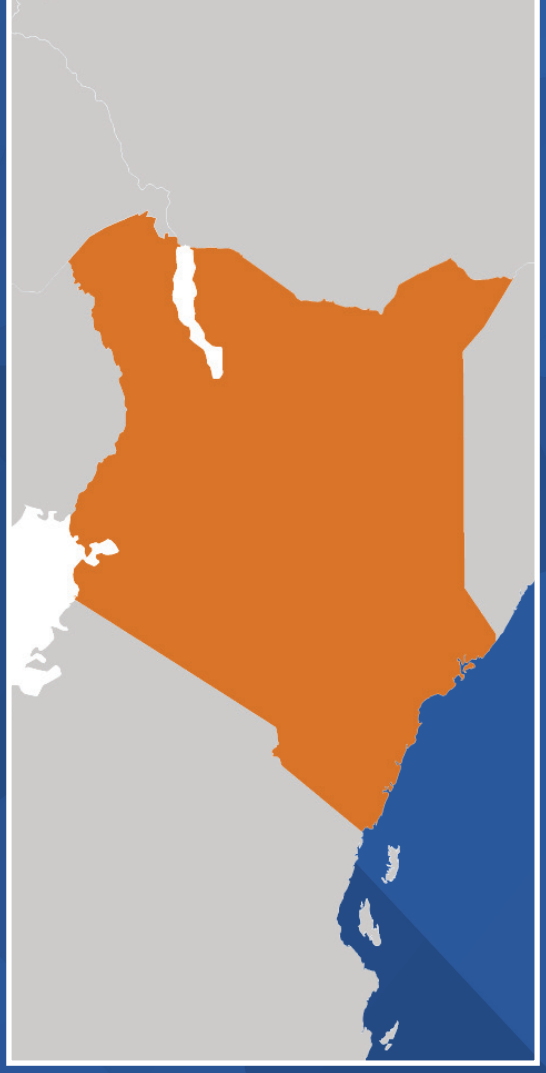


July 2019

KENYA COUNTY HEALTH ACCOUNTS

Summary of Findings from Nine Deep-Dive Counties, FY 2016/17

USAID FROM THE AMERICAN PEOPLE

PEPFAR

HP+ HEALTH POLICY PLUS

JULY 2019

This publication was prepared by David W. Khaoya, Paul O. Abonyo, and Stephen Muchiri of Palladium, with the Health Policy Plus project.

Suggested citation: Khaoya, D., P. Abonyo, and S. Muchiri. 2019. *Kenya County Health Accounts: Summary of Findings from Nine Deep-Dive Counties, FY 2016/17*. Washington, DC: Palladium, Health Policy Plus.

ISBN: 978-1-59560-213-8

Health Policy Plus (HP+) is a five-year cooperative agreement funded by the U.S. Agency for International Development under Agreement No. AID-OAA-A-15-00051, beginning August 28, 2015. The project's HIV activities are supported by the U.S. President's Emergency Plan for AIDS Relief (PEPFAR). HP+ is implemented by Palladium, in collaboration with Avenir Health, Futures Group Global Outreach, Plan International USA, Population Reference Bureau, RTI International, ThinkWell, and the White Ribbon Alliance for Safe Motherhood.

This report was produced for review by the U.S. Agency for International Development. It was prepared by HP+. The information provided in this report is not official U.S. Government information and does not necessarily reflect the views or positions of the U.S. Agency for International Development or the U.S. Government.

Contents

List of Figures

List of Tables

Acknowledgments

The authors of this report would like to extend their gratitude to the leadership of the health departments in the deep-dive counties for their support during the study period and the team of research assistants who participated in data collection. The authors also extend their gratitude to Health Policy Plus technical staff for taking time to read the manuscript and provide valuable comments.

Abbreviations

CGHE	county government health expenditure
CHA	county health account
FY	fiscal year
HP+	Health Policy Plus
KSh	Kenyan shilling
MOH	Ministry of Health
NHA	National Health Accounts
NHIF	National Hospital Insurance Fund
TCGE	total county government expenditure
THE	total health expenditure
US$	United States dollar
USAID	U.S. Agency for International Development
WHO	World Health Organization


Turkana
Marsabit
Mandera
Wajir
West Pokot
Samburu
Isiolo
Trans-Nzoia
E.M
Baringo
Bungoma
Uasin Gishu
Busia
Kakamega
Laikipia
Meru
Nandi
Siaya
Vihiga
Kisumu
Kericho
Nakuru
Nyandarua
Nyeri
Kirinyaga
Tharaka-Nithi
Garissa
Homa Bay
Kisii
Nyamira
Bomet
Muranga
Embu
Migori
Kiambu
Kitui
Narok
Machakos
Tana River
Nairobi
Kajiado
Makueni
Lamu
Kilifi
Tata Taveta
Mombasa
Kwale
Deep dive counties

Executive Summary

The Ministry of Health, in collaboration with the U.S. Agency for International Development (USAID)-funded Health Policy Plus project, supported nine deep-dive counties—Busia, Isiolo, Kilifi, Kitui, Migori, Nakuru, Nyeri, Mombasa, and Turkana—to update their county health accounts (CHA) to inform policies, planning, and budgeting. These counties received enhanced technical assistance from Health Policy Plus, which included additional evidence generation activities such as public expenditure analysis, CHA, and regular tracking and monitoring of selected health financing indicators.

The nine deep-dive counties were selected because they have a high concentration of USAID implementing partners and the enhanced support could generate synergies with other implementing partner support to these counties. CHA is a resource tracking tool that adopts the National Health Accounts methodology to estimate total health expenditure (THE), track the flow of expenditures through the health system, and link funding sources to service providers and use of funds by functions/services in the county. Using CHA outputs, policy-makers can make evidence-based decisions about financing and resource allocation. The CHA tool comprehensively examines financial flows and health expenditures in the counties, including what sources fund health, who manages the health funds, where funds are spent, and how much is spent on specific health services/functions. This report provides a synthesis of the findings of the fiscal year (FY) 2016/17 CHA study of nine deep-dive counties and compares the findings with the FY 2014/15 and FY 2015/16 baseline years.

On average, the nine deep-dive counties spent over 26 percent on health relative to total county government expenditure (TCGE) in FY 2016/17. Nakuru County spent the highest government expenditure on health as a proportion of TCGE at 54.2 percent in FY 2016/17, an increase from 32.8 percent the previous year. Mombasa, Nyeri, and Turkana registered a decline in the proportion of TCGE going to health from their FY 2014/15 values, with Mombasa having the biggest reduction—from 21.4 percent in FY 2014/15 to 13 percent in FY 2016/17. Four deep-dive counties, Kilifi (28.2 percent), Kitui (27.5 percent), Nakuru (54.2 percent), and Nyeri (33.7 percent), reported county government health expenditure relative to TCGE levels that were above average (26 percent) for the nine counties in FY 2016/17.

