

COUNTY GOVERNMENT OF VIHIGA



**MEDIUM TERM
COUNTY FISCAL STRATEGY PAPER
(CFSP)**

FEBRUARY 2024



Towards a globally competitive and Prosperous Country

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MARAGOLI,

KENYA

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ACRONYMS AND ABBREVIATIONS

CECM -County Executive Committee Member CFSP - County Fiscal Strategy Paper

CIDP -County Integrated Development Plan

CRA -Commission on Revenue Allocation

EAC -East African Community

ECD -Early Childhood Development

ECDE -Early Childhood Development Education

EIA -Environmental Impact Assessment

FY -Financial Year

GDP –Gross Domestic Product

GIS -Geographical Information Systems

HDU- High Dependency Unit

ICT- Information and Communication Technology

IFMIS -Integrated Financial Management Information System

KMTC - Kenya Medical Training Centre

KNBS - Kenya National Bureau of Statistics

KPI - Key Performance Indicators

KUSP- Kenya Urban Support Programme

MCA -Member of the County Assembly

MCH –Maternal Child Health

MDG – Millennium Development Goal

MTEF - Medium Term Expenditure Framework

MTP -The Medium-Term Plan

FOREWORD

The County Fiscal Strategy Paper (CFSP 2024/25) has been prepared taking cognizant of the recent national and global economic outlook and the ten-point county development agenda outlined in the Governor’s Manifesto that include; Good governance and strong institutions that produce results that meets the needs of the citizens , improving access to affordable and quality health care, development of an educated, skilled and knowledgeable society, enhanced access to clean and safe water and improved sanitation services; reliable and functional transport and communication infrastructure and promotion of local industry and agriculture.

The Paper is further aligned to the County Integrated Development Plan (CIDP2023-2027) the Kenya Vision 2030 through the Fourth Medium Term Plan (MTP 1V), the Bottom Transformation Agenda (BETA) and the Global Sustainable Development Goals (SDGs) and other National and International Commitments.

The theme in the F/y 2024/25 is ‘accelerating social economic transformation for a more competitive, inclusive and resilient economy as envisioned in the CIDP 2023-2027. This will be achieved through accelerating investments in the productive sector, promotion of savings among the households, improvement in infrastructure development as well as undertaking reforms in public sector management.

Similarly, the CFSP 2024/25 provides an overview of the national and global economic and development outlook as well as budget ceilings applicable for county government departments and agencies during the financial year 2024/25. Moreover, the Paper specifies the strategic priorities and policy measures that will guide in attaining equitable and sustainable growth in all the sectors and balanced development across the county. The document further outlines the current state of the County in terms of budget implementation and specifies the set strategic priorities and policy goals together with a summary of the County government spending plans.

The CFSP 2024/25 has been prepared in conformity with the 2024 Budget Policy Statement. The Budget Policy Statement (BPS) provides the broad policy direction for preparation of the next financial national budget estimates.

Hon. Dr. Jairus Boston Amayi
County Executive Committee Member
Finance and Economic Planning

ACKNOWLEDGEMENT

The CFSP 2024/25 has been prepared in compliance with provisions of Section 117 of the Public Finance Management Act 2012. The Paper was prepared in a participatory and collaborative process that involved county departments and agencies, the Civil Society Organizations (CSOs), the County Budget and Economic Forum (CBEF) and other stakeholders. The CFSP outlines the state of the fiscal outlook over the medium term and specifies the set strategies, policies and programmes together with a summary of government spending plans as a basis for the preparation of the 2024/25 Budget Estimates.

I am particularly grateful to His Excellency the Governor, the Deputy Governor, CECMs and the Chief Officers for providing the policy briefs that guided the preparation of the document. Many thanks to the Members of the County Budget and Economic Forum (CBEF) for their invaluable contribution and supportive role during the entire process and approval of the paper.

Similarly, my gratitude goes to all the Departments for preparing the Sector Working Group (SWG) reports that provided valuable data and information that built into the document. The reports provided a stock of the county development needs and challenges and documented the specific policies and programmes necessary to spur the county development agenda in the MTEF period.

Finally, I sincerely thank the general public and the Civil Society Organizations for their role during public participation forums. And to the secretariat from the Directorates of Planning and Budgeting for their tireless and dedicated role in compilation and timely completion of the paper.

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CHAPTER ONE

OVERVIEW OF THE COUNTY FISCAL STRATEGY PAPER

1.0 Introduction

1. The CFSP 2024/25 has been prepared in compliance with provisions of Section 117 of the Public Finance Management Act 2012. The Paper highlights the policies, strategies and programmes as well as the structural reforms required for actualization of the broad County development agenda in the period 2024/25.
2. The CFSP-2024 has been aligned to the Budget Policy Statement (BPS) 2024, Kenya Vision 2030, the Kenya Kwanza, Bottom-Up Economic Transformation Agenda, the CIDP 2023-27, the Global Sustainable Development Goals (SDGs) and other National Government policies and guidelines communicated through various circular's.
3. Similarly, the 2023/24 County Budget Review and Outlook Paper (CBROP) has also been a key reference in the preparation of this paper. The previous financial year's fiscal performance as analyzed in the CBROP has indicated an improvement in development budget expenditure absorption rate of 75.6 % in the FY 2022/23 compared to 39.9% in FY 2021/22, an indicator that the County realized significant improvement in development. In addition, the policy paper benefited from feedback from various stakeholders that included the County Budget and Economic Forum(CBEF) and general public thus promoting concurrence and its ownership.

1.1 Legal basis for the preparation of the CFSP

4. The County Fiscal Strategy Paper (CFSP 2024/25) has been prepared in accordance with Section 117 of the Public Finance Management Act, 2012. The law states that;
 - i) The County Treasury shall prepare and submit to the County Executive Committee the draft County Fiscal Strategy Paper for adoption and thereafter submit it to the County assembly for further deliberation and approval , by the 28th February of each year

- ii) The County Treasury shall align its County Fiscal Strategy Paper with the national objectives in the Budget Policy Statement.
- iii) In preparing the County Fiscal Strategy Paper, the County Treasury shall specify the broad strategic priorities and policy goals that will guide the County government in preparing its budget for the coming financial year and over the medium term.
- iv) The County Treasury shall include in its County Fiscal Strategy Paper the financial outlook with respect to County government revenues, expenditures and borrowing for the coming financial year and over the medium term
- v) In preparing the County Fiscal Strategy Paper, the County Treasury shall seek and take into account the views of
 - a) The Commission on Revenue Allocation;
 - b) The public;
 - c) Any interested persons or groups; and
 - d) Any other forum that is established by legislation
- vi) Not later than fourteen days after submitting the County Fiscal Strategy Paper to the County Assembly, the County Assembly shall consider and may adopt it with or without amendments.
- vii) The County Treasury shall consider any recommendations made by the County Assembly when finalizing the budget proposal for the financial year concerned
- viii) The County Treasury shall publish and publicize the County Fiscal Strategy Paper within seven days after it has been submitted to the County Assembly

1.2 Fiscal Responsibility Principles

- 5. The Public Finance Management (PFM) Act, 2012 outline the fiscal responsibility principles to ensure Prudence and transparency in the management of public resources. The PFM Act (Section107) states that:

- i) A County Treasury shall manage its public finances in accordance with the principles of fiscal responsibility set out in subsection (2), and shall not exceed the limits stated in the regulations.
- ii) In managing the County Government's public finances, the County Treasury shall enforce the following fiscal responsibility principles-
 - a) the County Government's recurrent expenditure shall not exceed the County Government's total revenue;
 - b) over the medium term a minimum of thirty percent of the County Government's budget shall be allocated to the development expenditure;
 - c) the County Government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the County Government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;
 - d) over the medium term, the Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;
 - e) the County debt shall be maintained at a sustainable level as approved by County assembly;
 - f) the fiscal risks shall be managed prudently; and
 - g) a reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.
- iii) For the purposes of subsection (2) (d), short term borrowing shall be restricted to management of cash flows and shall not exceed five percent of the most recent audited county government revenue.
- iv) Every county government shall ensure that its level of debt at any particular time does not exceed a percentage of its annual revenue specified in respect of each financial year by a resolution of the county assembly.

- v) The regulations may add to the list of fiscal responsibility principles set out in subsection(2).

1.3 Strategic Commitments

- 6.** During the financial year 2024/2025, the County Government of Vihiga commits to continue rolling out various programmes and projects with the high potential for achieving sustainable economic and social impact over the medium term. These development interventions will be in line with the ten (10) pillar County Integrated Development Plan (CIDP 2023-27) . Emphasis will be on infrastructure development to spur the desired economic growth and development. Key priority areas include; expansion of the road network and routine maintenance of existing link roads, expansion and rehabilitation of water supply infrastructure, market infrastructure. On agriculture, emphasis will be on promoting smart agricultural technologies, enhanced access to subsidized farm-inputs and support for selected value chains (African Leafy Vegetables, Dairy, Poultry, Tea, and Banana) as espoused in the Bottom-Up Economic Transformation Agenda (BETA).
- 7.** The County Fiscal Strategy Paper is premised on the following key pillars outlined in the governor’s manifesto and the CIDP 2023-2027;
- i.** Scaling up of good governance and accountability systems.
 - ii.** Creation of employment opportunities for youth and women through entrepreneurship in agribusiness, technology innovation and talent development.
 - iii.** Promotion of an educated, skilled and well informed society.
 - iv.** Strengthening primary health care systems towards the achievement of Universal Health Coverage.
 - v.** Provision of reliable transport and communication infrastructure network and expansion of ICT Platforms.
 - vi.** Deepening green growth strategies, sustaining environmental conservation and climate change adaptation and use of renewable energy.

- vii. Enhancing county unity and public participation in development planning and decision-making processes.
- viii. Promotion of Climate-Smart Agriculture (CSA) with emphasis on agribusiness, irrigation and food security.
- ix. Scaling up the provision of clean safe water and improved sanitation services.
- x. Promotion of trade and enterprise development with emphasis on MSMEs.
- xi. Payment of pending bills.

1.3.1 Good Governance and Accountability

- 8. The County Government of Vihiga will continue to strengthen and support the ideals of good governance and accountability systems. Key priorities will include; enhancing accountability and transparency using ICT platform, establishment of ethics and anti corruption committees, learning and reporting; increased public participation, tracking and reporting of results and further decentralization of services to village level, strengthening coordination and advisory committees such as the County Audit Committee, the County Budget and Economic Forum and the County Environmental Committee and other organs established in the County.
- 9. In addition, the CFSP 2024/25 recommends strengthening of Capacity in Public Financial Management (PFM) to improve governance which underpins the objectives of fiscal discipline and sound financial management. Similarly, efforts will be made on public reforms towards establishing a public service that is transformative, citizen-centric and results-oriented. Towards this, a performance management system and Results -based performance management framework anchored on the CIDP goals and targets will be implemented. Other key priority areas will be continuous capacity building of staff and acquisition of necessary tool and equipment critical for improved service delivery.

1.3.2 Inclusivity, Job and Wealth Creation with Special Focus on Youth and Women

- 10. The County government is committed to creating an enabling environment for realization of inclusivity and wealth creation in the county. To achieve this the County Government

seeks to pursue policies and strategies targeting the youth and women that include; promotion of youth and women in agribusiness; establishment of ICT hubs; promotion of digital and creative economy; increased access to technical and vocational training; increase linkages and business processing outsourcing locally, nationally and internationally; linkages of youth to job opportunities, enhanced collaborations and partnerships through Public Private Partnerships (PPPs), increased market access and value addition and enhanced support for the cottage industry, the micro small and medium enterprises.

1.3.3 Agribusiness

- 11.** Agriculture is the backbone of the county economy and a major source livelihood and employment. The county seeks to make agriculture profitable by focusing on the entire value-chain (Plough-plant- harvest-bank). To this end , sustained effort will be to pursue the overall objective of an innovative, commercially- oriented , modern and smart agricultural technologies . Emphasis will be on increased investments in the following value chains; local vegetables, Dairy farming, Poultry and Banana.
- 12.** Other measures will include; soil testing and increased access to farm inputs, promotion of agribusiness with focus on youth and women, increased agricultural extension and training services, establishment of farmer demonstration centres ; establishment of market organizations with the revival of cooperatives, establishment of aggregation centres and initiatives towards value addition and as well as implementing Climate Smart Agriculture (CSA) and use of ICT agriculture.

1.3.4 Health Services

- 13.** The health sector plays a critical role in maintaining a healthy and productive population. Consequently, the county health seeks to sustain its objective of provision of equitable and affordable health care delivery systems at the highest affordable standard to all.

14. To realize these, the CSFP proposes the following key strategies; strengthening primary health care delivery systems (Clinics, dispensaries, health-centres) through staffing and equipping, scaling up health data systems, improving health infrastructure, increased health personnel and capacity development programmes, strengthening health referral systems and ambulance service.
15. To reduce on the burden of both communicable and non-communicable diseases, the County Health Department will revamp the Community Health Strategy. This is a community based promotive and preventive health service. To make this more effective, the County seeks to strengthen Community health strategy with the Community Health Volunteers (CHVs) given more incentives and equipping them with the relevant resources and skills
16. To enhance access to healthcare, reduce out-of-pocket expenditure on health and to ensure quality of healthcare, the county seeks to roll out health insurance programs targeting indigents, including the elderly and the poor. Similarly, the County Government in collaboration with the National Government will continue mobilizing the citizens to scale up the uptake of health insurance cover.

