

**VIHIGA COUNTY GOVERNMENT  
BUDGETIMPLEMENTATIONREVIEW  
REPORT**

**FOR THE FIRST NINE**

**MONTHS**

**FY2021/22**

**MAY,2022**

## County Government of Vihiga

### Overview of FY 2021 / 22 Budget

The County's approved supplementary budget for FY 2021/22 is Kshs. 6.41 billion, comprising Kshs. 2.03 billion (31.7 per cent) and Kshs. 4.37 billion (68.3 per cent) allocation for development and recurrent programmes, respectively.

To finance the budget, the County expects to receive Kshs. 5.07 billion (79.1 per cent) as the equitable share of revenue raised nationally, generate Kshs. 232.66 million (3.6 per cent) from its own sources of revenue, and a cash balance of Kshs. 90.57 million (1.4 per cent) from FY 2020/21. The County also expects to receive Kshs. 1.02 billion (15.9 per cent) as conditional grants.

### Revenue Performance

In the first nine months of FY 2021/22, the County received Kshs. 3.37 billion as the equitable share of the revenue raised nationally, raised Kshs. 181.30 million as own-source revenue, Kshs. 269.62 million as conditional grants, and had a cash balance of Kshs. 90.57 million from FY 2020/21. The total funds available for budget implementation during the period amounted to Kshs. 3.91 billion, as shown in Table 3.261.

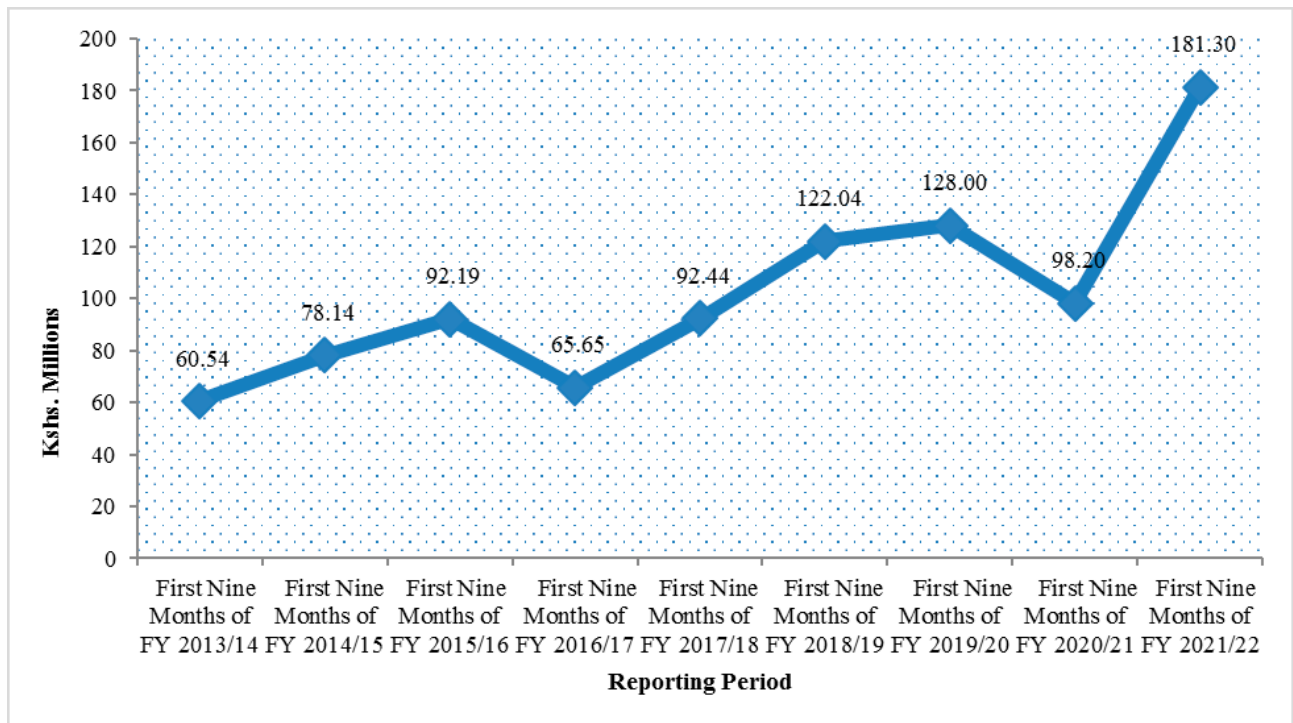
**Table 1: Vihiga County, Revenue Performance in the First Nine Months of FY 2021 / 22**