The deep-dive counties jointly mobilized a total of KSh 68.6 billion from four main sources—households, governments, private firms, and donors—during the FY 2016/17. On average, governments provided the most funds for healthcare in seven of the counties, followed by households in six out of the nine counties. Government and households accounted for 44 and 29 percent, respectively, of THE in FY 2016/17. Kilifi, Kitui, and Nakuru counties had the highest proportion of government contribution to health at 59, 56, and 63, percent, respectively. Nyeri and Turkana counties had the highest proportions of their THEs funded by contributions from households at 41 and 49 percent, respectively. Private firms contributed significantly to healthcare expenditure funds in Mombasa (14 percent) and Nyeri (13 percent), while donors formed a sizable contribution in Busia (23 percent), Migori (24 percent), and Turkana (31 percent).

In the nine deep-dive counties, households, county health departments, and nongovernmental organizations managed over 82 percent of the health funds in FY 2016/17. County health departments in the nine counties controlled, on average, 46 percent of THE, compared to 27 and 10 percent controlled by households and nongovernmental organizations, respectively. Commercial insurance companies managed 9 percent of the total health funds in the nine counties in FY 2016/17 while parastatals and social health insurance

agency (National Hospital Insurance Fund [NHIF]) controlled 4 percent each during the same fiscal year.

Government hospitals were the primary users of health funds in all the nine deep-dive counties during FY 2016/17. Nakuru County reported the highest proportion of funds spent at public hospitals at 43 percent, followed by Busia and Nyeri at 37 percent each. Spending on government health centers and dispensaries was highest in Busia (26 percent), Migori (21 percent), and Turkana (28 percent) during the same fiscal year. Private hospitals incurred relatively low levels of spending, with only Mombasa and Nyeri registering notable usage at 17 and 14 percent, respectively.

In terms of goods and services provided by health providers, on average, outpatient curative care consumed the highest proportion of THE, at 51 percent in FY 2016/17, followed by inpatient curative, which consumed 22 percent of THE within the same year. Only Isiolo and Kitui declined in outpatient curative care while all the other counties increased from their base years. Inpatient curative care increased in Isiolo, Kitui, Migori, and Turkana while it decreased in Nakuru over the same period.

Summary and Recommendations

- Three counties—Isiolo, Mombasa, and Nyeri—surpassed the World Health Organization-recommended per capita health expenditure required to provide an essential package of care of US$86. These counties need to improve their efficiencies in spending to benefit from the increased per capita health spending on health.
- Household contribution to THE through out-of-pocket expenditure is still high across all counties. County governments should aim to reduce the burden on households and promote prepayment schemes such as NHIF alongside any social protection schemes that they may be currently pursuing. In counties with high private sector investment in the provision of health services, like in Mombasa and Nyeri counties, county governments need to cultivate better links with the private sector and develop public–private partnerships to increase access to health services, especially in the provision of specialized healthcare services and waste management.
- Donors have not significantly contributed to healthcare in most deep-dive counties, except in Migori and Turkana. Migori and Turkana counties should pursue robust domestic resource mobilization strategies to mitigate against potential declines in donor funding. County governments should explore alternative financing mechanisms to increase resources for health sector that are more sustainable and less fungible.[1]
- Prepayment schemes have a limited role in managing healthcare funds, therefore, a sustained effort is needed to enroll more people into the NHIF.
- In all counties, health funds were spent primarily on expensive curative care. As such, counties need to increase resource investments in primary health services and other preventive health interventions.

[1] Donor assistance is said to be fungible when a donor gives money to build, for example, a health facility that would have been built anyway, and the funding is released, allowing the government to spend those resources on other items. Thus, the health facility is built and the donor funds finance another government expenditure (or tax reduction).

Background and Introduction

The Constitution of Kenya 2010 created a decentralized system of government that balanced power by separating and increasing the roles and responsibilities of county governments. The new two-tiered health system meant that county-level structures, which include the county health management systems, were now responsible for preparing and implementing health policies and overseeing planning and budgeting processes at the county level.

The Ministry of Health (MOH), in collaboration with the U.S. Agency for International Development (USAID)-funded Health Policy Plus (HP+) project supported nine deep-dive counties—Busia, Isiolo, Kilifi, Kitui, Migori, Nakuru, Nyeri, Mombasa, and Turkana—to update their county health accounts (CHA) to inform policies, planning, and budgeting. These counties received enhanced technical assistance from HP+, which included additional evidence generation activities such as public expenditure analysis, CHA, and regular tracking and monitoring of selected health financing indicators.

CHA is a resource tracking tool that adopts the National Health Accounts (NHA) methodology to estimate total health expenditure (THE), track the flow of expenditures through the health system, and link funding sources to service providers and the uses of the funds by functions/services in the county. Using CHA outputs, policy-makers can make evidence-based decisions regarding financing and resource allocation. The CHA tool comprehensively examines financial flows and health expenditures in the counties, including what sources fund health, who manages the health funds, where funds are spent, and how much is spent on specific health services/functions.

This report provides a synthesis of the findings of the fiscal year (FY) 2016/17 CHA study of nine deep-dive counties and compares the findings with the FY 2014/15 and FY 2015/16 baseline years. The objective of the publication is to help policy-makers in the nine counties analyze expenditure patterns and trends of healthcare expenditures over the period of analysis and compare their own healthcare spending patterns with those of other counties. The counties can also draw policy implications from the results.

