

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
4861000101 Agriculture	2110100 Basic Salaries - Permanent Employees	83,188,768	87,348,206	91,715,617
	2110101 Basic Salaries - Civil Service	83,188,768	87,348,206	91,715,617
	2110300 Personal Allowance - Paid as Part of Salary	29,403,814	30,874,005	32,417,704
	2110301 House Allowance	19,039,934	19,991,931	20,991,527
	2110314 Transport Allowance	8,138,931	8,545,878	8,973,171
	2110320 Leave Allowance	2,224,949	2,336,196	2,453,006
	2120100 Employer Contributions to Compulsory National Social Security Schemes	700,000	735,000	771,750
	2120101 Employer Contributions to National Social Security Fund	700,000	735,000	771,750
	2210100 Utilities Supplies and Services	949,560	997,038	1,046,890
	2210101 Electricity	190,000	199,500	209,475
	2210102 Water and sewerage charges	750,000	787,500	826,875
	2210103 Gas expenses	9,560	10,038	10,540
	2210200 Communication, Supplies and Services	551,480	579,054	608,006
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	548,180	575,589	604,368
	2210203 Courier and Postal Services	3,300	3,465	3,638
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	4,026,000	4,227,300	4,440,665
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	478,000	501,900	526,995
	2210302 Accommodation - Domestic Travel	1,000,000	1,050,000	1,102,500
	2210303 Daily Subsistence Allowance	1,322,000	1,388,100	1,457,505
	2210399 Domestic Travel and Subs. - Others	1,226,000	1,287,300	1,353,665
	2210400 Foreign Travel and Subsistence, and other transportation costs	912,173	957,782	1,005,671
	2210499 Foreign Travel and Subs.- Others	912,173	957,782	1,005,671
	2210500 Printing , Advertising and Information Supplies and Services	1,737,800	1,824,690	1,915,925
	2210502 Publishing and Printing Services	236,800	248,640	261,072
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	180,000	189,000	198,450
	2210504 Advertising, Awareness and Publicity Campaigns	182,400	191,520	201,096
	2210505 Trade Shows and Exhibitions	560,000	588,000	617,400
	2210599 Printing, Advertising - Other	578,600	607,530	637,907
	2210600 Rentals of Produced Assets	920,800	966,840	1,015,182
	2210604 Hire of Transport	380,000	399,000	418,950
	2210606 Hire of Equipment, Plant and Machinery	540,800	567,840	596,232
	2210700 Training Expenses	982,700	1,031,835	1,083,422
	2210703 Production and Printing of Training Materials	191,200	200,760	210,798
2210714 Gender Mainstreaming	291,000	305,550	320,823	
2210799 Training Expenses - Other (Bud	500,500	525,525	551,801	
2210800 Hospitality Supplies and Services	1,650,300	1,732,815	1,819,456	
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	900,300	945,315	992,581	
2210802 Boards, Committees, Conferences and Seminars	750,000	787,500	826,875	

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HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210900 Insurance Costs	2,500,000	2,625,000	2,756,250
	2210904 Motor Vehicle Insurance	500,000	525,000	551,250
	2210910 Medical Insurance	2,000,000	2,100,000	2,205,000
	2211000 Specialised Materials and Supplies	2,680,000	2,814,000	2,954,700
	2211004 Fungicides, Insecticides and Sprays	1,800,000	1,890,000	1,984,500
	2211007 Agricultural Materials, Supplies and Small Equipment	500,000	525,000	551,250
	2211019 Purchase of Uniforms and Clothing - Patients	380,000	399,000	418,950
	2211100 Office and General Supplies and Services	1,200,700	1,260,735	1,323,772
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	590,000	619,500	650,475
	2211102 Supplies and Accessories for Computers and Printers	200,000	210,000	220,500
	2211103 Sanitary and Cleaning Materials, Supplies and Services	410,700	431,235	452,797
	2211200 Fuel Oil and Lubricants	1,200,000	1,260,000	1,323,000
	2211201 Refined Fuels and Lubricants for Transport	1,200,000	1,260,000	1,323,000
	2211300 Other Operating Expenses	2,240,000	2,352,000	2,469,601
	2211301 Bank Service Commission and Charges	5,000	5,250	5,513
	2211305 Contracted Guards and Cleaning Services	912,000	957,600	1,005,480
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	297,000	311,850	327,443
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	400,000	420,000	441,000
	2211310 Contracted Professional Services	286,000	300,300	315,315
	2211320 Temporary Committees Expenses	340,000	357,000	374,850
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	700,000	735,000	771,750
	2220101 Maintenance Expenses - Motor Vehicles	700,000	735,000	771,750
	2220200 Routine Maintenance - Other Assets	1,395,800	1,465,590	1,538,871
	2220202 Maintenance of Office Furniture and Equipment	143,400	150,570	158,099
	2220205 Maintenance of Buildings and Stations -- Non-Residential	500,000	525,000	551,250
	2220209 Minor Alterations to Buildings and Civil Works	189,000	198,450	208,373
	2220210 Maintenance of Computers, Software, and Networks	382,400	401,520	421,596
	2220299 Routine Maintenance - Other As	181,000	190,050	199,553
	3110900 Purchase of Household Furniture and Institutional Equipment	85,600	89,880	94,374
	3110902 Purchase of Household and Institutional Appliances	85,600	89,880	94,374
	3111000 Purchase of Office Furniture and General Equipment	864,000	907,200	952,560
	3111001 Purchase of Office Furniture and Fittings	468,000	491,400	515,970
	3111002 Purchase of Computers, Printers and other IT Equipment	288,000	302,400	317,520
	3111003 Purchase of Airconditioners, Fans and Heating Appliances	108,000	113,400	119,070
	3111100 Purchase of Specialised Plant, Equipment and Machinery	119,600	125,580	131,859
	3111112 Purchase of Software	119,600	125,580	131,859
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	1,000,000	1,050,000	1,102,500
	3111305 Purchase of tree seeds and seedlings	1,000,000	1,050,000	1,102,500
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	376,000	394,800	414,540

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HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	376,000	394,800	414,540
	Gross Expenditure..... KShs.	139,385,095	146,354,350	153,674,065
	Net Expenditure. KShs.	139,385,095	146,354,350	153,674,065
4861000100 Agriculture	Net Expenditure. KShs.	139,385,095	146,354,350	153,674,065
4861000201 Livestock	2210100 Utilities Supplies and Services	50,500	53,025	55,676
	2210101 Electricity	50,500	53,025	55,676
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,500,000	1,575,000	1,653,750
	2210303 Daily Subsistence Allowance	1,250,000	1,312,500	1,378,125
	2210399 Domestic Travel and Subs. - Others	250,000	262,500	275,625
	2210500 Printing , Advertising and Information Supplies and Services	70,000	73,500	77,175
	2210505 Trade Shows and Exhibitions	70,000	73,500	77,175
	2210700 Training Expenses	200,000	210,000	220,500
	2210799 Training Expenses - Other (Bud	200,000	210,000	220,500
	2210800 Hospitality Supplies and Services	200,000	210,000	220,500
	2210802 Boards, Committees, Conferences and Seminars	200,000	210,000	220,500
	2211000 Specialised Materials and Supplies	6,100,000	6,405,000	6,725,250
	2211003 Veterinarian Supplies and Materials	2,000,000	2,100,000	2,205,000
	2211007 Agricultural Materials, Supplies and Small Equipment	500,000	525,000	551,250
	2211026 Purchase of Vaccines and Sera	2,800,000	2,940,000	3,087,000
	2211029 Purchase of Safety Gear	800,000	840,000	882,000
	2211100 Office and General Supplies and Services	380,000	399,000	418,950
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	280,000	294,000	308,700
	2211102 Supplies and Accessories for Computers and Printers	100,000	105,000	110,250
	2211300 Other Operating Expenses	336,000	352,800	370,440
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	120,000	126,000	132,300
	2211320 Temporary Committees Expenses	216,000	226,800	238,140
	2220200 Routine Maintenance - Other Assets	350,000	367,500	385,875
	2220205 Maintenance of Buildings and Stations -- Non-Residential	350,000	367,500	385,875
	3111000 Purchase of Office Furniture and General Equipment	586,000	615,300	646,065
	3111001 Purchase of Office Furniture and Fittings	358,000	375,900	394,695
	3111002 Purchase of Computers, Printers and other IT Equipment	228,000	239,400	251,370
	Gross Expenditure..... KShs.	9,772,500	10,261,125	10,774,181
	Net Expenditure. KShs.	9,772,500	10,261,125	10,774,181
4861000200 Livestock	Net Expenditure. KShs.	9,772,500	10,261,125	10,774,181
4861000301 Fisheries	2210100 Utilities Supplies and Services	50,000	52,500	55,125
	2210101 Electricity	50,000	52,500	55,125
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	800,000	840,000	882,000
	2210303 Daily Subsistence Allowance	500,000	525,000	551,250
	2210399 Domestic Travel and Subs. - Others	300,000	315,000	330,750

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HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210500 Printing , Advertising and Information Supplies and Services	270,000	283,500	297,675
	2210505 Trade Shows and Exhibitions	270,000	283,500	297,675
	2210700 Training Expenses	200,000	210,000	220,500
	2210799 Training Expenses - Other (Bud	200,000	210,000	220,500
	2210800 Hospitality Supplies and Services	50,000	52,500	55,125
	2210802 Boards, Committees, Conferences and Seminars	50,000	52,500	55,125
	2211000 Specialised Materials and Supplies	1,490,000	1,564,500	1,642,725
	2211007 Agricultural Materials, Supplies and Small Equipment	500,000	525,000	551,250
	2211023 Supplies for Production	990,000	1,039,500	1,091,475
	2211100 Office and General Supplies and Services	164,000	172,200	180,810
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	86,000	90,300	94,815
	2211102 Supplies and Accessories for Computers and Printers	78,000	81,900	85,995
	2211300 Other Operating Expenses	122,000	128,100	134,505
	2211320 Temporary Committees Expenses	122,000	128,100	134,505
	Gross Expenditure..... KShs.	3,146,000	3,303,300	3,468,465
	Net Expenditure..... KShs.	3,146,000	3,303,300	3,468,465
4861000300 Fisheries	Net Expenditure..... KShs.	3,146,000	3,303,300	3,468,465
4861 Heads	Net Expenditure..... KShs.	152,303,595	159,918,775	167,916,711
4861000000 AGRICULTURE, LIVESTOCK, FISHERIES & CO-OPERATIVES	Net Expenditure..... KShs.	152,303,595	159,918,775	167,916,711
4862000101 Lands	2110100 Basic Salaries - Permanent Employees	28,337,143	29,754,000	31,241,700
	2110101 Basic Salaries - Civil Service	28,337,143	29,754,000	31,241,700
	2110200 Basic Wages - Temporary Employees	365,442	383,714	402,900
	2110201 Contractual Employees	365,442	383,714	402,900
	2110300 Personal Allowance - Paid as Part of Salary	4,045,463	4,247,737	4,460,123
	2110301 House Allowance	546,650	573,983	602,682
	2110314 Transport Allowance	1,200,000	1,260,000	1,323,000
	2110320 Leave Allowance	2,298,813	2,413,754	2,534,441
	2110400 Personal Allowances paid as Reimbursements	1,000,000	1,050,000	1,102,500
	2110405 Telephone Allowance	1,000,000	1,050,000	1,102,500
	2120100 Employer Contributions to Compulsory National Social Security Schemes	1,500,000	1,575,000	1,653,750
	2120103 Employer Contribution to Staff Pensions Scheme	1,500,000	1,575,000	1,653,750
	2210100 Utilities Supplies and Services	129,060	135,513	142,289
	2210101 Electricity	129,060	135,513	142,289
	2210200 Communication, Supplies and Services	250,000	262,500	275,625
	2210202 Internet Connections	100,000	105,000	110,250
	2210203 Courier and Postal Services	150,000	157,500	165,375
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	4,500,000	4,725,000	4,961,250
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,050,000	1,102,500
	2210302 Accommodation - Domestic Travel	1,000,000	1,050,000	1,102,500

