC) Members responsibility for the Financial Statements

The NEC members are responsible for the preparation and fair presentation of these financial statements that give a true and fair view in accordance with International Financial Reporting Standards and the requirements of Labour

Relations Act 2007. 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 and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Independent Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether financial statements as a whole are free from material misstatement whether due to fraud or error and issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken other basis of financial statements.

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform our audit to obtain a reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment and include an assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

REPORT OF INDEPENDENT AUDITORS TO THE MEMBERS OF THE UNION
KENYA MEDICAL PRACTITIONERS, PHARMACISTS AND DENTISTS' UNION
FOR THE YEAR ENDED 31 DECEMBER 2022

In making these assessments, we consider 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 entity's internal controls.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the union, as well as evaluating the overall presentation of the statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We communicate with those charged with governance regarding among other matters, planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Information

The Union is responsible for other information. Other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form assurance conclusion thereon.

In connection with our audit of financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work we performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Report on other legal requirements

As required by the Labour Relations Act 2007, we report to you based on our audit that:

- i) We have obtained most information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit except the Coast Branch that did not present records.
- ii) In our opinion proper books of account have been kept by the organization so far as appears from examination of those books and
- iii) The organizations balance sheet and income and expenditure account are in agreement with books of accounts

The engagement partner responsible for the audit resulting in this independent auditor's report is Rosemary Kinanu Gituma -Practising Certificate No. 1347

Kinanu and Associates
CERTIFIED PUBLIC ACCOUNTANTS
Nairobi, Kenya

DATE: 23/11/2023



Kinanu and Associates



KENYA MEDICAL PRACTITIONERS, PHARMACISTS AND DENTISTS' UNION
 FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2022
 CONSOLIDATED STATEMENT COMPREHENSIVE OF INCOME AND EXPENDITURE

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		2022	2021
	Note	Kshs	Kshs
Income			
Members contributions	4	153,779,010	159,611,572
Branch Expenses	7	(43,335,253)	(25,924,579)
National Office Remuneration	6	(33,900,000)	(37,940,000)
		<u>76,543,757</u>	<u>95,746,993</u>
Other income			
Grants and Sponsorships	5	36,732,498	9,841,810
Grants expenses		(22,115,640)	(19,137,222)
Kitui Drs Court award		4,629,451	-
		<u>19,246,308.50</u>	<u>(9,295,412)</u>
Operating Expenses			
Employment expenses	Appendix I (1)	(16,360,895)	(11,025,863)
Administrative expenses	Appendix I (2)	(20,515,656)	(21,763,034)
Union operations expenses	Appendix I (3)	(39,142,673)	(45,838,000)
Kitui Drs expense		(4,486,938)	-
		<u>(80,506,161)</u>	<u>(78,626,897)</u>
Surplus/(Deficit) for the year	8	<u>15,283,904</u>	<u>7,824,684</u>


The significant accounting policies on pages 10 to 12 and notes on pages 12 to 15 form an integral part of these financial statements

KENYA MEDICAL PRACTITIONERS, PHARMACISTS AND DENTISTS' UNION
 FINANCIAL STATEMENTS
 CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 AS AT 31 DECEMBER 2022

Assets	Note	2022 Kshs	2021 Kshs
Non-current assets			
Property, plant and equipment	9	7,638,960	758,878
		<u>7,638,960</u>	<u>758,878</u>
Current assets			
Trade receivables and prepayments	10	99,512,537	82,872,076
Cash and bank balances	11	7,143,351	6,150,001
		<u>106,655,888</u>	<u>89,022,077</u>
Total assets		<u>114,294,847</u>	<u>89,780,955</u>
Accumulated Fund and Liabilities			
Accumulated Fund	12	66,764,293	49,600,027
		<u>66,764,293</u>	<u>49,600,027</u>
Current liabilities			
Trade payables and accruals	13	47,530,554	40,180,928
		<u>47,530,554</u>	<u>40,180,928</u>
Total Accumulated Fund and Liabilities		<u>114,294,847</u>	<u>89,780,955</u>




The financial statements on pages 6 to 15 were approved for issue by the members of the council on 21/10/23 2023 and were signed on their behalf by:

Chairman 

Date 24/11/2023

Treasurer 

Date 24/11/2023

Secretary General 

Date 24/11/2023

The significant accounting policies on page 10 to 12 and notes on pages 12 to 15 form an integral part of these financial statements

KENYA MEDICAL PRACTITIONERS, PHARMACISTS AND DENTISTS' UNION
 FINANCIAL STATEMENTS
 FOR THE YEAR 31 DECEMBER 2022
 STATEMENT OF ACCUMULATED FUND

	2022 Kshs	2021 Kshs
As at 1 January 2022	49,600,027	49,600,027
Surplus for the year	15,283,904	15,283,904
Prior year adjustment	1,880,363	1,880,363
As at 31 December 2022	<u>66,764,293</u>	<u>66,764,293</u>

Year ended 31 December 2021	Accumulated Fund Kshs	Total Kshs
As at 1 January 2021	42,218,157	42,218,157
Surplus for the year	7,824,684	7,824,684
Staff imprest written off	(493,538)	(493,538)
Prior year adjustment	50,724	50,724
As at 31 December 2021	<u>49,600,027</u>	<u>49,600,027</u>

KENYA MEDICAL PRACTITIONERS, PHARMACISTS AND DENTISTS' UNION
 FINANCIAL STATEMENTS
 FOR THE YEAR 31 DECEMBER 2022
 STATEMENT OF CASH FLOWS

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	Note	2022 Kshs	2021 Kshs
Cash flows from operating activities			
Surplus/(Deficit) for the year		15,283,904	7,824,684
Adjustment for:			
Depreciation of property, plant and equipment	9	535,824	222,806
Changes in working capital			
Trade and other receivables	10	(16,640,461)	(34,440,655)
Trade and other payables	13	7,349,626	(32,543,996)
		<u>6,528,893</u>	<u>(58,937,161)</u>
Cash flows from investing activities			
Purchases of equipment	9	(7,415,906)	(527,000)
Net cash (used in) investing activities		<u>(7,415,906)</u>	<u>(527,000)</u>
Increase in cash and cash equivalents		<u>(887,013)</u>	<u>(59,464,161)</u>
Cash and cash equivalents at start of year		6,150,000	66,056,975
Prior year adjustments		<u>1,880,363</u>	<u>(442,814)</u>
Cash and cash equivalents at end of year		<u>7,143,349</u>	<u>6,150,000</u>

The significant accounting policies on pages 10 to 12 and notes on pages 12 to 15 form an integral part of these financial statements

1 General Information

Kenya Medical Practitioners Pharmacists and Dentists Union is incorporated under the Labour Relations Act 2007. The main activities of the union is to unite doctors for socio economic empowerment, professional advancement and quality healthcare in Kenya

2 Basis of preparation and summary of significant accounting policies

The financial statements have been prepared on a going concern basis and in compliance with the International Financial Reporting Standards (IFRS) by International Accounting Standards Board. They are presented in Kenya Shillings (Kshs), rounded to the nearest thousand. The measurement basic used is historical cost basis except where otherwise stated in the accounting policies below.

a) Revenue recognition

Revenue from members contribution, sponsorship and donations are recognised on accrual basis. Revenue is measured at fair value of the consideration received or receivable net of discounts and sales related taxes collected on behalf of the Government of Kenya. Interest income is accounted net of bank charges

b) Income tax

Income tax expense represents the sum of tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year, determined in accordance with the Income Tax Act (Cap 470).

Deferred income tax is recognised on differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases (known as temporary differences). Deferred tax liabilities are recognised for all temporary differences that are expected to increase taxable profits in the future.

Deferred tax assets are recognised for all temporary differences that are expected to reduce taxable profit in the future and any used tax losses or used tax credits. Deferred tax assets are measured at the highest amount that, on the basis of current or estimated future taxable profit is more likely than not to be recovered.