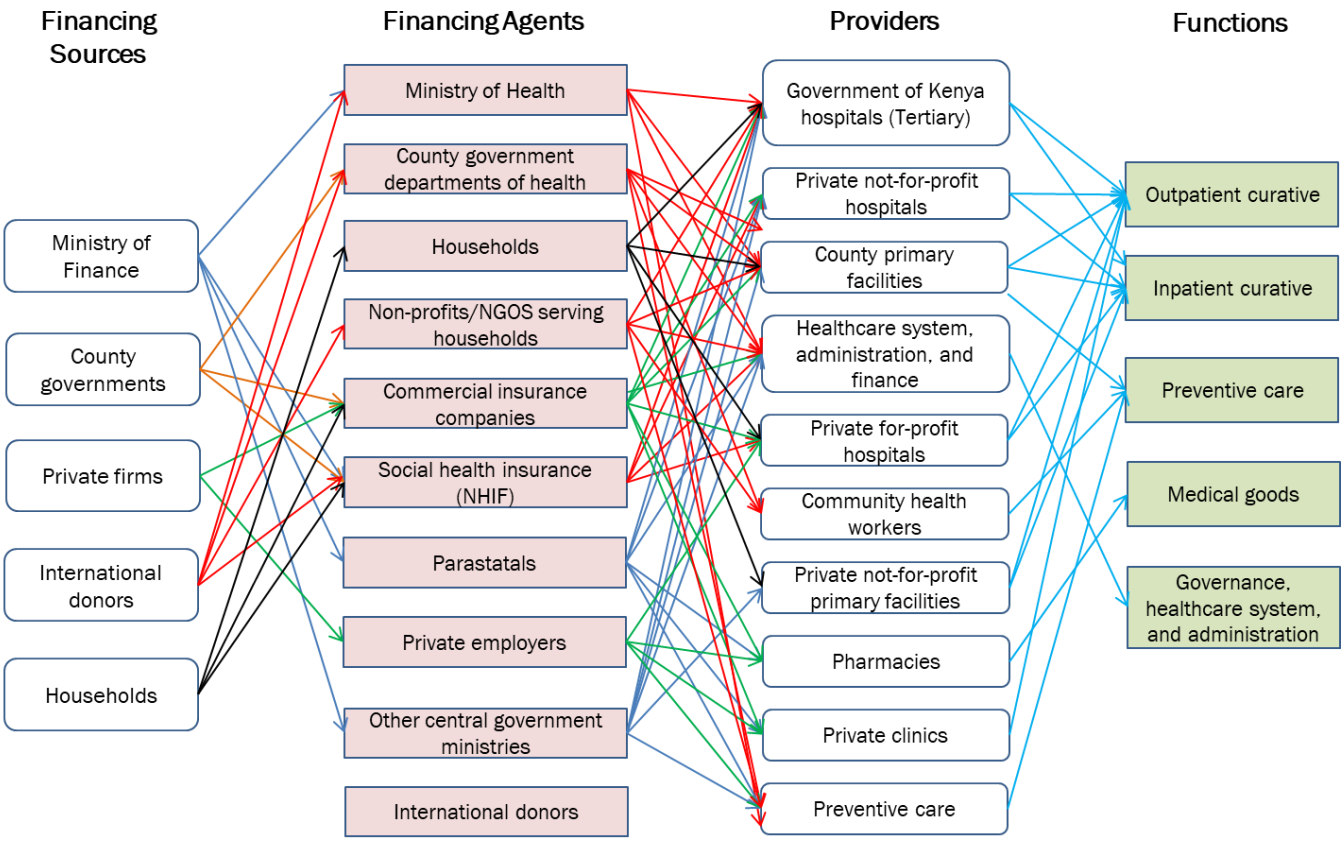
Methods and Data Sources

The data and analysis provided in this report are drawn from the most recent CHA studies conducted in the nine deep-dive counties by a team led by the MOH, with technical support from the HP+ project. The analysis used the CHA framework tables containing data for the nine counties in their disaggregated and original form for FY 2016/17. The tables estimated THE by source and tracked the flow of these funds from their original sources to financing agents, health providers, and health functions.

The sources of funds dimension of the NHA tool traces health expenditures to their point of origin and include entities such as the county government, households, foreign donors, and corporations (private firms and parastatals). The financing agents/intermediaries who manage health funds include entities such as the department of health/ministry, social health insurance organizations (National Hospital Insurance Fund [NHIF]), private insurance companies, and public and private enterprises.

The provider dimension of the NHA tool measures expenditures by entities/institutions, facilities, and individuals who directly deliver healthcare services, such as county government facilities, private providers, and faith-based health facilities. The financing agent dimension of the tool shows who manages funds, and the functions dimension shows how money is spent on services such as outpatient and inpatient curative care, preventive care, and pharmaceuticals. Figure 1 illustrates the funds flow in the county health system.

Figure 1. Illustrative Diagram of the Flow of Funds through the County Health System



Source: Health Policy Project, 2015

Key Findings

The results of the analysis of county health expenditure indicators and financing issues are presented by each level in the NHA framework. The results are presented in both Kenyan shillings (KSh) and U.S. dollars, where applicable. [2]

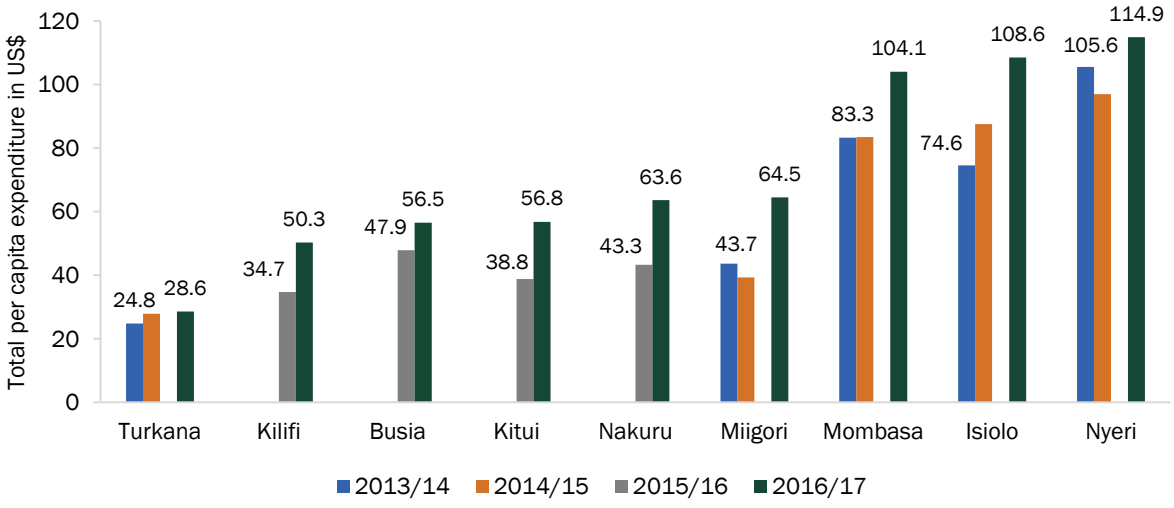
Per Capita Health Expenditure

Figure 2 presents per capita health expenditure in the nine deep-dive counties for FY 2016/17 compared with the 2012/13, 2014/15, and 2015/16 fiscal years. Five counties—Isiolo, Migori, Mombasa, Nyeri, and Turkana—had conducted three rounds of the CHA while four counties—Busia, Kilifi, Kitui, and Nakuru—had conducted only two earlier rounds.

The nine counties spent—from all sources—an average of KSh 7,189 (US$71.89) per capita on healthcare in FY 2016/17. All the nine counties registered improved per capita spending on health, with Migori having the most significant improvement from KSh 3,590 (US$39.32) in FY 2014/15 to KSh 6,448 (US$64.48) in FY 2016/17. Isiolo, Mombasa, and Nakuru counties also registered considerable increases in per capita health spending. Turkana County recorded the lowest per capita health spending and the smallest increase, from KSh 2,270 (US$24.86) in FY 2014/15 to KSh 2,857 (US$28.57) in FY 2016/17. Only three of the nine counties—Isiolo, Mombasa, and Nyeri—surpassed the national average of US$78.6 (MOH, 2017).

The World Health Organization (WHO) estimate of US$86 (about KSh 8,600) per capita was used as a proxy to assess how many of the nine counties could guarantee a minimum package of healthcare for their citizens (Jowett et al., 2016). The WHO estimate was used because counties do not have their own defined and costed minimum/basic package of healthcare services. Of the nine counties, only three—Isiolo, Mombasa, and Nyeri—surpassed the WHO estimate in FY 2016/17.