1.3.4 Transport & Infrastructure Development

17. Infrastructure development is a critical enabler to the realization of sustainable socio-economic development. Accordingly, the CFSP recognizes that increased investment in infrastructure development is imperative for accelerated development. Key priorities identified include; scale up the expansion and maintenance of rural access roads; increased electricity connectivity, clean and safe energy technologies; installation and maintenance of street lights in urban areas and trading centres across the county. Other strategies prioritized in the F/Y 2024/25 include; adoption of integrated infrastructure projects master planning and implementation, incorporating climate action interventions in sector programmes , strengthening the institutional and management framework for infrastructure development, establishment of project implementation committees for each project/programme, adequate and timely supervision and inspection of ongoing projects and enhanced collaboration and

synergies with the national government and the private sector in infrastructure development.

1.3.5 Technology and Innovation

- 18.** Technology and Innovation (STI) plays a critical role in economic growth and wealth creation. The CFSP proposes strategies to strengthen technical capacities in ICT towards integration of ICT in public service delivery through innovation and automation of services.
- 19.** During the Medium-Term Period, the county government will strive to digitize all critical government services. Emphasis will be on strengthening novel technologies such as the Geospatial Technology Services in resource mapping, planning and reporting; support of business innovations and investment centers; deepen internet connectivity through WAN/LAN coverage; promotion of digital literacy programme as well as adoption of emerging innovations in Revenue Administration, fleet management, human resource Management, financial management, health care delivery, water management, agricultural production, commerce and transport management among others.

1.3.6 Water, Environmental Conservation, Climate Change and Green Growth.

- 20.** Clean, safe water, sanitation services, and secure environment is critical in realization of sustainable development. Accordingly, the CFSP proposes measures to make all residents of Vihiga to consciously protect, conserve protect and save the environment from the effects of climate change and poor use of natural resources.
- 21.** Accordingly, the county government in the FY 2024/25 prioritizes programmes and projects aimed at restoration of various ecosystems such as the forests, water catchment areas, wetlands, riparian and terrestrial ecosystems. In addition, the strategies have been proposed to enhance environmental cleanliness, promotion of use of sustainable energy, and prudent utilization of natural resources. In addition, expansion of water delivery infrastructural; waste management and sanitation facilities;

1.3.7 Micro-Small and Medium Enterprises (MSMES).

- 22.** The overarching policy objective is to enable the industrial sector to attain and sustain sector growth and make Vihiga a competitive and preferred county for industrial and business investment. Accordingly, the CFSP proposes several strategies in the MTEF period to bolster industrial growth and, sustained growth and development of trade and commerce -MSMEs & Industries.
- 23.** These include; enactment of regulations and policies to attract private investments; exploring market prospects through local and international exhibitions and trade fairs; extensive training on entrepreneurship and skills development; capacity building traders on protocol around manufacturing, packaging and standardization for external markets, promotion of financial inclusion through the establishment of financial schemes and strengthening of SACCOs. In addition the County government seeks to expand the development of market support infrastructure (Market stalls, sheds toilets), increased access to trade loans and seed capital, promotion of value addition and micro processing plants and establishment of the County Aggregation & Industrial Parks (CAIP) Programme.
- 24.** On Tourism Development emphasis will be on marketing of county as a tourism destination; harnessing tourism potential such as lodges and cultural tourism.

1.3.8 Education and Training

- 25.** Education raises people's productivity and creativity and promotes entrepreneurship and technological advances. In addition, it plays a critical role in securing economic well-being and social progress, and improving equitable and sustainable income distribution.
- 26.** This CSFP in line with the Kenya Constitution 2010 and goal no 3 of the global Sustainable Development Goals (SDGs) recognizes education and training as a fundamental human right and an important enabler for social and economic empowerment, and in attainment of social equity.

- 27.** As part of the strategy of inclusive growth and sustainable development the county government seeks to facilitate the acquisition of the necessary skills, training and competencies in Technical and Vocation Education and Training, Pre-primary education, child care and home craft.
- 28.** The county government will continue to invest in programmes aimed at enhancing access, equity, quality and relevant education and training at all levels of education. This will include; expansion of education infrastructure, provision of learning materials and teaching aids, employment of more ECDE teachers and TVET instructors, promoting youth development and integration of ICT at all levels of education and expansion of education support programmes such as bursary and scholarship programmes.

CHAPTER TWO:

RECENT ECONOMIC DEVELOPMENTS AND MEDIUM TERM OUTLOOK

2.1 Overview

29. The global economy is experiencing challenges arising from global supply chain disruptions due to the prolonged Russia -Ukraine conflict, elevated global interest rates on account of inflationary pressures limiting access to credit and exacerbating debt servicing costs; and significant losses and damages due to frequent extreme weather events increasing fiscal pressures. As such, global growth is projected to slow down to 3.0 percent in 2023 and 2.9 percent in 2024 from 3.5 percent in 2022 which is below the historical (2000–2019) average of 3.8 percent.

2.2 Global and Regional Economic Developments

30. The geopolitical fragmentation arising from the Israeli-Palestinian conflict and elevated global oil prices on account of supply cuts by major oil exporters particularly Saudi Arabia and Russia could weigh on the global economic outlook. Growth in the emerging market and developing economies is projected to decline relatively modestly, from 4.1 percent in 2022 to 4.0 percent in both 2023 and 2024, although with notable shifts across regions. In sub-Saharan Africa, growth is projected to decline to 3.3 percent in 2023 from 4.0 percent in 2022 reflecting worsening climate change related shocks, inflationary and exchange rate pressures, and domestic supply issues, including, notably, in the electricity sector. Growth in this region is expected to rebound to 4.0 percent in 2024, picking up in four-fifths of the sub-Saharan Africa's countries, and with strong performances in non-resource intensive countries.

2.2 1 Domestic Economic Development

- 31.** The Kenyan economy in 2022 demonstrated resilience in the face of severe multiple shocks that included the adverse impact of climate change, lingering effects of COVID-19, global supply chain disruption and the impact of Russia-Ukraine conflict. As such, the economic growth slowed down to 4.8 percent in 2022 from 7.6 percent in 2021 but broadly aligned with the pre-pandemic decade average of 5.0 percent. This growth was largely supported by the robust growth of service sectors, particularly transport and storage, financial and insurance, information and communication, and accommodation and food services sectors. However, the agriculture sector contracted by 1.6 percent due to the adverse weather conditions that affected reduction of crops and livestock
- 32.** Despite the challenging environment, the Kenyan economy is demonstrating resilience with growth performance well above the global and SSA average. In the first half of 2023, the economic growth averaged 5.4 percent (5.5 percent Q1 and 5.4 percent Q2). This growth was primarily underpinned by a rebound in the agricultural activities and a continued resilience of service sectors. All economic sectors recorded positive growths in the first half of 2023, though the magnitudes varied across activities
- 33. Agriculture:** In the first half of 2023, the agriculture sector rebounded strongly following improved weather conditions and the impact of fertilizer and seed subsidies provided to farmers by the Government. The sector grew by 6.0 percent in the first quarter and 7.7 percent in the second quarter. The strong performance was reflected in enhanced production, especially of food crops that led to significant increase in exports of tea, coffee, vegetables and fruits. However, production of cut flowers and sugarcane declined during the period
- 34. Services:** The services sector continued to sustain strong growth momentum in the first half of 2023 growing by 6.0 percent in the first quarter and 5.9 percent in the second quarter. The robust performance was reflected in the notable growth of information and communication (driven by increases in wireless internet and fiber-to-home subscriptions), wholesale and retail trade, accommodation and food services (driven by recovery in

tourism), transport and storage, financial and insurance (due to strong private sector credit growth and lending to the government) and real estate (supported by sustained expansion of the construction industry).

35. Industry: In the first half of 2023, the industrial sector recorded lower growths of 2.5 percent in the first quarter and 1.8 percent in the second quarter compared to growths of 4.4 percent and 4.2 percent, respectively in similar quarters in 2022. The slowdown in growth was mainly reflected in manufacturing, and electricity and water supply sub-sectors. Activities in the manufacturing sector, which accounts for nearly half of the industrial sector output, was hampered by a decline in the manufacture of both food (particularly sugar production) and non-food products while electricity sub-sector slowed down due to a notable decrease in electricity generation from all sources, except geothermal.

36. Inflation outcomes: Inflation had remained above the Government target range of 5 ± 2.5 percent from June 2022 to June 2023. In order to anchor inflation expectations, the Monetary Policy Committee (MPC) gradually raised the policy rate (Central Bank Rate (CBR)) from 7.50 percent in May 2022 to 10.50 percent in June 2023 and further to 12.50 percent in December 2023. The tightening of the monetary policy was to address the pressures on the exchange rate and mitigate second round effects including from global prices. This will ensure that inflationary expectations remain anchored, while setting inflation on a firm downward path towards the 5.0 percent mid-point of the target range. Consequently, inflation eased gradually to 6.8 percent in November 2023 from a peak of 9.6 percent in October 2022 and has been within the target range for the five months of FY 2023/24. However, inflation has remained sticky in the upper bound of the Government's target range since July 2023. The easing of inflation was also supported by lower food prices.

37. Food inflation remained the dominant driver of overall inflation in November 2023. However, it declined to 7.6 percent in November 2023 from a peak of 15.8 percent in October 2022 supported by general decline in international food prices, government interventions through zero rating of select food commodities, and improved weather conditions that enhanced production of fast-growing food items, thus moderating their prices. Nonetheless, sugar prices remained elevated driven by domestic and global factors.

Fuel inflation remained elevated reflecting the impact of the rise in international oil prices. It increased to 15.5 percent in November 2023 from 11. percent in November 2022. The increase reflects the impact of higher international oil prices, depreciation in the shilling exchange rate and gradual withdraw of the fuel subsidy from September 2022 and the upward adjustment of electricity tariff from April 2023. In addition, the upward adjustment of VAT on petroleum products in July 2023 from 8.0 percent to 16.0 percent to eliminate tax credits from the sector exacted upward pressures on prices.

38. However, prices of cooking gas continued to decline and moderated inflation reflecting the impact of the zero-rating of VAT on liquefied petroleum gas (LPG). Core (non-food non-fuel) inflation remained stable at 3.3 percent in November 2023, from a peak of 4.4 percent in March 2023. The decline is attributed to the tight monetary policy and muted demand pressures.

FIGURE 1: ECONOMIC GROWTH RATE BY SECTOR

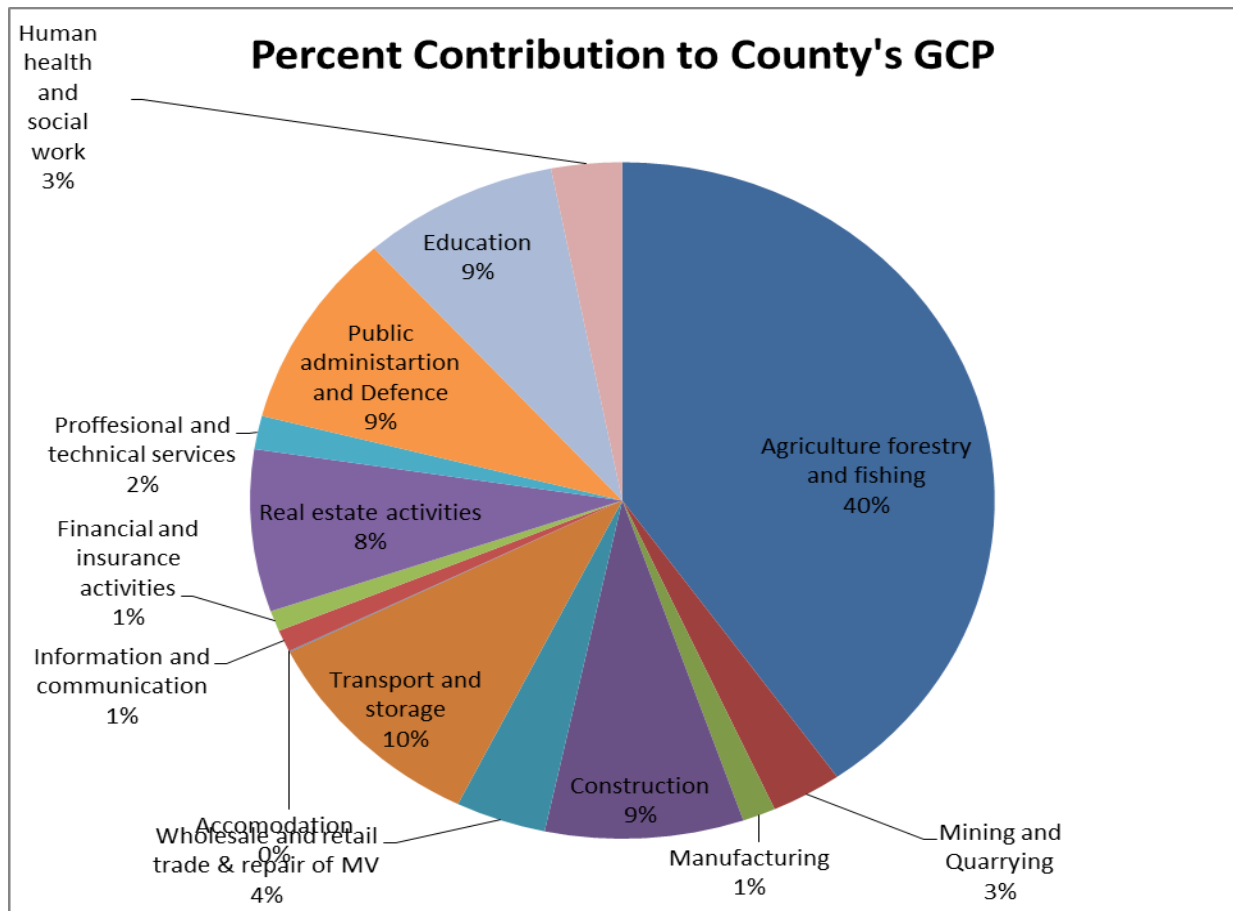
Sectors	Annual Growth Rates		Quarterly Growth Rates			
	2021	2022	2022 Q1	2022 Q2	2023 Q1	2023 Q2
1. Primary Industry	0.5	(1.0)	(0.4)	(1.5)	5.8	7.6
1.1. Agriculture, Forestry and Fishing	(0.4)	(1.6)	(1.7)	(2.4)	6.0	7.7
1.2. Mining and Quarrying	18.0	9.3	23.8	16.6	3.3	5.3
2. Secondary Sector (Industry)	6.8	3.5	4.4	4.2	2.4	1.8
2.1. Manufacturing	7.3	2.7	3.8	3.6	2.0	1.5
2.2. Electricity and Water supply	5.6	4.9	3.2	5.6	2.5	0.8
2.3. Construction	6.7	4.1	6.0	4.5	3.1	2.6
3. Tertiary sector (Services)	9.6	6.7	8.5	7.7	6.0	5.9
3.1. Wholesale and Retail trade	8.0	3.8	4.9	4.1	5.7	4.2
3.2. Accommodation and Restaurant	52.6	26.2	40.1	44.0	21.5	12.2
3.3. Transport and Storage	7.4	5.6	7.7	7.2	6.2	3.0
3.4. Information and Communication	6.1	9.9	9.0	11.2	9.0	6.4
3.5. Financial and Insurance	11.5	12.8	17.0	16.1	5.8	13.5
3.6. Public Administration	6.0	4.5	6.2	3.8	6.6	3.8
3.7. Others	10.8	5.2	6.7	5.5	4.9	5.0
of which: Professional, Admin & Support Services	7.1	9.4	13.1	10.9	7.3	5.5
Real Estate	6.7	4.5	6.0	5.0	5.2	5.8
Education	22.8	4.8	4.6	4.4	3.6	4.5
Health	8.9	4.5	5.7	4.4	5.4	5.0
Taxes less subsidies	11.9	7.0	9.5	6.1	5.3	3.8
Real GDP	7.6	4.8	6.2	5.2	5.5	5.4