S/No	Revenue	Annual Budget Allocation (in Kshs)	Actual Receipts (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
A.	Equitable Share of Revenue Raised Nationally	5,067,356,827	3,369,762,288	66.5
<b>Sub Total</b>		<b>5,067,356,827</b>	<b>3,369,762,288</b>	<b>66.5</b>
<b>B</b>	Other Sources of Revenue			
1.	Own Source Revenue	232,658,878	181,303,134	77.9
2.	Conditional Grants	1,018,293,939	269,622,590	26.5
3.	Balance b/ffrom FY 2020/21	90,568,796	90,568,796	100.0
<b>Sub Total</b>		<b>1,341,521,613</b>	<b>450,925,724</b>	<b>33.6</b>
<b>Grand Total</b>		<b>6,408,878,440</b>	<b>3,911,256,808</b>	<b>61.0</b>

*Source: Vihiga County Treasury*

Figure 1 shows the Trend in own-source revenue collection for the first nine months from FY 2013/14 to FY 2021/22.

**Figure 1: Trend in Own-Source Revenue Collection for the First Nine Months from FY 2013/14 to FY 2021/22**



Source: Vihiga County Treasury

In the first nine months of FY 2021/22, the County generated a total of Kshs.181.30 million as own-source revenue. This amount represented an increase of 45.8 per cent compared to Kshs.98.20 million realised in the first nine months of FY 2020/21. This significant growth in revenue collections during the current financial year 2021/2022 is attributed to the following factors;

1. The stability in the County and Sub-county hospitals during the current year. Collections in the hospitals were significantly affected by numerous strikes witnessed during the year 2020/2021. The absence of strikes during the current year has seen remarkable growth in revenue collections in our county and Subcounty hospitals.
2. Reporting on NHIF collections. The County and Sub-county hospitals receive significant amounts from NHIF. These amounts have not been reported correctly in the previous years. The capturing of these amounts has seen our revenue collections grow significantly.
3. Plan approval and Physical planning Revenue. The County has streamlined and stepped up efforts to collect revenue from plan approval and physical planning revenue streams which have seen tremendous growth in revenue collected from these revenue streams.
4. Advertisement Revenue. The County has streamlined and stepped up efforts to collect revenue from the various forms of advertisements, including wall branding and signages. These have seen amounts received from advertisements and related revenue streams surpass receipts from the previous period.
5. CESS on green Leaf Tea from the Mudete Tea factory. The County has managed to enforce payment of Tea CESS from Mudete Tea Factory, which has seen a great performance from a new revenue stream.
6. Revenue from Vihiga FM Radio. Vihiga FM Radio station collected more revenue during the current financial year than the same period in the last financial year.

## Exchequer Issues

The Controller of Budget approved Kshs.3.66 billion withdrawals from the CRF account during the reporting period. The amount comprised Kshs.514.54million (14.1 percent) for development programmes and Kshs.3.14billion (85.59percent) for recurrent programmes, as shown in Table 3.265.

## Overall Expenditure Review

The County spent Kshs.3.46billion on development and recurrent programmes during the reporting period. This expenditure represented 94.6percent of the total funds released by the CoB and comprised Kshs.384.30million and Kshs.3.08 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 18.9 per cent, while recurrent expenditure represented 70.3 percent of the annual recurrent expenditure budget.