Figure 2. Per Capita Expenditure on Health by County, FY 2013/14–FY 2016/17



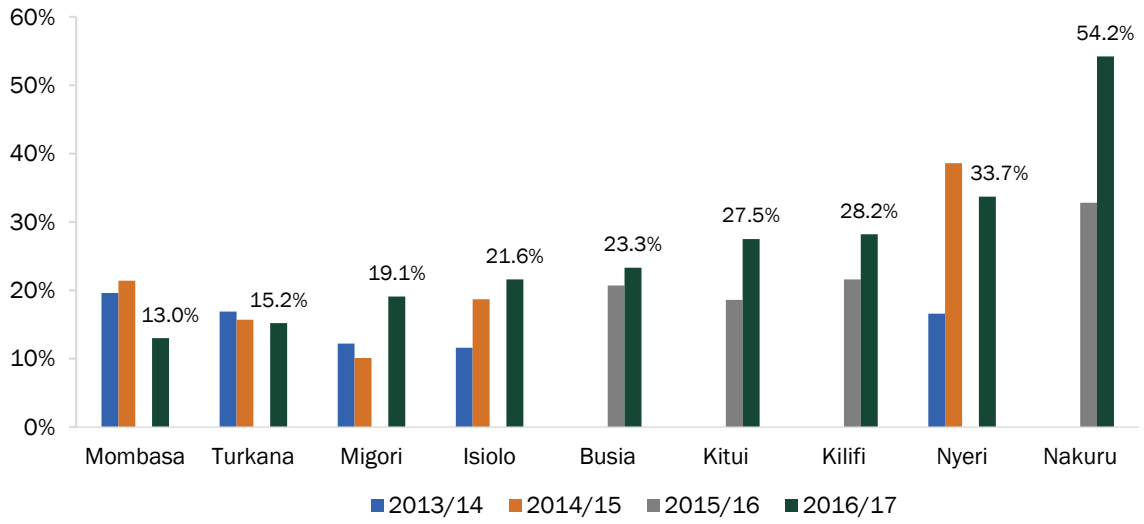
Sources: County health accounts from the nine deep-dive counties

The foreign exchange rate applied is KSh 91.3 in 2014/15 and KSh 100 to US$1 in 2016/17 (Central Bank of Kenya).

Health Expenditure as a Percentage of Total County Government Expenditure

This section describes the contribution of county governments to health spending as measured by county government expenditure on health (CGHE) relative to total county government expenditure (TCGE).

Figure 3. County Government Expenditure on Health as a Percentage of Total County Government Expenditure, FY 2013/14–FY 2016/17



Sources: County health accounts from the nine deep-dive counties

On average, the nine counties spent over 26 percent on health relative to TCGE in FY 2016/17. Figure 3 shows that Nakuru County had the highest government expenditure on health as a proportion of TCGE at 54.2 percent in FY 2016/17, an increase from 32.8 percent the previous year. Mombasa, Nyeri, and Turkana registered a decline in the proportion of TCGE going to health from FY 2014/15. Mombasa had the most reduction from 21.4 percent in FY 2014/15 to 13 percent in FY 2016/17.

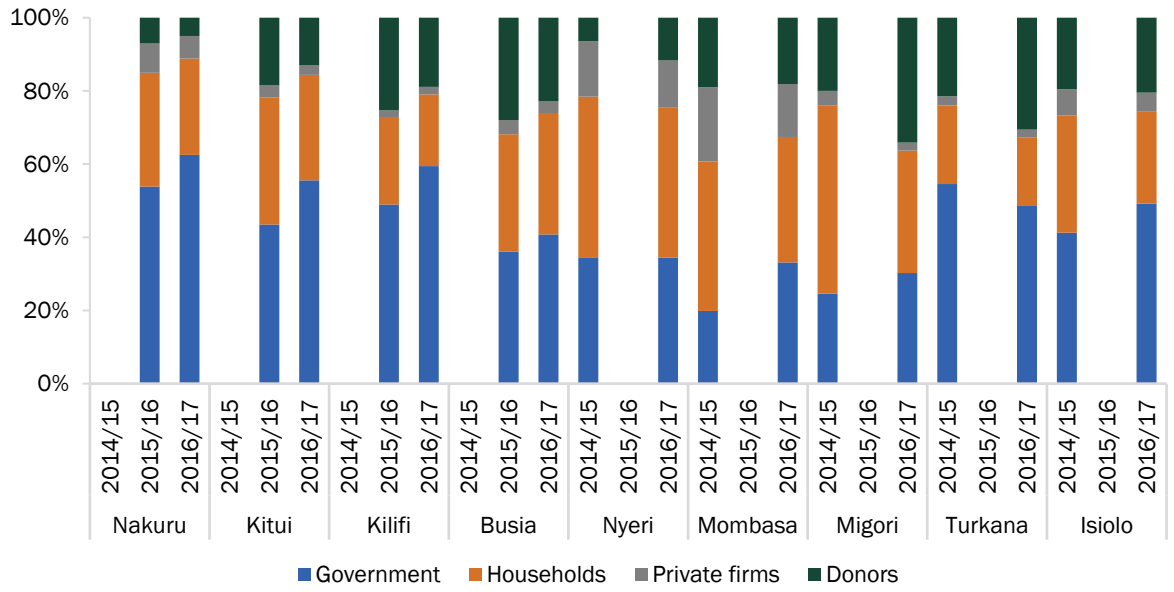
Four deep-dive counties, Kilifi (28.2 percent), Kitui (27.5 percent), Nakuru (54.2 percent), and Nyeri (33.7 percent), reported CGHE relative to TCGE levels that were above average (26 percent) for the nine deep-dive counties in FY 2016/17.

Sources of Funds for Financing Health

The findings show that households and county governments are the main sources of healthcare funding across all the nine counties. On average, the two sources accounted for 30 and 46 percent, respectively, of THE in 2016/17. During the same year, contributions from donors and private firms averaged 17 and 7 percent, respectively.

Nakuru County had the highest proportion (63 percent) of CGHE to THE while Migori had the least proportion (30 percent) of CGHE to THE during FY 2016/17, which was lower than the 33 percent national average for government funding in FY 2015/2016 (Figure 4). Kitui and Mombasa counties recorded the largest increases (13 percentage points) in CGHE, from 43 percent in FY 2015/16 to 56 percent in FY 2016/17 for Kitui and 33 percent in FY 2015/16 to 20 percent in FY 2016/17 for Mombasa. Kilifi had a 10 percentage point increase in CGHE in the same period.

Figure 4. Distribution of Total Health Expenditure by Sources of Financing, FY 2014/15–FY 2016/17



Source: County health accounts from the nine deep-dive counties

Nyeri County reported the highest household contribution to THE, at 41 percent, while Turkana and Kilifi counties reported the lowest household contribution to THE, at 19 and 20 percent, respectively, in FY 2016/17.