The net carrying amount of deferred tax assets is reviewed at each reporting date and is adjusted to reflect the current assessment of future taxable profits. Any adjustments are recognised in profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the taxable profit (tax loss) of the periods in which it expects the deferred tax asset to be realised or the deferred tax liability to be settled, on the basis of tax rates that have been enacted or substantively enacted by the end of the reporting period.

c) Translation of foreign currencies

All transactions in foreign currencies are initially recorded in Kenya Shillings using the spot rate at the date of the transaction. Foreign currency monetary items at the statement of the financial position date is translated using the closing rate. All exchange differences arising on settlement or translation are recognised in profit or loss.

d) Financial assets

Trade and other receivables are initially recognised at the transaction price. Most sales are made on the basis of normal credit terms, and the receivables do not bear interest. Where credit is extended beyond normal credit terms, receivables are measured at amortised cost using the effective interest method. At the end of each reporting period, the carrying amount of and other receivables are reviewed to determine whether there is any objective evidence that amounts are recoverable. If so, an impairment loss is recognised immediately in profit or loss.

2 Basis of preparation and summary of significant accounting policies continued...

e) Property, plant and equipment

Items of property, plant and equipment, including investment property, are measured at cost less Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the reducing balance method. The following annual rates are used

Buildings	-
Motor vehicles	20%
Computers	25%
Furniture and Fittings	10%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations. On disposal, the difference between the net disposal proceeds and carrying amount of the item sold is recognised in profit or loss.

f) Intangible assets

Intangible assets that are purchased like computer software that is stated at cost less accumulated depreciation and any accumulated impairment losses. It is amortised over its estimated life of the face value over the years using the reducing balance method. If there is an indication that there has been a significant change in amortization rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new expectations.

g) Financial liabilities

Financial liabilities are initially recognised at transaction price (including transaction costs). Trade payable are obligations on the payables of normal credit terms and do not bear interest. Interest Bearing liabilities are subsequently measured at amortised cost using the effective interest method.

h) Employee benefits-post-employment benefits

The liability for post-employment benefit obligations relates to terminal gratuities. All full-time staff, excluding Trustees, are covered by the programme. Employees who resign or retire after completing at least five years of service are entitled to fifteen days pay for each completed year of service. The union do not fund this obligation in advance.

The organisation's obligations, both vested and unvested, to pay terminal gratuities to employees are recognised based on employees' service up to the statement of financial position date and their salaries at that date.

The Union and its employees also contribute to the National Social Security Fund (NSSF) a national defined contribution scheme. Contributions are determined by local statute and the union's contributions are charged to profit or loss in the year to which they relate.

3 Key sources of estimation uncertainty

The following are key assumptions concerning the future and other key sources of estimation uncertainty at the statement of financial position date, they have significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year

a) Equipment

Critical estimates are made by Trustees in determining the useful lives and residual values to equipment based on the intended use of the assets and economic lives of the assets. Subsequent changes in circumstances such as technological advances or prospective utilization of assets concerned could result in the actual useful lives or residual values differing from initial estimates.

4	Members Contributions	2022 Kshs	2021 Kshs
	Remittances paid up	146,110,412	125,220,917
	Remittances unpaid up	7,668,598	34,390,655
		<u>153,779,010</u>	<u>159,611,572</u>
5	Other Income		
	Sponsorships	2,580,000	-
		2,538,800	-
	Grants-OSIEA (2022)	28,985,000	-
	Grants-Solidarity (2022)	2,628,698	9,841,810
		<u>36,732,498</u>	<u>9,841,810</u>
6	(a) National Office Remuneration		
	National Office Remuneration	33,900,000	37,940,000
		<u>33,900,000</u>	<u>37,940,000</u>
	(b) Grants Expenses		
	Grants Expenses	22,115,640	19,137,222
		<u>22,115,640</u>	<u>19,137,222</u>
7	Branch Expenses Allocation		
	Branch Cash Allocation Expenses	-	23,440,696
	Branch Expenses paid directly by head office	43,335,253	2,483,883
		<u>43,335,253</u>	<u>25,924,579</u>
8	Surplus/(Deficit) for the year		
	The following items have been recognised as expenses (income) in determining surplus/(deficit) for the year		
	Depreciation of property, plant and equipment	535,824	222,806
	Auditor's remuneration for Branches	378,260	-
	Auditor's remuneration for National office	346,320	-
	Auditor's remuneration for National office and Branches	-	724,580
	Staff costs (Appendix I)	16,360,895	11,025,863
		<u>17,621,299</u>	<u>11,973,249</u>