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			2025/2026	2026/2027
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	500,000	525,000	551,250
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,050,000	1,102,500
	2210500 Printing , Advertising and Information Supplies and Services	800,000	840,000	882,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	200,000	210,000	220,500
	2210504 Advertising, Awareness and Publicity Campaigns	600,000	630,000	661,500
	2210700 Training Expenses	1,200,000	1,260,000	1,323,000
	2210714 Gender Mainstreaming	200,000	210,000	220,500
	2210799 Training Expenses - Other (Bud	1,000,000	1,050,000	1,102,500
	2210800 Hospitality Supplies and Services	2,407,052	2,527,405	2,653,775
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	907,052	952,405	1,000,025
	2210802 Boards, Committees, Conferences and Seminars	1,500,000	1,575,000	1,653,750
	2210900 Insurance Costs	642,800	674,940	708,687
	2210904 Motor Vehicle Insurance	186,800	196,140	205,947
	2210910 Medical Insurance	456,000	478,800	502,740
	2211000 Specialised Materials and Supplies	500,000	525,000	551,250
	2211016 Purchase of Uniforms and Clothing - Staff	500,000	525,000	551,250
	2211100 Office and General Supplies and Services	1,960,000	2,058,000	2,160,900
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	960,000	1,008,000	1,058,400
	2211102 Supplies and Accessories for Computers and Printers	1,000,000	1,050,000	1,102,500
	2211200 Fuel Oil and Lubricants	1,000,000	1,050,000	1,102,500
	2211201 Refined Fuels and Lubricants for Transport	1,000,000	1,050,000	1,102,500
	2211300 Other Operating Expenses	300,000	315,000	330,750
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	315,000	330,750
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	800,000	840,000	882,000
	2220101 Maintenance Expenses - Motor Vehicles	800,000	840,000	882,000
	2220200 Routine Maintenance - Other Assets	2,300,000	2,415,000	2,535,750
	2220202 Maintenance of Office Furniture and Equipment	100,000	105,000	110,250
	2220205 Maintenance of Buildings and Stations -- Non-Residential	2,000,000	2,100,000	2,205,000
	2220210 Maintenance of Computers, Software, and Networks	200,000	210,000	220,500
	2710100 Government Pension and Retirement Benefits	6,000,000	6,300,000	6,615,000
	2710102 Gratuity - Civil Servants	6,000,000	6,300,000	6,615,000
	311000 Purchase of Office Furniture and General Equipment	1,300,000	1,365,000	1,433,250
	3111002 Purchase of Computers, Printers and other IT Equipment	1,300,000	1,365,000	1,433,250
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	300,000	315,000	330,700
	3111403 Research	300,000	315,000	330,700
	Gross Expenditure..... KShs.	59,636,960	62,618,809	65,749,699
	Net Expenditure. KShs.	59,636,960	62,618,809	65,749,699
4862000100 Lands	Net Expenditure. KShs.	59,636,960	62,618,809	65,749,699

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HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
4862000201 Housing	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,500,000	1,575,000	1,653,750
	2210302 Accommodation - Domestic Travel	1,000,000	1,050,000	1,102,500
	2210399 Domestic Travel and Subs. - Others	500,000	525,000	551,250
	Gross Expenditure..... KShs.	1,500,000	1,575,000	1,653,750
	Net Expenditure. KShs.	1,500,000	1,575,000	1,653,750
4862000200 Housing	Net Expenditure. KShs.	1,500,000	1,575,000	1,653,750
4862000301 Physical Planning	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,500,000	1,575,000	1,653,750
	2210302 Accommodation - Domestic Travel	1,000,000	1,050,000	1,102,500
	2210399 Domestic Travel and Subs. - Others	500,000	525,000	551,250
	Gross Expenditure..... KShs.	1,500,000	1,575,000	1,653,750
	Net Expenditure. KShs.	1,500,000	1,575,000	1,653,750
4862000302 Vihiga Municipality KUSP (UDG and UGI)	2110100 Basic Salaries - Permanent Employees	15,775,511	16,564,287	17,392,501
	2110101 Basic Salaries - Civil Service	15,775,511	16,564,287	17,392,501
	2110200 Basic Wages - Temporary Employees	2,000,000	2,100,000	2,205,000
	2110202 Casual Labour - Others	2,000,000	2,100,000	2,205,000
	2110300 Personal Allowance - Paid as Part of Salary	2,000,000	2,100,000	2,205,000
	2110302 Honoraria	1,000,000	1,050,000	1,102,500
	2110314 Transport Allowance	1,000,000	1,050,000	1,102,500
	2110400 Personal Allowances paid as Reimbursements	500,000	525,000	551,250
	2110405 Telephone Allowance	500,000	525,000	551,250
	2210100 Utilities Supplies and Services	50,000	52,500	55,125
	2210102 Water and sewerage charges	50,000	52,500	55,125
	2210200 Communication, Supplies and Services	40,000	42,000	44,100
	2210202 Internet Connections	40,000	42,000	44,100
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,600,000	1,680,000	1,764,000
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	100,000	105,000	110,250
	2210800 Hospitality Supplies and Services	1,517,000	1,592,850	1,672,493
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	717,000	752,850	790,493
	2210802 Boards, Committees, Conferences and Seminars	800,000	840,000	882,000
	2211100 Office and General Supplies and Services	250,000	262,500	275,625
	2211102 Supplies and Accessories for Computers and Printers	250,000	262,500	275,625
	2211200 Fuel Oil and Lubricants	1,000,000	1,050,000	1,102,500
	2211201 Refined Fuels and Lubricants for Transport	1,000,000	1,050,000	1,102,500
	2640500 Other Capital Grants and Transfers	35,000,000	36,750,000	38,587,500
	2640599 Other Capital Grants and Trans	35,000,000	36,750,000	38,587,500
	Gross Expenditure..... KShs.	59,732,511	62,719,137	65,855,094
	Net Expenditure. KShs.	59,732,511	62,719,137	65,855,094

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HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
4862000300 Physical Planning	Net Expenditure. KShs.	61,232,511	64,294,137	67,508,844
4862 Heads	Net Expenditure. KShs.	122,369,471	128,487,946	134,912,293
4862000000 MINISTRY OF PHYSICAL PLANNING, LANDS AND HOUSING	Net Expenditure. KShs.	122,369,471	128,487,946	134,912,293
4863000101 Transport	2110100 Basic Salaries - Permanent Employees	43,499,860	45,674,853	47,958,596
	2110101 Basic Salaries - Civil Service	43,499,860	45,674,853	47,958,596
	2110200 Basic Wages - Temporary Employees	1,200,000	1,260,000	1,323,000
	2110201 Contractual Employees	1,200,000	1,260,000	1,323,000
	2110300 Personal Allowance - Paid as Part of Salary	9,802,500	10,292,625	10,807,256
	2110301 House Allowance	5,602,500	5,882,625	6,176,756
	2110314 Transport Allowance	2,200,000	2,310,000	2,425,500
	2110320 Leave Allowance	2,000,000	2,100,000	2,205,000
	2120100 Employer Contributions to Compulsory National Social Security Schemes	4,000,000	4,200,000	4,410,000
	2120103 Employer Contribution to Staff Pensions Scheme	4,000,000	4,200,000	4,410,000
	2210100 Utilities Supplies and Services	1,003,800	1,054,990	1,106,690
	2210101 Electricity	478,000	501,900	526,995
	2210102 Water and sewerage charges	47,800	51,190	52,700
	2210103 Gas expenses	478,000	501,900	526,995
	2210200 Communication, Supplies and Services	3,063,163	3,216,321	3,377,138
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,500,000	2,625,000	2,756,250
	2210202 Internet Connections	539,000	565,950	594,248
	2210203 Courier and Postal Services	24,163	25,371	26,640
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,304,962	5,570,210	5,848,720
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,147,200	1,204,560	1,264,788
	2210302 Accommodation - Domestic Travel	1,626,119	1,707,425	1,792,796
	2210303 Daily Subsistence Allowance	2,531,643	2,658,225	2,791,136
	2210500 Printing, Advertising and Information Supplies and Services	322,147	338,254	355,168
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	43,020	45,171	47,430
	2210504 Advertising, Awareness and Publicity Campaigns	200,000	210,000	220,500
	2210505 Trade Shows and Exhibitions	79,127	83,083	87,238
	2210600 Rentals of Produced Assets	4,000,000	4,200,000	4,410,000
	2210606 Hire of Equipment, Plant and Machinery	4,000,000	4,200,000	4,410,000
	2210700 Training Expenses	1,617,000	1,697,850	1,782,743
	2210714 Gender Mainstreaming	200,000	210,000	220,500
	2210799 Training Expenses - Other (Bud	1,417,000	1,487,850	1,562,243
	2210800 Hospitality Supplies and Services	1,023,300	1,074,465	1,128,189
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	497,500	522,375	548,494
	2210802 Boards, Committees, Conferences and Seminars	478,000	501,900	526,995
	2210805 National Celebrations	47,800	50,190	52,700
	2210900 Insurance Costs	5,278,805	5,542,745	5,819,883

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210904 Motor Vehicle Insurance	4,083,805	4,287,995	4,502,395
	2210910 Medical Insurance	1,195,000	1,254,750	1,317,488
	2211000 Specialised Materials and Supplies	408,451	428,873	450,318
	2211016 Purchase of Uniforms and Clothing - Staff	239,244	251,206	263,767
	2211029 Purchase of Safety Gear	169,207	177,667	186,551
	2211100 Office and General Supplies and Services	891,358	935,926	982,722
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	450,000	472,500	496,125
	2211102 Supplies and Accessories for Computers and Printers	321,858	337,951	354,848
	2211103 Sanitary and Cleaning Materials, Supplies and Services	119,500	125,475	131,749
	2211200 Fuel Oil and Lubricants	2,663,416	2,796,587	2,936,416
	2211201 Refined Fuels and Lubricants for Transport	2,663,416	2,796,587	2,936,416
	2211300 Other Operating Expenses	1,665,322	1,748,588	1,836,018
	2211301 Bank Service Commission and Charges	239,000	250,950	263,498
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	226,322	237,638	249,520
	2211310 Contracted Professional Services	1,000,000	1,050,000	1,102,500
	2211329 HIV AIDS Secretariat workplace Policy Development	200,000	210,000	220,500
	2220200 Routine Maintenance - Other Assets	930,022	976,523	1,025,350
	2220205 Maintenance of Buildings and Stations -- Non-Residential	500,000	525,000	551,250
	2220209 Minor Alterations to Buildings and Civil Works	23,900	25,095	26,350
	2220210 Maintenance of Computers, Software, and Networks	406,122	426,428	447,750
	2640400 Other Current Transfers, Grants and Subsidies	339,000	355,950	373,748
	2640402 Donations	339,000	355,950	373,748
	2710100 Government Pension and Retirement Benefits	1,800,000	1,890,000	1,984,500
	2710102 Gratuity - Civil Servants	1,800,000	1,890,000	1,984,500
	3110900 Purchase of Household Furniture and Institutional Equipment	325,800	342,090	359,195
	3110902 Purchase of Household and Institutional Appliances	325,800	342,090	359,195
	3111000 Purchase of Office Furniture and General Equipment	1,371,100	1,439,655	1,511,638
	3111001 Purchase of Office Furniture and Fittings	656,000	688,800	723,240
	3111002 Purchase of Computers, Printers and other IT Equipment	715,100	750,855	788,398
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	100,000	105,000	110,250
	3111305 Purchase of tree seeds and seedlings	100,000	105,000	110,250
	4130200 Payable from Previous Financial Periods	1,000,000	1,050,000	1,102,500
	4130299 Payables from Previous Financial Period - Other (Budget's)	1,000,000	1,050,000	1,102,500
	Gross Expenditure. KShs.	91,610,006	96,191,505	101,000,038
	Net Expenditure. KShs.	91,610,006	96,191,505	101,000,038
4863000100 Transport	Net Expenditure. KShs.	91,610,006	96,191,505	101,000,038
4863000201 Infrastructure	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,500,000	1,575,000	1,653,750
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	500,000	525,000	551,250

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210303 Daily Subsistence Allowance	500,000	525,000	551,250
	2210700 Training Expenses	1,000,000	1,050,000	1,102,500
	2210799 Training Expenses - Other (Bud	1,000,000	1,050,000	1,102,500
	2210800 Hospitality Supplies and Services	1,500,000	1,575,000	1,653,750
	2210802 Boards, Committees, Conferences and Seminars	1,500,000	1,575,000	1,653,750
	2211000 Specialised Materials and Supplies	895,000	939,750	986,738
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	595,000	624,750	655,988
	2211029 Purchase of Safety Gear	300,000	315,000	330,750
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	1,151,000	1,208,550	1,268,978
	2220101 Maintenance Expenses - Motor Vehicles	1,151,000	1,208,550	1,268,978
	2220200 Routine Maintenance - Other Assets	1,500,000	1,575,000	1,653,750
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	500,000	525,000	551,250
	2220299 Routine Maintenance - Other As	1,000,000	1,050,000	1,102,500
	3111000 Purchase of Office Furniture and General Equipment	500,000	525,000	551,250
	3111001 Purchase of Office Furniture and Fittings	500,000	525,000	551,250
	3111100 Purchase of Specialised Plant, Equipment and Machinery	812,600	853,230	895,892
	3111112 Purchase of Software	812,600	853,230	895,892
	Gross Expenditure..... KShs.	8,858,600	9,301,530	9,766,608
	Net Expenditure. KShs.	8,858,600	9,301,530	9,766,608
4863000200 Infrastructure	Net Expenditure. KShs.	8,858,600	9,301,530	9,766,608
4863 Heads	Net Expenditure. KShs.	100,468,606	105,493,035	110,766,646
4863000000 TRANSPORT, INFRASTRUCTURE AND COMMUNICATION	Net Expenditure. KShs.	100,468,606	105,493,035	110,766,646
4864000101 Trade	2110100 Basic Salaries - Permanent Employees	25,389,520	26,658,996	27,991,946
	2110101 Basic Salaries - Civil Service	25,389,520	26,658,996	27,991,946
	2110300 Personal Allowance - Paid as Part of Salary	3,804,000	3,994,200	4,193,910
	2110301 House Allowance	2,110,000	2,215,500	2,326,275
	2110314 Transport Allowance	1,116,000	1,171,800	1,230,390
	2110320 Leave Allowance	578,000	606,900	637,245
	2120100 Employer Contributions to Compulsory National Social Security Schemes	2,520,000	2,646,000	2,778,300
	2120101 Employer Contributions to National Social Security Fund	120,000	126,000	132,300
	2120102 Employer Contributions to Local Government Security Fund	2,400,000	2,520,000	2,646,000
	2210100 Utilities Supplies and Services	5,081,913	5,336,009	5,602,809
	2210101 Electricity	5,081,913	5,336,009	5,602,809
	2210200 Communication, Supplies and Services	128,080	134,484	141,208
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	24,080	25,284	26,548
	2210202 Internet Connections	54,000	56,700	59,535
	2210203 Courier and Postal Services	50,000	52,500	55,125
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	3,133,000	3,289,650	3,454,133
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	748,000	785,400	824,670

