

COUNTY GOVERNMENT OF VIHIGA



COUNTY TREASURY

MEDIUM-TERM EXPENDITURE FRAMEWORK PROGRAMMED-BASED BUDGET (PBB) 2024/25-2026/27 FIRST SUPPLEMENTARY FY 2024/25

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RESOURCE ENVELOP OVER THE PERIOD APPROPRIATION BUDGET 2024/25

VIHIGA COUNTY GOVERNMENT ESTIMATES 2024/25

RESOURCE ENVELOP COMPUTATION					
Revenue Source	Budget for 2024/25 as per CFSP 2024	CARA	BALANCES	ADJUSTMENTS	SUPPLEMENTARY
Equitable Share	5,340,712,256	5,292,921,648		(47,790,608)	5,292,921,648
Road Maintenance Fuel Levy	104,335,372	104,335,372		-	104,335,372
Community Health Promoters (CHPS)	33,984,188	33,984,188		-	33,984,188
Primary Health Care in Developed Context Programme (DANIDA)	7,166,250	7,166,250	8,849,257	-	16,015,507
Own Resources	340,000,000	340,000,000		-	340,000,000
Aggregated Industrial Parks Programme	250,000,000	250,000,000	200	-	250,000,200
National Agriculture Value Chain Development Projects (NAVCDP)	151,515,152	151,515,152	6,500,000	-	158,015,152
Kenya Devolution Support Programme - KDSP II (GRANT)	37,500,000	37,500,000		-	37,500,000
Kenya Urban Support Programme - UIG Grant	35,000,000	35,000,000		-	35,000,000
Nutrition International	10,000,000	-	2,613,932	(10,000,000)	2,613,932
FLLoCA KFW/IDA (CCRI)	162,765,059	162,765,059	153,585,385	-	316,350,444
Kenya Agricultural Business Development Project(KABDAP)	11,918,919	11,918,919		-	11,918,919
Village Polytechnic	-	-	21,234	-	21,234
FLLoCA KFW/IDA (CCIS)	11,000,000	11,000,000	11,000,000	-	22,000,000
B/F (Excheque release june 2024 Allocation)	-	22,129,917	421,372,152	22,129,917	443,502,069
Retention	-		137,178,349	137,178,349	137,178,349
Total Proposed County Expenditure	6,495,897,196	6,460,236,505	741,120,509	101,517,658	7,201,357,014

Summary of Departmental Budget 2023/24-2025/26

Column1	Departments	Budget 2022/23	Estimates 2024/25	Projected estimates 2025/26
1	Office of the Governor	254,880,531	273,680,268	287,364,281
2	Finance and Economic Planning.	674,219,077	672,269,228	705,882,689
3	Agriculture, Livestock & Fisheries	637,649,593	357,903,863	375,799,056
4	Health Services	1,728,886,672	1,694,473,972	1,779,197,671
5	Education & Technical Vocational Training	509,134,408	609,330,587	639,797,116
6	Gender, Culture, Youth, Sports and Social Services	97,274,833	123,826,837	130,018,179
7	Commerce, Tourism and Cooperatives.	124,634,582	484,228,910	508,440,356
8	County Public Service Board	48,724,445	54,019,113	56,720,069
9	Environment, Water, Natural Resources and Climate Change	266,811,686	751,046,040	788,598,342
10	Transport & Infrastructure	640,408,684	556,448,017	584,270,418
11	Physical Planning, Lands, Housing & Urban Development	249,775,451	164,055,478	172,258,252
12	County Assembly	689,609,764	729,248,406	765,710,826
13	Public Service & Administration	486,868,714	617,826,018	648,717,319
14	County Attorney	0	26,019,600	
	Total County Expenditure	6,408,878,440	7,114,376,337	7,442,774,574

Summary of Total Expenditure 2024/2025

VOTE	VOTE TITLE	GROSS ESTIMATES 2023/24	% of Total Estimate
1	Office of The Governor	273,680,268	3.8
2	Finance and Economic Planning.	672,269,228	9.4
3	Agriculture, Livestock & Fisheries	357,903,863	5.0
4	Health Services	1,694,473,972	23.8
5	Education & Technical Vocational Training	609,330,587	8.6
6	Gender, Culture, Youth, Sports and Social Services	123,826,837	1.7
7	Commerce, Tourism and Cooperatives.	484,228,910	6.8
8	County Public Service Board	54,019,113	0.8
9	Environment, Water, Natural Resources and Climate Change	751,046,040	10.6
10	Transport & Infrastructure	556,448,017	7.8
11	Physical Planning, Lands, Housing & Urban Development	164,055,478	2.3
12	County Assembly	729,248,406	10.3
13	Public Service & Administration	617,826,018	8.7
14	County Attorney	26,019,600	0.4
	TOTAL EXPENDITURE	7,114,376,337	100

Summary of Recurrent Expenditure 2024/2025

VOTE	VOTE TITLE	GROSS ESTIMATES 2023/24	% of Total Rec Estimate
1	Office of The Governor	273,680,268	5.65
2	Finance and Economic Planning.	498,047,077	10.29
3	Agriculture, Livestock & Fisheries	157,469,792	3.25
4	Health Services	1,536,273,972	31.73
5	Education & Technical Vocational Training	450,590,721	9.31
6	Gender, Culture, Youth, Sports and Social Services	88,839,919	1.83
7	Commerce, Tourism and Cooperatives.	65,446,387	1.35
8	County Public Service Board	54,019,113	1.12
9	Environment, Water, Natural Resources and Climate Change	159,095,714	3.29
10	Transport & Infrastructure	101,529,096	2.10
11	Physical Planning, Lands, Housing & Urban Development	124,481,018	2.57
12	County Assembly	703,849,057	14.54
13	Public Service & Administration	602,326,018	12.44
14	County Attorney	26,019,600	0.54
	TOTAL RECURRENT EXPENDITURE	4,841,667,752	100

Summary of Development Expenditure 2024/25

VOTE	VOTE TITLE	GROSS ESTIMATES 2023/24	% of Total Dev Estimate
1	Office of The Governor	0	0.00
2	Finance and Economic Planning.	174,222,151	7.67
3	Agriculture, Livestock & Fisheries	200,434,071	8.82
4	Health Services	158,200,000	6.96
5	Education & Technical Vocational Training	158,739,866	6.98
6	Gender, Culture, Youth, Sports and Social Services	34,986,918	1.54
7	Commerce, Tourism and Cooperatives.	418,782,523	18.43
8	County Public Service Board	0	0.00
9	Environment, Water, Natural Resources and Climate Change	591,950,326	26.05
10	Transport & Infrastructure	454,918,921	20.02
11	Physical Planning, Lands, Housing & Urban Development	39,574,460	1.74
12	County Assembly	25,399,349	1.12
13	Public Service & Administration	15,500,000	0.68
14	County Attorney	0	0.00
	TOTAL DEVELOPMENT EXPENDITURE	2,272,708,585	100

**Summary of Compensation of Employees, other Recurrent Expenditure& Development
2024/2025**

VOTE	VOTE TITLE	Compensation to Employees	Other Recurrent	Development	Totals
1	Office of The Governor	146,569,397	127,110,871	0	273,680,268
2	Finance and Economic Planning.	228,596,051	269,451,026	174,222,151	672,269,228
3	Agriculture, Livestock & Fisheries	125,263,072	32,206,720	200,434,071	357,903,863
4	Health Services	1,315,489,738	220,784,234	158,200,000	1,694,473,972
5	Education & Technical Vocational Training	297,365,709	153,225,012	158,739,866	609,330,587
6	Gender, Culture, Youth, Sports and Social Services	44,318,208	44,521,711	34,986,918	123,826,837
7	Commerce, Tourism and Cooperatives.	39,488,309	25,958,078	418,782,523	484,228,910
8	County Public Service Board	30,747,097	23,272,016	0	54,019,113
9	Environment, Water, Natural Resources and Climate Change	52,021,932	107,073,782	591,950,326	751,046,040
10	Transport & Infrastructure	67,811,878	33,717,218	454,918,921	556,448,017
11	Physical Planning, Lands, Housing & Urban Development	67,725,134	56,755,884	39,574,460	164,055,478
12	County Assembly	310,313,668	393,535,389	25,399,349	729,248,406
13	Publi Service & Administration	496,407,589	105,918,429	15,500,000	617,826,018
14	County Attorney	11,558,400	14,461,200	0	26,019,600
	TOTAL COUNTY EXPENDITURE	3,233,676,182	1,607,991,570	2,272,708,585	7,114,376,337

Summary of Compensation of Employees, other Recurrent Expenditure, Development& % of Development to Total Budget 2024/25

VOT E	VOTE TITLE	Compensation to Employees	Other Recurrent	Development	Totals	% of development to total County budget
1	Office of The Governor	146,569,397	127,110,871	0	273,680,268	-
2	Finance and Economic Planning.	228,596,051	269,451,026	174,222,151	672,269,228	2.4
3	Agriculture, Livestock & Fisheries	125,263,072	32,206,720	200,434,071	357,903,863	2.8
4	Health Services	1,315,489,738	220,784,234	158,200,000	1,694,473,972	2.2
5	Education & Technical Vocational Training	297,365,709	153,225,012	158,739,866	609,330,587	2.2
6	Gender, Culture, Youth, Sports and Social Services	44,318,208	44,521,711	34,986,918	123,826,837	0.5
7	Commerce, Tourism and Cooperatives.	39,488,309	25,958,078	418,782,523	484,228,910	5.9
8	County Public Service Board	30,747,097	23,272,016	0	54,019,113	-
9	Environment, Water, Natural Resources and Climate Change	52,021,932	107,073,782	591,950,326	751,046,040	8.3
10	Transport & Infrastructure	67,811,878	33,717,218	454,918,921	556,448,017	6.4
11	Physical Planning, Lands, Housing & Urban Development	67,725,134	56,755,884	39,574,460	164,055,478	0.6
12	County Assembly	310,313,668	393,535,389	25,399,349	729,248,406	0.4
13	Public Service & Administration	496,407,589	105,918,429	15,500,000	617,826,018	0.2
14	County Attorney	11,558,400	14,461,200	0	26,019,600	-
	TOTAL COUNTY EXPENDITURE	3,233,676,182	1,607,991,570	2,272,708,585	7,114,376,337	31.9

1.0 OFFICE OF THE GOVERNOR

Part A: Vision

A leader in the provision of policy direction for accelerated and inclusive growth in the county

Part B: Mission

To provide strategic and transformative leadership through effective policy formulation and implementation for a prosperous and competitive county in Kenya

Part C: Strategic Overview and Context for Budget Intervention;

The executive office of the governor is paramount in overall policy direction in the county. the executive office of the Governor sets and champions the county Vision , Mission and values towards development of the county. The office is critical in advancement of democracy; good governance and a cohesive society, promoting competitiveness of the county as well as ensuring citizen's demand for quality public services are met. In implementing its functions, the office spend 268 Million in FY 2023/24 and achieved the following notable milestones: Operationalization of disaster management unit through amendment of the county Disaster Management Act 2020, Supported institutions/families faced with disaster and calamities through donations i.e Mbihi girls accident victims, institutionalising good governance through establishment of ethics and anti-corruption committees, the County Audit Committee, County Budget and Economic Forum and the County Environmental Committee; Enhanced programme and projects performance through real time tracking of results by the Service Delivery Unit , implementation of performance contracting and appraisal. In addition the office enhanced dissemination of public policy and performance of programmes through citizens forums, public participation and civic education, radio and TV talk shows, publications and documentaries.

In FY 2024/25, the executive office of the Governor has planned, to invest resources in the following areas: Strengthening of Intergovernmental Relations (CoG,Liason Offices , LREB) County Communication and Public Relations, Support towards County Performance Management, support Service Delivery Unit (SDU/Risk and Compliance) in real time monitoring, evaluation and reporting of programmes and project performance, Operationalize Disaster Management Unit and the Research Unit. In addition the office will upscale Public participation and civi education, strengthen Grievances redress and feedback mechanism processes and enhance equipping of the GTS lab.

Part D: Programmes and Objectives

S/NO	PROGRAMES	OBJECTIVES
P1	Administration, Planning and Support Service	To efficiently and effectively plan, and manage the county resources.
P2	Coordination and supervisory services	To provide leadership in coordination and supervision of county government programmes
P3	Management and administration of county services	To ensure effective and efficient management of the county functions in service delivery.

Part E: Summary of Expenditure by Programmes, 2024/25-2026/27 (Kshs.)**County Executive**

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	237,319,061	192,828,450	202,469,873	212,593,366
Total Expenditure of Programme 1	179,233,707	192,828,450	202,469,873	212,593,366
Programme 2: Cordination and Supervisory Services.				
SP 2. 1 Audit and accountability	0	3,424,644	3,595,876	3,775,670
SP 2. 2. perfomance management	0	5,000,000	5,250,000	5,512,500
SP 2. 3. Emmergency and Disaster management	7,217,600	18,624,644	19,555,876	20,533,670
Total Expenditure of Programme 2	7,217,600	27,049,288	28,401,752	29,821,840
Programme 3: Management and Administration of County services.				
SP 3. 1 County Executive	10,013,400	6,905,768	7,251,056	7,613,609
SP 3.2 County Secretary	9,329,300	4,876,443	5,120,265	5,376,278
SP 3.3 Geospatial Technologies Services (GTS)	2,733,030	29,200,000	30,660,000	32,193,000
SP 3.4 Communication Unit	2,733,030	6,746,918	7,084,264	7,438,477
SP 3.5 County Research and Development Service	1,858,100	1,073,401	1,127,071	1,183,425
SP 3.6 Service Delivery unit (SDU)	4,168,800	5,000,000	5,250,000	5,512,500
Total Expenditure of Programme 3	30,835,660	53,802,530	56,492,657	59,317,289
Total Expenditure of Vote -----	217,286,967	273,680,268	287,364,281	301,732,495

Part F: Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	129,348,071	146,569,397	153,897,867	161,592,760
Use of goods and services	66,025,794	119,091,614	125,046,195	131,298,504
Current Transfers Govt. Agencies	0		0	0
Other Recurrent	3,250,800	8,019,257	8,420,220	8,841,231
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	76,747,656	0	0	0
Total Expenditure of Vote	275,372,321	273,680,268	287,364,281	301,732,495