## Settlement of Pending Bills

The outstanding pending bills as of 30th June 2021 amounted to Kshs.690.58million and comprised Kshs.105.62million for recurrent expenditure and Kshs.584.96million for development expenditure. At the beginning of FY2021/22, the County prepared a payment plan to settle the entire bills in the financial year.

During the period under review, pending bills amounting to Kshs.313 million were settled, consisting of Kshs.38.71million for recurrent expenditure and Kshs.274.71million for development programmes. Outstanding pending bills amounted to Kshs.377.17 as of 31st March 2022.

The outstanding pending bills as of 31st March 2022 include the bills classified as eligible by the Office of the Auditor General. The Auditor General reported that eligible pending bills as of 30th June 2020 was Kshs.690.58million, out of which the County has settled bills amounting to Kshs.313.41million, leaving a balance of Kshs.377.17million as of 31st March 2022.

## Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that Kshs.2.34 billion was spent on employee compensation, Kshs.740.79 million on operations and maintenance, and Kshs.384.30 million on development activities, as shown in Table 3.262.

**Table 2: Summary of Budget and Expenditure by Economic Classification**

Expenditure Classification	Budget (Kshs.)		Exchequer Issues (Kshs.)		Expenditure (Kshs)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
<b>Total Recurrent Expenditure</b>	<b>3,715,094,236</b>	<b>659,609,764</b>	<b>2,604,763,509</b>	<b>529,204,834</b>	<b>2,756,748,218</b>	<b>320,747,190</b>	<b>74.2</b>	<b>48.6</b>
Compensation to Employees	2,215,201,714	383,180,981	1,913,255,076	284,026,955	2,130,265,421	206,439,115	96.2	53.9
Operations and Maintenance	1,499,892,522	276,428,783	691,508,433	245,177,879	626,482,797	114,308,075	41.8	41.4
Development Expenditure	2,004,174,440	30,000,000	507,017,712	7,526,651	376,770,678	7,526,651	18.8	25.1
<b>Total</b>	<b>5,719,268,676</b>	<b>689,609,764</b>	<b>3,111,781,221</b>	<b>536,731,485</b>	<b>3,133,518,896</b>	<b>328,273,841</b>	<b>54.8</b>	<b>47.6</b>

Source: Vihiga County Treasury

## Expenditure on Personnel Emoluments

Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 sets a limit of the County Government's expenditure on wages and benefits at 35 per cent of the County's total revenue. Expenditure on compensation to employees was 48.6 per cent of the first nine months' proportional revenue of Kshs. 4.81 billion. This significant increase in PE expenditure is due to the promotion and employment of new staff.

Personnel emoluments amounting to Kshs. 1.89 billion were processed through the IPPD system, while those paid through manual payroll were Kshs. 469.81 million. The manual payroll amounted to 20.1 per cent of the total PE costs. The Government policy is that salaries should be processed through the IPPD system, and the County is advised to fast-track the acquisition of personal numbers for their staff.

The wage bill of Kshs. 2.34 billion includes Kshs. 714.41 million attributable to the health sector, which translates to 37.8 per cent of the total wage bill in the reporting period.

## County Established Funds

Section 116 of the PFM Act, 2012 allows county governments to establish other public funds with approval from the County Executive Committee and the County Assembly. The County allocated Ksh. 179.20 million to county established funds in FY 2021/22, which constituted 2.8 per cent of the County's overall budget for the year. Table 3.263 below summarises each established fund's budget allocation and performance during the reporting period.

