

**SPECIAL ISSUE**

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***KENYA GAZETTE SUPPLEMENT***

**TAITA TAVETA COUNTY BILLS, 2024**

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**NAIROBI, 17th September, 2024**

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**THE TAITA TAVETA COUNTY HEALTH IMPROVEMENT  
FINANCING BILL, 2024**

**A Bill for**

**AN ACT of the County Assembly of Taita Taveta to give further effect to the Facilities Improvement Financing Act of 2023, to provide for collection, retention, management and use of health improvement financing and for connected purposes**

**ENACTED** by the County Assembly of Taita Taveta, as follows—

**PART I — PRELIMINARY**

**Short title**

1. This Act may be cited as the Taita Taveta County Health Improvement Financing Act, 2024.

**Interpretation**

2. In this Act, unless the context otherwise requires—

“Chief Officer” means the Chief Officer responsible for Health Services in the Department of Health;

“Director of Health” means the County Director of Health Services appointed by the County Public Service Board;

“Dispensary” means health facility at level 2;

“Health Entity” means county department of health or health facility or public health unit declared to be a county government entity under section 5(1) of the Public Finance Management Act, 2012;

“Executive Member” means the County Executive Committee Member responsible for health services;

“Expenditure Committee” means a committee constituted by the Chief officer for health to receive, interrogate and approve the plans and budgets from health facilities and public health offices;

“Health Facility Management Committee” means the health center and dispensary facility committee as appointed and gazetted.

“Health center” means a health facility at level 3;

“Health facility” means the whole or part of a public institution, building or place that is operated or designed to provide in-patient or out-patient treatment, diagnostic or therapeutic interventions, nursing, rehabilitative, palliative, convalescent, preventive or other health services.

“Health Management Team” means the existing and currently constituted administrative arm that manages health facilities;

“Health Improvement Financing” means monies received, collected, retained, planned for and used by health facilities and public health units paid to defray costs of running and maintaining health entities as appropriated by the County Assembly;

“Hospital” includes county and sub-county health facilities at levels 5 and 4 respectively;

“Hospital Board” means the appointed and gazetted board members as currently constituted;

“Operational and Maintenance costs” includes planned and budgeted activities by county health entities;

“Public Health Management Committee” means the appointed and gazetted committee members.

“Public Health Services” includes all health services that are of preventive and promotive in nature.

“receivables” means monies raised by county health entities, monies appropriated by county assembly, conditional grants, donations and gifts;

“Schemes” means a benefit package to a specific group/population offered under the public Health Insurance systems in existence and other medical insurance covers;

“User fee” A sum of money paid to defray costs for service delivery in public health entities and related services. Paid directly by client or through a health-related scheme.

“Waiver” a system designed to ensure that all vulnerable individuals have access to necessary health services without financial hardships as set in regulations by the Executive member.

“Exemption” a specific provision that allows certain individuals, organizations, or circumstances to be excluded or relieved from user fees.

### **Objects of the Act**

**3.** The objects of this Act is to—

- (a) Provide for the declaration of the department of health as an entity within the meaning of Section 5 (1) of the Public Finance Management Act, 2012;
- (b) Provide a framework in line with Sec 109 (2) (b) of the Public Finance Management Act, 2012 to allow the county health entities to retain all revenue collected for defraying costs;

- (c) provide for appropriate governance structures and accountability measures to support the county health Improvement Financing;
- (d) provide for an efficient, secure and accountable mechanism for the collection, retention and management of user fees derived from health services rendered at public health entities in the County;
- (e) establish a governance framework that will facilitate effective planning, coordination, resource mobilization and access of public health facilities' improvement financing in the County;
- (f) provide for the appropriation, management and use of budgeted receivables to supplement operations, infrastructural development and facilitate quality service delivery in public health entities; and
- (g) provide management support for boards, committees, and Health Management Teams.