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs. Million)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	123,848,071	133,269,397	139,932,867	146,929,510
Use of goods and services	35,511,334	56,539,796	59,366,786	62,335,125
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,712,000	3,019,257	3,170,220	3,328,731
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	0
Capital Transfers to Govt. Agencies	0	0	-	0
Development	75,247,656	0	-	-
Total Expenditure	237,319,061	192,828,450	202,469,873	212,593,366
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	123,848,071	133,269,397	139,932,867	146,929,510
Use of goods and services	35,511,334	56,539,796	59,366,786	62,335,125
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,712,000	3,019,257	3,170,220	3,328,731
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	75,247,656	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Total Expenditure	237,319,061	192,828,450	202,469,873	212,593,366
Program 2: CORDINATION AND SUPERVISORY SERVICES				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	7,217,600	27,049,288	28,401,752	29,821,840
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	-	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	0	0	-	-
Total Expenditure	7,217,600	27,049,288	28,401,752	29,821,840
Sub-Programme 2. 1: audit and accountability				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	3,424,644	3,595,876	3,775,670
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	-	-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	-	3,424,644	3,595,876	3,775,670
Sub-Programme 2. 2: Performance Management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	5,000,000	5,250,000	5,512,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	-	-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	-	5,000,000	5,250,000	5,512,500
Sub-Programme 2. 3: Emergency and Disaster mitigation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	7,217,600	18,624,644	19,555,876	20,533,670
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	-	-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Development	0	0	0	0
Total Expenditure	7,217,600	18,624,644	19,555,876	20,533,670
Programme 3. MANAGEMENT AND ADMINISTRATION OF COUNTY SERVICES.				
Current Expenditure				
Compensation to Employees	5,500,000	13,300,000	13,965,000	14,663,250
Use of goods and services	23,296,860	35,502,530	37,277,657	39,141,539
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	538,800	5,000,000	5,250,000	5,512,500
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	1,500,000	0	-	-
Total Expenditure	30,835,660	53,802,530	56,492,657	59,317,289
Sub Programme 3.1 : County Executive Services (Cabinet affairs)				
Current Expenditure				
Compensation to Employees	5,000,000	5,000,000	5,250,000	5,512,500
Use of goods and services	5,013,400	1,905,768	2,001,056	2,101,109
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	-	-	-
Total Expenditure	10,013,400	6,905,768	7,251,056	7,613,609
Sub-Programme 3. 2: County Secretary (intergovernmental relation, public participation, records and archives and general admin)				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	7,829,300	4,876,443	5,120,265	5,376,278
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	1500000	0	-	-
Total Expenditure	9,329,300	4,876,443	5,120,265	5,376,278
Sub-Programme 3. 3: Geospatial Technologies Services (GTS)				
Current Expenditure				
Compensation to Employees	250,000	8,050,000	8,452,500	8,875,125
Use of goods and services	2,213,630	16,150,000	16,957,500	17,805,375
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	269,400	5,000,000	5,250,000	5,512,500
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	2,733,030	29,200,000	30,660,000	32,193,000
Sub-Programme 3.4: Communication Unit				
Current Expenditure				
Compensation to Employees	50,000	250,000	262,500	275,625
Use of goods and services	2,213,630	6,496,918	6,821,764	7,162,852
Current Transfers Govt. Agencies	-	0	-	-
Other Recurrent	269,400	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	2,533,030	6,746,918	7,084,264	7,438,477
SP 3.5 : County Research and Development Service				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	1,858,100	1,073,401	1,127,071	1,183,425
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	1,858,100	1,073,401	1,127,071	1,183,425
SP 3.5 : Service Delivery unit (SDU)				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	4,168,800	5,000,000	5,250,000	5,512,500
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	4,168,800	5,000,000	5,250,000	5,512,500

Part H: Summary of the Programme Outputs, Performance Indicators and Targets for FY 2024/25- 2025/26

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26
PROGRAM 2: ADMINISTARTIVE PLANNING AND SUPPORT SERVICES						
Outcome: Effective and efficient service delivery.						
SP1.1: General Administrative Services	Executive office of the Governor	compliance with county policies and standards	No. of policies developed	8	10	20
		Improved leadership and coordination of departments	County Public Affairs index			
PROGRAM 2: CORDINATION AND SUPERVISORY SERVICES						
Outcome: Enhanced Coordination in Service Delivery						
SP2.1: Audit and accountability.		compliance with county policies and standards	% overall compliance to policies plans and standards	70	80	90
SP 2.2: performance management		compliance with county policies and standards	% efficiency level of systems and operations	70	80	90
SP2.3: Emergency and disaster management	Disaster management Unit	Established and operational disaster response unit	No. of disaster response unit	0	1	1
PROGRAMME 3. MANAGEMENT AND ADMINISTRATION OF COUNTY SERVICES.						
Outcome: Improved service delivery						
Sub Programme 3.1 : County executive services (Cabinet affairs)	Cabinet affairs office	improved coordination for service delivery	No. of strategic board meetings held	quarterly	quarterly	quarterly
SP 3.2: county secretary (intergovernmental relation, public participation, records and	Office of the county secretary	improved coordination for service delivery	No. of reports on system and mechanisms put in place for effective	quarterly	quarterly	quarterly

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimate s 2023/24	Target 2024/25	Target 2025/26
archives and general admin)			service delivery			
SP 3.3: Geospatial Technologies Services (GTS)	GTS Directorate	GTS Staffed and Unit equipped	Number	1	1	1
SP 3.4: Communication Unit	Communication s Directorate	Publications and documentarie s developed	Number	4	4	4
SP 3.5: County Research and Development Service	County research Unit established and functional	Research undertaken	Number	4	4	4
SP 3.6: Service Delivery unit (SDU)	SDU	Reports prepared	Number	12	12	12

2.0 FINANCE & ECONOMIC PLANNING

Part A: Vision

A lead entity in Public Financial Management and Policy Formulation for sustainable socio-economic development of the County

Part B: Mission

To provide leadership in financial management, resource mobilization, policy formulation and promotion of accountability and transparency for sustainable development

Part C: Strategic Overview and Context for Budget Intervention

During the MTEF period 2020/21-2022/23 the Department of Finance and Economic Planning established the County Audit Committee (CAC) and the County Budget and Economic Forum (CBEF) to enhance transparency and accountability in public financial management, ensured timely preparation of various statutory policy documents and reports that include, the CIDP 2023/27, the ADPs, CAPR, CFSP, CBROP, the Finance Bill and the Debt Management Strategy Paper among other documents, facilitated payment of pending bills to a tune of 740.6 million, enhanced monitoring and evaluation of programmes and projects, realized own source revenue collection of Ksh. 227.7 million, digitized the asset register, rolled out an automated revenue system, undertook capacity building of officers financial management, IFMIS, Results-Based Management, internal Audit control, Planning and Budgeting, undertook periodic Audits of County government departments and entities and timely procurement of goods and services for county government entities.

During the same period the department faced several challenges that included; insufficient resource to implement planned county development programmes, delays in disbursement of funds from the National Treasury, weak internal audit systems, IFMIS failures and interruptions, inadequate financial disbursement coupled with low performance in own source revenue, capacity constraints and skills gap in various directorates and limited capacity building and staff welfare programmes

In the FY 2024/25 the Department will focus on reducing pending bills, Undertake revenue streams mapping and support automated revenue system to enhance OSR, strengthening of Audit function through staff capacity enhancement and automation of audit as well as operationalisation of emergency fund. In addition, the department will undertake; the Completion and implementation of county procurement procedure manual and guidelines, sensitization of suppliers, training of staff on e-GP system as well as e-procurement. The department will strengthen county development planning, budgeting and M&E through supporting SWGs, CBEF roles in the sector, enhancing tracking of the implementation the CIDP through regular monitoring and evaluation of programmes and projects being undertaken and fully roll out of e-CIMES

Part D: Programmes and Objectives

Programme code	Programme	Objective
P1	Administration and Support Service	To improve service delivery in the Department.
P2	County Planning Services	To improve coordination of county planning
P3	County financial Management Services	To enhance prudent management of public finance and advisory services

Part E: Summary of Expenditure by Programmes, 2024/25-2026/27 (Kshs.)

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	469,429,449	609,647,945	640,130,342	672,136,859
Total Expenditure of Programme 1	469,429,449	609,647,945	640,130,342	672,136,859
Programme 2: County Planning Services.				
SP 2. 1 Planning Policy and Formulation	600,000	4,040,000	4,242,000	4,454,100
SP 2. 2. Budget Policy and Formulation	1,143,000	6,600,000	6,930,000	7,276,500
SP 2.3 Budget expenditure management	2,607,000	6,614,853	6,945,596	7,292,875
SP 2. 4 Monitoring and evaluation	0	4,650,000		
Total Expenditure of Programme 2	4,350,000	21,904,853	23,000,096	24,150,100
Programme 3: County Financial Management				
SP 3. 1 Accounting Services	1,000,000	5,800,000	6,090,000	6,394,500
SP 3.2 Audit Services	4,336,600	5,052,298	5,304,913	5,570,159
SP 3.3 Revenue management services	24,362,000	22,984,130	24,133,337	25,340,003
SP 3.4 Procurement Services	1,000,000	6,880,002	7,224,002	7,585,202
Total Expenditure of Programme 3	30,698,600	40,716,430	42,752,252	44,889,864
Total Expenditure of Vote -----	504,478,049	672,269,228	705,882,689	741,176,824

Part F: Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	180,032,634	228,596,051	240,025,854	252,027,146
Use of goods and services	106,847,651	242,333,226	254,449,887	267,172,382
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	32,001,614	27,117,800	28,473,690	29,897,374
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	12,116,661	12,722,494
Capital Transfers to Government Agencies	0	0	0	0
Development	185,596,150	174,222,151	182,933,259	192,079,921
Total Expenditure of Vote	504,478,049	672,269,228	717,999,351	753,899,318

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	180,032,634	228,596,051	240,025,854	252,027,146
Use of goods and services	76,435,651	180,844,596	189,886,826	199,381,167
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	27,365,014	25,985,147	27,284,404	28,648,624
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	185,596,150	174,222,151	182,933,259	192,079,921
Total Expenditure	469,429,449	609,647,945	640,130,342	672,136,859
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	180,032,643	228,596,051	240,025,854	252,027,146
Use of goods and services	76,435,651	180,844,596	189,886,826	199,381,167
Current Transfers Govt. Agencies	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Other Recurrent	27,365,014	25,985,147	27,284,404	28,648,624
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	185,596,150	174,222,151	182,933,259	192,079,921
Total Expenditure	469,429,458	609,647,945	640,130,342	672,136,859
Program 2: COUNTY PLANNING SERVICES				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	3,050,000	21,904,853	23,000,096	24,150,100
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,300,000	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	4,350,000	21,904,853	23,000,096	24,150,100
Sub-Programme 2.1: Planning Policy and Formulation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	4,040,000	4,242,000	4,454,100
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	600,000	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	600,000	4,040,000	4,242,000	4,454,100
Sub-Programme 2. 2: Budget Policy and Formulation				
Current Expenditure				
Compensation to Employees	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Use of goods and services	443,000	6,600,000	6,930,000	7,276,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	700000	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	1,143,000	6,600,000	6,930,000	7,276,500
SP2.3 Budget expenditure management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	2,607,000	6,614,853	6,945,596	7,292,875
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	2,607,000	6,614,853	6,945,596	7,292,875
SP2.4 Monitoring and evaluation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	4,650,000	4,882,500	5,126,625
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	4,650,000	4,882,500	5,126,625
Program 3:County Financial Management				
Current Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Compensation to Employees	0	0	0	0
Use of goods and services	27,362,000	39,583,777	41,562,966	43,641,114
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	3,336,600	1,132,653	1,132,653	1,189,286
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	30,698,600	40,716,430	42,695,619	44,830,400
Sub Programme 3.1 : Accounting Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	5,800,000	6,090,000	6,394,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1000000	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	1,000,000	5,800,000	6,090,000	6,394,500
Sub-Programme 3. 2: Audit Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	3,934,000	5,052,298	5,304,913	5,570,159
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	402600	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Total Expenditure	4,336,600	5,052,298	5,304,913	5,570,159
Sub-Programme 3.3: Revenue management services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	22,928,000	21,851,477	22,944,051	24,091,253
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,434,000	1,132,653	1,189,286	1,248,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	24,362,000	22,984,130	24,133,337	25,340,003
SP 3.4 : Procurement Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	500,000	6,880,002	7,224,002	7,585,202
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	500000	-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	1,000,000	6,880,002	7,224,002	7,585,202

Part H: Summary of the Programme Outputs, Performance Indicators and Targets for FY 2024/25- 2025/26

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Baseline) 2022/23	2024/25	2025/26
Programme name: Administration, Planning and Support Services						
Outcome: Improved and efficient service delivery.						
		Policy and	No of		1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Baseline) 2022/23	2024/25	2025/26
SP 1. 1 General Administrative Service	Administration	guidelines formulated	policies/guidelines prepared			
		HR capacity developed	No of trainings on planning and PFM	0	5	5
		Staff Appraisal and performance contracting	No of PCs and Pas reports	0	5	5
		Staff welfare programme re-established	No of staff welfare programmes	0	1	1
		Staff promotion and resignation	No of staff promoted	0	30	30
		Purchase of tools and equipment	No of equipment purchased	Assorted	Assorted	Assorted
		Renovation/expansion of offices	No of offices reovated/expanded (Planning & Audit)	1	1	1
Programme name: Economic Planning and Management						
Outcome: Enhanced development planning, tracking of results and reporting						
SP2.1: Monitoring and Evaluation	Economic Planning	M& E framework strengthened	M&E policy reviewed	0	1	-
			M & e committees established and operationalized	0	4	4
			M & e Indicator Handbook Prepared & dessiminated	0	1	1
		E-CIMES Rolled out	Capacity building on e-CIMES	0	1	1
			e-CIMES operationalized	1	1	1
		Projects monitoring & Reporting	Projects Visits & reports, Projects Status Register prepared	1	1	1
		Progress reports prepared	No of reports prepared and disseminated(Quartely, C-APR)	4	4	4
		SDGs implemntation reports prepared	SDGs voluntary reports prepared	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Baseline) 2022/23	2024/25	2025/26
SP 2.2 County Planning Services	Economic Planning	County development planning strengthened	Number of plans & policy strategies developed	2	3	2
		Capacity building on county planning processes	No of capacity building activities undertaken	0	4	4
		County statistical Abstract prepared	County Statistical Abstract	0	1	1
Programme Name: County Financial Management Services						
Outcome: Improved Public Finance Management						
SP 3.1 Accounting services	Accounts Department	PFM Manuals and guidelines developed	Number of manuals developed	1	4	4
		Pending Bills Action Plan Developed	Action Plan developed	0	1	1
		Pending Bills Reports Prepared	No of Reports	1	1	1
		Financial reports developed	Number of reports	4	4	4
		Capacity building of Accounts staff and IFMIS Users	No of capacity building programmes		4	4
		Upgrade of IFMIS	No of upgrade done	1	1	1
SP 3.2 Audit service	Internal Audit Department	Periodic internal audit reviews undertaken	Number of audit review Reports	4	4	4
		Audit Risk Management Framework developed	No of framework developed	0	1	-
		Internal audit controls automated	Number of audit systems established	0	1	-
		County Audit committees strengthened	Number of committee meetings	4	4	4
		Training of internal Audit Staff and the	No of Training done	4	4	4

