



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



AUDITOR-GENERAL'S SUMMARY REPORT ON LEVEL 4, LEVEL 5 AND LEVEL 6 HOSPITALS IN KENYA

2023/2024



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AUDITOR-GENERAL'S

SUMMARY REPORT

ON

**LEVEL 4, LEVEL 5 AND LEVEL 6
HOSPITALS IN KENYA**

FOR

THE YEAR 2023/2024

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List of Abbreviations

Abbreviation	Description
CQI	Continuous Quality Improvement
CRA	Commission on Revenue Allocation
EACC	Ethics and Anti-Corruption Commission
FEFO	First Expiry First Out
FIFO	First In First Out
HDU	High Dependency Unit
ICU	Intensive Care Unit
ICT	Information Communication Technology
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
KPI	Key Performance Indicators
MDAs	Ministries, Departments and Agencies
NHIF	National Health Insurance Fund
NSSF	National Social Security Fund
PAYE	Pay As You Earn
PPB	Pharmacy and Poisons Board
PSASB	Public Sector Accounting Standards Board
SAIs	Supreme Audit Institutions
SCAC	State Corporations Advisory Committee
SRC	Salaries and Remuneration Commission
TVET	Technical and Vocational Education and Training
UHC	Universal Health Coverage

Foreword

This report is a summary of the cross-cutting audit findings in the audit reports of Level 4 Hospitals, Level 5 Hospitals and Level 6 Hospitals for the year ended 30 June, 2024.

The Auditor-General is mandated by the Constitution of Kenya, under Article 229, to audit and report on the use of public resources by all entities funded from public funds. These entities include the National Government, County Governments, the Judiciary, Parliament, Statutory Bodies/State Corporations, Commissions, Independent Offices, Public Debt, Political Parties funded from public funds, other Government Agencies and any other entity funded from public funds. In addition, Article 229(6) requires the Auditor-General to confirm whether or not public resources have been applied lawfully and in an effective way. The mandate of the Auditor-General is further expounded by the Public Audit Act, 2015.

Article 229(7) of the Constitution requires the Auditor-General to audit and submit reports to Parliament or the relevant County Assembly within six (6) months after the end of the financial year. However, Section 81(4) of the Public Finance Management Act, 2012, reduces the timelines for audit and reporting to three (3) months by giving entities leeway up to the end of September to prepare and submit financial statements for audit. This reduces the duration for audit and reporting from six (6) months as mandated by the Constitution to three (3) months. This has been adversely affecting the audit scope and quality in reporting, which affects the efficiency and effectiveness of oversight by Parliament and the County Assemblies.

Further, the mechanism for follow up on implementation of audit recommendations is ineffective and as such most audit queries recur in subsequent years due to lack of decisive action. Section 204(1)(g) of the Public Finance Management Act, 2012 provides that the Cabinet Secretary for matters relating to finance may apply sanctions to a National Government entity that fails to address issues raised by the Auditor-General, to the satisfaction of the Auditor-General.

However, despite numerous reports indicating lack of accountability and documents to support the legality and effectiveness in the use of public resources, failure to apply the requisite sanctions and consequences has resulted to some Accounting Officers not adequately accounting for the management and use of public resources with impunity. Lack of action and sanctions has also led to fiscal indiscipline including misallocations, wastage of resources, lack of value for money in implementation of projects and loss of public funds, thereby impacting negatively on development programmes. This in turn threatens economic growth and sustainability of quality service delivery to citizens. There are instances where some Accounting Officers are in breach of Section 62 of the Public Audit Act, 2015 by failing to adequately prepare for audit which is exhibited by inaccuracies in financial statements presented for audit, lack of requisite supporting documents, several revisions of financial statements and in some cases, lack of cooperation with the auditors during the audit process.

The Office of the Auditor-General has been continuously improving on the effectiveness and quality of the audit process to ensure that the results of the audit and the recommendations thereof are credible, relevant, reliable and value adding. This is geared towards influencing improved decision making and positive impact on the lives and livelihoods of citizens and other stakeholders. Provision of quality and effective audit services and confirmation of the lawfulness and effectiveness in programme implementation requires comprehensive scrutiny and evaluation of supporting documents. Most critical is the physical confirmation of the existence and utilization of projects or programmes implemented throughout the Country. To achieve this requires an independent and well-resourced audit Office with guaranteed adequate funding to enable efficient, effective and timely execution of oversight as well as retention of optimal staffing levels to ensure continuous, quality and sustainable audit operations.

The Office continues to seek financial independence and support from Parliament and the Executive through The National Treasury for enhancement of resources to enable us build technical capacity, expand our presence in the Counties, widen the scope and comprehensiveness of audit and motivate staff. We continue to devolve our services closer to the people through establishment of Regional Offices and construction of office premises to accommodate our staff in order to address the audit needs at the devolved level. We have established fifteen (15) Regional Offices and constructed office premises in Garissa, Kakamega, Eldoret and Embu. Plans for construction of a Regional Office in Mombasa and our Headquarters in Nairobi, which are currently at the design stage, have been delayed by lack of adequate funding. However, the Office will continue to appeal to Parliament and The National Treasury for adequate funds to enable us perform our functions and achieve our mandate in enhancing accountability across Government, both at the National and County levels and in all other entities funded from public funds.

The audit scope has been expanding over the years due to the expansion of Government programs to ensure sustainable development and delivery of continuous and quality services to the citizens. This has led to growth in the national budget and establishment of additional entities that I am required to audit and report on. In addition to Ministries, Departments and Agencies (MDAs), State Owned Enterprises and County Governments entities, all the over nine thousand (9,000) Public Secondary Schools were from 30 June, 2021 required to prepare and submit financial statements to the Auditor-General for audit and quite a number have complied. I am also required to audit and report on financial statements for all the three hundred and seventy-six (376) Level 4 hospitals and eighteen (18) Level 5 hospitals separately. Further, in the current financial year, I am required to audit a total of thirty-five (35) Teachers' Training Colleges, two hundred and thirty (230) Technical and Vocational Education and Training (TVET) Institutions funded by the Exchequer and Community Vocational Training Institutions estimated to be over one thousand and two hundred (1,200). In addition, implementation of new projects and establishment of new funds requires timely oversight.

During the period under review, the Office made great strides in enhancing delivery of audit services to the people of Kenya. The Office has entered into partnerships with other Supreme Audit Institutions (SAIs) regionally and globally and with local oversight institutions such as the Ethics and Anti-Corruption Commission (EACC), the State Corporations Advisory Committee (SCAC), the Salaries and Remuneration Commission

(SRC), the Commission on Revenue Allocation (CRA), the Office of Registrar of Political Parties among other organizations, as we strive to increase the impact of audit through learning, knowledge sharing, innovation and collaboration.

Specific reports together with my opinion for each of the entity are contained in the respective Level 4, Level 5 and Level 6 Hospital's audited financial statements for the year ended 30 June, 2024, which I have already submitted to Parliament, County Assemblies and the respective Accounting Officer.

I thank the entire staff of the Office of the Auditor-General for their commitment, passion and professionalism in carrying out their duties despite the challenges posed by lack of adequate funds and tight timelines. Special appreciation goes to the Team that compiled this Summary Report.

I also appreciate my clients or auditees for the cooperation they accorded to my staff during the audit.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 July, 2025

1. INTRODUCTION

1.1 Constitutional Mandate of the Auditor-General

The Office of the Auditor-General (OAG) is an Independent Office established by Article 229 of the Constitution of Kenya. The Office is charged with the primary oversight role of ensuring accountability in the use of public resources within the three arms of Government (the Legislature, the Judiciary and the Executive) as well as the Constitutional Commissions and Independent Offices. The mandate of the Auditor-General is further expounded by the Public Audit Act, 2015.

The Constitution requires the Auditor-General to audit and submit the audit reports of the public entities to Parliament and the relevant County Assemblies by 31 December, every year. In carrying out the mandate, the Auditor-General, is also required by the Constitution under Article 229(6) to assess and confirm whether the public entities have used the public resources entrusted to them lawfully and in an effective way.

Further, the objects and authority of the Auditor-General, as outlined in Article 249 of the Constitution, are: to protect the sovereignty of the people; to secure the observance by all State Organs of democratic values and principles; and to promote constitutionalism. The Auditor-General has also been given powers by the Constitution, under Article 252, to conduct investigations, conciliations, mediations and negotiations and to issue summons to witnesses for the purpose of investigations.

1.2 Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the International Public Sector Accounting Standards (IPSAS), as prescribed by the Public Sector Accounting Standards Board (PSASB). Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of the Public Finance Management Act, 2012 and Section 47 of the Public Audit Act, 2015.

Management is also responsible for maintaining effective internal control environment, necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and for the assessment of the effectiveness of internal control, risk management and governance.

Further, Management is required to ensure that the activities, financial transactions and information reflected in the financial statements are in compliance with the law and other relevant or applicable authorities, and that public resources are applied in an effective way.

Those charged with governance are responsible for; overseeing the financial reporting process; reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements; ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management; and ensuring the adequacy and effectiveness of the control environment.

1.3 Auditor-General's Responsibility

My responsibility is to conduct an audit of the financial statements in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), and to issue an auditor's report. The audit report includes my opinion as provided by Section 48 of the Public Audit Act, 2015, and the report is submitted to Parliament in compliance with Article 229(7) of the Constitution.

In addition, Article 229(6) of the Constitution requires me to express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the law and other authorities that govern them, and that public resources are applied in an effective way. I also consider the entities' control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems, in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

I am independent in accordance with Article 249(2) of the Constitution of Kenya and ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of public entities in the Republic of Kenya.

1.4 Reporting Structure

The reporting structure of my report addresses the reporting requirements of Article 229(6) of the Constitution of Kenya, which requires that an audit report shall confirm whether or not public money has been applied lawfully and in an effective way. Section 7(1)(a) of the Public Audit Act, 2015 also requires that I provide assurance on the effectiveness of internal controls, risk management and overall governance.

Further, I am expected to read the other information provided by Management and report whether the other information is materially inconsistent with the financial statements.

In order to address these requirements, my audit reports contain the following:

- i. **Report on Financial Statements**, in which I give an audit opinion on whether the financial statements present fairly, in all material respects the financial position and performance of the entity.
- ii. **Report on Lawfulness and Effectiveness in Use of Public Resources**, in which I give a conclusion on whether or not public money has been applied lawfully and in effective way.
- iii. **Report on Effectiveness of Internal Controls, Risk Management and Governance**, in which I give a conclusion on whether internal controls, risk management and overall governance were effective.

1.5 Audit Opinions

I have expressed different types of audit opinions based on the following criteria –

a) Unmodified Opinion

The books of accounts and underlying records agree with the financial statements and no material misstatements were found. The financial statements present fairly, in all material respects the operations of the entity. Only Chepareria Sub-County Hospital had unmodified opinion.

b) Qualified Opinion

Financial transactions were recorded and are to a large extent in agreement with the underlying records, except for cases where I noted material misstatements or omissions in the financial statements. The issues though material, are not widespread or persistent. The number of financial statements with qualified audit opinion is two hundred and twenty nine (229) as listed in **Appendix 1**.

c) Adverse Opinion

The financial statements exhibit significant misstatements with the underlying accounting records. There is significant disagreement between the financial statements and the underlying books of accounts and/or standards. These problems are widespread, persistent and require considerable intervention by Management to rectify. The number of financial statements with adverse audit opinion is seventeen (17) as listed in **Appendix 2**.

d) Disclaimer of Opinion

The financial statements exhibit serious and significant misstatements that may arise from inadequate information, limitation of scope, inadequacy or lack of proper records, such that I was not able to form an opinion on financial operations. Three hospitals; Ahero County Level 4 Hospital, Kitale County Referral Hospital and Migosi Sub-County Hospital had a disclaimer of opinion.

2. KEY AUDIT FINDINGS

The issues which are discussed here fall under the following categories:

- i. Failure to submit financial statements for audit
- ii. Budgetary control and performance
- iii. Financial reporting weaknesses
- iv. Weaknesses in revenue management
- v. Cash and cash equivalents issues
- vi. Asset management weaknesses
- vii. Procurement issues
- viii. Accounts payables
- ix. Compliance and governance
- x. Internal controls weaknesses
- xi. Challenges in NHIF claims management
- xii. Inadequacies in UHC as per Kenya Quality Model for Level 4 and Level 5 hospitals in terms of staffing, services and equipment

These issues are summarized in the ensuing paragraphs.

2.1 Failure to Submit Financial Statements for Audit

According to the Kenya Master Health Facility list by the Ministry of Health, there are four hundred (400) Level 4, Level 5 and Level 6 hospitals in the Country. This total is made up of three hundred and seventy-six (376) Level 4 hospitals, eighteen (18) Level 5 hospitals and six (6) Level 6 hospitals. In the year under review, two hundred and fifty (250) hospitals submitted their financial statements for audit, comprising two hundred and thirty (230) Level 4 hospitals, seventeen (17) level 5 hospitals and three (3) Level 6 hospitals. This implies that one hundred and forty-six (146) or 39% of the Level 4 hospitals, one (1) Level 5 hospital and three (3) Level 6 hospitals did not submit their financial statements for audit. In general, one hundred and fifty (150) or 37% of the Level 4, Level 5 and Level 6 hospitals' financial statements out of the expected four hundred (400) financial statements were not submitted for audit as shown in **Table 1** below:

Table 1: Submitted Financial Statements Versus Unsubmitted Financial Statements

Hospital Level	Number of Hospitals	Financial Statements			
		Submitted	Not Submitted	% Submitted	% Not Submitted
Level 6	6	3	3	50%	50%
Level 5	18	17	1	94%	6%
Level 4	376	230	146	61%	39%
Total	400	250	150	63%	37%

The information is further illustrated by the graph below:

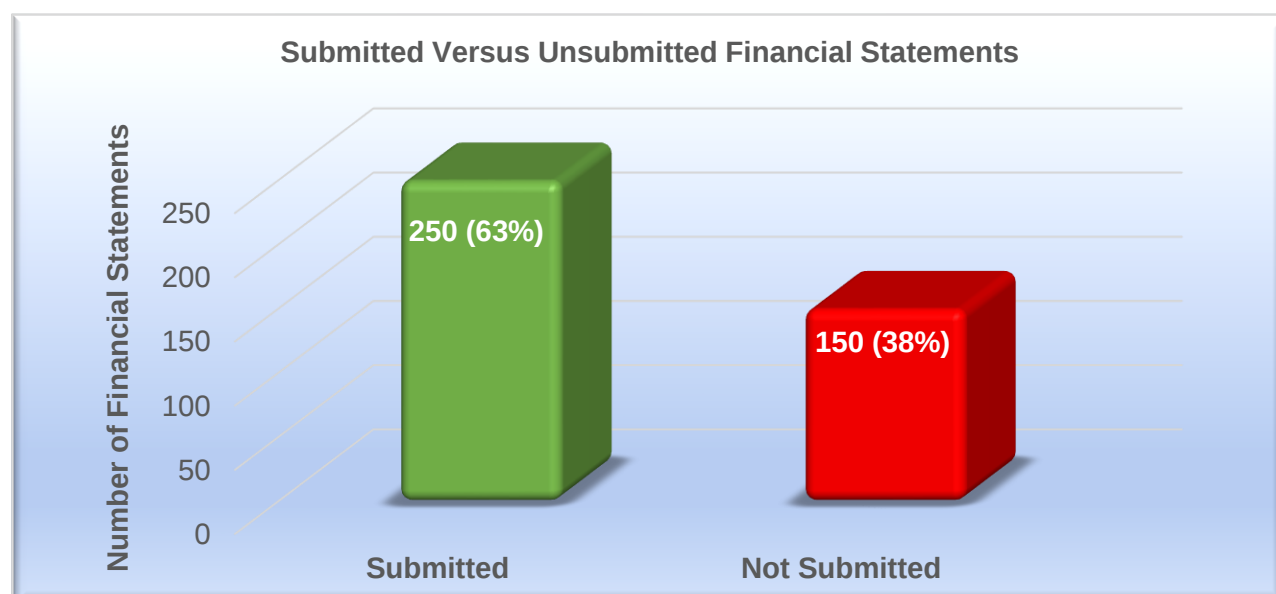


Figure 1: Financial Statements Submission Status

Failure to submit financial statements is contrary to Section 164(1) of the Public Finance Management Act, 2012 which requires the Accounting Officer for a County Government entity to prepare financial statements in respect of the entity at the end of each financial year, in formats to be prescribed by the Public Sector Accounting Standards Board. Further, Section (4)(a) of the Act requires the Accounting Officer to within three (3) months after the end of each financial year submit the entity's financial statements to the Auditor-General.

2.2 Budgetary Control and Performance

2.2.1 Non-Compliance with the Approved Budget

Review of the two hundred and fifty (250) financial statements reflects a final total budget and actual expenditure on comparable basis of Kshs.71,359,417,908 and Kshs.67,882,511,230 respectively resulting to under expenditure of Kshs.3,476,906,678 or 5% of the budget as tabulated in **Table 2** and **Figure 2** below.

However, five (5) hospitals did not disclose their budgeted expenditure in their statement of comparison of budget and actual amounts for the year ended 30 June, 2024.

Table 2: Budgeted Versus Actual Expenditure

Budgeted Versus Actual Expenditure			
Budgeted Amounts (Kshs)	Actual Amounts (Kshs)	Under-Expenditure (Kshs)	% Under Expenditure
71,359,417,908	67,882,511,230	3,476,906,678	5%

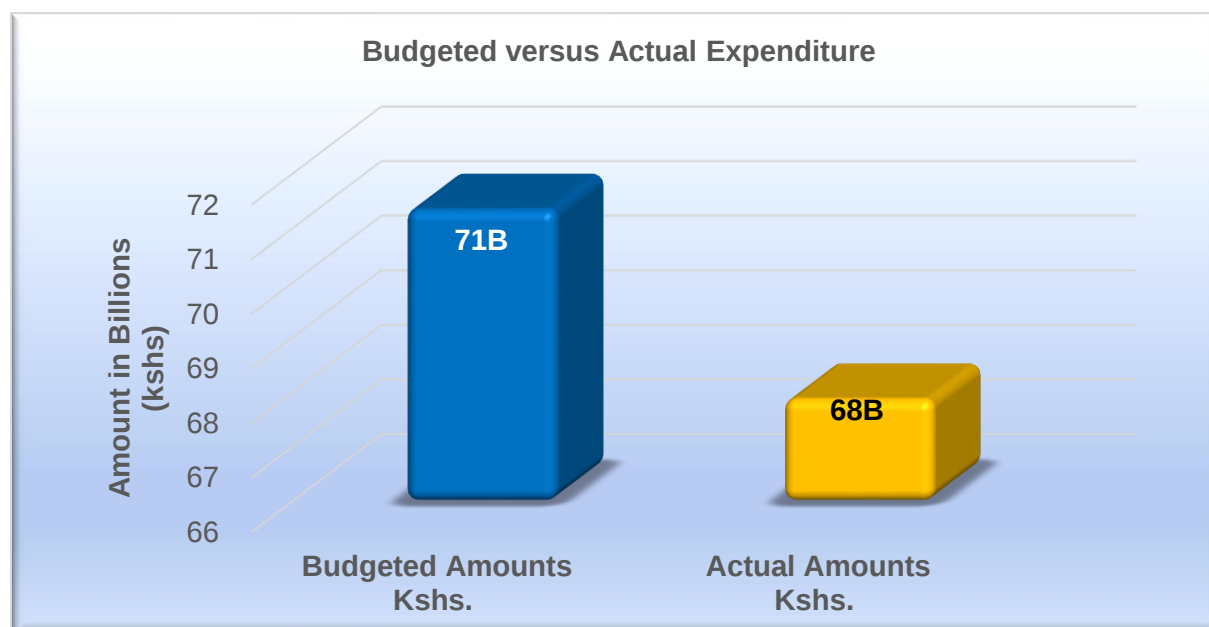


Figure 2: Budgeted Versus Actual Expenditure

The under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

Further, seven (7) hospitals incurred expenditure that was above 50% of the budgeted amount, as detailed in **Table 3** below.

Table 3: Over-expenditure on the Budget

Financial Statement	Budgeted Amounts (Kshs)	Actual Amounts (Kshs)	Variance (Kshs)	% Over Expenditure
Embu Level 5 Hospital	340,326,400	1,165,851,786	825,525,386	243%
Sultan Hamud Sub-County Hospital	47,412,883	207,138,428	159,725,545	337%
Mbagathi County Referral Hospital	312,452,720	469,035,831	156,583,111	50%
Kajiado County Referral Hospital	91,792,481	216,426,057	124,633,576	136%
Masaba Sub-County Hospital	39,610,380	95,100,967	55,490,587	140%

Financial Statement	Budgeted Amounts (Kshs)	Actual Amounts (Kshs)	Variance (Kshs)	% Over Expenditure
Ongata Rongai Sub-County Hospital	20,148,420	35,750,509	15,602,089	77%
Got Agulu Sub-County Level 4 Hospital	15,013,000	22,948,154	7,935,154	53%

Over expenditure without approval is contrary to Section 43 of the Public Finance Management Act, 2012.

2.3 Failure to Disclose Budgeted Revenues and Actual Receipts

Analysis of the two hundred and fifty (250) hospitals which submitted their financial statements for audit revealed the following:

- i. Thirty-five (35) hospitals did not disclose their budgeted own revenue in the statement of comparison of budget and actual amounts for the year ended 30 June, 2024.
- ii. Thirty-three (33) Level 4 hospitals did not disclose the actual revenue they generated during the year under review.
- iii. For the Level 6 hospitals, Kenyatta National Hospital had the highest income in the financial year under review with own revenue of Kshs.9,189,675,000. For the Level 5 hospitals, Nakuru County Referral Hospital collected the highest own revenue of Kshs.1,045,743,845, while for the Level 4 hospitals, Naivasha County Referral Hospital collected the highest own revenue of Kshs.278,534,634.
- iv. Mwatate Sub-County Hospital surpassed its own revenue collection budget by 138% for the Level 4 hospitals, while Embu Level 5 Hospital exceeded its budgeted own revenue by 23%. See **Appendix 3**.

2.4 Financial Reporting Weaknesses

2.4.1 Audit Opinion Expressed on the Financial Statements

Two hundred and thirty (230) Level 4 hospitals submitted their financial statements for audit, out of which one (1) hospital representing 0.4% of the hospitals obtained an unmodified opinion. Two hundred and ten (210) Level 4 hospitals had their financial statements qualified, representing 91% of the financial statements submitted. Sixteen (16) Level 4 hospitals representing 7% received adverse opinions on their financial statements, while three (3) hospitals representing 1% had a disclaimer of opinion.

Similarly, of the seventeen (17) Level 5 hospitals that submitted their financial statements, sixteen (16) Level 5 hospitals representing 94% had a qualified audit opinion and one (1) Level 5 hospital representing 6% had an adverse opinion on their financial statements.

In addition, the three (3) Level 6 hospitals that submitted their financial statements had a qualified audit opinion.

The audit opinions issued are shown in **Table 4** below:

Table 4: Audit Opinion on Financial Statements

Opinion	Level 4		Level 5		Level 6		Total	
	No.	%	No.	%	No.	%	No.	%
Unmodified	1	0.4	0	0	0	0	1	0
Qualified	210	91	16	94	3	100	229	92
Adverse	16	7	1	6	0	0	17	7
Disclaimer	3	1	0	0	0	0	3	1
Total	230	100	17	100	3	100	250	100

The opinions are graphically presented in **Figure 3** below:

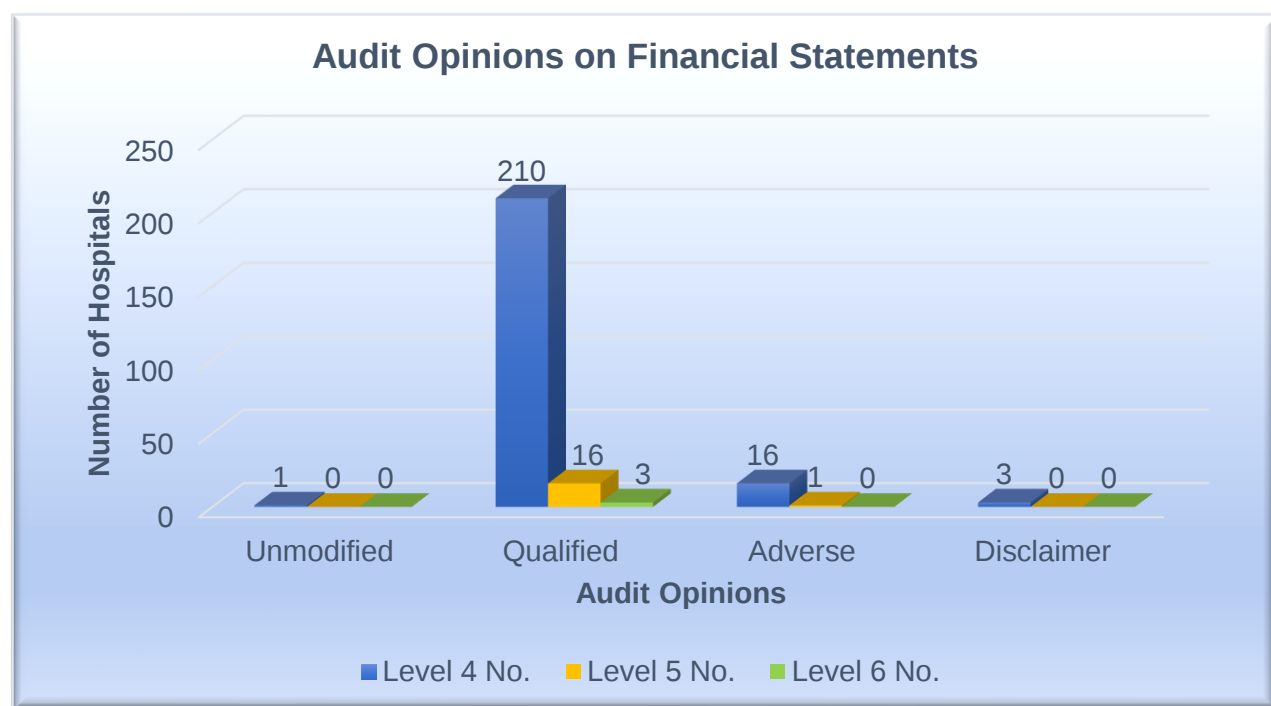


Figure 3: Audit Opinions on Financial Statements

The audit review established that a high number of hospitals at 97% had qualified opinion reflecting negatively on preparation of financial records and misstatements in the financial statements. I would urge the Management of the hospitals to embrace full accountability and strive to achieve and maintain an unmodified opinion in their financial statements.

2.5 Weaknesses in Revenue Management

2.5.1 Revenue not Transferred to the County Revenue Fund Account

Audit review revealed that revenue from exchange transactions amounting to Kshs.955,751,112 from eighteen (18) Level 4 hospitals and one (1) Level 5 hospital, was not paid into their respective County Revenue Fund Account as shown in the **Appendix 4**. This is contrary to Section 109(2) of the Public Finance Management Act, 2012 which requires the County Treasury for each County Government to ensure that all money raised or received by or on behalf of the County Government is paid into the County Revenue Fund account.

2.5.2 Unaccounted for Revenue

Review of the financial statements revealed that six (6) of the two hundred and fifty (250) hospitals had unaccounted for revenue amounting to Kshs.214,275,674 as highlighted in the **Table 5** below.

Table 5: Unaccounted for Revenue

Name of Hospital	Level	Amount (Kshs)
Nyahururu County Referral Hospital	Level 4	188,429,933
Mpeketoni Sub-County Hospital	Level 4	12,179,102
Ruiru Level 4 Hospital	Level 4	10,645,000
Rumuruti District Hospital	Level 4	2,748,826
Mwingi Level 4 County Hospital	Level 4	167,274
Ojola Sub-County Level 4 Hospital	Level 4	105,539
Total		214,275,674

2.5.3 Uncollected Revenue

Audit review revealed that two hundred and twenty-three (223) hospitals had uncollected revenue amounting to Kshs.11,350,912,754 comprising of Kshs.9,877,735,852 from exchange transactions whereas an amount of Kshs.1,473,176,902 was from non-exchange transactions as summarised under **Table 6** below. The details of the specific hospitals and amounts of uncollected revenue are as disclosed under **Appendix 5**.

Table 6: Uncollected Revenue

Item	Level 4 (Kshs)	Level 5 (Kshs)	Level 6 (Kshs)	Total (Kshs)
Receivables from Non-Exchange Transactions	470,153,363	5,874,416	997,149,123	1,473,176,902
Receivables from Exchange Transactions	2,361,218,123	2,641,381,467	4,875,136,262	9,877,735,852
Total	2,831,371,486	2,647,255,883	5,872,285,385	11,350,912,754

2.5.4 Other Exceptions on Revenue

Other exceptions related to revenue were reported in eighty-two (82) hospitals, amounting to Kshs.5,972,803,371 as shown in **Appendix 6**. The major weaknesses highlighted include:

- i. Undisclosed revenue from exchange transactions.
- ii. Undisclosed revenue from non-exchange transactions.
- iii. Unsupported revenue from exchange transactions.
- iv. Unsupported revenue from non-exchange transactions.

The graph below compares the amounts reported in each of the categories related to exceptions in revenue.

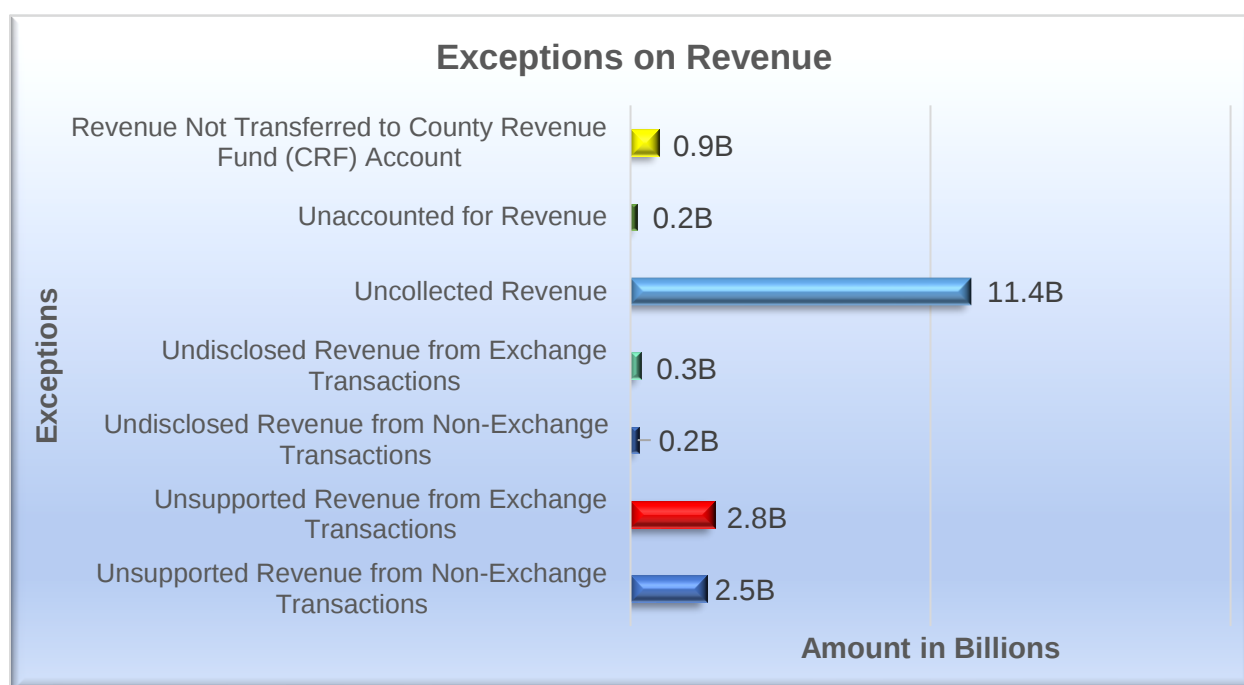


Figure 4: Exceptions on Revenue

3. SUMMARY OF MATERIAL OBSERVATIONS

3.1 Financial Reporting

Review of financial statements for the hospitals revealed various issues as illustrated in **Figure 5** below:

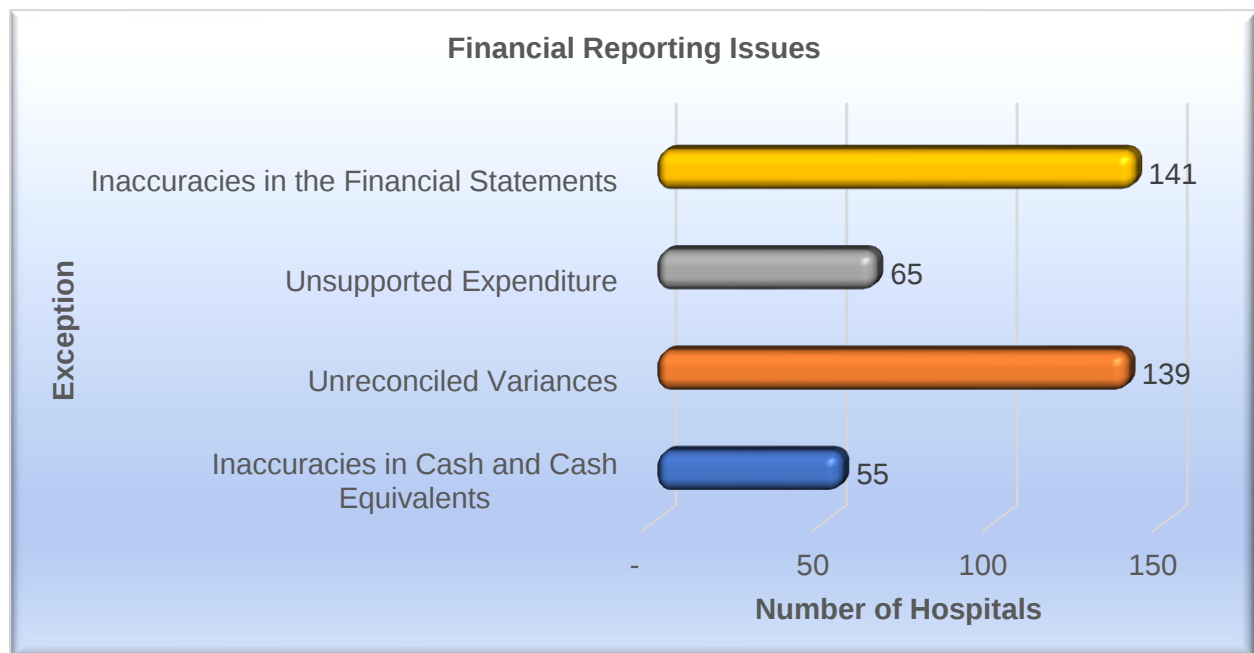


Figure 5: Reported Issues Related to Presentation of Financial Statements

3.1.1 Inaccuracies in the Financial Statements

Review of the financial statements revealed inaccuracies amounting to Kshs.7,675,021,577 in one hundred and forty-one (141) hospitals as detailed in **Appendix 7**.

