Budget Transparency: Understanding Cash Flow Process of Linda Mama Funds from National Health Insurance Fund to Health Facilities in Kilifi County
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1. Introduction and background

Article 43 (1) (a) of the Constitution of Kenya (CoK) 2010 provides for the right to health. According to Schedule Four of the CoK and subsequent legal notices, county governments are mandated to deliver primary health care services. Various legislations and policies at the national level recognize the centrality of primary health care and have continued to enact and implement reforms toward ensuring health financing and delivery of service.

In 2013, following devolution 2015, the National Health Insurance Fund (NHIF) expanded the benefits package to include an outpatient and health insurance subsidy program. In 2017, the NHIF was granted the responsibility to manage the free maternity services entirely through the Linda Mama Scheme.

According to the Linda Mama Implementation Manual, 2016, the program was introduced to improve efficiency and enable women to access an expanded package of benefits; including antenatal care, deliveries, and postnatal care for the newborn for one year, as well as enhance access, equity, affordability, and quality of services.

Notably, the NHIF is centered on playing a significant role in the rollout of Universal Health Coverage that is ongoing and led by the national government as the strategic purchaser for the health services under the program. NHIF receives funding from contributions and exchequer issues from the government (national and counties) to provide health insurance coverage to citizens, including vulnerable and expectant mothers, through different programs and grants.

In light of the above background, International Budget Partnership Kenya and ThinkWell commissioned a national study have selected counties: Busia, Baringo, Nyeri, Machakos, and Kilifi County.

Objectives of the Study

The study’s objective was to understand the transparency and cash flow of the Linda Mama funds from NHIF to the health facilities.

The following are the specific objectives of the study:

1. To understand the level of budget transparency within NHIF on revenue mobilization and execution, with a focus on the Linda Mama scheme.

2. To conduct a detailed analysis of NHIF receipts and expenditure at Kilifi County facilities, focusing on the Linda Mama program.

3. To understand the cash flow process from the Ministry of Health (MoH) to NHIF and the health facilities; the actors associated with NHIF-Linda Mama, at the county health facilities and county level, in Kilifi County.

4. To identify challenges, justifications, conclusions, and recommendations on areas of further research and policy recommendations.

2. Methodology

The study utilized both primary and secondary sources of information. The secondary sources entailed analysis of the budget documents and the legal policies. For example, the Kilifi County Health Service Facility Act, 2016, Kilifi County Revenue Administration Bill, 2014, and the Ministry of Health NHIF guidelines 2016 established provisions for the management of resources focusing on Linda mama. Further, key budget documents, the Kilifi County Programme Based Budgets (PBB), County Fiscal and Strategy Papers (CFSP), the County Budget Review and Outlook Papers (CBROP), the Controller of Budget Implementation Reports, Finance Acts, and the Auditor General Reports were reviewed. The Review for the financial years 2018/19, 2019/20, and 2020/21.

Due to the limited information provided on receipts and expenditure in the budget documents reviewed, Key Informant Interviews (KII) with relevant county officials and health facilities in charge and administration were conducted to complement the desktop reviews. The data used in this study were collected between March and May 2022. One of the overarching challenges during the data collection was to find disaggregated information on Linda Mama allocations and expenditure at the health facilities.
3. Findings and discussions

This section presents the key findings and observations of the study. The first part presents findings on the availability and comprehensiveness of the information on Linda Mama provided in the Kilifi County budget documents. Secondly, information on the reforms and analysis of those reforms on county health facilities and county level directly impact its budgets and how they have informed its budgets' formulation, execution, and accountability. In addition, observations were made from the analysis of budget documents on NHIF receipts and payments, whether from the county treasury or facility improvement funds. Thirdly, the findings present information on the process, actors, and dynamics of the flow of funds from the Ministry of Health to the county treasuries, the health facilities, and the management of the funds. Lastly, the findings highlight challenges and possible areas of further research towards transparency and accountability in the management of funds by the NHIF.

3.1 Accredited health facilities and beneficiaries for Linda Mama

The study established that fourteen (14) private health facilities, of which thirteen (13) are private and one faith-based, are accredited for Linda Mama.² Further, during the key informant interviews with county health officials, it was established that all the level II, III, and IV public health facilities in Kilifi County were accredited for Linda Mama, provided that the facilities are gazetted. Information on the beneficiaries was not publicly available as the health facilities and NHIF offices hold it.