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Baseline) 2022/23	2024/25	2025/26
		County Audit Committee				
SP 3.3 Budget policy and Expenditure management and Control	Budget Department	Budget Policy Documents prepared	Number of policy documents prepared(CBROP, CFSP, Debt Manangement Paper, Budget Estimates)	4	4	4
		Budget implementation reports prepared	Periodic Budget execution reports (Quarterly, Annual)	4	4	4
		Budget process strengthened	Budget Manual Prepared	0	1	-
SP 3.4 Revenue Management Services	Revenue Department	Baseline surveys/mapping of own source revenue streams conducted	No of surveys Reports	1	2	2
		Periodic Reporting on OSR	Periodic reports prepared (Quarterly, Annually)	5	5	5
		Up Grade of the Automation Revenue System	Revenue system upgrade	0	1	1
SP 3.5 Procurement Services	Procurement directorate	Contractors and suppliers trained on IFMIS	No of capacity building forums held	1	2	2
		e-Government Procurement System (e-GP system) rolled out	e-Government procurement system rolled out	0	1	1
		Asset inventory updated	Updated asset inventory	1	1	1
		Staff trained on e-procurement processes and procedures	Number of staff trained	1	1	1

3.0 AGRICULTURE, LIVESTOCK AND FISHERIES

Part A: Vision

A food secure and prosperous county anchored on innovative, commercially-oriented and competitive agriculture

Part B: Mission

To attain food and nutrition security and increased incomes through value addition and adoption of innovations and technology

Part C: Performance Overview

The county department of agriculture implements key sector policies and strategies aimed at value addition and commercialization of agriculture towards food and nutrition security. In the FY 2022/23, the department realized several milestones including : Secured land for establishment of Agriculture Training Centre at Emusinaka, Increasing area under area under African Leafy vegetables (ALVs) from 15,000Ha to 25,000Ha, established 4 Aggregation centres for bananas and 1 cold storage facility for ALVs, One mobile soil testing kit and 5 small scale irrigation equipment for TVETs were purchased;. In Veterinary services the department constructed liquid waste management systems (Lagoons) at Serem and Lunyerere slaughter houses. A total of 27,884 cattle were vaccinated against Anthrax and Black quarter in the entire County. Under the NARIGP Project, 820 community based micro projects were funded to implement various projects in the prioritized value chains. Completed the establishment of Wemilabi-Central Bunyore irrigation scheme, supported establishment of 65 farm ponds, construction of Hay ban at Sabatia Dairy Cooperative society, banana aggregation & marketing centre by Hamisi Banana Cooperative Society and Sabatia Banana Farmers Cooperative Society for banana processing under NARIGP Project

In the FY 2024/25, the department will focus investments in the following areas: Completion of Agricultural Training & Innovation Centre at Musinaka; In collaboration with Co-operatives Department, support the formation of SACCOs along priority value chains (Banana, Dairy, Avocado, ALVs and Poultry), Support commercialization and value addition through co-funding of key sector projects including National Agriculture Rural Inclusive Growth Project (NARIGP), National Agriculture Value Chain Development Project (NAVCDP) and Kenya Agricultural Business Development Project (KABDP). In addition the department will put resource towards operationalisation of Mwitoko fish farm and aquaculture training centre as well as intensifying fish farming extension services .

Part D: Programmes and Objectives

Programme code	Name of programme	Objective
P1	Administration, Planning and Support services	To provide efficient administrative services to the agriculture sector actors
P2	Livestock Development and Management	To improve Veterinary services and increased livestock Production
P3	Fisheries Development and Management	To increase quality fish production for enhanced food security and livelihoods
P4	Crop Development and Management	To increase crop production for enhanced food security and livelihoods
P5	Agribusiness and Market Development	To improve value chains in agricultural production for increased income

Part E: Summary of Expenditure by Programmes, 2022/25-2026/27 (Kshs.Millions)

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	423,770,692	335,871,363	352,664,931	370,298,178
SP 1. 2 Research & Development	0	0	0	0
Total Expenditure of Programme 1	423,770,692	335,871,363	352,664,931	370,298,178
Programme 2: Livestock development and Management Services.				
SP 2. 1, Value Chain Development	0	250,000	262,500	275,625
SP 2. 2. Veterinary Services and Extention	8,041,000	9,668,500	10,151,925	10,659,521
SP 2.3, Livestock Extention	8,500,000	4,776,000	5,014,800	5,265,540
Total Expenditure of Programme 2	16,541,000	14,694,500	15,429,225	16,200,686
Programme 3: Fisheries development & Management Services.				
SP 3. 1 Promotion of Fish Farming	17,541,000	3,468,000	3,641,400	3,823,470
Total Expenditure of Programme 3	17,541,000	3,468,000	3,641,400	3,823,470
Programme 4: Crop Development and Management Services.				
SP 4. 1, Crop Extention	1,824,000	550,000	577,500	606,375
SP 4. 2. Farm Input Subsidy	0	0	0	0

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
SP 4.3, Cash crop production and development	0	1,820,000	1,911,000	2,006,550
SP 4.4, Food Security Initiative	10,626,000	1,500,000	1,575,000	1,653,750
Total Expenditure of Programme 4	12,450,000	3,870,000	4,063,500	4,266,675

Part F: Summary of Expenditure by Vote and Economic Classification (Kshs. Million)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	113,092,762	125,263,072	131,526,226	138,102,537
Use of goods and services	53,747,520	31,506,720	33,082,056	34,736,159
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	4,230,300	700,000	735,000	771,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	-
Capital Transfers to Government Agencies	0	0	0	-
Development	299,232,110	200,434,071	210,455,775	220,978,563
Total Expenditure of Vote	470,302,692	357,903,863	375,799,056	394,589,009

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	112,592,762	125,263,072	131,526,226	138,102,537
Use of goods and services	37,715,520	18,474,220	19,397,931	20,367,828
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	4,230,300	700,000	735,000	771,750
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	269,232,110	191,434,071	201,005,775	211,056,063
Total Expenditure	423,770,692	335,871,363	352,664,931	370,298,178
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	112,592,762	125,263,072	131,526,226	138,102,537
Use of goods and services	37,715,520	11,640,633	12,222,665	12,833,798
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	4,230,300	700,000	735,000	771,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	269,232,110	191,434,071	201,005,775	211,056,063
Total Expenditure	423,770,692	329,037,776	345,489,665	362,764,148
Sub-Programme 1.2: Research and Development				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	6,833,587	7175266.35	7534029.668
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	6,833,587	7,175,266	7,534,030
Program 2: Livestock Development & Management Services				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	5,041,000	6,694,500	7,029,225	7,380,686
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0		-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	11,500,000	8,000,000	8,400,000	8,820,000
Total Expenditure	16,541,000	14,694,500	15,429,225	16,200,686
Sub-Programme 2.1: Value Chain Development				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	250,000	262,500	275,625
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	-	-	-
Total Expenditure	0	250,000	262,500	275,625
Sub-Programme 2. 2: Veterinary Services & Extention				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	4,541,000	5,168,500	5,426,925	5,698,271
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	3,500,000	4500000	4725000	4961250
Total Expenditure	8,041,000	9,668,500	10,151,925	10,659,521
Sub-Programme 2. 3: Livestock Extention				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	500,000	1,276,000	1,339,800	1,406,790
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	0	0	-
Capital Transfers to Govt. Agencies	0	0	0	-
Development	8,000,000	3,500,000	3,675,000	3,858,750
Total Expenditure	8,500,000	4,776,000	5,014,800	5,265,540
Programme 3. Fisheries Development & Management				
Current Expenditure				
Compensation to Employees	500,000.0	0	-	-
Use of goods and services	3,041,000	2,468,000	2,591,400	2,720,970
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	0	-	0
Development	14,000,000	1,000,000	1,050,000	1,102,500
Total Expenditure	17,541,000	3,468,000	3,641,400	3,823,470
Sub Programme 3.1 : Promotion of Fish Farming				
Current Expenditure				
Compensation to Employees	500000	0	-	-
Use of goods and services	3,041,000	2,468,000	2,591,400	2,720,970
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	14000000	1,000,000	1,050,000	1,102,500
Total Expenditure	17,541,000	3,468,000	3,641,400	3,823,470
Programme 4. Crop Development & Management Services				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	7,950,000	3,870,000	4,063,500	4,266,675
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	4,500,000	0	-	-
Total Expenditure	12,450,000	3,870,000	4,063,500	4,266,675
Sub-Programme 4. 1: Crop Extention				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	1,824,000	550,000	577,500	606,375
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	1,824,000	550,000	577,500	606,375
Sub-Proramme 4.2: Farm input Subsidy				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	0	0	-	-
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	0	0	0	0
SP 4.3 : Cash crop production & Development				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	1,820,000	1,911,000	2,006,550
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	-	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	-	-	-
Total Expenditure	0	1,820,000	1,911,000	2,006,550
SP 4.4 : Food security initiatives				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	6,126,000	1,500,000	1,575,000	1,653,750
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	4,500,000	0	0	0
Total Expenditure	10,626,000	1,500,000	1,575,000	1,653,750

Part H: Summary of the Programme Outputs, Performance Indicators and Targets for FY 2024/25- 2025/26

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26
Programme.1 Administration and Planning and Support Service						
Outcome: Efficient and updated management of Agriculture						
S.P.1General Administrative Service	Administration	Policies, Bills and Legal notices developed and disseminated	No. of policies, no of bills no legal notices	3 policies, 2 bills 1 legal notice	3 policies, 2 bills 1 legal notice	3 policies, 2 bills 1 legal notice
		Agricultural Training & Innovation Centre	Number of ATIC established	0	1	1
Programme.2 Livestock development and Management						
Outcome: Improved performance of livestock industry						

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26
CSP.2.1 Value chain development	Livestock					
SP.2.1. Veterinary Services and Extension	Veterinary	Improved disease control New animal breeds introduced	No. of animal disease surveillance carried out No. of new animal breeds Introduced	4 surveillance, 3 new breeds introduced	3 surveillances, 2 new breeds	4 surveillances, 1 new breed
SP.2.2 Livestock extension.	Livestock	Livestock policies and strategies disseminated	No. of policies and strategies disseminated	4 no field visits	4 no field visits	4 no field visits
Programme.3 Fisheries Development and Management						
Outcome: Increased food security and earnings from fisheries sector						
SP.3.1 fish extension services	Fisheries	Acquaculture technology and innovations transfer	Number of fish farmers supported	150	300	300
Programme.4 Crop Development And Management						
Outcome: Increased food security and incomes to farmers						
SP.4.1. Crop extension services	Crops Directorate	Farmer capacity building	No. of farmers supported	100	200	300
		Industrial crops promoted(Avocado)	No. of farmers supported	600	3000	3000
		ALVs promoted	No. of farmers supported	3500	4500	6000
		Agroecology promoted	No. of farmers supported	-	6000	6000

4.0 HEALTH SERVICES

Part A: Vision

A healthy and nationally competitive County

Part B: Mission

To build progressive, responsive and sustainable health care systems for accelerated achievement of the highest attainable standard of health for all.

Part C: Strategic Overview and Context for Budget Intervention

The department of health plays a key role towards Universal Health Coverage as espoused in the County Integrated Development Plan (CIDP 2023-27) and Health Sector Strategic Plan. In the FY 2022/23 the department was allocated KES.1,726,170, 000 towards implementation of sector programmes and projects . Key achievements realised include: construction and equipping of the 90-Bed Capacity Wards Complex in Emuhaya Hospital and Hamisi Twin Theatre Block, Renovation of Lyanaginga, Kapchamwani, Ebukanga health facilities, Emusire Sub-County Hospital, MCH block at Emuhaya Sub County Hospital as well as continued with the construction of VCRH Hospital Plaza and completed the construction of the Funeral Home at Mbale. The Department also established Non-Communicable Disease Clinic in Hamisi and constructed Eye, Psychiatric and oncology units at VCRH. Other notable achievements included the rollout of Primary Health Care networks improved order fill rate of health products and technologies, procured one ambulance, enhanced supervision of health facilities, automated services at VCRH, recruited 18 additional core health workers and Trained and equipped 1476 CHVS.

Despite the achievements , the department faced several setbacks in the execution of budget that include: Irregular disbursement of funds from the county treasury; Limited budgetary allocations to programmes in the wake of rising disease burden; Malaria, HIV/AIDS, T.B, diabetes, hypertension, cancers, mental health and obesity; Inadequate staff across all cadres in the sector and inadequate supply of health products and technologies

In FY 2024/25 the department will focus on completion of ongoing health infrastructure development including; Medical plaza at VCRH, Givigoi Health Center, Completion of Maternity wing at Sabatia, Lyanaginga and Emusire Sub County Hospitals, operationalise the microwave waste plant and the Funeral home at VCRH, in collaboration with National Government and development partners support the construction of Classrooms for KMTC at Mbale rural hospital, upgrade VCRH to level 5 Hospital , development and review of policies and regulations in the sector. The department will continue strengthening of preventive and promotive health, with key focus on primary health networks (PCN), enhance awareness on NCDs and reproductive health, enhance supply of medical products and technologies, upscale universal health coverage, implement nutritional programme with support from Nutritional International and other development partners

Part D: Programmes and Objectives

PROGRAMME CODE	NAME OF PROGRAMME	OBJECTIVE
P1	Health administrative, Human Resources, and Support Services	To provide effective and efficient administrative, planning and management of health service
P2	Preventive and Promotive health	To provide effective and efficient preventive and promotive health interventions
P3	Curative and Rehabilitative health	To provide effective and efficient preventive and promotive health interventions across the county

Part E: Summary of Expenditure by Programmes, 2024/25-2026/27 (Kshs.)