#### **Principles of the health improvement financing**

4. The following principles shall guide the implementation of this Act—

- (a) health services shall be available, accessible, acceptable, affordable and of highest attainable standard of health;
- (b) Accountability, transparency and integrity shall be upheld, observed, promoted and protected in the collection, management and use of resources;
- (c) a health facility, a public health unit and community health services shall be adequately resourced to offer quality health care to all;
- (d) The income and other receivables retained by a health entity shall be considered as a supplement to the exchequer budgets and resources appropriated to those entities by the county assembly and not a substitute;
- (e) There shall be established an elaborate waiver system as further detailed in Schedule 2; and
- (f) There shall be an elaborate exemption system that will ensure promotion of Health for special groups and treatment of certain disease conditions upon verification.

#### **Application of the Act**

5. This Act applies to the following county entities—

- (a) County referral hospitals;
- (b) Sub-county hospitals;
- (c) Health centers;
- (d) Dispensaries;
- (e) Public health units; and
- (f) Any other health entities.

## **PART II — HEALTH IMPROVEMENT FINANCING**

### **Establishment of the Health Improvement Financing**

6. There shall be established the Health Improvement Financing—

### **Functions of the Health Improvement Financing**

7. The Health Improvement Financing shall—
- (a) enable a county entity to collect and retain user fees in order to defray expenses of the respective entity;
  - (b) provide readily available financial resources for optimal operations of a public health entity;
  - (c) improve daily entity operations and promote improved access to health services to all county residents;
  - (d) provide for a county health entity as a procurement entity in line with the Public Procurement and Asset Disposal Act of 2015 and the Public Procurement and Asset Disposal Regulations of 2020;
  - (e) increase, where applicable, the accessibility and predictability of finances to facilitate procurement and acquisition of health products, and technologies including blood products;
  - (f) enable a county entity to budget and utilize collected user fees in line with the Public Finance Management Act, 2012; and
  - (g) Facilitate quality primary health care and preventive services including community health services.

### **Sources of the Health Improvement Financing**

8. The Health Improvement Financing shall consist of—
- (a) monies received as user fees and charges;
  - (b) monies received as capitation or reimbursement for services prescribed in the public health insurance schemes in existence at the time and or from any other insurance provider;

- (c) monies appropriated by the County Assembly or any other sources approved by the County Treasury;
- (d) income received through licensing in relation to any function or activity under public or environmental health department;
- (e) grants and donations from public and private entities and individuals as guided by Public Finance Management Act 2012 Sections 47 and 48;
- (f) in-kind donations from well-wishers such as medical equipment and supplies, pharmaceutical and non-pharmaceutical supplies, relief foods and infrastructural development;
- (g) receivables from income generating activities in an entity such as hospital waste management charges, rent from staff houses;
- (h) receivables from disposal of assets; and
- (i) penalties and fines.

#### **Retention of the Health Improvement Financing**

**9.** Upon commencement of this Act, the following county health entities shall be entitled to collect, retain all monies and use the health improvement financing—

- (a) County Referral Hospitals;
- (b) Sub-County Hospitals;
- (c) Health Centers;
- (d) Dispensaries;
- (e) Public Health Units; and
- (f) any other health entities.

#### **Limitation of the Health Improvement Financing**

**10.** Any payments made in respect of expenses incurred in carrying out the functions of this Act shall be in pursuance of the objects for which the Health Improvement Financing is established.

### **PART III—MANAGEMENT AND ADMINISTRATION OF THE HEALTH IMPROVEMENT FINANCING**

#### **Role of the Chief Officer**

**11.** The Chief Officer as the accounting officer shall—

- (a) ensure appropriated exchequer funds are disbursed to the entities and ringfenced;



- (b) ensure annual work plans and budgets from county health entities are reflected in the County annual budget;
- (c) approve expenditure of all county appropriation for a county entity following recommendation of the expenditure committee;
- (d) issue authority to incur expenses to a health facility in-charge and a public health officer in charge for the purpose of spending the health improvement financing;
- (e) review and forward monthly, quarterly and annual financial reports to County Treasury;
- (f) receive and review performance reports;
- (g) monitor the implementation of the health improvement financing in the county health entities;
- (h) set performance metrics to track the performance of a county health entity and related purposes; and
- (i) Communicate budget ceilings on amounts to be allocated to county health entities annually from funds appropriated by the County Assembly as guided by relevant policy documents.