3.1.2 Unsupported Expenditure

The audit revealed that expenditures amounting to Kshs.2,635,982,964 from sixty-five (65) hospitals were not supported by the relevant documentation and support schedules as shown in **Appendix 8**. This was contrary to Regulation 104(1) of the Public Finance Management (National Government) Regulations, 2015 requires, that all receipts and payment vouchers of public funds shall be properly supported by pre-numbered receipt and payment vouchers and appropriate authority and documentation.

3.1.3 Unreconciled Variances

Review of the financial statements revealed that one hundred and thirty-nine (139) hospitals had unreconciled variances amounting to Kshs.11,674,652,385 as shown in **Appendix 9**.

3.1.4 Inaccuracies in Cash and Cash Equivalents

The audit revealed various inaccuracies in cash and cash equivalents balances for fifty-five (55) hospitals totalling Kshs.696,845,806 as shown in **Appendix 10**.

3.2 Asset Management

During the audit of assets of the hospitals, various issues were noted as shown in **Figure 6** below:

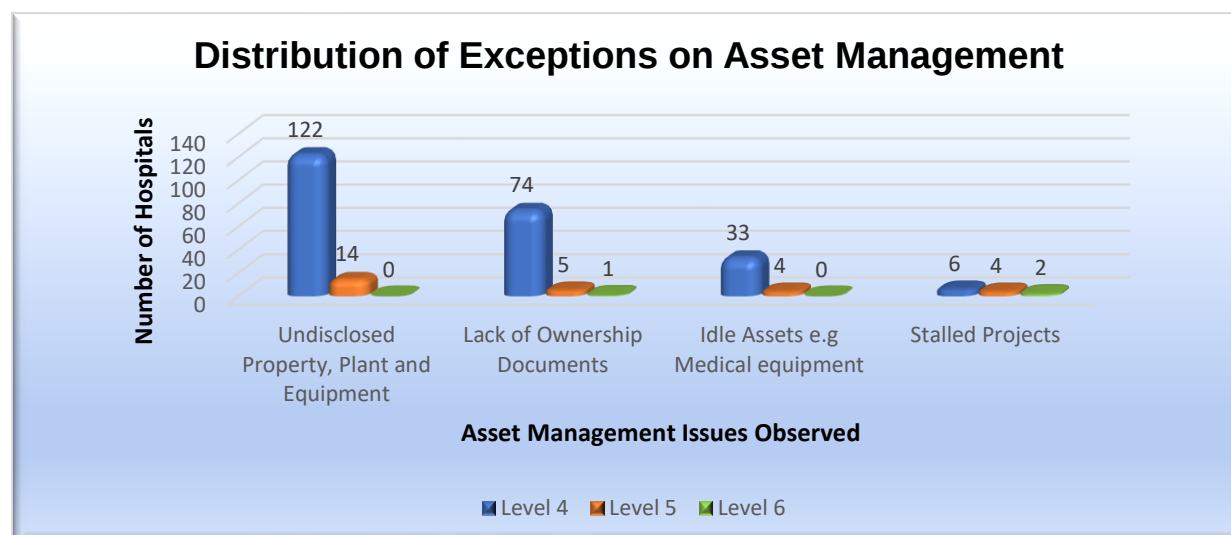


Figure 6: Observed Issues Related to Asset Management

3.2.1 Undisclosed Property, Plant and Equipment

The Management of one hundred and thirty-two (132) hospitals, listed in **Appendix 11** did not disclose property, plant and equipment and inventory balances in their financial statements despite owning various assets which include land and buildings, specialized and non-specialized medical equipment, furniture and fittings, motor vehicles and ICT equipment. This is contrary to the provisions of IPSAS 17 that prescribe the recognition of property, plant and equipment so that users of the financial statements can discern information about an entity's investment in its property, plant and equipment and the changes in such investments.

3.2.2 Lack of Ownership Documents

Eighty (80) out of the two hundred and fifty (250) audited hospitals, as shown in **Appendix 12**, did not have ownership documents (title deeds) for the land on which the hospitals are built.

3.2.3 Idle Assets

Thirty-six (36) hospitals as indicated in **Appendix 13** had various idle assets including medical equipment, motor vehicles and unserviceable assets that were not being utilized.

3.2.4 Stalled Projects

Twelve (12) hospitals, as shown in **Table 7** below, had various stalled projects related to construction of theatres, paediatric hospitals and hospital ward extension.

Table 7: Hospitals with Stalled Projects

No.	Name of Hospital	Level
1	Kenyatta National Hospital	Level 6
2	Kenyatta University Teaching Referral and Research Hospital	Level 6
3	Jaramogi Oginga Odinga Teaching and Referral Hospital	Level 5
4	Kisii Teaching and Referral Hospital	Level 5
5	Mama Lucy Kibaki Hospital	Level 5
6	Mbagathi County Referral Hospital	Level 5
7	Kericho Level 4 Hospital	Level 4
8	Kitui County Referral Hospital	Level 4
9	Matuu Level 4 Hospital	Level 4
10	Mwatate Sub-County Hospital	Level 4
11	Siaya County Referral Level 4 Hospital	Level 4
12	Tom Mboya Memorial Hospital	Level 4

Stalled projects are an indication that the public has been denied benefits that would have accrued from the completed projects and that value for money invested in the projects has not been realised.

3.3 Compliance and Effectiveness in Management of Public Resources

3.3.1 Non-Compliance with the Public Sector Accounting Standards Board Reporting Template

Review of the annual reports and financial statements revealed that seventy (70) hospitals out of the two hundred and fifty (250) audited hospitals did not comply with the reporting template for Level 4, Level 5 and Level 6 hospitals, issued by the Public Sector Accounting Standards Board (PSASB) as shown in **Appendix 14**.

3.3.2 Procurement Irregularities

Review of the procurement documents on seventeen (17) hospitals revealed irregularities in the procurement of goods and services amounting to Kshs.110,433,515. These included:

- Procurement plans: Nine (9) hospitals did not provide approved annual procurement plans. See **Table 8** below.

- ii. Approved budget: Eight (8) hospitals procured goods/services that exceeded the approved budget estimates. See **Table 9** below.

Table 8: Hospitals without Approved Annual Procurement Plans

No.	Name of Hospital	Level
1.	Thika Level 5 Hospital	Level 5
2.	Awendo Sub-County Hospital	Level 4
3.	Karatu Level 4 Hospital	Level 4
4.	Kegonga Level 4 Hospital	Level 4
5.	Kitale County Referral Hospital	Level 4
6.	Kombewa Hospital	Level 4
7.	Loitoktok Sub-County Hospital	Level 4
8.	Moyale Level 4 Hospital	Level 4
9.	Kigumo Level 4 Hospital-Kiambu	Level 4

Table 9: Hospitals that Procured Goods/Services that Exceeded the Approved Budget

No.	Hospital Name	Level
1.	Kisii Teaching and Referral Hospital	Level 5
2.	Karuri Level 4 Hospital	Level 4
3.	Kendu Bay Sub-County Hospital	Level 4
4.	Kihara Level 4 Hospital	Level 4
5.	Kilifi County Referral Hospital	Level 4
6.	Kinango Sub-County Hospital	Level 4
7.	Kitengela Sub-County Level 4 Hospital	Level 4
8.	Kombewa Hospital	Level 4

Failure to provide approved annual procurement and exceeding the approved budget is contrary to Section 53(2) and Section 53(8) of the Public Procurement and Asset Disposal Act, 2015.

3.4 Internal Controls and Governance

The Figures below summarizes the distribution of internal control and governance issues across the hospitals.

Issues on internal control weaknesses and governance are illustrated in **Figure 8** and **Figure 9** below:

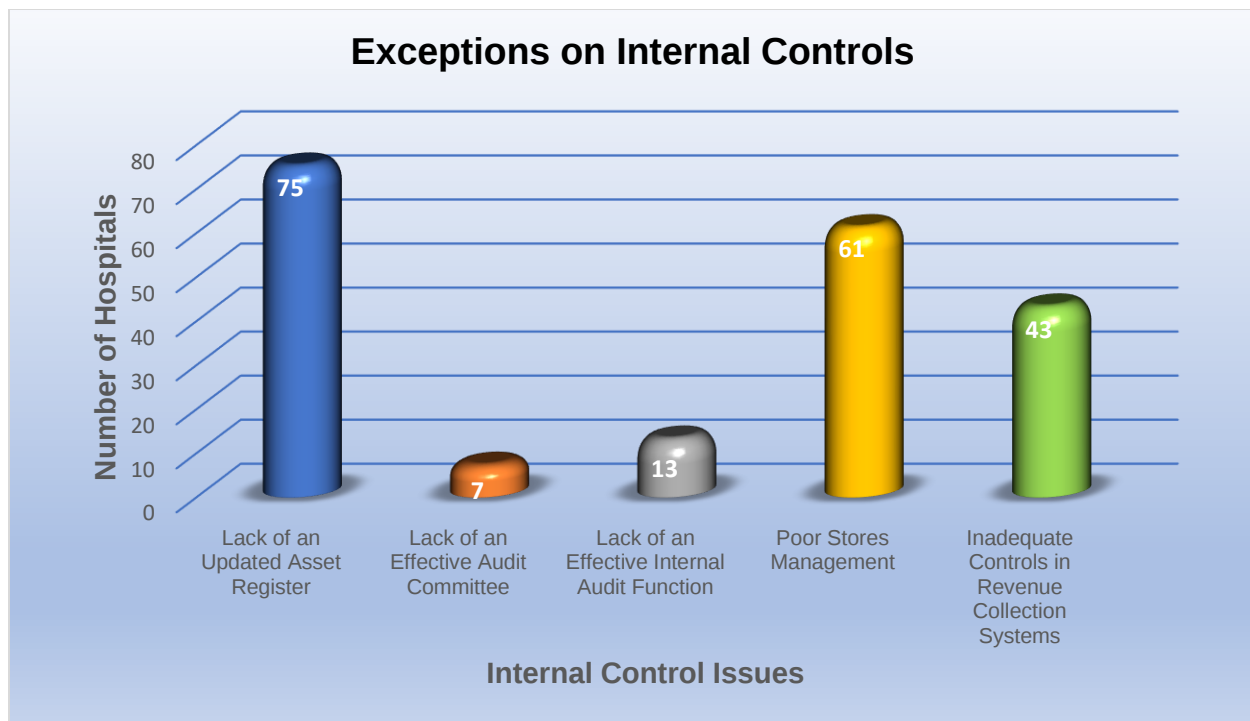


Figure 7: Issues Observed that Relate to Internal Controls

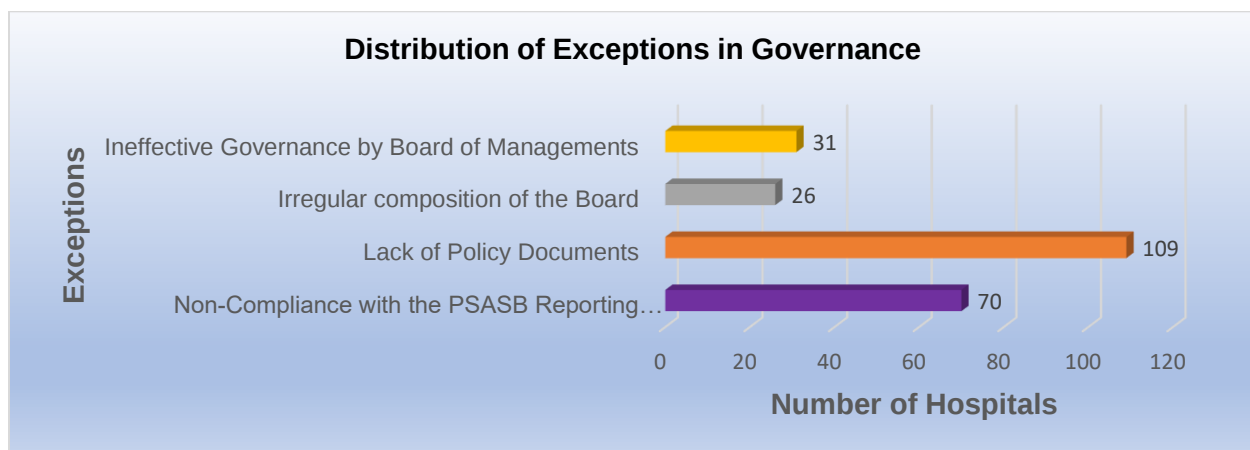


Figure 8: Issues Related to Compliance and Governance

3.4.1 Failure to Maintain Updated Fixed Assets Registers

Review of records revealed that seventy-five (75) hospitals as shown in **Appendix 15**, did not maintain fixed assets registers of the buildings, motor vehicles, office equipment, furniture and fittings and other assets owned by the hospitals.

3.4.2 Poor Stores Management

Review of stores records revealed that sixty-one (61) hospitals as shown in **Appendix 16** failed to carry out stock take, maintain stores ledgers, segregate staff duties, and had expired medicines and inappropriate pharmaceutical storage facilities.

3.4.3 Inadequate Controls in Revenue Collection Systems

Review of the billing systems revealed weaknesses including partial automation of hospital operations in forty-three (43) hospitals where some departments were still operating manual systems as detailed in **Appendix 17**. In addition, transactions were handled in cash, staff duties were not segregated, there was inability to capture all event logs, inadequate billing of services, unauthorized bill reversals, inability to generate system user reports and failure to maintain revenue cash books.

3.4.4 Lack of Audit Committees and Internal Audit Units

Review of records and processes revealed that seven (7) hospitals did not have audit committees and thirteen (13) hospitals did not have an effective internal audit function as listed in **Appendix 18**. This is contrary to Section 155(1) of the Public Finance Management Act, 2012 which states that a County Government entity shall ensure that it has appropriate arrangements for conducting internal audit according to the guidelines issued by the Accounting Standards Board.

3.4.5 Ineffective Governance by the Board of Management

Review of the documents revealed that thirty-one (31) hospitals as outlined in **Appendix 19** had ineffective Boards of Management while twenty-six (26) hospitals had irregular composition of their Board as detailed in **Appendix 20**.

3.4.6 Lack of Policy Documents

Review of the documents and records revealed that one hundred and nine (109) hospitals as shown in **Appendix 21**, had not established various policy documents, including strategic plans, ICT policies, policies on recruitment of casual employees and risk management strategies, which include fraud prevention mechanisms and a system of risk management and internal controls that builds robust business operations.

3.5 Long Outstanding Trade and Other Payables

The financial statements for the two hundred and fifty (250) hospitals presented for audit indicated that an amount of Kshs.14,103,500,087 was owed to general suppliers of goods and services, staff and pharmaceutical items as indicated in **Table 10** below. The amount of Kshs.14,103,500,087 comprised of Kshs.7,401,468,215 relating to Level 6 hospitals,

Kshs.3,223,219,534 relating to Level 5 hospitals and Kshs.3,478,812,339 relating to Level 4 Hospitals. Out of a balance of Kshs.14,103,500,087, Kshs.9,034,046,533 was related to long outstanding payables as summarized below;

Table 10: Long Outstanding Payables

Category of Payables	Level 4		Level 5		Level 6	
	Number of Hospitals	Amount in (Kshs)	Amount in (Kshs)	Number of Hospitals	Amount in (Kshs)	Number of Hospitals
Statutory Deductions	4	593,968,516	44,822,433	1	335,593,435	1
Staff	19	22,151,321	7,611,505	1	859,597,115	1
Suppliers	80	1,976,226,761	1,795,419,088	9	2,574,781,076	2
Uncategorized Payables	3	60,849,093	548,623,236	3	11,532,530	1
Unsupported Payables	16	202,870,424				
Total	122	2,856,066,115	2,396,476,262	14	3,781,504,156	5

Failure to settle payables may result in suppliers withholding the supply of goods and Pharmaceutical items and hence adversely affecting service delivery.

The pie chart below illustrates the distribution of the outstanding payables in Level 4 hospitals, Level 5 hospitals and Level 6 hospitals.

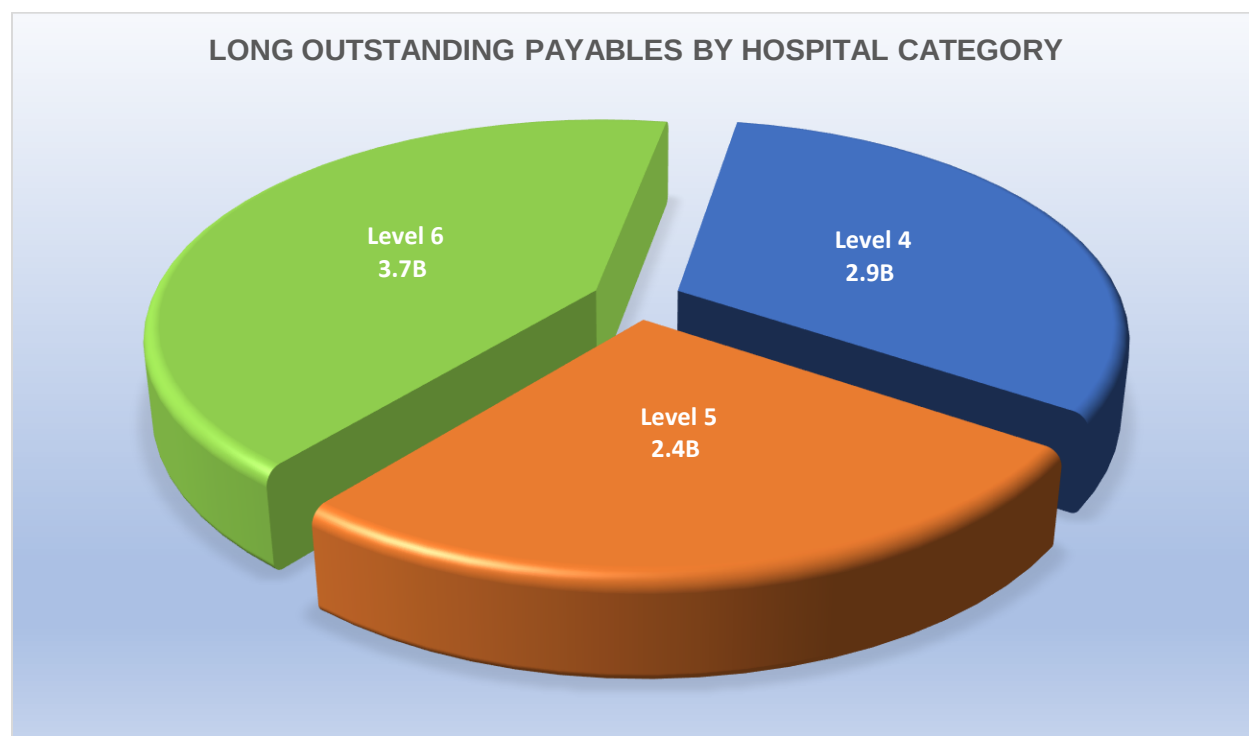


Figure 9: Long Outstanding Payables in Level 4, Level 5 and Level 6 Hospitals

Moi Teaching and Referral Hospital (MTRH) recorded the highest outstanding payables at Kshs.3,093,386,567 for Level 6 hospitals, with Nakuru County Referral Hospital recording the highest balance of Kshs.699,542,043 for Level 5 hospitals, and Naivasha County Referral Hospital recording the highest balance for Level 4 hospitals of Kshs.511,587,779. See **Appendix 22**

3.6 National Health Insurance Fund Claims Management

Review of National Health Insurance Fund (NHIF) claims revealed that eight (8) hospitals reported approved claims of Kshs.26,231,400 but only received refunds of Kshs.22,207,855 resulting to a variance of Kshs.4,023,545. This is detailed in **Table 11** below.

Table 11: Failure to Refund the Total Approved Claims

S No.	Name of Hospital	Level	Approved Claim (Kshs)	Amount Paid (Kshs)	Balance (Kshs)
1	Bamba Sub-County Hospital Level 4	Level 4	5,397,400	4,100,950	1,296,450
2	Engineer Sub-County Level 4 Hospital	Level 4	7,212,550	6,647,270	565,280
3	Kauwi Sub-County Hospital	Level 4	1,522,050	1,248,450	273,600
4	Kehanacha Level 4 Hospital	Level 4	4,090,500	3,729,515	360,985
5	Lungalunga Sub-County Hospital	Level 4	4,488,400	3,316,660	1,171,740
6	Lusiggeti Level 4 Hospital	Level 4	1,073,150	1,014,510	58,640
7	Makadara Level 4 Hospital - Nairobi	Level 4	2,347,350	2,149,250	198,100
8	Zombe Sub-County Hospital	Level 4	100,000	1,250	98,750
	Total		26,231,400	22,207,855	4,023,545

In addition, twenty-four (24) hospitals identified in **Appendix 23** received refunds amounting to Kshs.202,154,514 but there were no corresponding approved claims.

3.7 Inadequacies in Universal Health Coverage

3.7.1 Universal Health Coverage – Level 4 Hospitals

i. Staffing

According to the Kenya Quality Model for Health Checklist designed for Level 4 hospitals, the recommended staffing consisting of one hundred and one (101) staff per hospital, who includes sixteen (16) Medical Officers, two (2) Anaesthesiologists, two (2) General Surgeons, two (2) Gynaecologists, two (2) Paediatricians, two (2) Radiologists, and seventy-five (75) Kenya Registered Community Health Nurses, alongside other essential

professions. One hundred and seventy-six (176) hospitals which reported on their staffing levels, had a collective requirement of seventeen thousand seven hundred and seventy six (17,776) healthcare workers, but five thousand six hundred and eighty seven (5,687) staff had been employed resulting in a significant shortfall of staff by twelve thousand and eighty nine (12,089) workers as analysed in **Appendix 24**.

ii. Failure to Offer Essential Services

Out of one hundred and eighty four (184) hospitals which reported on their Services offered, fifty four (54) hospitals did not offer surgical services as shown in **Appendix 25**, fifty one (51) hospitals did not offer paediatric services as shown in **Appendix 26**, fifty one (51) hospitals did not offer gynaecology services as shown in **Appendix 27**, fifty-four (54) hospitals did not offer radiology services as detailed in **Appendix 28**, seventy three (73) hospitals did not offer renal dialysis services as shown in **Appendix 29**, and forty three (43) hospitals did not offer tuberculosis management services as shown in **Appendix 30**.

iii. Shortage in Bed Capacity

In line with the Kenya Quality Model for Health checklist applicable to Level 4 hospitals, the required bed capacity is one hundred and fifty (150). Data obtained for one hundred and twenty-six (126) hospitals indicate that the hospitals had a combined bed capacity of six thousand two hundred and thirty-one (6,231) beds compared to the required optimum capacity of eighteen thousand nine hundred (18,900) beds resulting to a significant shortage of twelve thousand six hundred and sixty-nine (12,669) beds as analyzed in **Appendix 31**.

Data relating to bed capacity for eighty-nine (89) hospitals detailed in **Appendix 32** was not obtained.

iv. Inadequate Hospital Equipment and Machines

According to the Kenya Quality Model for Health checklist for Level 4 hospitals, a Level 4 hospital should have a Newborn Unit with at least five (5) incubators and five (5) cots. One hundred and forty-seven (147) hospitals had two hundred and seventy-eight (278) new-born unit incubators and new born unit cots against the required one thousand three hundred and sixty (1,360) resulting to a shortage of one thousand and eighty-two (1,082) cots as analyzed in **Appendix 33**.

Data for eighty-five (85) hospitals as shown in **Appendix 34** was not obtained.

3.7.2 Universal Health Coverage – Level 5 Hospitals

i. Staffing

The Kenya Quality Model for Health checklist require a Level 5 hospital to have medical professionals as follows: Fifty (50) Medical Officers, seven (7) Anaesthesiologists, four (4) General Surgeons, four (4) Gynaecologists four (4) Paediatricians four (4) Radiologists and two hundred and fifty (250) Kenya Registered Community Health Nurses among other professions.

Data collected from ten (10) hospitals, which required three thousand two hundred and thirty (3,230) healthcare workers, showed that they only had two thousand and twenty three (2,023) staff, resulting in a shortfall of one thousand two hundred and seven(1,207) workers as detailed in **Table 12** below.

Table 12: Shortage of Staff in Level 5 Hospitals

No.	Name of Hospital	Optimum Number	Staff in Place	Staff Shortage
1.	Garissa County Referral Hospital	323	67	256
2.	Samburu Teaching and Referral Hospital	323	130	193
3.	Isiolo County and Referral Hospital	323	150	173
4.	Bungoma County Referral Hospital	323	171	152
5.	Pumwani Maternity Hospital	323	215	108
6.	Mbagathi County Referral Hospital	323	227	96
7.	Nyeri County Referral Hospital	323	247	76
8.	Mama Lucy Kibaki Hospital	323	248	75
9.	Jaramogi Oginga Odinga Teaching and Referral Hospital	323	283	40
10.	Machakos Level 5 Hospital	323	285	38
	Total	3,230	2,023	1,207

ii. Bed Capacity

According to the Kenya Quality Model for Health checklist applicable to Level 5 hospitals, the required bed capacity is five hundred (500) beds. However, seven (7) hospitals had a bed capacity of one thousand eight hundred and sixty-two (1,862) against an optimum bed capacity of three thousand five hundred (3,500) beds resulting to a shortage of one thousand six hundred and thirty-eight (1,638) beds as analyzed in **Table 13** below.

Table 13: Bed Capacity in Level 5 Hospitals

No.	Name of Hospital	Optimum No. of Beds	Actual No. of Beds	Bed Shortage
1	Garissa County Referral Hospital	500	300	200
2	Isiolo County and Referral Hospital	500	250	250
3	Mbagathi County Referral Hospital	500	325	175
4	Meru Teaching and Referral Hospital	500	339	161
5	Nyeri County Referral Hospital	500	277	223
6	Pumwani Maternity Hospital	500	228	272
7	Samburu Teaching and Referral Hospital	500	143	357
	Total	3,500	1,862	1,638

iii. Hospital Equipment and Machines

According to the Kenya Quality Model for Health checklist for Level 5 hospitals, a Level 5 hospital should have among other equipment twelve (12) functional ICUs, twelve (12) functional HDUs, seven (7) operational theatres and Newborn Unit with ten (10) Incubators.

However, the audit revealed that the nine (9) Level 5 hospitals had thirty-two (32) functional Intensive Care Units with beds against the required seventy-six (76), as detailed in **Table 14** below.

Table 14: Intensive Care Unit Bed Capacity in Level 5 Hospitals

No.	Name of Hospital	Optimum No. of Beds	Actual No. of Beds	Bed Shortage
1	Embu Level V Hospital	12	6	6
2	Garissa County Referral Hospital	12	6	6
3	Isiolo County and Referral Hospital	12	2	10
4	Jaramogi Oginga Odinga Teaching and Referral Hospital	12	6	6
5	Mbagathi County Referral Hospital	12	0	12
6	Meru Teaching and Referral Hospital	12	6	6
7	Nyeri County Referral Hospital	12	1	11
8	Pumwani Maternity Hospital	12	0	12
9	Samburu Teaching and Referral Hospital	12	5	7
	Total	108	32	76

Additionally, ten (10) hospitals had twenty-eight (28) High Dependency Unit beds against the required one hundred and twenty (120) beds as detailed in **Table 15**.

Table 15: High Dependency Unit Bed Capacity in Level 5 Hospitals

No.	Name of Hospital	Optimum HDU Beds	Available HDU Beds	HDU Beds Shortage
1	Embu Level V Hospital	12	0	12
2	Garissa County Referral Hospital	12	3	9
3	Jaramogi Oginga Odinga Teaching and Referral Hospital	12	7	5
4	Machakos Level 5 Hospital	12	2	10
5	Mama Lucy Kibaki Hospital	12	2	10
6	Mbagathi County Referral Hospital	12	0	12
7	Meru Teaching and Referral Hospital	12	6	6
8	Nyeri County Referral Hospital	12	3	9
9	Pumwani Maternity Hospital	12	0	12
10	Samburu Teaching and Referral Hospital	12	5	7
	Total	120	28	92

Further, the six (6) hospitals had thirty-eight (38) Newborn Unit with incubators compared to the required sixty (60) as detailed in **Table 16**.

Table 16: Shortage of Newborn Units with Incubators in Level 5 Hospitals

No.	Name of Hospital	Optimum Newborn Units	Available Newborn Units	Newborn Units Shortage
1	Embu Level V Hospital	10	7	3
2	Garissa County Referral Hospital	10	5	5
3	Isiolo County and Referral Hospital	10	8	2
4	Mbagathi County Referral Hospital	10	3	7
5	Pumwani Maternity Hospital	10	7	3
6	Samburu Teaching and Referral Hospital	10	8	2
	Total	60	38	22

In regard to theatres, four (4) hospitals had eleven (11) operational theatres against the required twenty-eight (28) as detailed below in **Table 17**.

Table 17: Shortage of Operational Theatres in Level 5 Hospitals

No.	Name of Hospital	Optimum No. of Theatres	Available Theatres	Deficit
1	Embu Level V Hospital	7	3	4
2	Isiolo County and Referral Hospital	7	3	4
3	Mbagathi County Referral Hospital	7	2	5
4	Pumwani Maternity Hospital	7	3	4
	Total	28	11	17

3.8 Management of Pharmaceuticals

According to the Pharmacy and Poisons Board (PPB) Guidelines for Good Distribution Practices for Health Products and Technologies in Kenya, Section 2.4.2 states that "Storage areas should have sufficient capacity to allow the orderly storage of the various categories of health products and technologies, namely usable products, products in quarantine, released, rejected, returned, or recalled products." However, physical verification of the hospitals' storage revealed that fourteen (14) hospitals did not have adequate storage space to maintain the quality of the drugs stored, as shown in **Table 18** below:

Table 18: Hospitals that did not have Adequate Storage for Pharmaceuticals

No.	Name of Hospital	Level
1.	Ikanga Sub-County Hospital	4
2.	Iten County Referral Hospital	4
3.	Kajiado County Referral Hospital	4
4.	Kandiego Level 4 Hospital	4
5.	Kanyakine Sub-County Hospital	4
6.	Kapenguria County Referral Hospital	4
7.	Kyuso Sub-County Hospital	4
8.	Lokitaung Sub-County Hospital	4
9.	MAKUENI COUNTY REFERRAL HOSPITAL	4
10.	Marigat Sub-County Hospital	4
11.	Nandi Hills Sub-County Hospital	4
12.	Nyathuna Level 4 Hospital	4
13.	Tambach Sub-County Hospital	4
14.	Tigoni Level 4 Hospital	4

Additionally, Section 3.7.3 of the Guidelines for Good Distribution Practices for Health Products and Technologies in Kenya, states that "a written procedure must be in place to

ensure effective stock rotation. Health products and technologies due to expire first must be sold and/or distributed in accordance with the first expiry, first out (FEFO) principles. Where no expiry dates exist for health products and technologies, the first in, first out (FIFO) principle should be applied". However, the audit revealed that thirteen (13) hospitals did not implement the FEFO or FIFO to avoid expiry of drugs as shown in **Table 19** below:

Table 19: Hospitals that did not Implement First Expiry, First Out

No.	Name of Hospital	Hospital Level
1.	Mama Lucy Kibaki Hospital	5
2.	Bumula Sub-County Hospital	4
3.	Ikanga Sub-County Hospital	4
4.	Kapsabet County Referral Hospital	4
5.	Karuri Level 4 Hospital	4
6.	Loitoktok Sub-County Hospital	4
7.	Longisa County Referral Level 4 Hospital	4
8.	Makueni County Referral Hospital	4
9.	Molo District Hospital Level 4	4
10.	Mtwapa Sub-County Hospital Level 4	4
11.	Tambach Sub-County Hospital	4
12.	Tigoni Level 4 Hospital	4
13.	Kigumo Level 4 Hospital-Kiambu	4

3.9 Employee Costs

Audit review revealed that two hundred and twenty-eight (228) hospitals reported employee costs totalling Kshs.26,294,557,920 as summarised under **Table 20**. However, twenty-two (22) hospitals did not disclose their employee costs as analysed at **Table 21**.

Table 20: Employees Costs Reported

Hospital Level	Amount (Kshs)
Level 6	13,051,983,511
Level 5	3,902,244,618
Level 4	9,340,329,791
Total	26,294,557,920

Table 21: Hospitals that did not Disclose their Employee Costs

No.	Name of Hospital	Level
1.	Isiolo County and Referral Hospital	Level 5
2.	Mbagathi County Referral Hospital	Level 5
3.	Samburu Teaching and Referral Hospital	Level 5
4.	Balambala Sub-County Hospital	Level 4
5.	Bura Sub-County Hospital	Level 4
6.	Faza Sub-County Level 4 Hospital	Level 4
7.	Ikutha Sub County Hospital	Level 4
8.	Kalacha Level 4 Hospital (Marsabit County)	Level 4
9.	Kandara Sub-County Hospital	Level 4
10.	Kangema Sub-County Hospital	Level 4
11.	Kayole II Sub-County Hospital	Level 4
12.	Kenneth Matiba Eye and Dental Level 4 Hospital	Level 4
13.	Kigumo Level 4 Hospital	Level 4
14.	Kipkelion Level 4 Sub-County Hospital Kericho County	Level 4
15.	Kirwara Level 4 Hospital	Level 4
16.	Kitale County Referral Hospital	Level 4
17.	Lamu County Referral Hospital	Level 4
18.	Meteitei Sub-County Hospital	Level 4
19.	Mpeketoni Sub-County Hospital	Level 4
20.	Muriranja Level 4 Hospital	Level 4
21.	Nandi Hills Sub-County Hospital	Level 4
22.	Oyani Sub County Hospital	Level 4

4. ROOT CAUSE ANALYSIS, RECOMMENDATIONS, AND STRATEGY FOR ZERO-FAULT AUDIT

Review of Level 4, Level 5 and Level 6 hospitals for the financial year ended 30 June, 2024 revealed several areas that require improvement including systemic weaknesses, governance issues and stalled projects. Majority of the hospitals received qualified audit opinion with only one hospital with unmodified audit opinion. There is an urgent need to relook at the recommendations to ensure the hospitals meet their mandate of providing healthcare to the populace.

4.1 Root Cause Analysis

The audit of Level 4, Level 5 and Level 6 hospitals uncovered several recurring and systemic issues that significantly hinder both effective implementation and sound financial management. A key challenge lies in weak governance and oversight, where many hospitals operate without functional audit committees and non-existent internal audit units.

The audit revealed inadequate financial management systems across various hospitals. Common issues include non-submission of financial statements by 37% of the hospitals, financial reporting weaknesses, exceptions in revenue, long outstanding accounts payable, failure to reconcile accounts, inadequacies in universal health coverage, challenges in social health insurance claims management and expenditures made without proper documentation.

Revenue not transferred to the County Revenue Fund was another major concern. Violations of the Public Finance Management Act, 2012, procurement regulations, and failure to maintain assets registers, inadequate controls in revenue collection, poor management of pharmaceuticals which led to stockouts and expiry of drugs.