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	304,122,664	1,459,552,852	1,532,530,495	1,609,157,019
SP 1. 2 Human Resource Management & Development	1,115,399,620	21,000,000	22,050,000	23,152,500
SP 1. 3 Health Financing	0	45,000,000	47,250,000	49,612,500
Total Expenditure of Programme 1	1,419,522,284	1,525,552,852	1,601,830,495	1,681,922,019
Programme 2: Preventive & Promotive Health Services.				
SP 2. 1, Public Health Services	550,000	246,000	258,300	271,215
SP 2. 2. Reproductive Health Care	5,050,000	5,000,000	5,250,000	5,512,500
SP 2.3, Community Health Strategy	53,594,000	80,546,188	84,573,497	88,802,172
SP 2.4, Disease Surveillance & Emergency	516,000	0	0	0
SP 2.5, Health Promotion	0	1,000,000	1,050,000	1,102,500
Total Expenditure of Programme 2	59,710,000	86,792,188	91,131,797	95,688,387
Programme 3: Curative & Rehabilitative.				
SP 3. 1 Medical Services	14,780,000	5,000,000	5,250,000	5,512,500
SP 3. 2 Drugs & Other Medical Supplies	106,804,000	74,515,000	78,240,750	82,152,788
SP 3. 3 County Referral Services	0	0	0	0
Total Expenditure of Programme 3	121,584,000	79,515,000	83,490,750	87,665,288

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 4: Maternal & Child Care Services.				
SP 4. 1, Immunization	0	0	0	0
SP 4. 2. Antinatal & Postnatal Health Care	0	0	0	0
SP 4.3, New Born Child & Adolescent	0	0	0	0
SP 4.4, Maternity Services	0	0	0	0
SP 4.5, Nutrition Services	5038060	2,613,932	2,744,629	2,881,860
Total Expenditure of Programme 4	14,000,000	2,613,932	2,744,629	2,881,860
Total Expenditure of Vote -----	1,614,816,284	1,694,473,972	1,779,197,671	1,868,157,554

Part F: Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	Baseline Estimates	Baseline Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	1,167,499,620	1,315,489,738	1,381,264,225	1,450,327,436
Use of goods and services	165,690,801	218,484,234	229,408,446	240,878,868
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,816,400	2,300,000	2,415,000	2,535,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	270,847,523	158,200,000	166,110,000	174,415,500
Total Expenditure of Vote	1,605,854,344	1,694,473,972	1,779,197,671	1,868,157,554

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	1,115,399,620	1,268,927,738	1,332,374,125	1,398,992,831
Use of goods and services	31,458,741	96,125,114	100,931,370	105,977,938
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,816,400	2,300,000	2,415,000	2,535,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	270,847,523	158,200,000	166,110,000	174,415,500
Total Expenditure	1,419,522,284	1,525,552,852	1,601,830,495	1,681,922,019
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	0	1,268,927,738	1,332,374,125	1,398,992,831
Use of goods and services	31,458,741	88,025,114	92,426,370	97,047,688
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	1,816,400	2,300,000	2,415,000	2,535,750
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	270,848,523	100,300,000	105,315,000	110,580,750
Total Expenditure	304,123,664	1,459,552,852	1,532,530,495	1,609,157,019
Sub-Programme 1.2: Human Resource Management & Development				
Current Expenditure				
Compensation to Employees	1,115,399,620	0	0	0
Use of goods and services	0	1,000,000	1,050,000	1,102,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	20000000	21000000	22050000
Total Expenditure	1,115,399,620	21,000,000	22,050,000	23,152,500
SP 1. 3 Health Financing				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	-	7,100,000	7,455,000	7,827,750

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	37,900,000	39,795,000	41,784,750
Total Expenditure	-	45,000,000	47,250,000	49,612,500
Programme 2: Preventive & Promotive Health Services.				
Current Expenditure				
Compensation to Employees	52,100,000	46,562,000	48890100	51334605
Use of goods and services	7,610,000	40,230,188	42,241,697	44,353,782
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	59,710,000	86,792,188	91,131,797	95,688,387
Sub-Programme 2.1: Public Health Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	550,000	246,000	258,300	271,215
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	550,000	246,000	258,300	271,215
Sub-Programme 2. 2: Reproductive Health Care				
Current Expenditure				
Compensation to Employee	-	-	-	-
Use of goods and services	5,050,000	5,000,000	5,250,000	5,512,500
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	5,050,000	5,000,000	5,250,000	5,512,500
Sub-Programme 2. 3:Community Health Strategy				
Current Expenditure				
Compensation to Employees	52,100,000	46,562,000	48,890,100	51,334,605
Use of goods and services	1,494,000	33,984,188	35,683,397	37,467,567
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	53,594,000	80,546,188	84,573,497	88,802,172
SP 2.4, Disease Surveillance & Emergency				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	516,000	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	516,000	-	-	-
SP 2.5, Health Promotion				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	1,000,000	1,050,000	1,102,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Total Expenditure	0	1,000,000	1,050,000	1,102,500
Programme 3: Curative & Rehabilitative.				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	121,584,000	79,515,000	83,490,750	87,665,288
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	121,584,000	79,515,000	83,490,750	87,665,288
SP 3. 1 Medical Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	14,780,000	5,000,000	5,250,000	5,512,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	14,780,000	5,000,000	5,250,000	5,512,500
SP 3. 2 Drugs & Other Medical Supplies				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	106,804,000	74,515,000	78,240,750	82,152,788
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	106,804,000	74,515,000	78,240,750	82,152,788
SP 3. 3 County Referral Services				
Current Expenditure				
Compensation to Employees	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Use of goods and services	0	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	0	0	0
Programme 4: Maternal & Child Care Services.				
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	5,038,060	2,613,932	2,744,629	2,881,860
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	5,038,060	2,613,932	2,744,629	2,881,860
SP 4. 1, Immunization				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	0	0	0
SP 4. 2. Antinatal & Postnatal Health Care				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	0	0	0
SP 4.3, New Born Child & Adolescent				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	-	-	-	-
SP 4.4, Maternity Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	0	0	0
SP 4.5, Nutrition Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	5,038,060	2,613,932	2,744,629	2,881,860
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	5,038,060	2,613,932	2,744,629	2,881,860

Part H: Summary of the Programme Outputs, Performance Indicators and Targets for FY 2024/25- 2025/26

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Name of Programme: General Administration, Planning and Support Services							
Outcome: Effective governance and leadership							
Sub-program							
SP.1: General Administrative services	Administration	Plans, policies and legislations and regulations developed	Number of plans, policies and legislations and regulations developed	3	2	3	3
		Integrated supportive supervision done	Number of integrated support supervision	24	24	24	24
		Health Facilities renovated and maintained	Number of health facilities renovated and maintained	ND	5	5	5
		Health facilities completed and operationalized	Number of health facilities completed and operationalized	5	5	6	5
		Households registered with NHIF	% of households registered with NHIF	23	30	35	40
		PCNs gazetted	Number of PCNs gazetted	0	6	6	6
		PCNs functional	Number of functional PCNs	0	6	6	6

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2023/24	Target 2024/25	Target 2025/26	Target 2026/27
		New health facilities established	Number of new health facilities established	1	3	0	0
		e-HMIS implemented	Number of facilities implementing e-HMIS Focus on hospitals	1	2	4	5
SP 1.2: Human Resource Management and Development	Administration	Health workers recruited	# of Health workers recruited	2	10	10	10
		Health workers promoted	#of eligible health workers promoted	384	50	50	50
Name of Programme: Preventive and Promotive Health Services							
SP 2.1: Reproductive Health (RMNCAH)	Reproductive Health	Increased uptake of skilled deliveries	% skilled deliveries	71.7%	75%	80%	85%
		ANC visits strengthened	Proportion of pregnant women attending ANC1	86.1%	90%	90%	90%
			Proportion of pregnant women attending 4th ANC	57%	60%	65%	70%
		Children treated with ORS /ZINC	% of children with diarrhea treated with Zinc/ORS	92	95	95	95
		Fully immunized child.	% of fully immunized child	79	85	89	95
		Teenage pregnancies reduced	Proportion of adolescent pregnancies	25	23	20	18
		Increase the number of women of reproductive age accessing	Proportion of women of reproductive age accessing	60	65	68	70

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2023/24	Target 2024/25	Target 2025/26	Target 2026/27
		modern contraceptives	modern contraceptives				
		Boresha program implemented	Proportion of eligible mothers enrolled into Boresha program	41	45	50	60
SP 2.2 : Nutrition Services	Nutrition unit	Micronutrient supplementation among WRA and children under 5years increased	% of pregnant women receiving IFAS	87.1	90	90	90
			% of children <5 supplemented with vitamin A	86	90	90	90
		Children <5 years dewormed.	% of children under 5 years dewormed.	65	70	75	80
		Adults screened for risk of NCDs.	% of adults screened for overweight	1	5	10	20
SP. 2.3: Public Health Services	Public Health	Improved environmental health	Proportion of premises inspected	60	65	70	80
			Proportion of premises licensed	80	80	80	80
		Enhanced control and prevention of NTDs	Proportion of school going children dewormed	86	95	100	100
		Enhanced health seeking behavior	# of health exhibitions conducted	0	2	2	2
SP 2.4: Community health services	Public Health	Increased community advocacy, social behavior change and actions	Proportion of households mapped digitally	0	95	100	100
			Proportion of CUs with gazzeted CHCs	0	100%	100%	100%
			Proportion of households visited with CHPS at least once a month.	50	100	100	100

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2023/24	Target 2024/25	Target 2025/26	Target 2026/27
SP 2.5: Communicable Diseases	Malaria division	Increased utilization of LLINs	Proportion of households with LLINs	76	98	98	99
			Proportion of ANC mothers sleeping under treated nets	92	100	100	100
	CASCO	ANC mothers tested for HIV	Proportion of ANC mothers tested for HIV	100	100	100	100
		HIV positive clients on ARVs	% of HIV positive clients on ARVs	95	95	95	95
		HIV exposed infants given prophylaxis	% of HIV exposed infants given prophylaxis	99	100	100	100
	TB division	TB patients tested for HIV	Proportion of TB patients tested for HIV	76%	100%	100%	100%
	Name of Programme: Curative and Rehabilitative Health Services						
SP 3.1: Health Products and Technologies (HPTs)	Curative directorate	Increased availability of health products and technologies	Number of health facilities with no stock out days for tracer drugs	73	74	74	74
			Number of health facilities with active Medicines and Therapeutics Committees	5	8	11	14
SP. 3.2: Primary health services		Increased access to specialized treatment and diagnostic services	Number of facilities with functional Laboratories	40	50	60	70
			Number of functional facilities with Ultra sound and X-ray services	2	3	4	5
			Number of facilities offering	31	33	35	37

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2023/24	Target 2024/25	Target 2025/26	Target 2026/27
			24hour services				
SP 3.3: County Refferal Services		County referral command center established	Number of functional emergency operation center	0	1	1	1
		Ambulance acquired	Number of basic functional ambulances available	4	5	6	7
			Number of advance life support ambulance available	0	1	0	0

5.0 EDUCATION, SCIENCE, TECHNICAL & VOCATIONAL TRAINING

Part A: Vision

Quality, relevant and inclusive education, training and research for sustainable development

Part B: Mission

To provide, promote and coordinate quality education, training, science, technology, research and skills development towards accelerated and sustainable socio economic growth and development.

Part C: Strategic Overview and Context for Budget Intervention

In pursuit of the sector Vision and mission the department realized the following in the previous MTEF period; increased enrolment in VTCs from 5,224 during FY 2021/2022 to 5674 in 2022/2023. The department facilitated the equipping of Busaina and Ebusiratsi VTCs with learning materials, tools and equipment supported 85 ECDE with learner friendly furniture and constructed 25 new ECDE Classrooms. In addition, the department expanded the scholarship programme with increasing from 122 in FY 2021/2022 to 153 in 2022/2023.

In FY 2024/25 the department has prioritized spending towards the completion of stalled and ongoing ECDE projects, maintenance of existing learning facilities in ECDEs and VTCs as well as equipping with learning materials and equipments. The department will continue investing in the provision of on-going Governor's scholarship to needy and deserving learners in the county .

Part D: Programmes and their Objectives

Programme code	Programmes	Objectives
P1	Administration, Planning and support services	To improve planning, coordination and organization of ECDE and VTC functions
P2	Vocational Education and training	Improved quality and access to Vocational education and training
P3	ECDE Development & Coordination.	To improve quality and access to Early year Education

Part E: Summary of Expenditure by Programmes, 2024/25- 2026/27(Kshs.Millions)

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				

SP 1. 1 General Administrative Services	129,525,532	159,992,176	167,991,785	176,391,374
Total Expenditure of Programme 1	129,525,532	159,992,176	167,991,785	176,391,374
Programme 2: Education Support Services.				
SP 2. 1, Education Support	100,000,000	40,517,177	42,543,036	44,670,188
SP 2. 2 Youth Polytechnic Development	148,838,400	169,521,234	177,997,296	186,897,160
Total Expenditure of Programme 2	248,838,400	210,038,411	220,540,332	231,567,348
Programme 3: ECD development & Coordination.				
SP 3.1 ECDE Development	222,094,500	239,300,000	251,265,000	263,828,250
Total Expenditure of Programme 3	222,094,500	239,300,000	251,265,000	263,828,250
Total Expenditure of Vote ----	600,458,432	609,330,587	639,797,116	671,786,972

Part F: Summary of Expenditure by Vote and Economic Classification (Kshs. Million)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	267,936,000	297,365,709	312,233,994	327,845,694
Use of goods and services	214,143,928	152,986,012	160,635,313	168,667,078
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	717,000	239,000	250,950	263,498
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	-
Capital Transfers to Government Agencies	0	0	0	-
Development	117,661,544	158,739,866	166,676,859	175,010,702
Total Expenditure of Vote	194,581,022	609,330,587	639,797,116	671,786,972

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	62,436,000	91,865,709	96,458,994	101,281,944
Use of goods and services	12,711,028	8,868,835	9,312,277	9,777,891
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	717,000	239,000	250,950	263,498
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	53,661,544	59,018,632	61,969,564	65,068,042
Total Expenditure	129,525,572	159,992,176	167,991,785	176,391,374
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	62,436,000	91,865,709	96,458,994	101,281,944
Use of goods and services	12,711,028	8,868,835	9,312,277	9,777,891
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	717,000	239,000	250,950	263,498
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	53,661,544	59,018,632	61,969,564	65,068,042
Total Expenditure	129,525,572	159,992,176	167,991,785	176,391,374
Programme 2: VOCATIONAL EDUCATION AND TRAINING SERVICES.				
Current Expenditure				
Compensation to Employees	50,500,000	50,500,000	53,025,000	55,676,250

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Use of goods and services	168,338,400	129,517,177	135,993,036	142,792,688
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	30,000,000	30,021,234	31,522,296	33,098,410
Total Expenditure	248,838,400	210,038,411	220,540,332	231,567,348
SP 2. 1, Education Support				
Current Expenditure				
Compensation to Employees	-	0	0	0
Use of goods and services	100,000,000	40517177	42543035.85	44670187.64
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	-	-
Total Expenditure	100,000,000	40,517,177	42,543,036	44,670,188
Programme 2.2: Vocation Education & Training.				
Current Expenditure				
Compensation to Employees	50,500,000	50,500,000	53,025,000	55,676,250
Use of goods and services	68,338,400	89,000,000	93,450,000	98,122,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	30,000,000	30,021,234	31,522,296	33,098,410
Total Expenditure	148,838,400	169,521,234	177,997,296	186,897,160
Programme 3: ECD development & Coordination.				
Current Expenditure				
Compensation to Employees	155,000,000	155,000,000	162,750,000	170,887,500
Use of goods and services	33,094,500	14,600,000	15,330,000	16,096,500
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	34,000,000	69,700,000	73,185,000	76,844,250
Total Expenditure	222,094,500	239,300,000	251,265,000	263,828,250
SP 3. 1 ECDE Development				
Current Expenditure				
Compensation to Employees	155,000,000	155,000,000	162,750,000	170,887,500
Use of goods and services	33,094,500	14,600,000	15,330,000	16,096,500
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	7,500,000	7,875,000	8,268,750
Capital Transfers to Govt. Agencies	0	62,200,000	65,310,000	68,575,500
Development	34,000,000	69,700,000	73,185,000	76,844,250
Total Expenditure	222,094,500	309,000,000	324,450,000	340,672,500

Part H: Summary of the Programme Outputs, Performance Indicators and Targets for FY 2024/25- 2025/26

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26
ADMINISTRATION, PLANNING AND SUPPORT SERVICE						
Outcome: To harmonize and improve coordination of education activities						
SP1.1: General Administrative Services	administration	Efficient and effective service delivery Improved coordination of activities in the department	Number of reports from the field Timely response to requests	4	4	4
EDUCATION SUPPORT SERVICES						
Outcome: To increase enrolment and improve access to education						
SP2.1: Education Support	administration	Students supported with scholarship	No. of students funded.	18750	197500	20750
VOCATIONAL EDUCATION AND TRAINING						
Outcome: To provide skilled manpower for self reliance						
SP3.1: youth polytechnic development	youth development	Enrolment rates	No. of students enrolled	1200	1500	1700
ECDE DEVELOPMENT AND COORDINATING						
Outcome: To provide a strong foundation in early childhood education						
SP4.1: ECDE development	ECDE development	Enrolment rates. .	No. of pupils enrolled.	26000	28000	30000

6.0 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES

Part A: Vision

A vibrant, cohesive, empowered and inclusive society in the County.