Source: BPS 2024

2.2.2 Economic Development in Vihiga County

39. Vihiga has demonstrated remarkable growth in economy over the period 2018-2022. The Gross county product is estimated at 68.5 Billion constant prices and 101 Billion Current prices (KNBS, GCP Report 2023). Over the period, the average annual growth in GCP is 4.7 percent which is higher than the national's growth of 4.5 percent. The contribution of the County's GCP to the Nationals Gross Value Added (GVA) has remained constant over the years at 0.8 percent. The GCP per capita grew from KES. 119,926 in 2018 to KES. 163,068 in 2022. Agriculture forestry and fishing remains the dominant, contributing KES. 39.16Billion (40% of County GCP), followed by Transport and Storage contributing KES. 10.05 Billion (10% of County GCP).

FIGURE: 2 KEY ECONOMIC ACTIVITY CONTRIBUTION TO COUNTY'S GCP



Source: KNBS Gross County Product, 2023

Table 1: County sector contribution to GCP and share to the overall sector GDP

No.	Economic Activity	GCP KES.(Millions)	% Contribution to County's GCP
1	Agriculture forestry and fishing	39,160	39%
2	Mining and Quarrying	2,999	3%
3	Manufacturing	1,399	1%
4	Electricity supply	296	0%
5	water supply and collections	479	0%
6	Construction	8,394	8%
7	Wholesale & retail trade & MV repair	3,828	4%
8	Transport and storage	10,054	10%
9	Accommodation	49	0%
10	Information and communication	1,020	1%
11	Financial and insurance activities	959	1%
12	Real estate activities	7,539	7%
13	Professional and technical services	1,552	2%
14	Administrative support services	1,134	1%
15	Public administration and Defense	9,118	9%
16	Education	8,315	8%
17	Human health and social work	2,993	3%
	COUNTY GCP	101,184	100

Source: KNBS Gross County Product, 2023

2.3 Update on Performance on Key Programme Areas Sector Performance

40 This section presents key achievements based on the key pillars and priority areas envisaged in the CIDP, that included upscaling good governance and accountability systems; jobs and wealth creation targeting youth and women; Education and Training; strengthening health care delivery systems; infrastructure development; integration of Science, Technology and Innovation in the service delivery; sustainable environmental conservation & climate change adaptation and mitigation; enhanced water access and improved sanitation services; Social protection and inclusive development and promotion of trade and enterprise development with emphasis on MSMEs.

41 Office of the Governor, Public Service and Administration : The County Government continued to implement programmes geared towards strengthening good governance and

accountability systems to ensure efficient and effective public sector management. Key achievements include; development and implementation of the new County Government organization structure; Initiated the development of service charters in all department and directorates ; enhancing accountability and transparency using ICT platform with the operationalization of e-CIMES, establishment of ethics and anti-corruption committees, deepening public participation in government programmes, enhanced monitoring and evaluation in tracking and reporting of results undertaken by the service delivery unit , strengthened coordination and advisory committees where several consultations on the county budgeting and planning framework were undertaken with members of the County Audit Committee, County Budget and Economic Forum and the County Environmental Committee. Implementation of performance contracting and appraisals in all the county staff and development and upgraded the County Website. In addition the utilization of GIS data and information was enhanced through capacity building of GIS staff on new GIS software, selection of departmental GIS Champions for all departments to promote utilization of data and information for policy decision making and as a GIS champion in the region sensitized 34 County Governments through benchmarking sessions. A total of 40 and 10 fire extinguishers and first aid kits were procured and installed. Ward development coordination committees were also established.

42 County Attorney: Key achievements included the Enactment of twenty (20) Acts between 2018 to-date, Drafting and publishing of fourteen (14) Bills between 2018 to-date, Concluded more than (28) cases between 2018 to-date, Vetted and reviewed seventeen (17) Memoranda of Understanding.

43 Transport and Infrastructure : The County government recognizes infrastructure development as a critical enabler in accelerating the desired economic growth and development. Notable achievements realized during the period under review included; maintenance of 262.5km of existing roads, installation of 20m High Mast Floodlights at Banja and Khusikulu Market, operationalization of the fire and mechanical service

directorates and the development of the transport and fleet management policy and the mechanical and transport management bill.

44 Education and Technical Vocational Training :In line with the Kenya Constitution 2010 the global Sustainable Development Goals (SDGs) goal no 4 the county government recognizes quality education and training as a fundamental human right and an important enabler for social and economic empowerment, and in attainment of social equity. To this end the following were realized during the period under review; increased enrolment in VTCs from 5,224 during FY 2021/2022 to 5674 in 2022/2023. However, there was a slight drop in Public ECDE schools' enrolment from 33,328 during FY 2021/2022 to 30,271 in 2022/2023. Tools and equipment amounting to Kshs. 3,000,000 were procured for 2 VTCs, that is, Busaina and Ebusiratsi VTCs.

The Department did not initiate infrastructural development during the reporting period. In addition, the county expanded the scholarship programme from 122 beneficiaries in FY 2021/2022 to 153 in 2022/2023. Ward bursary also increased from Kshs. 75,000,000 in FY 2021/22 to Kshs. 87,000,000 in 2022/2023. However, VTC capitation disbursement reduced from Kshs. 69,000,000 in FY 2021/2022 to Kshs. 47, 160,000 in 2022/2023.

45 Health Services: In line with the Bottom-Up Economic Transformation Agenda (BETA) the County Government has endeavored to improve access to high quality and affordable health care with focus on promoting primary health care and scaling up health infrastructure. Key achievements realized during the financial year 2022/23 include; construction and equipping of the 90-Bed Capacity Wards Complex in Emuhaya Hospital and Hamisi Twin Theatre Block. The department also completed the Funeral Home at the VCRH and established a Non-Communicable Disease Clinic in Hamisi. A County health research committee was formulated. On health care service delivery following statistics were attained : service availability and readiness index 60 %, health facility density (number per 10,000 population) 3.0, Inpatient beds per capita, relative to a maximum threshold of 18 per 10,000 populations 18, Access to specialized health care in management of lifestyle diseases (Renal, Cancer, Diabetes and Cardiovascular Diseases)

7500, Percentage of delivery facilities providing all 7 Basic Emergency Obstetric Care (BEmONC) services 60, OPD per capita utilization rate 4.0, % of inpatients (admissions) Under 5 70% and % Bed occupancy rate 25.2%. On health outcomes the following were achieved: % of TB patients completing treatment -78%, number of newly diagnosed TB cases - 1005, % of eligible HIV clients on ARVs-85%, % of children under five years treated for Diarrhea with ORS & Zinc-89.1%, % of school age children de-wormed -88%, number of pregnant women receiving IPT2-12,933, number of children under 1 distributed with Long Lasting Insecticide Treated Nets (LLITNs) in endemic and epidemic counties-13803, total confirmed malaria cases (per 1,000 persons per year)-301.3. On maternal healthcare the following health statistics were attained: % of Pregnant women attending at least 4 ANC visits-61%. % Of Women of reproductive age (WRA) receiving family planning (FP) commodities-30% ,proportion of pregnant women getting IFAS supplements at 1st ANC-84.5%, % of deliveries conducted by skilled attendants in health facilities-71%, number of Facility Maternal deaths per 100,000 deliveries-3. The following average fill rates statistics were attained: Average Order fill rate of the 22 tracer medicines by quantity -68%, Average Order fill rate of the 23 tracer medical supplies by quantity - 60%, Average Order fill rate of the 14-tracer laboratory diagnostic supplies by quantity-50%, Average Order fill rate of the 2-tracer radiology supplies by quantity -50%, Proportion of Health facilities with stock out of any of the 23 tracer medical supplies for 7 consecutive days in a month-40%, Proportion of Health facilities with stock out of any of the 22 tracer medicines for 7 consecutive days in a month-33%, Proportion of Health facilities with stock out of any of the 14-tracer laboratory supplies for 7 consecutive days in a month-55%, Proportion of health facilities submitting timely and complete HPT MOH 647 reports-100%, Proportion of hospitals with functional Medicines and Therapeutic Committees-100%. The department also oversaw the development of the Nutrition Policy Act and distributed nutritional commodities.

46 Gender, Youth, Culture, Sports and Social Services: 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.

47 Agriculture, Livestock and Fisheries : The county government continue to implement programs and projects geared towards attainment of the overall objective of an innovative, commercially- oriented and modern agricultural sector. Key achievement realized include; Commencement of an Agricultural Training & Innovation Centre (ATIC), enhanced food and nutrition security through various initiatives eg. Increase in average yield of maize from 8bags to 15bags/acre under maize production, increased the area under African Leafy vegetables (ALVs) from 15,000Ha to 25,000Ha per annum, increased the consumption and area under cultivation of bananas and Avocados by 50%; 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; and 5 nature positive landscapes for sustainable land management were established. In Veterinary services we constructed liquid waste management systems (Lagoons) at Serem and Lunyerere slaughter houses. A total of 27,884 cattle were vaccinated against Anthrax and Blackquarter in the entire County. Under the NARIGP Project, 820 community based micro projects were funded to implement various projects in the prioritized value chains. There was also capacity building of farmers on SMART agriculture and Agri-enterprises, Promoted sustainable crop production and development through enhanced agricultural extension services using farmer field schools, strengthened capacities of 79 service providers Community Based Facilitators-(CBFs) to champion roll out of agricultural technologies and innovations, 20,569 farmers along four value chains on

husbandry and entrepreneurship skills; 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, promoted selected value chains as espoused in the Bottom-Up Economic Transformation Agenda (BETA) i.e Dairy , African Leafy Vegetables (ALV), Banana, & Local Chicken. Promoted production of African Leafy Vegetables (ALV), Banana, Avocado and Poultry, enhanced fingerling production and aquaculture training programme, capacity building & extension services to fish farmers culminating in increased fish production by availing 51,120 quality fingerlings to farmers at subsidized prices. Phase 1 of the Administration and Training Centre was done at Mwitoko Fish Farm at a cost of Ksh. 7M.

48 Environment, water, Natural Resources and Climate Change:

The County Government achieved the following: Enhanced policy & Planning for the sector by developing one Act & its regulations, one policy, strategy and 3 plans, Mainstreamed Social Impact Assessment (ESIA) in county development agenda to guide sustainable development, Established and strengthened the County Climate Change Governance structures and linkages across all levels, Build the capacity of 23 staff and 25 Ward Climate Change Planning Committees through training, Raised citizen's awareness on climate change through 24 radio programs, 38 community sensitization forums in the wards and prepared a climate change documentary. The department also, Developed and Signed MoU with KAFU on Climate Action, Implemented climate change investment projects in 11 Wards, Rehabilitated of 84.2 hectares of gazetted forest lands resulting into increased tree cover to 37%,Protected 13 community forests and Established 2 tree nurseries with a holding capacity of 30,000 assorted seedlings, 1 greenhouse-200 fruit trees. The department also Initiated greening of 139 learning institutions through distribution of 150,000 assorted indigenous seedlings, Enhanced environmental conservation through regular community capacity building forums, Completed construction of sanitary facilities in two sites i.e. Jebrok and Hamisi markets, Acquired

land for establishment of an organic fertilizer plant and solid waste disposal, Fabricated and installed 30 garbage bins to improve waste collection, Fenced Buyangu dumpsite, Leased land for solid waste management, Enhanced the uptake of green energy through solarization of 23 water schemes and solarization of the forest office block in Maragoli, Completed feasibility study for sewerage cluster for Jeptulu-shamakhokho -Kaimosi, Mbale- Chavakali and Luanda-Maseno. Other key achievements included the construction of a new Decentralized treatment Facility (DTF) under water trust fund, Expanded and rehabilitated 5 piped water schemes, Drilled and equipped 37 boreholes and rehabilitated 4 existing boreholes, Established 25km pipelines distributions network under Vihiga cluster water project to supply clean and safe water to 2000 households, Enhanced water distribution by laying pipes; triple T up to Esinamutu PAG church , Luanda town Big Ben, Sosiani to Simbi pressed steel elevated tank, Ebungwe water supply (from Echichibulu tank), Shamakhokho tank to Losengeli,Constructed 6 water storage tanks at Gaga Water supply, Stand Kisa- Viyalo-Wamage, Chango Wemilabi and Losengeli and Rehabilitated and protected 680 spring including those done by development partners.