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210302 Accommodation - Domestic Travel	695,000	729,750	766,238
	2210303 Daily Subsistence Allowance	700,000	735,000	771,750
	2210399 Domestic Travel and Subs. - Others	990,000	1,039,500	1,091,475
	2210400 Foreign Travel and Subsistence, and other transportation costs	500,000	525,000	551,250
	2210403 Daily Subsistence Allowance	500,000	525,000	551,250
	2210500 Printing, Advertising and Information Supplies and Services	950,000	997,500	1,047,375
	2210502 Publishing and Printing Services	150,000	157,500	165,375
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125
	2210504 Advertising, Awareness and Publicity Campaigns	150,000	157,500	165,375
	2210505 Trade Shows and Exhibitions	500,000	525,000	551,250
	2210599 Printing, Advertising - Other	100,000	105,000	110,250
	2210700 Training Expenses	423,858	445,051	467,303
	2210703 Production and Printing of Training Materials	37,858	39,751	41,738
	2210714 Gender Mainstreaming	106,000	111,300	116,865
	2210799 Training Expenses - Other (Bud	280,000	294,000	308,700
	2210800 Hospitality Supplies and Services	1,155,000	1,212,750	1,273,388
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	485,000	509,250	534,713
	2210802 Boards, Committees, Conferences and Seminars	670,000	703,500	738,675
	2210900 Insurance Costs	120,000	126,000	132,300
	2210904 Motor Vehicle Insurance	120,000	126,000	132,300
	2211000 Specialised Materials and Supplies	500,000	525,000	551,250
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	500,000	525,000	551,250
	2211100 Office and General Supplies and Services	1,350,000	1,417,500	1,488,375
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	600,000	630,000	661,500
	2211102 Supplies and Accessories for Computers and Printers	550,000	577,500	606,375
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	210,000	220,500
	2211200 Fuel Oil and Lubricants	550,000	577,500	606,375
	2211201 Refined Fuels and Lubricants for Transport	550,000	577,500	606,375
	2211300 Other Operating Expenses	1,000,000	1,050,000	1,102,500
	2211330 Administration of Superannuation Pension Scheme	1,000,000	1,050,000	1,102,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	650,000	682,500	716,625
	2220101 Maintenance Expenses - Motor Vehicles	650,000	682,500	716,625
	2220200 Routine Maintenance - Other Assets	350,000	367,500	385,875
	2220205 Maintenance of Buildings and Stations -- Non-Residential	300,000	315,000	330,750
	2220210 Maintenance of Computers, Software, and Networks	50,000	52,500	55,125
	2640500 Other Capital Grants and Transfers	500,000	525,000	551,250
	2640599 Other Capital Grants and Trans	500,000	525,000	551,250
	2710100 Government Pension and Retirement Benefits	3,158,854	3,316,797	3,482,637
	2710102 Gratuity - Civil Servants	3,158,854	3,316,797	3,482,637

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	3111000 Purchase of Office Furniture and General Equipment	700,000	735,000	771,751
	3111001 Purchase of Office Furniture and Fittings	375,000	393,750	413,438
	3111005 Purchase of Photocopiers	325,000	341,250	358,313
	Gross Expenditure..... KShs.	51,964,225	54,562,437	57,290,560
	Net Expenditure. KShs.	51,964,225	54,562,437	57,290,560
4864000100 Trade	Net Expenditure. KShs.	51,964,225	54,562,437	57,290,560
4864000201 Tourism	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	854,000	896,700	941,535
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	250,000	262,500	275,625
	2210302 Accommodation - Domestic Travel	304,000	319,200	335,160
	2210303 Daily Subsistence Allowance	300,000	315,000	330,750
	2210500 Printing , Advertising and Information Supplies and Services	230,000	241,500	253,575
	2210504 Advertising, Awareness and Publicity Campaigns	150,000	157,500	165,375
	2210599 Printing, Advertising - Other	80,000	84,000	88,200
	2210800 Hospitality Supplies and Services	675,000	708,750	744,188
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	295,000	309,750	325,238
	2210802 Boards, Committees, Conferences and Seminars	380,000	399,000	418,950
	2211100 Office and General Supplies and Services	650,000	682,500	716,625
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	200,000	210,000	220,500
	2211102 Supplies and Accessories for Computers and Printers	450,000	472,500	496,125
	2211200 Fuel Oil and Lubricants	300,000	315,000	330,750
	2211201 Refined Fuels and Lubricants for Transport	300,000	315,000	330,750
	3111000 Purchase of Office Furniture and General Equipment	450,000	472,500	496,125
	3111001 Purchase of Office Furniture and Fittings	350,000	367,500	385,875
	3111005 Purchase of Photocopiers	100,000	105,000	110,250
	Gross Expenditure..... KShs.	3,159,000	3,316,950	3,482,798
	Net Expenditure. KShs.	3,159,000	3,316,950	3,482,798
4864000200 Tourism	Net Expenditure. KShs.	3,159,000	3,316,950	3,482,798
4864000301 Industrialisation	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	989,000	1,038,450	1,090,373
	2210303 Daily Subsistence Allowance	489,000	513,450	539,123
	2210399 Domestic Travel and Subs. - Others	500,000	525,000	551,250
	2210500 Printing , Advertising and Information Supplies and Services	600,000	630,000	661,500
	2210505 Trade Shows and Exhibitions	500,000	525,000	551,250
	2210599 Printing, Advertising - Other	100,000	105,000	110,250
	2210800 Hospitality Supplies and Services	660,000	693,000	727,650
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	210,000	220,500	231,525
	2210802 Boards, Committees, Conferences and Seminars	450,000	472,500	496,125
	2211100 Office and General Supplies and Services	550,000	577,500	606,375
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	100,000	105,000	110,250
	2211102 Supplies and Accessories for Computers and Printers	450,000	472,500	496,125

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2211200 Fuel Oil and Lubricants	300,000	315,000	330,750
	2211201 Refined Fuels and Lubricants for Transport	300,000	315,000	330,750
	2640500 Other Capital Grants and Transfers	3,500,000	3,675,000	3,858,750
	2640599 Other Capital Grants and Trans	3,500,000	3,675,000	3,858,750
	Gross Expenditure..... KShs.	6,599,000	6,928,950	7,275,398
	Net Expenditure. KShs.	6,599,000	6,928,950	7,275,398
4864000300 Industrialisation	Net Expenditure. KShs.	6,599,000	6,928,950	7,275,398
4864 Heads	Net Expenditure. KShs.	61,722,225	64,808,337	68,048,756
4864000000 MINISTRY OF TRADE, INDUSTRY, TOURISM AND ENTREPRENEURSHIP	Net Expenditure. KShs.	61,722,225	64,808,337	68,048,756
4865000101 Health Headquarters	2110100 Basic Salaries - Permanent Employees	486,522,670	510,848,804	536,391,244
	2110101 Basic Salaries - Civil Service	486,522,670	510,848,804	536,391,244
	2110200 Basic Wages - Temporary Employees	2,300,000	2,415,000	2,535,750
	2110201 Contractual Employees	2,300,000	2,415,000	2,535,750
	2110300 Personal Allowance - Paid as Part of Salary	629,634,950	661,116,698	694,172,532
	2110301 House Allowance	67,430,800	70,802,340	74,342,457
	2110314 Transport Allowance	55,144,000	57,901,200	60,796,260
	2110315 Extraneous Allowance	194,160,000	203,868,000	214,061,400
	2110318 Non- Practicing Allowance	20,000,000	21,000,000	22,050,000
	2110320 Leave Allowance	5,158,000	5,415,900	5,686,695
	2110322 Risk Allowance	42,982,150	45,131,258	47,387,820
	2110335 Emergency Call Allowance	7,640,000	8,022,000	8,423,100
	2110338 Nursing Service Allowance	93,120,000	97,776,000	102,664,800
	2110339 Health Service Workers Allowance	144,000,000	151,200,000	158,760,000
	2210100 Utilities Supplies and Services	4,100,000	4,305,000	4,520,250
	2210101 Electricity	2,800,000	2,940,000	3,087,000
	2210102 Water and sewerage charges	500,000	525,000	551,250
	2210104 Electricity expenses(Pending Bills)	800,000	840,000	882,000
	2210200 Communication, Supplies and Services	200,000	210,000	220,500
	2210202 Internet Connections	200,000	210,000	220,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	3,836,563	4,028,392	4,229,811
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,179,500	1,238,475	1,300,399
	2210302 Accommodation - Domestic Travel	1,239,113	1,301,069	1,366,122
	2210303 Daily Subsistence Allowance	1,417,950	1,488,848	1,563,290
	2210400 Foreign Travel and Subsistence, and other transportation costs	2,800,000	2,940,000	3,087,000
	2210403 Daily Subsistence Allowance	1,500,000	1,575,000	1,653,750
	2210499 Foreign Travel and Subs. - Others	1,300,000	1,365,000	1,433,250
	2210500 Printing , Advertising and Information Supplies and Services	500,000	525,000	551,250
	2210502 Publishing and Printing Services	100,000	105,000	110,250
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	100,000	105,000	110,250

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210599 Printing, Advertising - Other	300,000	315,000	330,750
	2210700 Training Expenses	1,000,000	1,050,000	1,102,500
	2210799 Training Expenses - Other (Bud	1,000,000	1,050,000	1,102,500
	2210800 Hospitality Supplies and Services	450,000	472,500	496,125
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	210,000	220,500
	2210805 National Celebrations	250,000	262,500	275,625
	2210900 Insurance Costs	1,000,000	1,050,000	1,102,500
	2210904 Motor Vehicle Insurance	1,000,000	1,050,000	1,102,500
	2211000 Specialised Materials and Supplies	8,880,000	9,324,000	9,790,200
	2211008 Laboratory Materials, Supplies and Small Equipment	5,000,000	5,250,000	5,512,500
	2211020 Uniform and Clothing Allowances	3,880,000	4,074,000	4,277,700
	2211100 Office and General Supplies and Services	1,000,000	1,050,000	1,102,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	500,000	525,000	551,250
	2211102 Supplies and Accessories for Computers and Printers	500,000	525,000	551,250
	2211200 Fuel Oil and Lubricants	2,000,000	2,100,000	2,205,000
	2211201 Refined Fuels and Lubricants for Transport	2,000,000	2,100,000	2,205,000
	2211300 Other Operating Expenses	12,100,000	12,705,000	13,340,250
	2211330 Administration of Superannuation Pension Scheme	10,000,000	10,500,000	11,025,000
	2211399 Other Operating Expenses - Oth	2,100,000	2,205,000	2,315,250
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	1,200,000	1,260,000	1,323,000
	2220101 Maintenance Expenses - Motor Vehicles	1,200,000	1,260,000	1,323,000
	2220200 Routine Maintenance - Other Assets	1,100,000	1,155,000	1,212,750
	2220203 Maintenance of Medical and Dental Equipment	1,000,000	1,050,000	1,102,500
	2220209 Minor Alterations to Buildings and Civil Works	100,000	105,000	110,250
	2640400 Other Current Transfers, Grants and Subsidies	500,000	525,000	551,250
	2640403 Burial Grants for Destitutes	500,000	525,000	551,250
	2640500 Other Capital Grants and Transfers	10,744,719	11,281,955	11,846,053
	2640599 Other Capital Grants and Trans	10,744,719	11,281,955	11,846,053
	2710100 Government Pension and Retirement Benefits	1,100,000	1,155,000	1,212,750
	2710102 Gratuity - Civil Servants	1,100,000	1,155,000	1,212,750
	3111000 Purchase of Office Furniture and General Equipment	100,000	105,000	110,250
	3111001 Purchase of Office Furniture and Fittings	100,000	105,000	110,250
	4130200 Payable from Previous Financial Periods	73,432,878	77,104,522	80,959,748
	4130299 Payables from Previous Financial Period - Other (Budget)s	73,432,878	77,104,522	80,959,748
	Gross Expenditure..... KShs.	1,244,501,780	1,306,726,871	1,372,063,213
	Net Expenditure..... KShs.	1,244,501,780	1,306,726,871	1,372,063,213
4865000100 Health Headquarters	Net Expenditure..... KShs.	1,244,501,780	1,306,726,871	1,372,063,213
4865000201 County health Services	2110200 Basic Wages - Temporary Employees	46,562,000	48,890,100	51,334,605
	2110202 Casual Labour - Others	46,562,000	48,890,100	51,334,605