Part B: Mission

To develop, implement and coordinate social protection and nurture diverse heritage, arts and sports for a vibrant and cohesive society.

Part C: Strategic Overview and Context for Budget Intervention

During the period 2022/23 the department realized the following achievements ; Initiated/Developed the following policies and bills: Youth Service Bill, Sexual and gender-based violence policy, Children protection policy and Culture and heritage policy. The department also facilitated the following teams through the sports fund: Vihiga United team, Vihiga queens, Vihiga volleyball team, athletics and Vihiga Netball team. Rehabilitated Goibei primary school play grounds, Promoted cultural heritage through organizing 4 county cultural festivals, Supported teams to participate in the Kenya Music and Cultural Festival and the equipping of Shiru cultural centre, supported the inter county sporting activities (KICOSCA games), promoted talents through the annual youth extravaganza, Renovated Ivona and Ebusiratsi talent centres, Organized a 16-day campaign against Gender Base Violence (GBV) and supported the children's assembly. The department also digitized indigenous knowledge, youth filmmaking, production, and Commemorated the PLWD's day.

In the FY year 2024/25, focus will be made towards: Refurbishment of Kidundu stadium; Renovation and equipping of Youth empowerment center at Ebusiratsi; Completion and operationalisation of of SGBV centre, Equipping of Shamakhokho and Ebusiekwe resource centres. Other key programmes earmarked to be implemented are: Operationalize the county PWD Act 2019 ,promote Gender mainstreaming in Governance ,Support to county sports activities and tournaments (KICOSCA, KYISA ,Talanta Hela, Kenya Music Festival, County Festivals -ward level and Extravaganza)

Part D: Programmes and their Objectives

Code	Programme	Objectives
P1	Administration, Planning and Support Service	To increase access to quality, timely and effective services
P2	Management and development of culture and sports	To promote cultural heritage and sporting activities
P3	Youth and gender development	To enhance Youth and Gender Empowerment and Mainstreaming for Sustainable Development in the County

Part E: Summary of Expenditure by Programmes, 2024/25-2026/27 (Kshs.Millions)

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Plannning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	75,719,554	48,626,837	51,058,179	53,611,088
Total Expenditure of Programme 1	75,719,554	48,626,837	51,058,179	53,611,088
Programme 2: Management and Development of Youth and sports				
SP 2. 1. Recreation and Arts (KICOSCA)	5,000,000	16,000,000	16,800,000	17,640,000
SP 2. 2. Sports Promotion	54,139,000	31,500,000	33,075,000	34,728,750
SP 2.3. Youth Development	10,781,000	6,000,000	6,300,000	6,615,000
Total Expenditure of Programme 2	69,920,000	53,500,000	56,175,000	58,983,750
Programme 3: Management of Culture and Gender development				
SP 3. 1. Gender and Social Protection	11,612,945	10,950,000	11,497,500	12,072,375
SP 3. 2. Culture and Library Services	24,865,000	10,750,000	11,287,500	11,851,875
Total Expenditure of Programme 3	36,477,945	21,700,000	22,785,000	23,924,250
Total Expenditure of Vote -----	182,117,499	123,826,837	130,018,179	136,519,088

Part F: Summary of Expenditure by Vote and Economic Classification (Kshs. Million)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	37,460,000	44,318,208	46,534,118	48,860,824
Use of goods and services	58,219,765	43,493,007	45,667,657	47,951,040
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	310,700	1028704	1080139.2	1134146.16
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	86,137,034	34,986,918	36,736,264	38,573,077
Total Expenditure of Vote	182,127,499	123,826,837	130,018,179	136,519,088

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration, Planning and Support Services.				
Current Expenditure				
Compensation to Employees	37,460,000	44,318,208	46,534,118	48,860,824
Use of goods and services	8,211,820	1,693,007	1,777,657	1,866,540
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	310,700	1028704	1080139.2	1134146.16
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	29,737,034	1,586,918	1,666,264	1,749,577
Total Expenditure	75,719,554	48,626,837	51,058,179	53,611,088
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	37,460,000	44,318,208	46,534,118	48,860,824
Use of goods and services	8,211,820	1,693,007	1,777,657	1,866,540
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	310,700	1,028,704	1,080,139	1,134,146
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	29,737,034	1,586,918	1,666,264	1,749,577
Total Expenditure	75,719,554	48,626,837	51,058,179	53,611,088
Programme 2: Management and Development of Youth and sports				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	34,530,000	34,000,000	35,700,000	37,485,000
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-

Development	35,400,000	19,500,000	20,475,000	21,498,750
Total Expenditure	69,930,000	53,500,000	56,175,000	58,983,750
SP 2. 1. Recreation and Arts				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	5,000,000	16,000,000	16,800,000	17,640,000
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	5,000,000	16,000,000	16,800,000	17,640,000
SP 2. 2. Sports Promotion				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	18,739,000	15,000,000	15,750,000	16,537,500
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	35,400,000	16,500,000	17,325,000	18,191,250
Total Expenditure	54,139,000	31,500,000	33,075,000	34,728,750
SP 2.3. Youth Development				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	10,791,000	3,000,000	3,150,000	3,307,500
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	-	-	-

Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	-	3,000,000	3,150,000	3,307,500
Total Expenditure	10,791,000	6,000,000	6,300,000	6,615,000
Programme 3: Management of Culture and Gender development				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	15,477,945	7,800,000	8,190,000	8,599,500
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	21,000,000	13,900,000	14,595,000	15,324,750
Total Expenditure	36,477,945	21,700,000	22,785,000	23,924,250
SP 3. 1. Gender and Social Protection				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	2,612,945	5,050,000	5,302,500	5,567,625
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0

Capital Transfers to Govt. Agencies	0	0	0	0
Development	9,000,000	5,900,000	6,195,000	6,504,750
Total Expenditure	11,612,945	10,950,000	11,497,500	12,072,375
SP 3. 2. Culture and Library Services				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	12,865,000	2,750,000	2,887,500	3,031,875
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	12,000,000	8,000,000	8,400,000	8,820,000
Total Expenditure	24,865,000	10,750,000	11,287,500	11,851,875

Part H: Summary of the Programme Outputs, Performance Indicators and Targets for FY 2022/23-2025/26

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26
S.P 1: General Administrative Services	Administration	streamlined and effective service delivery in Gender, culture, sports and children department	provide policy guideline in Gender, culture, sports and children department	sports, culture, gender, children policies reviewed	sports, culture, gender, children policies reviewed	sports, culture, gender, children policies reviewed
Programme 2: Management and Development of culture and sports						
Outcome: Improved culture and excellence in sports Performance						
S.P 2.1: Recreation and Arts	Sports Department	County Team participating in national competition	No. of County Team participating in	1	2	3

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26
			national competition			
S.P 2.2 Sports Promotion	Sports Department	Sports talent identified and developed	No. of youths skilled in sports identified and developed	100	150	200
S.P 2.3: Culture and Heritage	Culture Department	Structures and mechanisms for strengthening culture and creative industry	No. of County Music and Cultural Festivals held	1	1	1
S.P 3.1: Social Protection	Gender	Targeting of older persons to benefit from cash transfer	Number of elderly benefiting	250	500	1000
S.P 3.2: Youth and Gender development	Youth	Identification, nurturing & development talents	Number of youths trained	50	100	150

7.0 COMMERCE, TOURISM AND COOPERATIVES

Part A: Vision

A Lead department in positioning the county as competitive, dynamic and preferred for trade , commerce & industries and favorite destination for tourism in Kenya

Part B: Mission

To create enabling environment for growth and development of commerce, industry and tourism anchored on dynamic co-operatives as an enabler in the county

Part C: Strategic Overview and Context for Budget Intervention

The department realized following notable achievements: Attainment of lease agreement for land and commenced construction of County Aggregation and Industrial park (CAIP), installed three (3) High Mast lighting systems at Banja, Khusikhulu and Kabinjari markets , constructed one (1) modern eco- toilet at Esibuye livestock market and refurbished Mwibona livestock market .In addition, twenty-seven, (27) new cooperatives were registered with membership increasing to 37,826.

In the FY 2024/25 the department plans to focus investments in the following areas; Refurbishment of market infrastructure and sanitation facilities including modern eco toilets in sub counties- Emuhaya (Esibuye market); Sabatia (Stendkisa market); Vihiga (Majengo and Mbale); Hamisi (Serem); in collaboration with department of environment upscale Market cleaning and gabbage collection; establish a joint committee with Agriculture and Finance department to fastrack SACCo formation in readiness for County Aggregation and Industrial Park(CAIP);support the restructuring of Trade Fund; Operationalise Cooperative fund , reactivate CAIP Committee to fastrack its implememtation and the development of County Tourism Policy.

Part D: Programmes and their Objectives

Programme code	Programme	Objective
P1	Administration, Planning and Support Service	To increase access to quality , timely and effective services
P2	Trade development and investment	To Promote and provide conducive environment for trade and investment in the County.
P3	Tourism Development	To promote investment and diversification of tourism products for increased income
P4	Cooperatives Development	To promote cooperatives development .

Part E: Summary of Expenditure by Programmes, 2024/25-2026/27(Kshs.Millions)

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Plannning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	197,580,594	428,425,508	449,846,783	472,339,123
Total Expenditure of Programme 1	197,580,594	428,425,508	449,846,783	472,339,123
Programme 2: Trade Development and Investment.				
SP 2. 1, Market Development and Management	76,138,440	42,425,402	44,546,672	46,774,006
SP 2. 2. Business Suppot and Consumer Protection	-	2,900,000	3,045,000	3,197,250
Total Expenditure of Programme 2	76,138,440	45,325,402	47,591,672	49,971,256
Programme 3: Tourism Development.				
SP 3. 1 Tourism Promotion	10,136,880	2,479,000	2,602,950	2,733,098
Total Expenditure of Programme 3	10,136,880	2,479,000	2,602,950	2,733,098
Programme 4: Cooperatives Development				
SP 4. 1, Cooperatives Development	26,037,300	7,999,000	8,398,950	8,818,898
Total Expenditure of Programme 4	26,037,300	7,999,000	8,398,950	8,818,898
Total Expenditure of Vote -----	309,893,214	484,228,910	508,440,356	533,862,373

Part F: Summary of Expenditure by Vote and Economic Classification (Kshs. Million)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	29,613,520	39,488,309	41,462,724	43,535,861
Use of goods and services	76,788,514	25,258,078	26,520,982	27,847,031
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,099,400	700,000	735,000	771,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	202,391,780	418,782,523	439,721,649	461,707,732
Total Expenditure of Vote	309,893,214	484,228,910	508,440,356	533,862,373

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	20,124,000	39,488,309	41,462,724	43,535,861
Use of goods and services	13,386,814	14,254,676	14,967,410	15,715,780
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	678,000	700,000	735,000	771,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	154,391,780	373,982,523	392,681,649	412,315,732
Total Expenditure	188,580,594	428,425,508	449,846,783	472,339,123
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	20,124,000	39,488,309	41,462,724	43,535,861
Use of goods and services	13,386,814	14,254,676	14,967,410	15,715,780
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	678,000	700,000	735,000	771,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	154,391,780	373,982,523	392,681,649	412,315,732
Total Expenditure	188,580,594	428,425,508	449,846,783	472,339,123
Programme 2: Trade Development and Investment.				
Current Expenditure				
Compensation to Employees	165,440	-	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Use of goods and services	31,729,600	2,525,402	2,651,672	2,784,256
Current Transfers Govt. Agencies		-	-	-
Other Recurrent	243,400	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	44,000,000	42,800,000	44,940,000	47,187,000
Total Expenditure	76,138,440	45,325,402	47,591,672	49,971,256
SP 2. 1, Market Development and Management				
Current Expenditure				
Compensation to Employees	165,440	-	-	-
Use of goods and services	31,729,600	2,525,402	2,651,672	2,784,256
Current Transfers Govt. Agencies		-	-	-
Other Recurrent	243,400	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	44,000,000	39,900,000	41,895,000	43,989,750
Total Expenditure	76,138,440	42,425,402	44,546,672	46,774,006
SP 2. 2. Business Support and Consumer Protection				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	0	-	-	-
Other Recurrent	0	-	-	-
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	2,900,000	3,045,000	3,197,250
Total Expenditure	-	2,900,000	3,045,000	3,197,250
Programme 3: Tourism Development.				
Current Expenditure				
Compensation to Employees	124,080	-	-	-
Use of goods and services	5,884,800	2,479,000	2,602,950	2,733,098
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	128,000	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	4,000,000	0	-	-
Total Expenditure	10,136,880	2,479,000	2,602,950	2,733,098
SP 3. 1 Tourism Promotion				
Current Expenditure				
Compensation to Employees	124080	-	-	-
Use of goods and services	5,884,800	2,479,000	2,602,950	2,733,098
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	128,000	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Transfers to Govt. Agencies	-	-	-	-
Development	4,000,000	-	-	-
Total Expenditure	10,136,880	2,479,000	2,602,950	2,733,098
Programme 4: Cooperatives Development				
Current Expenditure				
Compensation to Employees	200,000	0	0	0
Use of goods and services	25,787,300	5,999,000	6,298,950	6,613,898
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	50,000	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	2,000,000	2,100,000	2,205,000
Total Expenditure	26,037,300	7,999,000	8,398,950	8,818,898
SP 4. 1, Cooperatives Development				
Current Expenditure				
Compensation to Employees	200,000	0	0	0
Use of goods and services	25,787,300	5,999,000	6,298,950	6,613,898
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	50,000	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	2,000,000	2,100,000	2,205,000
Total Expenditure	26,037,300	7,999,000	8,398,950	8,818,898

Part H: Summary of the Programme Outputs, Performance Indicators and Targets for FY 2022/23-2025/26

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26
ADMINISTRATION, PLANNING AND SUPPORT SERVICE						
Outcome: enhanced access to quality, timely and effective service delivery						
SP1.1: General Administrative Services	Administration	Staff employed and capacity built	Number	-	10	10
		Policies, Bills and regulations formulated	Number	4	4	4
		Sub county offices established	Number	0	5	5
Programme: Trade and Investment Development						
Outcome: An enabling environment for trade activities						
SP 2. 1, Market Development and Management	Trade	Modern market established	Number	0	3	3
		Markets refurbished	Number	-	5	5
SP 2. 2 Business Support and Consumer Protection	Trade	Enterprise Incubation Centers Established.	Number	0	0	1
		Trade fund disbursed to beneficiaries	Number	-	3000	
Programme 3: Tourism Development.						
Outcome: Increased tourism activities in the county						
SP 3. 1 Tourism Promotion	Tourism directorate	Tourism Site Developed	Number	0	2	3
Programme 4: Cooperatives Development						
Outcome: SACCOs strengthened						
SP 4.1 Cooperatives Development	Cooperatives	SACCOs strengthened.	Number	-	210	210

8.0 PUBLIC SERVICE BOARD

Part A: Vision

A citizen centric county public service

Part B: Mission

To reform and transform the county public service for efficient and effective service delivery.