9 Property plant and equipment
 Year ended 31 December 2022

	Motor vehicles	Computers & printers	Furniture & Fittings	Total Kshs
Cost				
As at 1 January 2022	-	1,239,250	417,210	1,656,460
Additions	6,400,000	343,570	672,336	7,415,906
As at 31 December 2022	<u>6,400,000</u>	<u>1,582,820</u>	<u>1,089,546</u>	<u>9,072,366</u>
Depreciation				
As at 1 January 2022	-	616,063	281,519	897,582
Charge for the year	213,333	241,688	80,803	535,824
As at 31 December 2022	<u>213,333</u>	<u>857,751</u>	<u>362,322</u>	<u>1,433,406</u>
Net Book value				
As at 31 December 2022	<u>6,186,667</u>	<u>725,069</u>	<u>727,224</u>	<u>7,638,960</u>
Cost				
As at 1 January 2021	-	712,250	417,210	1,129,460
Additions	-	527,000	-	527,000
As at 31 December 2021	<u>-</u>	<u>1,239,250</u>	<u>417,210</u>	<u>1,656,460</u>
Depreciation				
As at 1 January 2021	-	408,333	266,442	674,775
Charge for the year	-	207,729	15,077	222,806
As at 31 December 2021	<u>-</u>	<u>616,062</u>	<u>281,519</u>	<u>897,581</u>
Net Book value				
As at 31 December 2021	<u>-</u>	<u>623,188</u>	<u>135,691</u>	<u>758,879</u>

	2022	2021
10	Kshs	Kshs
Trade receivables and prepayments		
Remittance/Members receivables	96,777,596	80,345,135
Deposits	664,941	664,941
Staff receivables	-	152,000
Doctors welfare	1,710,000	1,710,000
Prepaid expenses	360,000	-
	<u>99,512,537</u>	<u>82,872,076</u>
	2022	2021
11	Kshs	Kshs
Cash and bank balances		
Standard Chartered bank	(6,292,322)	(11,586,433)
NCBA Bank Kenya PLC	11,025,019	14,494,334
Imprest Allocation	125,145	109,854
Restricted Funds	344,272	-
: Central Branch	227,994	179,007
: Coast Branch	-	386,008
: Lower Eastern Branch	3,077	152,313
: Nairobi Branch	1,724	384,486
: North Eastern Branch	737,189	694,381
: North Rift Branch	(149)	252,567
: Nyanza Branch	802,572	281,778
: South Rift Branch	-	491,239
: Upper Eastern Branch	168,332	233,425
: Western Branch	497	77,042
	<u>1,941,237</u>	<u>3,132,246</u>
	<u>7,143,351</u>	<u>6,150,001</u>
	2022	2021
12	Kshs	Kshs
Accumulated Fund		
As at 1 January	49,600,027	42,218,157
Net (Deficit)/Surplus for the year	15,283,904	7,824,684
Staff imprest written-off	-	(493,538)
Prior year adjustment	1,880,362.50	50,724
As at 31 December	<u>66,764,293</u>	<u>49,600,027</u>

	2022	2021
	Kshs	Kshs
13 Trade and other payables		
National office operations 2019	326,491	326,491
National office operations 2014	1,350,000	1,550,000
Accrued expenses	1,338,093	-
Payable to branches	4,224,638	-
Audit fee Payable	724,580	724,578
Accrued Leave and Payroll: NEC Annual Leave Allowances	11,760,000	11,760,000
Annual Gratuity: NEC Annual Gratuity	23,520,000	23,520,000
Annual Gratuity: Secretariat Annual Gratuity	3,503,252	1,516,360
MTRH CBA negotiations	331,000	331,000
National CBA negotiation	452,500	452,500
	<u>47,530,554</u>	<u>40,180,929</u>

14 Contingent liabilities
 There were no contingent liabilities as at 31 December 2022

15 Currency
 The accounts are presented in Kenya Shillings (KES).

KENYA MEDICAL PRACTITIONERS, PHARMACISTS AND DENTISTS' UNION
 SUPPLEMENTARY INFORMATION
 FOR THE YEAR 31 DECEMBER 2022
 SCHEDULE OF OPERATING EXPENDITURE FOR BRANCHES
 Appendix II