Assessment of compliance with the Kenya Quality Model for Health Policy Guidelines on Level 4 and Level 5 Hospitals revealed widespread failures by hospitals in complying with staffing and hospital infrastructure requirements. Most of the services that should have been provided, were unavailable and the infrastructure, both physical and equipment, was inadequate for the delivery of quality health services.

Overall, these systemic weaknesses point to the urgent need for structural reforms to improve governance, enhance financial systems, ensure compliance, and enforce accountability in the management of Level 4, Level 5 and Level 6 hospitals.

4.2 Recommendations

To effectively address the challenges identified in the audit of Level 4, Level 5 and Level 6 hospitals, a set of targeted recommendations has been proposed, focusing on strengthening governance, enhancing financial management, improving compliance and governance.

The capacity of the Management of the Level 4, Level 5 and Level 6 hospitals should be enhanced to ensure compliance with the financial reporting requirements for all the hospitals.

Training and capacity building should focus on specific requirements of the Public Finance Management Act, 2015 including budgeting, budgetary control and performance and preparation of financial statements. The Management of the hospitals should be trained on internal controls for revenue, cash, bank, and debtors management including how to effectively follow up on the Social Insurance claims.

The National Government and County Governments should assist hospitals obtain title documents for their assets. The County Governments should appoint Boards for all the hospitals under their jurisdiction and ensure that the Board Members have the requisite competencies to enhance performance and efficiency in the hospitals. In addition, internal audit departments should be resourced and oversight through audit committees enhanced.

The National Government and County Governments should fund and equip the hospitals with the required medical staff, and the physical and medical equipment to enable them offer the prescribed services for both Level 4 and Level 5 hospitals. The two levels of Government should collaborate to enhance the National Social Health Insurance and achieve Universal Health Coverage (UHC).

4.3 Strategy Towards a Zero-Fault Audit

Achieving a zero-fault audit requires a deliberate, multifaceted strategy centered on strengthening institutions, enhancing policies, enforcing accountability, engaging stakeholders, and fostering a culture of continuous improvement.

The move towards zero-fault audit status, hospitals must adopt a multi-pronged approach: strengthen financial governance by enforcing timely submission of audited accounts, integrating facility-level budgeting with county systems, and building internal audit units; enforce procurement and inventory discipline, including robust expiration monitoring, stock card controls, and compliance with Public Procurement and Asset Disposal (PPADA) regulations; capacity-build staffing and infrastructure—recruit and retain recommended cadres (e.g. doctors, radiographers, anesthetists), ensure functioning diagnostics, theatres and ICU/HDU beds; reinforce policy compliance and transparency and aligning operations with the Health Act, 2017 and UHC standards; implement a Continuous Quality Improvement (CQI) cycle—root cause analyses after each audit report, corrective action plans with measurable KPIs, quarterly performance reviews, and external oversight.

This strategy should be tier-sensitive: Level 4 facilities need urgent focus on basic financial reporting and drug management; Level 5 referral hospitals should prioritise strengthening diagnostics, specialist staffing and procurement oversight; Level 6 national

hospitals must refine internal audit systems, asset management, and high-frequency CQI loops. By addressing structural weaknesses via enforced accountability, systemic training, resource allocation, and routine audit feedback loops, each hospital level can steadily reduce audit exceptions and progress towards the goal of zero-fault audit performance in successive fiscal cycles.

Lastly, Continuous Improvement should be institutionalized through routine pre-audit readiness assessments, post-audit reviews, and regular training sessions. Sharing knowledge on audit best practices and encouraging innovation in project design and evaluation will ensure sustained progress toward audit excellence.

Together, these strategic pillars provide a roadmap toward achieving a transparent, accountable, and efficient audit environment in Level 4, Level 5 and Level 6 hospitals.

4.4 Conclusion

Audit of Level 4, Level 5 and Level 6 hospitals for the year under review paints a mixed picture, one of progress in some areas and persistent weaknesses in others. Addressing the root causes of audit issues requires a coordinated effort across all levels of Government and implementing agencies. With strong leadership, robust systems, and a culture of accountability, Kenya can move decisively towards universal health coverage and towards achieving the goal of a zero-fault audit environment.

APPENDICES

Appendix 1: Hospitals with Qualified Audit Opinion

S No.	Name of Hospital	Level
1	Kenyatta National Hospital	Level 6
2	Kenyatta University Teaching Referral and Research Hospital	Level 6
3	Moi Teaching and Referral Hospital (MTRH)	Level 6
4	Bungoma County Referral Hospital	Level 5
5	Embu Level 5 Hospital	Level 5
6	Garissa County Referral Hospital	Level 5
7	Isiolo County and Referral Hospital	Level 5
8	Jaramogi Oginga Odinga Teaching and Referral Hospital	Level 5
9	Kericho County Referral Hospital	Level 5
10	Kisii Teaching and Referral Hospital	Level 5
11	Machakos Level 5 Hospital	Level 5
12	Mama Lucy Kibaki Hospital	Level 5
13	Mbagathi County Referral Hospital	Level 5
14	Meru Teaching and Referral Hospital	Level 5
15	Nakuru County Referral Hospital	Level 5
16	Nyeri County Referral Hospital	Level 5
17	Pumwani Maternity Hospital	Level 5
18	Samburu Teaching and Referral Hospital	Level 5
19	Thika Level 5 Hospital	Level 5
20	Ambira Level 4 Hospital	Level 4
21	Annex Hospital (Nakuru) Level 4	Level 4
22	Athi River Level 4 Hospital	Level 4
23	Awendo Sub-County Hospital	Level 4
24	Bahati Sub-County Level 4 Hospital	Level 4
25	Bamba Sub-County Hospital Level 4	Level 4
26	Banissa Sub-County Level 4 Hospital	Level 4
27	Baringo County Referral Hospital	Level 4
28	Bokoli Sub-County Hospital	Level 4
29	Bondeni Sub-County Hospital Level 4	Level 4
30	Bondo Level 4 Hospital	Level 4
31	Bumula Sub-County Hospital	Level 4
32	Chebiemit Sub-County Hospital	Level 4
33	Chemolingot Sub-County Hospital	Level 4
34	Cheptais Level 4 Hospital	Level 4
35	Cheptalal Sub-County Hospital	Level 4

S No.	Name of Hospital	Level
36	Chulaimbo Level 4 Hospital	Level 4
37	Doldol Sub-County Hospital	Level 4
38	Ekerenyo Sub-County Hospital	Level 4
39	Elburgon Sub-District Hospital	Level 4
40	Eldama Ravine District Level 4 Hospital	Level 4
41	Elwak sub-County Level 4 Hospital	Level 4
42	Engineer Sub-County Level 4 Hospital	Level 4
43	Esani Sub-County Hospital	Level 4
44	Faza Sub-County Level 4 Hospital	Level 4
45	Fort Ternan Sub-County Hospital Kericho County	Level 4
46	Gatundu Level 4 Hospital	Level 4
47	Gede Sub-County Hospital Level 4	Level 4
48	Gilgil Sub-County Hospital Level 4	Level 4
49	Got Agulu Sub-County Level 4 Hospital	Level 4
50	Homabay County Teaching and Referral Hospital	Level 4
51	Igekania Level 4 Hospital	Level 4
52	Ikanga Sub-County Hospital	Level 4
53	Ikutha Sub-County Hospital	Level 4
54	Imbirikani Level 4 Hospital	Level 4
55	Isebania Sub-County Hospital	Level 4
56	Iten County Referral Hospital	Level 4
57	Jibana Sub-County Hospital Level 4	Level 4
58	JM Kariuki Memorial Hospital	Level 4
59	Kabartonjo Level 4 Hospital	Level 4
60	Kabazi Sub-County Hospital	Level 4
61	Kacheliba Sub-County Level 4 Hospital	Level 4
62	Kajiado County Referral Hospital	Level 4
63	Kalacha Level 4 Hospital	Level 4
64	Kalama Level 4 Hospital	Level 4
65	Kambu Sub-County Hospital	Level 4
66	Kandara Sub-County Hospital	Level 4
67	Kandiego Level 4 Hospital	Level 4
68	Kangema Sub-County Hospital	Level 4
69	Kangundo Level 4 Hospital	Level 4
70	Kanyakine Sub-County Hospital	Level 4
71	Kanyangi Sub-County Hospital	Level 4
72	Kapenguria County Referral Hospital	Level 4
73	Kapkatet Level 4 Hospital Kericho County	Level 4
74	Kapkoros Level 4 Sub-County Hospital	Level 4

S No.	Name of Hospital	Level
75	Karatina Sub-County Hospital	Level 4
76	Karatu Level 4 Hospital	Level 4
77	Karungu Sub-County Hospital	Level 4
78	Karuri Level 4 Hospital	Level 4
79	Kathiani Level 4 Hospital	Level 4
80	Katulani Level 4 Hospital	Level 4
81	Kauwi Sub-County Hospital	Level 4
82	Kegonga Level 4 Hospital	Level 4
83	Kehancha Level 4 Hospital	Level 4
84	Kendu Bay Sub-County Hospital	Level 4
85	Kenneth Matiba Eye and Dental Level 4 Hospital	Level 4
86	Keringet Level 4 Hospital	Level 4
87	Kibwezi Sub-County Hospital	Level 4
88	Kigumo Level 4 Hospital-Murang'a	Level 4
89	Kihara Level 4 Hospital	Level 4
90	Kijauri Level 4 Hospital	Level 4
91	Kilifi County Referral Hospital	Level 4
92	Kilungu Sub-County Hospital	Level 4
93	Kimilili Sub-County Hospital Level 4 Hospital	Level 4
94	Kimiti Level 4 Hospital	Level 4
95	Kinango Sub-County Hospital	Level 4
96	Kipkelion Level 4 Sub-County Hospital Kericho county	Level 4
97	Kirwara Level 4 Hospital	Level 4
98	Kisau Level 4 Hospital	Level 4
99	Kisegi Level 4 Hospital	Level 4
100	Kisumu County Referral Level 4 Hospital	Level 4
101	Kitui County Referral Hospital	Level 4
102	Kombewa Hospital	Level 4
103	Kutulo Sub-County Hospital	Level 4
104	Kwale Sub-County Hospital	Level 4
105	Kyuso Sub-County Hospital	Level 4
106	Lafey Sub-County Level 4 Hospital	Level 4
107	Laisamis Level 4 Hospital	Level 4
108	Lamu County Referral Hospital	Level 4
109	Lodwar County Referral Level 4 Hospital	Level 4
110	Loitoktok Sub-County Hospital	Level 4
111	Lokitaung Sub-County Hospital	Level 4
112	Londiani Level 4 Sub-County Hospital Kericho County	Level 4
113	Longisa County Referral Level 4 Hospital	Level 4

S No.	Name of Hospital	Level
114	Lopiding Sub-County Level 4 Hospital	Level 4
115	Lumumba Level 4 Hospital Kisumu County	Level 4
116	Lungalunga Sub-County Hospital	Level 4
117	Lusiggeti Level 4 Hospital	Level 4
118	Macalder Sub-County Hospital	Level 4
119	Madiany Level 4 Hospital	Level 4
120	Magunga Level 4 Hospital	Level 4
121	Makadara Level 4 Hospital - Nairobi	Level 4
122	Makindu Sub-County Hospital Level 4	Level 4
123	Makueni County Referral Hospital	Level 4
124	Malindi County Level 4 Hospital	Level 4
125	Mandera County Referral Hospital	Level 4
126	Manga Sub-County Hospital	Level 4
127	Marafa Sub-County Hospital Level 4	Level 4
128	Maragua Sub-County Level 4 Hospital	Level 4
129	Mariakani Sub-County Hospital Level 4	Level 4
130	Marigat Sub-County Hospital	Level 4
131	Marindi Level 4 Hospital	Level 4
132	Marsabit level 5 Hospital	Level 4
133	Masaba Sub-County Hospital	Level 4
134	Mashuuru Level 4 Hospital	Level 4
135	Masinga Level 4 Hospital	Level 4
136	Matiliku Sub-County Level 4 Hospital	Level 4
137	Matuu Level 4 Hospital	Level 4
138	Mbita Sub-County Hospital	Level 4
139	Mbooni Sub-County Level 4 Hospital	Level 4
140	Meteitei Sub-County Hospital	Level 4
141	Miathene Hospital	Level 4
142	Migori County Referral Hospital	Level 4
143	Migwani Sub-County Hospital	Level 4
144	Mirugi Kariuki Sub-County Hospital Level 4	Level 4
145	Mogotio Sub-County Hospital Level 4	Level 4
146	Moi County Referral Hospital (Voi)	Level 4
147	Molo District Hospital Level 4	Level 4
148	Moyale Level 4	Level 4
149	Rumuruti District Hospital	Level 4
150	Mpeketoni Sub-County Hospital	Level 4
151	Msambweni County Referral Hospital	Level 4
152	Mt. Kenya Sub-County Hospital	Level 4

S No.	Name of Hospital	Level
153	Mtwapa Sub-County Hospital Level 4	Level 4
154	Muhoroni County Level 4 Hospital	Level 4
155	Muhuru Level 4 Hospital	Level 4
156	Mukurweini Sub-County Hospital	Level 4
157	Mukuyuni Sub-County Hospital	Level 4
158	Murang'a County Referral Level 5 Hospital	Level 4
159	Muriranja Level 4 Hospital	Level 4
160	Mutitu Sub-County Hospital	Level 4
161	Mutituni Level 4 Hospital	Level 4
162	Mutomo Sub-County Hospital	Level 4
163	Mwala Level 4 Hospital	Level 4
164	Mwatate Sub-County Hospital	Level 4
165	Mwingi Level 4 County Hospital	Level 4
166	Naitiri Sub-County Hospital	Level 4
167	Naivasha County Referral Hospital	Level 4
168	Nandi Hills Sub-County Hospital	Level 4
169	Nanyuki Teaching and Referral	Level 4
170	Narok County Referral Hospital	Level 4
171	Ndanai Sub-County Hospital	Level 4
172	Ndithini Level 4 Hospital	Level 4
173	Ngong Sub-County Hospital	Level 4
174	Njoro Sub-County Hospital Level 4	Level 4
175	Ntimaru Sub-County Hospital	Level 4
176	Nuu Sub-County Hospital	Level 4
177	Nyahururu County Referral Hospital	Level 4
178	Nyakach County Level 4 Hospital	Level 4
179	Nyamaraga Level 4 Hospital	Level 4
180	Nyambene Sub-County Hospital	Level 4
181	Nyamira County Referral Hospital	Level 4
182	Nyamusi Sub-County Hospital	Level 4
183	Nyandiwa Level 4 Hospital	Level 4
184	Nyangena Sub-County Hospital	Level 4
185	Nyangiela Level 4 Hospital	Level 4
186	Nyathuna Level 4 Hospital	Level 4
187	Ogongo Level 4 Hospital	Level 4
188	Ojola Sub-County Level 4 Hospital	Level 4
189	Olenguruone Sub-County Hospital Level 4	Level 4
190	Ongata Rongai Sub-County Hospital	Level 4
191	Othaya Sub-County Hospital	Level 4

S No.	Name of Hospital	Level
192	Othoro Level 4 Hospital	Level 4
193	Oyani Sub-County Hospital	Level 4
194	Rabai Sub-County Hospital Level 4	Level 4
195	Rachuonyo County Hospital	Level 4
196	Rangwe Sub-County Hospital	Level 4
197	Rhamu Sub-County Level 4 Hospital-Mandera County Government	Level 4
198	Rongo Sub-County Hospital	Level 4
199	Roret Sub-County Hospital	Level 4
200	Ruiru Level 4 Hospital	Level 4
201	Rwambwa Level 4 Hospital	Level 4
202	Samburu Sub-County Hospital - Kwale	Level 4
203	Siaya County Referral Level 4 Hospital	Level 4
204	Sigomere Level 4 Hospital	Level 4
205	Sigor Sub-District Hospital Kericho	Level 4
206	Sigowet Sub-County Level 4 Hospital Kericho County	Level 4
207	Sirisia Level 4 Hospital	Level 4
208	Soin Sub-County Hospital	Level 4
209	Subukia Sub-County Hospital	Level 4
210	Sultan Hamud Sub-County Hospital	Level 4
211	Takaba Sub-County Hospital	Level 4
212	Tambach Sub-County Hospital	Level 4
213	Taveta Sub-County Hospital	Level 4
214	Tawa Sub-County Hospital	Level 4
215	Tigoni Level 4 Hospital	Level 4
216	Tom Mboya Memorial Hospital	Level 4
217	Tseikuru Level 4 Hospital	Level 4
218	Ukwala Level 4 Hospital	Level 4
219	Uriri Level 4 Hospital	Level 4
220	Uyawi Sub-County Level 4 Hospital	Level 4
221	Vihiga County Referral Hospital	Level 4
222	Wajir County Referral Hospital	Level 4
223	Wangige Level 4 Hospital	Level 4
224	Webuye Level 4 Hospital	Level 4
225	Wesu Sub-County Hospital	Level 4
226	Yala Sub-County Level 4 Hospital	Level 4
227	Zombe Sub-County Hospital	Level 4
228	Sigor Sub-District Hospital - West Pokot	Level 4
229	Suba Sub-County Hospital	Level 4

Appendix 2: Hospitals with Adverse Audit Opinion

S No.	Name of Hospital	Level
1	Kiambu Level 5 Hospital	Level 5
2	Balambala Sub-County Hospital	Level 4
3	Bura Sub-County Hospital	Level 4
4	Chwele Sub-County Hospital	Level 4
5	Dadaab Sub-County Hospital	Level 4
6	Hulugho Sub-County Hospital	Level 4
7	Iftin Sub-County Hospital	Level 4
8	Ijara Sub-County Hospital	Level 4
9	Kapsabet County Referral Hospital	Level 4
10	Kitengela Sub-County Level 4 Hospital	Level 4
11	Langalanga Sub-County Hospital Level 4	Level 4
12	Lari Level 4 Hospital	Level 4
13	Modogashe Sub-County Hospital	Level 4
14	Kayole II Sub-County Hospital	Level 4
15	Mt.Elgon Sub-County Hospital	Level 4
16	Mutuini Dagoretti Hospital	Level 4
17	Kigumo Level 4 Hospital-Kiambu	Level 4

Appendix 3: Budget Versus Actual Collection

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
1	Kenyatta National Hospital	Level 6	9,412,338,000	9,189,675,000	-	222,663,000	2%
2	Moi Teaching and Referral Hospital (MTRH)	Level 6	3,785,000,000	4,276,635,514	491,635,514	-	13%
3	Nakuru County Referral Hospital	Level 5	910,809,139	1,045,743,845	134,934,706	-	15%
4	Kisii Teaching and Referral Hospital	Level 5	864,715,811	842,083,181	-	22,632,630	3%
5	Thika Level 5 Hospital	Level 5	763,757,677	510,811,159	-	252,946,518	33%
6	Kenyatta University Teaching Referral and Research Hospital	Level 6	3,646,571,093	494,971,093	-	3,151,600,000	86%
7	Jaramogi Oginga Odinga Teaching and Referral Hospital	Level 5	520,200,000	470,719,399	-	49,480,601	10%
8	Meru Teaching and Referral Hospital	Level 5	415,945,105	415,361,831	-	583,274	0%
9	Mbagathi County Referral Hospital	Level 5	369,608,925	369,608,925	-	-	0%
10	Kericho County Referral Hospital	Level 5	360,000,000	336,293,554	-	23,706,446	7%
11	Bungoma County Referral Hospital	Level 5	311,512,744	287,347,071	-	24,165,673	8%
12	Naivasha County Referral Hospital	Level 4	278,534,634	278,534,634	-	-	0%
13	Siaya County Referral Level 4 Hospital	Level 4	372,864,000	278,487,670	-	94,376,330	25%
14	Embu Level V Hospital	Level 5	224,326,400	276,047,510	51,721,110	-	23%
15	Homabay County Teaching and	Level 4	270,780,000	267,786,671	-	2,993,329	1%

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
	Referral Hospital						
16	Kitui County Referral Hospital	Level 4	255,093,539	255,093,539	-	-	0%
17	Mama Lucy Kibaki Hospital	Level 5	245,594,370	245,594,370	-	-	0%
18	Nyahururu County Referral Hospital	Level 4	356,396,696	220,362,933	-	136,033,763	38%
19	Iten County Referral Hospital	Level 4	232,395,800	219,240,147	-	13,155,653	6%
20	Kiambu Level 5 Hospital	Level 5	286,456,000	204,643,125	-	81,812,875	29%
21	Webuye Level 4 Hospital	Level 4	284,044,550	200,001,114	-	84,043,436	30%
22	JM Kariuki Memorial Hospital	Level 4	178,526,891	179,579,747	1,052,856	-	1%
23	Nyambene Sub-County Hospital	Level 4	-	173,201,281	173,201,281	-	0%
24	Nyamira County Referral Hospital	Level 4	221,875,567	171,412,735	-	50,462,832	23%
25	Kapkatet Level 4 Hospital Kericho County	Level 4	170,000,000	169,028,986	-	971,014	1%
26	Pumwani Maternity Hospital	Level 5	264,728,621	162,076,786	-	102,651,835	39%
27	Nanyuki Teaching and Referral	Level 4	232,500,000	159,904,723	-	72,595,277	31%
28	Kitale County Referral Hospital	Level 4	157,130,036	157,130,036	-	-	0%
29	Kapsabet County Referral Hospital	Level 4	108,993,404	140,383,738	31,390,334	-	29%
30	Baringo County Referral Hospital	Level 4	124,433,028	124,433,028	-	-	0%
31	Karatina Sub-County Hospital	Level 4	122,799,161	122,799,161	-	-	0%
32	Moi County Referral Hospital (Voi)	Level 4	119,455,373	118,226,214	-	1,229,159	1%

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
33	Narok County Referral Hospital	Level 4	120,000,000	115,941,836	-	4,058,164	3%
34	Mwingi Level 4 County Hospital	Level 4	90,000,000	111,711,285	21,711,285	-	24%
35	Kapenguria County Referral Hospital	Level 4	112,848,501	106,109,641	-	6,738,860	6%
36	Mukurweini Sub-County Hospital	Level 4	97,078,136	103,045,858	5,967,722	-	6%
37	Samburu Sub-County Hospital - Kwale	Level 4	101,714,745	101,714,745	-	-	0%
38	Annex Hospital (Nakuru) Level 4	Level 4	82,448,170	96,384,611	13,936,441	-	17%
39	Gatundu Level 4 Hospital	Level 4	94,357,140	94,357,140	-	-	0%
40	Isiolo County and Referral Hospital	Level 5	100,173,500	94,032,381	-	6,141,119	6%
41	Kajiado County Referral Hospital	Level 4	65,079,180	91,012,074	25,932,894	-	40%
42	Bondo Level 4 Hospital	Level 4	119,400,000	87,228,251	-	32,171,749	27%
43	Murang'a County Referral Level 5 Hospital	Level 4	74,921,849	74,921,849	-	-	0%
44	Tigoni Level 4 Hospital	Level 4	108,679,503	73,802,512	-	34,876,991	32%
45	Molo District Hospital Level 4	Level 4	70,319,020	73,718,855	3,399,835	-	5%
46	Mbita Sub-County Hospital	Level 4	87,477,501	68,534,294	-	18,943,207	22%
47	Kisumu County Referral Level 4 Hospital	Level 4	50,000,000	67,025,343	17,025,343	-	34%
48	Vihiga County Referral Hospital	Level 4	71,281,831	65,889,225	-	5,392,606	8%
49	Makueni County Referral Hospital	Level 4	71,270,495	64,925,004	-	6,345,491	9%
50	Gilgil Sub-County	Level 4	74,663,093	64,831,064	-	9,832,029	13%

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
	Hospital Level 4						
51	Sigowet Subcounty Level 4 Hospital Kericho County	Level 4	59,623,400	59,647,976	24,576	-	0%
52	Loitoktok Sub-County Hospital	Level 4	58,937,319	57,501,667	-	1,435,652	2%
53	Makindu Sub-County Hospital Level 4	Level 4	51,634,766	56,602,248	4,967,482	-	10%
54	Machakos Level 5 Hospital	Level 5	75,929,588	56,514,862	-	19,414,726	26%
55	Sultan Hamud Sub-County Hospital	Level 4	42,158,393	54,579,133	12,420,740	-	29%
56	Samburu Teaching and Referral Hospital	Level 5	53,003,286	53,003,286	-	-	0%
57	Kitengela Sub-County Level 4 Hospital	Level 4	57,562,093	48,458,443	-	9,103,650	16%
58	Londiani Level 4 Sub-County Hospital Kericho county	Level 4	52,899,500	48,429,261	-	4,470,239	8%
59	Taveta Sub-County Hospital	Level 4	27,688,369	47,802,141	20,113,772	-	73%
60	Engineer Sub-County Level 4 Hospital	Level 4	47,200,853	47,200,853	-	-	0%
61	Ruiru Level 4 Hospital	Level 4	51,519,958	45,373,756	-	6,146,202	12%
62	Lamu County Referral Hospital	Level 4	41,239,485	41,239,485	-	-	0%
63	Migori County Referral Hospital	Level 4	40,367,602	40,367,602	-	-	0%
64	Garissa County Referral Hospital	Level 5	203,918,557	39,074,136	-	164,844,421	81%
65	Yala Sub-County Level 4 Hospital	Level 4	76,000,000	38,808,703	-	37,191,297	49%
66	Mbooni Sub-County Level 4 Hospital	Level 4	26,278,240	38,531,520	12,253,280	-	47%

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
67	Bahati Sub-County Level 4 Hospital.	Level 4	37,021,126	37,021,126	-	-	0%
68	Kanyakine Sub-County Hospital	Level 4	40,125,942	36,078,175	-	4,047,767	10%
69	Tawa Sub-County Hospital	Level 4	39,266,840	34,720,177	-	4,546,663	12%
70	Ngong Sub-County Hospital	Level 4	40,228,877	34,411,566	-	5,817,311	14%
71	Othaya Sub-County Hospital	Level 4	33,918,585	33,918,585	-	-	0%
72	Kimilili Sub-County Hospital Level 4 Hospital	Level 4	44,734,204	33,427,914	-	11,306,290	25%
73	Mwatate Sub-County Hospital	Level 4	13,689,992	32,515,982	18,825,990	-	138%
74	Chwele Sub-County Hospital	Level 4	-	31,504,168	31,504,168	-	0%
75	Nandi Hills Sub-County Hospital	Level 4	40,000,000	30,172,961	-	9,827,039	25%
76	Ongata Rongai Sub-County Hospital	Level 4	33,588,259	30,113,677	-	3,474,582	10%
77	Nyeri County Referral Hospital	Level 5	28,335,028	28,335,028	-	-	0%
78	Kangundo Level 4 Hospital	Level 4	27,065,632	27,065,632	-	-	0%
79	Mt. Kenya Sub-County Hospital	Level 4	27,361,093	26,592,857	-	768,236	3%
80	Sirisia Level 4 Hospital	Level 4	27,132,026	24,662,960	-	2,469,066	9%
81	Cheptais Level 4 Hospital	Level 4	31,464,162	24,644,427	-	6,819,735	22%
82	Suba Sub-County Hospital	Level 4	46,850,000	24,606,865	-	22,243,135	47%
83	Mutuini Dagoretti Hospital	Level 4	17,000,000	24,319,713	7,319,713	-	43%
84	Wangige Level 4 Hospital	Level 4	54,425,000	23,456,265	-	30,968,735	57%
85	Kihara Level 4 Hospital	Level 4	94,954,000	22,789,279	-	72,164,721	76%
86	Olenguruone Sub-County	Level 4	22,439,914	22,439,914	-	-	0%

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
	Hospital Level 4						
87	Igeania Level 4 Hospital	Level 4	27,690,040	21,858,787	-	5,831,253	21%
88	Tom Mboya Memorial Hospital	Level 4	52,240,600	21,763,921	-	30,476,679	58%
89	Keringet Level 4 Hospital	Level 4	21,522,047	21,522,047	-	-	0%
90	Roret Sub-County Hospital	Level 4	23,000,000	21,418,736	-	1,581,264	7%
91	Njoro Subcounty Hospital Level 4	Level 4	21,310,814	21,310,814	-	-	0%
92	Magunga Level 4 Hospital	Level 4	64,108,870	21,279,907	-	42,828,963	67%
93	Mpeketoni Sub-County Hospital	Level 4	20,785,361	20,785,361	-	-	0%
94	Wesu Sub-County Hospital	Level 4	12,176,061	19,508,461	7,332,400	-	60%
95	Fort Ternan Sub-County Hospital Kericho County	Level 4	20,000,000	19,111,642	-	888,358	4%
96	Mt.Elgon Sub-County Hospital	Level 4	21,923,252	18,331,234	-	3,592,018	16%
97	Lungalunga Sub-County Hospital	Level 4	20,000,000	17,473,140	-	2,526,860	13%
98	Nyandiwa Level 4 Hospital	Level 4	12,525,455	17,107,833	4,582,378	-	37%
99	Naitiri Sub-County Hospital	Level 4	30,041,832	16,805,466	-	13,236,366	44%
100	Bumula Sub-County Hospital	Level 4	21,588,205	16,508,845	-	5,079,360	24%
101	Madiany Level 4 Hospital	Level 4	22,486,552	16,466,539	-	6,020,013	27%
102	Lodwar County Referral Level 4 Hospital	Level 4	16,370,939	16,370,939	-	-	0%
103	Kibwezi Sub-County Hospital	Level 4	20,838,890	16,276,698	-	4,562,192	22%
104	Miathene Hospital	Level 4	15,972,431	15,972,431	-	-	0%

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
105	Ekerenyo Sub-County Hospital	Level 4	19,666,080	15,110,939	-	4,555,141	23%
106	KILUNGU SUB-COUNTY HOSPITAL	Level 4	8,400,000	14,869,034	6,469,034	-	77%
107	Mandera County Referral Hospital	Level 4	14,824,580	14,824,580	-	-	0%
108	Ikutha Sub-County Hospital	Level 4	14,485,437	14,485,437	-	-	0%
109	Masaba Sub-County Hospital	Level 4	14,108,241	14,447,081	338,840	-	2%
110	Karuri Level 4 Hospital	Level 4	14,048,186	13,711,129	-	337,057	2%
111	Mukuyuni Sub-County Hospital	Level 4	18,986,178	13,430,333	-	5,555,845	29%
112	Ambira Level 4 Hospital	Level 4	14,620,000	12,702,630	-	1,917,370	13%
113	Bondeni Sub-County Hospital Level 4	Level 4	12,445,597	12,445,597	-	-	0%
114	Sigomere Level 4 Hospital	Level 4	13,000,000	12,340,920	-	659,080	5%
115	Marsabit Level 5 Hospital	Level 4	16,800,000	12,274,030	-	4,525,970	27%
116	Migwani Sub-County Hospital	Level 4	12,241,840	12,241,840	-	-	0%
117	Kambu Sub-County Hospital	Level 4	17,613,454	11,928,886	-	5,684,568	32%
118	Chebiemit Sub-County Hospital	Level 4	12,500,000	11,632,274	-	867,726	7%
119	Kirwara Level 4 Hospital	Level 4	11,586,108	11,586,108	-	-	0%
120	Nyamusi Sub-County Hospital	Level 4	10,482,599	11,522,321	1,039,722	-	10%
121	Kauwi Sub-County Hospital	Level 4	11,137,969	11,137,969	-	-	0%
122	Lari Level 4 Hospital	Level 4	25,000,000	11,008,898	-	13,991,102	56%
123	Got Agulu Sub-County Level 4 Hospital	Level 4	15,013,000	10,712,680	-	4,300,320	29%
124	Moyale Level 4	Level 4	12,024,000	10,568,734	-	1,455,266	12%

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
125	Bokoli Sub-County Hospital	Level 4	10,483,897	10,483,897	-	-	0%
126	Rwambwa Level 4 Hospital	Level 4	12,364,297	10,382,861	-	1,981,436	16%
127	Marindi Level 4 Hospital	Level 4	14,960,820	9,485,156	-	5,475,664	37%
128	Kisau Level 4 Hospital	Level 4	7,046,000	9,385,051	2,339,051	-	33%
129	Nyakach County Level 4 Hospital	Level 4	9,500,000	9,269,564	-	230,436	2%
130	Kenneth Matiba Eye and Dental Level 4 Hospital	Level 4	9,109,478	9,109,478	-	-	0%
131	Ndanai Sub-County Hospital	Level 4	9,088,498	9,088,498	-	-	0%
132	Maragua Sub-County Level 4 Hospital	Level 4	9,066,795	9,066,795	-	-	0%
133	Kyuso Sub-County Hospital	Level 4	8,983,595	8,983,595	-	-	0%
134	Elburgon Sub-District Hospital	Level 4	8,830,786	8,830,786	-	-	0%
135	Marigat Sub-County Hospital	Level 4	8,754,828	8,754,828	-	-	0%
136	Manga Sub-County Hospital	Level 4	7,811,658	8,582,440	770,782	-	10%
137	Wajir County Referral Hospital	Level 4	20,000,000	8,444,514	-	11,555,486	58%
138	Uyawi Sub-County Level 4 Hospital	Level 4	8,902,000	7,986,242	-	915,758	10%
139	Tambach Sub-County Hospital	Level 4	8,098,000	7,979,636	-	118,364	1%
140	Mirugi Kariuki Sub-County Hospital Level 4	Level 4	7,979,267	7,979,267	-	-	0%
141	Matiliku Sub-County Level 4 Hospital	Level 4	7,891,830	7,938,399	46,569	-	1%
142	Kabartonjo Level 4 Hospital	Level 4	7,906,994	7,906,994	-	-	0%
143	Kathiani Level 4 Hospital	Level 4	7,819,054	7,819,054	-	-	0%

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
144	Elwak Sub-County Level 4 Hospital	Level 4	7,696,097	7,696,097	-	-	0%
145	Tseikuru Level 4 Hospital	Level 4	7,622,065	7,622,065	-	-	0%
146	Iftin Sub-County Hospital	Level 4	7,619,870	7,619,870	-	-	0%
147	Chemolingot Sub-County Hospital	Level 4	6,734,296	6,734,296	-	-	0%
148	Kigumo Level 4 Hospital- Muranga	Level 4	7,170,459	6,517,554	-	652,905	9%
149	Muhoroni County Level 4 Hospital	Level 4	6,526,000	6,511,807	-	14,193	0%
150	Kijauri Level 4 Hospital	Level 4	6,846,181	6,494,922	-	351,259	5%
151	Lumumba Level 4 Hospital Kisumu County	Level 4	6,600,000	6,398,723	-	201,277	3%
152	Kandara Sub-County Hospital	Level 4	7,825,536	6,365,571	-	1,459,965	19%
153	Chulaimbo Level 4 Hospital	Level 4	6,221,958	6,221,958	-	-	0%
154	Kanyangi Sub-County Hospital	Level 4	5,818,762	5,818,762	-	-	0%
155	Migosi Sub-County Hospital	Level 4	5,854,500	5,815,986	-	38,514	1%
156	Mutitu Sub-County Hospital	Level 4	6,000,000	5,638,275	-	361,725	6%
157	Rumuruti District Hospital	Level 4	5,529,605	5,529,605	-	-	0%
158	Kayole II Sub-County Hospital	Level 4	5,428,416	5,428,416	-	-	0%
159	Ijara Sub-County Hospital	Level 4	5,390,511	5,390,511	-	-	0%
160	Ikanga Sub-County Hospital	Level 4	5,151,423	5,125,923	-	25,500	0%
161	Mutomo Sub-County Hospital	Level 4	5,089,523	5,089,523	-	-	0%
162	Kehancha Level 4 Hospital	Level 4	5,032,510	5,032,510	-	-	0%