Part C: Strategic Overview and Context for Budget Intervention

During the period 2022/23 the CPSB realized the following achievements ; Facilitated employment and placement of personnel in various county department and Agencies, facilitated promotion and re-designation of staff in different carders and enhanced rationalisation of staff; the Board converted 870 contract employees to permanent and pensionable terms of service. During the same period, the Board finalised the Third Phase of the County Human Resource Audit . The Board experienced several challenges that include; inadequate funding to effectively implement its function , limited automation of services , inadequate technical staff, office space and equipment.

The CPSB has earmarked the following to be undertaken in FY 2024/25; Recruitment of critical staff to augment Boards functions, Equipping offices with Furniture, computers and accessories and also automation of the recruitment process.Further, the Board will undertake strategic Recruitment, placement, promotion and re-designation, skills inventory and staff training, development of policies, guidelines and strategic plans necessary to streamline its functions.

Part D; Programmes and Objectives

CODE	Programme	Objective
P1	Administration, Planning and Support Services	To increase access to quality, timely and effective services

Part E: Summary of Expenditure by Programmes, 2024/25-2026/27 (Kshs.Millions)

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	50,812,039	54,019,113	56,720,069	59,556,072
Total Expenditure of Programme 1	50,812,039	54,019,113	56,720,069	59,556,072
Total Expenditure of Vote -----	50,812,039	54,019,113	56,720,069	59,556,072

Part F: Summary of Expenditure by Vote and Economic Classification (Kshs. Million)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	25,560,024	30,747,097	32,284,452	33,898,674
Use of goods and services	25,002,015	23,022,016	24,173,117	25,381,773
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	250,000	250,000	262,500	275,625
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure of Vote	50,812,039	54,019,113	56,720,069	59,556,072

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	25,560,024	30,747,097	32,284,452	33,898,674
Use of goods and services	25,002,015	23,022,016	24,173,117	25,381,773
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	250,000	250,000	262,500	275,625
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	50,812,039	54,019,113	56,720,069	59,556,072
Sub-Programme 1.1: General Administration duties				
Current Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Compensation to Employees	25,560,024	30,747,097	32,284,452	33,898,674
Use of goods and services	25,002,015	23,022,016	24,173,117	25,381,773
Current Transfers Govt. Agencies	0		0	0
Other Recurrent	250,000	250,000	262,500	275,625
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	0	0	0	0
Total Expenditure	50,812,039	54,019,113	56,720,069	59,556,072

Part H: Summary of the Programme Outputs, Performance Indicators and Targets *for FY 2022/23-2025/26*

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Baseline)	2021/22	2022/23
				2020/21		
Name of Programme: Administration, Planning and Support services						
Outcome: Improved service delivery						
SP.1.1 General Administrative Service	Administration	Customer satisfaction	satisfaction level	70%	75%	75%

9.0 ENVIRONMENT, WATER, ENERGY, CLIMATE CHANGE & NATURAL RESOURCES

Part A: Vision

To be a lead provider of clean and safe water, improved sanitation services, natural resources and environmental management, and climate change adaptation and mitigation for sustainable development

Part B: Mission

To conserve the environment, efficient management of natural resources, foster low-carbon, climate resilient adaptation, improve access to clean, safe drinking water and sanitation for sustainable development

Part C: Strategic Overview and Context for Budget Intervention

The mandate of the Department include: Promotion of sustainable conservation and management of environment and natural resources; Promote sustainable utilization of renewable energy; Coordinate Climate Change Adaptation and Mitigation Strategies; and Enhance access to clean and safe water and sanitation services to the residents of Vihiga

The approved estimates from the Department in MTEF period 2020/21-2022/23 was Kshs. 276.88 million and Ksh. 260.73 million and Kshs. 347.89 million respectively. Actual expenditure was Kshs. 237.41 million Kshs. 150.35 million and Ksh. 276.36 million representing an absorption of 85.7%, 57.7% and 79.4% respectively over the same period.

The Department achieved the following from its envisaged outputs: Finalized a water and Sand Harvesting policies; Developed Draft Eucalyptus Management Policy; Finalized the PCRA and Climate Change Action Plan; Reviewed Vihiga county water act and draft Vihiga county water strategy; Solarised ten water schemes (10); Increased last mile water connectivity across the county to 1,200 households; Expanded and rehabilitated piped water schemes. The Department also: Rehabilitated boreholes and schemes; Enhanced water distribution by laying pipes; Improved Sanitation; Construction of latrines in Jebrok and Serem markets Under Environmental Management Services: Procured 12 No. Waste holding skips; Acquired a waste holding site at Ebuyangu; Finalized purchase of land for waste management in Luanda; Mainstreamed solar water pumping in 12 No. mini-water schemes; Conserved 15 km of wetland (River Edzava) by growing 5,000 No. of Bamboo seedlings; Enhanced Environmental compliance and Enforcement in various units such as noise (through licencing), waste management, discharge of effluents. Under Forestry and Natural resources management: Protected and Re-afforested 15 acres of Maragoli Hills Collaborated with National and regional agencies including ; Kenya Wildlife Services, Kenya Forest Service, NETFUND and other development partners to Conserve, Protect and Re-afforestation Kibiri Forest as part of the Larger Kakamega Rain Forest; Enhanced Environmental

Conservation in Schools through a program called ‘School Greening Program’ where 100,000 assorted tree seedlings were distributed to schools

Climate Change Mitigation and Adaptation; Community consultative forums were conducted in projects identification in 9 Wards; Training on Climate Change Projects Monitoring and Evaluation for unit heads from line departments and 25 Ward Climate Change Planning committees; Finalization of the Vihiga County Climate Change Action Plan and validation of the Climate Information Service (CIS) Plan; and Completion of the concept brief and M.O.U for Climate Change Centre in Partnership with Kaimosi University

The Department encountered the following challenges: Low environmental conservation culture and awareness on climate change; Late disbursement of funds; Inadequate enactment of policy and legislations on climate change; Water scarcity, water insecurity due to effects of climate change and vandalism of pipes; High operational and maintenance cost of piped water supply schemes; Low compliance on EMCA and social safeguards by projects implementers; and Absence of functional sewerage and waste management systems in the urban areas.

In financial year 2024/25 up to the medium term, the Department will undertake the following activities to realize its policy goals as envisioned in the CIDP 2023-2027. These will include: Formulation and operationalize department legal framework; operationalize water supply schemes, complete ongoing and stalled water projects; drilling of boreholes; solarize water schemes; implement Vihiga water cluster sewerage system, Implement climate related activities; Fencing of Kibiri forest; Undertake re-afforestation of Maragoli and Ebusiekwe forests, operationalize waste disposal site in Luanda south through a caretaker and upscale sanitation in urban areas and markets

Part D: Programmes and Objectives

PROGRAMME CODE	NAME OF PROGRAMME	OBJECTIVE
P1	Administration, Planning and Support Service	To improve service delivery in the Sector
P2	Water and Sanitation services`	To enhance access to clean and safe water and sanitation
P3	Environmental management services	To promote sustainable management of environment and natural resources
P4	Forestry and Natural resources management	To improve Forest and Tree Cover in the County, as well ensure sustainable exploration of natural Resources
P5	Climate Change Adaptation, Resilience and Mitigation	To enhance adaptive capacity and resilience to climate change and promote low carbon development

Part E: Summary of Expenditure by Programmes, 2019/20-2021/22 (Kshs.Millions)

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	172,387,562	91,051,053	95,603,606	100,383,786
Total Expenditure of Programme 1	172,387,562	91,051,053	95,603,606	100,383,786
Programme 2: Water and Sanitation Services.				
SP 2. 1. Water supply and sanitatiopn management	61,330,000	215,080,055	225,834,058	237,125,761
Total Expenditure of Programme 2	61,330,000	215,080,055	225,834,058	237,125,761
Programme 3: Environmental Management Services.				
SP 3. 1 Environmental protection and conservation	22,795,000	845,000	887,250	931,613
SP 3.2 Energy Service	3,335,000	1,000,000	1,050,000	1,102,500
SP 3.3 Environmental Compliance	1,435,000	750,000	787,500	826,875
SP 3.4 Waste Management	3,805,000	9,813,742	10,304,429	10,819,651
Total Expenditure of Programme 3	31,370,000	12,408,742	13,029,179	13,680,638
Programme 4: Forestry and Natural Resources Management.				
SP 4. 1. Farm Forest Management	10,810,000	0	0	0
SP 4. 2. Natural Resources Management	5,600,000	14,155,746	14,863,533	15,606,710
Total Expenditure of Vote -- -----	16,410,000	14,155,746	14,863,533	15,606,710
Programme 5: Climate Change Resilience and Adaptation Responselimate Change				
SP 4. 3. Climate Change	102,000,000	418,350,444	439,267,966	461,231,365
Total Expenditure of Vote -- -----	102,000,000	418,350,444	439,267,966	461,231,365

Part F. Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	44,780,453	52,021,932	54,623,029	57,354,180
Use of goods and services	4,900,000	82,395,371	86,515,140	90,840,897
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	24,678,411	25,912,332	27,207,948
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Government Agencies	0	0	-	-
Development	251,410,000	591,950,326	621,547,842	652,625,234
Total Expenditure of Vote	301,090,453	751,046,040	788,598,342	828,028,259

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	44,780,453	52,021,932	54,623,029	57,354,180
Use of goods and services	54,297,109	38,029,121	39,930,577	41,927,106
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,900,000	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	71,410,000	0	0	0
Total Expenditure	172,387,562	91,051,053	95,603,606	100,383,786
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	44,780,453	52,021,932	54,623,029	57,354,180

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Use of goods and services	54,297,109	38,029,121	39,930,577	41,927,106
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,900,000	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets	0		-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	71,410,000	-	-	-
Total Expenditure	172,387,562	91,051,053	95,603,606	100,383,786
Programme 2: Water and Sanitation Services.				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	6,830,000	32,301,762	33,916,850	35,612,693
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	3,000,000	22,178,411	23,287,332	24,451,698
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	51,500,000	160,599,882	168,629,876	177,061,370
Total Expenditure	61,330,000.0	215,080,055	225,834,058	237,125,761
SP 2. 1. Water Supply Management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	6,830,000	32,301,762	33,916,850	35,612,693
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	3,000,000	22,178,411	23,287,332	24,451,698
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Development	51,500,000	160,599,882	168,629,876	177,061,370
Total Expenditure	61,330,000	215,080,055	225,834,058	237,125,761
Programme 3: Environmental Management Services				
Current Expenditure				
Compensation to Employees	-	0	0	0
Use of goods and services	16,370,000	9,908,742	10,404,179	10,924,388
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	1,500,000	1,575,000	1,653,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	15,000,000	1,000,000	1,050,000	1,102,500
Total Expenditure	31370000	12,408,742	13,029,179	13,680,638
SP 3. 1 Environmental Protection & Conservation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	7,795,000	845,000	887250	931612.5
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	15,000,000	0	-	-
Total Expenditure	22795000	845,000	887,250	931,613
SP 3. 2Energy Service				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	3335000	-	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	1,000,000	1,050,000	1,102,500
Total Expenditure	3,335,000	1,000,000	1,050,000	1,102,500
SP 3. 3 Environmental Compliance				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,435,000.0	750,000	787,500	826,875
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	1,435,000.0	750,000	787,500	826,875
SP 3. 4 Waste Management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	3,805,000	8,313,742	8,729,429	9,165,901
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	1,500,000	1575000	1653750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Total Expenditure	3,805,000	9,813,742	10,304,429	10,819,651
Programme 4: Forestry, Natural Resources Management and Climate Change Resilience & Adaptation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	4,910,000	2,155,746	2,263,533	2,376,710
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	113,500,000	12,000,000	12,600,000	13,230,000
Total Expenditure	118,410,000	14,155,746	14,863,533	15,606,710
SP 4. 1. Farm Forest Management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	3,310,000	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	7,500,000.00	0	-	-
Total Expenditure	10,810,000	-	-	-
SP 4. 2. Natural Resources Management				
Current Expenditure				
Compensation to Employees	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Use of goods and services	1,600,000	2,155,746	2,263,533	2,376,710
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	4,000,000	12,000,000	12,600,000	13,230,000
Total Expenditure	5600000	14,155,746	14,863,533	15,606,710
Programme 5: Climate Change Resilience and Adaptation Responselimate Change				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	0	-	-	-
Current Transfers Govt. Agencies	0	-	-	-
Other Recurrent	0	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	102,000,000	418,350,444	439,267,966	461,231,365
Total Expenditure	102,000,000	418,350,444	439,267,966	461,231,365
SP 4. 3. Climate Change				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	102,000,000	418,350,444	439,267,966	461,231,365
Total Expenditure	102,000,000	418,350,444	439,267,966	461,231,365

Part H: Summary of the Programme Outputs, Performance Indicators and Targets for FY 2024/25- 2025/26

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Baseline)	2024/25	2025/26
				2022/23		
Name of Programme: Administration, Planning and Support Service						
Outcome: strengthened institutional and legal frameworks for environment governance						
SP 1. 1 General administrative Service	Administration	Formulation and operationalization of departments legal framework	No. of policies formulated and operationalized.		5	5
		Capacity building and training of departmental staffs	No. of staffs trained	4	15	15
Name of Programme 2: Water and Sanitation Services						
Outcome: Improved access to clean and safe water in a clean environment						
Sp 2. 1 water supply management	Water Directorate	water supply schemes operational	Number of water supply scheme operational	45	3	3
			Number of ongoing and stalled water projects completed	6	2	2
		Boreholes drilled and equipped with solar energy	Number of boreholes drilled/ equipped /operational	46	2	2
			Water supplies equipped with solar	26	3	3
Sp 2. 2. Sanitation services	Water directorate	Sanitation projects constructed	Vihiga Cluster sewerage system implemented	0	1	1

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Basel ine)	2024/25	2025/26
				2022/23		
			No. of Market sanitary facilities and Eco toilets	19	1	1
		Sewerage system established	No. of Urban centralized and decentralized sewerage system	3	1	1
Name of Programme 3: Environmental management services						
Outcome: compliance to regulations on environment management						
SP 3. 1 Environ mental protection and conservat ion	Environment al directorate	Mapping and survey of environment noncompliance areas.	No of areas of non-compliance mapped and surveyed	0	50	50
		Incorporation of ESIA/EA in project implementation at the County	No. of County Projects subjected to ESIA/EA	20%	70%	100%
SP 3.2 Energy Services	Environment directorate	Adoption of green energy	% adoption of green energy	10%	25%	30%
		Projects mainstreaming clean development mechanism.	No. of projects mainstreaming clean development mechanism	10%	30%	30%
Name of Programme 4:Forestry and Natural resources management						
Outcome: Improved tracking of results and reporting on implementation of projects and Programmes						
SP 4.1 Natural Resource s Manage ment	Environment directorate	Identificati on and mapping of key mining sites in the County	No. of key mining sites mapped	0	50	50
		Adoption of sustainable and safe mining.	Establishment of an Artisanal mining training center	0	1	1
		Rehabilitation of quarry, mining and sand harvesting sites	No. of sites rehabilitated.	0	2	2

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Baseline)	2024/25	2025/26
				2022/23		
		Identification Mapping and Gazettement of Wetlands	No of wetlands surveyed, mapped and gazetted	0	2	2
		Conservation of wetlands through establishment of buffer zones	No of Wetlands Conserved.	1	1	1
		Growing of indigenous/bamboo along river banks	No. of riverbanks restored	0	1	1
		Planting bamboo around water sources	No. of bamboo seedlings planted.	0	1000	1500
Programme Name: Climate Change Adaptation, Resilience and Mitigation						
Outcome: Enhanced adaptive capacity and resilience to climate change						
SP 5.2: Climate change	Climate change directorate	Strengthened governance on climate change	No of climate change institutions strengthened	3	3	3
		Climate change awareness created	No of climate change awareness programmes implemented	5	10	10
		Prioritized community Climate Change resilience and adaptation Projects implemented	No of community climate change projects implemented	10	12	12
		Enhanced climate Information Services(Early warning system and digital dissemination platforms for Disaster Risk Reduction)	No of Climate Information Services and early warning system established	1	1	1

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Basel ine)	2024/2 5	2025/26
				2022/ 23		
		Climate change research and Innovation Centre established at Kaimosi University	No of Climate change research and Innovation Centre established	1	1	-

10.0 TRANSPORT AND INFRASTRUCTURE

Part A: Vision

A lead provider of an efficient transport system and well maintained infrastructure in a safe and secure environment.