**Table 3: County Established Fund performance as of 31st March 2022**

S/No.	Name of the Fund	Approved Budget Allocation in FY 2021/22 (Kshs.)	Actual Expenditure as of 31 March 2022 (Kshs.)	Submission of quarterly financial statements (Yes/No.)
1.	Vihiga County Co-operative Enterprise Fund	8,000,000	0	No.
2.	Vihiga County Car and Mortgage Fund	1,000,000	0	No.
3.	Vihiga County Education Bursary Fund	95,000,000	78,091,738	No.
4.	Vihiga County Sport Fund	20,000,000	9,000,000	No.
5.	Vihiga County Trade and Enterprise Fund	7,000,000	0	No.
6.	Vihiga County Climate Change Fund	48,200,000	1,005,105	No.
<b>Total</b>		<b>179,200,000</b>	<b>88,096,843</b>	

*Source: Vihiga County Treasury*

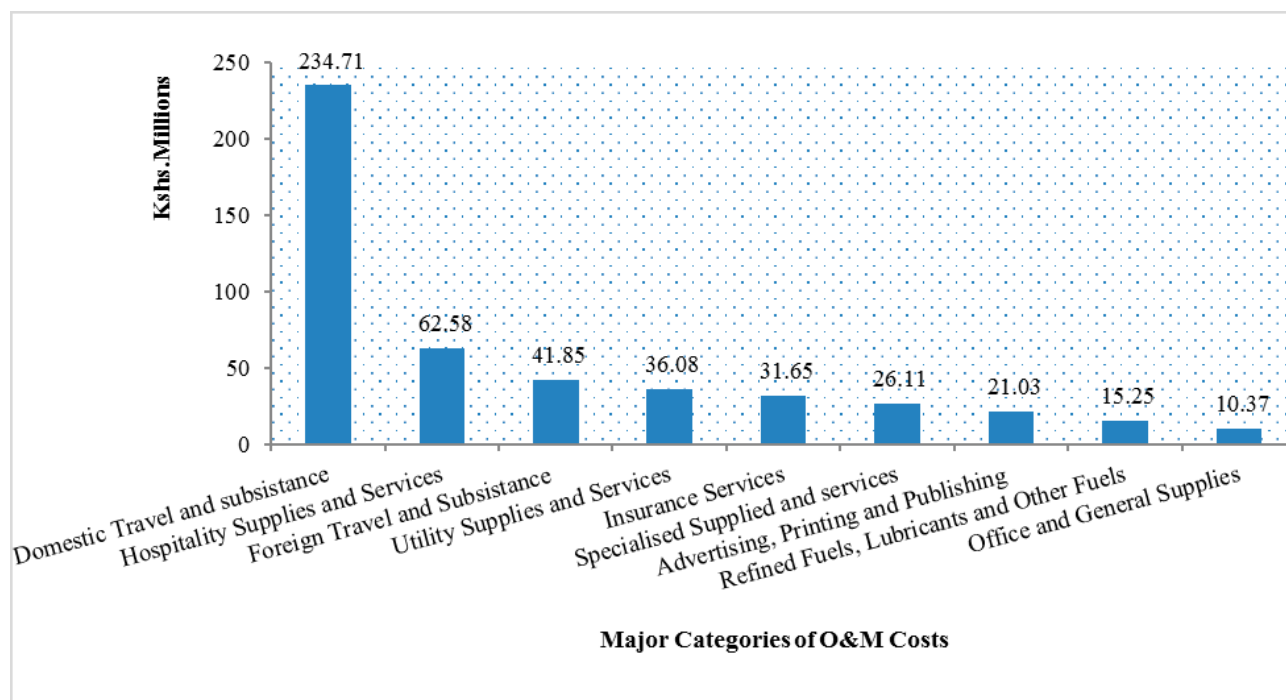
The OCoB did not receive quarterly financial returns from administrators of all the Funds, as indicated in Table 3.263.

## Expenditure on Operations and Maintenance

Figure 2 shows a summary of operations and maintenance expenditure by major categories.