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210500 Printing , Advertising and Information Supplies and Services	1,000,000	1,050,000	1,102,500
	2210504 Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
	2210505 Trade Shows and Exhibitions	500,000	525,000	551,250
	2211000 Specialised Materials and Supplies	77,515,000	81,390,750	85,460,288
	2211001 Medical Drugs	60,000,000	63,000,000	66,150,000
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	10,000,000	10,500,000	11,025,000
	2211008 Laboratory Materials, Supplies and Small Equipment	2,500,000	2,625,000	2,756,250
	2211015 Food and Rations	5,000,000	5,250,000	5,512,500
	2211028 Purchase of X-Rays Supplies	15,000	15,750	16,538
	2640500 Other Capital Grants and Transfers	38,984,188	40,933,397	42,980,067
	2640599 Other Capital Grants and Trans	38,984,188	40,933,397	42,980,067
	3111100 Purchase of Specialised Plant, Equipment and Machinery	2,000,000	2,100,000	2,205,000
	3111107 Purchase of Laboratory Equipment	2,000,000	2,100,000	2,205,000
	Gross Expenditure..... KShs.	166,061,188	174,364,247	183,082,460
	Net Expenditure..... KShs.	166,061,188	174,364,247	183,082,460
4865000200 County health Services	Net Expenditure..... KShs.	166,061,188	174,364,247	183,082,460
4865000301 Public Health	2211000 Specialised Materials and Supplies	230,000	241,050	253,575
	2211004 Fungicides, Insecticides and Sprays	220,000	231,000	242,550
	2211029 Purchase of Safety Gear	10,000	10,050	11,025
	2211100 Office and General Supplies and Services	16,000	16,800	17,640
	2211103 Sanitary and Cleaning Materials, Supplies and Services	16,000	16,800	17,640
	2640500 Other Capital Grants and Transfers	10,000,000	10,500,000	11,025,000
	2640599 Other Capital Grants and Trans	10,000,000	10,500,000	11,025,000
	Gross Expenditure..... KShs.	10,246,000	10,757,850	11,296,215
	Net Expenditure..... KShs.	10,246,000	10,757,850	11,296,215
4865000300 Public Health	Net Expenditure..... KShs.	10,246,000	10,757,850	11,296,215
4865 Heads	Net Expenditure..... KShs.	1,420,808,968	1,491,848,968	1,566,441,888
4865000000 COUNTY HEALTH SERVICES	Net Expenditure..... KShs.	1,420,808,968	1,491,848,968	1,566,441,888
4866000101 Education	2110100 Basic Salaries - Permanent Employees	45,000,000	47,250,000	49,612,500
	2110101 Basic Salaries - Civil Service	45,000,000	47,250,000	49,612,500
	2110300 Personal Allowance - Paid as Part of Salary	18,436,000	19,367,000	20,325,690
	2110301 House Allowance	7,976,000	8,384,000	8,793,540
	2110310 Top-up Allowance	5,000,000	5,250,000	5,512,500
	2110314 Transport Allowance	1,000,000	1,050,000	1,102,500
	2110320 Leave Allowance	4,460,000	4,683,000	4,917,150
	2120100 Employer Contributions to Compulsory National Social Security Schemes	200,000	210,000	220,500
	2120101 Employer Contributions to National Social Security Fund	200,000	210,000	220,500
	2210100 Utilities Supplies and Services	50,000	52,500	55,125
	2210101 Electricity	50,000	52,500	55,125

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210200 Communication, Supplies and Services	5,000	5,250	5,513
	2210203 Courier and Postal Services	5,000	5,250	5,513
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	3,000,000	3,150,000	3,307,500
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	500,000	525,000	551,250
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,050,000	1,102,500
	2210500 Printing , Advertising and Information Supplies and Services	2,128,000	2,234,400	2,346,120
	2210502 Publishing and Printing Services	600,000	630,000	661,500
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	150,000	157,500	165,375
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	420,000	441,000
	2210505 Trade Shows and Exhibitions	500,000	525,000	551,250
	2210599 Printing, Advertising - Other	478,000	501,900	526,995
	2210700 Training Expenses	600,000	630,000	661,500
	2210714 Gender Mainstreaming	200,000	210,000	220,500
	2210799 Training Expenses - Other (Bud	400,000	420,000	441,000
	2210800 Hospitality Supplies and Services	2,190,000	2,299,500	2,414,475
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,050,000	1,102,500
	2210802 Boards, Committees, Conferences and Seminars	890,000	934,500	981,225
	2210805 National Celebrations	300,000	315,000	330,750
	2210900 Insurance Costs	239,000	250,950	263,498
	2210904 Motor Vehicle Insurance	239,000	250,950	263,498
	2211000 Specialised Materials and Supplies	3,000,000	3,150,000	3,307,500
	2211009 Education and Library Supplies	3,000,000	3,150,000	3,307,500
	2211100 Office and General Supplies and Services	1,000,000	1,050,000	1,102,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	300,000	315,000	330,750
	2211102 Supplies and Accessories for Computers and Printers	500,000	525,000	551,250
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	210,000	220,500
	2211200 Fuel Oil and Lubricants	956,000	1,003,800	1,053,990
	2211203 Refined Fuels and Lubricants -- Other	956,000	1,003,800	1,053,990
	2211300 Other Operating Expenses	1,396,000	1,465,800	1,539,090
	2211301 Bank Service Commission and Charges	50,000	52,500	55,125
	2211399 Other Operating Expenses - Oth	1,346,000	1,413,300	1,483,965
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	239,000	250,950	263,498
	2220101 Maintenance Expenses - Motor Vehicles	239,000	250,950	263,498
	2220200 Routine Maintenance - Other Assets	1,239,000	1,300,950	1,365,998
	2220202 Maintenance of Office Furniture and Equipment	239,000	250,950	263,498
	2220204 Maintenance of Buildings -- Residential	1,000,000	1,050,000	1,102,500
	2710100 Government Pension and Retirement Benefits	1,000,000	1,050,000	1,102,500

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2710102 Gratuity - Civil Servants	1,000,000	1,050,000	1,102,500
	3111000 Purchase of Office Furniture and General Equipment	450,000	472,500	496,125
	3111001 Purchase of Office Furniture and Fittings	450,000	472,500	496,125
	3111100 Purchase of Specialised Plant, Equipment and Machinery	100,000	105,000	110,250
	3111112 Purchase of Software	100,000	105,000	110,250
	Gross Expenditure..... KShs.	81,228,000	85,298,600	89,553,872
	Net Expenditure. KShs.	81,228,000	85,298,600	89,553,872
4866000100 Education	Net Expenditure. KShs.	81,228,000	85,298,600	89,553,872
4866000201 ECDE	2110100 Basic Salaries - Permanent Employees	153,000,000	160,650,000	168,682,500
	2110101 Basic Salaries - Civil Service	153,000,000	160,650,000	168,682,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,500,000	2,625,000	2,756,250
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	500,000	525,000	551,250
	2210303 Daily Subsistence Allowance	500,000	525,000	551,250
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,050,000	1,102,500
	2210700 Training Expenses	300,000	315,000	330,750
	2210799 Training Expenses - Other (Bud	300,000	315,000	330,750
	2210800 Hospitality Supplies and Services	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
	2211100 Office and General Supplies and Services	700,000	735,000	771,750
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	200,000	210,000	220,500
	2211102 Supplies and Accessories for Computers and Printers	500,000	525,000	551,250
	2211300 Other Operating Expenses	1,100,000	1,155,000	1,212,750
	2211399 Other Operating Expenses - Oth	1,100,000	1,155,000	1,212,750
	2640500 Other Capital Grants and Transfers	10,000,000	10,500,000	11,025,000
	2640599 Other Capital Grants and Trans	10,000,000	10,500,000	11,025,000
	2710100 Government Pension and Retirement Benefits	2,000,000	2,100,000	2,205,000
	2710102 Gratuity - Civil Servants	2,000,000	2,100,000	2,205,000
	Gross Expenditure..... KShs.	170,100,000	178,605,000	187,535,250
	Net Expenditure. KShs.	170,100,000	178,605,000	187,535,250
4866000200 ECDE	Net Expenditure. KShs.	170,100,000	178,605,000	187,535,250
4866000301 Training Centres	2110100 Basic Salaries - Permanent Employees	49,500,000	51,975,000	54,573,750
	2110101 Basic Salaries - Civil Service	49,500,000	51,975,000	54,573,750
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	3,017,177	3,168,036	3,326,438
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	517,177	543,036	570,188
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,050,000	1,102,500
	2210700 Training Expenses	300,000	315,000	330,750

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210799 Training Expenses - Other (Bud	300,000	315,000	330,750
	2211100 Office and General Supplies and Services	700,000	735,000	771,750
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	200,000	210,000	220,500
	2211102 Supplies and Accessories for Computers and Printers	500,000	525,000	551,250
	2211300 Other Operating Expenses	1,100,000	1,155,000	1,275,000
	2211399 Other Operating Expenses - Oth	1,100,000	1,155,000	1,275,000
	2640400 Other Current Transfers, Grants and Subsidies	40,000,000	42,000,000	44,100,000
	2640402 Donations	40,000,000	42,000,000	44,100,000
	2640500 Other Capital Grants and Transfers	30,000,000	31,500,000	33,075,000
	2640599 Other Capital Grants and Trans	30,000,000	31,500,000	33,075,000
	2710100 Government Pension and Retirement Benefits	1,000,000	1,050,000	1,102,500
	2710102 Gratuity - Civil Servants	1,000,000	1,050,000	1,102,500
	Gross Expenditure. KShs.	125,617,177	131,898,036	138,555,188
	Net Expenditure. KShs.	125,617,177	131,898,036	138,555,188
4866000300 Training Centres	Net Expenditure. KShs.	125,617,177	131,898,036	138,555,188
4866 Heads	Net Expenditure. KShs.	376,945,177	395,801,636	415,644,310
4866000000 EDUCATION, SCIENCE, TECHNICAL AND VOCATIONAL TRAINING	Net Expenditure. KShs.	376,945,177	395,801,636	415,644,310
4867000101 County Executive Headquarters	2110100 Basic Salaries - Permanent Employees	92,888,071	97,532,475	102,409,098
	2110101 Basic Salaries - Civil Service	92,888,071	97,532,475	102,409,098
	2110200 Basic Wages - Temporary Employees	1,000,000	1,050,000	1,102,500
	2110201 Contractual Employees	1,000,000	1,050,000	1,102,500
	2110300 Personal Allowance - Paid as Part of Salary	24,960,000	26,208,000	27,518,400
	2110301 House Allowance	18,000,000	18,900,000	19,845,000
	2110302 Honoraria	1,000,000	1,050,000	1,102,500
	2110309 Special Duty Allowance	2,000,000	2,100,000	2,205,000
	2110314 Transport Allowance	1,960,000	2,058,000	2,160,900
	2110315 Extraneous Allowance	1,000,000	1,050,000	1,102,500
	2110320 Leave Allowance	1,000,000	1,050,000	1,102,500
	2110400 Personal Allowances paid as Reimbursements	1,000,000	1,050,000	1,102,500
	2110405 Telephone Allowance	1,000,000	1,050,000	1,102,500
	2210100 Utilities Supplies and Services	175,428	184,199	193,409
	2210101 Electricity	175,428	184,199	193,409
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	4,317,636	4,533,517	4,760,194
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,055,000	1,107,750	1,163,138
	2210303 Daily Subsistence Allowance	2,500,000	2,625,000	2,756,250
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	175,428	184,199	193,409
	2210399 Domestic Travel and Subs. - Others	587,208	616,568	647,397
	2210400 Foreign Travel and Subsistence, and other transportation costs	3,000,000	3,150,000	3,307,500
	2210401 Travel Costs (airlines, bus, railway, etc.)	1,000,000	1,050,000	1,102,500