3.2 Availability and comprehensiveness of the information on the county website.

On transparency, what kind of information is available to the public? The study assessed information on the county website and further established a breakdown of revenue, allocation and expenditure related to Linda mama and NHIF.³

The following documents were reviewed, the approved Programme Based Budgets, 2018/19-2020/21 financial year, The county Budget Review and Outlook Paper (CBROP)s 2019, 2020, and 2021, The OAG reports 2017/18, 2018/19 and 2019/20, the County Quarterly Implementation Reports, the Controller of Budget Implementation Reports,2018/19-2020/21 and finance Bill/Acts 2018, 2019 and 2020.

² https://nhif.kenyaweb.com/~nhiforc/healthinsurance/linda-mama-hospitals/
³ https://kilifi.go.ke/cat_doc/budget-other-financial-docs/
<table>
<thead>
<tr>
<th>What is publicly available</th>
<th>What was found through Access to Information</th>
<th>What was shared through KIIs</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Approved Programme Based Budgets, 2018/19-2020/21</td>
<td>i) 1. Financial information on allocation on the Division of Health allocation from 2018/19 to 2020/21 over the years. ii) 2. non-financial information- the PBBs were reviewed on the non-financial information, such as the breakdown of sub-programmes, baselines, indicators, and targets related to Linda Mama. iii) 3. Revenue information- the PBBs were analyzed to find information on HSIF and NHIF-related local revenues.</td>
<td>No</td>
<td>Whereas the PBB was available and had provided allocation at the programme and sub-programme level, there was no specific information on Linda Mama. However, the Division of Health Services has a maternal and Child-health sub-division For Revenue information, the PBBs had targets of the HSIF proceeds, though it was difficult to tell how much came from NHIF reimbursements.</td>
</tr>
<tr>
<td>2 County Budget Review and Outlook Paper (CBROP)s 2019, 2020, and 2021</td>
<td>The CBROPs were assessed for their own source revenue information, actual revenue attained and whether there was any breakdown from NHIF-related reimbursements.</td>
<td>No</td>
<td>Actual own source revenue, broken down into revenue streams, was available in the CBROPs, but still not desegregated further.</td>
</tr>
<tr>
<td>3 OAG reports 2017/18, 2018/19 and 2019/20</td>
<td>OAG reports were assessed to find any queries related to revenue.</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>4 County Quarterly Implementation Reports</td>
<td>The quarterly implementation reports were assessed to find out the revenue information.</td>
<td>No</td>
<td>The reports were too shallow with limited information; hence we had to rely on the COB reports to complement the county implementation reports.</td>
</tr>
<tr>
<td>5 Controller of Budget Implementation Reports, 2018/19-2020/21</td>
<td></td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>6 Finance Bill/Acts 2018, 2019 and 2020</td>
<td>For NHIF-related information- The finance Acts/Bills were assessed to find the charges charged on Linda Mama services offered by facilities.</td>
<td>No</td>
<td>The information available is Finance Bills, not Acts. However, information on NHIF Linda Mama rates is indicated.</td>
</tr>
<tr>
<td>7 The Kilifi HSIF Act, 2016</td>
<td>This was assessed to establish the guidelines and provisions in the HSIF as a revenue stream.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Most of the budget documents, except for the County Quarterly Implementation Reports reviewed, were readily available on the county website across the three financial years, which are inconsistently published. For instance, in 2018/19, there was no single QIR published except the executive financial statements, while in 2019/20, quarter two, although it’s available in the 2018/19 folder, and in 2020/21, the fourth-quarter report was missing as well. Notably, the county avails upon Access to Information requests where the relevant budget information was unavailable.
3.2.1 Observations

Review of the available Budget Information

i. Financial Information

The following is allocation in the Division of health services between 2018/19 and 2020/21.

The Division of health services comprises three sub-programmes, administration and planning, curative, rehabilitative, and referral service, and Maternal and Child health programmes. Whereas there are allocations below the programmes, there is no further disintegration of how much goes to maternal health and child health interventions.