Table 1 shows sources of financing for THE. Nakuru and Mombasa counties had the highest amounts in FY 2016/17, estimated at about KSh 13 billion (US$1.3 billion), while Busia and Kitui counties had the lowest amounts, estimated at KSh 5.3 billion (US$530 million) and KSh 6.4 billion (US$640 million), respectively.

Table 1. Total Health Expenditure by Sources of Financing, FY 2016/17 (in KSh)

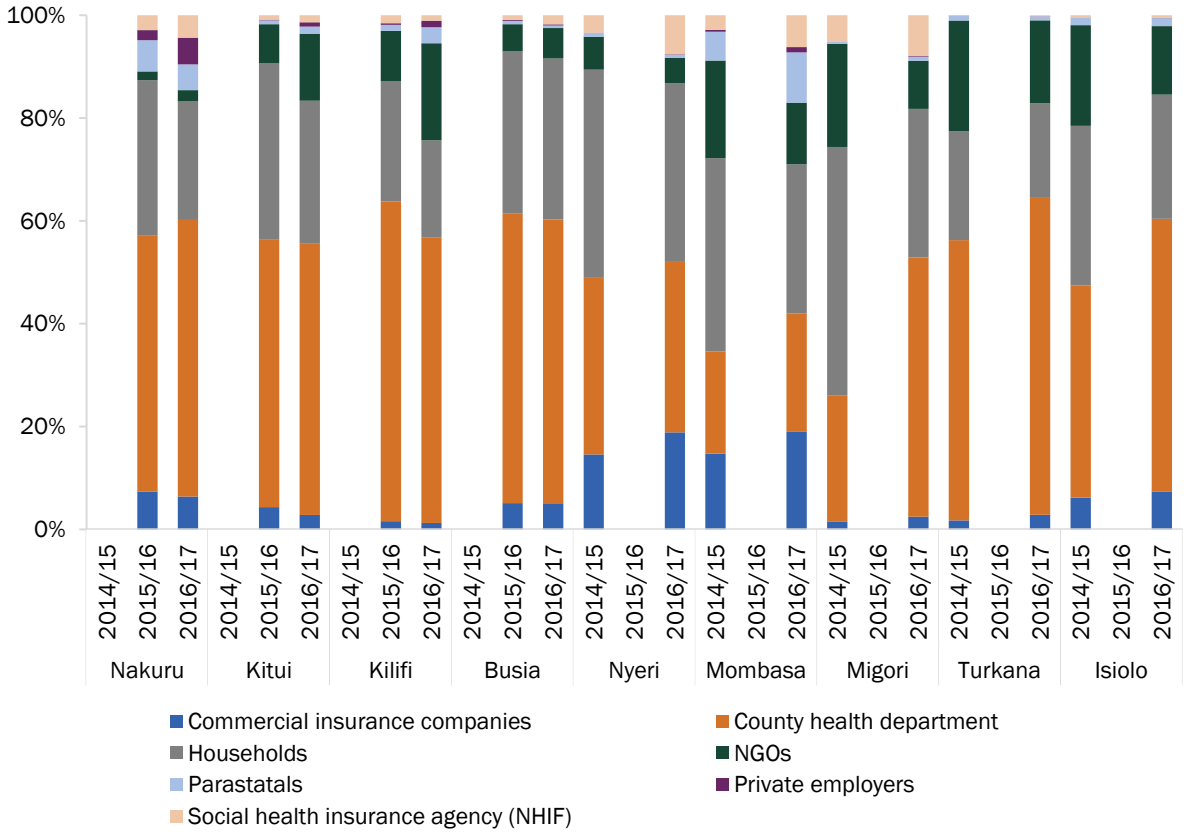
County	Donors	Government	Households	Private firms	County total
Nakuru	667,493,396	8,343,975,340	3,518,070,763	819,716,314	13,349,255,813
Kitui	836,527,959	3,559,526,673	1,845,602,584	165,621,157	6,407,278,373
Kilifi	1,343,154,475	4,228,040,029	1,392,520,431	147,942,472	7,111,657,407
Busia	1,214,479,807	2,163,955,905	1,748,651,023	180,457,041	5,307,543,776
Nyeri	1,010,924,573	2,984,028,326	3,555,532,733	1,108,851,703	8,659,337,335
Mombasa	2,414,173,826	4,410,005,595	4,572,021,214	1,926,230,136	13,322,430,771
Migori	2,700,149,219	2,392,377,257	2,648,185,699	172,341,952	7,913,054,127
Turkana	1,363,015,922	2,165,756,306	836,321,605	94,205,107	4,459,298,940
Isiolo	431,483,550	1,036,159,622	531,184,954	106,697,344	2,105,525,470
Total	**11,981,402,727**	**31,283,825,053**	**20,648,091,006**	**4,722,063,226**	**68,635,382,012**

Source: County Health Accounts from the nine deep dive counties

Managers of Health Funds/Financing Agents

In the nine counties, households, county health departments, and nongovernmental organizations managed over 82 percent of the health funds in FY 2016/17. County health departments controlled, on average, 46 percent of THE, compared to 27 percent and 10 percent controlled by households and nongovernmental organizations, respectively. Commercial insurance companies managed 9 percent of the total health funds in FY 2016/17 while parastatals and social health insurance agency (NHIF) controlled 4 percent each during the same fiscal year.