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210499 Foreign Travel and Subs.- Others	2,000,000	2,100,000	2,205,000
	2210500 Printing , Advertising and Information Supplies and Services	1,030,508	1,082,033	1,136,135
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	80,000	84,000	88,200
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	420,000	441,000
	2210599 Printing, Advertising - Other	550,508	578,033	606,935
	2210600 Rentals of Produced Assets	1,545,398	1,622,668	1,703,801
	2210603 Rents and Rates - Non-Residential	1,545,398	1,622,668	1,703,801
	2210700 Training Expenses	367,005	385,355	404,623
	2210799 Training Expenses - Other (Bud	367,005	385,355	404,623
	2210800 Hospitality Supplies and Services	11,321,216	11,887,277	12,481,641
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,101,013	1,156,064	1,213,867
	2210802 Boards, Committees, Conferences and Seminars	5,000,000	5,250,000	5,512,500
	2210809 Board Allowance	5,220,203	5,481,213	5,755,274
	2210900 Insurance Costs	800,000	840,000	882,000
	2210904 Motor Vehicle Insurance	400,000	420,000	441,000
	2210910 Medical Insurance	400,000	420,000	441,000
	2211000 Specialised Materials and Supplies	105,257	110,520	116,046
	2211029 Purchase of Safety Gear	105,257	110,520	116,046
	2211100 Office and General Supplies and Services	1,450,000	1,522,500	1,598,625
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	700,000	735,000	771,750
	2211102 Supplies and Accessories for Computers and Printers	400,000	420,000	441,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	350,000	367,500	385,875
	2211200 Fuel Oil and Lubricants	7,000,000	7,350,000	7,717,500
	2211201 Refined Fuels and Lubricants for Transport	7,000,000	7,350,000	7,717,500
	2211300 Other Operating Expenses	376,020	394,821	414,562
	2211301 Bank Service Commission and Charges	20,000	21,000	22,050
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	356,020	373,821	392,512
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	3,019,257	3,170,220	3,328,731
	2220101 Maintenance Expenses - Motor Vehicles	3,019,257	3,170,220	3,328,731
	3110700 Purchase of Vehicles and Other Transport Equipment	20,000,000	21,000,000	22,050,000
	3110701 Purchase of Motor Vehicles	20,000,000	21,000,000	22,050,000
	3111000 Purchase of Office Furniture and General Equipment	1,200,000	1,260,000	1,323,000
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,050,000	1,102,500
	3111002 Purchase of Computers, Printers and other IT Equipment	200,000	210,000	220,500
	Gross Expenditure..... KShs.	175,555,796	184,333,585	193,550,265
	Net Expenditure..... KShs.	175,555,796	184,333,585	193,550,265
4867000100 County Executive Headquarters	Net Expenditure..... KShs.	175,555,796	184,333,585	193,550,265
4867000201 Administration	2110100 Basic Salaries - Permanent Employees	12,800,000	13,440,000	14,112,000
	2110101 Basic Salaries - Civil Service	12,800,000	13,440,000	14,112,000

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2110300 Personal Allowance - Paid as Part of Salary	500,000	525,000	551,250
	2110302 Honoraria	500,000	525,000	551,250
	2210200 Communication, Supplies and Services	345,600	362,880	381,024
	2210202 Internet Connections	245,600	257,880	270,774
	2210203 Courier and Postal Services	100,000	105,000	110,250
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	7,983,441	8,382,613	8,801,743
	2210303 Daily Subsistence Allowance	7,664,881	8,048,125	8,450,531
	2210399 Domestic Travel and Subs. - Others	318,560	334,488	351,212
	2210400 Foreign Travel and Subsistence, and other transportation costs	440,408	462,428	485,550
	2210499 Foreign Travel and Subs.- Others	440,408	462,428	485,550
	2210500 Printing , Advertising and Information Supplies and Services	2,587,208	2,716,568	2,852,397
	2210502 Publishing and Printing Services	1,587,208	1,666,568	1,749,897
	2210505 Trade Shows and Exhibitions	1,000,000	1,050,000	1,102,500
	2210700 Training Expenses	146,802	154,142	161,849
	2210799 Training Expenses - Other (Bud	146,802	154,142	161,849
	2210800 Hospitality Supplies and Services	6,078,723	6,382,658	6,701,668
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	620,203	651,213	683,774
	2210802 Boards, Committees, Conferences and Seminars	4,651,109	4,883,664	5,127,723
	2210809 Board Allowance	807,411	847,781	890,171
	2211000 Specialised Materials and Supplies	105,257	110,520	116,046
	2211009 Education and Library Supplies	105,257	110,520	116,046
	2211100 Office and General Supplies and Services	17,450,319	18,322,835	19,238,976
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,117,005	1,172,855	1,231,498
	2211102 Supplies and Accessories for Computers and Printers	16,333,314	17,149,980	18,007,478
	2211300 Other Operating Expenses	367,005	385,355	404,623
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	367,005	385,355	404,623
	2220200 Routine Maintenance - Other Assets	5,000,000	5,250,000	5,512,500
	2220205 Maintenance of Buildings and Stations -- Non-Residential	5,000,000	5,250,000	5,512,500
	2640400 Other Current Transfers, Grants and Subsidies	1,000,000	1,050,000	1,102,500
	2640402 Donations	500,000	525,000	551,250
	2640403 Burial Grants for Destitutes	500,000	525,000	551,250
	3110700 Purchase of Vehicles and Other Transport Equipment	175,428	184,199	193,409
	3110704 Purchase of Bicycles and Motorcycles	175,428	184,199	193,409
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	825,908	867,203	910,564
	3111499 Research, Feasibility Studies	825,908	867,203	910,564
	Gross Expenditure..... KShs.	55,806,099	58,596,401	61,526,099
	Net Expenditure..... KShs.	55,806,099	58,596,401	61,526,099
4867000200 Administration	Net Expenditure..... KShs.	55,806,099	58,596,401	61,526,099
4867000301 Office of The Governor	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,575,356	5,854,124	6,146,130

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210303 Daily Subsistence Allowance	5,575,356	5,854,124	6,146,130
	2210700 Training Expenses	500,000	525,000	551,250
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210800 Hospitality Supplies and Services	5,772,914	6,061,560	6,364,638
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	772,914	811,560	852,138
	2210802 Boards, Committees, Conferences and Seminars	4,500,000	4,725,000	4,961,250
	2210809 Board Allowance	500,000	525,000	551,250
	2211100 Office and General Supplies and Services	1,150,509	1,208,034	1,268,436
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	550,509	578,034	606,936
	2211102 Supplies and Accessories for Computers and Printers	600,000	630,000	661,500
	2211300 Other Operating Expenses	550,509	578,034	606,936
	2211320 Temporary Committees Expenses	550,509	578,034	606,936
	2810200 Civil Contingency Reserves	13,500,000	14,175,000	14,883,750
	2810205 Emergency Fund	13,500,000	14,175,000	14,883,750
	3110900 Purchase of Household Furniture and Institutional Equipment	600,000	630,000	661,500
	3110902 Purchase of Household and Institutional Appliances	600,000	630,000	661,500
	Gross Expenditure. KShs.	27,649,288	29,031,752	30,482,640
	Net Expenditure. KShs.	27,649,288	29,031,752	30,482,640
4867000300 Office of The Governor	Net Expenditure. KShs.	27,649,288	29,031,752	30,482,640
4867 Heads	Net Expenditure. KShs.	259,011,183	271,961,738	285,559,004
4867000000 OFFICE OF THE GOVERNOR	Net Expenditure. KShs.	259,011,183	271,961,738	285,559,004
4868000101 County Assembly	2110100 Basic Salaries - Permanent Employees	186,160,588	195,468,617	205,242,049
	2110101 Basic Salaries - Civil Service	186,160,588	195,468,617	205,242,049
	2110300 Personal Allowance - Paid as Part of Salary	121,705,144	127,790,401	134,179,922
	2110301 House Allowance	44,883,800	47,127,990	49,484,390
	2110308 Medical Allowance	6,450,000	6,772,500	7,111,125
	2110310 Top-up Allowance	30,680,000	32,214,000	33,824,700
	2110312 Responsibility Allowance	12,048,000	12,650,400	13,282,920
	2110318 Non- Practicing Allowance	13,188,000	13,847,400	14,539,770
	2110321 Administrative Allowance	1,083,200	1,137,360	1,194,228
	2110325 Car Maintenance Allowance	13,032,144	13,683,751	14,367,939
	2110399 Personal Allowances paid - Oth	340,000	357,000	374,850
	2110400 Personal Allowances paid as Reimbursements	2,376,000	2,494,800	2,619,540
	2110405 Telephone Allowance	2,376,000	2,494,800	2,619,540
	2120100 Employer Contributions to Compulsory National Social Security Schemes	35,377,860	37,146,753	39,004,090
	2120101 Employer Contributions to National Social Security Fund	18,326,880	19,243,224	20,205,385
	2120103 Employer Contribution to Staff Pensions Scheme	17,050,980	17,903,529	18,798,705
	2210100 Utilities Supplies and Services	1,750,000	1,837,500	1,929,375
	2210101 Electricity	800,000	840,000	882,000

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210102 Water and sewerage charges	150,000	157,500	165,375
	2210103 Gas expenses	800,000	840,000	882,000
	2210200 Communication, Supplies and Services	2,550,000	2,677,500	2,811,375
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	500,000	525,000	551,250
	2210202 Internet Connections	2,000,000	2,100,000	2,205,000
	2210203 Courier and Postal Services	50,000	52,500	55,125
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	112,319,705	117,935,690	123,832,475
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	20,000,000	21,000,000	22,050,000
	2210303 Daily Subsistence Allowance	92,319,705	96,935,690	101,782,475
	2210400 Foreign Travel and Subsistence, and other transportation costs	15,000,000	15,750,000	16,537,500
	2210401 Travel Costs (airlines, bus, railway, etc.)	5,000,000	5,250,000	5,512,500
	2210403 Daily Subsistence Allowance	10,000,000	10,500,000	11,025,000
	2210500 Printing , Advertising and Information Supplies and Services	4,110,000	4,315,500	4,531,275
	2210502 Publishing and Printing Services	1,400,000	1,470,000	1,543,500
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	460,000	483,000	507,150
	2210504 Advertising, Awareness and Publicity Campaigns	2,000,000	2,100,000	2,205,000
	2210505 Trade Shows and Exhibitions	250,000	262,500	275,625
	2210600 Rentals of Produced Assets	7,050,000	7,402,500	7,772,625
	2210603 Rents and Rates - Non-Residential	7,000,000	7,350,000	7,717,500
	2210604 Hire of Transport	50,000	52,500	55,125
	2210700 Training Expenses	34,000,000	35,700,000	37,485,000
	2210701 Travel Allowance	32,000,000	33,600,000	35,280,000
	2210711 Tuition Fees	2,000,000	2,100,000	2,205,000
	2210800 Hospitality Supplies and Services	33,000,000	34,650,000	36,382,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	18,000,000	18,900,000	19,845,000
	2210802 Boards, Committees, Conferences and Seminars	15,000,000	15,750,000	16,537,500
	2210900 Insurance Costs	39,000,000	40,950,000	42,997,500
	2210904 Motor Vehicle Insurance	4,000,000	4,200,000	4,410,000
	2210910 Medical Insurance	35,000,000	36,750,000	38,587,500
	2211000 Specialised Materials and Supplies	7,590,000	7,969,500	8,367,950
	2211001 Medical Drugs	50,000	52,500	55,100
	2211009 Education and Library Supplies	540,000	567,000	595,350
	2211016 Purchase of Uniforms and Clothing - Staff	7,000,000	7,350,000	7,717,500
	2211100 Office and General Supplies and Services	5,500,000	5,775,000	6,063,750
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	4,000,000	4,200,000	4,410,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,500,000	1,575,000	1,653,750
	2211200 Fuel Oil and Lubricants	3,500,000	3,675,000	3,858,750
	2211201 Refined Fuels and Lubricants for Transport	3,500,000	3,675,000	3,858,750
	2211300 Other Operating Expenses	45,300,000	47,565,000	49,943,250

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2211301 Bank Service Commission and Charges	600,000	630,000	661,500
	2211305 Contracted Guards and Cleaning Services	3,000,000	3,150,000	3,307,500
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,200,000	1,260,000	1,323,000
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	12,500,000	13,125,000	13,781,250
	2211310 Contracted Professional Services	8,000,000	8,400,000	8,820,000
	2211323 Laundry Expenses	1,000,000	1,050,000	1,102,500
	2211327 Payment of Duty	12,000,000	12,600,000	13,230,000
	2211399 Other Operating Expenses - Oth	7,000,000	7,350,000	7,717,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	2,000,000	2,100,000	2,205,000
	2220101 Maintenance Expenses - Motor Vehicles	2,000,000	2,100,000	2,205,000
	2220200 Routine Maintenance - Other Assets	18,200,000	19,110,000	20,065,500
	2220202 Maintenance of Office Furniture and Equipment	1,000,000	1,050,000	1,102,500
	2220205 Maintenance of Buildings and Stations -- Non-Residential	15,200,000	15,960,000	16,758,000
	2220210 Maintenance of Computers, Software, and Networks	2,000,000	2,100,000	2,205,000
	2620100 Membership Fees and Dues and Subscriptions to International Organization	7,500,000	7,875,000	8,268,750
	2620184 Contribution to Other Parliamentary Associations	7,500,000	7,875,000	8,268,750
	2640400 Other Current Transfers, Grants and Subsidies	3,000,000	3,150,000	3,307,500
	2640402 Donations	3,000,000	3,150,000	3,307,500
	2710100 Government Pension and Retirement Benefits	23,678,354	24,862,272	26,105,385
	2710102 Gratuity - Civil Servants	9,420,000	9,891,000	10,385,550
	2710103 Gratuity - Members of Parliament	14,258,354	14,971,272	15,719,835
	3110900 Purchase of Household Furniture and Institutional Equipment	1,000,000	1,050,000	1,102,500
	3110901 Purchase of Household and Institutional Furniture and Fittings	1,000,000	1,050,000	1,102,500
	3111000 Purchase of Office Furniture and General Equipment	12,000,000	12,600,000	13,230,000
	3111002 Purchase of Computers, Printers and other IT Equipment	7,000,000	7,350,000	7,717,500
	3111005 Purchase of Photocopiers	5,000,000	5,250,000	5,512,500
	3111100 Purchase of Specialised Plant, Equipment and Machinery	1,000,000	1,050,000	1,102,500
	3111112 Purchase of Software	1,000,000	1,050,000	1,102,500
	Gross Expenditure..... KShs.	724,667,651	760,901,033	798,946,061
	Net Expenditure. KShs.	724,667,651	760,901,033	798,946,061
4868000100 County Assembly	Net Expenditure. KShs.	724,667,651	760,901,033	798,946,061
4868 Heads	Net Expenditure. KShs.	724,667,651	760,901,033	798,946,061
4868000000 COUNTY ASSEMBLY	Net Expenditure. KShs.	724,667,651	760,901,033	798,946,061
4869000101 Finance Headquarters	2110100 Basic Salaries - Permanent Employees	193,297,820	202,962,711	213,110,847
	2110101 Basic Salaries - Civil Service	193,297,820	202,962,711	213,110,847
	2120100 Employer Contributions to Compulsory National Social Security Schemes	14,121,225	14,827,286	15,568,650
	2120101 Employer Contributions to National Social Security Fund	2,626,560	2,757,888	2,895,782
	2120103 Employer Contribution to Staff Pensions Scheme	11,494,665	12,069,398	12,672,868
	2210100 Utilities Supplies and Services	500,000	525,000	551,250