Notably, despite the maternal and child health programme, there is no specific information on Linda Mama. During follow-up interviews, this was further confirmed that the county maternal and child health programme is different from Linda Mama, as Linda Mama is funded directly by the National Government through Health facilities, empaneled, and contracted by the NHIF.

ii. Non-financial information and level of desegregation of information.

The approved Programme Based Budgets (PBB) were reviewed to establish the breakdown of programme information and whether there is information on Linda Mama. Whereas there is no direct mention of Linda Mama at the sub-programme level, the PBBs 2018/19, 2019/20, and 2020/21 indicate a maternal and child health sub-program.

Whereas there is mention of the maternal and child health program and the desired outcomes, there is a poor measure of the targets and the baselines. For instance, in FY 2018/19, the county expected to achieve an increase in the percentage of expectant women attending four (4) antenatal care (ANC) visits. The baseline is 54, 180 in FY

<table>
<thead>
<tr>
<th>Table 1: County Division of health allocation and expenditure from 2018/19 to 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DIVISION OF HEALTH ALLOCATION TRENDS AND ABSORPTION ACROSS THE YEARS (Figures in Millions)</strong></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td><strong>Rec</strong></td>
</tr>
<tr>
<td>2018/19</td>
</tr>
<tr>
<td>2019/20</td>
</tr>
<tr>
<td>2020/21</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

**Source:** Controller of Budget Reports
2017/18 and 0 in 2019/20. Further Review of the Kilifi PBB 2019/20 and 2020/21, the outputs lack baseline information, although targets are indicated. According to the County Budget Transparency Survey report 2021, Kilifi County scored 21 out of 100 in budget transparency, which was a drop from 30 points scored in the same survey in 2020. The report established that most counties failed to present non-financial information substantially.

ii. Non-financial information and level of desegregation of information.

The approved Programme Based Budgets (PBB) were reviewed to establish the breakdown of programme information and whether there is information on Linda Mama. Whereas there is no direct mention of Linda Mama at the sub-programme level, the PBBs 2018/19, 2019/20, and 2020/21 indicate a maternal and child health sub-program.4 Whereas there is mention of the maternal and child health program and the desired outcomes, there is a poor measure of the targets and the baselines. For instance, in FY 2018/19, the county expected to achieve an increase in the percentage of expectant women attending four (4) antenatal care (ANC) visits. The baseline is 54, 180 in FY 2017/18 and 0 in 2019/20. Further Review of the Kilifi PBB 2019/20 and 2020/21, the outputs lack baseline information, although targets are indicated. According to the County Budget Transparency Survey report 2021, Kilifi County scored 21 out of 100 in budget transparency, which was a drop from 30 points scored in the same survey in 2020.5 The report established that most counties failed to present non-financial information substantially.

iii. Revenue information

The Programme Based Budget provides information on the Health Service Improvement Fund (HSIF) as a revenue stream for the locally collected sources. This information is further provided in the County Budget Review and Outlook Papers, 2019, 2020, and 2021 both the projections and actual figures, as presented below:

<table>
<thead>
<tr>
<th>FY</th>
<th>Projected (Ksh)</th>
<th>Actual (Ksh)</th>
<th>Variance</th>
<th>Percentage variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018/19</td>
<td>158,287,692</td>
<td>160,678,219</td>
<td>2,390,527</td>
<td>1.51%</td>
</tr>
<tr>
<td>2019/20</td>
<td>132,000,000</td>
<td>179,400,631</td>
<td>47,400,631</td>
<td>35.91%</td>
</tr>
<tr>
<td>2020/21</td>
<td>150,000,000</td>
<td>162,517,034</td>
<td>12,517,034</td>
<td>8.34%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>440,287,692</td>
<td>502,595,884</td>
<td>62,308,192</td>
<td>14.15%</td>
</tr>
</tbody>
</table>

Source: Kilifi CBROPs, 2019, 2020, 2021

According to the OSR revenue analysis, the HSIF collection between 2018/19-2020/21 amounted to Ksh.502.60 million, representing 20.6 per cent of the total own-source revenue collected by Kilifi County. Kilifi Finance Bills 2018, 2019, and 2020 analysis indicates that charges are applied to maternal services in NHIF facilities. In particular, Finance bill 2019, on page 54, outlines the charges applied on NHIF maternal Caesarian under Linda mama, at Ksh.5,000. Key informant interviews with officials revealed that these charges were charged to the health facilities offering the services, as NHIF reimburses the same. As shown in Table 2, the figures are given in block form. Thus, it is difficult to tell how much came from NHIF reimbursements or other health charges.