Part B: Mission

To provide efficient, reliable and affordable transport and infrastructure services for sustainable development.

Part C: Strategic Overview and Context for Budget Intervention

The sub-sector realized the following key achievements over the period 2020/21-2022/23; 266.5 Km of existing roads were maintained, 5no bridges/box culverts constructed and 10no high mast flood lights installed. In addition, mechanical and fire services directorates were operationalized. The Public Works section developed designs, and bill of quantities for public infrastructure as well as supervision of public buildings. The sector also developed various policies and bills among them; Transport and fleet management policy and Mechanical and Transport management bill.

The Department also encountered challenges during the period under review which included: Limited institutional framework including critical technical personnel to steer the sector objectives; Logistical and resource challenges to facilitate effective design and supervise projects across the county; Inadequate technical and financial capacities among some contractors affecting implementation of planned projects; and Limited funding and delays in payments of work done.

In the FY 2024/25 the department will majorly focus investing in maintainance and upgrading of roads using leased machineries and equipment , completion of on going foot bridges/ bridges and establish road performance mantainance programme. The Department plans to support installation and mantainance of solar powered street lights, construct and equip fire service station and fully operationalize mechanical unit.

Part D: Programmes and Objectives

CODE	PROGRAMME	OBJECTIVE
P1	Administration, planning and support services	To develop and strengthen appropriate policy and legal framework
P2	Road Infrastructure Development	To improve infrastructure supervision and Development
P3	Transport Management	To ensure effective and efficient transport system

Part E: Summary of Expenditure by Programmes, 2024/25-2026/27 (Kshs.)

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	123,035,963	286,653,124	300,985,780	316,035,069
Total Expenditure of Programme 1	123,035,963	286,653,124	300,985,780	316,035,069
Programme 2: Transport & Management.				
SP 2. 1. Transport System Management	20,812,600	4,312,600	4,528,230	4,754,642
SP 2. 2. Mechanical Services	4,159,243	16,346,000	17,163,300	18,021,465
SP 2. 3. Fire Fighting Services	4,851,600	6,200,000	26,858,600	18,336,293
Total Expenditure of Programme 2	29,823,443	26,858,600	21,691,530	22,776,107
Programme 3: Infrastructure Development.				
SP 3.1: Streetlighting.	0	18,336,293	19,253,108	20,215,763
SP 3. 1 Roads Maintenance	147,879,239	224,600,000	235,830,000	247,621,500
Total Expenditure of Programme 3	147,879,239	242,936,293	255,083,108	267,837,263
Total Expenditure of Vote -----	300,738,645	556,448,017	577,760,418	606,648,439

Part F: Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	45,522,320	67,811,878	71,202,472	74,762,595
Use of goods and services	42,009,485	30,660,096	32,193,101	33,802,756
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	8,810,022	3,057,122	3,209,978	3,370,477
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Government Agencies	0	0	-	-
Development	204,396,818	454,918,921	477,664,867	501,548,110
Total Expenditure of Vote	300,738,645	556,448,017	584,270,418	613,483,939

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	45,522,320	67,811,878	71,202,472	74,762,595
Use of goods and services	38,650,285	25,452,496	26,725,121	28,061,377
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,345,779	1,406,122	1,476,428	1,550,250
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	36,517,579	191982628	201,581,759	211,660,847
Total Expenditure	123,035,963	286,653,124	300,985,780	316,035,069
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	45,522,320	67,811,878	71,202,472	74,762,595
Use of goods and services	38,650,285	25,452,496	26,725,121	28,061,377
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,345,779	1,406,122	1,476,428	1,550,250
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	36,517,579	191982628	201,581,759	211,660,847
Total Expenditure	123,035,963	286,653,124	300,985,780	316,035,069
Programme 2: Transport & Management.				
Current Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Compensation to Employees	0	0	-	-
Use of goods and services	3,359,200	5,207,600	5,467,980	5,741,379
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	6,464,243	1,651,000	1,733,550	1,820,228
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	20,000,000	20,000,000	21,000,000	22,050,000
Total Expenditure	29,823,443	26,858,600	28,201,530	29,611,607
SP 2. 1. Transport System Management				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	812,600	4,312,600	4,528,230	4,754,642
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	20,000,000	0	-	-
Total Expenditure	20,812,600	4,312,600	4,528,230	4,754,642
SP 2. 2. Mechanical Services				
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	695,000	195,000	204,750	214,988
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	3,464,243	1,151,000	1,208,550	1,268,978

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	-	15,000,000	15,750,000	16,537,500
Total Expenditure	4,159,243	16,346,000	17,163,300	18,021,465
SP 2. 3.Fire Fighting Services				
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	1,851,600	700,000	735,000	771,750
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	3,000,000	500,000	525,000	551,250
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	-	5,000,000	5,250,000	5,512,500
Total Expenditure	4,851,600	6,200,000	6,510,000	6,835,500
Programme 3: Infrastructure Development.				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	147,879,239	242,936,293	255,083,107.7	267,837,263
Total Expenditure	147,879,239	242,936,293	255,083,108	267,837,263

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
SP.3.1: Streetlighting.				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	0	18,336,293	19,253,108	20,215,763
Total Expenditure	0	18,336,293	19,253,108	20,215,763
SP.3.3: Roads maintenance				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	147,879,239	224,600,000	235,830,000	247,621,500
Total Expenditure	147,879,239	224,600,000	235,830,000	247,621,500

Part H: Summary of the Programme Outputs, Performance Indicators and Targets for FY 2024/25- 2026/27

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Name of Programme: Administration planning and support services							
Outcome: Improved service delivery in the sector							
Name of Sub-program							
SP.1: General Administrative services	Administration	Improved legal, policy and institutional framework	Number of policies formulated – policies	0	2	2	1
		Improved standards of buildings	% of site supervised	100	100	100	100
Programme Name: Road Infrastructure Development							
Outcome: Improved road network for effective and efficient mobility							
SP.2.1: Road infrastructure development	Roads Department	Improved road accessibility	No. of Kms of new roads opened	0	25KMs	25KMs	25KMs
			Kms of roads Maintained	261KMs	300KMs	300KMs	300KMs
		Improved road interconnectivity	Number of river crossing (bridges /box culvert and culvert constructed	0	6	6	6
			No of footbridge constructed	0	25	25	25
		Improved security and increased hours of trading	Number of High mast street lights installed	0	5	5	5
Programme Name: Transport Management and Safety							
Outcome: effectively and efficiently managed county transport services							
SP 3.1: Mechanical services	Mechanical unit	County Mechanical unit operational	Number	1	1	1	1
		New plant and machinery acquired	Number	0	2	3	1
SP. 3.2: Transport system	Transport unit	Improved management of traffic	Fleet Management System	0	1	1	1

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2023/24	Target 2024/25	Target 2025/26	Target 2026/27
management			established				
			Number of bus parks established	0	1	1	1
SP 3.3 Firefighting services	Fire services unit	Fire and rescue unit constructed and operationalized	Number	1	1	1	1

11.0 PHYSICAL PLANNING, LANDS & HOUSINGS

Part A: Vision

A Lead Provider of sustainable land management, smart urban infrastructure and affordable quality housing in the County.

Part B: Mission

To Promote Efficient, effective and Sustainable Land use, Decent and Adequate Housing For all In a Clean and Secure Environment

Part C: Performance Overview and Background for Programmes

The Department realized the following achievements during the period: Prepared spatial plans for Luanda Town and Kaimosi Complex; Construction of the Governor & Deputy Governor residence; Validated Draft County Valuation Roll; Acquired modern survey equipment for faster provision of accurate Land survey services; Enhanced land mapping resource planning using the Geospatial Technology Services; Land banking for public utilities; Renovation of government buildings including replacement of asbestos roof at municipal quarters, Mbale rural health centre and Hamisi sub-county hospital; and Establishment of bio digester waste management system at Mbale Town

Despite the achievements noted, the Department encountered some challenges which included: inadequate human resource capacities, working tools and equipment; high cost of land and insecure land tenure affecting urban residents, the rural poor, women and youth; lengthy land administration characterized by limited access to land information; rising urbanization and corresponding demand for housing and other services; spontaneous and haphazard development of urban centres; and inadequate investments in the housing sector

Going forward, the department has earmarked to undertake the following activities in the financial year 2024/25: Completion of valuation roll, physical development plans and establish Luanda and Cheptulu municipality, implement the Land Management Information System, undertake survey and mapping of markets and urban centres and development of County Spatial Plan,. Under Kenya Urban Support Programme, the Department will upgrade municipality roads to bituminous standard, establish bus park, install solar powered high mast flood lights and street lights and undertake zoning of the municipality

Part D: Programme Objectives

Programme code	Programme	Objectives
P1	Administration, Planning and Support services	Improved service delivery
P2	Land survey and mapping	To attain an improved land management system Equity in land management and adjudication
P3	Urban Physical planning and housing services	To achieve orderly and sustainable rural and urban development Increased access to decent, well maintained, safe and affordable housing

Part E: Summary of Expenditure by Programmes, 2024/25-2026/27 (Kshs.)

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	157,769,544	60,838,507	63,880,432	67,074,454
SP 1. 1. Formulation of policies, Regulation & Legal Framework	0	-	-	-
Total Expenditure of Programme 1	157,769,544	60,838,507	63,880,432	67,074,454
Programme 2: Land Survey & Mapping Services.				
SP 2. 1. Land Survey & Mapping.	24,482,600	12,800,000	13,440,000	14,112,000
Total Expenditure of Programme 2	24,482,600	12,800,000	13,440,000	14,112,000
Programme 3: Urban, Physical Planning & Housing Services.				
SP 3. 1 Urban & Physical Planning	10,268,346	9,274,460	9,738,183	10,225,092
SP 3. 2 Housing Development	5,162,400	1,500,000	1,575,000	1,653,750
SP 3. 3 Vihiga Municipality	35,461,711	79,642,511	83,624,637	87,805,868
Total Expenditure of Programme 3	50,892,457	90,416,971	94,937,820	99,684,711
Total Expenditure of Vote -----	233,144,601	164,055,478	172,258,252	180,871,164

Part F: Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	47,476,909	67,725,134	71,111,391	74,666,960
Use of goods and services	52,077,808	55,655,884	58,438,678	61,360,612
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	7,719,700	1,100,000	1,155,000	1,212,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Government Agencies	0	0	-	-
Development	125,870,184	39,574,460	41,553,183	43,630,842
Total Expenditure of Vote	233,144,601	164,055,478	172,258,252	180,871,164

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
ADMINSTRATION,PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	35,201,398	47,449,623	49,822,104	52,313,209
Use of goods and services	32,473,708	12,288,884	12,903,328	13,548,495
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	773,600	1,100,000	1,155,000	1,212,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	89,320,838	0	-	-
Total Expenditure	157,769,544	60,838,507	63,880,432	67,074,454
Sub-Programme 1.1: General Administration duties				
Current Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Compensation to Employees	35,201,398	47,449,623	49,822,104	52,313,209
Use of goods and services	32,473,708	12,288,884	12,903,328	13,548,495
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	773,600	1,100,000	1,155,000	1,212,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	89,320,838	0	-	-
Total Expenditure	157,769,544	60,838,507	63,880,432	67,074,454
SP 1. 2. Formulation of policies, Regulation & Legal Framework				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	-	-	-
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	-	-	-
Programme 2: Land Survey & Mapping Services.				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	4,482,600	1,000,000	1,050,000	1,102,500
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	20,000,000	11,800,000	12,390,000	13,009,500
Total Expenditure	24,482,600	12,800,000	13,440,000	14,112,000
SP 2. 1. Land Survey & Mapping.				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	4,482,600	1,000,000	1,050,000	1,102,500
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	20,000,000	11,800,000	12,390,000	13,009,500
Total Expenditure	24,482,600	12,800,000	13,440,000	14,112,000
Programme 3: Urban, Physical Planning & Housing Services.				
Current Expenditure				
Compensation to Employees	12,275,511	20,275,511	21,289,287	22,353,751
Use of goods and services	15,121,500	42,367,000	44,485,350	46,709,618
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	6,946,100	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	16,549,346	27,774,460	29,163,183	30,621,342

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Total Expenditure	50,892,457	90,416,971	94,937,820	99,684,711
SP 3. 1 Urban & Physical Planning				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	719,000	1,500,000	1,575,000	1,653,750
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	9549346	7,774,460	8,163,183	8,571,342
Total Expenditure	10,268,346	9,274,460	9,738,183	10,225,092
SP 3. 2 Housing Development				
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	-	1,500,000	1,575,000	1,653,750
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	5,162,400	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	-	-	-
Total Expenditure	5,162,400	1,500,000	1,575,000	1,653,750
SP 3. 2 Vihiga Municipality				
Current Expenditure				
Compensation to Employees	12,275,511	20,275,511	21,289,287	22,353,751

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Use of goods and services	14,402,500	39,367,000	41,335,350	43,402,118
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	1,783,700	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	7,000,000	20,000,000	21,000,000	22,050,000
Total Expenditure	35,461,711	79,642,511	83,624,637	87,805,868

Part H: Summary of the Programme Outputs, Performance Indicators and Targets for FY 2024/25- 2026/27