49 Physical Planning, Lands and Housing: Land reforms and sustainable utilization and management underpins the desired development. To this end several measures were undertaken during the period under that include; The department prepared the County Valuation Roll with Cabinet approving it awaiting approval by the County Assembly. Luanda and Kaimosi Physical plans were developed and advertised under the financial year. In addition, the department acquired modern survey equipment to hasten provision of accurate land survey services; the department undertook preliminary information that will be useful in its planned survey in all market centres and all county acquired land through land banking. On housing, the Governor and Deputy Governor’s residences are ongoing, with more than 88% construction works covered. The department is working around the clock to ensure the two projects are completed by April. Renovation of government houses was undertaken, at Hamisi, Similarly, provision of decent housing and affordable housing remains a priority of the County Government in line with the Bottom-up Economic Transformation Agenda. Rehabilitated Vihiga County link road and

repaired of the U- drains from Events building to Mbale Equity junction, Maintained 3No high mast at Lotego, Kidundu stadium and Mutsulyu. In this regard, the County Government in collaboration with the National Government County facilitated the development of affordable houses at the land adjacent to the Vihiga Law Courts. Additionally the department-initiated talks with Ministry of Housing to hand over the Hydra forms machines at Lunyerere offices, the machines will boost the county in planning and developing of affordable houses.

50 Finance and Economic Planning : Established the County Audit Committee (CAC) and the County Budget and Economic Forum (CBEF) to improve transparency, coordination and public participation in public financial management. The department also ensured timely preparation of various statutory policy documents and reports that included, the CIDP 2023/27, the ADP, CAPR, CFSP, CBROP, Budget Estimates, Supplementary Budget Estimates, the Finance Bill and the Debt Management Strategy Paper among other documents, Pending bills were reduced by 400million shillings in F/Y 2022/23, Enhanced monitoring and evaluation, prepared and disseminated review reports. The department also realized own source revenue collection of Kshs. 227.7 million, digitized the asset register and rolled out the automated revenue system. Periodic audits of the County Government departments and entities was undertaken. Lastly capacity building of staff was undertaken on the following areas: Financial management, IFMIS, Results-Based Management, internal Audit control, Planning and Budgeting.

51 Commerce, tourism and Cooperatives: Finally, the overarching policy objective in the commercial subsector is to enable the industrial sector to attain and sustain sector growth and make Vihiga a competitive and preferred county for industrial growth and business investments. . Accordingly, several achievements were realized to this end that included; the development of the trade and market act, trade and enterprise act and the trade license act. The department also constructed 3 boda boda shades, 2 mama mboga stalls and 1 public toilet in market centres. Installation of 3 high mast lights was undertaken. In addition, the department acquired 30 acres of land on lease at Kaimosi. 27 new cooperatives were registered with membership increasing to 37,826. Mapping of 2 tourism sites was done and the erection of 2 signages been done at strategic entry points of the

county. In addition, the County Government also earmarked land for the construction of the County Aggregation and Industrial Park (CAIP) in Luanda.

- 52** Despite the achievement the county government continue to face the following challenges and constraints;delays in procurement of processes essential goods and budget approval , limited funding and failure to meet own source revenue targets, ncreasing pending bills that affected the delivery of planned projects and Programmes, low crop production and productivity coupled with high cost of inputs, unpredictable rain patterns and limited extension services and overdependence in rain-fed agriculture coupled with erratic and unpredictable climate patterns and diminishing Partners in the health sector among others.

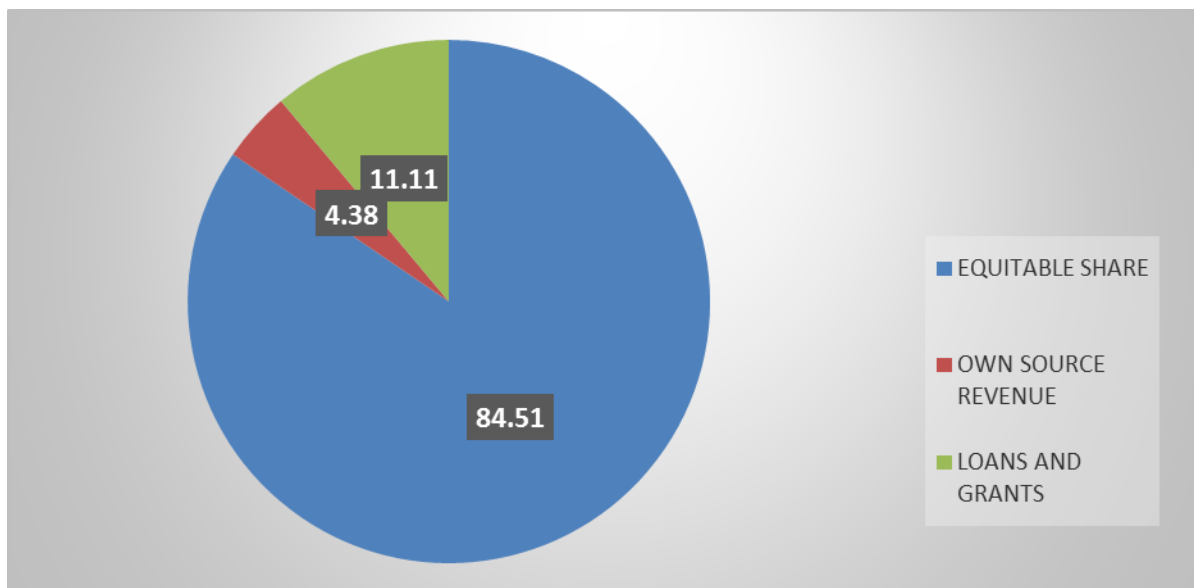
3.0 CHAPTER THREE:

FISCAL PERFORMANCE IN FY 2022/23 AND EMERGING CHALLENGES

3.1 FY 2022/2023 BUDGET

53 The County's approved second supplementary budget for FY 2022/23 was KES.6,488,021,712, comprising KES.1,936,996,968 (30 per cent) and KES.4,551,024,744 (70 per cent) allocation for development and recurrent respectively. To finance the budget, the county expected to receive KES.5,483,330,684 (84.51 per cent) as the equitable share of revenue raised nationally, KES.720,617,820 (11.1percent) as total conditional grants and KES.284,073,208 (4.4percent) from own sources of revenue.

Figure 3: Vihiga County, Sources of Budget Financing as a percentage of the Total Budget



Source: Vihiga County Treasury

3.2.1 Revenue Performance for FY 2022/23

54 The County's total receipts for FY 2022/23 was KES.5,853,542,011 against an annual budget of KES. 6,488,021,712 representing a performance of 90.22 percent. This comprised

of Equitable Share, conditional grants, Own Source Revenue (OSR) and balance brought forward from the previous financial year. From table 2 below, Equitable Share had a performance of 99.88 percent against the annual budget, while the conditional grants had a performance of 20.39 percent with Own Source Revenue having a performance of 80.19 percent against the targeted revenue amount.

Table 2: : Revenue Performance

S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget
A	Equitable Share of Revenue Raised Nationally+ Balance b/f from FY2021/22	5,483,330,684	5,476,766,491	99.88
B	Conditional Grants			
1.	Nutritional International	20,474,828	2,500,000	12.21
2.	Road Maintenance Levy Fund	67,725,522	-	0.0
3.	Leasing of Medical Equipment	110,638,298	-	0.0
4.	DANIDA	16,493,400	14,966,438	90.74
5.	Conditional Grant for Rehabilitation of Village Polytechnics	1,821,234		0.0
6.	Transforming Health Systems for Universal Care Project-THS-UHC	48,834,321		0.0
7.	National Agriculture and Rural Inclusive Growth Project - NARIGP	328,461,754	105,120,632	32.00
8.	Agriculture Sector Development Support Programme - ASDSP II	20,653,959	-	0.0
9.	Kenya Devolution Support Programme - KDSP 1	46,924,215		0.0
10	Kenya Urban Support Programme - UDG Grant	14,053,719	1,194,559	8.50
11	Kenya Urban Support Programme - UIG Grant	1,170,061	1,145,356	97.89
12	World Bank Credit to finance Locally-Led Climate Action Program (FLLoCA)	43,366,509	22,000,000	50.73
	Subtotal	720,617,820	146,926,985	20.39
C	Other Sources of Revenue			
13	Own Source Revenue	284,073,208	229,848,535	80.19
	Sub Total	284,073,208	229,848,535	80.19
	Grand Total	6,488,021,712	5,853,542,011	90.22

Source: Vihiga County Treasury

3.2.2 County Own Revenues Sources (ORS).

55 In FY2022/23, the County collected own source revenue amounting to KES.229,848,635 against a target of KES.284,073,208 which represented 19.9 below target of own source revenue

collection. Analyzing trends of OSR for the last MTEF period, it indicated a drop in collection in FY 2022/23 compared to FY 2021/2022. The drop in revenue collection could be attributed to the electioneering period, rising cost of living that adversely affected the business environment and aftermath shocks of COVID-19.

FIGURE 4: YEARLY TREND IN OSR COLLECTION FROM FY 2020/21 TO FY 2022/23,

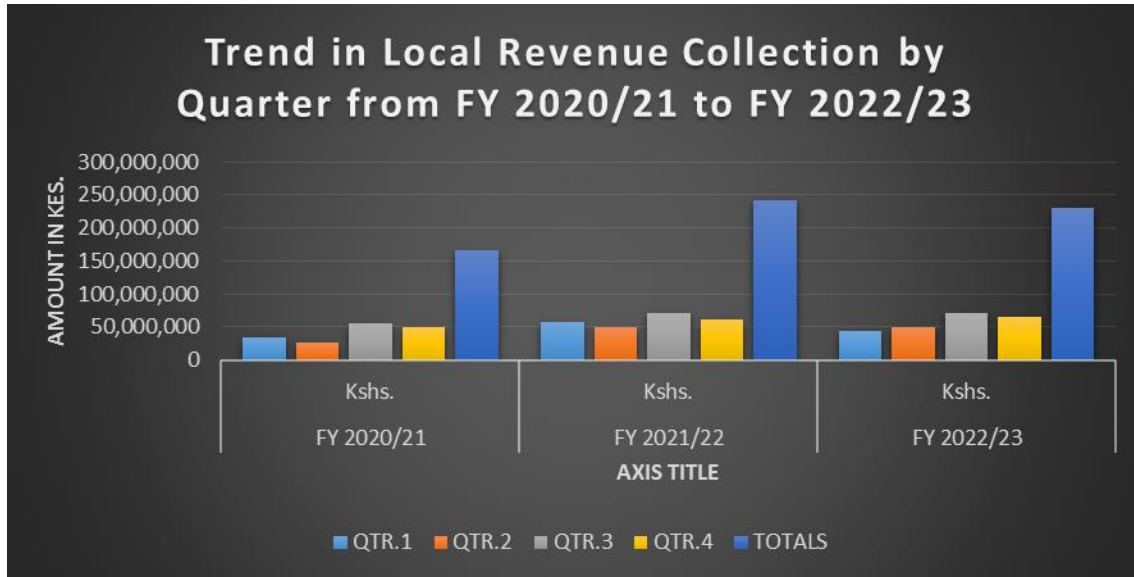


Table 3: Vihiga County, trend in ORS by Quarter From FY 2020/21 to FY 2022/23

PERIOD	FY2020/21 Kshs.	FY 2021/22 Kshs.	FY 2022/23 Kshs.
QTR.1	34,854,639	57,458,531	43,877,798
QTR.2	25,811,232	49,983,465	50,133,415
QTR.3	55,185,886	71,222,296	70,989,412
QTR.4	50,042,583	62,226,301	64,847,910
TOTALS	165,894,340	240,890,593	229,848,535

Source: Vihiga County Treasury

From the table above, trends in OSR across FY 2020/21 to 2022/23, show that the fourth quarter and the second quarter in FY 2022/23 recorded the highest collection in comparison to the corresponding quarters in the previous two financial years.