Figure 5. Total Health Expenditure by Financing Agents, FY 2014/15–FY 2016/17



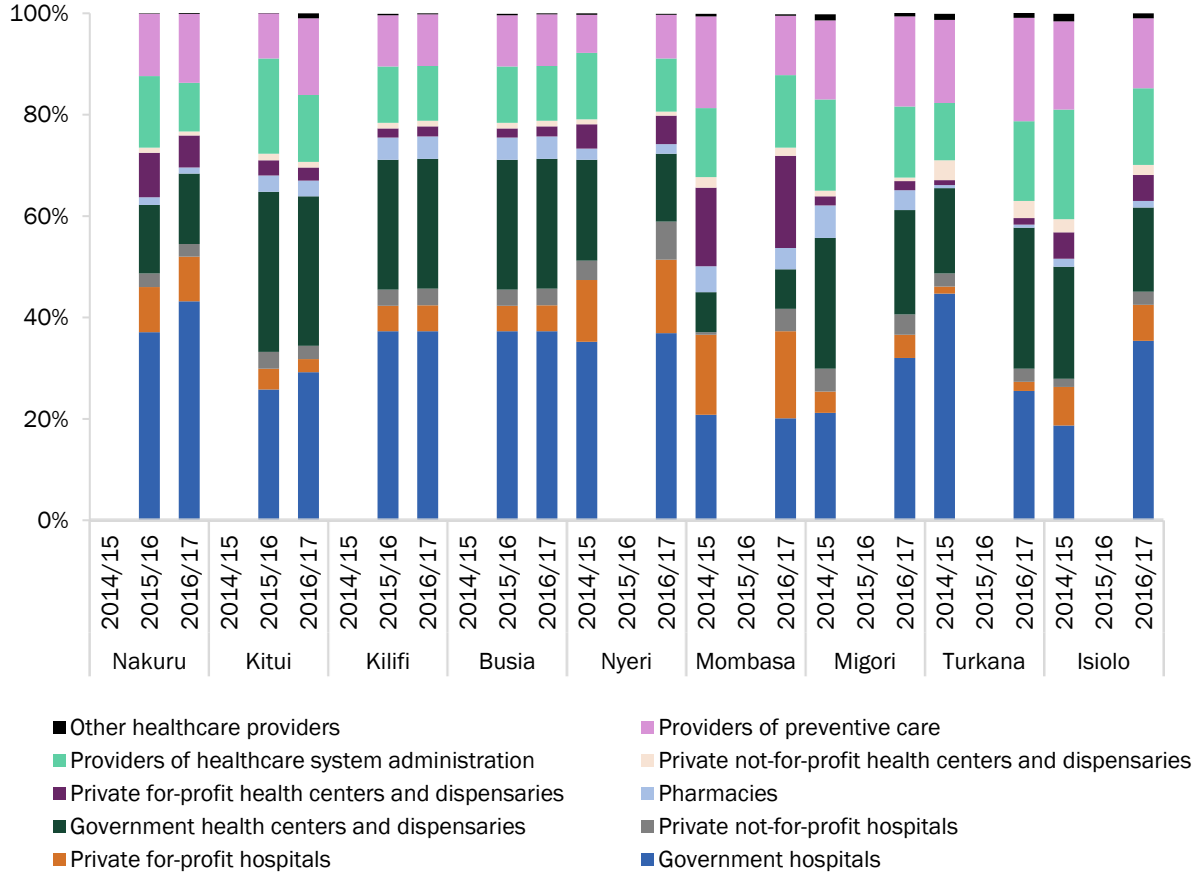
Sources: County health accounts from the nine deep-dive counties

Figure 5 shows that six counties—Isiolo, Kitui, Migori, Mombasa, Nakuru, and Turkana—recorded an increase in the proportion of THE managed by their county health departments. Turkana County health department controlled the highest proportion of THE at 62 percent in FY 2016/17, an increase from 55 percent in FY 2014/15, followed by Busia (55 percent) and Kilifi (56 percent) county health departments. In Mombasa and Nyeri, the county health departments controlled less than 40 percent of THE in FY 2016/17. Isiolo and Migori counties recorded significant increases in the proportion of THE controlled by their county health departments from FY 2014/15 to FY 2016/17—41 to 53 percent and 25 to 50 percent, respectively—while Kilifi County experienced a decline in the same period, from 62 percent in FY 2015/16 to 56 percent in FY 2016/17. Migori and Mombasa counties also recorded the most significant reduction in the proportion of THE controlled by households—48 to 29 percent and 38 to 29 percent, respectively—compared to their FY 2014/15 baseline year.

Uses of Healthcare Funds

Healthcare funds are used to pay for various goods, services, and functions. In this section, we present findings on the use of health funds by type of healthcare provider, provider ownership, and by type of health function.

Figure 6. Total Health Expenditure by Provider, FY 2014/15–2016/17



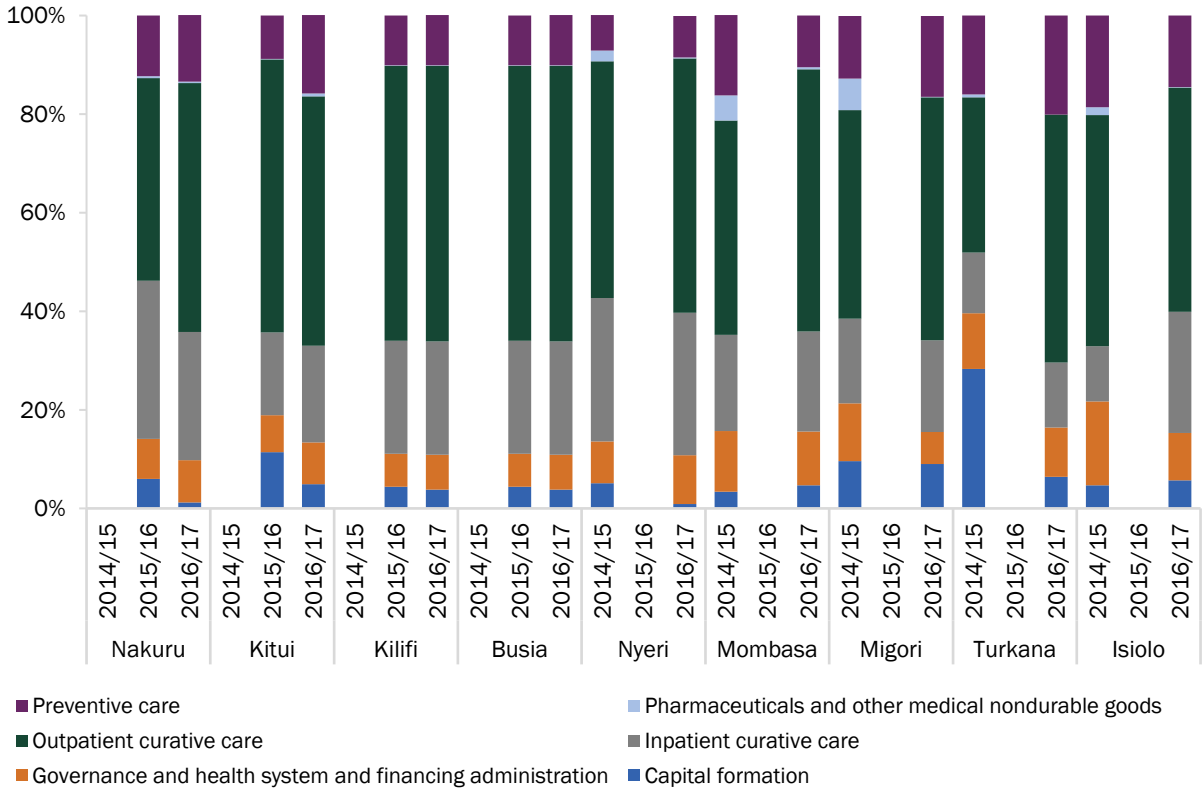
Sources: County health accounts from the nine deep-dive counties

Figure 6 shows county distribution of total health spending by type of health provider for the fiscal years 2014/15, 2015/16, and 2016/17. The figure shows that multiple actors were involved in provision of different kinds of health services to county populations during the review period. According to the System of Health Accounts, which is a framework that defines categories of health spending and is used to produce NHA, providers of healthcare are defined as institutional units/entities that receive money from financing agents in exchange for or in anticipation of providing the required healthcare services. The main health providers that use health funds in the nine counties include county government hospitals, health centers, and dispensaries; private for-profit and not-for-profit hospitals, health centers, and dispensaries; pharmacies; providers of healthcare system administration; and providers of preventive care.