**Functions of the County Health Management Team.**

**12.** The County Health Management Team as constituted pursuant to the Taita Taveta County Health Services Act shall, in relation to Health Improvement Financing—

- (a) Coordinating and over-seeing the interpretation and implementation of this Act;
- (b) ensuring that good governance and management standards are applied within facilities and in the relations between facilities;
- (c) supporting Sub-County Health Management Teams and Facility Management Teams in preparing annual and quarterly operational plans, including their respective budgets and procurement plans;
- (d) lobbying for supplementary sources of income;
- (e) reviewing annual financial statements and reports before submission to the Chief Officer of Health;
- (f) ensuring that health entities are adequately resourced in terms of budgetary provisions, health products and technologies, equipment and human resources; and
- (g) propose standardized user fees charges to the hospital boards.

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### **Functions of the Sub County Health Management Team**

**13.** The Sub-County Health Management Team as constituted pursuant to the Taita Taveta County Health Services Act shall, in relation to health improvement financing —

- (a) support Health Facility Management Teams and Public Health Units in preparing annual and quarterly operational plans, including their respective budgets and procurement plans;
- (b) review and consolidating plans submitted by Health Facility Management Teams and Public Health Units;
- (c) consolidate and submitting annual and quarterly facility and Public Health Units budgets to the County Health Management Team for review and subsequent approval by the Chief Officer;
- (d) check the accuracy and timeliness of all financial reports submitted by the Sub-County Health entities in order to facilitate prompt release of funds; and
- (e) provide support supervision to the management of Sub-county health entities and Public Health Units.

### **Functions of the Hospital Management Board**

**14.** (1) There is established a Hospital Management Board for each Hospital pursuant to the Taita Taveta County Health Services Act.

(2) The Hospital Management Board shall, in relation to the Health Improvement Financing—

- (a) consider and submit for approval to the Chief Officer annual work plans and budgets;
- (b) ensure the implementation plans and budgets are based on available resources;
- (c) formulate strategies on resource mobilization for the hospital;
- (d) monitor the utilization of health improvement financing;
- (e) approve the facility performance reports referred in section 15 (3) (d) and forward to the Chief Officer in line with Schedule 1;
- (f) take corrective action in relation to implementation challenges identified that hinder efficient collection and absorption of funds;
- (g) oversight all financial procedures and reporting requirements to ensure they are met by the hospital management teams and conform to the Public Finance Management Act, 2012 and related regulations;

- (h) ensure strict adherence to procurement rules as prescribed in the Public Procurement and Asset Disposal Act, 2015;
  - (i) make policy recommendations on the use of the health improvement financing;
  - (j) Receive proposals of hospital fees, charges, and unit costs and make recommendations;
  - (k) receive the audit queries and initiate management responses;
  - (l) Implement the recommendations from oversight institutions;
  - (m) ensure public awareness on administration of the county health improvement financing through public participation during annual planning and budgeting; and
  - (n) liaise with hospital management team and community to strengthen the delivery of quality health services.
- (3) towards realizing the functions in (2) above the board shall constitute the following sub-committees—
- (a) finance and general-purpose sub-committee’
  - (b) quality of care sub-committee
  - (c) strategic and development sub-committee

### **Establishment, Composition and Role of the Hospital Management Team**

**15.** (1) There shall be a Hospital Management Team in each health facility at level 4 and 5 in the county.

(2) The Hospital Management Team shall comprise of, as appointed by the Chief Officer—

- (a) the Medical superintendent - chairperson
- (b) the Hospital administrator - secretary
- (c) the Hospital nurse manager; and
- (d) all section/unit heads as appointed by the medical superintendent

(3) The Hospital Management Team shall, in relation to Health Improvement Financing—

- (a) prepare and present the annual health facility work plan and budgets to the Hospital Management Boards;
- (b) prepare and present monthly, quarterly and annual financial reports to the Hospital Management Boards;

- (c) monitor the performance targets of the health improvement financing;
- (d) prepare and present a performance report for (c) above as per the prescribed format in schedule 1;
- (e) undertake resource mobilization for the health facility;
- (f) ensure efficient and effective utilization of the retained resources;
- (g) ensure internal audits are periodically undertaken to mitigate financial risks;
- (h) facilitate effective collection and retention of Health Improvement Financing receivables by the hospitals in accordance with this Act, by including the use of an automated financial management system; and
- (i) Propose new services and related charges.