TABLE 4: PERFORMANCE OF REVENUE PER STREAM FY 2022/2023

S/ N	STREAMS	1st Qtr 2022/23	2nd Qtr 2022/23	3rd Qtr 2022/23	4th Qtr 2022/23	TOTAL
1	PARKING FEE	835,570.00	1,415,260.00	1,749,820.00	797,700.00	4,798,350.00
2	BUS PARK	6,017,520.00	6,166,460.00	7,038,590.00	7,020,380.00	26,242,950.00
3	MARKETS	2,972,572.00	3,657,920.00	3,541,350.00	3,169,090.00	13,340,932.00
4	SINGLE BUSINESS PERMITS	892,302.00	677,195.00	8,769,675.00	6,841,395.00	17,180,567.00
5	CONSERVANCY FEE	200,000	121,000	916,000.00	1,032,274.60	2,269,274.60
6	LAND RATES	204,261.00	96,681.00	951,989.00	139,504.00	1,392,435
7	STALL RENT	422,100.00	413,100	393,200.00	485,200.00	1,713,600
8	HOUSE RENT	2,770,453.00	1,587,967	688,516.00	724,997.55	5,771,933.55
9	SAND\MURRAM	-	500.00	-	-	500
10	WATER ADM FEES	238,450.00	76,200.00	416,817	111,100	842,567
11	PLAN APPROVAL	492,400.00	533,751.00	701,000.00	1,220,350.00	2,947,501.00
12	PHYSICAL PLANNING	215,500.00	228,000.00	390,500.00	387,500.00	1,221,500.00
13	GROUND/SITE /PLOT RENT	1,500.00	39,100.00	206,985.00	110,083.00	357,668.00
14	ADVERTISEMENT	264,279.00	163,500.00	1,271,230.00	835,550.00	2,534,559.00
15	WALL & VEHICLE BRANDING	134,400.00	498,913.00	2,769,600.00	4,762,300.00	8,165,213.00
16	LAND BOUNDARY\DISPUTES	36,000.00	94,000.00	52,000.00	64,000.00	246,000.00
17	SLAUGHTER MANAGEMENT	29,820.00	15,600.00	7,500.00	5,100.00	58,020.00
18	STOCK SALES	422,340.00	667,630.00	630,720.00	706,060.00	2,426,750.00
19	MOTORBIKE STICKERS	-	-	-	21,800.00	21,800.00
20	WEIGHTS & MEASURES	11,200.00	9,600.00	164,600.00	76,200.00	261,600.00
21	SIGNAGE/SIGN POSTS	-	6,400.00	76,400.00	18,600.00	101,400.00
22	WAY LEAVE APPLICATION	-	21,120.00	-	-	21,120.00
23	VETERINARY & FISHERIES	442,290.00	539,250.00	582,460.00	649,613.60	2,213,613.60
24	HOARDING	-	-	-	6,000.00	6,000.00
25	SEARCH FEES	-	-	2,000.00	-	2,000.00
26	RENOVATION	44,000.00	11,500.00	4,000.00	19,000.00	78,500.00
27	BUILDING INSPECTION FEE	263,000.00	156,200.00	260,500.00	201,300.00	881,000.00
28	HIRE OF MACHINES	-	85,720.00	180,270.00	102,360.00	368,350.00
29	FIRE INSPECTION FEE	42,000.00	223,500.00	217,500.00	313,000.00	796,000.00
30	SCRUTINY MECHANICAL	83,500.00	101,700.00	90,500.00	83,000.00	358,700.00
31	SCRUTINY	139,000.00	178,700.00	178,500.00	142,500.00	638,700.00

S/ N	STREAMS	1st Qtr 2022/23	2nd Qtr 2022/23	3rd Qtr 2022/23	4th Qtr 2022/23	TOTAL
	ELECTRICAL					
32	LIQUOR LICENCE FEE	1,651,300.00	133,000.00	734,433.00	-	2,518,733.00
33	NOISE POLLUTION	2,200.00	68,000.00	8,800.00	64,200.00	143,200.00
34	TOILET FEES	119,470.00	139,150.00	169,800.00	163,410.00	591,830.00
35	CLEARANCE CERTIFICATE FEE	-	-	-	-	-
36	GROUP REGISTRATION	-	-	-	-	-
37	CHANGE OF USER/PLOT TRANSFER	-	10,000.00	24,000.00	27,479.00	61,479.00
38	TEA CESS	1,985,003.00	266,598.00	477,138.00	428,412.25	3,157,151.25
39	MISCELLANEOUS INCOME	-	930,471.00	178,754.00	-	1,109,225.00
	SUB TOTALS	20,932,430.00	19,333,686.	33,845,147	30,729,459	104,840,722
40	VIHIGA FM RECIPTS	167,800.00	152,480.00	50,000.00	10,500.00	380,780.00
41	N.H.I.F RECEIPTS (A.I.A)	10,749,405.00	15,952,633.00	21,122,109.00	18,682,763	66,506,910.00
42	HOSPITALS- CASH (A.I.A)	10,904,313.00	13,177,214.00	14,790,401.50	14,367,536	53,239,464.50
43	PUBLIC HEALTH (A.I.A)	523,850.00	383,402.00	981,754.00	857,720	2,746,726.00
	SUB TOTALS A.I.A	22,345,368.00	29,665,729	36,944,265	33,918,519	122,873,881
	GRAND TOTAL	43,277,798.00	48,999,415	70,789,412	56,018,850.3 5	219,085,475
	TRANSFER TO CRF	19,922,420.00	19,910,726	31,099,674	32,805,722	103,738,542

Source: Vihiga County Treasury

56 From the table 4, the following observations were made. These were as follows;

- Appropriation in Aid performed well compared to other revenue streams. These were NHIF Receipts and facility Improvement Fund.
- Motorbike stickers, sand/murram and search fee revenue streams recorded the least revenue during the period under review while clearance certificate and group registration revenue stream didn't realize any revenue.

To enhance and improve on own source revenue performance the following proposed measures needs to be put in place;

- Undertake a review of County Trade Licensing Act, 2017 so as to charge Single Business Permits in accordance with the respective business activities undertaken by clients.

- Streamline automated revenue collection system in order to address the challenges and inefficiencies realized
- Implementation of the stipulated house rent rates with respect to County houses so as to realize the forecasted revenue of the stream in the budget.
- Finalize and roll out the valuation roll to facilitate efficient collection of revenue from the land rates revenue stream.
- Capacity build and equip human resource on revenue administration and collection.
- Enhanced enforcement measures particularly on plans approval, inspections and physical planning revenue streams.
- Explore expansion of the current revenue base e.g. hire of machinery and other assets at a fee.

3.2.3 Disbursement from Exchequer.

57 The Controller of Budget approved the withdrawal of Kshs.5.6 billion from the CRF account during the reporting period. This amount comprised Kshs.888.7 million (15.9 per cent) for development programmes and Kshs.4.72 billion (84.1 per cent) for recurrent programmes. Analysis of the recurrent exchequer released in FY 2022/23 indicates that Kshs.2.87 billion was released towards employee compensation, and Kshs.1.85 billion was for Operations and Maintenance expenditure. The available cash balance in the County Revenue Fund Account at the end of the financial year was Kshs.272.8 million.

TABLE 5: EXCHEQUER RELEASES BY ECONOMIC CLASSIFICATION

CLASSIFICATION	DISBURSEMENT (IN KES BILLIONS)
Compensation to Employess	2.87
Operations and Maintenance	1.85
Development	0.59
TOTAL	5.61

Source: Vihiga County Treasury

3.3 Expenditure Performance for FY 2022/23

3.3.1 Overall Expenditure Review

- 58** Total expenditure in the FY 2022/23, amounted to KES 5.95 billion against a budget of KES. 6.49 billion as per the approved second supplementary budget FY 2022/23. This represented an absorption rate of 91.6 percent as compared to an absorption rate of 76.30 percent for the FY 2021/22. The total expenditure in the FY 2021/22, amounted to KES. 4.89 billion against a budget of KES. 6.41 billion as per the approved second supplementary Budget FY 2021/22.
- 59** Additionally, on recurrent activities a total of KES. Kshs.4.49 billion was spent in FY 2022/23 as compared to KES. 4.11 billion spent in FY 2021/2022 representing recurrent absorption rates of 98.68 and 91.7 percent respectively. Development expenditure was Kshs.1.46 billion in the FY 2022/23 as compared to KES. 0.77 billion for FY 2021/22. The development absorption rates for FY 2022/23 and 2021/22 were 75.25 and 39.9 percent respectively. This indicates there was improvement in absorption of both recurrent and development funds in FY 2022/23 as compared to FY 2021/22.

TABLE 5: ABSORPTION RATES OF FY 2021/22 AND FY 2022/23 COMPARED IN KES. BILLION

Financial Year	Budgetary Allocation (Billions KES.)		Actual Expenditure (Billions KES.)		Absorption Rates (%)		% Change
	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	
Recurrent	4.48	4.55	4.11	4.49	91.7	98.68	6.98
Development	1.93	1.94	0.77	1.46	39.9	75.25	35.35
Totals	6.41	6.49	4.88	5.95	76.13	91.68	15.55

Source: Vihiga County Treasury

3.3.2 Recurrent Expenditure

- 60** The total recurrent budget for FY 2022/23 amounted to KES. 4.55 billion comprising of KES. 3.01 billion for personnel emoluments and KES. 1.54 billion budgeted for operations and maintenance as shown in the table below. The total recurrent expenditure was KES. 4.49 billion comprising of an expenditure of KES. 2.52 billion and KES. 1.96 billion on personnel emoluments and operations and maintenance respectively, representing absorption rates of 83.75 and 127.4 percent respectively.

TABLE 6: EXPENDITURE BY ECONOMIC CLASSIFICATION FY 2022/23

Economic Classification	FY 2022/23	FY 2022/23	% Absorption
	Budget Billions KES.	Actual Expenditure Billions KES.	
Personnel Emoluments	3.01	2.52	83.75
Operations and Maintenance	1.54	1.96	127.4
Development Expenditure	1.94	1.46	75.25
Total	6.49	5.95	91.6

Source: Vihiga County Treasury

3.3.3 Development Expenditure Analysis

61 The total development budget for FY 2022/23 was KES. 1.94 billion. The total development expenditure for the financial year under review was KES. 1.46 billion representing an absorption of 75.61 percent of the total development budget FY 2022/23. The department of Transport and Infrastructure had the highest development absorption rate of 103.94 percent while the department with the lowest absorption for the development budget was the department Gender, Culture, Youth, Sports and Social Services which had absorption of 39.20 percent.

3.3.4 Budget Performance by County Department FY 2022/23 (Budget Absorption Rate)

62 Overall absorption rate for the entire Budget was 91.6 percent. The departments with the highest and lowest absorption rates were department of Health Services and Gender, Culture, Youth, Sports and Social Services with absorption rates of 111.96 and 65.61 percent respectively.

Table 7: Budget Performance by Department in FY 2022/23 (Budget Absorption Rate)

Department	Budget allocation KES (millions)		Total Budget KES (millions)	Expenditure		Total Expenditure	Absorption rate		Overall Absorption Rate
	Rec	Dev		Rec	Dev		Rec	Dev	
Office of the Governor	283.82	7.33	291.15	264.53	3.17	267.7	93.2	43.25	91.95
Finance and Economic Planning	369.08	277.9	646.98	422.95	251.84	674.79	114.6	90.62	104.30

Agriculture, Livestock and Fisheries	189.36	421.89	611.25	180.47	229.44	409.91	95.31	54.38	67.06
Health Services	1457.6	268.57	1726.17	1791.44	141.25	1932.69	122.9	52.59	111.96
Education and Technical Vocational Training	446.43	144.85	591.28	428.72	92.39	521.11	96.03	63.78	88.13
Gender, Culture, Youth, Sports and Social Services	87.93	11.2	99.13	60.65	4.39	65.04	68.98	39.2	65.61
Commerce, Tourism and Cooperatives	64.59	50.65	115.24	53.24	42.18	95.42	82.43	83.28	82.80
County Public Service Board	53.21		53.21	43.61		43.61	81.96		81.96
Environment, water, Natural Resources and Climate Change	121.51	226.38	347.89	114.77	163.59	278.36	94.45	72.26	80.01
Transport and Infrastructure	107.28	439.13	546.41	104.23	456.44	560.67	97.16	103.94	102.61
Physical Planning, Lands, Housing and Urban Development	86.86	63.59	150.45	83.1	57.96	141.06	95.67	91.15	93.76
County Assembly	627.13	15	642.13	409.83	14.47	424.3	65.35	96.47	66.08
Public Service and Administration	656.21	10.5	666.71	534.94	7.5	542.44	81.52	71.43	81.36
TOTAL	4551.02	1936.99	6488.01	4492.48	1464.62	5957.1	98.71	75.61	91.82

Source: Vihiga County Treasury

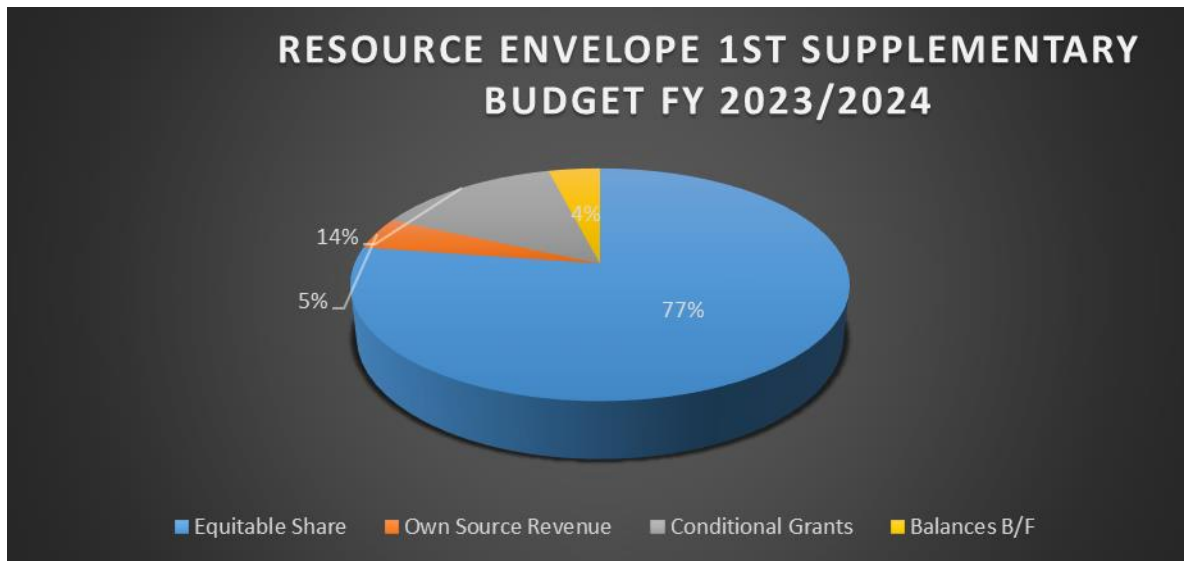
3.4. Fiscal Performance for the first Half of FY 2023/24

3.4.0 Revenue Performance for the first Half of FY 2023/24

63 The County's approved First supplementary budget for FY 2023/24 was KES. 6,807,079,746 comprising of KES. 4,392,524,965 (65.0 per cent) and KES. 2,414,554,781 (35.0 per cent) allocations for recurrent and development programmes respectively.