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
163	Katulani Level 4 Hospital	Level 4	4,965,148	4,965,148	-	-	0%
164	Nyangena Sub-County Hospital	Level 4	5,121,538	4,779,951	-	341,587	7%
165	Matuu Level 4 Hospital	Level 4	9,398,338	4,713,314	-	4,685,024	50%
166	Esani Sub-County Hospital	Level 4	4,699,700	4,510,427	-	189,273	4%
167	Rongo Sub-County Hospital	Level 4	-	4,234,546	4,234,546	-	0%
168	Mashuuru Level 4 Hospital	Level 4	4,800,000	4,123,084	-	676,916	14%
169	Meteitei Sub-County Hospital	Level 4	7,150,000	4,060,838	-	3,089,162	43%
170	Kipkelion Level 4 Sub-County Hospital Kericho County	Level 4	4,574,555	3,966,555	-	608,000	13%
171	Kigumo Level 4 Hospital-Kiambu	Level 4	12,690,725	3,741,424	-	8,949,301	71%
172	Kabazi Sub-County Hospital	Level 4	3,535,347	3,535,347	-	-	0%
173	Zombe Sub-County Hospital	Level 4	4,000,000	3,381,344	-	618,656	15%
174	Mwala Level 4 Hospital	Level 4	3,945,595	3,208,605	-	736,990	19%
175	Kangema Sub-County Hospital	Level 4	3,500,000	3,058,439	-	441,561	13%
176	Cheptalal Sub-County Hospital	Level 4	2,544,000	3,050,976	506,976	-	20%
177	Dadaab Sub-County Hospital	Level 4	4,011,595	2,952,357	-	1,059,238	26%
178	Rhamu Sub-County Level 4 Hospital-Mandera County Government	Level 4	2,768,980	2,768,980	-	-	0%
179	Imbirikani Level 4 Hospital	Level 4		2,749,384	2,749,384	-	0%
180	Uriri Level 4 Hospital	Level 4	2,741,609	2,741,609	-	-	0%

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
181	Sigor Sub-District Hospital Kericho	Level 4	10,000,000	2,730,830	-	7,269,170	73%
182	Karatu Level 4 Hospital	Level 4	5,824,245	2,717,467	-	3,106,778	53%
183	Nyathuna Level 4 Hospital	Level 4	10,000,000	2,431,757	-	7,568,243	76%
184	Faza Sub-County Level 4 Hospital	Level 4	2,740,156	2,260,471	-	479,685	18%
185	Nuu Sub-County Hospital	Level 4	2,144,035	2,144,035	-	-	0%
186	Rachuonyo County Hospital	Level 4	2,135,000	2,135,000	-	-	0%
187	Athi River Level 4 Hospital	Level 4	2,102,566	2,102,566	-	-	0%
188	Awendo Sub-County Hospital	Level 4	2,079,620	2,079,620	-	-	0%
189	Lopiding Sub-County Level 4 Hospital	Level 4	2,009,870	2,009,870	-	-	0%
190	Isebania Sub-County Hospital	Level 4	1,789,165	1,789,165	-	-	0%
191	Mutituni Level 4 Hospital	Level 4	1,705,176	1,705,176	-	-	0%
192	Bura Sub-County Hospital	Level 4	-	1,697,577	1,697,577	-	0%
193	Kendu Bay Sub-County Hospital	Level 4	3,600,000	1,682,360	-	1,917,640	53%
194	Modogashe Sub-County Hospital	Level 4	2,000,000	1,494,202	-	505,798	25%
195	Macalder Sub-County Hospital	Level 4	1,316,390	1,316,390	-	-	0%
196	Soin Sub-County Hospital	Level 4	1,282,945	1,282,945	-	-	0%
197	Oyani Sub-County Hospital	Level 4	1,244,880	1,244,880	-	-	0%
198	Doldol Sub-County Hospital	Level 4	2,940,139	1,222,794	-	1,717,345	58%
199	Ntimaru Sub-County Hospital	Level 4	1,006,205	1,006,205	-	-	0%

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
200	Ojola Sub-County Level 4 Hospital	Level 4	938,060	938,060	-	-	0%
201	Kalacha Level 4 Hospital (Marsabit County)	Level 4	932,895	932,895	-	-	0%
202	Kandiege Level 4 Hospital	Level 4	1,200,000	901,470	-	298,530	25%
203	Rangwe Sub-County Hospital	Level 4	1,000,000	899,269	-	100,731	10%
204	Karungu Sub-County Hospital	Level 4	789,733	789,733	-	-	0%
205	Kegonga Level 4 Hospital	Level 4	768,736	768,736	-	-	0%
206	Ogongo Level 4 Hospital	Level 4	1,800,000	695,850	-	1,104,150	61%
207	Masinga Level 4 Hospital	Level 4	1,259,868	507,808	-	752,060	60%
208	Hulugho Sub-County Hospital	Level 4	698,000	461,392	-	236,608	34%
209	Nyamaraga Level 4 Hospital	Level 4	446,840	446,840	-	-	0%
210	Kisegi Level 4 Hospital	Level 4	400,000	352,368	-	47,632	12%
211	Muhuru Level 4 Hospital	Level 4	317,890	317,890	-	-	0%
212	Othoro Level 4 Hospital	Level 4	314,635	314,635	-	-	0%
213	Nyangiela Level 4 Hospital	Level 4	350,000	304,526	-	45,474	13%
214	Lokitaung Sub-County Hospital	Level 4	277,415	277,415	-	-	0%
215	Kimiti Level 4 Hospital	Level 4	257,070	257,070	-	-	0%
216	Kalama Level 4 Hospital	Level 4	178,673	178,673	-	-	0%
217	Ukwala Level 4 Hospital	Level 4	-	51,000	51,000	-	0%
218	Mogotio Sub-County Hospital Level 4	Level 4	4,239,497	-	-	4,239,497	100%
219	Ahero County Level 4 Hospital	Level 4	-	-	-	-	0%
220	Balambala Sub-County Hospital	Level 4	-	-	-	-	0%

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
221	Bamba Sub - County Hospital Level 4	Level 4	-	-	-	-	0%
222	Banissa Sub-County Level 4 Hospital	Level 4	-	-	-	-	0%
223	Chepareria Sub-County Hospital	Level 4	-	-	-	-	0%
224	Eldama Ravine District Level 4 Hospital	Level 4	-	-	-	-	0%
225	Gede Sub - County Hospital Level 4	Level 4	-	-	-	-	0%
226	Kacheliba Sub-County Level 4 Hospital	Level 4	-	-	-	-	0%
227	Kapkoros Level 4 Sub-County Hospital	Level 4	-	-	-	-	0%
228	Kilifi County Referral Hospital	Level 4	-	-	-	-	0%
229	Kwale Sub-County Hospital	Level 4	-	-	-	-	0%
230	Lafey Sub-County Level 4 Hospital	Level 4	-	-	-	-	0%
231	Laisamis Level 4 Hospital	Level 4	-	-	-	-	0%
232	Langalanga Sub-County Hospital Level 4	Level 4	-	-	-	-	0%
233	Longisa County Referral Level 4 Hospital	Level 4	-	-	-	-	0%
234	Lusiggeti Level 4 Hospital	Level 4	-	-	-	-	0%
235	Malindi County Level 4 Hospital	Level 4	-	-	-	-	0%
236	Marafa Sub - County Hospital Level 4	Level 4	-	-	-	-	0%
237	Mariakani Sub - County	Level 4	-	-	-	-	0%

S/No	Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts (Kshs.)	Over Collection (Kshs.)	Under Collection (Kshs.)	% Over/ Under Collection
	Hospital Level 4						
238	Msambweni County Referral Hospital	Level 4	-	-	-	-	0%
239	Mtwapa Sub - County Hospital Level 4	Level 4	-	-	-	-	0%
240	Ndithini Level 4 Hospital	Level 4	-	-	-	-	0%
241	Rabai Sub - County Hospital Level 4	Level 4	-	-	-	-	0%
242	Takaba Sub-County Hospital	Level 4	-	-	-	-	0%
243	Sigor Sub-District Hospital - West Pokot	Level 4	-	-	-	-	0%
244	Kombewa Hospital	Level 4	17,615,052		-	17,615,052	100%
245	Makadara Level 4 Hospital - Nairobi	Level 4	1,911,140		-	1,911,140	100%
246	Subukia Sub-County Hospital	Level 4	6,911,282		-	6,911,282	100%
247	Jibana Sub - County Hospital Level 4	Level 4			-	-	0%
248	Kinango Sub-County Hospital	Level 4			-	-	0%
249	Kutulo Sub-County hospital	Level 4			-	-	0%
250	Muriranja Level 4 Hospital	Level 4	-		-	-	0%
	Total		30,341,955,752	26,262,711,949	1,111,497,301	5,190,741,104	

Appendix 4: Revenue not Transferred to the County Revenue Fund Account

S No.	Name of Hospital	Level	Amount in (Kshs.)
1	Bungoma County Referral Hospital	Level 5	363,644,014
2	Naivasha County Referral Hospital	Level 4	299,531,956
3	Kajiado County Referral Hospital	Level 4	91,012,074
4	Bahati Sub-County Level 4 Hospital	Level 4	58,683,933
5	Kangundo Level 4 Hospital	Level 4	26,136,632
6	Lamu County Referral Hospital	Level 4	18,690,323
7	Miathene Hospital	Level 4	15,972,431
8	Kandiego Level 4 Hospital	Level 4	15,264,488
9	Kilungu Sub-County Hospital	Level 4	14,869,034
10	Langalanga Sub-County Hospital Level 4	Level 4	12,189,213
11	Tawa Sub-County Hospital	Level 4	10,744,051
12	Marindi Level 4 Hospital	Level 4	8,450,156
13	Ikutha Sub-County Hospital	Level 4	7,766,511
14	Kabazi Sub-County Hospital	Level 4	4,715,347
15	Matuu Level 4 Hospital	Level 4	4,713,314
16	Soin Sub-County Hospital	Level 4	1,282,946
17	Nyamaraga Level 4 Hospital	Level 4	990,000
18	Suba Sub-County Hospital	Level 4	861,563
19	Wesu Sub-County Hospital	Level 4	233,126
	Total		955,751,112

Appendix 5: Uncollected Revenue

S No.	Name of Hospital	Level	Receivables from Exchange Transactions (Kshs.)	Receivables from Non-Exchange Transactions (Kshs.)	Grand Total (Kshs.)
1	Moi Teaching and Referral Hospital (MTRH)	Level 6	3,469,750,548	746,583,335	4,216,333,883
2	Kenyatta University Teaching Referral and Research Hospital	Level 6	1,401,348,757	248,833,333	1,650,182,090
3	Thika Level 5 Hospital	Level 5	708,269,278		708,269,278
4	Kiambu Level 5 Hospital	Level 5	466,387,403		466,387,403
5	Nakuru County Referral Hospital	Level 5	328,941,248		328,941,248
6	Kisii Teaching and Referral Hospital	Level 5	261,614,072		261,614,072

S No.	Name of Hospital	Level	Receivables from Exchange Transactions (Kshs.)	Receivables from Non-Exchange Transactions (Kshs.)	Grand Total (Kshs.)
7	Jaramogi Oginga Odinga Teaching and Referral Hospital	Level 5	196,463,806		196,463,806
8	JM Kariuki Memorial Hospital	Level 4	141,783,175		141,783,175
9	Pumwani Maternity Hospital	Level 5	127,012,370		127,012,370
10	Migori County Referral Hospital	Level 4	103,135,672		103,135,672
11	Mama Lucy Kibaki Hospital	Level 5	91,682,970		91,682,970
12	Baringo County Referral Hospital	Level 4	55,199,693	33,549,511	88,749,204
13	Kericho County Referral Hospital	Level 5	81,560,870	5,874,416	87,435,286
14	Mbagathi County Referral Hospital	Level 5	84,860,517		84,860,517
15	Makueni County Referral Hospital	Level 4	76,639,230		76,639,230
16	Mwingi Level 4 County Hospital	Level 4	56,597,774	13,727,030	70,324,804
17	Tigoni Level 4 Hospital	Level 4	69,553,053		69,553,053
18	Naivasha County Referral Hospital	Level 4	67,664,765		67,664,765
19	Meru Teaching and Referral Hospital	Level 5	67,177,489		67,177,489
20	Homabay County Teaching and Referral Hospital	Level 4	47,028,795	19,569,181	66,597,976
21	Ruiru Level 4 Hospital	Level 4	65,789,174		65,789,174
22	Nanyuki Teaching and Referral	Level 4	64,012,486		64,012,486
23	Nyahururu County Referral Hospital	Level 4	47,616,991	12,625,662	60,242,653
24	Mpeketoni Sub-County Hospital	Level 4		60,000,000	60,000,000
25	Kapkatet Level 4 Hospital Kericho County	Level 4	45,807,455	13,290,694	59,098,149
26	Makindu Sub-County Hospital Level 4	Level 4	58,349,804		58,349,804
27	Embu Level 5 Hospital	Level 5	57,574,261		57,574,261
28	Iten County Referral Hospital	Level 4	56,604,450		56,604,450

S No.	Name of Hospital	Level	Receivables from Exchange Transactions (Kshs.)	Receivables from Non-Exchange Transactions (Kshs.)	Grand Total (Kshs.)
29	Kitui County Referral Hospital	Level 4	50,521,536		50,521,536
30	Machakos Level 5 Hospital	Level 5	49,409,815		49,409,815
31	Bungoma County Referral Hospital	Level 5	48,048,856		48,048,856
32	Kayole II Sub-County Hospital	Level 4	10,000,000	37,407,627	47,407,627
33	Webuye Level 4 Hospital	Level 4	42,219,340		42,219,340
34	Kilifi County Referral Hospital	Level 4		41,677,820	41,677,820
35	Kitale County Referral Hospital	Level 4	41,665,963		41,665,963
36	Nyambene Sub-County Hospital	Level 4	41,049,100		41,049,100
37	Siaya County Referral Level 4 Hospital	Level 4	38,415,176		38,415,176
38	Msambweni County Referral Hospital	Level 4	18,323,100	19,870,026	38,193,126
39	Molo District Hospital Level 4	Level 4	34,444,850		34,444,850
40	Kimilili Sub-County Hospital Level 4 Hospital	Level 4	33,427,914		33,427,914
41	Karatina Sub-County Hospital	Level 4	32,203,810		32,203,810
42	Kihara Level 4 Hospital	Level 4	11,398,650	20,643,177	32,041,827
43	Engineer Sub-County Level 4 Hospital	Level 4	31,954,264		31,954,264
44	Kisumu County Referral Level 4 Hospital	Level 4	18,535,954	13,029,123	31,565,077
45	Annex Hospital (Nakuru) Level 4	Level 4	29,561,592		29,561,592
46	Nyeri County Referral Hospital	Level 5	28,335,028		28,335,028
47	Mbita Sub-County Hospital	Level 4		27,831,380	27,831,380
48	Vihiga County Referral Hospital	Level 4	27,556,519		27,556,519
49	Garissa County Referral Hospital	Level 5	27,483,484		27,483,484
50	Wangige Level 4 Hospital	Level 4	26,840,296		26,840,296
51	Gatundu Level 4 Hospital	Level 4	26,183,980		26,183,980

S No.	Name of Hospital	Level	Receivables from Exchange Transactions (Kshs.)	Receivables from Non-Exchange Transactions (Kshs.)	Grand Total (Kshs.)
52	Kapenguria County Referral Hospital	Level 4	6,738,860	19,048,292	25,787,152
53	Kangundo Level 4 Hospital	Level 4	25,416,200		25,416,200
54	Mukurweini Sub-County Hospital	Level 4	17,657,083	7,046,960	24,704,043
55	Kajiado County referral Hospital	Level 4	23,067,280		23,067,280
56	Murang'a County Referral Level 5 Hospital	Level 4	22,262,450		22,262,450
57	Kitengela Sub-County Level 4 Hospital	Level 4	21,234,400		21,234,400
58	Lodwar County Referral Level 4 Hospital	Level 4	20,434,962		20,434,962
59	Kibwezi Sub-County Hospital	Level 4	18,663,174		18,663,174
60	Sigowet Sub-County Level 4 Hospital Kericho County	Level 4	15,431,218	3,067,042	18,498,260
61	Narok County Referral Hospital	Level 4	17,899,000		17,899,000
62	Bahati Sub-County Level 4 Hospital	Level 4	17,467,530		17,467,530
63	Njoro Sub-County Hospital Level 4	Level 4	17,196,225		17,196,225
64	Kwale Sub-County Hospital	Level 4		17,047,977	17,047,977
65	Sultan Hamud Sub-County Hospital	Level 4	16,793,881		16,793,881
66	Isiolo County Referral Hospital	Level 5	16,560,000		16,560,000
67	Ngong Sub-County Hospital	Level 4	15,745,093		15,745,093
68	Lari Level 4 Hospital	Level 4	15,308,440		15,308,440
69	Roret Sub-County Hospital	Level 4	13,825,133	985,104	14,810,237
70	Mbooni Sub- County Level 4 Hospital	Level 4		14,785,920	14,785,920
71	Marsabit Level 5 Hospital	Level 4	14,129,569		14,129,569
72	Rongo Sub-County Hospital	Level 4	13,698,791		13,698,791
73	Wesu Sub-County Hospital	Level 4	13,507,650		13,507,650
74	Igegania Level 4 Hospital	Level 4	2,588,582	9,910,027	12,498,609

S No.	Name of Hospital	Level	Receivables from Exchange Transactions (Kshs.)	Receivables from Non-Exchange Transactions (Kshs.)	Grand Total (Kshs.)
75	Gilgil Sub-County Hospital Level 4/5	Level 4	12,329,916		12,329,916
76	Yala Sub-County Level 4 Hospital	Level 4	12,052,890		12,052,890
77	Nyamira County Referral Hospital	Level 4	12,041,325		12,041,325
78	Mwatate Sub-County Hospital	Level 4	11,774,485		11,774,485
79	Loitoktok Sub-County Hospital	Level 4	11,478,571		11,478,571
80	Kilungu Sub-County Hospital	Level 4	11,462,319		11,462,319
81	Kehancha Level 4 Hospital	Level 4	11,024,693		11,024,693
82	Maragua Sub-County Level 4 Hospital	Level 4	11,007,545		11,007,545
83	Rachuonyo County Hospital	Level 4	10,889,700		10,889,700
84	Rwambwa Level 4 Hospital	Level 4	10,788,200		10,788,200
85	Naitiri Sub-County Hospital	Level 4	10,761,800		10,761,800
86	Chwele Sub-County Hospital	Level 4	10,509,942		10,509,942
87	Bondeni Sub-County Hospital Level 4	Level 4	10,451,530		10,451,530
88	Lumumba Level 4 Hospital Kisumu County	Level 4	10,424,690		10,424,690
89	Sigor Sub-District Hospital Kericho	Level 4	10,301,450		10,301,450
90	Kombewa Hospital	Level 4	9,739,271		9,739,271
91	Matiliku Sub-County Level 4 Hospital	Level 4	9,150,275		9,150,275
92	Madiany Level 4 Hospital	Level 4	9,146,600		9,146,600
93	Cheptalal Sub-County Hospital	Level 4	2,691,020	6,443,750	9,134,770
94	Kenneth Matiba Eye and Dental Level 4 Hospital	Level 4		9,109,478	9,109,478
95	Awendo Sub-County Hospital	Level 4	8,924,562		8,924,562
96	Malindi County Level 4 Hospital	Level 4		8,655,551	8,655,551
97	Taveta Sub-County Hospital	Level 4	8,534,402		8,534,402

S No.	Name of Hospital	Level	Receivables from Exchange Transactions (Kshs.)	Receivables from Non-Exchange Transactions (Kshs.)	Grand Total (Kshs.)
98	Elburgon Sub-District Hospital	Level 4	8,504,786		8,504,786
99	Isebania Sub-County Hospital	Level 4	8,480,519		8,480,519
100	Keringet Level 4 Hospital	Level 4	8,413,892		8,413,892
101	Kathiani Level 4 Hospital	Level 4	8,112,000		8,112,000
102	Ntimaru Sub-County Hospital	Level 4	8,069,224		8,069,224
103	Olunguruone Sub-County Hospital Level 4	Level 4	8,034,109		8,034,109
104	Mt. Elgon Sub-County Hospital	Level 4	7,982,658		7,982,658
105	Bumula Sub-County Hospital	Level 4	7,897,350		7,897,350
106	Ongata Rongai Sub-County Hospital	Level 4		7,772,202	7,772,202
107	Kambu Sub-County Hospital	Level 4	7,489,210		7,489,210
108	Cheptais Level 4 Hospital	Level 4	7,398,000		7,398,000
109	Subukia Sub-County Hospital	Level 4	7,315,400		7,315,400
110	Kisau Level 4 Hospital	Level 4	7,270,610		7,270,610
111	Bokoli Sub-County Hospital	Level 4	6,815,280		6,815,280
112	Ahero County Level 4 Hospital	Level 4	6,768,494		6,768,494
113	Chemolingot Sub-County Hospital	Level 4	6,582,956	134,240	6,717,196
114	Tawa Sub-County Hospital	Level 4	6,704,626		6,704,626
115	Fort Ternan Sub-County Hospital Kericho County	Level 4	6,106,900	543,186	6,650,086
116	Karuri Level 4 Hospital	Level 4	6,586,116		6,586,116
117	Mandera County Referral Hospital	Level 4	6,486,841		6,486,841
118	Kendu Bay Sub-County Hospital	Level 4	6,348,705		6,348,705
119	Londiani Level 4 Sub-County Hospital Kericho County	Level 4	3,645,341	2,585,676	6,231,017
120	Marigat Sub-County Hospital	Level 4		5,910,385	5,910,385
121	Muhuru Level 4 Hospital	Level 4	5,778,335		5,778,335

S No.	Name of Hospital	Level	Receivables from Exchange Transactions (Kshs.)	Receivables from Non-Exchange Transactions (Kshs.)	Grand Total (Kshs.)
122	Kenyatta National Hospital	Level 6	4,036,957	1,732,455	5,769,412
123	Mutuini Dagoretti Hospital	Level 4	5,723,950		5,723,950
124	Moi County Referral Hospital (Voi)	Level 4	4,770,602	950,510	5,721,112
125	Magunga Level 4 Hospital	Level 4	5,680,000		5,680,000
126	Ekerenyo Sub-County Hospital	Level 4	5,521,800		5,521,800
127	Lungalunga Sub-County Hospital	Level 4		5,465,300	5,465,300
128	Wajir County Referral Hospital	Level 4	5,356,947		5,356,947
129	Mt. Kenya Sub-County Hospital	Level 4	3,072,135	2,150,332	5,222,467
130	Kauwi Sub-County Hospital	Level 4	5,086,775		5,086,775
131	Sigomere Level 4 Hospital	Level 4	4,865,901		4,865,901
132	Kacheliba Sub-County Level 4 Hospital	Level 4	827,050	4,023,000	4,850,050
133	Got Agulu Sub-County Level 4 Hospital	Level 4	4,616,200		4,616,200
134	Bamba Sub-County Hospital Level 4	Level 4	4,433,137		4,433,137
135	Kabartonjo Level 4 Hospital	Level 4	3,800,000	526,000	4,326,000
136	Zombe Sub-County Hospital	Level 4	3,381,344	887,440	4,268,784
137	Macalder Sub-County Hospital	Level 4	4,177,738		4,177,738
138	Chebiemit Sub-County Hospital	Level 4		4,138,346	4,138,346
139	Langalanga Sub-County Hospital Level 4	Level 4	4,001,220		4,001,220
140	Moyale Level 4	Level 4	3,868,737		3,868,737
141	Kandiege Level 4 Hospital	Level 4	3,839,850		3,839,850
142	Kegonga Level 4 Hospital	Level 4	3,760,080		3,760,080
143	Ikutha Sub-County Hospital	Level 4	3,722,338		3,722,338
144	Mukuyuni Sub- County Hospital	Level 4	3,712,570		3,712,570

S No.	Name of Hospital	Level	Receivables from Exchange Transactions (Kshs.)	Receivables from Non-Exchange Transactions (Kshs.)	Grand Total (Kshs.)
145	Tambach Sub-County Hospital	Level 4	3,645,472		3,645,472
146	Uriri Level 4 Hospital	Level 4		3,595,144	3,595,144
147	Marindi Level 4 Hospital	Level 4	1,113,370	2,401,394	3,514,764
148	Kigumo Level 4 Hospital-Muranga	Level 4	3,470,650		3,470,650
149	Tseikuru Level 4 Hospital	Level 4	3,429,305		3,429,305
150	Othaya Sub-County Hospital	Level 4	3,370,598		3,370,598
151	Mariakani Sub-County Hospital Level 4	Level 4		3,320,161	3,320,161
152	Mirugi Kariuki Sub-County Hospital Level 4	Level 4	3,266,785		3,266,785
153	Rangwe Sub-County Hospital	Level 4	3,255,000		3,255,000
154	Uyawi Sub-County Level 4 Hospital	Level 4	3,251,755		3,251,755
155	Chulaimbo Level 4 Hospital	Level 4	3,240,850		3,240,850
156	Kabazi Sub-County Hospital	Level 4	2,817,090		2,817,090
157	Migwani Sub-County Hospital	Level 4		2,803,150	2,803,150
158	Soin Sub-County Hospital	Level 4	2,790,000		2,790,000
159	Nyangiela Level 4 Hospital	Level 4	2,750,000		2,750,000
160	Kapsabet County Referral Hospital	Level 4	2,633,974		2,633,974
161	Bondo Level 4 Hospital	Level 4	2,607,529		2,607,529
162	Matuu Level 4 Hospital	Level 4	2,575,800		2,575,800
163	Kijauri Level 4 Hospital	Level 4		2,574,000	2,574,000
164	Tom Mboya Memorial Hospital	Level 4	2,511,900		2,511,900
165	Sigor Sub-District Hospital - West pokot	Level 4	2,083,694	401,500	2,485,194
166	Karungu Sub-County Hospital	Level 4	2,396,908		2,396,908
167	Mutituni Level 4 Hospital	Level 4	1,063,350	1,331,268	2,394,618
168	Lusiggeti Level 4 Hospital	Level 4	2,278,395		2,278,395
169	Lopiding Sub-County Level 4 Hospital	Level 4	2,159,941		2,159,941

S No.	Name of Hospital	Level	Receivables from Exchange Transactions (Kshs.)	Receivables from Non-Exchange Transactions (Kshs.)	Grand Total (Kshs.)
170	Kandara Sub-County Hospital	Level 4	2,146,500		2,146,500
171	Nyakach County Level 4 Hospital	Level 4	2,133,905		2,133,905
172	Ogongo Level 4 Hospital	Level 4	2,072,150		2,072,150
173	Kanyangi Sub-County Hospital	Level 4	1,158,647	882,792	2,041,439
174	Kapkoros Level 4 Sub-County Hospital	Level 4		2,000,000	2,000,000
175	Masaba Sub-County Hospital	Level 4	1,957,000		1,957,000
176	Migosi Sub-County Hospital	Level 4	1,758,972		1,758,972
177	Esani Sub-County Hospital	Level 4	1,711,000		1,711,000
178	Kyuso Sub-County Hospital	Level 4	1,696,757		1,696,757
179	Sirisia Level 4 Hospital	Level 4	1,695,236		1,695,236
180	Othoro Level 4 Hospital	Level 4	1,621,090		1,621,090
181	Doldol Sub-County Hospital	Level 4	1,609,390		1,609,390
182	Suba Sub-County Hospital	Level 4	1,551,100		1,551,100
183	Chepareria Sub-County Hospital	Level 4	612,795	922,000	1,534,795
184	Mtwapa Sub-County Hospital Level 4	Level 4		1,485,822	1,485,822
185	Mwala Level 4 Hospital	Level 4	1,463,300		1,463,300
186	Athi River Level 4 Hospital	Level 4	1,450,000		1,450,000
187	Oyani Sub-County Hospital	Level 4	1,436,960		1,436,960
188	Nyamusi Sub-County Hospital	Level 4	1,345,600		1,345,600
189	Katulani Level 4 Hospital	Level 4	1,301,750		1,301,750
190	Nyandiwa Level 4 Hospital	Level 4	1,281,000		1,281,000
191	Nyangena Sub-County Hospital	Level 4	1,241,000		1,241,000
192	Lamu County referral Hospital	Level 4		1,222,547	1,222,547
193	Manga Sub-County Hospital	Level 4	1,171,000		1,171,000

S No.	Name of Hospital	Level	Receivables from Exchange Transactions (Kshs.)	Receivables from Non-Exchange Transactions (Kshs.)	Grand Total (Kshs.)
194	Mashuuru Level 4 Hospital	Level 4	1,168,840		1,168,840
195	Laisamis Level 4 Hospital	Level 4	1,165,700		1,165,700
196	Ojola Sub-County Level 4 Hospital	Level 4	1,133,610		1,133,610
197	Masinga Level 4 Hospital	Level 4	1,118,992		1,118,992
198	Rabai Sub-County Hospital Level 4	Level 4		1,108,313	1,108,313
199	Muhoroni County Level 4 Hospital	Level 4	1,102,902		1,102,902
200	Nyamaraga Level 4 Hospital	Level 4	1,058,678		1,058,678
201	Kigumo Level 4 Hospital-Kiambu	Level 4	1,023,130		1,023,130
202	Nuu Sub-County Hospital	Level 4	81,688	915,200	996,888
203	Marafa Sub-County Hospital Level 4	Level 4	608,200	126,347	734,547
204	Kipkelion Level 4 Sub-County Hospital Kericho County	Level 4	613,764	120,290	734,054
205	Kisegi Level 4 Hospital	Level 4	613,764	120,290	734,054
206	Imbirikani Level 4 Hospital	Level 4	724,288		724,288
207	Mutomo Sub-County Hospital	Level 4	661,703		661,703
208	Lokitaung Sub-County Hospital	Level 4	659,800		659,800
209	Nyathuna Level 4 Hospital	Level 4	656,536		656,536
210	Kimiti Level 4 Hospital	Level 4	560,654		560,654
211	Karatu Level 4 Hospital	Level 4	552,033		552,033
212	Muriranja Level 4 Hospital	Level 4	528,903		528,903
213	Hulugho Sub-County Hospital	Level 4	461,392		461,392
214	Bura Sub-County Hospital	Level 4	455,605		455,605
215	Mogotio Sub-County Hospital Level 4	Level 4	447,101		447,101
216	Faza Sub-County Level 4 Hospital	Level 4		391,484	391,484
217	Ukwala Level 4 Hospital	Level 4	368,500		368,500

S No.	Name of Hospital	Level	Receivables from Exchange Transactions (Kshs.)	Receivables from Non- Exchange Transactions (Kshs.)	Grand Total (Kshs.)
218	Kinango Sub-County Hospital	Level 4	319,428		319,428
219	Modogashe Sub-County Hospital	Level 4	200,450		200,450
220	Kalama Level 4 Hospital	Level 4	111,120		111,120
221	Makadara Level 4 Hospital - Nairobi	Level 4	48,830		48,830
222	Gede Sub-County Hospital Level 4	Level 4		12,642	12,642
223	Jibana Sub-County Hospital Level 4	Level 4		11,070	11,070
Total			9,877,735,852	1,473,176,902	11,350,912,754

Appendix 6: Other Exceptions in Revenue

SNo.	Name of Hospital	Level	Undisclosed Revenue from Exchange Transactions (Kshs.)	Undisclosed Revenue from Non-Exchange Transactions (Kshs.)	Unsupported Revenue from Exchange Transactions (Kshs.)	Unsupported Revenue from Non-Exchange Transactions (Kshs.)	Total Amount (Kshs.)
1	Narok County Referral Hospital	Level 4				1,808,161,307	1,808,161,307
2	Mama Lucy Kibaki Hospital	Level 5		91,682,970	969,123,133		1,060,806,103
3	Makindu Sub-County Hospital Level 4	Level 4				349,146,469	349,146,469
4	Moi Teaching and Referral Hospital (MTRH)	Level 6	-		309,163,093		309,163,093
5	Embu Level V Hospital	Level 5	16,059,200		276,047,510		292,106,710
6	Gatundu Level 4 Hospital	Level 4			160,404,540		160,404,540
7	Nanyuki Teaching and Referral	Level 4	159,904,723				159,904,723
8	Njoro Subcounty Hospital Level 4	Level 4			142,089,598		142,089,598
9	Annex Hospital (Nakuru) Level 4	Level 4			30,860,610	99,921,852	130,782,462
10	Webuye Level 4 Hospital	Level 4			120,322,849		120,322,849
11	Mwingi Level 4 County Hospital	Level 4			111,711,285		111,711,285
12	Longisa County Referral Level 4 Hospital	Level 4		82,960,530			82,960,530
13	Pumwani Maternity Hospital	Level 5			79,525,120		79,525,120
14	Lodwar County Referral Level 4 Hospital	Level 4				79,506,285	79,506,285
15	Kericho County Referral Hospital	Level 5			75,686,454		75,686,454
16	Moi County Referral Hospital (Voi)	Level 4			64,524,764		64,524,764
17	Subukia Sub-County Hospital	Level 4			15,455,485	43,827,863	59,283,348
18	Kwale Sub-County Hospital	Level 4		55,923,414			55,923,414
19	Ruiru Level 4 Hospital	Level 4			55,170,844		55,170,844
20	Kitale County Referral Hospital	Level 4	8,432,601		41,666,235	3,028,437	53,127,273
21	Samburu Teaching and Referral Hospital	Level 5	53,003,128				53,003,128