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210101 Electricity	500,000	525,000	551,250
	2210200 Communication, Supplies and Services	400,000	420,000	441,000
	2210202 Internet Connections	400,000	420,000	441,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	4,550,000	4,777,500	5,016,375
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,050,000	1,102,500
	2210302 Accommodation - Domestic Travel	550,000	577,500	606,375
	2210303 Daily Subsistence Allowance	3,000,000	3,150,000	3,307,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	1,000,000	1,050,000	1,102,500
	2210499 Foreign Travel and Subs.- Others	1,000,000	1,050,000	1,102,500
	2210500 Printing , Advertising and Information Supplies and Services	2,500,000	2,625,000	2,756,250
	2210502 Publishing and Printing Services	1,000,000	1,050,000	1,102,500
	2210504 Advertising, Awareness and Publicity Campaigns	1,500,000	1,575,000	1,653,750
	2210700 Training Expenses	500,000	525,000	551,250
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210800 Hospitality Supplies and Services	11,000,000	11,550,000	12,127,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000	2,100,000	2,205,000
	2210802 Boards, Committees, Conferences and Seminars	2,000,000	2,100,000	2,205,000
	2210809 Board Allowance	7,000,000	7,350,000	7,717,500
	2210900 Insurance Costs	4,550,000	4,777,500	5,016,375
	2210904 Motor Vehicle Insurance	2,000,000	2,100,000	2,205,000
	2210910 Medical Insurance	2,550,000	2,677,500	2,811,375
	2211000 Specialised Materials and Supplies	500,000	525,000	551,250
	2211016 Purchase of Uniforms and Clothing - Staff	500,000	525,000	551,250
	2211100 Office and General Supplies and Services	1,500,000	1,575,000	1,653,750
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,000,000	1,050,000	1,102,500
	2211102 Supplies and Accessories for Computers and Printers	500,000	525,000	551,250
	2211200 Fuel Oil and Lubricants	3,000,000	3,150,000	3,307,500
	2211201 Refined Fuels and Lubricants for Transport	3,000,000	3,150,000	3,307,500
	2211300 Other Operating Expenses	800,000	840,000	882,000
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	315,000	330,750
	2211329 HIV AIDS Secretariat workplace Policy Development	500,000	525,000	551,250
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	3,000,000	3,150,000	3,307,500
	2220101 Maintenance Expenses - Motor Vehicles	3,000,000	3,150,000	3,307,500
	2220200 Routine Maintenance - Other Assets	2,985,147	3,134,404	3,291,124
	2220205 Maintenance of Buildings and Stations -- Non-Residential	2,985,147	3,134,404	3,291,124
	3111000 Purchase of Office Furniture and General Equipment	1,000,000	1,050,000	1,102,500
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,050,000	1,102,500
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	700,000	735,000	771,750
	3111499 Research, Feasibility Studies	700,000	735,000	771,750

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	Gross Expenditure..... KShs.	245,904,192	258,199,401	271,109,371
	Net Expenditure. KShs.	245,904,192	258,199,401	271,109,371
4869000100 Finance Headquarters	Net Expenditure. KShs.	245,904,192	258,199,401	271,109,371
4869000201 Procurement	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,700,000	2,835,000	2,976,750
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	200,000	210,000	220,500
	2210303 Daily Subsistence Allowance	2,000,000	2,100,000	2,205,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	500,000	525,000	551,250
	2210401 Travel Costs (airlines, bus, railway, etc.)	500,000	525,000	551,250
	2210500 Printing , Advertising and Information Supplies and Services	1,580,002	1,659,002	1,741,952
	2210502 Publishing and Printing Services	1,580,002	1,659,002	1,741,952
	2210700 Training Expenses	500,000	525,000	551,250
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210800 Hospitality Supplies and Services	500,000	525,000	551,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2211100 Office and General Supplies and Services	800,000	840,000	882,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	300,000	315,000	330,750
	2211102 Supplies and Accessories for Computers and Printers	500,000	525,000	551,250
	2211200 Fuel Oil and Lubricants	300,000	315,000	330,750
	2211201 Refined Fuels and Lubricants for Transport	300,000	315,000	330,750
	2211300 Other Operating Expenses	200,000	210,000	220,500
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	210,000	220,500
	Gross Expenditure..... KShs.	7,080,002	7,434,002	7,805,702
	Net Expenditure. KShs.	7,080,002	7,434,002	7,805,702
4869000200 Procurement	Net Expenditure. KShs.	7,080,002	7,434,002	7,805,702
4869000301 Audit	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,200,000	1,260,000	1,323,000
	2210302 Accommodation - Domestic Travel	200,000	210,000	220,500
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	1,506,000	1,581,300	1,660,365
	2210403 Daily Subsistence Allowance	1,506,000	1,581,300	1,660,365
	2210500 Printing , Advertising and Information Supplies and Services	100,000	105,000	110,250
	2210502 Publishing and Printing Services	100,000	105,000	110,250
	2210700 Training Expenses	1,000,000	1,050,000	1,102,500
	2210799 Training Expenses - Other (Bud	1,000,000	1,050,000	1,102,500
	2210800 Hospitality Supplies and Services	1,000,000	1,050,000	1,102,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
	2211100 Office and General Supplies and Services	800,000	840,000	882,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	300,000	315,000	330,750

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2211102 Supplies and Accessories for Computers and Printers	500,000	525,000	551,250
	2211200 Fuel Oil and Lubricants	200,000	210,000	220,500
	2211201 Refined Fuels and Lubricants for Transport	200,000	210,000	220,500
	2211300 Other Operating Expenses	300,000	315,000	330,750
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	315,000	330,750
	3111000 Purchase of Office Furniture and General Equipment	1,500,000	1,575,000	1,653,750
	3111001 Purchase of Office Furniture and Fittings	500,000	525,000	551,250
	3111002 Purchase of Computers, Printers and other IT Equipment	1,000,000	1,050,000	1,102,500
	Gross Expenditure. KShs.	7,606,000	7,986,300	8,385,615
	Net Expenditure. KShs.	7,606,000	7,986,300	8,385,615
4869000300 Audit	Net Expenditure. KShs.	7,606,000	7,986,300	8,385,615
4869000401 Budget	2210200 Communication, Supplies and Services	200,000	210,000	220,500
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	200,000	210,000	220,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	7,550,000	7,927,500	8,323,875
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	400,000	420,000	441,000
	2210303 Daily Subsistence Allowance	4,150,000	4,357,500	4,575,375
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	1,000,000	1,050,000	1,102,500
	2210399 Domestic Travel and Subs. - Others	1,500,000	1,575,000	1,653,750
	2210400 Foreign Travel and Subsistence, and other transportation costs	500,000	525,000	551,250
	2210401 Travel Costs (airlines, bus, railway, etc.)	500,000	525,000	551,250
	2210500 Printing, Advertising and Information Supplies and Services	1,214,853	1,275,596	1,339,375
	2210502 Publishing and Printing Services	700,000	735,000	771,750
	2210504 Advertising, Awareness and Publicity Campaigns	514,853	540,596	567,625
	2210700 Training Expenses	1,850,000	1,942,500	2,039,625
	2210799 Training Expenses - Other (Bud	1,850,000	1,942,500	2,039,625
	2210800 Hospitality Supplies and Services	4,200,000	4,410,000	4,630,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,700,000	2,835,000	2,976,750
	2210802 Boards, Committees, Conferences and Seminars	1,100,000	1,155,000	1,212,750
	2210809 Board Allowance	400,000	420,000	441,000
	2211000 Specialised Materials and Supplies	800,000	840,000	882,000
	2211016 Purchase of Uniforms and Clothing - Staff	800,000	840,000	882,000
	2211100 Office and General Supplies and Services	2,800,000	3,240,000	3,087,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	700,000	735,000	771,750
	2211102 Supplies and Accessories for Computers and Printers	2,100,000	2,505,000	2,315,250
	2211200 Fuel Oil and Lubricants	600,000	630,000	661,500
	2211201 Refined Fuels and Lubricants for Transport	600,000	630,000	661,500
	2211300 Other Operating Expenses	250,000	262,500	275,625
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	250,000	262,500	275,625

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2220200 Routine Maintenance - Other Assets	1,132,653	1,189,286	1,248,750
	2220202 Maintenance of Office Furniture and Equipment	1,132,653	1,189,286	1,248,750
	3111100 Purchase of Specialised Plant, Equipment and Machinery	16,500,000	17,325,000	18,191,250
	3111112 Purchase of Software	16,500,000	17,325,000	18,191,250
	Gross Expenditure..... KShs.	37,597,506	39,777,382	41,451,250
	Net Expenditure. KShs.	37,597,506	39,777,382	41,451,250
4869000400 Budget	Net Expenditure. KShs.	37,597,506	39,777,382	41,451,250
4869000501 Fiscal Planning	2210100 Utilities Supplies and Services	90,000	94,500	99,225
	2210101 Electricity	90,000	94,500	99,225
	2210200 Communication, Supplies and Services	400,000	420,000	441,000
	2210202 Internet Connections	400,000	420,000	441,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,500,000	5,775,000	6,063,750
	2210302 Accommodation - Domestic Travel	200,000	210,000	220,500
	2210303 Daily Subsistence Allowance	2,500,000	2,625,000	2,756,250
	2210399 Domestic Travel and Subs. - Others	2,800,000	2,940,000	3,087,000
	2210500 Printing , Advertising and Information Supplies and Services	500,000	525,000	551,250
	2210502 Publishing and Printing Services	500,000	525,000	551,250
	2210700 Training Expenses	600,000	630,000	661,500
	2210799 Training Expenses - Other (Bud	600,000	630,000	661,500
	2210800 Hospitality Supplies and Services	700,000	735,000	771,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	700,000	735,000	771,750
	2211100 Office and General Supplies and Services	600,000	630,000	661,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	300,000	315,000	330,750
	2211102 Supplies and Accessories for Computers and Printers	300,000	315,000	330,750
	2211200 Fuel Oil and Lubricants	600,000	630,000	661,500
	2211201 Refined Fuels and Lubricants for Transport	600,000	630,000	661,500
	2211300 Other Operating Expenses	300,000	315,000	330,750
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	315,000	330,750
	3111000 Purchase of Office Furniture and General Equipment	500,000	525,000	551,250
	3111001 Purchase of Office Furniture and Fittings	500,000	525,000	551,250
	Gross Expenditure..... KShs.	9,790,000	10,279,500	10,793,475
	Net Expenditure. KShs.	9,790,000	10,279,500	10,793,475
4869000500 Fiscal Planning	Net Expenditure. KShs.	9,790,000	10,279,500	10,793,475
4869000601 Accounts	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,500,000	1,575,000	1,653,750
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	500,000	525,000	551,250
	2210401 Travel Costs (airlines, bus, railway, etc.)	500,000	525,000	551,250
	2210500 Printing , Advertising and Information Supplies and Services	200,000	210,000	220,500