Whereas the 2018/19 financial statements indicate that Ksh. 129.3 million transfers as capital grants and user fees, universal Healthcare capital grants to government agencies and other levels of government were received. It is still not clear the exact figures specifically for Linda Mama.  

Ministry of Health advisories to counties dated 27th January 2014 and 15th September 2020 required counties to enact County legislations to provide legal remedies to ensure public health facilities can raise, retain and use their own-source revenue. Further, section 109 (2) (a) (b) of the Public Finance Management Act requires all monies received on behalf of the county to be paid into the CRF except the money, by other legislation (County), to be retained by the county Government entities, which is received for purposes of defraying its expenses.

Kilifi County enacted the Kilifi County Health Facilities Improvement Fund Bill of 2016 and the Kilifi County Health Services Improvement Fund Act of 2016. Detailed interviews with officials revealed that the county had been using the HFIF Bill from 2016 until 2020/21, when the HSIF came into operation, giving the facilities (Level IV) mandate to retain the revenue collected by the facilities without forwarding to the County Revenue Fund Account.

There is no substantive information from the Finance Acts/Bills and implementation reports on how much is received from NHIF proceeds and reimbursement by the county government. Further information on how much is retained at the hospitals, Sub-County Health Management Team (SCHMT), County Health Management Team (CHMT), and Health Services Improvement Fund (HSIF) is missing.

iv. Audit Issues raised in the OAG Reports

The Auditor General’s report 2017/18 raised an issue on the user fees collected by health facilities. The audit report revealed that some level 1 and 2 facilities were charging user fees, Ksh.120 and Ksh.150, respectively, which was unapproved and contrary to national government policy provision to provide health services at no charge. Further, the report indicates that the total annual income-expenditure amounted to Ksh.7.3 million as user fees and charges were spent at source contrary to section 63(4) of PFM Act, 2015 county regulations, and that the national government had compensated the county Ksh.26.39 million for user fees forgone through CARA, 2017.

The audit report 2019/20 flags irregular transfer of Facility Improvement Fund to County Revenue Fund (CRF) hospital fees amounting to Ksh.179.4 million, contrary to Kilifi County HSIF Act, 2016. (Page 7, OAG report, 2019).
b. Review of policies and reforms and how they impact budget transparency.

Kilifi County Health Service Improvement Fund (HSIF) Act 2016 and Health Facility Improvement Fund (HFIF) Bill, 2016

Section 109 (1) of PFMA, 2012 establishes a County Revenue Fund Account (CRFA), into which all funds raised on behalf of the county government are paid, except money that is excluded from payment into that account because of the provision of the PFMA or county legislation, be retained by the county government entity for a specific purpose. Further, the Ministry of Health (MoH) Primary Health Care Network draft guidelines, 2021, emphasize the need for counties to enact legislation to retain and use the money within the facilities to improve services.

The Kilifi County HFIF Bill, 2016, Section 3(1) (2) establishes a Facility Improvement Fund (FIF). The fund sources include monies appropriated by the county Treasury, monies received as user charges, and income generated from proceeds of the services offered by health facilities. Section 10 of Kilifi HFIF Bill, 2016, provides the functions and responsibilities of the board, not limited to oversight of the administration drawn from the fund, resource mobilization, preparing, signing, and transmitting to the county auditor the financial statement of the fund, develop the criteria for the allocation of funds and institute proper measures for utilization of funds. The Kilifi County HSIF Act 2016 establishes the HSIF Fund to improve healthcare service delivery in county and sub-county hospitals and for other connected purposes.

Observations and discussions

It is unclear whether the Kilifi County Health Service Improvement Fund Act (HSIF) 2016 and the Kilifi County Health Facility Improvement Fund (HFIF) Bill 2016 refer to the same fund, as analysis of the provisions reveals the two policies have similar details. However, it was established that the county had been using the HFIF bill 2016 until 2020/21, when the HSIF Act 2016 came into effect four years after the enactment.