SNo.	Name of Hospital	Level	Undisclosed Revenue from Exchange Transactions (Kshs.)	Undisclosed Revenue from Non-Exchange Transactions (Kshs.)	Unsupported Revenue from Exchange Transactions (Kshs.)	Unsupported Revenue from Non-Exchange Transactions (Kshs.)	Total Amount (Kshs.)
22	Bondeni Sub-County Hospital Level 4	Level 4			9,874,470	41,240,667	51,115,137
23	Mirugi Kariuki Sub-County Hospital Level 4	Level 4			3,356,350	41,364,740	44,721,090
24	Migori County Referral Hospital	Level 4			40,367,602		40,367,602
25	Sigomere Level 4 Hospital	Level 4		35,817,030			35,817,030
26	Mwatate Sub-County Hospital	Level 4	32,515,982				32,515,982
27	Engineer Sub-County Level 4 Hospital	Level 4			30,620,693		30,620,693
28	Kitengela Sub-County Level 4 Hospital	Level 4			27,808,358		27,808,358
29	Naitiri Sub-County Hospital	Level 4			27,743,846		27,743,846
30	Kangundo Level 4 Hospital	Level 4	25,416,200				25,416,200
31	Kajiado County Referral Hospital	Level 4		-	23,067,280		23,067,280
32	Igeania Level 4 Hospital	Level 4			21,858,787		21,858,787
33	Taveta Sub-County Hospital	Level 4	6,617,861		15,152,263		21,770,124
34	Macalder Sub-County Hospital	Level 4				21,731,172	21,731,172
35	Nandi Hills Sub-County Hospital	Level 4	20,075,743	-			20,075,743
36	Bungoma County Referral Hospital	Level 5				17,300,000	17,300,000
37	Ndanai Sub-County Hospital	Level 4			16,772,539		16,772,539
38	Sirisia Level 4 Hospital	Level 4			15,993,180		15,993,180
39	Ahero County Level 4 Hospital	Level 4	6,768,494		8,314,639		15,083,133
40	Mogotio Sub-County Hospital Level 4	Level 4			13,809,542		13,809,542
41	Soin Sub-County Hospital	Level 4				13,000,000	13,000,000
42	Ngong Sub-County Hospital	Level 4			12,161,785		12,161,785
43	Karuri Level 4 Hospital	Level 4			8,125,499	3,886,127	12,011,626
44	Kirwara Level 4 Hospital	Level 4			11,586,108		11,586,108
45	Kandiege Level 4 Hospital	Level 4			3,839,850	7,488,796	11,328,646

SNo.	Name of Hospital	Level	Undisclosed Revenue from Exchange Transactions (Kshs.)	Undisclosed Revenue from Non-Exchange Transactions (Kshs.)	Unsupported Revenue from Exchange Transactions (Kshs.)	Unsupported Revenue from Non-Exchange Transactions (Kshs.)	Total Amount (Kshs.)
46	Mariakani Sub - County Hospital Level 4	Level 4				10,767,944	10,767,944
47	Marigat Sub-County Hospital	Level 4		3,026,865	5,910,385		8,937,250
48	Kathiani Level 4 Hospital	Level 4			8,112,000		8,112,000
49	Lari Level 4 Hospital	Level 4	1,383,328		6,627,690		8,011,018
50	Uriri Level 4 Hospital	Level 4			6,336,753		6,336,753
51	Magunga Level 4 Hospital	Level 4			5,680,000		5,680,000
52	Kayole II Sub-County Hospital	Level 4			5,428,416		5,428,416
53	Sigor Sub-District Hospital Kericho	Level 4	1,138,920		4,041,450		5,180,370
54	Kalama Level 4 Hospital	Level 4					5,092,199
55	Kigumo Level 4 Hospital-Kiambu	Level 4			3,741,424	893,844	4,635,268
56	Meteitei Sub-County Hospital	Level 4			4,060,838		4,060,838
57	Mukuyuni Sub-County Hospital	Level 4			3,811,571		3,811,571
58	Maragua Sub-County Level 4 Hospital	Level 4			1,940,750	1,527,290	3,468,040
59	Ambira Level 4 Hospital	Level 4				3,262,874	3,262,874
60	Oyani Sub-County Hospital	Level 4			2,681,840		2,681,840
61	Jibana Sub - County Hospital Level 4	Level 4		2,277,047			2,277,047
62	Roret Sub-County Hospital	Level 4			2,112,000		2,112,000
63	Ogongo Level 4 Hospital	Level 4			2,072,150		2,072,150
64	Rachuonyo County Hospital	Level 4	1,542,750				1,542,750
65	Nyamaraga Level 4 Hospital	Level 4			1,505,518		1,505,518
66	Mandera County Referral Hospital	Level 4			1,418,260		1,418,260
67	Masinga Level 4 Hospital	Level 4	1,387,371				1,387,371
68	Athi River Level 4 Hospital	Level 4	1,200,076				1,200,076
69	Kabazi Sub-County Hospital	Level 4	1,179,980				1,179,980
70	Meru Teaching and Referral Hospital	Level 5			1,099,175		1,099,175

SNo.	Name of Hospital	Level	Undisclosed Revenue from Exchange Transactions (Kshs.)	Undisclosed Revenue from Non-Exchange Transactions (Kshs.)	Unsupported Revenue from Exchange Transactions (Kshs.)	Unsupported Revenue from Non-Exchange Transactions (Kshs.)	Total Amount (Kshs.)
71	Kalacha Level 4 Hospital (Marsabit County)	Level 4				932,895	932,895
72	Karungu Sub-County Hospital	Level 4			789,733		789,733
73	Kapkoros Level 4 Sub-County Hospital	Level 4		706,990	-		706,990
74	Kutulo Sub-County Hospital	Level 4	648,850				648,850
75	Mutituni Level 4 Hospital	Level 4			542,420		542,420
76	Laisamis Level 4 Hospital	Level 4			537,375		537,375
77	Madiany Level 4 Hospital	Level 4			217,615		217,615
78	Kandara Sub-County Hospital	Level 4		171,172			171,172
79	Migosi Sub-County Hospital	Level 4			9,711		9,711
	Total		337,275,207	272,566,018	2,810,881,385	2,546,988,562	5,972,803,371

Appendix 7: Inaccuracies in the Financial Statements

S No.	Name of Hospital	Level	Amount Kshs.
1	Kenyatta National Hospital	Level 6	19,706,561
2	Kenyatta University Teaching Referral and Research Hospital	Level 6	4,131,625
3	Garissa County Referral Hospital	Level 5	
4	Jaramogi Oginga Odinga Teaching and Referral Hospital	Level 5	23,963,312
5	Kericho County Referral Hospital	Level 5	40,460,483
6	Kiambu Level 5 Hospital	Level 5	642,370,927
7	Mama Lucy Kibaki Hospital	Level 5	410,650,013
8	Mbagathi County Referral Hospital	Level 5	700,000
9	Nakuru County Referral Hospital	Level 5	36,212,820
10	Nyeri County Referral Hospital	Level 5	-
11	Pumwani Maternity Hospital	Level 5	40,436,372
12	Thika Level 5 Hospital	Level 5	2,991,454,050
13	Ahero County Level 4 Hospital	Level 4	3,432,764
14	Bamba Sub-County Hospital Level 4	Level 4	31,221,734
15	Banissa Sub-County Level 4 Hospital	Level 4	10,346,273
16	Bokoli Sub-County Hospital	Level 4	2,643,590
17	Bonden Sub-County Hospital Level 4	Level 4	277,449,530
18	Bumula Sub-County Hospital	Level 4	221,680
19	Bura Sub-County Hospital	Level 4	-
20	Chebiemit Sub-County Hospital	Level 4	1,417,842
21	Cheptais Level 4 Hospital	Level 4	34,148,764
22	Chwele Sub-County Hospital	Level 4	3,713,000
23	Dadaab Sub-County Hospital	Level 4	-
24	Doldol Sub-County Hospital	Level 4	109,555
25	Ekerenyo Sub-County Hospital	Level 4	666,173
26	Elburgon Sub-District Hospital	Level 4	223,763,340
27	Elwak Sub-County Level 4 Hospital	Level 4	5,724,900
28	Gilgil Sub-County Hospital Level	Level 4	728,827,762
29	Hulugho Sub-County Hospital	Level 4	-
30	Iftin Sub-County Hospital	Level 4	688,010
31	Igegania Level 4 Hospital	Level 4	1,587,317
32	Ijara Sub-County Hospital	Level 4	-
33	Ikanga Sub-County Hospital	Level 4	182,070
34	Jibana Sub-County Hospital Level 4	Level 4	325,140
35	Kabartonjo Level 4 Hospital	Level 4	233,343
36	Kabazi Sub-County Hospital	Level 4	32,679,601
37	Kajiado County Referral Hospital	Level 4	-
38	Kalacha Level 4 Hospital (Marsabit County)	Level 4	2,312,388
39	Kalama Level 4 Hospital	Level 4	-

S No.	Name of Hospital	Level	Amount Kshs.
40	Kambu Sub-County Hospital	Level 4	8,746,925
41	Kandara Sub-County Hospital	Level 4	49,614,820
42	Kandiege Level 4 Hospital	Level 4	5,252,314
43	Kangema Sub-County Hospital	Level 4	3,974,142
44	Kangundo Level 4 Hospital	Level 4	8,374,575
45	Kanyakine Sub-County Hospital	Level 4	911,998
46	Kanyangi Sub-County Hospital	Level 4	5,316,646
47	Kapenguria County Referral Hospital	Level 4	5,372,300
48	Kapkatet Level 4 Hospital Kericho County	Level 4	9,716,640
49	Kapkoros Level 4 Sub-County Hospital	Level 4	1,619,405
50	Kapsabet County Referral Hospital	Level 4	-
51	Karuri Level 4 Hospital	Level 4	8,463,860
52	Kegonga Level 4 Hospital	Level 4	-
53	Kehancha Level 4 Hospital	Level 4	1,501,489
54	Kendu Bay Sub-County Hospital	Level 4	7,642,703
55	Kenneth Matiba Eye and Dental Level 4 Hospital	Level 4	7,849,185
56	Kibwezi Sub-County Hospital	Level 4	575,401
57	Kigumo Level 4 Hospital-Muranga	Level 4	2,274,450
58	Kihara Level 4 Hospital	Level 4	2,565,434
59	Kijauri Level 4 Hospital	Level 4	56,257,042
60	Kilungu Sub-County Hospital	Level 4	9,765,623
61	Kimilili Sub-County Hospital Level 4 Hospital	Level 4	28,974,052
62	Kimiti Level 4 Hospital	Level 4	-
63	Kinango Sub-County Hospital	Level 4	20,442,413
64	Kipkelion Level 4 Sub-County Hospital Kericho County	Level 4	749,515
65	Kirwara Level 4 Hospital	Level 4	16,007,144
66	Kisegi Level 4 Hospital	Level 4	830,172
67	Kisumu County Referral Level 4 Hospital	Level 4	14,477,635
68	Kitale County Referral Hospital	Level 4	-
69	Kitengela Sub-County Level 4 Hospital	Level 4	5,647,684
70	Kombewa Hospital	Level 4	21,300,867
71	Kutulo Sub-County hospital	Level 4	-
72	Kwale Sub-County Hospital	Level 4	2,958,767
73	Kyuso Sub-County Hospital	Level 4	-
74	Lafey Sub-County Level 4 hospital	Level 4	6,946,660
75	Laisamis Level 4 Hospital	Level 4	-
76	Lamu County Referral Hospital	Level 4	3,063,927
77	Langalanga Sub-County Hospital Level 4	Level 4	135,047,198
78	Lari Level 4 Hospital	Level 4	42,152,721
79	Lodwar County Referral Level 4 Hospital	Level 4	100,860,106
80	Loitoktok Sub-County Hospital	Level 4	329,742,031
81	Lokitaung Sub-County Hospital	Level 4	-
82	Londiani Level 4 Sub-County Hospital Kericho County	Level 4	2,057,100
83	Longisa County Referral Level 4 Hospital	Level 4	33,753,293

S No.	Name of Hospital	Level	Amount Kshs.
84	Lopiding Sub-County Level 4 Hospital	Level 4	62,638,200
85	Lumumba Level 4 Hospital Kisumu County	Level 4	35,602,252
86	Lungalunga Sub-County Hospital	Level 4	10,747,926
87	Lusiggeti Level 4 Hospital	Level 4	9,072,936
88	Macalder Sub-County Hospital	Level 4	64,547
89	Madiany Level 4 Hospital	Level 4	11,711,093
90	Magunga Level 4 Hospital	Level 4	527,120
91	Makadara Level 4 Hospital - Nairobi	Level 4	4,223,010
92	Malindi County Level 4 Hospital	Level 4	14,915,172
93	Marindi Level 4 Hospital	Level 4	10,819,925
94	Marsabit Level 5 Hospital	Level 4	1,602,681
95	Masaba Sub-County Hospital	Level 4	63,046,371
96	Matuu Level 4 Hospital	Level 4	7,155,416
97	Mbooni Sub-County Level 4 Hospital	Level 4	2,871,820
98	Meteitei Sub-County Hospital	Level 4	-
99	Migosi Sub-County Hospital	Level 4	6,478,900
100	Migwani Sub-County Hospital	Level 4	-
101	Mirugi Kariuki Sub-County Hospital Level 4	Level 4	12,919,421
102	Modogashe Sub-County Hospital	Level 4	-
103	Mogotio Sub-County Hospital Level 4	Level 4	1,087,915
104	Moi County Referral Hospital (Voi)	Level 4	20,882,070
105	Kayole II Sub-County Hospital	Level 4	-
106	Mt.Elgon Sub-County Hospital	Level 4	-
107	Mtwapa Sub-County Hospital Level 4	Level 4	1,825,410
108	Muriranjia Level 4 Hospital	Level 4	-
109	Mutomo Sub-County Hospital	Level 4	-
110	Mutuini Dagoretti Hospital	Level 4	-
111	Mwatate Sub-County Hospital	Level 4	11,121,387
112	Naitiri Sub-County Hospital	Level 4	-
113	Nandi Hills Sub-County Hospital	Level 4	30,172,961
114	Ndanai Sub-County Hospital	Level 4	3,703,000
115	Ndithini Level 4 Hospital	Level 4	1,255,927
116	Njoro Sub-County Hospital Level 4	Level 4	2,668,240
117	Nyahururu County Referral Hospital	Level 4	4,966,089
118	Nyamira County Referral Hospital	Level 4	573,415,115
119	Nyamusi Sub-County Hospital	Level 4	312,000
120	Nyangena Sub-County Hospital	Level 4	5,610,165
121	Nyangiela Level 4 Hospital	Level 4	11,309,838
122	Nyathuna Level 4 Hospital	Level 4	2,104,804
123	Ojola Sub-County Level 4 Hospital	Level 4	3,988,171
124	Olenguruone Sub-County Hospital Level 4	Level 4	49,120,565
125	Oyani Sub-County Hospital	Level 4	-
126	Rabai Sub-County Hospital Level 4	Level 4	72,135

S No.	Name of Hospital	Level	Amount Kshs.
127	Rangwe Sub-County Hospital	Level 4	17,254,188
128	Rhamu Sub-County Level 4 Hospital-Mandera County Government	Level 4	3,693,622
129	Ruiru Level 4 Hospital	Level 4	73,921,909
130	Rwambwa Level 4 Hospital	Level 4	817,877
131	Samburu Sub-County Hospital - Kwale	Level 4	15,645,440
132	Sigor Sub-District Hospital Kericho	Level 4	6,104,088
133	Sigowet Sub-County Level 4 Hospital Kericho County	Level 4	1,276,000
134	Soin Sub-County Hospital	Level 4	-
135	Ukwala Level 4 Hospital	Level 4	14,493,940
136	Uyawi Sub-County Level 4 Hospital	Level 4	6,238,915
137	Wajir County Referral Hospital	Level 4	-
138	Wangige Level 4 Hospital	Level 4	9,683,111
139	Webuye Level 4 Hospital	Level 4	127,220
140	Suba Sub-County Hospital	Level 4	11,842,398
141	Kigumo Level 4 Hospital-Kiambu	Level 4	3,323,111
	Total		7,675,021,577

Appendix 8: Hospitals with Unsupported Expenditure

S No.	Name of Hospital	Level	Amount in Kshs.
1	Makueni County Referral Hospital	Level 4	424,359,876
2	JM Kariuki Memorial Hospital	Level 4	337,257,010
3	Pumwani Maternity Hospital	Level 5	280,021,954
4	Njoro Sub-County Hospital Level 4	Level 4	214,204,025
5	Mama Lucy Kibaki Hospital	Level 5	212,525,331
6	Gilgil Sub-County Hospital Level 4	Level 4	166,804,449
7	Bahati Sub-County Level 4 Hospital	Level 4	138,371,228
8	Nyambene Sub-County Hospital	Level 4	110,321,313
9	Annex Hospital (Nakuru) Level 4	Level 4	109,523,884
10	Machakos Level 5 Hospital	Level 5	65,682,008
11	Msambweni County Referral Hospital	Level 4	55,305,786
12	Nyamusi Sub-County Hospital	Level 4	48,803,775
13	Moi Teaching and Referral Hospital (MTRH)	Level 6	44,620,239
14	Bondeni Sub-County Hospital Level 4	Level 4	41,276,594
15	Subukia Sub-County Hospital	Level 4	37,369,785
16	Jaramogi Oginga Odinga Teaching and Referral Hospital	Level 5	36,086,614
17	Kitengela Sub-County Level 4 Hospital	Level 4	34,438,319
18	Nyangena Sub-County Hospital	Level 4	31,611,188
19	Lungalunga Sub-County Hospital	Level 4	18,661,390
20	Ahero County Level 4 Hospital	Level 4	17,510,903

S No.	Name of Hospital	Level	Amount in Kshs.
21	Kabazi Sub-County Hospital	Level 4	15,596,036
22	Nyakach County Level 4 Hospital	Level 4	15,462,334
23	Rongo Sub-County Hospital	Level 4	15,219,370
24	Garissa County Referral Hospital	Level 5	13,604,500
25	Sigomere Level 4 Hospital	Level 4	12,971,111
26	Iftin Sub-County Hospital	Level 4	12,902,922
27	Igeganina Level 4 Hospital	Level 4	9,955,441
28	Rangwe Sub-County Hospital	Level 4	9,191,502
29	Samburu Sub-County Hospital - Kwale	Level 4	9,047,673
30	Baringo County Referral Hospital	Level 4	8,770,179
31	Tigoni Level 4 Hospital	Level 4	7,935,364
32	Kabartonjo Level 4 Hospital	Level 4	7,519,161
33	Bumula Sub-County Hospital	Level 4	7,495,280
34	Taveta Sub-County Hospital	Level 4	5,772,714
35	Kangema Sub-County Hospital	Level 4	5,249,805
36	Kihara Level 4 Hospital	Level 4	5,046,860
37	Kisau Level 4 Hospital	Level 4	4,996,792
38	Mirugi Kariuki Sub-County Hospital Level 4	Level 4	4,402,886
39	Bamba Sub-County Hospital Level 4	Level 4	3,815,622
40	Suba Sub-County Hospital	Level 4	3,702,918
41	Bokoli Sub-County Hospital	Level 4	3,449,040
42	Kathiani Level 4 Hospital	Level 4	3,420,550
43	Uyawi Sub-County Level 4 Hospital	Level 4	2,990,054
44	Sigor Sub-District Hospital Kericho	Level 4	2,844,000
45	Yala Sub-County Level 4 Hospital	Level 4	2,259,826
46	Roret Sub-County Hospital	Level 4	2,112,000
47	Ogongo Level 4 Hospital	Level 4	2,099,539
48	Kalacha Level 4 Hospital (Marsabit County)	Level 4	2,033,000
49	Chemolingot Sub-County Hospital	Level 4	1,726,300
50	Nuu Sub-County Hospital	Level 4	1,447,825
51	Oyani Sub-County Hospital	Level 4	1,436,960
52	Awendo Sub-County Hospital	Level 4	1,162,030
53	Fort Ternan Sub-County Hospital Kericho County	Level 4	1,152,000
54	Laisamis Level 4 Hospital	Level 4	922,000
55	Masaba Sub-County Hospital	Level 4	900,900
56	Magunga Level 4 Hospital	Level 4	788,000
57	Chebiemit Sub-County Hospital	Level 4	638,663
58	Karuri Level 4 Hospital	Level 4	389,647
59	Miathene Hospital	Level 4	274,000
60	Olenguruone Sub-County Hospital Level 4	Level 4	150,000
61	Ntimaru Sub-County Hospital	Level 4	117,252

S No.	Name of Hospital	Level	Amount in Kshs.
62	Ojola Sub-County Level 4 Hospital	Level 4	104,000
63	Soin Sub-County Hospital	Level 4	70,411
64	Marafa Sub-County Hospital Level 4	Level 4	59,826
65	Kisegi Level 4 Hospital	Level 4	21,000
	Total		2,635,982,964

Appendix 9: Hospitals with Unreconciled Variances

S No.	Name of Hospital	Level	Amount (Kshs.)
1	Moi Teaching and Referral Hospital (MTRH)	Level 6	2,423,536,518
2	Nakuru County Referral Hospital	Level 5	1,396,489,823
3	Mbagathi County Referral Hospital	Level 5	743,853,616
4	Jaramogi Oginga Odinga Teaching and Referral Hospital	Level 5	702,214,759
5	Gilgil Sub-County Hospital Level 4/5	Level 4	514,816,739
6	Thika Level 5 Hospital	Level 5	503,602,635
7	Naivasha County Referral Hospital	Level 4	421,634,123
8	Maragua Sub-County Level 4 Hospital	Level 4	322,360,700
9	Baringo County Referral Hospital	Level 4	282,000,000
10	Laisamis Level 4 Hospital	Level 4	271,340,764
11	Murang'a County Referral Level 5 Hospital	Level 4	248,930,820
12	Loitoktok Sub-County Hospital	Level 4	248,103,137
13	Gatundu Level 4 Hospital	Level 4	230,504,608
14	Kiambu Level 5 Hospital	Level 5	218,711,730
15	Mama Lucy Kibaki Hospital	Level 5	218,343,418
16	Webuye Level 4 Hospital	Level 4	152,142,679
17	Langalanga Sub-County Hospital Level 4	Level 4	151,278,573
18	Vihiga County Referral Hospital	Level 4	149,604,983
19	Subukia Sub-County Hospital	Level 4	148,660,107
20	Kinango Sub-County Hospital	Level 4	131,871,343
21	Nanyuki Teaching and Referral	Level 4	130,842,066
22	Kilifi County Referral Hospital	Level 4	113,212,888
23	Homabay County Teaching and Referral Hospital	Level 4	104,545,778
24	Kirwara Level 4 Hospital	Level 4	95,578,339
25	Muriranja Level 4 Hospital	Level 4	94,141,133
26	Annex Hospital (Nakuru) Level 4	Level 4	92,087,327
27	Migori County Referral Hospital	Level 4	74,225,142
28	Kwale Sub-County Hospital	Level 4	67,933,637
29	Rachuonyo County Hospital	Level 4	60,458,995
30	Manga Sub-County Hospital	Level 4	59,117,584

S No.	Name of Hospital	Level	Amount (Kshs.)
31	Igegania Level 4 Hospital	Level 4	55,042,028
32	Eldama Ravine District Level 4 Hospital	Level 4	54,248,925
33	Magunga Level 4 Hospital	Level 4	51,928,393
34	Kayole II Sub-County Hospital	Level 4	48,635,432
35	Taveta Sub-County Hospital	Level 4	48,147,105
36	Kabazi Sub-County Hospital	Level 4	46,703,433
37	Kitui County Referral Hospital	Level 4	46,300,000
38	Kapsabet County Referral Hospital	Level 4	40,325,931
39	Kathiani Level 4 Hospital	Level 4	38,025,233
40	Kihara Level 4 Hospital	Level 4	33,798,072
41	Nandi Hills Sub-County Hospital	Level 4	32,870,709
42	Mariakani Sub-County Hospital Level 4	Level 4	31,849,298
43	Marigat Sub-County Hospital	Level 4	29,021,325
44	Ekerenyo Sub-County Hospital	Level 4	28,745,875
45	Garissa County Referral Hospital	Level 5	27,483,484
46	JM Kariuki Memorial Hospital	Level 4	26,600,016
47	Mwatate Sub-County Hospital	Level 4	24,505,994
48	Iten County Referral Hospital	Level 4	24,207,586
49	Karuri Level 4 Hospital	Level 4	23,764,958
50	Naitiri Sub-County Hospital	Level 4	23,153,702
51	Chwele Sub-County Hospital	Level 4	22,982,121
52	Sigomere Level 4 Hospital	Level 4	22,977,068
53	Kisii Teaching and Referral Hospital	Level 5	22,904,491
54	Keringet Level 4 Hospital	Level 4	22,626,300
55	Bokoli Sub-County Hospital	Level 4	20,708,188
56	Ngong Sub-County Hospital	Level 4	20,178,032
57	Londiani Level 4 Sub-County Hospital Kericho County	Level 4	19,893,598
58	Bungoma County Referral Hospital	Level 5	16,151,605
59	Madiany Level 4 Hospital	Level 4	16,084,223
60	Tambach Sub-County Hospital	Level 4	15,645,440
61	Mwingi Level 4 County Hospital	Level 4	15,314,029
62	Cheptalal Sub-County Hospital	Level 4	15,257,031
63	Mpeketoni Sub-County Hospital	Level 4	14,375,042
64	Ahero County Level 4 Hospital	Level 4	14,323,084
65	Wesu Sub-County Hospital	Level 4	14,303,802
66	Fort Ternan Sub-County Hospital Kericho County	Level 4	12,888,156
67	Chemolingot Sub-County Hospital	Level 4	12,475,679
68	Lari Level 4 Hospital	Level 4	12,211,819
69	Kehancha Level 4 Hospital	Level 4	11,383,906
70	Mbita Sub-County Hospital	Level 4	10,688,660
71	Bondeni Sub-County Hospital Level 4	Level 4	10,451,530

S No.	Name of Hospital	Level	Amount (Kshs.)
72	Suba Sub-County Hospital	Level 4	9,747,148
73	Narok County Referral Hospital	Level 4	9,562,215
74	Kibwezi Sub-County Hospital	Level 4	9,423,034
75	Sigor Sub-District Hospital Kericho	Level 4	8,711,313
76	Bahati Sub-County Level 4 Hospital	Level 4	8,699,919
77	Kigumo Level 4 Hospital-Kiambu	Level 4	8,188,570
78	Mbooni Sub-County Level 4 Hospital	Level 4	8,188,251
79	Mutuini Dagoretti Hospital	Level 4	8,178,366
80	Bumula Sub-County Hospital	Level 4	7,897,350
81	Lamu County Referral Hospital	Level 4	6,782,587
82	Malindi County Level 4 Hospital	Level 4	6,675,614
83	Yala Sub-County Level 4 Hospital	Level 4	6,576,615
84	Longisa County Referral Level 4 Hospital	Level 4	6,239,320
85	Nyangiela Level 4 Hospital	Level 4	6,014,146
86	Soin Sub-County Hospital	Level 4	5,954,957
87	Marindi Level 4 Hospital	Level 4	5,689,940
88	Ukwala Level 4 Hospital	Level 4	5,477,349
89	Mt. Kenya Sub-County Hospital	Level 4	5,050,786
90	Engineer Sub-County Level 4 Hospital	Level 4	5,001,749
91	Samburu Teaching and Referral Hospital	Level 5	4,704,000
92	Kabartonjo Level 4 Hospital	Level 4	4,584,047
93	Isiolo County and Referral Hospital	Level 5	4,536,473
94	Mukurweini Sub-County Hospital	Level 4	4,324,784
95	Bamba Sub-County Hospital Level 4	Level 4	4,212,689
96	Moyale Level 4 Hospital	Level 4	3,868,737
97	Sirisia Level 4 Hospital	Level 4	3,822,780
98	Kapkoros Level 4 Sub-County Hospital	Level 4	3,692,000
99	Chulaimbo Level 4 Hospital	Level 4	3,628,350
100	Mutituni Level 4 Hospital	Level 4	3,354,539
101	Rwambwa Level 4 Hospital	Level 4	3,087,658
102	Esani Sub-County Hospital	Level 4	3,078,325
103	Kangema Sub-County Hospital	Level 4	2,883,687
104	Kalama Level 4 Hospital	Level 4	2,196,426
105	Migosi Sub-County Hospital	Level 4	2,193,042
106	Kitale County Referral Hospital	Level 4	2,152,477
107	Zombe Sub-County Hospital	Level 4	2,134,919
108	Masaba Sub-County Hospital	Level 4	1,957,000
109	Kombewa Hospital	Level 4	1,891,147
110	Mutomo Sub-County Hospital	Level 4	1,831,875
111	Miathene Hospital	Level 4	1,739,775
112	Got Agulu Sub-County Level 4 Hospital	Level 4	1,683,361

S No.	Name of Hospital	Level	Amount (Kshs.)
113	Kauwi Sub-County Hospital	Level 4	1,466,013
114	Chebiemit Sub-County Hospital	Level 4	1,459,300
115	Kacheliba Sub-County Level 4 Hospital	Level 4	1,387,787
116	Lumumba Level 4 Hospital Kisumu County	Level 4	1,342,300
117	Karatu Level 4 Hospital	Level 4	1,300,392
118	Kilungu Sub-County Hospital	Level 4	1,143,943
119	Ikanga Sub-County Hospital	Level 4	1,132,764
120	Sultan Hamud Sub-County Hospital	Level 4	976,946
121	Athi River Level 4 Hospital	Level 4	972,869
122	Mt. Elgon Sub-County Hospital	Level 4	954,902
123	Karatina Sub-County Hospital	Level 4	919,106
124	Kenneth Matiba Eye and Dental Level 4 Hospital	Level 4	799,287
125	Masinga Level 4 Hospital	Level 4	640,058
126	Mutitu Sub-County Hospital	Level 4	542,129
127	Ambira Level 4 Hospital	Level 4	526,527
128	Matuu Level 4 Hospital	Level 4	473,080
129	Marafa Sub-County Hospital Level 4	Level 4	363,436
130	Uriri Level 4 Hospital	Level 4	342,414
131	Awendo Sub-County Hospital	Level 4	323,431
132	Migwani Sub-County Hospital	Level 4	199,245
133	Kyuso Sub-County Hospital	Level 4	142,723
134	Kandara Sub-County Hospital	Level 4	104,000
135	Ndanai Sub-County Hospital	Level 4	69,875
136	Ongata Rongai Sub-County Hospital	Level 4	62,160
137	Lusiggeti Level 4 Hospital	Level 4	38,745
138	Gede Sub-County Hospital Level 4	Level 4	24,100
139	Ndithini Level 4 Hospital	Level 4	2,266
	Total		11,674,652,385

Appendix 10: Hospitals with Inaccuracies in Cash and Cash Equivalents

S No.	Name of Hospital	Level	Amount (Kshs.)
1	Meru Teaching and Referral Hospital	Level 5	413,905,240
2	Ruiru Level 4 Hospital	Level 4	48,828,506
3	Kapsabet County Referral Hospital	Level 4	42,338,660
4	Baringo County Referral Hospital	Level 4	32,321,554
5	Kericho County Referral Hospital	Level 5	28,704,571
6	Malindi County Level 4 Hospital	Level 4	16,702,325
7	Pumwani Maternity Hospital	Level 4	14,946,532
8	Moi County Referral Hospital (Voi)	Level 4	21,463,348

S No.	Name of Hospital	Level	Amount (Kshs.)
9	Nandi Hills Sub-County Hospital	Level 4	9,588,834
10	Narok County Referral Hospital	Level 4	8,850,497
11	Ikutha Sub-County Hospital	Level 4	7,766,512
12	Mutitu Sub-County Hospital	Level 4	7,387,228
13	Mutuini Dagoretti Hospital	Level 4	6,587,848
14	Thika Level 5 Hospital	Level 5	6,067,345
15	Bamba Sub-County Hospital Level 4	Level 4	5,312,654
16	Webuye Level 4 Hospital	Level 4	4,696,749
17	Kayole II Sub-County Hospital	Level 4	2,591,358
18	Mwatate Sub-County Hospital	Level 4	2,433,503
19	Wesu Sub-County Hospital	Level 4	1,675,377
20	Kihara Level 4 Hospital	Level 4	1,662,573
21	Kilifi County Referral Hospital	Level 4	1,400,627
22	Ahero County Level 4 Hospital	Level 4	1,386,544
23	Lusiggeti Level 4 Hospital	Level 4	1,313,163
24	Nyahururu County Referral Hospital	Level 4	1,221,066
25	Muriranja Level 4 Hospital	Level 4	1,038,197
26	Kenneth Matiba Eye and Dental Level 4 Hospital	Level 4	799,287
27	Mbita Sub-County Hospital	Level 4	758,382
28	Bumula Sub-County Hospital	Level 4	703,075
29	Mbagathi County Referral Hospital	Level 5	595,247
30	Lari Level 4 Hospital	Level 4	570,000
31	Chemolingot Sub-County Hospital	Level 4	467,500
32	Tigoni Level 4 Hospital	Level 4	384,074
33	Kisii Teaching and Referral Hospital	Level 5	350,000
34	Muhoroni County Level 4 Hospital	Level 4	339,940
35	Kenyatta National Hospital	Level 6	315,131
36	Lokitaung Sub-County Hospital	Level 4	307,308
37	Ongata Rongai Sub-County Hospital	Level 4	290,000
38	Oyani Sub-County Hospital	Level 4	233,830
39	Ndithini Level 4 Hospital	Level 4	150,265
40	Karuri Level 4 Hospital	Level 4	60,637
41	Mpeketoni Sub-County Hospital	Level 4	60,000
42	Zombe Sub-County Hospital	Level 4	59,406
43	Vihiga County Referral Hospital	Level 4	51,341
44	Kalacha Level 4 Hospital (Marsabit County)	Level 4	42,670
45	Ijara Sub-County Hospital	Level 4	39,500
46	Kitengela Sub-County Level 4 Hospital	Level 4	27,377
47	Bondeni Sub-County Hospital Level 4	Level 4	24,894
48	Kandiego Level 4 Hospital	Level 4	9,868
49	Karatu Level 4 Hospital	Level 4	6,257

S No.	Name of Hospital	Level	Amount (Kshs.)
50	Chebiemit Sub-County Hospital	Level 4	5,842
51	Kapkoros Level 4 Sub-County Hospital	Level 4	1,349
52	Jibana Sub-County Hospital Level 4	Level 4	967
53	Langalanga sub-County Hospital Level 4	Level 4	296
54	Kanyangi Sub-County Hospital	Level 4	280
55	Kitale County Referral Hospital	Level 4	272
	Total		696,845,806

Appendix 11: Hospitals that did not Disclose Property, Plant and Equipment

S No.	Name of Hospital	Level
1	Garissa County Referral Hospital	Level 5
2	Isiolo County and Referral Hospital	Level 5
3	Jaramogi Oginga Odinga Teaching and Referral Hospital	Level 5
4	Kericho County Referral Hospital	Level 5
5	Kiambu Level 5 Hospital	Level 5
6	Kisii Teaching and Referral Hospital	Level 5
7	Machakos Level 5 Hospital	Level 5
8	Mama Lucy Kibaki Hospital	Level 5
9	Mbagathi County Referral Hospital	Level 5
10	Nakuru County Referral Hospital	Level 5
11	Nyeri County Referral Hospital	Level 5
12	Pumwani Maternity Hospital	Level 5
13	Samburu Teaching and Referral Hospital	Level 5
14	Ahero County Level 4 Hospital	Level 4
15	Ambira Level 4 Hospital	Level 4
16	Athi River Level 4 Hospital	Level 4
17	Awendo Sub-County Hospital	Level 4
18	Balambala Sub-County Hospital	Level 4
19	Bamba Sub-County Hospital Level 4	Level 4
20	Bokoli Sub-County Hospital	Level 4
21	Bondeni Sub-County Hospital Level 4	Level 4
22	Bondo Level 4 Hospital	Level 4
23	Bura Sub-County Hospital	Level 4
24	Chulaimbo Level 4 Hospital	Level 4
25	Chwele Sub-County Hospital	Level 4
26	Doldol Sub-County Hospital	Level 4
27	Elburgon Sub-District Hospital	Level 4
28	Eldama Ravine District Level 4 Hospital	Level 4
29	Elwak sub-County Level 4 Hospital	Level 4
30	Engineer Sub-County Level 4 Hospital	Level 4