Figure2:

VihigaCounty,OperationsandMaintenanceExpenditurebyMajorCategories



Source: Vihiga County Treasury

The County spent Kshs.34.53 million on committee sitting allowances for the 39 MCAs and Speaker against the annual budget allocation of Kshs.66.64 million. The average monthly sitting allowance was Kshs.98,375 per MCA against the SRC’s recommended monthly ceiling of Kshs.124,800. The County Assembly has established 20 committees.

During the period, expenditure on domestic travel amounted to Kshs.234.71 million and comprised Kshs.49.21 million spent by the County Assembly and Kshs.185.49 million by the County Executive. Spending on foreign travel amounted to Kshs.41.85 million and consisted of Kshs.0.88 million by the County Assembly and Kshs.41.77 million by the County Executive.

Development Expenditure

The County incurred Kshs.384.30 million on development programmes, which represented a decrease of 22.1 per cent compared to a similar period in FY 2020/21 when the County spent Kshs.493.38 million. Table 3.264 summarises development projects with the highest expenditure in the reporting period.

Table4: Vihiga County, List of Development Projects with the Highest Expenditure

S/No.	Project Name	Location	Contract Sum (Kshs.)	Payment to Date (Kshs.)	Absorption Rate (%)
1	Maintenance Tiriki East Roads	Hamisi Sub County	4,849,100	4,849,100	100.0
2	Maintenance Tiriki West Roads	Hamisi Sub County	4,199,050	4,199,050	100.0
3	Khvipanga-Polytechnic-Asalu Ring Road	Emuhaya Sub County	4,174,409	4,174,409	100.0
4	Mali Ya Mungu-Esalwa Church Of God Road	Emuhaya Sub County	3,174,808	3,174,808	100.0
5	Maintenance Emuhaya Sub-County Roads	Across 5 Sub counties	6,653,400	6,653,400	100.0

6	Maintenance Sub-CountyRoads	Luanda	Across5Subcounties	7,582,050	7,582,050	100.0
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S/No.	ProjectName	Location	ContractSum (Kshs.)	PaymenttoDate(Kshs.)	AbsorptionRate (%)
7	RehabilitationKapsoi-Goibei Road	HamisiSubCounty	4,892,300	4,892,300	100.0
8	Maintenance Vihiga Sub-CountyRoads	Across5Subcounties	6,864,300	6,864,300	100.0
9	Musukura-WambuziRoad(Lot.1)Kaptieni -Muruk-woniRoad(Lot.2)	EmuhayaSubCounty	5,226,300	5,226,300	100.0
10	Esibuye-Eliesavo-Mukhombe Road	EmuhayaSubCounty	4,996,279	4,996,279	100.0
11	Gambogi-Sosian-Eramba Road	VihigaSubcounty	3,999,819	3,999,819	100.0
12	Chango-Kidinye-Gisambai Lot.1	VihigaSubcounty	3,595,556	3,595,556	100.0

Source: Vihiga County Treasury

## Budget Performance by Department

Table 5 summarises the approved budget allocation and performance by departments in the first nine months of FY 2021/22.

**Table 5: Vihiga County, Budget Performance by Department**

Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Office of the Governor	248.60	6.28	165.37	-	159.62	-	96.5	-	64.2	0.0
Finance and Economic Planning	345.86	328.36	178.28	296.05	330.89	5.28	185.6	1.8	95.7	1.6
Agriculture, Livestock, Fisheries and Co-operatives	200.50	437.15	133.02	8.00	121.38	2.59	91.2	32.4	60.5	0.6
Health Services	1,450.25	278.63	1,040.92	60.58	911.61	46.52	87.6	76.8	62.9	16.7
Education, Science, Technical and Vocational Training	373.94	135.19	314.51	3.88	270.00	51.63	85.8	1330.7	72.2	38.2
Gender, Culture, Youth, Sports and Social Services	87.50	9.78	69.41	0.75	44.48	5.71	64.1	761.3	50.8	58.4
Trade, Industry, Tourism and Entrepreneurship	92.11	32.53	52.75	24.00	44.03	24.00	83.5	100.0	47.8	73.8
County Public Service Board	48.72	-	34.01	-	33.79	0	99.4	-	69.4	-
Environment, Water, Energy and Natural	140.78	126.03	92.16	36.77	74.35	20.90	80.7	56.8	52.8	16.6