64 To finance the budget, the County expects to receive KES. 5,267,026,885 (77.38%) as Equitable Share of revenue raised nationally, KES. 270,395,647 (3.97%) as balance brought forward, KES. 969,107,760 (14.24%) as total Conditional Grants and generate KES 300,549,454 (4.42%) from Own Source Revenue.

Figure3:VihigaCountyExpectedSourcesof BudgetFinancingin FY2023/24



Source:VihigaCountyTreasury

3.4.1 Own Source Revenue for the first half FY 2023/24

TABLE 8: OSR FIRST HALF FY 2023/2024 REVENUE PERFORMANCE

STREAMS	1ST QUARTER	2ND QUARTER	TOTAL
PARKING FEE	1,198,864.00	1,210,914.00	2,409,778.00
BUS PARK	7,932,057.00	6,589,806.00	14,521,863.00
MARKETS	4,630,115.00	4,177,233.00	8,807,348.00
SINGLE BUSINESS PERMITS	2,303,240.00	954,840.00	3,258,080.00
SBP APPLICATION	18,500.00	-	18,500.00
CONSERVANCY FEE	331,000.00	245,000.00	576,000.00
FINES AND PENALTIES	69,386.00	106,900.00	176,286.00
LAND RATES	532,776.00	123,807.00	656,583.00
STALL RENT	603,350.00	996,750.00	1,600,100.00
HOUSE RENT	579,173.50	568,848.00	1,148,021.50
SAND\MURRAM	50,000.00	300.00	50,300.00
WATER ADM FEES	57,150.00	6,650.00	63,800.00
PLAN APP AND APPROVAL	725,100.00	515,200.00	1,240,300.00
PHYSICAL PLANNING	603,500.00	921,700.00	1,525,200.00
GROUND/SITE RENT	81,336.00	32,000.00	113,336.00

STREAMS	1ST QUARTER	2ND QUARTER	TOTAL
ADVERTISEMENT	214,200.00	174,800.00	389,000.00
WALL & VEHICLE BRANDING	811,600.00	71,900.00	883,500.00
LAND BOUNDARY\DISPUTES	84,000.00	51,000.00	135,000.00
SLAUGHTER MANAGEMENT	243,350.00	388,290.00	631,640.00
STOCK SALES	1,140,140.00	957,692.00	2,097,832.00
MOTORBIKE STICKERS	1,162,650.00	1,268,419.00	2,431,069.00
WEIGHTS & MEASURES	15,500.00	56,400.00	71,900.00
SIGNAGE/SIGN POSTS	-	120,000.00	120,000.00
WAY LEAVE APPLICATION	-	102,000.00	102,000.00
VETERINARY & FISHERIES	658,840.00	519,425.00	1,178,265.00
SEARCH FEES	500.00	2,000.00	2,500.00
RENOVATION	124,500.00	68,000.00	192,500.00
BUILDING INSPECTION FEE	316,200.00	431,000.00	747,200.00
HIRE OF MACHINES	-	77,840.00	77,840.00
FIRE INSPECTION FEE	123,500.00	15,500.00	139,000.00
SCRUTINY MECHANICAL	124,000.00	87,000.00	211,000.00
SCRUTINY ELECTRICAL	215,700.00	146,500.00	362,200.00
LIQUOR LICENCE FEE	1,365,000.00	524,500.00	1,889,500.00
NOISE POLLUTION	15,400.00	8,800.00	24,200.00
TOILET FEES	162,010.00	153,200.00	315,210.00
CLEARANCE CERTIFICATE FEE	-	-	-
GROUP REGISTRATION	6,000.00	-	6,000.00
CHANGE OF USER	-	103,500.00	103,500.00
TEA CESS	454,887.70	5,532,161.00	5,987,048.70
MISCELLANEOUS INCOME	663,284.00	174,098.00	837,382.00
SUB TOTALS	27,616,809.20	27,484,477.00	55,101,286.20
N.H.I.F RECEIPTS (A.I.A)	16,076,011.70	13,619,972.00	29,695,983.70
VIHIGA FM RECIEPTS	28,910.00	37,000.00	65,910.00
CAPITATION	20,364,356.70	-	20,364,356.70
HOSPITALS- CASH (A.I.A)	17,119,621.00	15,051,897.00	32,171,518.00
PUBLIC HEALTH (A.I.A)	961,730.00	339,650.00	1,301,380.00
SUB TOTALS (A.A.A)	54,550,629.40	29,048,519.00	83,599,148.40
GRAND TOTAL	82,167,438.60	56,532,996.00	138,700,434.60

Source: Vihiga County Treasury

65 The total Own Source Revenue generated in the first half of FY 2023/24 amounted to KES. 138,700,434.60 with hospitals cash (A.I.A) recording the highest collections of KES 32,171,518.00 as compared to other revenue streams.

3.5 Emerging Issues and Challenges on Fiscal Performance

- 66** As per the draft BPS 2024, in order to support the County Governments to enhance their OwnSource Revenue, it is recommended that they should adopt Integrated County Revenue Management System. In view of the above, there is an ongoing process to develop and commission the system at county level that will enhance OSR administration. This will help in generation of real time and reliable data for revenue forecasting and revenue enhancement
- 67** As part of administration of revenue from Court fines emanating from County legislation, during 17th Ordinary session of IBEC considered and adopted a report and framework of sharing of funds arising from contravention of County Government legislation. The national treasury has recommended that going forward these revenues should be captured in annual County Government Additional Allocations Bill to enable its disbursement to the relevant County Government as reported by the judiciary.
- 68** The County Governments are faced by a number of challenges in the management of public finance as identified by a Multi-Agency Taskforce formed by the National Treasury and Economic Planning in the financial year 2022/2023. To address some of these challenges the National Treasury will prioritize the capacity building of county governments and work closely with the County Governments through the relevant bodies such as the Intergovernmental Budget and Economic Council to enhance fiscal relations between the two levels of Government.
- 69** The County Governments Additional Allocations Act of 2021 amended the PFM Act 2012 by introducing section 191A – 191E. The section provided, among other things that County Governments and the National Government would enter into Intergovernmental Agreements in respect of the additional conditional allocations. It further provides that the agreements shall be the basis for the requisition of conditional allocation funds from the County Revenue Funds. In order to unlock access to additional allocations by the County Governments in line with this legal provision, the National Treasury through a multi-agency task force finalized the development of the model Intergovernmental Conditional Allocation Transfer Agreement

awaiting enactment. When enacted it will trigger the operationalization of the intergovernmental transfer agreements pursuant to sections 191A to 191E of the PFMA, 2012. This will facilitate the processes leading to timely disbursements of and requisition of the funds for additional conditional allocations made to County Governments.

3.6 Risks to the FY 2024/25 Budget Framework

3.6.1 Overview

70 This section explains anticipated risks that are likely to impact on the implementation of the 2024/25 budgeting framework. Thus a risk management plan is essential to outline the mitigation measures to cushion the County against budget anomalies. Additionally, in case the economy continues to perform dismally, this will have a negative impact to the County performance in terms of equitable allocation from the National Government. Some of the risks the county is likely to encounter include;

LATE DISBURSEMENT OF FUNDS FROM NATIONAL TREASURY

71 Late disbursement has led to increase in operating costs at the county as well as continuous accumulation of pending bills. This has led to poor budget absorption and delays in submission of statutory deductions impacting on service delivery.

72 Mitigation measure: The County will tighten its expenditure priorities and also seek short term loans to manage cash flow.

PENDING BILLS

73 The issue of pending bills continues to be a major challenge facing the County government. However, they are mechanisms being set up including developing a pending bill action plan and verification to establish eligible ones to be paid while ineligible still being addressed.

74 Mitigation measure: The County Government will ensure that both the level and rate of growth in debt is fundamentally sustainable since high debt portfolio will continue to impact negatively on the County operations. In addition, more funds shall be allocated in the budget for debt servicing.

CLIMATE CHANGE AND NATURAL DISASTERS

75 The change in climate, global warming and occurrence of calamities may pose a serious threat to the county government development agenda. These effects will have a direct impact on the fiscal position resulting in low revenue performance and increase in public spending to mitigate the disasters.

76 Mitigation measure: The County will put more emphasis on climate change adaptation and mitigation measures that will exploit green economic considerations and hence put the local economy on a green and climate resilient recovery path; Over the medium term the County Government will prioritize the implementation of environmental conservation programmes including tree planting, reforestation, water harvesting, climate smart agriculture and investment in green energy.

CONTINGENCY LIABILITIES

77 The County Government has faced several litigations on different matters. This has had an impact on the budgetary allocation to cater for legal fees. Depending on the outcomes of the court cases in some instances the County has been ordered to pay the litigants thus hugely affecting the budget. At the same time late or non-remittance of statutory deductions (e.g. PAYE, withholding VAT, NSSF, etc.) impact on overall collection of ordinary revenue by the Kenya Revenue Authority (KRA) attracting interest and penalties. These penalties have an impact on the budgetary allocation of the County.

78 Mitigation Measures: The County will comply with legal requirements on statutory deductions to avoid penalties and interests as well as employ dispute resolution mechanism/ out of court settlements.

4.0 CHAPTER FOUR

THE MEDIUM-TERM STRATEGY 2024/25-2026/27

4.1 Overview

79 The CFSP FY 2024/25 and the medium-term budget has been aligned to the Budget Policy Statement (BPS 2024), the Governor’s Manifesto, Kenya Vision 2023, the Kenya Kwanza Bottom-Up Economic Transformation Agenda, the CIDP 2023-2027, the Global Sustainable Development Goals (SDGs) and other National Government Policies.

4.2 Revenue Projection

4.2.1 Equitable Share To Counties FY 2024/25

80 Based on ordinary revenue projection of KES 2,958.6 billion in FY 2024/25, it is proposed that KES 2,539.4 billion be allocated to National Government and KES 401.6 billion to County Governments as equitable share.

81 The allocation to County Governments’ equitable revenue share of KES 401.6 billion in FY 2024/25 is informed by the following prevailing circumstances:

- ✓ The implementation of the fiscal consolidation plan by the Government which is aimed at reducing the fiscal deficit inclusive of grants from 5.6 percent of GDP in FY 2022/23 to 4.7 percent of GDP in FY 2023/24, and further to 3.9 percent of the GDP in FY 2024/25. In this regard, there is need for continuous rationalization of expenditures by eliminating non-core expenditures while improving efficiency in development projects implementation so as to contain expenditure growth, stabilize debt and reduce debt vulnerabilities;
- ✓ The National Government continues to solely bear shortfalls in revenue in any FY. However, County Governments continue to receive their full allocation despite the budget cuts affecting the National Government entities;

- ✓ Increased expenditure for National Government for purposes of debt servicing coupled with a weakening shilling against the dollar;
- ✓ Low ordinary revenue collections attributed to the ongoing geopolitical shocks. This includes the Russia-Ukraine war which has negatively affected the dollar and the international debt market;
- ✓ In the spirit of devolution, the National Government is committed to fully devolving functions that it has historically performed since devolution and which are county government functions such as library services which was transferred to the County Governments together with the attendant allocations in the FY 2023/24; and
- ✓ The proposal to increase the equitable share to KES 401.6 billion in the FY 2024/25 is equivalent to 25.5 percent of the last audited accounts (KES 1,573.42 billion for FY 2019/20) and as approved by Parliament.

82 Horizontal allocation of revenue among County Governments shall be based on the third basis formula, which was considered and approved by parliament in September, 2020. The third formula takes into account the following parameters; (i) Population (18%); (ii) Health Index (17%); (iii) Agriculture index (10%); (iv) urban Index (5%); (v) Poverty Index (14%); (vi) Land Area Index (8%); (vii) Roads Index (8%) and (viii) Basic Share Index (20%).