Programme	Delivery Unit	Key Output s(KO)	Key Performan ce Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Name of Programme: Administration, Planning and Support Services							
Outcome: improved service delivery							
Name of Sub-program							
SP.1: General Administrative services	Administration	Human resource capacity built	No. of staff trained	3	10	10	10
		Municipalities established	No. of Municipalities established	1	1	1	-
Name of Programme: Land Management and Survey Services							
Outcome: Enhanced land use and management							
SP.2: Land management services	Lands directorate	Land banking	Ha. Of land acquired	5	10	10	10
		Land Management Information System	No. of LIMS implemented	0	1	-	-
		County land cadastre	No. of County land inventory & plan	0	1	1	1

Programme	Delivery Unit	Key Output s(KO)	Key Performan ce Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
		Public Land titling/Registration done	No. of Titles registered	5	20	20	20
		Land clinics undertaken	No. of land clinics held	0	5	5	5
SP 2.2: Survey and mapping services	Survey directorate	Disaster prone area mapped	No. of disaster-prone areas mapped	1	2	1	1
		Densification of survey control established	No. of control points	1	2	2	2
		County valuation roll operationalized	Valuation roll	1	1	-	-
Programme Name: Physical and Urban Planning Services							
Outcome: Improved physical planning							
SP 3.1: Physical and Urban Planning Services	Physical Planning directorate	County Spatial Plan developed	% completion of Spatial Plan	5	50	75	100
		Physical Development Plans developed	No. of physical development plans	1	1	1	1
		Luanda and Kaimosi-Cheptulu-Shamakhokh o Towns spatial plans finalized	No. of spatial plans	1	1	-	-
		Town management offices and urban committees formed	No. of urban committees formed	0	1	1	1
SP 3.2: Housing Services	Housing directorate	Government buildings maintained	No. of county government offices	10	5	5	5
			No. of county government houses	10	5	5	5

Programme	Delivery Unit	Key Output s(KO)	Key Performan ce Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
3. Vihiga Municipality	Vihiga municipality	Highmast floodlight installed	No of High mast lights	19	5	3	3
		Municipality roads upgraded to bituminous standards	Length of Municipal roads in KMs	2.8KM	3KM	2KM	2KM
		Enhanced municipal waste management	No. of Waste management equipment	3	1 compacting truck	-	-
		Enhanced storm water managment	No of drainage paths constructed	4	1	-	-
		Developed social ammenities	No of recreation parks Developed	1	1	-	-

12.0 PUBLIC SERVICE AND ADMINISTRATION

Part A: Vision

A well-coordinated County public service providing efficient and quality services to its clients.

Part B: Mission

To provide effective leadership in the county public service administration and coordination towards enhanced service delivery.

Part C: Strategic Overview and Context for Budget Intervention

The mandate of the Department of Public Service and Administration includes: Public sector reforms and Management; Human Resource Management and Development; Coordinate prevention of drug, alcohol and substance abuse; Coordinate administrative functions at the devolved levels; Enforcement of government policies, laws and regulations; Ensure effective communication and publicity; and Integration of ICT in all county programs and ensure ICT Standards, ICT Policies and Procedures are adhered to in the county.

The approved estimates for the Department in MTEF period 2020/21-2022/23 was Kshs. 659.21 million and Ksh. 370.62 million and Kshs. 666.71 million respectively. Actual expenditure was Kshs. 632.46 million Kshs. 352.87 million and Ksh. 542.44 million representing an absorption of 95.9%, 95.2% and 81.4% respectively over the same period. In implementation its functions, the department achieved the following: in strengthening coordination and improving service delivery the department developed the county organizational structure and departmental service charter , upgraded the county website , constructed the Hamisi sub county offices, refurbished the County HQs and call centre thus enhancing working conditions. With regard to execution of its budget the department faced challenges including increased wage bill compared to budgetary allocations , irregular releases of resources to fund departmental activities and projects implementation running behind schedule leading to lower absorption rates. Measures put in place to address the challenges include; establishment of pending bills committee implementation of its resolutions, strengthening projects implementation through real time monitoring and reporting by the Project implementation committee .

In FY 2024/25 the department will focus its investments in the following areas ;strengthening sub county and ward administration function through Completion of construction of Sabatia and Hamisi sub county offices and strengthening of reporting mechanism improvement of county Headquarters Fence and gate, installation of solar security lights, renovation of toilets and water tank as well as landscaping. The departments equally plans to upgrade the County Human Resource Management Information System (CHRMIS), and Implementation of Biometric System(strengthen enforcement directorate ,coordinate intergovernmental relations functions , support Vihiga FM ,operationalize call centre , secure office working tools and equipment as well

as purchase Uniforms for administrators . Other key priorities include institutional capacity building through implementation of KDSP level II project.

Part D: Programmes and Objectives

CODE	PROGRAMME	OBJECTIVE
P1	Administration, Planning and Support Service	To Improve service delivery

Part E: Summary of Expenditure by Programmes, 20224/25-2026/27

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Plannning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	278,622,567	583,485,531	612,659,808	643,292,798
SP 1.2 County/Subcounty Administration	20,231,700	26,300,000	27,615,000	28,995,750
SP 1.3 ICT Services	7,471,012	200,000	210,000	220,500
SP 1.4 County FM Radio	17,529,200	7,840,487	8,232,511	8,644,137
Total Expenditure of Programme 1	323,854,479	617,826,018	648,717,319	681,153,185
Total Expenditure of Vote -----	323,854,479	617,826,018	648,717,319	681,153,185
-				

Part F: Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	180,716,799	496,407,589	521,227,968	547,289,367
Use of goods and services	62,898,818	63,962,087	67,160,191	70,518,201
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	4,397,600	41,956,342	44,054,159	46,256,867
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0

Development	76,241,262	15,500,000	16,275,000	17,088,750
Total Expenditure of Vote	324,254,479	617,826,018	648,717,319	681,153,185

Part G: Summary of the Programme Outputs, Performance Indicators and Targets *for FY 2024/25- 2026/27*

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	180,716,799	496,407,589	0	0
Use of goods and services	62,898,818	63,962,087	67,160,191	70,518,201
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	4,397,600	41,956,342	44,054,159	46,256,867
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	76,241,262	15,500,000	16,275,000	17,088,750
Total Expenditure of Vote	324,254,479	617,826,018	127,489,350	133,863,818
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	148,456,647	479,107,589	503,062,968	528,216,117
Use of goods and services	50,005,058	58,421,600	61,342,680	64,409,814
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	3,919,600	41,956,342	44,054,159	46,256,867
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	76,242,262	4,000,000	4,200,000	4,410,000
Total Expenditure of Vote	278,623,567	583,485,531	612,659,808	643,292,798
Sub-Programme 1.2 County/Subcounty Administration				
Current Expenditure				
Compensation to Employees	12,310,000	12,500,000	13,125,000	13,781,250
Use of goods and services	8,321,700	4,300,000	4,515,000	4,740,750

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	0	9,500,000	9,975,000	10,473,750
Total Expenditure of Vote	20,631,700	26,300,000	27,615,000	28,995,750
Sub-Programme 1.3 ICT SERVICES				
Current Expenditure				
Compensation to Employees	5,793,012	200,000		
Use of goods and services	1,200,000	0		
Current Transfers Govt. Agencies	0			
Other Recurrent	478,000	0		
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Government Agencies	0			
Development	0	0		
Total Expenditure of Vote	7,471,012	200,000	0	0
Sub-Programme 1.4 County FM Radio				
Current Expenditure				
Compensation to Employees	14,157,140	4,600,000	4,830,000	5,071,500
Use of goods and services	3,372,060	1,240,487	1,302,511	1,367,637
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Development	0	2,000,000	2,100,000	2,205,000
Total Expenditure of Vote	17,529,200	7,840,487	8,232,511	8,644,137

Part H: Summary of the Programme Outputs, Performance Indicators and Targets for FY 2024/25- 2026/27

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline 2022/23	Target 2024/25	Target 2025/26	Target 2026/27
Name of Programme: Administration, Planning and Support Services							
Outcome: Improved efficient and effective public service delivery							
Name of Sub-program							
SP.1: General Administrative services	Administration	Plans developed	No. of plans developed	2	2	2	2
		Policies developed	No of policies		5	-	-
		motor Vehicles purchased	Number of vehicles purchased		2	2	1
	Human resource directorate	Human resource capacity enhanced	No of staff appraised for training	0	500	1200	300
			No of staff on performance contracts	10	24	35	35
		Human resource information management integrated system upgraded	Number of HRIMS implemented	0	1	0	0
			Number Biometric system rolled out	0	1	0	0
		Personnel registry digitized	Number	0	1	0	0
	Liquor Control directorate	Automation of Liquor licensing and ticketing	Liquor licensing and ticketing system	0	1	0	0

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline 2022/23	Target 2024/25	Target 2025/26	Target 2026/27
		Public sensitization forums on alcohol drinks done	Number of forums conducted	0	4	4	4
	Enforcement Directorate	Operationalization of the Directorate	Number of directorates operationalized	0	1	1	1
SP 2: County FM Radio	County radio	Increased radio frequency coverage	No. of Counties covered	13	13	15	16
		Radio studio expanded	No. of radio studio /offices expanded	0	2	2	1
SP 3: Sub county/County Administration	Decentralised directorate	Sub county administrative office constructed and equipped	Number of offices constructed and equipped	1	2	2	1
		Ward administrative office constructed and equipped	Number of offices constructed and equipped	0	1	2	5
		Modern gate at HQ constructed	Modern gate	0	0	1	1
SP 4: ICT Services	ICT directorate	Sub county ICT hubs established	Number of ICT hubs	0	5	5	5
		WIFI installed and maintained in county and sub county offices	Number of work stations installed with wifi	0	5	10	10
		WIFI installed	WIFI installed in two markets	1	1	10	10

13.0 COUNTY ASSEMBLY

Part A: Vision

To be a model County Assembly in Kenya in legislating, oversight and representation.

Part B: Mission

To facilitate legislation, oversight and representation for effective and efficient delivery of services by the County Executive.

Part C: Strategic Overview and Context for Budget Intervention

The County Assembly is mandated by the constitution of Kenya 2010 to legislate, oversight and represent the public. During the period under review, the Assembly incorporated public participation as ways of engaging the public in legislation and oversight. Some of the notable achievements during the period under review included: Construction of the speaker's residence; Undertook legislative role by discussing bills and enacting to laws; Approved various policies and plans including the ADPs, CBROPs, CFSPs, Finance Bill, and the Budget estimates among others.

During the year under review, the Assembly faced several challenges that include decline in funds to run operations, delays in disbursements of funds from the National Treasury, Inadequate resources to effectively implement the assembly mandate and responsibility of the assembly and Limited automation of service and processes

During the coming financial year, the County Assembly will streamline its legislative and oversight function to ensure there is prudent expenditure and compliance with existing laws and regulations in the County. It will also focus on infrastructure development and specifically construction of assembly office block, renovation of the chambers, drilling of borehole and capacity building of staff and members of the county assembly. The Assembly shall continue to engage the public through public participation to ensure that the value for money through the County activities.

Part D. Programs and Objectives

CODE	PROGRAMME	OBJECTIVE
P1	Administration, Planning and Support Service	To enhance prudent management of public finance and advisory services To ensure necessary laws are passed to confirm with other subsidiary legislation.

14.0 COUNTY ATTORNEY

Part A: Vision

To be a center of Excellency for Legal Advice, Representation and drafting services

Part B: Mission

To provide independent competent and professional legal advice representation and legislative, without fear or favor to the county government of Vihiga.

Part C: Strategic Overview and Context for Budget Intervention

The mandate of the Office of the County Attorney include: Representing the County government in all legal proceedings to which the County Government is party of or has interest; Drafting proposed County bills, regulations and policies and gazettelement of assented County Acts; Negotiating, drafting, vetting and interpreting local and international agreements, MOUs and treaties for and on behalf of the County Government and its entities; In conjunction with Director of Public Prosecutions: prosecute offences resulting from County Legislations in any court (other than court martial's); Advise the County Government on all matters relating to the Constitution, National legislations, County legislations, international law, human rights, consumer protection and legal aid; Handle public interest in litigation and represent any member of the public in matters that the Governor deems to be public interest; and Conducting civic education and interpretation of bills during public participation in consultation with the department of civic education and such other forums where the County has interests.

The major achievements in the delivery of planned outputs during the period 2020/21-2022/23 included: Operationalized office of the County Attorney; Concluded thirty one (31) of the more than hundred pending cases; Coordinated the preparation of 5 policies in consultation with other departments; and Drafted and assented various policies, regulation and bills

The Office of the County Attorney encountered challenges during the period under review that included; Inadequate funding for the department to undertake functions, Late disbursement of funds and Limited staff and office space.

In the Financial year 2024/25, the office of the County Attorney will strengthen it institutional framework through recruitment of additional key staff, undertake partitioning of the office, purchase of office equipment as well as draft bills, subsidiary legislations, policies and represent the County Government of Vihiga in any matter before the court. The office will also undertake an inventory of all laws, policies developed with the view of establishing the gaps and review them.

Part D: Programmes and Objectives

CODE	PROGRAMME	OBJECTIVE
P1	Administration, Planning and Support Service	To strengthen legal counsel and legislation process in the county executive

Part E: Summary of Expenditure by Programmes, 2022/23-2026/27

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	14,500,000	26,019,600	27,320,580	28,686,609
Total Expenditure of Programme 1	14,500,000	26,019,600	27,320,580	28,686,609
Total Expenditure of Vote -----	14,500,000	26,019,600	27,320,580	28,686,609

Part F: Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	0	11,558,400	12,136,320	12,743,136
Use of goods and services	13,500,000	13,461,200	14,134,260	14,840,973
Current Transfers Govt. Agencies		0	0	0
Other Recurrent	1,000,000	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	-	-	-
Development		0	-	-
Total Expenditure of Vote	14,500,000	26,019,600	27,320,580	28,686,609

Part G: Summary of the Programme Outputs, Performance Indicators and Targets *for FY 2024/25- 2026/27*

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	0	11,558,400	0	0
Use of goods and services	13,500,000	13,461,200	14,134,260	14,840,973
Current Transfers Govt. Agencies		0	0	0
Other Recurrent	1,000,000	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets		0	0	0
Capital Transfers to Government Agencies		250,000	262,500	275,625
Development		0	-	-
Total Expenditure of Vote	14,500,000	26,269,600	15,446,760	16,219,098
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	0	11,558,400	12,136,320	12,743,136
Use of goods and services	13,500,000	13,461,200	14,134,260	14,840,973
Current Transfers Govt. Agencies		0	0	0
Other Recurrent	1,000,000	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets		0	0	0
Capital Transfers to Government Agencies		0	0	0
Development		0	-	-
Total Expenditure of Vote	14,500,000	26,019,600	27,320,580	28,686,609

Part H: Summary of the Programme Outputs, Performance Indicators and Targets for FY 2024/25- 2026/27

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Name of Programme: Administration, Planning and Support Services							
Outcome: Improved public sector service delivery							
Name of Sub-program							
SP.1: General Administrative Services	Solicitors office	Officers recruited	No of staff	0	10	2	2
		Departmental legal audit undertaken	No of reports prepared.	0	1	1	1
		Library/ research section established in the county attorney's office	Number	0	1	-	-