Resources										
Transport, In- frastructureand Communication	134.35	506.06	96.21	56.85	183.75	211.60	191.0	372.2	136.8	41.8

Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Physical Planning, Lands and Housing	105.61	144.17	69.76	20.14	37.94	8.53	54.4	42.4	35.9	5.9
County Assembly	659.61	30.00	529.20	7.53	320.75	7.53	60.6	100.0	48.6	25.1
Administration and Coordination of County Affairs	486.87	-	369.37	-	544.92	0	147.5	-	111.9	-
<b>Total</b>	<b>4,374.70</b>	<b>2,034.17</b>	<b>3,144.97</b>	<b>514.54</b>	<b>3,077.50</b>	<b>384.30</b>	<b>97.9</b>	<b>74.7</b>	<b>70.3</b>	<b>18.9</b>

Source: Vihiga County Treasury

Analysis of expenditure by the departments shows that the Department of Trade, Industry, Tourism and Entrepreneurship recorded the highest absorption rate of the development budget at 73.8 percent. The Department of Transport, Infrastructure and Communication had the highest percentage of recurrent expenditure to budget at 136.8 per cent, followed by the Department of Administration and Coordination of County Affairs at 111.9 per cent. The expenditures were above the approved budget, which should be regularised before the closure of the financial year.

## Budget Execution by Programmes and Sub-Programmes

Table 6 summarises the budget execution by programmes and sub-programmes in the first nine months of FY2021/22.

**Table 6: Vihiga County, Budget Execution by Programmes and Sub-programmes**

Program	Sub Program	Final Budget (Kshs.)	Actual (Kshs.)	Budget utilization difference (Kshs.)	Absorption (%)
Administration, Planning and Support Service	Administrative Service	<b>892,849,919</b>	<b>342,947,144</b>	<b>607,465,307</b>	<b>38.4</b>
		892,849,919	342,947,144	607,465,307	38.4
Livestock Development and Management	Veterinary Services and Extension	<b>16,370,357</b>	<b>837,000</b>	<b>15,533,357</b>	<b>5.1</b>
		16,370,357	837,000	15,533,357	5.1
Fisheries Development and Management	Promotion of Fish Farming	<b>9,700,000</b>	<b>55,602</b>	<b>9,644,398</b>	<b>0.6</b>
		9,700,000	55,602	9,644,398	0.6
Crop Development and Management	Crop Extension	<b>14,700,000</b>	<b>1,821,445</b>	<b>12,878,555</b>	<b>12.4</b>
		10,000,000	1,821,445	8,178,555	18.2
	Cash Crop Production and Development	4,700,000	-	4,700,000	0.0
Cooperatives Development	Cooperative Development Services	<b>20,750,000</b>	<b>5,281,800</b>	<b>15,468,200</b>	<b>25.5</b>
		20,750,000	5,281,800	15,468,200	25.5
Land Survey and Mapping Services	Land Survey and Mapping	<b>3,000,000</b>	<b>2,186,730</b>	<b>813,270</b>	<b>72.9</b>
		3,000,000	2,186,730	813,270	72.9
Urban and Physical Planning and Housing Services	Urban and Physical Planning	<b>109,999,986</b>	<b>-</b>	<b>109,999,986</b>	<b>0.0</b>
		4,000,000	-	4,000,000	0.0
	Vihiga Municipality {KUSP}	105,999,986	-	105,999,986	0.0
Administration, Plan-	Administrative Ser-	<b>856,286,286</b>	<b>558,269,694</b>	<b>371,936,590</b>	<b>65.2</b>