#### **Functions of the Health Facility Management Committee**

**16.** (1) There is established a Health Facility Management Committee for each dispensary and health center pursuant to the Taita Taveta County Health Services Act.

(2) The Health Facility Management Committee shall, in relation to the Health Improvement Financing—

- (a) consider and submit for approval to the Sub-County Health Management Team annual work plans and budgets;
- (b) ensure the implementation plans and budgets are based on available resources;
- (c) formulate strategies on resource mobilization for the facility;
- (d) monitor the utilization of health improvement financing;
- (e) review the facility performance reports referred in section 15 (3) (d) and forward to the Sub-County Health Management Team for approval;
- (f) take corrective action in relation to implementation challenges identified that hinder efficient collection, receipt and absorption of funds;
- (g) oversee all financial procedures and reporting requirements to ensure they are met by the health facility management teams and conform to the Public Finance Management Act, 2012 and related regulations;

- (h) ensure strict adherence to procurement rules as prescribed in the Public Procurement and Asset Disposal Act, 2015;
- (i) make policy recommendations on the use of the health improvement financing;
- (j) Receive proposals of facility fees, charges, and unit costs and make recommendations;
- (k) receive the audit queries and initiate management responses;
- (l) Implement the recommendations from oversight institutions;
- (m) ensure public awareness on administration of the county health improvement financing through public participation during annual planning and budgeting;
- (n) liaise with facility management team and community to strengthen the delivery of quality health services; and
- (o) Propose user fees and other charges.

### **Establishment, Composition and Role of the Health Facility Management Team**

17. (1) There shall be a Health Facility Management Team in each health facility at level 2 and 3 in the county.

(2) The Health Facility Management Team shall comprise of, as appointed by the Chief Officer—

- (a) the Facility In-charge – Chairperson; and
- (b) all section/unit heads .

(3) The Health Facility Management Team shall, in relation to Health Improvement Financing; -

- (a) prepare and present the annual health facility work plan and budgets to the Health Facility Management Committee;
- (b) prepare and present monthly, quarterly and annual financial reports to the Health Facility Management Committee;
- (c) monitor the performance target of the health improvement financing;
- (d) prepare and present a performance report for (c) above as per the prescribed format in schedule 1;
- (e) undertake resource mobilization for the health facility;
- (f) ensure efficient and effective utilization of the retained resources;

- (g) ensure internal audits are periodically undertaken to mitigate financial risks;
- (h) facilitate effective collection and retention of Health Improvement Financing receivables by the hospitals in accordance with this Act, by including the use of an automated financial management system; and
- (i) Propose new services and related charges.

### **Establishment of the Sub-County Public Health Management Committee**

**18.** (1) There shall be established a Sub-County Public Health Committee nominated and gazetted by the Executive Member.

### **Composition of the Sub-County Public Health Committee**

**19.** The Sub-County Public Health Committee shall consist of —

- (a) a community representative who is a member of the business community, a resident in the area, and having knowledge of finance as the chairperson;
- (b) Public health officer in charge of the Sub-county as the secretary;
- (c) a representative from a faith-based organisation;
- (d) a woman representative resident in the community;
- (e) a youth representative resident in the community;
- (f) a representative of persons living with disability resident in the community;
- (g) a Sub-County Administrator, a Health Officer incharge of the Sub-County, a Sub-County Health administrator and a Sub-County Accountant as, ex-officio members.

2) The term of office of members of the committee, unless ex-officio, shall be three years which may be renewed for one term; and

3) At the expiry of their term, existing committees shall continue discharging their mandate until a new committee is constituted.