No	Coast Kshs	Central	Lower Eastern Kshs	Nairobi	North Eastern Kshs	North Rift	Nyanza Kshs	South Rift	Upper Eastern Kshs	Western	Total Kshs
1	Operating Cash										
	Balance Brought forward	407	33,132	75,927	651,573	22,145	96,527	330,421	156,460	18,038	1,409,485
	Branch Allocations	6,179,988	3,133,476	5,241,698	85,616	5,515,862	4,439,847	4,465,633	2,258,348	2,605,981	37,237,652
	Other Deposits	575,000	-	520,000	-	161,750	117,000	1,465,050	-	-	2,838,800
	Total Operating Cash	6,755,395	3,166,608	5,837,625	737,189	5,699,757	4,653,374	6,251,104	2,414,808	2,624,019	41,485,937
2	Expenditure										
	Meeting and Conferences	302,423	1,515,750	1,667,886	-	1,216,880	862,360	3,687,020	120,390	145,000	10,132,574
	Branch Executive Committee	5,250,000	-	3,077,000	292,000	3,038,000	2,230,000	2,139,100	1,239,000	1,665,000	18,930,100
	AGM expenses	129,045	-	482,060	-	459,366	-	-	-	100,000	1,170,471
	Administrative Expenses	37,826	1,665,626	471,174	-	485,591	94,206	458,206	277,826	262,826	4,356,969
	Personnel Expenses	60,000	-	286,415	-	191,000	595,600	640,860	640,860	458,400	2,232,275
	Advocacy and sponsorships	-	-	-	-	-	88,000	-	-	-	88,000
	Trainings	-	-	-	-	50,000	-	-	-	-	50,000
	Bank charges	8,843	17,501	40,000	-	10,490	1,462	14,604	6,226	12,130	111,255
	Provision for allocation	3,321,203	-	-	-	-	-	-	-	-	3,321,203
	Total Expenditure	3,973,894	3,198,877	6,024,535	292,000	5,451,327	3,871,628	6,298,930	2,284,302	2,643,356	40,392,847
3	Surplus(Deficit) Cash balance	401,396	(32,269)	(186,910)	445,189	248,430	781,746	(47,826)	130,506	(19,337)	1,093,090
	Represented by:										
	Other assets	476,944	-	35,739	-	75,062	-	138,000	-	-	1,061,366
	Bank	227,994	3,077	1,724	737,189	(149)	802,572	(20,000)	168,332	497	1,941,236
	Non cash expenses/adjustment	-	2,480	11,255	(292,000)	39,045	17,000	(138,000)	-	-	(231,485)
	Capital expenses	(381,531)	-	-	-	-	-	(596,521)	-	-	(519,531)
	Retained funds	105,080	-	58,249	-	134,472	-	(37,826)	-	-	(298,720)
	Unpaid monthly allowance	(37,826)	(37,826)	(37,826)	461,733	371,360	(37,826)	(37,826)	(37,826)	(37,826)	833,093
	Accrued expenses	(37,826)	(37,826)	(37,826)	(37,826)	(37,826)	(37,826)	(37,826)	(37,826)	(37,826)	(378,260)
	Subtotal	297,794	(32,269)	69,142	869,096	581,964	781,746	(654,347)	130,506	(37,329)	2,407,700
4	Unexplained Difference	(925,630)	-	(256,052)	(423,907)	(333,534)	-	606,521	-	17,992	(1,314,610)
5	Reconciliation										
	Other	-	-	-	131,907	333,534	-	-	-	-	465,441
	Pending cash disbursement (net) (December 2022)	258,411	86,733	298,295	16,600	553,460	403,733	578,801	242,194	118,063	2,926,104
	Bank balance	227,994	3,077	1,724	737,189	(149)	802,572	(20,000)	168,332	497	1,941,237
	Total	258,411	89,810	300,019	885,696	886,845	1,206,305	578,801	410,527	118,560	5,332,782
	Balance	258,411	89,810	300,019	885,696	886,845	1,206,305	578,801	410,527	118,560	5,332,782

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