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210502 Publishing and Printing Services	200,000	210,000	220,500
	2210700 Training Expenses	2,400,000	2,520,000	2,646,000
	2210799 Training Expenses - Other (Bud	2,400,000	2,520,000	2,646,000
	2210800 Hospitality Supplies and Services	800,000	840,000	882,000
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	300,000	315,000	330,750
	2211100 Office and General Supplies and Services	800,000	840,000	882,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	300,000	315,000	330,750
	2211102 Supplies and Accessories for Computers and Printers	500,000	525,000	551,250
	2211200 Fuel Oil and Lubricants	100,000	105,000	110,250
	2211201 Refined Fuels and Lubricants for Transport	100,000	105,000	110,250
	2211300 Other Operating Expenses	1,400,000	1,470,000	1,543,500
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,400,000	1,470,000	1,543,500
	Gross Expenditure..... KShs.	7,700,000	8,085,000	8,489,250
	Net Expenditure. KShs.	7,700,000	8,085,000	8,489,250
4869000600 Accounts	Net Expenditure. KShs.	7,700,000	8,085,000	8,489,250
4869 Heads	Net Expenditure. KShs.	315,677,700	331,761,585	348,034,663
4869000000 FINANCE AND ECONOMIC PLANNING	Net Expenditure. KShs.	315,677,700	331,761,585	348,034,663
4870000101 County Public Service board	2110100 Basic Salaries - Permanent Employees	25,471,165	26,744,723	28,081,959
	2110101 Basic Salaries - Civil Service	25,471,165	26,744,723	28,081,959
	2110300 Personal Allowance - Paid as Part of Salary	1,561,860	1,639,953	1,721,950
	2110301 House Allowance	804,948	845,195	887,455
	2110314 Transport Allowance	514,000	539,700	566,685
	2110320 Leave Allowance	242,912	255,058	267,810
	2120100 Employer Contributions to Compulsory National Social Security Schemes	806,998	847,348	889,715
	2120101 Employer Contributions to National Social Security Fund	806,998	847,348	889,715
	2210100 Utilities Supplies and Services	86,400	90,720	95,256
	2210101 Electricity	86,400	90,720	95,256
	2210200 Communication, Supplies and Services	218,000	228,900	240,345
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	48,000	50,400	52,920
	2210202 Internet Connections	120,000	126,000	132,300
	2210203 Courier and Postal Services	50,000	52,500	55,125
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	6,009,015	6,309,466	6,624,939
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,339,015	1,405,966	1,476,264
	2210302 Accommodation - Domestic Travel	1,350,000	1,417,500	1,488,375
	2210303 Daily Subsistence Allowance	1,500,000	1,575,000	1,653,750
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	20,000	21,000	22,050
	2210399 Domestic Travel and Subs. - Others	1,800,000	1,890,000	1,984,500
	2210500 Printing , Advertising and Information Supplies and Services	2,290,000	2,404,500	2,524,725

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210502 Publishing and Printing Services	500,000	525,000	551,250
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	350,000	367,500	385,875
	2210504 Advertising, Awareness and Publicity Campaigns	890,000	934,500	981,225
	2210599 Printing, Advertising - Other	550,000	577,500	606,375
	2210600 Rentals of Produced Assets	3,268,000	3,431,400	3,602,970
	2210602 Payment of Rents and Rates - Residential	3,268,000	3,431,400	3,602,970
	2210700 Training Expenses	1,198,601	1,258,531	1,321,458
	2210711 Tuition Fees	398,601	418,531	439,458
	2210714 Gender Mainstreaming	300,000	315,000	330,750
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210800 Hospitality Supplies and Services	1,650,000	1,732,500	1,819,125
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	950,000	997,500	1,047,375
	2210802 Boards, Committees, Conferences and Seminars	700,000	735,000	771,750
	2210900 Insurance Costs	3,600,000	3,780,000	3,969,000
	2210904 Motor Vehicle Insurance	100,000	105,000	110,250
	2210910 Medical Insurance	3,500,000	3,675,000	3,858,750
	2211100 Office and General Supplies and Services	750,000	787,500	826,875
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	750,000	787,500	826,875
	2211200 Fuel Oil and Lubricants	510,000	535,500	562,275
	2211201 Refined Fuels and Lubricants for Transport	500,000	525,000	551,250
	2211204 Other Fuels (wood, charcoal, cooking gas etc...)	10,000	10,500	11,025
	2211300 Other Operating Expenses	1,005,000	1,055,250	1,108,013
	2211301 Bank Service Commission and Charges	5,000	5,250	5,513
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	600,000	630,000	661,500
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	400,000	420,000	441,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	250,000	262,500	275,625
	2220101 Maintenance Expenses - Motor Vehicles	250,000	262,500	275,625
	2710100 Government Pension and Retirement Benefits	1,000,000	1,050,000	1,102,500
	2710102 Gratuity - Civil Servants	1,000,000	1,050,000	1,102,500
	3111000 Purchase of Office Furniture and General Equipment	1,137,000	1,193,850	1,253,543
	3111001 Purchase of Office Furniture and Fittings	545,000	572,250	600,863
	3111002 Purchase of Computers, Printers and other IT Equipment	592,000	621,600	652,680
	Gross Expenditure..... KShs.	50,812,039	53,352,641	56,020,273
	Net Expenditure..... KShs.	50,812,039	53,352,641	56,020,273
4870000100 County Public Service board	Net Expenditure..... KShs.	50,812,039	53,352,641	56,020,273
4870 Heads	Net Expenditure..... KShs.	50,812,039	53,352,641	56,020,273
4870000000 COUNTY PUBLIC SERVICE BOARD	Net Expenditure..... KShs.	50,812,039	53,352,641	56,020,273
4871000101 Public Service and Administration	2110100 Basic Salaries - Permanent Employees	388,415,823	407,836,614	428,228,445
	2110101 Basic Salaries - Civil Service	388,415,823	407,836,614	428,228,445

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2110300 Personal Allowance - Paid as Part of Salary	55,282,800	58,046,941	60,947,287
	2110301 House Allowance	36,066,130	37,869,437	39,762,908
	2110302 Honoraria	2,000,000	2,100,000	2,205,000
	2110312 Responsibility Allowance	3,700,000	3,885,000	4,079,250
	2110314 Transport Allowance	7,500,000	7,875,000	8,266,750
	2110315 Extraneous Allowance	600,000	630,000	661,500
	2110320 Leave Allowance	5,416,670	5,687,504	5,971,879
	2110400 Personal Allowances paid as Reimbursements	2,000,000	2,100,000	2,205,000
	2110405 Telephone Allowance	2,000,000	2,100,000	2,205,000
	2120100 Employer Contributions to Compulsory National Social Security Schemes	5,000,000	5,250,000	5,512,500
	2120103 Employer Contribution to Staff Pensions Scheme	5,000,000	5,250,000	5,512,500
	2210100 Utilities Supplies and Services	1,250,000	1,312,500	1,378,125
	2210101 Electricity	1,200,000	1,260,000	1,323,000
	2210102 Water and sewerage charges	50,000	52,500	55,125
	2210200 Communication, Supplies and Services	20,041	21,043	22,095
	2210203 Courier and Postal Services	20,041	21,043	22,095
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	3,900,000	4,095,000	4,299,750
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	220,500
	2210302 Accommodation - Domestic Travel	2,200,000	2,310,000	2,425,500
	2210303 Daily Subsistence Allowance	1,500,000	1,575,000	1,653,750
	2210500 Printing, Advertising and Information Supplies and Services	1,018,000	1,068,900	1,122,345
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	118,000	123,900	130,095
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	420,000	441,000
	2210599 Printing, Advertising - Other	500,000	525,000	551,250
	2210600 Rentals of Produced Assets	1,000,000	1,050,000	1,102,500
	2210603 Rents and Rates - Non-Residential	1,000,000	1,050,000	1,102,500
	2210700 Training Expenses	1,200,000	1,260,000	1,323,000
	2210714 Gender Mainstreaming	200,000	210,000	220,500
	2210799 Training Expenses - Other (Bud	1,000,000	1,050,000	1,102,500
	2210800 Hospitality Supplies and Services	6,900,000	7,245,000	7,607,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,700,000	1,785,000	1,874,250
	2210802 Boards, Committees, Conferences and Seminars	2,500,000	2,625,000	2,756,250
	2210805 National Celebrations	700,000	735,000	771,750
	2210809 Board Allowance	2,000,000	2,100,000	2,205,000
	2210900 Insurance Costs	2,000,000	2,100,000	2,205,000
	2210904 Motor Vehicle Insurance	1,000,000	1,050,000	1,102,500
	2210910 Medical Insurance	1,000,000	1,050,000	1,102,500
	2211000 Specialised Materials and Supplies	4,500,000	4,725,000	4,961,250
	2211016 Purchase of Uniforms and Clothing - Staff	4,500,000	4,725,000	4,961,250

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	221100 Office and General Supplies and Services	1,550,000	1,627,500	1,708,875
	2211102 Supplies and Accessories for Computers and Printers	250,000	262,500	275,625
	2211103 Sanitary and Cleaning Materials, Supplies and Services	600,000	630,000	661,500
	2211199 Office and General Supplies -	700,000	735,000	771,750
	2211200 Fuel Oil and Lubricants	2,000,000	2,100,000	2,205,000
	2211201 Refined Fuels and Lubricants for Transport	1,500,000	1,575,000	1,653,750
	2211203 Refined Fuels and Lubricants -- Other	500,000	525,000	551,250
	2211300 Other Operating Expenses	50,000	52,500	55,125
	2211301 Bank Service Commission and Charges	50,000	52,500	55,125
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	1,000,000	1,050,000	1,102,500
	2220101 Maintenance Expenses - Motor Vehicles	1,000,000	1,050,000	1,102,500
	2220200 Routine Maintenance - Other Assets	200,000	210,000	220,500
	2220210 Maintenance of Computers, Software, and Networks	200,000	210,000	220,500
	2640400 Other Current Transfers, Grants and Subsidies	750,000	787,500	826,875
	2640403 Burial Grants for Destitutes	750,000	787,500	826,875
	2640500 Other Capital Grants and Transfers	37,500,000	39,375,000	41,343,750
	2640503 KDSP II	37,500,000	39,375,000	41,343,750
	3111000 Purchase of Office Furniture and General Equipment	4,300,000	4,515,000	24,585,750
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,050,000	1,102,500
	3111002 Purchase of Computers, Printers and other IT Equipment	1,300,000	1,365,000	1,433,250
	3111004 Purchase of Exchanges and other Communications Equipment	2,000,000	2,100,000	22,050,000
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	200,000	210,000	220,500
	3111305 Purchase of tree seeds and seedlings	200,000	210,000	220,500
	4130200 Payable from Previous Financial Periods	40,756,342	42,794,159	44,933,867
	4130299 Payables from Previous Financial Period - Other (Budget)s	40,756,342	42,794,159	44,933,867
	Gross Expenditure..... KShs.	560,793,006	588,832,657	638,117,289
	Net Expenditure..... KShs.	560,793,006	588,832,657	638,117,289
4871000100 Public Service and Administration	Net Expenditure..... KShs.	560,793,006	588,832,657	638,117,289
4871 Heads	Net Expenditure..... KShs.	560,793,006	588,832,657	638,117,289
4871000000 ADMINISTRATION AND COORDINATION OF COUNTY AFFAIRS	Net Expenditure..... KShs.	560,793,006	588,832,657	638,117,289
4872000101 Gender	2110100 Basic Salaries - Permanent Employees	37,060,000	38,913,000	40,858,650
	2110101 Basic Salaries - Civil Service	37,060,000	38,913,000	40,858,650
	2110200 Basic Wages - Temporary Employees	1,000,000	1,050,000	1,102,500
	2110202 Casual Labour - Others	1,000,000	1,050,000	1,102,500
	2110300 Personal Allowance - Paid as Part of Salary	1,800,000	1,890,000	1,984,500
	2110301 House Allowance	1,600,000	1,680,000	1,764,000
	2110320 Leave Allowance	200,000	210,000	220,500
	2120100 Employer Contributions to Compulsory National Social Security Schemes	400,000	420,000	441,000
	2120103 Employer Contribution to Staff Pensions Scheme	400,000	420,000	441,000

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210100 Utilities Supplies and Services	50,000	52,500	55,125
	2210101 Electricity	50,000	52,500	55,125
	2210200 Communication, Supplies and Services	20,000	21,000	22,050
	2210202 Internet Connections	20,000	21,000	22,050
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	300,000	315,000	330,715
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	315,000	330,715
	2210500 Printing, Advertising and Information Supplies and Services	105,000	110,250	115,763
	2210502 Publishing and Printing Services	5,000	5,250	5,513
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125
	2210504 Advertising, Awareness and Publicity Campaigns	50,000	52,500	55,125
	2210800 Hospitality Supplies and Services	396,695	416,530	437,356
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	146,695	154,030	161,731
	2210802 Boards, Committees, Conferences and Seminars	250,000	262,500	275,625
	2210900 Insurance Costs	400,000	420,000	441,000
	2210904 Motor Vehicle Insurance	400,000	420,000	441,000
	2211100 Office and General Supplies and Services	500,000	525,000	551,250
	2211102 Supplies and Accessories for Computers and Printers	500,000	525,000	551,250
	2211300 Other Operating Expenses	25,695	26,980	28,329
	2211301 Bank Service Commission and Charges	25,695	26,980	28,329
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	828,704	870,139	913,646
	2220101 Maintenance Expenses - Motor Vehicles	828,704	870,139	913,646
	Gross Expenditure..... KShs.	42,886,094	45,030,399	47,281,884
	Net Expenditure. KShs.	42,886,094	45,030,399	47,281,884
4872000100 Gender	Net Expenditure. KShs.	42,886,094	45,030,399	47,281,884
4872000201 Culture	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,000,000	1,050,000	1,102,500
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2210700 Training Expenses	1,000,000	1,050,000	1,102,500
	2210714 Gender Mainstreaming	1,000,000	1,050,000	1,102,500
	2210800 Hospitality Supplies and Services	1,500,000	1,575,000	1,653,750
	2210802 Boards, Committees, Conferences and Seminars	1,500,000	1,575,000	1,653,750
	2211200 Fuel Oil and Lubricants	1,000,000	1,050,000	1,102,500
	2211203 Refined Fuels and Lubricants -- Other	1,000,000	1,050,000	1,102,500
	2211300 Other Operating Expenses	3,300,000	3,465,000	3,638,250
	2211399 Other Operating Expenses - Oth	3,300,000	3,465,000	3,638,250
	Gross Expenditure..... KShs.	7,800,000	8,190,000	8,599,500
	Net Expenditure. KShs.	7,800,000	8,190,000	8,599,500
4872000200 Culture	Net Expenditure. KShs.	7,800,000	8,190,000	8,599,500
4872000301 Youth	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	500,000	525,000	551,250
	2210303 Daily Subsistence Allowance	500,000	525,000	551,250