83 Accordingly, in FY 2024/25, the Counties will share an estimated KES 401.6 billion as equitable share, with the projected transfer for Vihiga County being KES. 5,488,422,411

4.2.2 ADDITIONAL ALLOCATIONS

84 In the County Government Additional Allocation Bill, for FY 2024/25, the National Treasury proposes to allocate a total of KES 58.242 billion as additional allocations (Conditional and Unconditional). Out of this KES 11.486 billion will be financed from the National Government share of revenue and KES 46.756 billion as additional allocations from proceeds of loans and grants from development partners. In order to continue operationalizing the National Government's programme on County Aggregation and

Industrial Parks, each County Government will be allocated KES 250 million as a conditional grant in FY 2024/25. The loans and grants that the county anticipates to receive are shown in the table 11 below:

TABLE 9: VIHIGA COUNTY GOVERNMENT ADDITIONAL ALLOCATIONS AS PER BPS 2024

No.	ADDITIONAL ALLOCATION	AMOUNT
	Conditional allocation for County Aggregated Industrial Parks Programme	150,000,000
	IDA (World Bank) Credit- National Agricultural Value Chain Development Project (NAVCDP)	205,000,000
	DANIDA Grant-Primary Healthcare in Developed Context Programme	7,166,250
	IDA (World Bank) Credit- Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	124,649,031
	IDA (World Bank) Credit- Kenya Urban Support Project(KUSP)- Urban Institutional Grant (UIG)	25,000,000
	IDA (World Bank) Credit-Financing Locally Led Climate Action (FLLoCA) Program	131,648,936
	KfW (German Financial Cooperation) Credit Co-Financing Locally Led Climate Action (FLLoCA) Program	47,000,000
	Nutritional International	10,000,000
	TOTAL	700,464,217

4.2.3 Own Source Resource (OSR)

85 The County Government has projected to collect Own Source Revenue (OSR) for the FY 2024/25 of KES 257,566,770. The projected Own Source Revenue for the MTEF Period 2024/25-2026/27 is as shown in table 10 below:

Table 10: Vihiga County Government MTEF Own Source Revenue Projection

S/N	RECEIPTS	FY (In Kshs)		
		2024/2025	2025/2026	2026/2027
	Streams			
1	Buspark & Parking Fees	34,952,504	39,356,519	44,315,441
2	Stall Rent	1,929,514	2,172,632	2,446,384
3	Land rates	1,567,882	1,765,435	1,987,880
4	Single Business Permits	19,345,318	21,782,829	24,527,465
5	Plans Inspection/Approval	3,318,886	3,737,066	4,207,936
6	Advertising and Branding	2,853,913	3,213,507	3,618,408

S/N	RECEIPTS	FY(In Kshs)		
		2024/2025	2025/2026	2026/2027
	Streams			
7	Hire of Machines	414,762	467,022	525,867
8	Fertiliser	-	-	-
9	Market and Trade Fees	15,021,889	16,914,648	19,045,893
10	Inspection and Impound Fees	1,888,302	2,126,228	2,394,133
11	Livestock Cess	2,732,521	3,076,818	3,464,497
12	Weights and Measures	294,562	331,676	373,468
13	Hire of Hall/Ground/site plot	402,734	453,479	510,617
14	Group registration	-	-	-
15	Sand And Murram	563	634	714
16	Land Boundary Disputes	276,996	311,897	351,197
17	Noise Emmission	161,243	181,560	204,436
18	Veterinary Services	2,492,529	2,806,588	3,160,218
19	Water supply adminstration Fees	948,730	1,068,270	1,202,873
20	Liquor licence	2,836,093	3,193,441	3,595,815
21	Miscellaneous Income	1,248,987	1,406,360	1,583,561
22	Vihiga FM Receipts	428,758	482,782	543,612
23	Scrutiny Mechanical	403,896	454,787	512,090
24	Scrutiny Electrical	719,176	809,792	911,826
25	Conservancy fees	2,555,203	2,877,159	3,239,681
26	House Rent	6,499,197	7,318,096	8,240,176
27	Physical Planning	1,375,409	1,548,711	1,743,848
28	Wall and vehicle branding	9,194,030	10,352,478	11,656,890
29	Slaughter management	-	-	-
30	Motorbike stickers	24,547	27,640	31,122
31	Signage/Sign posts	114,176	128,563	144,762
32	Way leave Application	23,781	26,778	30,152
33	Toilet fees	666,401	750,367	844,913
34	Clarence certiificate fees	-	-	-
35	Search	2,252	2,536	2,855
36	Renovation fees	88,391	99,528	112,069

S/N	RECEIPTS	FY(In Kshs)		
		2024/2025	2025/2026	2026/2027
	Streams			
37	Change of user	64,062	72,134	81,223
38	Tea Cess	4,785,574	5,388,556	6,067,514
39	Hoarding	6,756	7,607	8,566
23	Facility Improvement Fund(A.I.A)	74,886,781	84,322,515	94,947,152
24	Public Health Service Fees(A.I.A)	59,947,637	67,501,039	76,006,170
	N.H.I.F RECEIPTS (A.I.A)	3,092,813	3,482,508	3,921,304
25	Refund			-
	GRAND TOTAL	257,566,770	290,020,183	326,562,727

4.3 Resource Allocation Criteria and Proposed Ceilings for FY 2024/25

4.3.1 Criteria for Resource Allocation

86 Resources are to be allocated based on the following criteria;

- 1) Extent to which the programme is linked to the Governor's Manifesto, Bottom Up Approach, MTPIV, CIDP, SDGs and other international commitments;
- 2) Cost effectiveness, efficiency and sustainability of the Programme/projects within the MTEF period;
- 3) The extent to which the programme is addressing economic recovery following the effects of COVID-19 pandemic;
- 4) Extent to which the Programme and subprogramme output and outcome is aligned to the sector goals and departmental core mandate;
- 5) Programme that are co-funded;
- 6) Compensation to employees;
- 7) Consideration for ongoing projects; and
- 8) Payment of pending bills.

4.3.2 Proposed Ceilings for FY 2024/25

87 As earlier indicated, the BPS 2024 proposes equitable share of revenue for Vihiga County of KES.5,488,422,411, while the County Government projects to collect OSR set at KES.257,566,770.

88 According to the draft BPS 2024, Vihiga County Government projects to receive additional allocations to the tune of KES 690,464,217. However, it is worth noting that this figure is tentative projection as the National Treasury is yet to produce the County Governments Additional Allocations Bill, which will highlight the disbursement of conditional grants to counties.

89 The proposed Vihiga County Government Resource Envelope for FY 2024/25 is shown in the table below

TABLE 11: VIHIGA COUNTY GOVERNMENT RESOURCE ENVELOPE COMPUTATIONS FOR FY 2024/25

Revenue Source	Proposed Revenue in the 2024 BPS (KES.)
Equitable Share	5,488,422,411
Own Resources	257,566,770
Additional Allocations (Loans and Grants)	700,464,217
Total Proposed County Revenue/Expenditure	6,446,453,398

Table 12: PROPOSED CEILINGS FOR FY 2024/25

DEPARTMENT	PROPOSED CEILINGS			PENDING BILLS		TOTAL CEILINGS
	PERSONNEL EMOLUMENTS	OPERATIONS AND MAINTENANCE	DEVELOPMENT	RECURRENT	DEVELOPMENT	
Office of the Governor	138,148,071	22,991,881	25,471,416			186,611,368
Finance and Economic Planning	207,419,045	46,082,025	61,596,628		398,022,436	713,120,134
Agriculture, Livestock and Fisheries	113,792,762	19,241,984	46,268,849			179,303,595
Health Services	1,179,999,620	50,626,032	53,171,081	73,432,878		1,357,229,611
Education and Technical Vocational Training	270,136,000	71,309,177	39,050,120		34,968,512	415,463,808
Gender, Culture, Youth, Sports and Social Services	40,260,000	19,425,399	28,587,613			88,273,012
Commerce, Tourism and Cooperatives	35,872,374	25,849,851	33,982,323			95,704,548
County Public Service Board	27,860,024	22,952,015	-			50,812,039
Environment, Water, Natural Resources and Climate Change	69,487,562	28,975,943	76,137,799	20,428,411	59,199,882	254,229,597
Transport and Infrastructure	61,602,360	16,866,246	67,836,293		87,647,256	233,952,154

	PROPOSED CEILINGS			PENDING BILLS		
Physical Planning, Lands, Housing and Urban Development	61,523,559	19,845,912	41,774,460			123,143,931
County Assembly	517,968,548	166,798,452	65,300,000			750,067,000
Public Service and Administration	193,681,181	22,334,690	25,303,352	40,756,342		282,075,564
County Attorney		14,500,000			161,285,376	175,785,376
Other Salaries	300,217,442					300,217,442
Grants			700,464,217			700,464,217
Electricity		40,000,000				40,000,000
Ward Based Development			500,000,000			500,000,000
TOTAL	3,217,968,548	587,799,607	1,764,944,150	134,617,631	741,123,462	6,446,453,398

Source:County Treasury

5.0 CHAPTER FIVE

SECTOR PRIORITIES FOR FY 2023/2024 AND IN THE MEDIUM TERM

5.1 Overview

90 This chapter presents sub-programmes, sector priorities and projects as articulated in the County Integrated Development Plan (CIDP 2023-2027), County Annual Development Plan for Financial Year 2023/24 and priorities that were identified by stakeholders during public participation forums. Table below highlights sub-programmes, sector priorities/projects, planned targets and order of ranking per Department.

TABLE 10: SECTOR PRIORITIES AND PLANNED TARGETS

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
AGRICULTURE, LIVESTOCK AND FISHERIES			
General Administrative Services	Employment of extension officers	27	1
	Construction of Agricultural Training & Innovation Centre (Musinaka ATIC)	1	1
	Procurement of soil testing kits	10	3
	Construction of Agricultural Machinery Unit	1	4
Crop Development services	Operationalize the Farm Input Fund	40,000 farmers	1
	Promotion of industrial crops(Avocado)	10,000 Seedlings	1
	Commercialization of African Leafy Vegetables(ALV)	20,000 Ha	1
	Promotion of Agroecology	20 TIMPS	2
	Crop Protection	40,000 Ha	1
Livestock development and management services	Establish dairy animal multiplication centre at ATIC	1	1
	Dairy goat Value chain promotion	25	3
	Local poultry commercialization	10,000	1
	Bee keeping promotion	100	2
	Establish Fodder bulking sites for animal feed	100	1
Veterinary Services	Mass Livestock Vaccination	70,000 animals	1
	Construction of disease testing and diagnostic Lab	1	1
	Train and equip animal spray groups	25 groups	2
	Subsidised Artificial Insemination Services	12,000 cows	4
	Renovations of Mukhalakhala slaughter house	100%	3
Fish Production services	Mwitoko Project Phase II: Completion of structures and operationalization of farm activities	100%	
	Fish productivity programme (Extension)	50 beneficiary	1

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
		farmers	
	Promotion of fish pond farming	25 beneficiary farmers	2
Agribusiness	Promotion of youth in the Agri-food sector	10,000	1
EDUCATION AND TECHNICAL VOCATIONAL TRAINING			
General Administrative Services	Enhancement of quality assurance and monitoring.	408 ECDE Centres 34 VTCs	4
	Implementation of gender and disability mainstreaming programmes	Countywide	4
Technical Vocational Education and Training	Construction and equipping of specialized VTC centres of excellence	5	3
	Construction of workshops in Muhanda, Kegendirova and Jepkose VTCs	3	2
	Land banking for VTCs(Chanzeywe, Busaina and Essunza)	3	3
	Completion os stalled projects(Gavudia, Muhudu, Kabinjari, Shamakhokho, Senende and Ebusiratsi)	6	2
	Procurement of modern tools and equipmet	34	1
	Employment of VTC Trainers	100	1
	Employment of quality assurance officer	1	4
	Establishment of TVET Business hubs in each sub county	5	4
	Organize trade shows, co-curricular activities and roll out of content development in VTCs	33	2
	Purchase of motor vehicles	5	3
	Capacity building of VTC Trainers on CBET	4 trainings	1
	Establish Vihiga County Youth business startup fund	20 youth groups	4
	Enhanced TVET Capitation	5,694 trainees	1
	ECDE Development and Coordination	Completion of ongoing construction of ECDE classrooms	47-
Construction of ECDE classrooms		35	2
Establish model ECDE Centres in each sub county		5	3
Implementation of the ECDE schemes of service – Conversion to SRC Scheme of service		826	1
Employment of ECDE Teachers		150	4
Employment of Quality Assurance and standards officer		2	4
Employment of ward ECDE coordinators		25	4
Implementation of ECDE Capitation		Countywide	1
Construction of sanitation facilities in ECDE centres		35	3
ECDE feeding and nutrition program		Countywide	2
Equip ECDE Centres with play equipment		50	3

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	Promotion of co-curricular activities in ECDE	Countywide	2
	Establish model childcare facilities	5	4
PHYSICAL PLANNING, LANDS, HOUSING AND URBAN DEVELOPMENT			
General Administrative services	Capacity building of staff	All department staff	1
Land management services	Implementation of the land management system	County wide	2
	Land banking		1
	Land titling	County wide	2
	Operationalize county valuation roll	County wide	1
Survey services	Survey of market/urban centres	5	3
Urban and Physical Planning	Development of county spatial plan	1	1
	Development of spatial plans	2	3
	Preparation of physical development plans	2	3
	Establishment of new municipalities	2	3
Housing Services	Maintenance of government buildings	County wide	2
	Completion of governor's and deputy governor's residence	2	1
	Purchase of hydra form machines	1	3
Vihiga Municipality	Capacity building of staff	10	1
	Establishment of municipal offices	1	3
	Establishment of a research unit	1	2
	Purchase of vehicles	2	2
	Purchase of office equipment	Assorted	2
	Construction of modern market	1	3
	Upgrade of road to bituminous standard	80KM	1
	Establishment of bus parks and bodaboda shades	2 100	3
	Installation of high mast lights and street lights		2
	Zoning of the municipality	1	2
ENVIRONMENT, WATER & SANITATION, NATURAL RESOURCES			
General Administrative Services	Formulation and operationalization of departments legal framework	10	1
	Capacity building and training of departmental staffs	30	1
Water management services	Operationalization of water supply scheme (Egelelwe, Muhudu, Esirulo	3	1
	Operationalization of ongoing and stalled water projects completed (Digula, Mbihi,Kidundu, Munugi)	4	1
	boreholes drilling/ equipped with solar energy/operational	2	1
	Water supplies equipped with solar (Mangongo, Sabatia, Hamisi, Vihiga, Sosiani, Esirulo)	6	1
	Bulk master meters in rural water schemes	10	1
	smart meters installed	200	1
	Water storage facilities constructed/upgraded	2	1
	water connections	1000	1