S No.	Name of Hospital	Level
31	Faza Sub-County Level 4 Hospital	Level 4
32	Fort Ternan Sub-County Hospital Kericho County	Level 4
33	Gede Sub-County Hospital Level 4	Level 4
34	Got Agulu Sub-County Level 4 Hospital	Level 4
35	Hulugho Sub-County Hospital	Level 4
36	Igegania Level 4 Hospital	Level 4
37	Ijara Sub-County Hospital	Level 4
38	Ikanga Sub-County Hospital	Level 4
39	Ikutha Sub-County Hospital	Level 4
40	Imbirikani Level 4 Hospital	Level 4
41	Isebania Sub-County Hospital	Level 4
42	Kacheliba Sub-County Level 4 Hospital	Level 4
43	Kandara Sub-County Hospital	Level 4
44	Kandiege Level 4 Hospital	Level 4
45	Kangema Sub-County Hospital	Level 4
46	Kangundo Level 4 Hospital	Level 4
47	Kanyakine Sub-County Hospital	Level 4
48	Kanyangi Sub-County Hospital	Level 4
49	Kapenguria County Referral Hospital	Level 4
50	Kapkoros Level 4 Sub-County Hospital	Level 4
51	Karatina Sub-County Hospital	Level 4
52	Karatu Level 4 Hospital	Level 4
53	Katulani Level 4 Hospital	Level 4
54	Kauwi Sub-County Hospital	Level 4
55	Kegonga Level 4 Hospital	Level 4
56	Kehancha Level 4 Hospital	Level 4
57	Kendu Bay Sub-County Hospital	Level 4
58	Kigumo Level 4 Hospital-Muranga	Level 4
59	Kilungu Sub-County Hospital	Level 4
60	Kimiti Level 4 Hospital	Level 4
61	Kipkelion Level 4 Sub-County Hospital Kericho County	Level 4
62	Kirwara Level 4 Hospital	Level 4
63	Kitale County Referral Hospital	Level 4
64	Kitengela Sub-County Level 4 Hospital	Level 4
65	Kitui County Referral Hospital	Level 4
66	Kombewa Hospital	Level 4
67	Kutulo Sub-County Hospital	Level 4
68	Kwale Sub-County Hospital	Level 4
69	Lodwar County Referral Level 4 Hospital	Level 4
70	Macalder Sub-County Hospital	Level 4
71	Makindu Sub-County Hospital Level 4	Level 4
72	Mandera County Referral Hospital	Level 4

S No.	Name of Hospital	Level
73	Mariakani Sub-County Hospital Level 4	Level 4
74	Marigat Sub-County Hospital	Level 4
75	Marsabit Level 5 Hospital	Level 4
76	Mashuuru Level 4 Hospital	Level 4
77	Masinga Level 4 Hospital	Level 4
78	Matiliku Sub-County Level 4 Hospital	Level 4
79	Matuu Level 4 Hospital	Level 4
80	Mbita Sub-County Hospital	Level 4
81	Mbooni Sub-County Level 4 Hospital	Level 4
82	Migwani Sub-County Hospital	Level 4
83	Mirugi Kariuki Sub-County Hospital Level 4	Level 4
84	Modogashe Sub-County Hospital	Level 4
85	Mogotio Sub-County Hospital Level 4	Level 4
86	Moi County Referral Hospital (Voi)	Level 4
87	Rumuruti District Hospital	Level 4
88	Mt. Elgon Sub-County Hospital	Level 4
89	Muhoroni County Level 4 Hospital	Level 4
90	Muhuru Level 4 Hospital	Level 4
91	Mukurweini Sub-County Hospital	Level 4
92	Mukuyuni Sub-County Hospital	Level 4
93	Mutitu Sub-County Hospital	Level 4
94	Mutituni Level 4 Hospital	Level 4
95	Mwala Level 4 Hospital	Level 4
96	Mwatate Sub-County Hospital	Level 4
97	Mwingi Level 4 County Hospital	Level 4
98	Naivasha County Referral Hospital	Level 4
99	Nandi Hills Sub-County Hospital	Level 4
100	Narok County Referral Hospital	Level 4
101	Ndanai Sub-County Hospital	Level 4
102	Nuu Sub-County Hospital	Level 4
103	Nyamaraga Level 4 Hospital	Level 4
104	Nyandiwa Level 4 Hospital	Level 4
105	Ojola Sub-County Level 4 Hospital	Level 4
106	Olenguruone Sub-County Hospital Level 4	Level 4
107	Othaya Sub-County Hospital	Level 4
108	Othoro Level 4 Hospital	Level 4
109	Rabai Sub-County Hospital Level 4	Level 4
110	Rongo Sub-County Hospital	Level 4
111	Roret Sub-County Hospital	Level 4
112	Ruiru Level 4 Hospital	Level 4
113	Siaya County Referral Level 4 Hospital	Level 4
114	Sigomere Level 4 Hospital	Level 4

S No.	Name of Hospital	Level
115	Sigowet Sub-County Level 4 Hospital Kericho County	Level 4
116	Soin Sub-County Hospital	Level 4
117	Subukia Sub-County Hospital	Level 4
118	Sultan Hamud Sub-County Hospital	Level 4
119	Takaba Sub-County Hospital	Level 4
120	Taveta Sub-County Hospital	Level 4
121	Tawa Sub-County Hospital	Level 4
122	Tigoni Level 4 Hospital	Level 4
123	Tseikuru Level 4 Hospital	Level 4
124	Ukwala Level 4 Hospital	Level 4
125	Uriri Level 4 Hospital	Level 4
126	Vihiga County Referral Hospital	Level 4
127	Wajir County Referral Hospital	Level 4
128	Wesu Sub-County Hospital	Level 4
129	Yala Sub-County Level 4 Hospital	Level 4
130	Zombe Sub-County Hospital	Level 4
131	Sigor Sub-District Hospital - West Pokot	Level 4
132	Kigumo Level 4 Hospital - Kiambu	Level 4

Appendix 12: Hospitals that Lacked Ownership Documents (Title Deeds)

S No.	Name of Hospital	Level
1	Kenyatta University Teaching Referral and Research Hospital	Level 6
2	Embu Level V Hospital	Level 5
3	Garissa County Referral Hospital	Level 5
4	Kisii Teaching and Referral Hospital	Level 5
5	Mama Lucy Kibaki Hospital	Level 5
6	Nyeri County Referral Hospital	Level 5
7	Ambira Level 4 Hospital	Level 4
8	Annex Hospital (Nakuru) Level 4	Level 4
9	Banissa Sub-County Level 4 Hospital	Level 4
10	Baringo County Referral Hospital	Level 4
11	Bondeni Sub-County Hospital Level 4	Level 4
12	Bondo Level 4 Hospital	Level 4
13	Bura Sub-County Hospital	Level 4
14	Ekerenyo Sub-County Hospital	Level 4
15	Elwak sub-county Level 4 hospital	Level 4
16	Esani Sub-County Hospital	Level 4
17	Fort Ternan Sub-County Hospital Kericho County	Level 4
18	Gede Sub-County Hospital Level 4	Level 4
19	Gilgil Sub-County Hospital Level 4/5	Level 4
20	Got Agulu Sub-County Level 4 Hospital	Level 4

S No.	Name of Hospital	Level
21	Igegania Level 4 Hospital	Level 4
22	Ikanga Sub-County Hospital	Level 4
23	Imbirikani Level 4 Hospital	Level 4
24	Kajiado County Referral Hospital	Level 4
25	Kandara Sub-County Hospital	Level 4
26	Kangundo Level 4 Hospital	Level 4
27	Kanyakine Sub-County Hospital	Level 4
28	Karatina Sub-County Hospital	Level 4
29	Karatu Level 4 Hospital	Level 4
30	Karungu Sub-County Hospital	Level 4
31	Kathiani Level 4 Hospital	Level 4
32	Kauwi Sub-County Hospital	Level 4
33	Kegonga Level 4 Hospital	Level 4
34	Kenneth Matiba Eye and Dental Level 4 Hospital	Level 4
35	Keringet Level 4 Hospital	Level 4
36	Kibwezi Sub-County Hospital	Level 4
37	Kihara Level 4 Hospital	Level 4
38	Kijauri Level 4 Hospital	Level 4
39	Kilungu Sub-County Hospital	Level 4
40	Kimilili Sub-County Hospital Level 4 Hospital	Level 4
41	Kisau Level 4 Hospital	Level 4
42	Kisegi Level 4 Hospital	Level 4
43	Kisumu County Referral Level 4 Hospital	Level 4
44	Lodwar County Referral Level 4 Hospital	Level 4
45	Lumumba Level 4 Hospital Kisumu County	Level 4
46	Makindu Sub-County Hospital Level 4	Level 4
47	Marigat Sub-County Hospital	Level 4
48	Marsabit Level 5 Hospital	Level 4
49	Mbita Sub-County Hospital	Level 4
50	Mbooni Sub-County Level 4 Hospital	Level 4
51	Migori County Referral Hospital	Level 4
52	Migosi Sub-County Hospital	Level 4
53	Migwani Sub-County Hospital	Level 4
54	Molo District Hospital Level 4	Level 4
55	Moyale Level 4	Level 4
56	Mt. Kenya Sub-County Hospital	Level 4
57	Mt. Elgon Sub-County Hospital	Level 4
58	Mukurweini Sub-County Hospital	Level 4
59	Mukuyuni Sub-County Hospital	Level 4
60	Muriranjia Level 4 Hospital	Level 4
61	Mutitu Sub-County Hospital	Level 4
62	Mutuini Dagoretti Hospital	Level 4

S No.	Name of Hospital	Level
63	Mwingi Level 4 County Hospital	Level 4
64	Narok County Referral Hospital	Level 4
65	Ntimaru Sub-County Hospital	Level 4
66	Nyamusi Sub-County Hospital	Level 4
67	Nyangena Sub-County Hospital	Level 4
68	Nyangiela Level 4 Hospital	Level 4
69	Nyathuna Level 4 Hospital	Level 4
70	Ongata Rongai Sub-County Hospital	Level 4
71	Othaya Sub-County Hospital	Level 4
72	Oyani Sub-County Hospital	Level 4
73	Rangwe Sub-County Hospital	Level 4
74	Rongo Sub-County Hospital	Level 4
75	Rwambwa Level 4 Hospital	Level 4
76	Siaya County Referral Level 4 Hospital	Level 4
77	Tawa Sub-County Hospital	Level 4
78	Wangige Level 4 Hospital	Level 4
79	Yala Sub-County Level 4 Hospital	Level 4
80	Kigumo Level 4 Hospital-Kiambu	Level 4

Appendix 13: Hospitals with Idle Assets

S No.	Name of Hospital	Level
1	Embu Level 5 Hospital	Level 5
2	Jaramogi Oginga Odinga Teaching and Referral Hospital	Level 5
3	Kisii Teaching and Referral Hospital	Level 5
4	Thika Level 5 Hospital	Level 5
5	Baringo County Referral Hospital	Level 4
6	Bondo Level 4 Hospital	Level 4
7	Elburgon Sub-District Hospital	Level 4
8	Homabay County Teaching and Referral Hospital	Level 4
9	Ikanga Sub-County Hospital	Level 4
10	Ikutha Sub-County Hospital	Level 4
11	Imbirikani Level 4 Hospital	Level 4
12	Iten County Referral Hospital	Level 4
13	Jibana Sub-County Hospital Level 4	Level 4
14	Kabazi Sub-County Hospital	Level 4
15	Kajiado County Referral Hospital	Level 4
16	Kapenguria County Referral Hospital	Level 4
17	Karatu Level 4 Hospital	Level 4
18	Kehancha Level 4 Hospital	Level 4
19	Kitengela Sub-County Level 4 Hospital	Level 4
20	Kitui County Referral Hospital	Level 4

S No.	Name of Hospital	Level
21	Lodwar County Referral Level 4 Hospital	Level 4
22	Loitoktok Sub-County Hospital	Level 4
23	Lusiggeti Level 4 Hospital	Level 4
24	Macalder Sub-County Hospital	Level 4
25	Masaba Sub-County Hospital	Level 4
26	Masinga Level 4 Hospital	Level 4
27	Matuu Level 4 Hospital	Level 4
28	Migwani Sub-County Hospital	Level 4
29	Modogashe Sub-County Hospital	Level 4
30	Mt. Kenya Sub-County Hospital	Level 4
31	Mwatate Sub-County Hospital	Level 4
32	Nanyuki Teaching and Referral	Level 4
33	Tseikuru Level 4 Hospital	Level 4
34	Wesu Sub-County Hospital	Level 4
35	Sigor Sub-District Hospital - West Pokot	Level 4
36	Kigumo Level 4 Hospital - Kiambu	Level 4

Appendix 14: Hospitals that did not Comply with PSASB Reporting Template

S No.	Name of Hospital	Level
1	Moi Teaching and Referral Hospital (MTRH)	Level 6
2	Kericho County Referral Hospital	Level 5
3	Mama Lucy Kibaki Hospital	Level 5
4	Mbagathi County Referral Hospital	Level 5
5	Nyeri County Referral Hospital	Level 5
6	Pumwani Maternity Hospital	Level 5
7	Thika Level 5 Hospital	Level 5
8	Banissa Sub-County Level 4 Hospital	Level 4
9	Bokoli Sub-County Hospital	Level 4
10	Bondo Level 4 Hospital	Level 4
11	Bumula Sub-County Hospital	Level 4
12	Bura Sub-County Hospital	Level 4
13	Chebiemit Sub-County Hospital	Level 4
14	Chwele Sub-County Hospital	Level 4
15	Dadaab Sub-County Hospital	Level 4
16	Elburgon Sub-District Hospital	Level 4
17	Gatundu Level 4 Hospital	Level 4
18	Gilgil Sub-County Hospital Level 4/5	Level 4
19	Hulugho Sub-County Hospital	Level 4
20	Iftin Sub-County Hospital	Level 4
21	Igegania Level 4 Hospital	Level 4
22	Kabazi Sub-County Hospital	Level 4

S No.	Name of Hospital	Level
23	Kandiege Level 4 Hospital	Level 4
24	Karatu Level 4 Hospital	Level 4
25	Karuri Level 4 Hospital	Level 4
26	Kendu Bay Sub-County Hospital	Level 4
27	Kibwezi Sub-County Hospital	Level 4
28	Kihara Level 4 Hospital	Level 4
29	Kirwara Level 4 Hospital	Level 4
30	Kitale County Referral Hospital	Level 4
31	Kutulo Sub-County Hospital	Level 4
32	Lafey Sub-County Level 4 Hospital	Level 4
33	Laisamis Level 4 Hospital	Level 4
34	Langalanga Sub-County Hospital Level 4	Level 4
35	Lari Level 4 Hospital	Level 4
36	Lusiggeti Level 4 Hospital	Level 4
37	Magunga Level 4 Hospital	Level 4
38	Makadara Level 4 Hospital - Nairobi	Level 4
39	Malindi County Level 4 Hospital	Level 4
40	Mandera County Referral Hospital	Level 4
41	Maragua Sub-County Level 4 Hospital	Level 4
42	Marindi Level 4 Hospital	Level 4
43	Masaba Sub-County Hospital	Level 4
44	Mbita Sub-County Hospital	Level 4
45	Migosi Sub-County Hospital	Level 4
46	Moi County Referral Hospital (Voi)	Level 4
47	Moyale Level 4	Level 4
48	Rumuruti District Hospital	Level 4
49	Kayole II Sub-County Hospital	Level 4
50	Mpeketoni Sub-County Hospital	Level 4
51	Mt. Elgon Sub-County Hospital	Level 4
52	Mtwapa Sub-County Hospital Level 4	Level 4
53	Mutitu Sub-County Hospital	Level 4
54	Mutomo Sub-County Hospital	Level 4
55	Mutuini Dagoretti Hospital	Level 4
56	Nanyuki Teaching and Referral	Level 4
57	Narok County Referral Hospital	Level 4
58	Ndithini Level 4 Hospital	Level 4
59	Nyangiela Level 4 Hospital	Level 4
60	Rachuonyo County Hospital	Level 4
61	Rwambwa Level 4 Hospital	Level 4
62	Samburu Sub-County Hospital - Kwale	Level 4
63	Takaba Sub-County Hospital	Level 4
64	Taveta Sub-County Hospital	Level 4

S No.	Name of Hospital	Level
65	Tawa Sub-County Hospital	Level 4
66	Tigoni Level 4 Hospital	Level 4
67	Ukwala Level 4 Hospital	Level 4
68	Wajir County Referral Hospital	Level 4
69	Webuye Level 4 Hospital	Level 4
70	Suba Sub-County Hospital	Level 4

Appendix 15: Hospitals that Failed to Maintain an Asset Register

S No.	Name of Hospital	Level
1	Kiambu Level 5 Hospital	Level 5
2	Mama Lucy Kibaki Hospital	Level 5
3	Mbagathi County Referral Hospital	Level 5
4	Nyeri County Referral Hospital	Level 5
5	Ambira Level 4 Hospital	Level 4
6	Bamba Sub-County Hospital Level 4	Level 4
7	Baringo County Referral Hospital	Level 4
8	Bura Sub-County Hospital	Level 4
9	Ekerenyo Sub-County Hospital	Level 4
10	Iftin Sub-County Hospital	Level 4
11	Ijara Sub-County Hospital	Level 4
12	Ikanga Sub-County Hospital	Level 4
13	Iten County Referral Hospital	Level 4
14	JM Kariuki Memorial Hospital	Level 4
15	Kabazi Sub-County Hospital	Level 4
16	Kajiado County referral Hospital	Level 4
17	Kambu Sub-County Hospital	Level 4
18	Kandiego Level 4 Hospital	Level 4
19	Kangema Sub-County Hospital	Level 4
20	Kangundo Level 4 Hospital	Level 4
21	Kapenguria County Referral Hospital	Level 4
22	Kathiani Level 4 Hospital	Level 4
23	Kauwi Sub-County Hospital	Level 4
24	Kendu Bay Sub-County Hospital	Level 4
25	Kijauri Level 4 Hospital	Level 4
26	Kilifi County Referral Hospital	Level 4
27	Kilungu Sub-County Hospital	Level 4
28	Kipkelion Level 4 Sub-County Hospital- Kericho County	Level 4
29	Kirwara Level 4 Hospital	Level 4
30	Kitale County Referral Hospital	Level 4
31	Kyuso Sub-County Hospital	Level 4

S No.	Name of Hospital	Level
32	Laisamis Level 4 Hospital	Level 4
33	Langalanga Sub-County Hospital Level 4	Level 4
34	Lari Level 4 Hospital	Level 4
35	Lusiggeti Level 4 Hospital	Level 4
36	Magunga Level 4 Hospital	Level 4
37	Makindu Sub-County Hospital Level 4	Level 4
38	Marafa Sub-County Hospital Level 4	Level 4
39	Marigat Sub-County Hospital	Level 4
40	Marindi Level 4 Hospital	Level 4
41	Marsabit Level 5 Hospital	Level 4
42	Mashuuru Level 4 Hospital	Level 4
43	Matuu Level 4 Hospital	Level 4
44	Mbita Sub-County Hospital	Level 4
45	Mbooni Sub-County Level 4 Hospital	Level 4
46	Migosi Sub-County Hospital	Level 4
47	Migwani Sub-County Hospital	Level 4
48	Rumuruti District Hospital	Level 4
49	Kayole II Sub-County Hospital	Level 4
50	Mt. Elgon Sub-County Hospital	Level 4
51	Mtwapa Sub-County Hospital Level 4	Level 4
52	Muhoroni County Level 4 Hospital	Level 4
53	Muhuru Level 4 Hospital	Level 4
54	Mukuyuni Sub-County Hospital	Level 4
55	Muriranga Level 4 Hospital	Level 4
56	Mutitu Sub-County Hospital	Level 4
57	Mutituni Level 4 Hospital	Level 4
58	Mutuini Dagoretti Hospital	Level 4
59	Mwala Level 4 Hospital	Level 4
60	Naivasha County Referral Hospital	Level 4
61	Narok County Referral Hospital	Level 4
62	Nyahururu County Referral Hospital	Level 4
63	Nyakach County Level 4 Hospital	Level 4
64	Nyamusi Sub-County Hospital	Level 4
65	Nyangena Sub-County Hospital	Level 4
66	Nyathuna Level 4 Hospital	Level 4
67	Rongo Sub-County Hospital	Level 4
68	Ruiru Level 4 Hospital	Level 4
69	Rwambwa Level 4 Hospital	Level 4
70	Sigomere Level 4 Hospital	Level 4
71	Soin Sub-County Hospital	Level 4
72	Subukia Sub-County Hospital	Level 4
73	Wangige Level 4 Hospital	Level 4

S No.	Name of Hospital	Level
74	Yala Sub-County Level 4 Hospital	Level 4
75	Suba Sub-County Hospital	Level 4

Appendix 16: Hospitals that had Poor Stores Management

S No.	Name of Hospital	Level
1	Moi Teaching and Referral Hospital (MTRH)	Level 6
2	Embu Level V Hospital	Level 5
3	Isiolo County and Referral Hospital	Level 5
4	Kiambu Level 5 Hospital	Level 5
5	Kisii Teaching and Referral Hospital	Level 5
6	Meru Teaching and Referral Hospital	Level 5
7	Pumwani Maternity Hospital	Level 5
8	Bahati Sub-County Level 4 Hospital	Level 4
9	Chebiemit Sub-County Hospital	Level 4
10	Chemolingot Sub-County Hospital	Level 4
11	Chulaimbo Level 4 Hospital	Level 4
12	Dadaab Sub-County Hospital	Level 4
13	Elburgon Sub-District Hospital	Level 4
14	Eldama Ravine District Level 4 Hospital	Level 4
15	Elwak sub-county Level 4 hospital	Level 4
16	Esani Sub-County Hospital	Level 4
17	Gilgil Sub-County Hospital Level 4	Level 4
18	Got Agulu Sub-County Level 4 Hospital	Level 4
19	Igeganja Level 4 Hospital	Level 4
20	Ikanga Sub-County Hospital	Level 4
21	Imbirikani Level 4 Hospital	Level 4
22	Iten County Referral Hospital	Level 4
23	JM Kariuki Memorial Hospital	Level 4
24	Kajiado County Referral Hospital	Level 4
25	Kalacha Level 4 Hospital (Marsabit County)	Level 4
26	Kandara Sub-County Hospital	Level 4
27	Kandiege Level 4 Hospital	Level 4
28	Kangema Sub-County Hospital	Level 4
29	Kangundo Level 4 Hospital	Level 4
30	Kapenguria County Referral Hospital	Level 4
31	Kapkoros Level 4 Sub-County Hospital	Level 4
32	Kapsabet County Referral Hospital	Level 4
33	Karatu Level 4 Hospital	Level 4
34	Kauwi Sub-County Hospital	Level 4
35	Keringet Level 4 Hospital	Level 4

S No.	Name of Hospital	Level
36	Kibwezi Sub-County Hospital	Level 4
37	Kisau Level 4 Hospital	Level 4
38	Kitale County Referral Hospital	Level 4
39	Kitengela Sub-County Level 4 Hospital	Level 4
40	Kutulo Sub-County Hospital	Level 4
41	Makindu Sub-County Hospital Level 4	Level 4
42	Makueni County Referral Hospital	Level 4
43	Manga Sub-County Hospital	Level 4
44	Maragua Sub-County Level 4 Hospital	Level 4
45	Mariakani Sub-County Hospital Level 4	Level 4
46	Marsabit Level 5 Hospital	Level 4
47	Mashuuru Level 4 Hospital	Level 4
48	Masinga Level 4 Hospital	Level 4
49	Matuu Level 4 Hospital	Level 4
50	Modogashe Sub-County Hospital	Level 4
51	Mpeketoni Sub-County Hospital	Level 4
52	Mtwapa Sub-County Hospital Level 4	Level 4
53	Mutuini Dagoretti Hospital	Level 4
54	Ndanai Sub-County Hospital	Level 4
55	Njoro Sub-County Hospital Level 4	Level 4
56	Nyathuna Level 4 Hospital	Level 4
57	Ogongo Level 4 Hospital	Level 4
58	Tawa Sub-County Hospital	Level 4
59	Wangige Level 4 Hospital	Level 4
60	Suba Sub-County Hospital	Level 4
61	Kigumo Level 4 Hospital - Kiambu	Level 4

Appendix 17: Hospitals with Inadequate Controls in Revenue Collection Systems

S No.	Name of Hospital	Level
1	Mama Lucy Kibaki Hospital	Level 5
2	Chepareria Sub-County Hospital	Level 4
3	Dadaab Sub-County Hospital	Level 4
4	Elwak Sub-County Level 4 Hospital	Level 4
5	Gatundu Level 4 Hospital	Level 4
6	Hulugho Sub-County Hospital	Level 4
7	Ijara Sub-County Hospital	Level 4
8	Iten County Referral Hospital	Level 4
9	Kabartonjo Level 4 Hospital	Level 4
10	Kacheliba Sub-County Level 4 Hospital	Level 4
11	Kajiado County Referral Hospital	Level 4
12	Kalacha Level 4 Hospital (Marsabit County)	Level 4

S No.	Name of Hospital	Level
13	Kapenguria County Referral Hospital	Level 4
14	Katulani Level 4 Hospital	Level 4
15	Kibwezi Sub-County Hospital	Level 4
16	Kihara Level 4 Hospital	Level 4
17	Kisegi Level 4 Hospital	Level 4
18	Kisumu County Referral Level 4 Hospital	Level 4
19	Kitale County Referral Hospital	Level 4
20	Kutulo Sub-County hospital	Level 4
21	Lamu County Referral Hospital	Level 4
22	Macalder Sub-County Hospital	Level 4
23	Magunga Level 4 Hospital	Level 4
24	Mandera County Referral Hospital	Level 4
25	Marindi Level 4 Hospital	Level 4
26	Mashuuru Level 4 Hospital	Level 4
27	Migwani Sub-County Hospital	Level 4
28	Modogashe Sub-County Hospital	Level 4
29	Mpeketoni Sub-County Hospital	Level 4
30	Mt. Elgon Sub-County Hospital	Level 4
31	Mutuini Dagoretti Hospital	Level 4
32	Naitiri Sub-County Hospital	Level 4
33	Olenguruone Sub-County Hospital	Level 4
34	Oyani Sub-County Hospital	Level 4
35	Rabai Sub-County Hospital	Level 4
36	Rangwe Sub-County Hospital	Level 4
37	Rhamu Sub-County Level 4 Hospital-Mandera County	Level 4
38	Sigomere Level 4 Hospital	Level 4
39	Sirisia Level 4 Hospital	Level 4
40	Ukwala Level 4 Hospital	Level 4
41	Uriri Level 4 Hospital	Level 4
42	Wangige Level 4 Hospital	Level 4
43	Sigor Sub-District Hospital - West Pokot	Level 4

Appendix 18: Hospitals that Lacked Audit Committees and Internal Audit Units

S No.	Name of Hospital	Level
1	Thika Level 5 Hospital	Level 5
2	JM Kariuki Memorial Hospital	Level 4
3	Kandiege Level 4 Hospital	Level 4
4	Kapsabet County Referral Hospital	Level 4
5	Marindi Level 4 Hospital	Level 4
6	Marindi Level 4 Hospital	Level 4
7	Migosi Sub-County Hospital	Level 4

S No.	Name of Hospital	Level
8	Migosi Sub-County Hospital	Level 4
9	Migwani Sub-County Hospital	Level 4
10	Migwani Sub-County Hospital	Level 4
11	Moyale Level 4 Hospital	Level 4
12	Rumuruti District Hospital	Level 4
13	Rumuruti District Hospital	Level 4
14	Nyangiela Level 4 Hospital	Level 4
15	Rhamu Sub-County Level 4 Hospital - Mandera County	Level 4
16	Sigowet Sub-County Level 4 Hospital Kericho County	Level 4
17	Soin Sub-County Hospital	Level 4
18	Soin Sub-County Hospital	Level 4
19	Takaba Sub-County Hospital	Level 4
20	Ukwala Level 4 Hospital	Level 4

Appendix 19: Hospitals with Ineffective Board of Management

S No.	Name of Hospital	Level
1	Moi Teaching and Referral Hospital (MTRH)	Level 6
2	Ambira Level 4 Hospital	Level 4
3	Chwele Sub-County Hospital	Level 4
4	Kajiado County Referral Hospital	Level 4
5	Karatu Level 4 Hospital	Level 4
6	Katulani Level 4 Hospital	Level 4
7	Kimiti Level 4 Hospital	Level 4
8	Kipkelion Level 4 Sub-County Hospital Kericho County	Level 4
9	Kirwara Level 4 Hospital	Level 4
10	Kyuso Sub-County Hospital	Level 4
11	Laisamis Level 4 Hospital	Level 4
12	Longisa County Referral Level 4 Hospital	Level 4
13	Marsabit level 5 Hospital	Level 4
14	Mashuuru Level 4 Hospital	Level 4
15	Masinga Level 4 Hospital	Level 4
16	Matuu Level 4 Hospital	Level 4
17	Migwani Sub-County Hospital	Level 4
18	Modogashe Sub-County Hospital	Level 4
19	Moyale Level 4	Level 4
20	Kayole II Sub-County Hospital	Level 4
21	Mutituni Level 4 Hospital	Level 4
22	Ndithini Level 4 Hospital	Level 4
23	Rwambwa Level 4 Hospital	Level 4
24	Siaya County Referral Level 4 Hospital	Level 4
25	Sigowet Sub-County level 4 Hospital Kericho County	Level 4

S No.	Name of Hospital	Level
26	Takaba Sub-County Hospital	Level 4
27	Taveta Sub-County Hospital	Level 4
28	Tseikuru Level 4 Hospital	Level 4
29	Ukwala Level 4 Hospital	Level 4
30	Uyawi Sub-County Level 4 Hospital	Level 4
31	Zombe Sub-County Hospital	Level 4

Appendix 20: Hospitals that had Irregular Composition of their Board

S No.	Name of Hospital	Level
1	Kiambu Level 5 Hospital	Level 5
2	Thika Level 5 Hospital	Level 5
3	Annex Hospital (Nakuru) Level 4	Level 4
4	Bokoli Sub-County Hospital	Level 4
5	Bondo Level 4 Hospital	Level 4
6	Bura Sub-County Hospital	Level 4
7	Chebiemit Sub-County Hospital	Level 4
8	Hulugho Sub-County Hospital	Level 4
9	Igegania Level 4 Hospital	Level 4
10	Kajiado County Referral Hospital	Level 4
11	Kalacha Level 4 Hospital (Marsabit County)	Level 4
12	Kandiege Level 4 Hospital	Level 4
13	Kangundo Level 4 Hospital	Level 4
14	Kanyangi Sub-County Hospital	Level 4
15	Kapkatet Level 4 Hospital Kericho County	Level 4
16	Kapsabet County Referral Hospital	Level 4
17	Karungu Sub-County Hospital	Level 4
18	Kilungu Sub-County Hospital	Level 4
19	Lari Level 4 Hospital	Level 4
20	Mutitu Sub-County Hospital	Level 4
21	Mutuini Dagoretti Hospital	Level 4
22	Mwala Level 4 Hospital	Level 4
23	Narok County Referral Hospital	Level 4
24	Tawa Sub-County Hospital	Level 4
25	Yala Sub-County Level 4 Hospital	Level 4
26	Suba Sub-County Hospital	Level 4

Appendix 21: Hospitals that Lacked Policy Documents

S No.	Name of Hospital	Level
1	Moi Teaching and Referral Hospital (MTRH)	Level 6
2	Embu Level V Hospital	Level 5
3	Garissa County Referral Hospital	Level 5
4	Kisii Teaching and Referral Hospital	Level 5
5	Meru Teaching and Referral Hospital	Level 5
6	Nakuru County Referral Hospital	Level 5
7	Samburu Teaching and Referral Hospital	Level 5
8	Thika Level 5 Hospital	Level 5
9	Annex Hospital (Nakuru) Level 4	Level 4
10	Bamba Sub-County Hospital Level 4	Level 4
11	Bokoli Sub-County Hospital	Level 4
12	Bondeni Sub-County Hospital Level 4	Level 4
13	Bondo Level 4 Hospital	Level 4
14	Bura Sub-County Hospital	Level 4
15	Chepareria Sub-County Hospital	Level 4
16	Cheptalal Sub-County Hospital	Level 4
17	Chulaimbo Level 4 Hospital	Level 4
18	Chwele Sub-County Hospital	Level 4
19	Dadaab Sub-County Hospital	Level 4
20	Doldol Sub-County Hospital	Level 4
21	Ekerenyo Sub-County Hospital	Level 4
22	Elburgon Sub-District Hospital	Level 4
23	Eldama Ravine District Level 4 Hospital	Level 4
24	Elwak Sub-County Level 4 Hospital	Level 4
25	Engineer Sub-County Level 4 Hospital	Level 4
26	Fort Ternan Sub-County Hospital Kericho County	Level 4
27	Gatundu Level 4 Hospital	Level 4
28	Gede Sub-County Hospital	Level 4
29	Gilgil Sub-County Hospital	Level 4
30	Got Agulu Sub-County Level 4 Hospital	Level 4
31	Homabay County Teaching and Referral Hospital	Level 4
32	Hulugho Sub-County Hospital	Level 4
33	Iftin Sub-County Hospital	Level 4
34	Igeganina Level 4 Hospital	Level 4
35	Ijara Sub-County Hospital	Level 4
36	JM Kariuki Memorial Hospital	Level 4
37	Kacheliba Sub-County Level 4 Hospital	Level 4
38	Kalacha Level 4 Hospital (Marsabit County)	Level 4
39	Kandara Sub-County Hospital	Level 4