### **Role of the Sub-County Public Health Management Committee**

**20.** The Sub-County Public Health Committee is responsible—

- (a) consider and submit for approval to the Sub-County Health Management Team annual work plans and budgets;
- (b) ensure the implementation plans and budgets are based on available resources;

- (c) formulate strategies on resource mobilization for the Public Health Unit;
- (d) monitor the utilization of health improvement financing;
- (e) prepare and present a performance report for (d) above as per the prescribed format in schedule one;
- (f) approve the Public Health Unit performance reports referred in section 18 (3) (e) and forward to the Chief Officer;
- (g) take corrective action in relation to implementation challenges identified that hinder efficient collection and absorption of funds;
- (h) oversee all financial procedures and reporting requirements to ensure they are met by the Public Health Management Team and conform to the Public Finance Management Act, 2012 and related regulations;
- (i) ensure strict adherence to procurement rules as prescribed in the Public Procurement and Asset Disposal Act, 2015;
- (j) make policy recommendations on the use of the Health Improvement Financing;
- (k) Receive proposals of Public Health Unit fees and charges and make recommendations;
- (l) receive the audit queries and initiate management responses;
- (m) ensure implementation of the recommendations from oversight institutions;
- (n) ensure public awareness on administration of the County Health Improvement Financing through public participation during annual planning and budgeting; and
- (o) liaise with Public Health Management Team and community to strengthen the delivery of quality health services.

**Establishment, Composition and Role of the Sub-County Public Health Management Team**

**21.** (1) There is established a Sub-County Public Health Management Team comprising of—

- (a) the Sub - County Public Health Officer;
- (b) the Ward Public Health Officers;
- (c) the Sub-County Community Health Strategy Focal Person;
- (d) the Sub-County Disease Surveillance Officer; and
- (e) the Sub-County Accountant.

- (2) The Sub-County Public Health Management Team shall, in relation to Improvement Financing—:
- (a) prepare and present the annual public health unit work-plan and budget;
  - (b) prepare and present the public health unit quarterly budgets;
  - (c) prepare monthly, quarterly and annual financial reports;
  - (d) monitor the performance target of the health improvement financing;
  - (e) monitor the achievement of the public health service delivery indicators;
  - (f) prepare and present a performance report for (d) and (e) above as per the prescribed format in schedule 1;
  - (g) undertake resource mobilization for the sub-county public health unit;
  - (h) ensure efficient and effective utilization of resources paid into the health improvement financing; and
  - (i) ensure internal audits are periodically undertaken to mitigate financial risks.

#### **PART IV— FINANCIAL PROVISIONS**

##### **Bank accounts for the Health Improvement Financing**

22. (1) There shall be opened and operated a bank account for every entity into which all monies received for the Health Improvement Financing shall be paid in accordance with the Public Finance Management Act, 2012.

(2) There shall be opened and operated a bank account for every entity into which all monies are expended with at least two signatories one mandatory and one alternate.

(3) For the hospitals, mandatory signatories to the bank accounts shall be the Hospital-in-Charge and the Health Administrator;

(4) For the health centers and dispensaries, the mandatory signatory to the bank account shall be the Facility-in-Charge and either the chairperson or treasurer of the health facility committee as the alternate; and

(5) For the Public Health Unit, the mandatory signatory to the bank accounts shall be Sub-County Public Health Officer in-charge and the Health Officer in charge of the Sub County.

##### **Authority to Incur Expenditure**

23. (1) The Chief Officer shall be the accounting officer.



(2) The user units will identify their needs and submit their requests to the Entity Management Team.

(3) Costing of the requirements will be done by respective units and requests evaluated by the Entity Management Teams.

(4) The Entity Management Team will determine the ceilings to allow respective units share available resources and include non-collecting units;

(5) Units will adjust their requirements according to available resources.

(6) The Entity Management Team through the facility-in-charge or Sub County Public Health Officer will submit the costed work-plan for consideration by the Hospital Board, Health Facility Management Committees or Sub County Public Health Committee.

(7) Upon consideration of the costed budgets, the Hospital Board, Health Facility Management Committee or Public Health Committee will recommend the budgets with or without amendments as necessary. Signed copies of the minutes, certified bank statement and expenditure report will then be forwarded to the Chief Officer for the issuance of the Authority to Incur Expenditure.