The implementation of the Kilifi County HSIF changed the flow and the management of the funds. From 2021/22 FY, the funds from HSIF generated by level 4 facilities are retained by the facilities as opposed to forwarding to the County Revenue Fund Account. The health facilities have control over the management of the HSIF funds. Although the Finance Bills (2021 and 2022) still include the charges generated from the health department, the revenue generated is not forwarded to the CRF account. In-depth interviews with the officials revealed that such charges are included in the finance bills to give direction for revenue raising by the health department.

4. Understanding the cash flow process for Linda Mama’s

4.1 Claims and reimbursements

The healthcare service provider empaneled and contracted by NHIF is required to raise claims from the Centralized Healthcare Provider Management System (HCPMS). In Kilifi County, the claims for level (IV) health facilities are exclusively online, unlike level (III) and (II) health facilities, where the claims have to be raised from the online management system and supporting documents of the beneficiaries submitted manually to the nearest NHIF office.

The rate and frequency of the claims varied from one level to the other. Whereas for level (IV), the claims for Linda’s mama are made daily due to the high demand for maternal services, in the lower-level facilities, it was done weekly or whenever there were enough batches to submit.

i. Inconsistency and late reimbursement of claims

One key finding across the health facilities interviewed was inconsistency and late disbursement of Linda mama’s claims from NHIF to the health facilities. Whereas this is a challenge for all the health facilities interviewed, the challenge weighed heavily on level (III) and (II) health facilities, which entirely depend on Linda Mama as the primary source of income, since the latter do not collect user fees. Further, with the conversion of the User fee forgone grant into equitable share, the facilities indicated that supporting services and operations of the facilities had become more constrained. This information was obtained through interviews with health facility managers, but it is not publicly available on any public platform on the NHIF website. Interviews with NHIF officials blamed the slow disbursement of funds from the exchequer for the unpredictable settlement of claims.

ii. The process of flow of funds – Linda Mama

The context of Kilifi presents two different scenarios regarding the flow of funds. This follows the implementation of the Kilifi County Health Service Improvement Fund Act, 2016, from Financial Year 2021/22, which allows health facilities to manage and retain the revenue collected from user fees, charges, and services. Initially, before the Act’s implementation, the claims raised by the health facility to NHIF were reimbursed to the health facility account and then transferred to the County Revenue Fund Account, from where the distribution is made through the department of health services by the health facility. The health services Division, in turn, follows the normal requisition process.

Since the implementation of the HSIF 2016 Act, the Linda Mama Funds claims raised to the NHIF are reimbursed into the Health Facility Operation account and no longer forwarded to the CRF account. Decisions on the utilization of
these funds lie with the Hospital Management Committees and with regular consultation with the department of health services.

One highlighted challenge learned during the in-depth interviews with officials was that a health facility has one operation account for receipts of all the NHIF fund schemes, including the police service, civil servants, and edu afya. It is, therefore, difficult to tell the exact amount from NHIF Linda mama unless it is checked from the online system. Despite the ability to confirm from the online system, NHIF Linda mama reimbursement is disbursed in bits; hence, tracking the exact timelines is a challenge.

The reason for late reimbursement from NHIF was attributed to the operations and administrative issues with the NHIF national offices, as well as delays in funds disbursements from the national treasury to NHIF. Most importantly, there is limited manpower in the NHIF regional offices which affects quick and effective loading and confirmation of the claims, more so the manual claims from lower-level facilities.

The overall picture and understanding of the operations of the NHIF Linda mama by the actors, more so the health facilities, is unclear. It was confirmed that the decision-making in contacting and signing the contracts takes a top-down model, as the Ministry of Health decides the contracts and most decisions.
5. Conclusion and areas of further research

1. **Budget transparency and presentation of information** - There is a need for transparency and provision of comprehensive information in the county budget documents; this includes further desegregated information on Linda Mama, the beneficiary’s database, the amount from the national government, and the proceeds from the county treasury.

2. **Inclusive and openness in contacting and empaneling** - The process of empanelment and contracting ought to be transparent, possibly with down-top consultation between the health facilities, the Division of health services, the Ministry of health, and the NHIF. Capacity building in overall understanding of the decision-making and flow of funds is also required to improve transparency.

3. There is a need to improve the handling of e-claims and ensure equity, especially for the health facilities (levels iii and ii), where the claims are manual. The back and forth contribute to the delays in reimbursement.