S No.	Name of Hospital	Level
40	Kandiego Level 4 Hospital	Level 4
41	Kangundo Level 4 Hospital	Level 4
42	Kapkatet Level 4 Hospital Kericho County	Level 4
43	Kapkoros Level 4 Sub-County Hospital	Level 4
44	Kapsabet County Referral Hospital	Level 4
45	Kibwezi Sub-County Hospital	Level 4
46	Kilungu Sub-County Hospital	Level 4
47	Kimilili Sub-County Hospital Level 4 Hospital	Level 4
48	Kimiti Level 4 Hospital	Level 4
49	Kisegi Level 4 Hospital	Level 4
50	Kitale County Referral Hospital	Level 4
51	Kitengela Sub-County Level 4 Hospital	Level 4
52	Kutulo Sub-County Hospital	Level 4
53	Kyuso Sub-County Hospital	Level 4
54	Lafey Sub-County Level 4 Hospital	Level 4
55	Laisamis Level 4 Hospital	Level 4
56	Lari Level 4 Hospital	Level 4
57	Londiani Level 4 Sub-County Hospital	Level 4
58	Longisa County Referral Level 4 Hospital	Level 4
59	Lusiggeti Level 4 Hospital	Level 4
60	Macalder Sub-County Hospital	Level 4
61	Madiany Level 4 Hospital	Level 4
62	Magunga Level 4 Hospital	Level 4
63	Makadara Level 4 Hospital - Nairobi	Level 4
64	Mandera County Referral Hospital	Level 4
65	Maragua Sub-County Level 4 Hospital	Level 4
66	Mariakani Sub-County Hospital Level 4	Level 4
67	Marigat Sub-County Hospital	Level 4
68	Marsabit Level 5 Hospital	Level 4
69	Masaba Sub-County Hospital	Level 4
70	Masinga Level 4 Hospital	Level 4
71	Matuu Level 4 Hospital	Level 4
72	Mbooni Sub-County Level 4 Hospital	Level 4
73	Migori County Referral Hospital	Level 4
74	Migosi Sub-County Hospital	Level 4
75	Modogashe Sub-County Hospital	Level 4
76	Molo District Hospital Level 4	Level 4
77	Moyale Level 4 Hospital	Level 4
78	Rumuruti District Hospital	Level 4
79	Kayole II Sub-County Hospital	Level 4
80	Msambweni County Referral Hospital	Level 4
81	Mt. Elgon Sub-County Hospital	Level 4

S No.	Name of Hospital	Level
82	Mtwapa Sub-County Hospital	Level 4
83	Mukuyuni Sub-County Hospital	Level 4
84	Mutituni Level 4 Hospital	Level 4
85	Mutuini Dagoretti Hospital	Level 4
86	Mwala Level 4 Hospital	Level 4
87	Nandi Hills Sub-County Hospital	Level 4
88	Nanyuki Teaching and Referral	Level 4
89	Narok County Referral Hospital	Level 4
90	Ndanai Sub-County Hospital	Level 4
91	Siaya County Referral Level 4 Hospital	Level 4
92	Sigomere Level 4 Hospital	Level 4
93	Sigor Sub-District Hospital Kericho	Level 4
94	Sigowet Sub-County Level 4 Hospital Kericho County	Level 4
95	Sirisia Level 4 Hospital	Level 4
96	Subukia Sub-County Hospital	Level 4
97	Takaba Sub-County Hospital	Level 4
98	Taveta Sub-County Hospital	Level 4
99	Tawa Sub-County Hospital	Level 4
100	Tigoni Level 4 Hospital	Level 4
101	Tom Mboya Memorial Hospital	Level 4
102	Ukwala Level 4 Hospital	Level 4
103	Uriri Level 4 Hospital	Level 4
104	Vihiga County Referral Hospital	Level 4
105	Wajir County Referral Hospital	Level 4
106	Webuye Level 4 Hospital	Level 4
107	Wesu Sub-County Hospital	Level 4
108	Sigor Sub-District Hospital - West Pokot	Level 4
109	Kigumo Level 4 Hospital-Kiambu	Level 4

Appendix 22: Outstanding Payable

S No.	Name of Hospital	Level	Amount (Kshs.)
1	Moi Teaching and Referral Hospital (MTRH)	Level 6	3,093,386,567
2	Kenyatta National Hospital	Level 6	2,390,953,026
3	Kenyatta University Teaching Referral and Research Hospital	Level 6	1,917,128,622
4	Nakuru County Referral Hospital	Level 5	699,542,043
5	Thika Level 5 Hospital	Level 5	591,270,887
6	Kiambu Level 5 Hospital	Level 5	556,754,982
7	Mama Lucy Kibaki Hospital	Level 5	298,043,299
8	Mbagathi County Referral Hospital	Level 5	280,746,140

S No.	Name of Hospital	Level	Amount (Kshs.)
9	Jaramogi Oginga Odinga Teaching and Referral Hospital	Level 5	245,738,029
10	Pumwani Maternity Hospital	Level 5	185,178,554
11	Embu Level V Hospital	Level 5	154,451,040
12	Kisii Teaching and Referral Hospital	Level 5	75,185,481
13	Kericho County Referral Hospital	Level 5	58,277,419
14	Garissa County Referral Hospital	Level 5	34,045,384
15	Machakos Level 5 Hospital	Level 5	30,611,675
16	Meru Teaching and Referral Hospital	Level 5	11,452,100
17	Isiolo County and Referral Hospital	Level 5	1,922,501
18	Naivasha County Referral Hospital	Level 4	511,587,779
19	Nyahururu County Referral Hospital	Level 4	282,887,494
20	Nanyuki Teaching and Referral	Level 4	213,969,573
21	Kisumu County Referral Level 4 Hospital	Level 4	164,993,386
22	Makueni County Referral Hospital	Level 4	110,146,473
23	Tigoni Level 4 Hospital	Level 4	105,532,030
24	Makindu Sub-County Hospital Level 4	Level 4	100,560,475
25	Ruiru Level 4 Hospital	Level 4	78,821,477
26	Gatundu Level 4 Hospital	Level 4	78,024,419
27	Gilgil Sub-County Hospital Level 4	Level 4	66,503,628
28	Baringo County Referral Hospital	Level 4	61,193,551
29	Molo District Hospital Level 4	Level 4	59,744,946
30	Homabay County Teaching and Referral Hospital	Level 4	58,622,481
31	Iten County Referral Hospital	Level 4	57,161,418
32	Vihiga County Referral Hospital	Level 4	54,458,311
33	Jm Kariuki Memorial Hospital	Level 4	53,204,035
34	Msambweni County Referral Hospital	Level 4	52,728,286
35	Mwingi Level 4 County Hospital	Level 4	47,435,540
36	Kilifi County Referral Hospital	Level 4	45,778,650
37	Kapkatet Level 4 Hospital Kericho County	Level 4	42,150,958
38	Rachuonyo County Hospital	Level 4	37,508,114
39	Longisa County Referral Level 4 Hospital	Level 4	36,199,564
40	Annex Hospital (Nakuru) Level 4	Level 4	35,444,561
41	Migori County Referral Hospital	Level 4	34,981,003
42	Nyambene Sub-County Hospital	Level 4	34,913,177
43	Kibwezi Sub-County Hospital	Level 4	34,478,299
44	Kapsabet County Referral Hospital	Level 4	34,370,435
45	Wangige Level 4 Hospital	Level 4	33,875,394
46	Kihara Level 4 Hospital	Level 4	33,798,072
47	Mandera County Referral Hospital	Level 4	29,478,672
48	Kangundo Level 4 Hospital	Level 4	29,026,363

S No.	Name of Hospital	Level	Amount (Kshs.)
49	Nyamira County Referral Hospital	Level 4	28,868,885
50	Kajiado County Referral Hospital	Level 4	27,015,118
51	Webuye Level 4 Hospital	Level 4	26,070,036
52	Lodwar County Referral Level 4 Hospital	Level 4	24,792,320
53	Kitale County Referral Hospital	Level 4	24,695,798
54	Bahati Sub-County Level 4 Hospital.	Level 4	22,572,689
55	Siaya County Referral Level 4 Hospital	Level 4	21,342,471
56	Lumumba Level 4 Hospital Kisumu County	Level 4	20,207,331
57	Sultan Hamud Sub-County Hospital	Level 4	19,577,487
58	Mbooni Sub-County Level 4 Hospital	Level 4	18,150,282
59	Migosi Sub-County Hospital	Level 4	17,203,307
60	Sigowet Sub-County Level 4 Hospital Kericho County	Level 4	17,128,653
61	Kwale Sub-County Hospital	Level 4	17,047,977
62	Kitui County Referral Hospital	Level 4	16,659,343
63	Kathiani Level 4 Hospital	Level 4	14,064,910
64	Loitoktok Sub-County Hospital	Level 4	14,047,582
65	Malindi County Level 4 Hospital	Level 4	13,772,432
66	Bondo Level 4 Hospital	Level 4	12,830,604
67	Yala Subcounty Level 4 Hospital	Level 4	12,442,940
68	Masaba Sub-County Hospital	Level 4	12,168,295
69	Engineer Sub-County Level 4 Hospital	Level 4	12,133,635
70	Tawa Sub-County Hospital	Level 4	11,745,804
71	Marsabit Level 5 Hospital	Level 4	11,622,378
72	Olenguruone Sub-County Hospital Level 4	Level 4	11,564,339
73	Mariakani Sub - County Hospital Level 4	Level 4	11,514,778
74	Moyale Level 4	Level 4	11,307,773
75	Mutuini Dagoretti Hospital	Level 4	10,676,199
76	Igegania Level 4 Hospital	Level 4	10,394,427
77	Cheptais Level 4 Hospital	Level 4	9,816,273
78	Sirisia Level 4 Hospital	Level 4	9,587,103
79	Naitiri Sub-County Hospital	Level 4	9,234,304
80	Kinango Sub-County Hospital	Level 4	8,670,306
81	Nyakach County Level 4 Hospital	Level 4	8,380,391
82	Kimilili Sub-County Hospital Level 4 Hospital	Level 4	8,378,728
83	Kilungu Sub-County Hospital	Level 4	8,102,293
84	Chwele Sub-County Hospital	Level 4	7,669,549
85	Mt.Elgon Sub-County Hospital	Level 4	7,577,556
86	Kitengela Sub-County Level 4 Hospital	Level 4	6,959,050
87	Bumula Sub-County Hospital	Level 4	6,883,944
88	Karuri Level 4 Hospital	Level 4	6,869,579
89	Ngong Sub-County Hospital	Level 4	6,803,660

S No.	Name of Hospital	Level	Amount (Kshs.)
90	Rangwe Sub-County Hospital	Level 4	6,615,602
91	Cheptalal Sub-County Hospital	Level 4	6,607,873
92	Mukurweini Sub-County Hospital	Level 4	6,427,556
93	Narok County Referral Hospital	Level 4	6,418,208
94	Murang'a County Referral Level 5 Hospital	Level 4	6,364,870
95	Marindi Level 4 Hospital	Level 4	6,213,155
96	Mbita Sub-County Hospital	Level 4	6,085,000
97	Tom Mboya Memorial Hospital	Level 4	6,071,732
98	Bokoli Sub-County Hospital	Level 4	6,021,494
99	Matiliku Sub-County Level 4 Hospital	Level 4	6,011,230
100	Kandara Sub-County Hospital	Level 4	5,695,363
101	Fort Ternan Sub-County Hospital Kericho County	Level 4	5,676,554
102	Chebiemit Sub-County Hospital	Level 4	5,556,188
103	Kendu Bay Sub-County Hospital	Level 4	5,305,452
104	Kambu Sub-County Hospital	Level 4	5,091,038
105	Londiani Level 4 Sub-County Hospital Kericho County	Level 4	5,025,286
106	Mwala Level 4 Hospital	Level 4	4,918,552
107	Ekerenyo Sub-County Hospital	Level 4	4,817,938
108	Maragua Sub-County Level 4 Hospital	Level 4	4,605,919
109	Rwambwa Level 4 Hospital	Level 4	4,531,953
110	Got Agulu Subcounty Level 4 Hospital	Level 4	4,068,905
111	Kanyakine Sub-County Hospital	Level 4	3,921,743
112	Suba Sub-County Hospital	Level 4	3,852,968
113	Muriranja Level 4 Hospital	Level 4	3,779,114
114	Lusiggeti Level 4 Hospital	Level 4	3,737,466
115	Ahero County Level 4 Hospital	Level 4	3,650,700
116	Kisegi Level 4 Hospital	Level 4	3,620,738
117	Magunga Level 4 Hospital	Level 4	3,551,246
118	Elburgon Sub-District Hospital	Level 4	3,480,414
119	Roret Sub-County Hospital	Level 4	3,446,569
120	Kabartonjo Level 4 Hospital	Level 4	3,402,225
121	Kirwara Level 4 Hospital	Level 4	3,396,869
122	Ambira Level 4 Hospital	Level 4	3,388,375
123	Migwani Sub-County Hospital	Level 4	3,324,323
124	Lari Level 4 Hospital	Level 4	3,316,654
125	Sigor Sub-District Hospital Kericho	Level 4	3,268,718
126	Kijauri Level 4 Hospital	Level 4	3,178,415
127	Sigomere Level 4 Hospital	Level 4	3,088,905
128	Mukuyuni Sub-County Hospital	Level 4	3,012,295
129	Matuu Level 4 Hospital	Level 4	2,992,620
130	Muhoroni County Level 4 Hospital	Level 4	2,953,349

S No.	Name of Hospital	Level	Amount (Kshs.)
131	Kangema Sub-County Hospital	Level 4	2,875,637
132	Langalanga Sub-County Hospital Level 4	Level 4	2,788,188
133	Chulaimbo Level 4 Hospital	Level 4	2,783,550
134	Kandiege Level 4 Hospital	Level 4	2,759,292
135	Njoro Sub-County Hospital Level 4	Level 4	2,734,053
136	Samburu Sub-County Hospital - Kwale	Level 4	2,662,884
137	Ogongo Level 4 Hospital	Level 4	2,605,598
138	Madiany Level 4 Hospital	Level 4	2,594,465
139	Miathene Hospital	Level 4	2,576,859
140	Uyawi Sub-County Level 4 Hospital	Level 4	2,478,324
141	Rabai Sub - County Hospital Level 4	Level 4	2,304,370
142	Bamba Sub - County Hospital Level 4	Level 4	2,237,415
143	Kisau Level 4 Hospital	Level 4	2,219,226
144	Kigumo Level 4 Hospital-Kiambu	Level 4	2,153,986
145	Wesu Sub-County Hospital	Level 4	2,112,951
146	Kyuso Sub-County Hospital	Level 4	2,102,982
147	Lokitaung Sub-County Hospital	Level 4	1,930,000
148	Manga Sub-County Hospital	Level 4	1,922,611
149	Lungalunga Sub-County Hospital	Level 4	1,892,842
150	Mutomo Sub-County Hospital	Level 4	1,831,875
151	Bondeni Sub-County Hospital Level 4	Level 4	1,809,240
152	Athi River Level 4 Hospital	Level 4	1,753,272
153	Ukwala Level 4 Hospital	Level 4	1,744,724
154	Kanyangi Sub-County Hospital	Level 4	1,720,877
155	Kanyangi Sub-County Hospital	Level 4	1,720,877
156	Elwak Sub-County Level 4 Hospital	Level 4	1,680,000
157	Rhamu Sub-County Level 4 Hospital-Mandera County Government	Level 4	1,670,300
158	Kimiti Level 4 Hospital	Level 4	1,536,930
159	Ongata Rongai Sub-County Hospital	Level 4	1,486,000
160	Nuu Sub-County Hospital	Level 4	1,447,825
161	Othaya Sub-County Hospital	Level 4	1,432,500
162	Karatina Sub-County Hospital	Level 4	1,425,619
163	Kauwi Sub-County Hospital	Level 4	1,357,111
164	Tambach Sub-County Hospital	Level 4	1,299,612
165	Kigumo Level 4 Hospital-Muranga	Level 4	1,261,702
166	Marigat Sub-County Hospital	Level 4	1,202,139
167	Subukia Sub-County Hospital	Level 4	1,195,525
168	Tseikuru Level 4 Hospital	Level 4	1,171,453
169	Marafa Sub - County Hospital Level 4	Level 4	1,167,260
170	Masinga Level 4 Hospital	Level 4	1,161,658

S No.	Name of Hospital	Level	Amount (Kshs.)
171	Mirugi Kariuki Sub-County Hospital Level 4	Level 4	1,136,101
172	Nyathuna Level 4 Hospital	Level 4	1,103,090
173	Mogotio Sub-County Hospital Level 4	Level 4	1,087,915
174	Keringet Level 4 Hospital	Level 4	1,060,716
175	Imbirikani Level 4 Hospital	Level 4	1,059,915
176	Katulani Level 4 Hospital	Level 4	1,058,854
177	Kapkoros Level 4 Sub-County Hospital	Level 4	1,019,350
178	Mutituni Level 4 Hospital	Level 4	959,921
179	Nyangena Sub-County Hospital	Level 4	891,131
180	Zombe Sub-County Hospital	Level 4	887,440
181	Karatu Level 4 Hospital	Level 4	878,355
182	Kenneth Matiba Eye and Dental Level 4 Hospital	Level 4	863,262
183	Esani Sub-County Hospital	Level 4	830,858
184	Kipkelion Level 4 Sub-County Hospital Kericho County	Level 4	741,155
185	Kombewa Hospital	Level 4	665,757
186	Kayole II Sub-County Hospital	Level 4	655,500
187	Laisamis Level 4 Hospital	Level 4	532,370
188	Lopiding Sub-County Level 4 Hospital	Level 4	510,000
189	Ikanga Sub-County Hospital	Level 4	451,116
190	Mt. Kenya Sub-County Hospital	Level 4	356,529
191	Awendo Sub-County Hospital	Level 4	323,431
192	Isebania Sub-County Hospital	Level 4	321,540
193	Gede Sub - County Hospital Level 4	Level 4	297,760
194	Kabazi Sub-County Hospital	Level 4	274,624
195	Jibana Sub - County Hospital Level 4	Level 4	210,114
196	Kalama Level 4 Hospital	Level 4	195,363
197	Nyamusi Sub-County Hospital	Level 4	162,196
198	Nyandiwa Level 4 Hospital	Level 4	161,300
199	Oyani Sub-County Hospital	Level 4	141,000
200	Othoro Level 4 Hospital	Level 4	135,000
201	Chemolingot Sub-County Hospital	Level 4	126,050
202	Mashuuru Level 4 Hospital	Level 4	100,227
203	Nyangiela Level 4 Hospital	Level 4	100,000
204	Ojola Sub-County Level 4 Hospital	Level 4	80,000
	Total		14,103,500,087

Appendix 23: Hospitals that Received Refunds with no Approved Claims

S No.	Name of Hospital	Level	Amount Paid (Kshs.)
1	Kapsabet County Referral Hospital	Level 4	72,290,824
2	Marsabit level 5 Hospital	Level 4	25,207,600
3	Rangwe Sub-County Hospital	Level 4	23,460,300
4	Loitoktok Sub-County Hospital	Level 4	16,623,610
5	Sultan Hamud Sub-County Hospital	Level 4	11,601,660
6	Kombewa Hospital	Level 4	8,845,900
7	Kenneth Matiba Eye and Dental Level 4 Hospital	Level 4	6,805,450
8	Bura Sub-County Hospital	Level 4	6,031,080
9	Kisau Level 4 Hospital	Level 4	6,014,580
10	Marigat Sub-County Hospital	Level 4	4,125,800
11	Muriranja Level 4 Hospital	Level 4	3,275,500
12	Iftin Sub-County Hospital	Level 4	2,717,290
13	Kirwara Level 4 Hospital	Level 4	2,693,000
14	Mogotio Sub-County Hospital Level 4	Level 4	2,428,300
15	Kabartonjo Level 4 Hospital	Level 4	2,281,650
16	Kandara Sub-County Hospital	Level 4	1,839,600
17	Kacheliba Sub-County Level 4 Hospital	Level 4	1,753,800
18	Faza Sub-County Level 4 Hospital	Level 4	1,491,750
19	Bahati Sub-County Level 4 Hospital.	Level 4	1,045,300
20	Kapkoros Level 4 Sub-County Hospital	Level 4	561,400
21	Laisamis Level 4 Hospital	Level 4	458,000
22	Kimiti Level 4 Hospital	Level 4	253,950
23	Modogashe Sub-County Hospital	Level 4	217,170
24	Balambala Sub-County Hospital	Level 4	131,000
	Total		202,154,514

Appendix 24: Staff Capacity in Level 4 Hospitals

S No.	Financial Statement	Optimum Staff	Staff Capacity	Deficit
1	Mandera County Referral Hospital	101	-	101
2	Kayole II Sub-County Hospital	101	-	101
3	Msambweni County Referral Hospital	101	-	101
4	Mtwapa Sub-County Hospital Level 4	101	-	101
5	Hulugho Sub-County Hospital	101	2	99
6	Kangema Sub-County Hospital	101	2	99
7	Kisegi Level 4 Hospital	101	2	99
8	Macalder Sub-County Hospital	101	3	98
9	Naitiri Sub-County Hospital	101	3	98

S No.	Financial Statement	Optimum Staff	Staff Capacity	Deficit
10	Ndithini Level 4 Hospital	101	4	97
11	Othoro Level 4 Hospital	101	4	97
12	Kalama Level 4 Hospital	101	5	96
13	Kandiego Level 4 Hospital	101	5	96
14	Kegonga Level 4 Hospital	101	5	96
15	Lokitaung Sub-County Hospital	101	5	96
16	Tom Mboya Memorial Hospital	101	5	96
17	Narok County Referral Hospital	101	6	95
18	Nyandiwa Level 4 Hospital	101	6	95
19	Balambala Sub-County Hospital	101	7	94
20	Bura Sub-County Hospital	101	7	94
21	Doldol Sub-County Hospital	101	7	94
22	Mutitu Sub-County Hospital	101	7	94
23	Oyani Sub-County Hospital	101	7	94
24	Jibana Sub-County Hospital Level 4	101	8	93
25	Kabazi Sub-County Hospital	101	8	93
26	Karatu Level 4 Hospital	101	8	93
27	Nyathuna Level 4 Hospital	101	8	93
28	Ojola Sub-County Level 4 Hospital	101	8	93
29	Got Agulu Sub-County Level 4 Hospital	101	9	92
30	Masinga Level 4 Hospital	101	9	92
31	Mukuyuni Sub-County Hospital	101	9	92
32	Ikanga Sub-County Hospital	101	10	91
33	Muhuru Level 4 Hospital	101	10	91
34	Nuu Sub-County Hospital	101	10	91
35	Zombe Sub-County Hospital	101	10	91
36	Kabartonjo Level 4 Hospital	101	11	90
37	Sigomere Level 4 Hospital	101	11	90
38	Taveta Sub-County Hospital	101	11	90
39	Uriri Level 4 Hospital	101	11	90
40	Uyawi Sub-County Level 4 Hospital	101	11	90
41	Bokoli Sub-County Hospital	101	12	89
42	Esani Sub-County Hospital	101	12	89
43	Isebania Sub-County Hospital	101	12	89
44	Karuri Level 4 Hospital	101	12	89
45	Kutulo Sub-County Hospital	101	12	89
46	Kyuso Sub-County Hospital	101	12	89
47	Lafey Sub-County Level 4 Hospital	101	12	89
48	Modogashe Sub-County Hospital	101	12	89
49	Kigumo Level 4 Hospital - Kiambu	101	12	89
50	Imbirikani Level 4 Hospital	101	13	88

S No.	Financial Statement	Optimum Staff	Staff Capacity	Deficit
51	Kanyangi Sub-County Hospital	101	13	88
52	Katulani Level 4 Hospital	101	13	88
53	Nyamusi Sub-County Hospital	101	13	88
54	Subukia Sub-County Hospital	101	13	88
55	Ikutha Sub-County Hospital	101	14	87
56	Kenneth Matiba Eye and Dental Level 4 Hospital	101	14	87
57	Kisau Level 4 Hospital	101	14	87
58	Manga Sub-County Hospital	101	14	87
59	Tambach Sub-County Hospital	101	14	87
60	Langalanga Sub-County Hospital Level 4	101	15	86
61	Marafa Sub-County Hospital Level 4	101	15	86
62	Mashuuru Level 4 Hospital	101	15	86
63	Rwambwa Level 4 Hospital	101	15	86
64	Tseikuru Level 4 Hospital	101	15	86
65	Bahati Sub-County Level 4 Hospital.	101	16	85
66	Chemolingot Sub-County Hospital	101	16	85
67	Ijara Sub-County Hospital	101	16	85
68	Lopiding Sub-County Level 4 Hospital	101	16	85
69	Madiany Level 4 Hospital	101	16	85
70	Mutituni Level 4 Hospital	101	16	85
71	Njoro Sub-County Hospital Level 4	101	16	85
72	Nyamaraga Level 4 Hospital	101	16	85
73	Nyangena Sub-County Hospital	101	16	85
74	Athi River Level 4 Hospital	101	17	84
75	Bamba Sub-County Hospital Level 4	101	17	84
76	Cheptais Level 4 Hospital	101	17	84
77	Keringet Level 4 Hospital	101	17	84
78	Migosi Sub-County Hospital	101	17	84
79	Mutomo Sub-County Hospital	101	17	84
80	Dadaab Sub-County Hospital	101	18	83
81	Migwani Sub-County Hospital	101	18	83
82	Matiliku Sub-County Level 4 Hospital	101	19	82
83	Kendu Bay Sub-County Hospital	101	20	81
84	Meteitei Sub-County Hospital	101	20	81
85	Iftin Sub-County Hospital	101	21	80
86	Soin Sub-County Hospital	101	21	80
87	Chebiemit Sub-County Hospital	101	22	79
88	Kambu Sub-County Hospital	101	22	79
89	Rongo Sub-County Hospital	101	22	79
90	Roret Sub-County Hospital	101	22	79

S No.	Financial Statement	Optimum Staff	Staff Capacity	Deficit
91	Awendo Sub-County Hospital	101	23	78
92	Bondeni Sub-County Hospital Level 4	101	23	78
93	Lusiggeti Level 4 Hospital	101	23	78
94	Marigat Sub-County Hospital	101	23	78
95	Tawa Sub-County Hospital	101	24	77
96	Ukwala Level 4 Hospital	101	24	77
97	Chwele Sub-County Hospital	101	25	76
98	Elwak Sub-County Level 4 Hospital	101	25	76
99	Kauwi Sub-County Hospital	101	25	76
100	Makadara Level 4 Hospital - Nairobi	101	25	76
101	Nyakach County Level 4 Hospital	101	25	76
102	Rhamu Sub-County Level 4 Hospital-Mandera County	101	25	76
103	Banissa Sub-County Level 4 Hospital	101	26	75
104	Bumula Sub-County Hospital	101	26	75
105	Elburgon Sub-District Hospital	101	26	75
106	Yala Sub-County Level 4 Hospital	101	26	75
107	Sigor Sub-District Hospital - West Pokot	101	27	74
108	Kilungu Sub-County Hospital	101	28	73
109	Muhoroni County Level 4 Hospital	101	28	73
110	Takaba Sub-County Hospital	101	28	73
111	Ambira Level 4 Hospital	101	29	72
112	Kigumo Level 4 Hospital-Muranga	101	29	72
113	Naivasha County Referral Hospital	101	29	72
114	Suba Sub-County Hospital	101	29	72
115	Chepareria Sub-County Hospital	101	30	71
116	Kihara Level 4 Hospital	101	31	70
117	Mt. Kenya Sub-County Hospital	101	31	70
118	Mwala Level 4 Hospital	101	31	70
119	Mogotio Sub-County Hospital Level 4	101	33	68
120	Karungu Sub-County Hospital	101	34	67
121	Kacheliba Sub-County Level 4 Hospital	101	36	65
122	Kehancha Level 4 Hospital	101	36	65
123	Mt.Elgon Sub-County Hospital	101	36	65
124	Kibwezi Sub-County Hospital	101	40	61
125	Kombewa Hospital	101	40	61
126	Othaya Sub-County Hospital	101	40	61
127	Ahero County Level 4 Hospital	101	41	60
128	Lumumba Level 4 Hospital Kisumu County	101	41	60
129	Tigoni Level 4 Hospital	101	41	60
130	Londiani Level 4 Sub-County Hospital Kericho County	101	42	59

S No.	Financial Statement	Optimum Staff	Staff Capacity	Deficit
131	Kathiani Level 4 Hospital	101	44	57
132	Igegania Level 4 Hospital	101	45	56
133	Gilgil Sub-County Hospital Level 4	101	48	53
134	Kirwara Level 4 Hospital	101	48	53
135	Sultan Hamud Sub-County Hospital	101	48	53
136	Engineer Sub-County Level 4 Hospital	101	50	51
137	Kwale Sub-County Hospital	101	52	49
138	Kinango Sub-County Hospital	101	53	48
139	Nandi Hills Sub-County Hospital	101	54	47
140	Annex Hospital (Nakuru) Level 4	101	56	45
141	Ngong Sub-County Hospital	101	58	43
142	Mpeketoni Sub-County Hospital	101	59	42
143	Kitui County Referral Hospital	101	62	39
144	Ongata Rongai Sub-County Hospital	101	62	39
145	Kimilili Sub-County Hospital Level 4 Hospital	101	63	38
146	Bondo Level 4 Hospital	101	64	37
147	Loitoktok Sub-County Hospital	101	65	36
148	Rachuonyo County Hospital	101	66	35
149	Matuu Level 4 Hospital	101	71	30
150	Ruiru Level 4 Hospital	101	71	30
151	Eldama Ravine District Level 4 Hospital	101	73	28
152	Mariakani Sub-County Hospital Level 4	101	73	28
153	Samburu Sub-County Hospital - Kwale	101	79	22
154	Kisumu County Referral Level 4 Hospital	101	82	19
155	Makindu Sub-County Hospital Level 4	101	83	18
156	Mwingi Level 4 County Hospital	101	83	18
157	Kajiado County Referral Hospital	101	84	17
158	Mukurweini Sub-County Hospital	101	84	17
159	Marsabit Level 5 Hospital	101	87	14
160	Molo District Hospital Level 4	101	87	14
161	Gatundu Level 4 Hospital	101	88	13
162	Kangundo Level 4 Hospital	101	88	13
163	Karatina Sub-County Hospital	101	88	13
164	Kitale County Referral Hospital	101	89	12
165	Malindi County Level 4 Hospital	101	89	12
166	Iten County Referral Hospital	101	91	10
167	Webuye Level 4 Hospital	101	91	10
168	Lamu County referral Hospital	101	92	9
169	Makueni County Referral Hospital	101	92	9
170	Siaya County Referral Level 4 Hospital	101	94	7
171	Vihiga County Referral Hospital	101	94	7

S No.	Financial Statement	Optimum Staff	Staff Capacity	Deficit
172	Kapenguria County Referral Hospital	101	97	4
173	Kapsabet County Referral Hospital	101	97	4
174	Longisa County Referral Level 4 Hospital	101	98	3
175	Wajir County Referral Hospital	101	98	3
176	Lodwar County Referral Level 4 Hospital	101	100	1
	Total	17,776	5,687	12,089

Appendix 25: Level 4 Hospitals that did not Offer Surgical Services

S No.	Name of Hospital
1	Ambira Level 4 Hospital
2	Chepareria Sub-County Hospital
3	Esani Sub-County Hospital
4	Igegania Level 4 Hospital
5	Kabazi Sub-County Hospital
6	Kandiego Level 4 Hospital
7	Kanyangi Sub-County Hospital
8	Karatu Level 4 Hospital
9	Karuri Level 4 Hospital
10	Kathiani Level 4 Hospital
11	Kauwi Sub-County Hospital
12	Kegonga Level 4 Hospital
13	Kendu Bay Sub-County Hospital
14	Kenneth Matiba Eye and Dental Level 4 Hospital
15	Keringet Level 4 Hospital
16	Kigumo Level 4 Hospital-Muranga
17	Kimilili Sub-County Hospital Level 4 Hospital
18	Kinango Sub-County Hospital
19	Kisau Level 4 Hospital
20	Kisegi Level 4 Hospital
21	Kutulo Sub-County hospital
22	Kwale Sub-County Hospital
23	Magunga Level 4 Hospital
24	Kayole II Sub-County Hospital
25	Mt. Kenya Sub-County Hospital
26	Mtwapa Sub-County Hospital Level 4
27	Muhuru Level 4 Hospital
28	Mutituni Level 4 Hospital
29	Mutomo Sub-County Hospital
30	Mwingi Level 4 County Hospital
31	Naitiri Sub-County Hospital

S No.	Name of Hospital
32	Naivasha County Referral Hospital
33	Ndithini Level 4 Hospital
34	Njoro Sub-County Hospital Level 4
35	Nuu Sub-County Hospital
36	Nyamaraga Level 4 Hospital
37	Nyamusi Sub-County Hospital
38	Nyandiwa Level 4 Hospital
39	Nyangena Sub-County Hospital
40	Nyathuna Level 4 Hospital
41	Ojola Sub-County Level 4 Hospital
42	Olenguruone Sub-County Hospital Level 4
43	Othaya Sub-County Hospital
44	Othoro Level 4 Hospital
45	Oyani Sub-County Hospital
46	Rangwe Sub-County Hospital
47	Rhamu Sub-County Level 4 Hospital-Mandera County
48	Rongo Sub-County Hospital
49	Roret Sub-County Hospital
50	Rwambwa Level 4 Hospital
51	Tawa Sub-County Hospital
52	Tseikuru Level 4 Hospital
53	Ukwala Level 4 Hospital
54	Uyawi Sub-County Level 4 Hospital

Appendix 26: Level 4 Hospitals that did not Offer Paediatric Services

S No.	Name of Hospital
1	Ambira Level 4 Hospital
2	Chepareria Sub-County Hospital
3	Elburgon Sub-District Hospital
4	Kabazi Sub-County Hospital
5	Kandiege Level 4 Hospital
6	Kanyangi Sub-County Hospital
7	Karatu Level 4 Hospital
8	Karuri Level 4 Hospital
9	Kauwi Sub-County Hospital
10	Kegonga Level 4 Hospital
11	Kendu Bay Sub-County Hospital
12	Kenneth Matiba Eye and Dental Level 4 Hospital
13	Keringet Level 4 Hospital
14	Kimilili Sub-County Hospital Level 4 Hospital

S No.	Name of Hospital
15	Kinango Sub-County Hospital
16	Kisau Level 4 Hospital
17	Kisegi Level 4 Hospital
18	Kutulo Sub-County hospital
19	Kwale Sub-County Hospital
20	Magunga Level 4 Hospital
21	Kayole II Sub-County Hospital
22	Mpeketoni Sub-County Hospital
23	Mt. Kenya Sub-County Hospital
24	Mtwapa Sub-County Hospital Level 4
25	Mutituni Level 4 Hospital
26	Mutomo Sub-County Hospital
27	Mwingi Level 4 County Hospital
28	Naitiri Sub-County Hospital
29	Naivasha County Referral Hospital
30	Ndithini Level 4 Hospital
31	Njoro Sub-County Hospital Level 4
32	Nuu Sub-County Hospital
33	Nyamaraga Level 4 Hospital
34	Nyamusi Sub-County Hospital
35	Nyandiwa Level 4 Hospital
36	Nyangena Sub-County Hospital
37	Ojola Sub-County Level 4 Hospital
38	Olenguruone Sub-County Hospital Level 4
39	Othaya Sub-County Hospital
40	Othoro Level 4 Hospital
41	Oyani Sub-County Hospital
42	Rangwe Sub-County Hospital
43	Rhamu Sub-County Level 4 Hospital - Mandera County
44	Rongo Sub-County Hospital
45	Roret Sub-County Hospital
46	Rwambwa Level 4 Hospital
47	Tawa Sub-County Hospital
48	Tseikuru Level 4 Hospital
49	Ukwala Level 4 Hospital
50	Uyawi Sub-County Level 4 Hospital
51	Zombe Sub-County Hospital