ningandSupportSer- vice	vice	856,286,286	558,269,694	371,936,590	65.2
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Program	Sub Program	FinalBudget(Kshs.)	Actual (Kshs.)	Budget utilization difference (Kshs.)	Absorption(%)
Transport Management	Transport System Management	<b>14,402,400</b>	<b>763,545</b>	<b>13,638,855</b>	<b>5.3</b>
		14,402,400	763,545	13,638,855	5.3
Infrastructure Development	Roads Maintenance	<b>800,000</b>	<b>34,500</b>	<b>765,500</b>	<b>4.3</b>
		800,000	34,500	765,500	4.3
Administration, Planning and Support Service	Administrative Service	<b>109,434,582</b>	<b>71,884,801</b>	<b>37,549,781</b>	<b>65.7</b>
		109,434,582	71,884,801	37,549,781	65.7
Trade Development and Investment	Market Development and Management	<b>13,200,000</b>	<b>2,329,403</b>	<b>10,870,597</b>	<b>17.6</b>
		6,200,000	2,329,403	3,870,597	37.6
	Business Support and Consumer Protection	7,000,000	-	7,000,000	0.0
Tourism Development	Tourism Promotion and Branding	<b>2,000,000</b>	-	<b>2,000,000</b>	<b>0.0</b>
		2,000,000	-	2,000,000	0.0
Administration, Planning and Support Service	Administrative Service	<b>1,709,805,804</b>	<b>1,032,180,338</b>	<b>726,097,596</b>	<b>60.4</b>
		842,867,395	573,612,845	317,726,680	68.1
	Human Resource Management and Development	864,438,409	456,284,493	408,153,916	52.8
	Healthcare Financing	2,500,000	2,283,000	217,000	91.3
Promotive and Preventive Healthcare Services	Public Health Services	<b>19,886,125</b>	<b>2,228,620</b>	<b>17,657,505</b>	<b>11.2</b>
		3,500,000	-	3,500,000	0.0
	Community Health Strategy	9,086,125	639,120	8,447,005	7.0
	Health Promotion	3,000,000	983,300	2,016,700	32.8
	Reproductive Healthcare	3,500,000	431,200	3,068,800	12.3
	Disease Surveillance and Emergency	800,000	175,000	625,000	21.9
Curative and Rehabilitative Health Services	Medical services	<b>100,150,000</b>	<b>60,542,479</b>	<b>39,607,521</b>	<b>60.5</b>
		99,950,000	60,542,479	39,407,521	60.6
		County referral services	200,000	-	200,000
Child and Maternal Health Care	Antenatal and Post Natal healthcare	<b>50,572,613</b>	<b>9,337,505</b>	<b>41,235,108</b>	<b>18.5</b>
		4,000,000	874,300	3,125,700	21.9
	Antenatal and Post Natal Healthcare	11,010,500	2,621,989	8,388,511	23.8
	Newborne, Child and Adolescent Health	1,200,000	74,750	1,125,250	6.2
	Nutrition Services	34,362,113	5,766,466	28,595,647	16.8
Administration, Planning and Support Service	Administrative Service	<b>310,129,029</b>	<b>207,029,258</b>	<b>103,099,771</b>	<b>66.8</b>
		310,129,029	207,029,258	103,099,771	66.8
Vocational Education and Training	Youth Polytechnic Development	<b>55,853,981</b>	<b>3,774,190</b>	<b>52,079,791</b>	<b>6.8</b>
		55,853,981	3,774,190	52,079,791	6.8
Early Childhood Development	ECDD Development	<b>143,151,398</b>	<b>83,378,207</b>	<b>59,773,192</b>	<b>58.2</b>
		143,151,398	83,378,207	59,773,192	58.2