Government hospitals received, on average, the highest proportion (32 percent) of THE in FY 2016/2017, followed by government health centers and dispensaries (17 percent). The other major health providers were providers of health system administration (13 percent) and providers of preventive care (14 percent). Figure 6 also shows that government hospitals were the primary users of health funds in all the nine deep-dive counties during FY 2016/17.

Nakuru County reported the highest proportion of funds spent at public hospitals (43 percent), followed by Nyeri and Busia at 37 percent each. Spending on government health centers and dispensaries was highest in Busia (26 percent), Migori (21 percent), and Turkana (28 percent) during the same fiscal year. Private hospitals incurred relatively low levels of spending, with Mombasa and Nyeri registering notable usage at 17 and 14 percent, respectively.

Figure 7. Total Health Expenditure by Health Functions, FY 2014/15–2016/17



Sources: County health accounts from the nine deep-dive counties

Figure 7 illustrates the distribution of THE by functions in each of the nine counties compared to their respective baselines.

In terms of goods and services provided by health providers, on average, outpatient curative care consumed the highest proportion of THE, at 51 percent in FY 2016/17, followed by inpatient curative care, which consumed 22 percent of THE within the same year. Only Isiolo and Kitui declined in outpatient curative care while all the other counties increased. Inpatient curative care spending increased in Isiolo, Kitui, Migori, and Turkana while it decreased in Nakuru over the same period.

Inpatient and outpatient curative care spending combined constituted the largest proportion of county spending on all healthcare services. Each of the nine counties spent the most of their resources in these two categories of health services, as shown in Figure 7.

Spending on preventive care averaged 13 percent in FY 2016/17, with Turkana County spending the most (20 percent), followed by Kitui and Migori counties (16 percent each). Nine percent was spent on governance and health system financing and administration. On average, 5 percent was spent on capital formation while only about 0.25 percent was spent on pharmaceuticals and other medical commodities.

Conclusions

Per capita healthcare spending for the nine counties averaged US$72 in FY 2016/17, which was below the national average of US$78.6. Three counties—Isiolo, Mombasa, and Nyeri—surpassed the WHO-recommended per capita health expenditure of US$86 that is required to provide a basic essential package of care.

On average, the nine counties spent over 26 percent on health relative to TCGE in FY 2016/17. High county government expenditure on health as a proportion of TCGE translated to higher per capita healthcare expenditure and, therefore, more resources were available for delivering healthcare.

Health funds spent in deep-dive counties primarily originated from two sources: governments (46 percent) and households (30 percent). However, the proportion of households and county government funding varied across counties. Although donors, with an average contribution of about 17 percent, played a major role in financing healthcare in all nine counties, their contributions were relatively more significant in Migori and Turkana, where they were the leading sources. Overreliance on donor funding is creating challenges because donor funds have been declining and are normally more fungible.

In all nine counties, the main financing agents were county departments of health and households, the latter through out-of-pocket spending. However, high out-of-pocket expenditure can be catastrophic and impoverishing to households.

Prepayment schemes have a limited role in managing healthcare funds in the deep-dive counties. The NHIF, on average, controlled only 4 percent of THE in FY 2016/17 while private health insurance managed only 1 percent during the same year. Prepayments increase access to healthcare, compared to payment at the point of service, because patients do not always have money at the time of sickness.

The data shows that in most counties, governments play the dual roles of financing and providing health services. Government hospitals and health centers were the major recipients of health funding in the nine counties, accounting for 49 percent of THE. Private for-profit health providers accounted for an average of 15 percent of funding for health service provision in FY 2016/17.

In most counties, health funds were spent primarily on inpatient and outpatient curative care, which jointly accounted for 72 percent of THE in FY 2016/17. Preventive care accounted for 13 percent of THE during the same year, indicating either a lack of prioritization of preventive services in health service delivery or that preventive services are less expensive than curative services.

Policy Recommendations

Our key policy recommendations, based on this synthesis report are:

- County governments should prioritize the health sector and allocate more resources to their health departments to boost per capita health expenditure.
- County governments should aim to reduce the burden of household out-of-pocket spending on health and promote prepayment schemes, such as NHIF, alongside any social protection schemes they may be currently pursuing.
- Counties with significant donor contributions, such as Migori and Turkana, should pursue robust domestic resource mobilization strategies to mitigate against potential declines in funding from development partners. County governments should explore alternative financing mechanisms to increase resources for health sector that are more sustainable and less fungible.
- In counties where there is high private sector investment in health service provision, county governments need to cultivate better links with the private sector and develop public–private partnerships to increase access to health services.
- Investments in preventive healthcare are critical to the success of universal health coverage, which the country intends to roll out beginning FY 2019/20. As such, counties need to increase resource investments in primary health services and other preventive health interventions.

References

Central Bank of Kenya. 2019, May 1. “Foreign Exchange Rates.” Available at: https://www.centralbank.go.ke/rates/forex-exchange-rates/

Jowett. M., M.P. Brunal, G. Flores, and J. Cylus. 2016. *Spending Targets for Health: No Magic Number*. WHO/HIS/HGF/HF Working Paper/16.1; Health Financing Working Paper No. 1. Geneva: World Health Organization. Available at : http://apps.who.int/iris/bitstream/10665/250048/1/WHO-HIS-HGFHFWorkingPaper-16.1-eng.pdf

Ministry of Health (MOH). 2017. *Kenya National Health Accounts 2015/2016*. Nairobi: MOH.

Annex A. Financing Sources

County	Donors		Government		Households		Private Firms	
	2015/16	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	2016/17
Nakuru	584,537,994	667,493,396	4,460,991,425	8,343,975,340	2,576,243,216	3,518,070,763	662,233,446	819,716,314
Kitui	775,678,824	836,527,959	1,824,036,344	3,559,526,673	1,455,546,193	1,845,602,584	139,400,170	165,621,157
Kilifi	1,169,917,333	1,343,154,475	2,258,664,943	4,228,040,029	1,093,271,924	1,392,520,431	93,240,613	147,942,472
Busia	1,192,830,597	1,214,479,807	1,537,652,224	2,163,955,905	1,369,908,237	1,748,651,023	165,875,780	180,457,041

County	Donors		Government		Households		Private Firms	
	2014/15	2016/17	2014/15	2016/17	2014/15	2016/17	2014/15	2016/17
Nyeri	406,680,060	1,010,924,573	2,201,795,526	2,984,028,326	2,802,294,157	3,555,532,733	971,016,043	1,108,851,703
Mombasa	1,668,076,958	2,414,173,826	1,747,288,343	4,410,005,595	3,589,839,073	4,572,021,214	1,783,324,567	1,926,230,136
Migori	807,465,305	2,700,149,219	993,933,847	2,392,377,257	2,080,691,132	2,648,185,699	159,389,501	172,341,952
Turkana	709,844,942	1,363,015,922	1,803,125,369	2,165,756,306	710,142,185	836,321,605	83,528,422	94,205,107
Isiolo	273,873,592	431,483,550	577,214,063	1,036,159,622	448,130,153	531,184,954	99,603,132	106,697,344

The currency in these tables is in Kenyan shillings.