Appendix 27: Level 4 Hospitals that did not Offer Gynaecology Services

S No.	Name of Hospital
1	Ambira Level 4 Hospital
2	Chepareria Sub-County Hospital
3	Ekerenyo Sub-County Hospital
4	Elburgon Sub-District Hospital
5	Kabazi Sub-County Hospital
6	Kandiege Level 4 Hospital
7	Kanyangi Sub-County Hospital
8	Karatu Level 4 Hospital
9	Karuri Level 4 Hospital
10	Kathiani Level 4 Hospital
11	Kauwi Sub-County Hospital
12	Kegonga Level 4 Hospital
13	Kendu Bay Sub-County Hospital
14	Kenneth Matiba Eye and Dental Level 4 Hospital
15	Keringet Level 4 Hospital
16	Kimilili Sub-County Hospital Level 4 Hospital
17	Kinango Sub-County Hospital
18	Kisau Level 4 Hospital
19	Kisegi Level 4 Hospital
20	Kutulo Sub-County hospital
21	Kwale Sub-County Hospital
22	Magunga Level 4 Hospital
23	Kayole II Sub-County Hospital
24	Mpeketoni Sub-County Hospital
25	Mt. Kenya Sub-County Hospital
26	Mtwapa Sub-County Hospital Level 4
27	Mutituni Level 4 Hospital
28	Mutomo Sub-County Hospital
29	Mwingi Level 4 County Hospital
30	Naitiri Sub-County Hospital
31	Naivasha County Referral Hospital
32	Ndithini Level 4 Hospital
33	Njoro Sub-County Hospital Level 4
34	Nuu Sub-County Hospital
35	Nyamaraga Level 4 Hospital
36	Nyamusi Sub-County Hospital
37	Nyandiwa Level 4 Hospital
38	Ojola Sub-County Level 4 Hospital
39	Othaya Sub-County Hospital
40	Othoro Level 4 Hospital

S No.	Name of Hospital
41	Oyani Sub-County Hospital
42	Rangwe Sub-County Hospital
43	Rhamu Sub-County Level 4 Hospital-Mandera County
44	Rongo Sub-County Hospital
45	Roret Sub-County Hospital
46	Rwambwa Level 4 Hospital
47	Tawa Sub-County Hospital
48	Tseikuru Level 4 Hospital
49	Ukwala Level 4 Hospital
50	Uyawi Sub-County Level 4 Hospital
51	Zombe Sub-County Hospital

Appendix 28 Hospitals that did not Offer Radiology Services

S No.	Name of Hospital
1	Ambira Level 4 Hospital
2	Chepareria Sub-County Hospital
3	Elburgon Sub-District Hospital
4	Ikanga Sub-County Hospital
5	Kabazi Sub-County Hospital
6	Kajiado County Referral Hospital
7	Kandiege Level 4 Hospital
8	Kanyangi Sub-County Hospital
9	Karatu Level 4 Hospital
10	Karuri Level 4 Hospital
11	Kathiani Level 4 Hospital
12	Kauwi Sub-County Hospital
13	Kegonga Level 4 Hospital
14	Kendu Bay Sub-County Hospital
15	Kenneth Matiba Eye and Dental Level 4 Hospital
16	Kibwezi Sub-County Hospital
17	Kijauri Level 4 Hospital
18	Kimilili Sub-County Hospital Level 4 Hospital
19	Kinango Sub-County Hospital
20	Kisau Level 4 Hospital
21	Kisegi Level 4 Hospital
22	Kutulo Sub-County hospital
23	Magunga Level 4 Hospital
24	Migosi Sub-County Hospital
25	Kayole II Sub-County Hospital

S No.	Name of Hospital
26	Mpeketoni Sub-County Hospital
27	Mt. Kenya Sub-County Hospital
28	Mtwapa Sub-County Hospital
29	Mutituni Level 4 Hospital
30	Mutomo Sub-County Hospital
31	Mwingi Level 4 County Hospital
32	Naitiri Sub-County Hospital
33	Ndithini Level 4 Hospital
34	Njoro Sub-County Hospital Level 4
35	Nuu Sub-County Hospital
36	Nyamaraga Level 4 Hospital
37	Nyamusi Sub-County Hospital
38	Nyandiwa Level 4 Hospital
39	Nyangena Sub-County Hospital
40	Nyathuna Level 4 Hospital
41	Ojola Sub-County Level 4 Hospital
42	Othoro Level 4 Hospital
43	Oyani Sub-County Hospital
44	Rangwe Sub-County Hospital
45	Rhamu Sub-County Level 4 Hospital-Mandera County
46	Rongo Sub-County Hospital
47	Roret Sub-County Hospital
48	Rwambwa Level 4 Hospital
49	Tawa Sub-County Hospital
50	Tseikuru Level 4 Hospital
51	Ukwala Level 4 Hospital
52	Uyawi Sub-County Level 4 Hospital
53	Webuye Level 4 Hospital
54	Zombe Sub-County Hospital

Appendix 29: Level 4 Hospitals that did not Offer Renal Dialysis Services

S No.	Name of Hospital
1	Ahero County Level 4 Hospital
2	Ambira Level 4 Hospital
3	Bondo Level 4 Hospital
4	Bumula Sub-County Hospital
5	Ekerenyo Sub-County Hospital
6	Elburgon Sub-District Hospital

S No.	Name of Hospital
7	Eldama Ravine District Level 4 Hospital
8	Esani Sub-County Hospital
9	Gede Sub-County Hospital Level 4
10	Got Agulu Sub-County Level 4 Hospital
11	Igegania Level 4 Hospital
12	Ikanga Sub-County Hospital
13	Imbirikani Level 4 Hospital
14	Kabazi Sub-County Hospital
15	Kajiado County Referral Hospital
16	Kandiege Level 4 Hospital
17	Kanyangi Sub-County Hospital
18	Karatu Level 4 Hospital
19	Karuri Level 4 Hospital
20	Kathiani Level 4 Hospital
21	Kauwi Sub-County Hospital
22	Kegonga Level 4 Hospital
23	Kendu Bay Sub-County Hospital
24	Kenneth Matiba Eye and Dental Level 4 Hospital
25	Keringet Level 4 Hospital
26	Kibwezi Sub-County Hospital
27	Kihara Level 4 Hospital
28	Kijauri Level 4 Hospital
29	Kimilili Sub-County Hospital Level 4 Hospital
30	Kinango Sub-County Hospital
31	Kirwara Level 4 Hospital
32	Kisau Level 4 Hospital
33	Kisegi Level 4 Hospital
34	Kitengela Sub-County Level 4 Hospital
35	Kutulo Sub-County hospital
36	Kwale Sub-County Hospital
37	Lumumba Level 4 Hospital Kisumu County
38	Magunga Level 4 Hospital
39	Makadara Level 4 Hospital - Nairobi
40	Mariakani Sub-County Hospital Level 4
41	Kayole II Sub-County Hospital
42	Mpeketoni Sub-County Hospital
43	Mt. Kenya Sub-County Hospital
44	Mtwapa Sub-County Hospital Level 4
45	Mutituni Level 4 Hospital
46	Mutomo Sub-County Hospital
47	Mwingi Level 4 County Hospital
48	Naitiri Sub-County Hospital

S No.	Name of Hospital
49	Naivasha County Referral Hospital
50	Ndithini Level 4 Hospital
51	Njoro Sub-County Hospital Level 4
52	Nuu Sub-County Hospital
53	Nyamaraga Level 4 Hospital
54	Nyamusi Sub-County Hospital
55	Nyandiwa Level 4 Hospital
56	Nyangena Sub-County Hospital
57	Nyathuna Level 4 Hospital
58	Ojola Sub-County Level 4 Hospital
59	Olenguruone Sub-County Hospital Level 4
60	Othaya Sub-County Hospital
61	Othoro Level 4 Hospital
62	Oyani Sub-County Hospital
63	Rangwe Sub-County Hospital
64	Rhamu Sub-County Level 4 Hospital-Mandera County
65	Rongo Sub-County Hospital
66	Roret Sub-County Hospital
67	Ruiru Level 4 Hospital
68	Rwambwa Level 4 Hospital
69	Tseikuru Level 4 Hospital
70	Ukwala Level 4 Hospital
71	Uyawi Sub-County Level 4 Hospital
72	Webuye Level 4 Hospital
73	Zombe Sub-County Hospital

Appendix 30: Level 4 Hospitals that did not Offer Tuberculosis Management Services

S No.	Name of Hospital
1	Ambira Level 4 Hospital
2	Gede Sub-County Hospital Level 4
3	Kabazi Sub-County Hospital
4	Kajiado County Referral Hospital
5	Kandiege Level 4 Hospital
6	Kanyangi Sub-County Hospital
7	Karuri Level 4 Hospital
8	Kathiani Level 4 Hospital
9	Kauwi Sub-County Hospital
10	Kegonga Level 4 Hospital
11	Kendu Bay Sub-County Hospital

S No.	Name of Hospital
12	Kenneth Matiba Eye and Dental Level 4 Hospital
13	Keringet Level 4 Hospital
14	Kibwezi Sub-County Hospital
15	Kimilili Sub-County Hospital Level 4 Hospital
16	Kinango Sub-County Hospital
17	Kisau Level 4 Hospital
18	Kisegi Level 4 Hospital
19	Kutulo Sub-County Hospital
20	Kwale Sub-County Hospital
21	Lusiggeti Level 4 Hospital
22	Magunga Level 4 Hospital
23	Kayole II Sub-County Hospital
24	Mt. Kenya Sub-County Hospital
25	Mtwapa Sub-County Hospital Level 4
26	Mutituni Level 4 Hospital
27	Mutomo Sub-County Hospital
28	Mwingi Level 4 County Hospital
29	Naitiri Sub-County Hospital
30	Naivasha County Referral Hospital
31	Ndithini Level 4 Hospital
32	Njoro Sub-County Hospital Level 4
33	Nuu Sub-County Hospital
34	Nyamusi Sub-County Hospital
35	Nyandiwa Level 4 Hospital
36	Nyangena Sub-County Hospital
37	Ojola Sub-County Level 4 Hospital
38	Othaya Sub-County Hospital
39	Othoro Level 4 Hospital
40	Oyani Sub-County Hospital
41	Rangwe Sub-County Hospital
42	Rongo Sub-County Hospital
43	Roret Sub-County Hospital

Appendix 31: Bed Capacity in Level 4 Hospitals

S No.	Financial Statement	Required Capacity	Actual Capacity	Deficit
1	Kalama Level 4 Hospital	150	4	146
2	Ojola Sub-County Level 4 Hospital	150	7	143
3	Karuri Level 4 Hospital	150	8	142
4	Zombe Sub-County Hospital	150	10	140
5	Bamba Sub-County Hospital Level 4	150	12	138
6	Mirugi Kariuki Sub-County Hospital Level 4	150	12	138
7	Athi River Level 4 Hospital	150	15	135
8	Ndithini Level 4 Hospital	150	16	134
9	Subukia Sub-County Hospital	150	16	134
10	Kauwi Sub-County Hospital	150	17	133
11	Mutomo Sub-County Hospital	150	17	133
12	Nuu Sub-County Hospital	150	17	133
13	Uyawu Sub-County Level 4 Hospital	150	17	133
14	Bokoli Sub-County Hospital	150	18	132
15	Ikanga Sub-County Hospital	150	18	132
16	Modogashe Sub-County Hospital	150	18	132
17	Othoro Level 4 Hospital	150	18	132
18	Got Agulu Sub-County Level 4 Hospital	150	19	131
19	Doldol Sub-County Hospital	150	20	130
20	Kyuso Sub-County Hospital	150	20	130
21	Mukuyuni Sub-County Hospital	150	20	130
22	Mutitu Sub-County Hospital	150	20	130
23	Uriri Level 4 Hospital	150	20	130
24	Soin Sub-County Hospital	150	21	129
25	Lusiggeti Level 4 Hospital	150	22	128
26	Balambala Sub-County Hospital	150	24	126
27	Bumula Sub-County Hospital	150	24	126
28	Dadaab Sub-County Hospital	150	24	126
29	Esani Sub-County Hospital	150	24	126
30	JM Kariuki Memorial Hospital	150	24	126
31	Kabazi Sub-County Hospital	150	24	126
32	Karatu Level 4 Hospital	150	24	126
33	Kisegi Level 4 Hospital	150	24	126
34	Langalanga Sub-County Hospital Level 4	150	24	126
35	Makadara Level 4 Hospital - Nairobi	150	24	126
36	Oyani Sub-County Hospital	150	24	126

S No.	Financial Statement	Required Capacity	Actual Capacity	Deficit
37	Sigomere Level 4 Hospital	150	24	126
38	Kigumo Level 4 Hospital-Muranga	150	25	125
39	Macalder Sub-County Hospital	150	25	125
40	Nyangena Sub-County Hospital	150	27	123
41	Kanyangi Sub-County Hospital	150	28	122
42	Bura Sub-County Hospital	150	30	120
43	Jibana Sub-County Hospital Level 4	150	30	120
44	Keringet Level 4 Hospital	150	30	120
45	Manga Sub-County Hospital	150	30	120
46	Mashuuru Level 4 Hospital	150	30	120
47	Mwala Level 4 Hospital	150	30	120
48	Olenguruone Sub-County Hospital Level 4	150	30	120
49	Rwambwa Level 4 Hospital	150	30	120
50	Roret Sub-County Hospital	150	31	119
51	Iftin Sub-County Hospital	150	33	117
52	Muhuru Level 4 Hospital	150	33	117
53	Katulani Level 4 Hospital	150	34	116
54	Kisau Level 4 Hospital	150	34	116
55	Meteitei Sub-County Hospital	150	35	115
56	Tambach Sub-County Hospital	150	35	115
57	Kilungu Sub-County Hospital	150	36	114
58	Masinga Level 4 Hospital	150	36	114
59	Rangwe Sub-County Hospital	150	37	113
60	Gede Sub-County Hospital Level 4	150	40	110
61	Hulugho Sub-County Hospital	150	40	110
62	Matiliku Sub-County Level 4 Hospital	150	40	110
63	Nyamusi Sub-County Hospital	150	40	110
64	Ahero County Level 4 Hospital	150	42	108
65	Naitiri Sub-County Hospital	150	42	108
66	Lumumba Level 4 Hospital Kisumu County	150	43	107
67	Rongo Sub-County Hospital	150	43	107
68	Samburu Sub-County Hospital - Kwale	150	43	107
69	Kabartonjo Level 4 Hospital	150	44	106
70	Muhoroni County Level 4 Hospital	150	44	106
71	Migosi Sub-County Hospital	150	45	105
72	Ikutha Sub-County Hospital	150	46	104
73	Laisamis Level 4 Hospital	150	46	104
74	Nyamaraga Level 4 Hospital	150	47	103

S No.	Financial Statement	Required Capacity	Actual Capacity	Deficit
75	Cheptais Level 4 Hospital	150	50	100
76	Kandiego Level 4 Hospital	150	50	100
77	Londiani Level 4 Sub-County Hospital Kericho County	150	50	100
78	Mt. Kenya Sub-County Hospital	150	50	100
79	Ndanai Sub-County Hospital	150	50	100
80	Kendu Bay Sub-County Hospital	150	51	99
81	Lafey Sub-County Level 4 Hospital	150	52	98
82	Chepareria Sub-County Hospital	150	54	96
83	Sultan Hamud Sub-County Hospital	150	55	95
84	Madiany Level 4 Hospital	150	56	94
85	Igegania Level 4 Hospital	150	57	93
86	Annex Hospital (Nakuru) Level 4	150	60	90
87	Bondeni Sub-County Hospital Level 4	150	60	90
88	Imbirikani Level 4 Hospital	150	60	90
89	Kombewa Hospital	150	60	90
90	Ukwala Level 4 Hospital	150	60	90
91	Kigumo Level 4 Hospital-Kiambu	150	60	90
92	Ijara Sub-County Hospital	150	62	88
93	Tawa Sub-County Hospital	150	64	86
94	Kihara Level 4 Hospital	150	65	85
95	Migwani Sub-County Hospital	150	65	85
96	Kwale Sub-County Hospital	150	66	84
97	Yala Sub-County Level 4 Hospital	150	66	84
98	Awendo Sub-County Hospital	150	70	80
99	Matuu Level 4 Hospital	150	70	80
100	Elburgon Sub-District Hospital	150	72	78
101	Tseikuru Level 4 Hospital	150	72	78
102	Kibwezi Sub-County Hospital	150	78	72
103	Ongata Rongai Sub-County Hospital	150	78	72
104	Chemolingot Sub-County Hospital	150	80	70
105	Marigat Sub-County Hospital	150	80	70
106	Mtwapa Sub-County Hospital Level 4	150	82	68
107	Ngong Sub-County Hospital	150	82	68
108	Kehancha Level 4 Hospital	150	84	66
109	Kitengela Sub-County Level 4 Hospital	150	86	64
110	Nandi Hills Sub-County Hospital	150	90	60
111	Lungalunga Sub-County Hospital	150	92	58

S No.	Financial Statement	Required Capacity	Actual Capacity	Deficit
112	Kacheliba Sub-County Level 4 Hospital	150	100	50
113	Kirwara Level 4 Hospital	150	100	50
114	Lamu County Referral Hospital	150	100	50
115	Sigowet Sub-County Level 4 Hospital Kericho County	150	114	36
116	Kinango Sub-County Hospital	150	116	34
117	Tigoni Level 4 Hospital	150	116	34
118	Rachuonyo County Hospital	150	117	33
119	Eldama Ravine District Level 4 Hospital	150	120	30
120	Mogotio Sub-County Hospital Level 4	150	120	30
121	Moi County Referral Hospital (Voi)	150	120	30
122	Wajir County Referral Hospital	150	120	30
123	Taveta Sub-County Hospital	150	123	27
124	Ruiru Level 4 Hospital	150	130	20
125	Bondo Level 4 Hospital	150	133	17
126	Loitoktok Sub-County Hospital	150	139	11
	Total	18,900	6,231	12,669

Appendix 32: Level 4 Hospitals that did not Provide Information on Bed Capacity

S No.	Name of Hospital
1	Bahati Sub-County Level 4 Hospital
2	Banissa Sub-County Level 4 Hospital
3	Baringo County Referral Hospital
4	Chebiemit Sub-County Hospital
5	Cheptalal Sub-County Hospital
6	Chulaimbo Level 4 Hospital
7	Chwele Sub-County Hospital
8	Ekerenyo Sub-County Hospital
9	Elwak Sub-County Level 4 Hospital
10	Engineer Sub-County Level 4 Hospital
11	Faza Sub-County Level 4 Hospital
12	Fort Ternan Sub-County Hospital Kericho County
13	Gilgil Sub-County Hospital Level 4
14	Homabay County Teaching and Referral Hospital
15	Isebania Sub-County Hospital
16	Kalacha Level 4 Hospital (Marsabit County)
17	Kambu Sub-County Hospital

S No.	Name of Hospital
18	Kandara Sub-County Hospital
19	Kangema Sub-County Hospital
20	Kangundo Level 4 Hospital
21	Kanyakine Sub-County Hospital
22	Kapenguria County Referral Hospital
23	Kapkatet Level 4 Hospital Kericho County
24	Kapkoros Level 4 Sub-County Hospital
25	Karatina Sub-County Hospital
26	Karungu Sub-County Hospital
27	Kathiani Level 4 Hospital
28	Kijauri Level 4 Hospital
29	Kilifi County Referral Hospital
30	Kimiti Level 4 Hospital
31	Kipkelion Level 4 Sub-County Hospital Kericho County
32	Kisumu County Referral Level 4 Hospital
33	Kitale County Referral Hospital
34	Kitui County Referral Hospital
35	Kutulo Sub-County Hospital
36	Lari Level 4 Hospital
37	Lodwar County Referral Level 4 Hospital
38	Lokitaung Sub-County Hospital
39	Longisa County Referral Level 4 Hospital
40	Lopiding Sub-County Level 4 Hospital
41	Magunga Level 4 Hospital
42	Makindu Sub-County Hospital Level 4
43	Malindi County Level 4 Hospital
44	Marafa Sub-County Hospital Level 4
45	Maragua Sub-County Level 4 Hospital
46	Mariakani Sub-County Hospital Level 4
47	Marindi Level 4 Hospital
48	Marsabit Level 5 Hospital
49	Masaba Sub-County Hospital
50	Mbita Sub-County Hospital
51	Mbooni Sub-County Level 4 Hospital
52	Miathene Hospital
53	Migori County Referral Hospital
54	Molo District Hospital Level 4
55	Moyale Level 4
56	Rumuruti District Hospital

S No.	Name of Hospital
57	Mpeketoni Sub-County Hospital
58	Msambweni County Referral Hospital
59	Mt. Elgon Sub-County Hospital
60	Mukurweini Sub-County Hospital
61	Murang'a County Referral Level 5 Hospital
62	Muriranja Level 4 Hospital
63	Mutuini Dagoretti Hospital
64	Mutuini Sub-District Hospital
65	Mwatate Sub-County Hospital
66	Nanyuki Teaching and Referral
67	Njoro Sub-County Hospital Level 4
68	Ntimaru Sub-County Hospital
69	Nyahururu County Referral Hospital
70	Nyambene Sub-County Hospital
71	Nyamira County Referral Hospital
72	Nyandiwa Level 4 Hospital
73	Nyangiela Level 4 Hospital
74	Nyathuna Level 4 Hospital
75	Ogongo Level 4 Hospital
76	Othaya Sub-County Hospital
77	Rabai Sub-County Hospital Level 4
78	Rhamu Sub-County Level 4 Hospital - Mandera County Government
79	Siaya County Referral Level 4 Hospital
80	Sigor Sub-District Hospital Kericho
81	Sirisia Level 4 Hospital
82	Takaba Sub-County Hospital
83	Tom Mboya Memorial Hospital
84	Vihiga County Referral Hospital
85	Wangige Level 4 Hospital
86	Webuye Level 4 Hospital
87	Wesu Sub-County Hospital
88	Sigor Sub-District Hospital - West Pokot
89	Suba Sub-County Hospital

Appendix 33: Level 4 Hospitals Medical Equipment and Machines (Incubators and Cots)

S No.	Name of Hospital	Required Incubators and Cots	Available Incubators and Cots	Deficit
1	Awendo Sub-County Hospital	10	-	10
2	Balambala Sub-County Hospital	10	-	10
3	Bondeni Sub-County Hospital Level 4	10	-	10
4	Chepareria Sub-County Hospital	10	-	10
5	Got Agulu Sub-County Level 4 Hospital	10	-	10
6	Isebania Sub-County Hospital	10	-	10
7	JM Kariuki Memorial Hospital	10	-	10
8	Kabazi Sub-County Hospital	10	-	10
9	Kalama Level 4 Hospital	10	-	10
10	Kandiego Level 4 Hospital	10	-	10
11	Karatu Level 4 Hospital	10	-	10
12	Kauwi Sub-County Hospital	10	-	10
13	Kayole II Sub-County Hospital	10	-	10
14	Kegonga Level 4 Hospital	10	-	10
15	Kenneth Matiba Eye and Dental Level 4 Hospital	10	-	10
16	Keringet Level 4 Hospital	10	-	10
17	Kigumo Level 4 Hospital-Murang'a	10	-	10
18	Kinango Sub-County Hospital	10	-	10
19	Kisau Level 4 Hospital	10	-	10
20	Kitui County Referral Hospital	10	-	10
21	Kyuso Sub-County Hospital	10	-	10
22	Lamu County referral Hospital	10	-	10
23	Langalanga Sub-County Hospital Level 4	10	-	10
24	Macalder Sub-County Hospital	10	-	10
25	Mandera County Referral Hospital	10	-	10
26	Manga Sub-County Hospital	10	-	10
27	Masinga Level 4 Hospital	10	-	10
28	Mirugi Kariuki Sub-County Hospital Level 4	10	-	10
29	Muhuru Level 4 Hospital	10	-	10
30	Mwingi Level 4 County Hospital	10	-	10
31	Naivasha County Referral Hospital	10	-	10
32	Narok County Referral Hospital	10	-	10
33	Ndithini Level 4 Hospital	10	-	10

S No.	Name of Hospital	Required Incubators and Cots	Available Incubators and Cots	Deficit
34	Nyakach County Level 4 Hospital	10	-	10
35	Nyamusi Sub-County Hospital	10	-	10
36	Ojola Sub-County Level 4 Hospital	10	-	10
37	Othoro Level 4 Hospital	10	-	10
38	Oyani Sub-County Hospital	10	-	10
39	Rongo Sub-County Hospital	10	-	10
40	Roret Sub-County Hospital	10	-	10
41	Rwambwa Level 4 Hospital	10	-	10
42	Samburu Sub-County Hospital - Kwale	10	-	10
43	Soin Sub-County hospital	10	-	10
44	Subukia Sub-County Hospital	10	-	10
45	Uriri Level 4 Hospital	10	-	10
46	Uyawi Sub-County Level 4 Hospital	10	-	10
47	Ahero County Level 4 Hospital	10	1	9
48	Athi River Level 4 Hospital	10	1	9
49	Bahati Sub-County Level 4 Hospital.	10	1	9
50	Gede Sub-County Hospital Level 4	10	1	9
51	Imbirikani level 4 Hospital	10	1	9
52	Karuri Level 4 Hospital	10	1	9
53	Kibwezi Sub-County Hospital	10	1	9
54	Kisegi Level 4 Hospital	10	1	9
55	Meteitei Sub-County Hospital	10	1	9
56	Mutituni Level 4 Hospital	10	1	9
57	Mwala Level 4 Hospital	10	1	9
58	Njoro Sub-County Hospital Level 4	10	1	9
59	Nyamaraga Level 4 Hospital	10	1	9
60	Olenguruone Sub-County Hospital Level 4	10	1	9
61	Tambach Sub-County Hospital	10	1	9
62	Ambira Level 4 Hospital	10	2	8
63	Bamba Sub - County Hospital Level 4	10	2	8
64	Doldol Sub-County Hospital	10	2	8
65	Gilgil Sub-County Hospital Level 4	10	2	8
66	Iftin Sub-County Hospital	10	2	8
67	Kabartonjo Level 4 Hospital	10	2	8
68	Kanyangi Sub-County Hospital	10	2	8
69	Kathiani Level 4 Hospital	10	2	8

S No.	Name of Hospital	Required Incubators and Cots	Available Incubators and Cots	Deficit
70	Katulani Level 4 Hospital	10	2	8
71	Kombewa Hospital	10	2	8
72	Kutulo Sub-County hospital	10	2	8
73	Londiani Level 4 Sub-County Hospital Kericho County	10	2	8
74	Lopiding Sub-County Level 4 Hospital	10	2	8
75	Marigat Sub-County Hospital	10	2	8
76	Matuu Level 4 Hospital	10	2	8
77	Mogotio Sub-County Hospital Level 4	10	2	8
78	Mt. Kenya Sub-County Hospital	10	2	8
79	Mt. Elgon Sub-County Hospital	10	2	8
80	Mtwapa Sub - County Hospital Level 4	10	2	8
81	Mukuyuni Sub-County Hospital	10	2	8
82	Nuu Sub-County Hospital	10	2	8
83	Nyandiwa Level 4 Hospital	10	2	8
84	Nyangena Sub-County Hospital	10	2	8
85	Othaya Sub-County Hospital	10	2	8
86	Rachuonyo County Hospital	10	2	8
87	Bokoli Sub-County Hospital	10	3	7
88	Dadaab Sub-County Hospital	10	3	7
89	Elwak Sub-County Level 4 hospital	10	3	7
90	Hulugho Sub-County Hospital	10	3	7
91	Ijara Sub-County Hospital	10	3	7
92	Kapenguria County Referral Hospital	10	3	7
93	Kehancha Level 4 Hospital	10	3	7
94	Kirwara Level 4 Hospital	10	3	7
95	Lokitaung Sub-County Hospital	10	3	7
96	Makadara Level 4 Hospital - Nairobi	10	3	7
97	Mashuuru Level 4 Hospital	10	3	7
98	Modogashe Sub-County Hospital	10	3	7
99	Mutitu Sub-County Hospital	10	3	7
100	Naitiri Sub-County Hospital	10	3	7
101	Rhamu Sub-County Level 4 Hospital-Mandera County Government	10	3	7
102	Sigomere Level 4 Hospital	10	3	7
103	Banissa Sub-County level 4 Hospital	10	4	6
104	Bumula Sub-County Hospital	10	4	6
105	Engineer Sub-County Level 4 Hospital	10	4	6

S No.	Name of Hospital	Required Incubators and Cots	Available Incubators and Cots	Deficit
106	Kimilili Sub-County Hospital Level 4 Hospital	10	4	6
107	Kwale Sub-County Hospital	10	4	6
108	Madiany Level 4 Hospital	10	4	6
109	Rangwe Sub-County Hospital	10	4	6
110	Ruiru Level 4 Hospital	10	4	6
111	Ukwala Level 4 Hospital	10	4	6
112	Bura Sub-County Hospital	10	5	5
113	Cheptais Level 4 Hospital	10	5	5
114	Kacheliba Sub-County Level 4 Hospital	10	5	5
115	Kapsabet County Referral Hospital	10	5	5
116	Kendu Bay Sub-County Hospital	10	5	5
117	Kihara Level 4 Hospital	10	5	5
118	Lafey sub-county level 4 hospital	10	5	5
119	Matiliku Sub-County Level 4 Hospital	10	5	5
120	Migosi Sub-County Hospital	10	5	5
121	Taveta Sub-County Hospital	10	5	5
122	Kambu Sub-County Hospital	10	6	4
123	Kilungu Sub-County Hospital	10	6	4
124	Lungalunga Sub-County Hospital	10	6	4
125	Nandi Hills Sub-County Hospital	10	6	4
126	Nyathuna Level 4 Hospital	10	6	4
127	Sultan Hamud Sub-County Hospital	10	6	4
128	Yala SubCounty Level 4 Hospital	10	6	4
129	Zombe Sub-County Hospital	10	6	4
130	Chwele Sub-County Hospital	10	7	3
131	Igegania Level 4 Hospital	10	7	3
132	Jibana Sub - County Hospital Level 4	10	7	3
133	Kisumu County Referral Level 4 Hospital	10	7	3
134	Mutomo Sub-County Hospital	10	7	3
135	Tseikuru Level 4 Hospital	10	7	3
136	Annex Hospital (Nakuru) Level 4	10	8	2
137	Gatundu Level 4 Hospital	10	8	2
138	Ikanga Sub-County Hospital	10	8	2
139	Kigumo Level 4 Hospital-Kiambu	10	8	2
140	Longisa County Referral Level 4 Hospital	10	8	2

S No.	Name of Hospital	Required Incubators and Cots	Available Incubators and Cots	Deficit
141	Migwani Sub-County Hospital	10	8	2
142	Ongata Rongai Sub-County Hospital	10	8	2
143	Tawa Sub-County Hospital	10	8	2
144	Wajir County Referral Hospital	10	8	2
145	Bondo Level 4 Hospital	10	9	1
146	Ikutha Sub-County Hospital	10	9	1
147	Moi County Referral Hospital (Voi)	10	9	1
	Total	1,470	388	1,082

Appendix 34: Level 4 Hospitals that did not Provide Information on their Medical Equipment and Machines

S No.	Name of Hospital
1	Baringo County Referral Hospital
2	Chebiemit Sub-County Hospital
3	Chemolingot Sub-County Hospital
4	Cheptais Level 4 Hospital
5	Cheptalal Sub-County Hospital
6	Chulaimbo Level 4 Hospital
7	Chwele Sub-County Hospital
8	Ekerenyo Sub-County Hospital
9	Elburgon Sub-District Hospital
10	Esani Sub-County Hospital
11	Faza Sub-County Level 4 Hospital
12	Fort Ternan Sub-County Hospital Kericho County
13	Gatundu Level 4 Hospital
14	Homabay County Teaching and Referral Hospital
15	Ikanga Sub-County Hospital
16	Jibana Sub-County Hospital Level 4
17	Kalacha Level 4 Hospital (Marsabit County)
18	Kambu Sub-County Hospital
19	Kandara Sub-County Hospital
20	Kangema Sub-County Hospital
21	Kangundo Level 4 Hospital
22	Kanyakine Sub-County Hospital
23	Kapkatet Level 4 Hospital Kericho County
24	Kapkoros Level 4 Sub-County Hospital
25	Karatina Sub-County Hospital
26	Karungu Sub-County Hospital

S No.	Name of Hospital
27	Kijauri Level 4 Hospital
28	Kilifi County Referral Hospital
29	Kimiti Level 4 Hospital
30	Kipkelion Level 4 Sub-County Hospital Kericho County
31	Kitale County Referral Hospital
32	Kitengela Sub-County Level 4 Hospital
33	Lafey Sub-County Level 4 Hospital
34	Laisamis Level 4 Hospital
35	Lari Level 4 Hospital
36	Lodwar County Referral Level 4 Hospital
37	Longisa County Referral Level 4 Hospital
38	Magunga Level 4 Hospital
39	Makindu Sub-County Hospital Level 4
40	Malindi County Level 4 Hospital
41	Marafa Sub-County Hospital Level 4
42	Maragua Sub-County Level 4 Hospital
43	Mariakani Sub-County Hospital Level 4
44	Marindi Level 4 Hospital
45	Marsabit Level 5 Hospital
46	Masaba Sub-County Hospital
47	Mbita Sub-County Hospital
48	Mbooni Sub-County Level 4 Hospital
49	Miathene Hospital
50	Migori County Referral Hospital
51	Moi County Referral Hospital (Voi)
52	Molo District Hospital Level 4
53	Moyale Level 4
54	Rumuruti District Hospital
55	Mpeketoni Sub-County Hospital
56	Msambweni County Referral Hospital
57	Mukurweini Sub-County Hospital
58	Murang'a County Referral Level 5 Hospital
59	Muriranja Level 4 Hospital
60	Mutuini Dagoretti Hospital
61	Mutuini Sub-District Hospital
62	Mwatate Sub-County Hospital
63	Nanyuki Teaching and Referral
64	Ndanai Sub-County Hospital
65	Ntimaru Sub-County Hospital
66	Nyahururu County Referral Hospital
67	Nyambene Sub-County Hospital
68	Nyamira County Referral Hospital

S No.	Name of Hospital
69	Nyangiela Level 4 Hospital
70	Nyathuna Level 4 Hospital
71	Ogongo Level 4 Hospital
72	Rabai Sub-County Hospital
73	Siaya County Referral Hospital
74	Sigor Sub-District Hospital Kericho
75	Sirisia Level 4 Hospital
76	Takaba Sub-County Hospital
77	Taveta Sub-County Hospital
78	Tom Mboya Memorial Hospital
79	Vihiga County Referral Hospital
80	Wangige Level 4 Hospital
81	Webuye Level 4 Hospital
82	Wesu Sub-County Hospital
83	Zombe Sub-County Hospital
84	Sigor Sub-District Hospital - West Pokot
85	Suba Sub-County Hospital

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