Program	Sub Program	FinalBudget(Kshs.)	Actual (Kshs.)	Budget utilization difference (Kshs.)	Absorption(%)
Administration, Planning and Support Service	AdministrativeService	<b>1,488,176,009</b>	<b>902,185,240</b>	<b>626,634,826</b>	<b>60.6</b>
		1,437,048,324	894,032,703	583,659,679	62.2
	CountyAdministration	10,570,000	1,738,600	8,831,400	16.4
	CountyRadioInformationServices	40,557,685	6,413,938	34,143,748	15.8
PublicFinanceManagement	PublicFinanceManagement	<b>47,976,382</b>	<b>31,084,015</b>	<b>16,892,367</b>	<b>64.8</b>
		6,600,000	5,375,245	1,224,755	81.4
	AccountingServices	4,400,000	2,848,980	1,551,020	64.7
	AuditServices	13,100,000	4,923,920	8,176,080	37.6
	BudgetFormulationCoordination	7,600,000	6,618,300	981,700	87.1
	ResourceMobilization	7,715,812	6,288,750	1,427,062	81.5
	BudgetExpenditureManagement	8,560,570	5,028,820	3,531,750	58.7
CountyPlanningServices	Monitoring and Evaluation	<b>6,800,000</b>	<b>2,983,117</b>	<b>3,816,883</b>	<b>43.9</b>
		2,600,000	512,800	2,087,200	19.7
	Coordination of PolicyFormulationand Plans	4,200,000	2,470,317	1,729,683	58.8
ManagementandAdministrationofCountyServices	CountySecretary	<b>48,797,050</b>	<b>15,441,728</b>	<b>33,355,322</b>	<b>31.6</b>
	LegalServices	4,000,000	-	4,000,000	0.0
Administration, PlanningandSupportService	AdministrativeService	<b>57,862,704</b>	<b>16,398,652</b>	<b>41,464,052</b>	<b>28.3</b>
		57,862,704	16,398,652	41,464,052	28.3
PromotionofSports	PromotionofSports	<b>35,928,129</b>	<b>10,957,927</b>	<b>24,970,202</b>	<b>30.5</b>
		20,750,000	3,574,250	17,175,750	17.2
	PromotionofCultureandHeritage	15,178,129	7,383,677	7,794,452	48.6
		<b>3,484,000</b>	<b>970,640</b>	<b>2,513,360</b>	<b>27.9</b>
SocialProtection	SocialProtection	150,000	-	150,000	0.0
	Gender, Children, YouthandPeople withDisability	3,334,000	970,640	2,363,360	29.1
Administration, PlanningandSupportService	AdministrativeService	<b>242,460,295</b>	<b>90,526,188</b>	<b>151,934,107</b>	<b>37.3</b>
		242,460,295	90,526,188	151,934,107	37.3
WaterSupplyManagement	WaterSupplyManagement	<b>12,701,391</b>	<b>3,294,750</b>	<b>9,406,641</b>	<b>25.9</b>
		6,398,637	1,780,000	4,618,637	27.8
	WasteWaterManagement	6,302,754	1,514,750	4,788,004	24.0
		<b>7,100,000</b>	<b>-</b>	<b>7,100,000</b>	<b>0.0</b>
EnvironmentalProtectionandConservation	EnvironmentalProtectionandConservation	7,100,000	-	7,100,000	0.0
		<b>4,550,000</b>	<b>477,300</b>	<b>4,072,700</b>	<b>10.5</b>
Natural Resources management	Natural Resources management	4,550,000	477,300	4,072,700	10.5
<b>Total</b>		<b>6,408,878,440</b>	<b>3,459,201,817</b>	<b>2,949,676,623</b>	<b>54.0</b>

Source: Vihiga County Treasury

Sub-

programmes with high levels of implementation based on absorption rates were: Healthcare Financing in the Department of Administration, Planning and Support Services at 91.3 percent, Budget Formulation Coordination,

Resource Mobilisation and Public Finance Management in the Department of Finance and Economic

planning at 87.1 percent, 81.5 percent and 81.4 percent respectively and Land Survey and Mapping in the Department of Land, Survey and Mapping Services at 72.9 percent of budget allocation.