4. **Effective decision-making and communication on policy change** - There is a need for clear communication by all actors in the event of a policy change, especially at the national level.

5. **There is a need to work on the inconsistency and late disbursement**, especially in levels iii and ii facilities, which depend entirely on reimbursements for operations and service delivery, since the conversion of user fee forgone grant to equitable share by the national treasury.
6. Annexes

Annex 1: Flow gram to illustrate the flow of funds from claiming to reimbursement
Case Study: Vipingo Level III facility- Kilifi County

The Vipingo health facility, located in Kilifi South, is one of the level III facilities in Kilifi with a catchment area of 114.6km², serving 5,939 households representing a population of 29,695. The health facility is not only a typical example of how delayed reimbursements from NHIF slow service delivery but also the need to relook financing models for the lower-level health facilities. Further, it brings out the different dynamics, different health facilities, in the different regions in the counties and the country, at large experience. For instance, Matsangoni health facility has additional funding from partners. Hence does not depend entirely on the Linda Mama funds. However, the funds play a key role in financing operations in the facility. Regarding raising claims for reimbursements, it was noted that the facility would prioritize delivery claims compared to ANC visits. The case of the Vipingo Health facility is unique in the following ways:

1. The facility entirely depends on NHIF funds, more so the Linda Mama, funds to fund the hospital operations and to provide services since the support from DANIDA came to an end. With this,
the operations of the facility and the provision of health services to the community are dependent on how fast funds from NHIF are disbursed. According to the Key informant interviews, reimbursements can take three to six months, yet the amount disbursed is in small portions. 

2. Policy changes at the national level can directly impact operations at the sub-national level- The decision by the National Treasury to convert conditional grants to equitable share\(^9\) have affected financing at levels 1, 2 and 3 facilities, which do not collect user fees. 

3. Despite the delays in reimbursement of the claims raised, the NHIF requires the facility to pay the statutory deductions for the employees in the health facility.

The following snippet extracted from AWP shows the population and demographic breakdown

<table>
<thead>
<tr>
<th>Description</th>
<th>Population segment estimates</th>
<th>Facility catchment area projected population</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Total population in the county</td>
<td>29695</td>
<td>980</td>
</tr>
<tr>
<td>2 Total number of households</td>
<td>5939</td>
<td>4098</td>
</tr>
<tr>
<td>3 Children under one year (12 months)</td>
<td>3.3%</td>
<td>980</td>
</tr>
<tr>
<td>4 Children under five years (60 months)</td>
<td>13.8%</td>
<td>4098</td>
</tr>
<tr>
<td>5 Under fifteen-years population</td>
<td>42.2%</td>
<td>12532</td>
</tr>
<tr>
<td>6 Women of child bearing age (15 – 49 Years)</td>
<td>24.8%</td>
<td>7365</td>
</tr>
<tr>
<td>7 Estimated number of pregnant women</td>
<td>3.54%</td>
<td>12532</td>
</tr>
<tr>
<td>8 Estimated number of deliveries</td>
<td>3.43%</td>
<td>1052</td>
</tr>
<tr>
<td>9 Estimated live births</td>
<td>3.34%</td>
<td>1052</td>
</tr>
<tr>
<td>10 Total number of adolescents (15-24)</td>
<td>21.2%</td>
<td>992</td>
</tr>
<tr>
<td>11 Adults (25-59)</td>
<td>27.8%</td>
<td>8256</td>
</tr>
<tr>
<td>12 Elderly (60+)</td>
<td>4.7%</td>
<td>1396</td>
</tr>
</tbody>
</table>

*Use county level population segment estimates.

1.1.2. Facility Catchment Population

<table>
<thead>
<tr>
<th>Facility catchment Area</th>
<th>Population at beginning of FY</th>
<th>Number of new outpatients (past 12 months)</th>
<th>Outpatient utilization per person</th>
</tr>
</thead>
<tbody>
<tr>
<td>(A)</td>
<td>(B)</td>
<td>(C)</td>
<td>(D = C/B X 100)</td>
</tr>
<tr>
<td>1</td>
<td>114.6km(^2)</td>
<td>29695</td>
<td>60756</td>
</tr>
</tbody>
</table>

Source: Annual Work Plan, Vipingo Level 3 facility, Kilifi County

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