Annex B. Financing Agents

County	Year	Commercial insurance companies	County health department	Households	NGOs	Parastatals	Private employers	Social Health Insurance Agency (NHIF)
Nakuru	2015/16	606,912,403	4,133,248,037	2,495,934,280	142,075,515	504,103,952	162,431,282	239,300,614
	2016/17	851,243,760	7,181,499,102	3,091,094,095	281,127,476	667,493,396	696,767,332	580,030,651
Kitui	2015/16	181,885,741	2,186,379,920	1,432,846,406	319,934,950	31,927,209	5,228,678	36,458,627
	2016/17	179,209,213	3,388,346,883	1,774,511,092	836,527,959	88,078,666	52,234,033	88,370,526
Kilifi	2015/16	72,754,297	2,869,540,232	1,081,961,698	451,543,791	53,114,798	14,115,613	72,064,384
	2016/17	89,604,606	3,952,034,108	1,339,957,323	1,343,154,475	220,928,203	91,248,910	74,729,781
Busia	2015/16	218,262,889	2,405,327,578	1,342,848,622	225,354,510	28,439,333	6,925,956	39,107,950
	2016/17	268,813,819	2,930,032,430	1,663,053,182	314,260,576	26,215,305	10,376,355	94,792,110
Nyeri	2014/15	930,277,683	2,201,554,896	2,574,898,533	409,756,008	47,122,635	2,080,695	216,095,336
	2016/17	1,632,851,328	2,871,862,351	3,012,369,149	427,880,382	48,386,620	8,366,889	657,620,614
Mombasa	2014/15	1,293,975,507	1,745,404,770	3,305,621,700	1,670,134,652	492,359,360	31,268,048	249,764,904
	2016/17	2,526,345,699	3,066,235,647	3,867,240,864	1,598,993,423	1,299,577,664	140,382,938	823,654,535
Migori	2014/15	58,693,999	992,576,215	1,954,746,035	811,939,685	14,498,939	356,321	208,668,590
	2016/17	195,598,638	3,989,599,252	2,286,853,859	741,514,329	60,620,195	10,331,908	628,535,945
Turkana	2014/15	57,510,023	1,802,789,279	701,542,157	710,494,002	30,947,300	42,145	3,316,014
	2016/17	126,455,422	2,748,328,682	820,732,904	718,832,180	35,924,725	660,730	8,364,298
Isiolo	2014/15	86,265,034	577,198,594	434,633,537	273,889,060	19,867,516	79,762	6,887,436
	2016/17	155,666,995	1,116,372,526	508,476,991	280,165,032	33,112,281	396,915	11,334,730

The currency in this table is in Kenyan shillings.

Annex C. Healthcare Providers

Type	Mombasa	Nyeri	Migori	Isiolo	Turkana	Kilifi	Busia	Nakuru	Kitui
Government hospitals	2,679,821,397	3,196,661,884	2,528,897,571	744,918,929	1,138,980,628	2,185,125,039	1,980,135,379	5,766,613,835	1,869,031,926
Private for-profit hospitals	2,297,087,281	1,253,157,354	363,286,985	148,872,576	78,639,104	186,777,971	269,932,567	1,171,872,738	164,896,294
Private not-for-profit hospitals	591,611,719	645,695,855	318,890,764	55,253,940	116,070,502	53,598,084	174,799,732	328,183,754	167,583,370
Government health centers and dispensaries	1,040,936,425	1,162,179,052	1,632,718,897	348,901,634	1,241,687,926	1,178,437,598	1,357,808,927	1,852,543,383	1,891,626,977
Pharmacies	552,906,526	168,174,955	309,832,256	27,683,447	25,423,703	304,941,609	231,981,664	159,992,600	196,075,075
Private for-profit health centers and dispensaries	2,426,813,264	485,338,714	140,952,139	107,719,557	56,411,629	307,410,348	108,246,258	846,945,699	169,562,743
Private not-for-profit health centers and dispensaries	219,354,183	72,609,363	51,874,389	42,671,037	151,960,082	65,624,955	60,438,893	101,312,935	69,243,639
Providers of healthcare system administration	1,911,042,401	912,418,973	1,106,039,911	318,707,316	698,721,920	1,568,855,248	574,409,697	1,274,968,518	848,920,782
Providers of preventive care	1,558,268,495	746,368,739	1,407,385,448	289,524,469	908,150,873	1,217,960,108	539,487,070	1,821,380,755	969,116,612
Other healthcare providers	44,589,081	16,732,446	53,175,767	21,272,565	43,252,574	42,926,446	10,303,590	25,441,595	61,220,953
Grand total	13,322,430,772	8,659,337,335	7,913,054,127	2,105,525,470	4,459,298,941	7,111,657,406	5,307,543,777	13,349,255,812	6,407,278,371

The currency in this table is in Kenyan shillings.

Annex D. Healthcare Functions

Function	Mombasa	Nyeri	Migori	Isiolo	Turkana	Kilifi	Busia	Nakuru	Kitui
Capital formation	628,765,626	77,773,275	715,293,400	119,010,868	286,817,883	918,647,958	200,140,434	157,303,491	311,272,678
Governance and health system and financing administration	1,456,617,499	860,242,940	514,139,385	201,504,506	446,096,764	797,520,956	375,272,451	1,142,061,070	543,168,005
Inpatient curative care	2,705,057,823	2,502,988,060	1,473,130,965	518,314,865	587,649,219	1,150,803,160	1,222,032,291	3,473,364,916	1,254,326,129
Outpatient curative care	7,084,248,206	4,471,440,097	3,904,994,681	958,924,298	2,241,167,617	3,144,790,652	2,966,829,997	6,738,223,486	3,244,638,597
Pharmaceuticals and other medical nondurable goods	46,896,661	16,478,142	6,618,315	1,956,202	2,021,700	13,668,781	3,968,974	41,810,207	36,116,236
Preventive care	1,400,844,957	730,414,821	1,298,877,380	305,814,731	895,545,758	1,085,724,337	539,299,630	1,796,492,643	1,017,756,729
Grand total	13,322,430,772	8,659,337,335	7,913,054,126	2,105,525,470	4,459,298,941	7,111,155,844	5,307,543,777	13,349,255,813	6,407,278,374

The currency in this table is in Kenyan shillings.

For more information, contact:

Health Policy Plus
Palladium
1331 Pennsylvania Ave NW, Suite 600
Washington, DC 20004
Tel: (202) 775-9680
Fax: (202) 775-9694
Email: policyinfo@thepalladiumgroup.com
www.healthpolicyplus.com