### **Expenditure of the Health Improvement Financing**

**23.** (1) All county health entities shall not expend any finances without express Authority to Incur Expenditure.

(2) Upon issuance of Authority to Incur Expenditure to the A.I.E holders, the entities shall raise vouchers for payment for services or procurement of commodities.

(3) The vouchers shall be prepared, verified and entered into the vote-book by the hospital accountant or sub county accountant, confirmed and preserved in accordance with the Public Finance Management Act, 2012 regulations.

(4) The Chief Officer for County Treasury in consultation with the Chief Officer shall second Accountants to county health entities for purposes of proper financial accounting and record keeping.

(5) The expenditure incurred by county health entities shall be on the basis of, and limited to, the available finances in the respective bank accounts and the authority to incur expenditure.

(6) County health entities shall be expected to file revenue and expenditure returns or account in the prescribed format for the preceding period to the office of the Chief Officer before a new Authority to Incur Expenditure is issued.

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**Audits**

**24.** The Health Improvement Financing shall be subjected to audits in accordance to the Public Audit Act, 2015.

**Annual reporting**

**25.** (1) Within three months after the end of each financial year, the accounting officer for level 4 and 5 shall —

- (a) submit the entity financial statements to the Auditor-General in accordance with the Public Audit Act, 2015; and
- (b) submit a copy of the entity financial statements to the Controller of Budget and the Commission on Revenue allocation.

(2) Within three months after the end of each financial year, Health centers, dispensaries and public health units shall submit their reports to the sub county accountant for consolidation and submission to the Chief Officer who shall forward to the County Treasury.

**Overdraft**

**26.** The Health Improvement Financing Accounts shall not be overdrawn.

**Balances carried forward**

**27.** The Health Improvement Financing shall not lapse with the turn of a new financial year; but any balance in an account shall be captured in the following financial year budget, annual plans and rolled over as opening balance.

**Winding up of Health Improvement Financing**

**28.** In circumstances when a county entity is closed and the Health Improvement Financing is to be wound up, the balances and deficits shall be transferred to the County Revenue Fund and a bank certificate sent to the accounting officer for the Department.

**PART V—MISCELLANEOUS PROVISIONS**

**Repealed Sections**

**29.** Sections 3(e),57,58,59,60 and 61 of the Health Services Act is hereby Repealed.

**Transitional Provisions**

**30.** Any member of a Hospital Board, Public Health Committee or Health Facility Management Committee before coming to effect of this Act shall be deemed to be in service until another board or committee has been appointed and gazetted.

**Penalties**

**31.** The penalties stipulated in the Public Finance Management Act and the Public Procurement and Asset Disposal Act and other written laws on misuse, misappropriation and other deviations shall apply.

**Regulations**

**32.** The Executive Member in consultation with the Executive Member for Finance may make regulations for the better carrying out of the provisions of this Act.

**SCHEDULE 1: HIF Performance Reports**

(a) Collection Summary for Health Facilities

	<b>DEPARTMENT</b>	<b>Quarter Target</b>	<b>MONTHLY COLLECTIONS (From cash Analysis Book)</b>				<b>Monthly Total</b>	<b>Comments</b>
	<b>Insurance Summary</b>							
1.	Capitation							
2.	Linda Mama							
3.	Others (e.g AAR, AON)							
4.								
5.								
	<b>I Department Collections</b>		<b>User-fees</b>	<b>Insurance</b>	<b>Waiver</b>	<b>Exemption</b>		
1.	Inpatient							
2.	Maternity							
3.	NBU							
4.	Laboratory							
5.	Ultrasound							
6.	X-ray							
7.	CT- Scan							
8.	OPG							
9.	Mammography							
10.	Medical Examination							
11.	Dental							
12.	Ophthalmology							
13.	Physiotherapy							
14.	Plaster							
15.	Orthopedic							
16.	Occupational Therapy							
17.	Mortuary							
18.	Consultation - OPD							
19.	Consultation – Specialists							
20.	Registration							
21.	Injection							
22.	Dressing							
23.	Pharmacy							
24.	Ambulance services							