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210800 Hospitality Supplies and Services	1,500,000	1,575,000	1,653,750
	2210802 Boards, Committees, Conferences and Seminars	1,500,000	1,575,000	1,653,750
	2211300 Other Operating Expenses	1,000,000	1,050,000	1,102,500
	2211399 Other Operating Expenses - Oth	1,000,000	1,050,000	1,102,500
	Gross Expenditure..... KShs.	3,000,000	3,150,000	3,307,500
	Net Expenditure. KShs.	3,000,000	3,150,000	3,307,500
4872000300 Youth	Net Expenditure. KShs.	3,000,000	3,150,000	3,307,500
4872000401 Sports	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,000,000	1,050,000	1,102,500
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2211300 Other Operating Expenses	30,000,000	31,500,000	33,075,000
	2211399 Other Operating Expenses - Oth	30,000,000	31,500,000	33,075,000
	Gross Expenditure..... KShs.	31,000,000	32,550,000	34,177,500
	Net Expenditure. KShs.	31,000,000	32,550,000	34,177,500
4872000400 Sports	Net Expenditure. KShs.	31,000,000	32,550,000	34,177,500
4872 Heads	Net Expenditure. KShs.	84,686,094	88,920,399	93,366,384
4872000000 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES	Net Expenditure. KShs.	84,686,094	88,920,399	93,366,384
4873000101 Environment	2110100 Basic Salaries - Permanent Employees	43,777,908	45,966,803	48,265,144
	2110101 Basic Salaries - Civil Service	43,777,908	45,966,803	48,265,144
	2110200 Basic Wages - Temporary Employees	13,705,151	14,390,409	15,109,929
	2110201 Contractual Employees	13,454,151	14,126,859	14,833,201
	2110203 Casual Labour - Teachers	251,000	263,550	276,728
	2110300 Personal Allowance - Paid as Part of Salary	1,997,394	2,097,264	2,202,128
	2110301 House Allowance	1,123,197	1,179,357	1,238,325
	2110314 Transport Allowance	623,197	654,357	687,075
	2110320 Leave Allowance	251,000	263,550	276,728
	2120100 Employer Contributions to Compulsory National Social Security Schemes	507,109	532,464	559,088
	2120103 Employer Contribution to Staff Pensions Scheme	507,109	532,464	559,088
	2210100 Utilities Supplies and Services	600,000	630,000	661,500
	2210101 Electricity	300,000	315,000	330,750
	2210102 Water and sewerage charges	300,000	315,000	330,750
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	4,250,000	4,462,500	4,685,625
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,750,000	1,837,500	1,929,375
	2210302 Accommodation - Domestic Travel	800,000	840,000	882,000
	2210303 Daily Subsistence Allowance	700,000	735,000	771,750
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,050,000	1,102,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	1,350,000	1,417,500	1,488,375
	2210401 Travel Costs (airlines, bus, railway, etc.)	600,000	630,000	661,500
	2210403 Daily Subsistence Allowance	500,000	525,000	551,250
	2210499 Foreign Travel and Subs.- Others	250,000	262,500	275,625

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210500 Printing , Advertising and Information Supplies and Services	50,000	52,500	55,125
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125
	2210700 Training Expenses	2,000,000	2,100,000	2,205,000
	2210799 Training Expenses - Other (Bud	2,000,000	2,100,000	2,205,000
	2210800 Hospitality Supplies and Services	1,000,000	1,050,000	1,102,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
	2210900 Insurance Costs	1,500,000	1,575,000	1,653,750
	2210904 Motor Vehicle Insurance	1,500,000	1,575,000	1,653,750
	2211000 Specialised Materials and Supplies	1,000,000	1,050,000	1,102,500
	2211029 Purchase of Safety Gear	1,000,000	1,050,000	1,102,500
	2211100 Office and General Supplies and Services	1,650,000	1,732,500	1,819,125
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	800,000	840,000	882,000
	2211102 Supplies and Accessories for Computers and Printers	700,000	735,000	771,750
	2211103 Sanitary and Cleaning Materials, Supplies and Services	150,000	157,500	165,375
	2211200 Fuel Oil and Lubricants	5,363,742	5,631,929	5,913,526
	2211201 Refined Fuels and Lubricants for Transport	1,000,000	1,050,000	1,102,500
	2211203 Refined Fuels and Lubricants -- Other	4,363,742	4,581,929	4,811,026
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	2,500,000	2,625,000	2,756,250
	2220101 Maintenance Expenses - Motor Vehicles	2,500,000	2,625,000	2,756,250
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	500,000	525,000	551,250
	3111403 Research	500,000	525,000	551,250
	Gross Expenditure..... KShs.	81,751,304	85,838,869	90,130,815
	Net Expenditure. KShs.	81,751,304	85,838,869	90,130,815
4873000100 Environment	Net Expenditure. KShs.	81,751,304	85,838,869	90,130,815
4873000201 Water	2210100 Utilities Supplies and Services	25,000,000	26,250,000	27,562,500
	2210104 Electricity expenses(Pending Bills)	25,000,000	26,250,000	27,562,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,250,000	1,312,500	1,378,125
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	250,000	262,500	275,625
	2210302 Accommodation - Domestic Travel	500,000	525,000	551,250
	2210303 Daily Subsistence Allowance	500,000	525,000	551,250
	2210400 Foreign Travel and Subsistence, and other transportation costs	1,250,000	1,312,500	1,378,125
	2210401 Travel Costs (airlines, bus, railway, etc.)	500,000	525,000	551,250
	2210403 Daily Subsistence Allowance	500,000	525,000	551,250
	2210499 Foreign Travel and Subs.- Others	250,000	262,500	275,625
	2210900 Insurance Costs	300,000	315,000	330,750
	2210904 Motor Vehicle Insurance	300,000	315,000	330,750
	2211000 Specialised Materials and Supplies	3,500,000	3,675,000	3,858,750
	2211023 Supplies for Production	2,500,000	2,625,000	2,756,250

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2211029 Purchase of Safety Gear	1,000,000	1,050,000	1,102,500
	2211100 Office and General Supplies and Services	800,000	840,000	882,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	400,000	420,000	441,000
	2211102 Supplies and Accessories for Computers and Printers	350,000	367,500	385,875
	2211103 Sanitary and Cleaning Materials, Supplies and Services	50,000	52,500	55,125
	2211200 Fuel Oil and Lubricants	500,000	525,000	551,250
	2211201 Refined Fuels and Lubricants for Transport	500,000	525,000	551,250
	2220200 Routine Maintenance - Other Assets	2,000,000	2,100,000	2,205,000
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	2,000,000	2,100,000	2,205,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	500,000	525,000	551,250
	3111403 Research	500,000	525,000	551,250
	4130200 Payable from Previous Financial Periods	20,178,411	21,187,332	22,246,698
	4130299 Payables from Previous Financial Period - Other (Budgets)	20,178,411	21,187,332	22,246,698
	Gross Expenditure..... KShs.	55,278,411	58,042,332	60,944,448
	Net Expenditure. KShs.	55,278,411	58,042,332	60,944,448
4873000200 Water	Net Expenditure. KShs.	55,278,411	58,042,332	60,944,448
4873000301 Forestry	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	500,000	525,000	551,250
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210400 Foreign Travel and Subsistence, and other transportation costs	500,000	525,000	551,250
	2210499 Foreign Travel and Subs.- Others	500,000	525,000	551,250
	2210800 Hospitality Supplies and Services	1,000,000	1,050,000	1,102,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2210805 National Celebrations	500,000	525,000	551,250
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	500,000	525,000	551,250
	3111403 Research	500,000	525,000	551,250
	Gross Expenditure..... KShs.	2,500,000	2,625,000	2,756,250
	Net Expenditure. KShs.	2,500,000	2,625,000	2,756,250
4873000300 Forestry	Net Expenditure. KShs.	2,500,000	2,625,000	2,756,250
4873 Heads	Net Expenditure. KShs.	139,529,715	146,506,201	153,831,513
4873000000 MINISTRY OF ENVIRONMENT, WATER, ENERGY AND NATURAL RESOURCES	Net Expenditure. KShs.	139,529,715	146,506,201	153,831,513
4874000101 County Attorney	2110100 Basic Salaries - Permanent Employees	7,640,000	8,022,000	8,423,100
	2110101 Basic Salaries - Civil Service	7,640,000	8,022,000	8,423,100
	2110300 Personal Allowance - Paid as Part of Salary	2,610,000	2,740,500	2,877,525
	2110301 House Allowance	826,000	867,300	910,665
	2110314 Transport Allowance	794,000	833,700	875,385
	2110318 Non- Practicing Allowance	880,000	924,000	970,200
	2110320 Leave Allowance	110,000	115,500	121,275
	2120100 Employer Contributions to Compulsory National Social Security Schemes	250,000	262,500	275,625
	2120101 Employer Contributions to National Social Security Fund	250,000	262,500	275,625

VOTE R486000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2024/2025 AND PROJECTED EXPENDITURE SUMMARY FOR 2025/2026 - 2026/2027

II. Heads and Items under which this Vote will be accounted for by the 486000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2024/2025	Projected Estimates	
			2025/2026	2026/2027
	2210200 Communication, Supplies and Services	150,000	157,500	165,375
	2210202 Internet Connections	100,000	105,000	110,250
	2210203 Courier and Postal Services	50,000	52,500	55,125
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	4,500,000	4,725,000	4,961,250
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,050,000	1,102,500
	2210302 Accommodation - Domestic Travel	1,000,000	1,050,000	1,102,500
	2210303 Daily Subsistence Allowance	2,000,000	2,100,000	2,205,000
	2210399 Domestic Travel and Subs. - Others	500,000	525,000	551,250
	2210700 Training Expenses	1,000,000	1,050,000	1,102,500
	2210799 Training Expenses - Other (Bud	1,000,000	1,050,000	1,102,500
	2210800 Hospitality Supplies and Services	3,100,000	3,255,000	3,417,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000	1,575,000	1,653,750
	2210802 Boards, Committees, Conferences and Seminars	1,600,000	1,680,000	1,764,000
	2211000 Specialised Materials and Supplies	1,250,000	1,312,500	1,378,125
	2211009 Education and Library Supplies	1,000,000	1,050,000	1,102,500
	2211016 Purchase of Uniforms and Clothing - Staff	250,000	262,500	275,625
	2211100 Office and General Supplies and Services	1,000,000	1,050,000	1,102,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,000,000	1,050,000	1,102,500
	2211200 Fuel Oil and Lubricants	500,000	525,000	551,250
	2211201 Refined Fuels and Lubricants for Transport	500,000	525,000	551,250
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	500,000	525,000	551,250
	2220101 Maintenance Expenses - Motor Vehicles	500,000	525,000	551,250
	2220200 Routine Maintenance - Other Assets	500,000	525,000	551,250
	2220202 Maintenance of Office Furniture and Equipment	250,000	262,500	275,625
	2220210 Maintenance of Computers, Software, and Networks	250,000	262,500	275,625
	3111000 Purchase of Office Furniture and General Equipment	1,500,000	1,575,000	1,653,750
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,050,000	1,102,500
	3111002 Purchase of Computers, Printers and other IT Equipment	500,000	525,000	551,250
	Gross Expenditure. KShs.	24,500,000	25,725,000	27,011,250
	Net Expenditure. KShs.	24,500,000	25,725,000	27,011,250
4874000100 County Attorney	Net Expenditure. KShs.	24,500,000	25,725,000	27,011,250
4874 Heads	Net Expenditure. KShs.	24,500,000	25,725,000	27,011,250
4874000000 COUNTY ATTORNEY	Net Expenditure. KShs.	24,500,000	25,725,000	27,011,250
	TOTAL NET EXPENDITURE FOR VOTE R486000000 VIHIGA COUNTY	4,394,295,430	4,614,319,951	4,864,617,041