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	Institutions, schools and households with rain water harvesting	10	1
	Feasibility study and Designs conducted	1	2
	Water bowsers Acquired	1	2
	Laboratory for water quality analysis and surveillance established	1	1
	Modern technologies and innovations implemented	1	2
	communal / water points constructed	50	1
	water Kiosks constructed	4	1
	dams desilted	1	1
	Establishment of Rural water service provider structure	1	2
	Water service provider management strengthened	1	2
Sanitation Services	Vihiga Cluster sewerage system implemented	3	1
	Market sanitary facilities and Eco toilets	2	1
	urban centralized and decentralized sewerage system	2	2
	Sewerage disposal systems designed in urban centers and markets	2	2
	waste water recycling & storm water system established	1	1
	waste water recycling & storm water system established	1	
Waste Management Services	Acquisition of waste holding skips	5	1
	Acquisition of PPEs and waste management equipment	10	1
	Establishment of garbage transfer stations	2	1
	Training of market committees on solid waste management	6	1
Environmental conservation and Management services	Mapping and survey of environment noncompliance areas.	100	1
	Incorporation of ESIA/EA in project implementation at the County	70%	1
Natural Resource Management	Identification and mapping of key mining sites in the County	100	1
	Adoption of sustainable and safe mining.	1	1
	Training and sensitization on safe and sustainable mining	5	1
	Rehabilitation of quarry, mining and sand harvesting sites		2
	Identification Mapping and Gazettement of Wetlands	4	1
	Conservation of wetlands through establishment of buffer zones	2	1
	Growing of indigenous/bamboo along river	2	1

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	banks		
	Planting bamboo around water sources	2500	1
Forest management services	Forestland rehabilitated.	25ha	1
	Gazetted forest protected/fenced	15km	1
	Community forests protected and restored	4	1
	County, public and learning institutions greened	40 institutions	1
	Forest lands mapped	100%	1
Climate change adaptation, resilience and management	Strengthened governance on climate change	6	1
	Projects mainstreaming clean development mechanism.	10	1
	Prioritized community Climate Change resilience and adaptation Projects implemented	12	1
	Enhanced climate Information Services(Early warning system and digital dissemination platforms for Disaster Risk Reduction)	2	1
	Climate change research and Innovation Centre established at Kaimosi University	1	1
Energy Services	Adoption of green energy	25%	1
PUBLIC SERVICE AND ADMINISTRATION			
General Administrative services	Training of staff	100	1
	Operationalization of new governance structure	1	1
	Upgrading and digitization of personnel registry	1	2
	Development and roll out staff biometric system	1	2
	Operationalize performance contracting and appraisal system	70 performance contracts 3,000 performance appraisal	1
	Establishment of enforcement and security directorate	1	3
	Strengthen disaster management unit	1	1
	Conduct research and publish	4	2
County radio services	Procurement of modern equipment	Assorted	2
Alcoholic Drinks Control	Capacity building and enforcement	County wide	1
	Automation of liquor licensing and ticketing		2
County/Sub county Administration	Construction of modern county administration block	100%	2
	Construction of ward administrators office	5	3
	Recruitment of village administrators	131	3
Public participation and civic education	Recruitment of public participation and civic education officers		3
	Development of the Public Participation and	1	1

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	Civic Education policy document		
Registry/Records	Preparation of the records management procedure manual	1	1
	Procure archival boxes and file racks	10 1,000	2
COUNTY PUBLIC SERVICE BOARD			
General Administrative Services	Public sensitization meetings	5	1
	Recruitment, placement, promotion and re-designation of employees		1
	Performance contracting and appraisal		1
	Procurement of office equipment	Assorted	2
	Development of Vihiga county public service board bill	1	2
	Procurement of land	0.5Ha	3
	Procurement of vehicle	1	3
OFFICE OF THE GOVERNOR			
General administrative services	Establishment of a county bill on radio	1	2
	Establishment of anti-corruption committee	1	1
	Establish county social and economic council	1	2
	Purchase of a generator	1	1
	Purchase of the Governor's and Deputy Governor's Vehicles	2	1
	Furnish the Governor's and Deputy Governor's Residence	Assorted	1
County Executive committee affairs	Purchase of office equipment	Assorted	2
ICT	Installation of CCTVs	Assorted	1
Service Delivery Unit	Strengthening performance management of the SDU		1
GTS Services	Enhance a comprehensive spatial database for information	1	1
	Procure GIS Equipment	Assorted	1
Disaster Management services	Construction and equipping disaster response centres in Chavakali and luanda	2	3
Research and development services	Development of county research policy	1	2
	Operationalize Research unit	1	1
	Dissemination of Research publications	3	1
Communication and public relations services	Purchase of modern equipment	Assorted	1
	Preparation of branding policy and guidelines	1	1
	Conduct peace building and cohesion meetings	25	1
OFFICE OF THE COUNTY ATTORNEY			
Administration, Planning and Support Services	Recruitment of Professional Legal Staff	6	2
	Partitioning of office space	1	1
	Purchase of Motor Vehicle	1	1
FINANCE AND ECONOMIC PLANNING			
General Administration Services.	Recruitment and capacity building of staff	10	2
	Domestication of necessary operational guidelines, manuals and procedures	1	2
	Human resource training development and appraisal	100	1

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	Furnishing and equipping of the county treasury directorates (Planning& Internal Audit offices)	2	2
ProcurementServices	Sensitizing and training of contractors and suppliers on IFMIS		2
	Training and roll out of e-Government Procurement System (e-GP system)	1	1
	Update of asset inventory	1	1
	Training staff on e-procurement processes and procedures	10	1
County Planning Services	Preparation, publication and review of county development plan, CADP, CIDP, Sectoral and strategic plans		1
	Aligning of county planning to the SDGs, MTEF and national framework	1	1
	Strengthen preparartion SWGs reports	1	1
Statistics	Prepare county statistical abstract	1	2
	Prepare County Statistical policy	1	2
	Establishment of County Statistical Board	1	2
Monitoring and Evaluation	Conducting periodic M&E and verification projects	4	2
	Preparation of the Annual Progress Reports	1	1
	Capacity building and rolling out of E-CIMES	70	1
	Tracking and reporting on implementartion of SDGs	1	2
	Development of a project status report register	1	1
Budget policy and Expenditure management	Preparation and dissemination of county budget manual	1	1
	Preparation of program based budgeting estimates	1	1
	Preparation of CBROP, CFSP and Debt Management Paper	3	1
	Preparation of summaries, analyses and budget expenditure reports	4	1
InternalAuditServices	Periodic internal audit reviews	4	1
	Quarterly audit committee meetings	4	1
	Automation of internal audit and control systems	1	2
	Capacity building of staff and audit committee on risk management and controls		1
Revenue services	Upgrading of autromated county own source revenue system	1	1
	Periodic reporting	4	1
	Operationalize integrated countybrevenue management system	1	2
	Underatke periodic revenue mapping and survey	1	2
Accounting services	Preparation of quarterly financial reports and statements	4	1
	Upgrading of IFMIS system	1	2

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	Upgrade the Asset register system	1	1
	Preparation of requisitions	12	1
GENDER, YOUTH, SPORTS, CULTURE AND SOCIAL SERVICES			
General Administrative services	Mark UN designated international days	2	2
Sports and recreation	Completion of Hamisi and Kidundu stadium	1	1
	Construction and equipping of talent centres	4	3
	Support to KICOSCA, KYISA games		1
	Upgrading and levelling of playgrounds	5	2
	Capacity building of teams	14	1
Culture and Heritage	Support community cultural festivals	5	1
	Construction of cultural centres	2	2
	Hold youth extravaganzas	6	2
Gender and Social Protection	Development of county gender mainstreaming policy	1	2
	Develop regulations of PWDs Act	1	1
	Establish children assembly	6	1
	Construction and equipping of Sabatia rescue centre		1
	Construction of a toilet at Shiamakhokho rescue Centre		1
	Sensitization of stakeholders in child protection	31 fora	2
	Establishment of a rescue centre	1	2
Youth development services	Capacity building , training and mentorship of youth	1,000	3
COMMERCE, TOURISM AND COOPERATIVES			
General administrative services	Staff employed and capacity built	20	2
	Policies, Bills and regulations formulated	4	1
	Sub county offices established	5	5
	Motor vehicles Acquired	1	5
Trade promotion services	markets refurbishment	3	2
	modern markets constructed	3	5
	Market Sheds and stalls constructed	5	3
	High mast flood lights / solar panels/ street lights Installed	7	2
	Enterprise Incubation Centers Established.	1	2
	Business Information Center Established	1	2
	Entrepreneurs Trained	400	1
	Modern Eco- toilets constructed	2	2
	Pit Latrines constructed/refurbished	10	1
	Loan Beneficiaries.(Trade Enterprise Fund)	3000	1
Fair trade and Consumer protection services (Weights and Measures)	Sensitization programmes (Entrepreneurs & consumers)	5	1
	Working Standards procured and operationalized	1 set of mass standards	2
	Legal Metrological Lab established	1	1
Industrial promotion services	Industrial Parks(CAIP)	1	1
	processing plant established	1	3

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	Acres of land for industrial development (CAIP)	15Acres	1
	County investment profile	3	1
Tourism promotion and diversification	Curio Market Constructed	1	2
	Tourism Site Developed	2	1
	Eco- Lodges Established (Kaimosi and Maragoli Hills)	2	2
	Tourism Products Developed	4	1
	publications and sensitization fora done	5	1
	Marketing strategies implemented (Billboards/signage's /magazines)	6	2
	Tourism hand book	1	1
Cooperative development services	Cooperative registered and active	50	1
	Cooperative Enterprise Development fund beneficiaries	50	1
	Bulking/Aggregation facilities established	3	2
	Improved Cooperative Governance	50	2
	processing units established (Milk and Banana)	2	3
	Trained co-operatives	70	1
	Cooperative audits	40	2
Savings / Deposits	20 million	2	
TRANSPORT AND INFRASTRUCTURE			
General Administrative Services	Develop regulations to ensure efficient functioning of county road machinery and equipment	1	1
	Equip ICT Resource centres	Assorted	2
Road infrastructure development	Routine maintenance of county roads	200KM	1
	Completion of footbridges/bridges	8	1
	Open up new access roads	50KM	2
	Upgrading of roads to bitumen standard(Lusiola-Chavakali, Obuya-Ebukana-Busia road)	10KM	2
	Establishment of road performance maintenance programme	100KM	2
Streetlighting	Installation of street and high mast lights in markets	10 markets	2
Transport system management	Construct and equip a fully functioning fire service unit	1	3
	Develop a zoned transport system within Mbale, Luanda, Chavakali and Majengo	4	3
Mechanical services	Equip and operationalization of the mechanical unit	1	1
HEALTH SERVICES			
General administrative services	Develop regulations for implementation of the Vihiga Community Health Act	1	1
	Operationalization of the health commodities information management system	1	1
	Automation of staff appraisal system	All Health staff	1
	Strengthen health information system, Monitoring, Evaluation and Research	1	2

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
Human Resource Management and Development	Recruitment of critical health personnel	50	1
	Recruitment of CHVs	50	1
	No of health personnel trained	50	1
Promotive and Preventive Health Care Services	Purchase of advanced life support ambulance	1	1
	Facilitate and supervision by the CHMT and SCHMTs	120	1
	Health promotion sensitization forums	10	1
	Inspection of food and plant outlets	15	1
	Food medical examination sampling done	5	1
	Conduct Disease surveillance	5	1
	Conduct NCDs awareness	1	1
Malaria, HIV/AIDS and TB	Conduct campaign outreach programs on jigger and bed bug control	4	1
	Reduce malaria prevalence	5%	1
Medical services	Reduce HIV/AIDS Prevalence	3.5%	1
	Completion and operationalize of the Hospital Plaza	1	1
	Completion and operationalize of health facilities (Givigoi, Evojo, Viyalo, Wamihanda, Jebrok and Mwoki)	6	1
	Upgrade sub county hospital to level 4 hospital	1	1
	Upgrading of dispensaries	3	2
	Construction of incinerators	5	1
	Procurement of medical waste truck	1	1
	Construction of modern medical laboratories	5	1
	Construction of kimogoi dispensary maternity unit	1	1
Curative health services	Enhanced medical supplies	100% Fill rate	1
	Completion of Phase II blood transfusion centre	1	1
	Construction of incinerator at VCRH	1	1
Infant and maternal healthcare	Scale up child health programmes	100%	1
	Increase immunization cover	95%	1
Healthcare financing	Universal health insurance coverage	100%	1
	Enhanced linkages, partnership and collaboration in health	No	2
COUNTY ASSEMBLY			
Administration, Planning and Support Services	Construction of the office block	100%	
	Renovation of County Assembly chamber	100%	
	Drilling of boreholes at the County Assembly and the Speakers Residence	2	

ANNEX 1: CFSP- WARD DEVELOPMENT PROPOSAL