	DEPARTMENT	Quarter Target	MONTHLY COLLECTIONS (From cash Analysis Book)				Monthly Total	Comments
25.	ICU / HDU							
26.	Oxygen refilling (Private)							
27.	Incinerator							
28.	Main - Theater							
29.	Minor Theatre							
30.	Amenity Wards							
31.	Nutrition							
32.	MCH							
33.	Counseling							
34.	Mental health							
35.	Oncology							
36.	Renal							
37.	Other							
	<b>TOTAL</b>							

## (b) Collection Summary for Public Health Units

S/No	Category	ANNUAL TARGET	QUARTERLY COLLECTIONS (From cash Analysis Book) State the specific months below			Comments
1.	Schools Sanitary Inspection for Registration					
2.	Inspection of Medical Institutions					
3.	Inspection of private Health Facilities (Medical clinic, nursing home, hospital) for Registration.					
4.	Approval of Buildings plans					
5.	Inspection of Building for Occupation Certificate					
6.	Vetting change user part Development plan Approval					
7.	Sanitary Hygiene Inspection and Licensing for food premises					
8.	Licensing of food premises					
9.	Liquor Licensing Inspection					

S/No	Category	ANNUAL TARGET	QUARTERLY COLLECTIONS (From cash Analysis Book) State the specific months below			Comments
	for issuance of Health Clearance					
10.	Routine food and waste water sampling					
11.	Vector control, Disinfecting and De-Ratting					
12.	Requisition for Medical Examination of food handlers					
13.	Vaccination					
14.	Other income					
	Total					

(c) Expenditure Summary – Guide (insert rows as necessary as guided by chart of accounts)

Facility/Unit	Expense Item Description	New AIE's Received This Month	Month: Cumulative AIE's Received This Financial Year	Payments made this Month	Year: Cumulative Payment made this F/Y
2210201	Telephone/telex				
2210302	Accommodation				
2210203	Courier & Postal services				
2210701	Training Expenses				
2211101	General Office Supply				
2211201	Purchase of refined fuel & Lubricants				
2211102	Accessories for computers				
3111002	Purchase of computer & Printers				
2211004	Cleansing materials				
2110202	Casual Labour				
2210102	Water and Sewerage				
2210101	Electricity				
2210504	PHC Activities				
2211103	Purchase of				

<b>Facility/Unit</b>			<b>Month:</b>		<b>Year:</b>
<b>Expense Item Code</b>	<b>Expense Item Description</b>	<b>New AIE's Received This Month</b>	<b>Cumulative AIE's Received This Financial Year</b>	<b>Payments made this Month</b>	<b>Cumulative Payment made this F/Y</b>
	Office furniture				
3111001	Newspapers				
2210503	Maintenance of Buildings (Non-Resd)				
2220205	Maintenance of motor vehicle				
2220101	Purchase of other Equipment				
	Bank charges				
<b>Total this month</b>					
<b>Cumulative totals this F/Y</b>					

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**MEMORANDUM OF OBJECTS AND REASONS**

The principal object of this bill is to give further effect to the Facilities Improvement Financing Act of 2023, to provide for collection, retention, management and use of health improvement financing.

**PART I** of the bill provides for preliminary matters including the interpretation of key terms, the object of the act, guiding principles for the implementation of the act and the application of the act.

**PART II** of the bill provides for the establishment of the Health Improvement Financing, functions of the Health Improvement Financing, sources of the Health Improvement Financing, retention of the Health Improvement Financing and limitation of the Health Improvement Financing.

**PART III** of the bill provides for the management and administration of the Health Improvement Financing at different levels in the county

**PART IV** of the bill provides for financial provisions of the Health Improvement Financing.

**PART V** of the bill provides for miscellaneous provisions that include transitional provisions, penalties and Regulations for proper implementation of the Act.

Schedule 1 contains health improvement financing performance reports

DUNCAN WANGAMA,  
*Chairperson, Health and Sanitation Services Committee.*