COUNTY GOVERNMENT OF VIHIGA

COUNTY TREASURY

MWANACHI GUIDE
VIHIGA COUNTY GOVERNMENT BUDGET ESTIMATES
FY 2024/2025

ECONOMIC DEVELOPMENT IN VIHIGA COUNTY

Vihiga has demonstrated remarkable growth in economy over the period 2018-2022. The Gross county product grew from 68.65 Billion in 2018 to 101.18 Billion in 2022 at current prices (KNBS, GCP Report 2023). Over the period, the average annual growth in GCP is 4.7 percent which is higher than the national's growth of 4.6percent. The contribution of the County's GCP to the Nationals Gross Value Added (GVA) has remained constant over the years at 0.8 percent. The GCP per capita grew from KES. 119,926 in 2018 to KES. 163,068 in 2022 against National GDP per-capita of KES.264, 077.

In terms of economic activity contribution to GCP, Agriculture Forestry and Fishing remained dominant, contributing KES. 39.16 Billion (38.70 % of County GCP), followed by Transport and Storage contributing KES. 10.05 Billion (9.94% of County GCP). The least economic activity contributors to the GCP (below one Percent) are Electricity supply, water supply & collections and accommodation.

County Economic Activity contribution to GCP

Economic Activity	GCP KES.(Millions)	Percent Contribution to County's GCP
Agriculture forestry and fishing	39,160	38.70%
Mining and Quarrying	2,999	2.96%
Manufacturing	1,399	1.38%
Electricity supply	296	0.29%
Water supply and collections	479	0.47%
Construction	8,394	8.30%
Wholesale and retail trade & repair of MV	3,828	3.78%
Transport and storage	10,054	9.94%
Accommodation	49	0.05%
Information and communication	1,020	1.01%
Financial and insurance activities	959	0.95%
Real estate activities	7,539	7.45%
Professional and technical services	1,552	1.53%
Administrative support services	1,134	1.12%
Public administration and Defense	9,118	9.01%
Education	8,315	8.22%
Human health and social work	2,993	2.96%
Other services Activity	2,269	2.24%
Financial services indirectly measured	(373)	-0.37%
COUNTY GCP	**101,184**	**100.00%**

Source: KNBS Gross County Product, 2023

REVENUE PROJECTION

Based on ordinary revenue projection of KES 2,948.1 billion in FY 2024/25, it is proposed that KES 2,549.1 billion be allocated to National Government and KES 391.1 billion to County Governments as equitable share.

The allocation to County Governments' equitable revenue share of KES 391.1 billion in FY 2024/25 is informed by the following prevailing circumstances:

i. The implementation of the fiscal consolidation plan by the Government, which is aimed at reducing the fiscal deficit inclusive of grants from 5.6 percent of GDP in FY 2022/23 to 4.9 percent of GDP in FY 2023/24, and further to 3.9 percent of the GDP in FY 2024/25. In this regard, there is need for continuous rationalization of expenditures by eliminating non-core expenditures while improving efficiency in development projects implementation so as to contain expenditure growth, stabilize debt and reduce debt vulnerabilities;
ii. The National Government continues to solely bear shortfalls in revenue in any FY. However, County Governments continue to receive their full allocation despite the budget cuts affecting the National Government entities;
iii. Increased expenditure for National Government for purposes of debt servicing coupled with a weakening shilling against the dollar;
iv. Low ordinary revenue collections attributed to the ongoing geopolitical shocks. This includes the Russia-Ukraine war which has negatively affected the dollar and the international debt market; and
v. The proposed equitable share of KES 391.1 billion in the FY 2024/25 is equivalent to 24.86 percent of the actual revenues raised nationally, which complies with Article 203(2) of the Constitution.

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

Accordingly, in FY 2024/25, the Counties will share an estimated KES 391.1 billion as equitable share, with Vihiga County being allocated KES. 5,340,712,256.

Additional Allocations

In the County Government Additional Allocation Bill, for FY 2024/25, the National Treasury proposes to allocate a total of KES 54.7 billion as additional allocations (Conditional and Unconditional). Out of this, KES 19.06 billion will be financed from the National Government share of revenue and KES 35.66 billion from proceeds of loans and grants from Development

Partners. The loans and grants that the County anticipates to receive are shown in the table below:

VIHIGA COUNTY GOVERNMENT ADDITIONAL ALLOCATIONS AS PER BPS 2024

No.	ADDITIONAL ALLOCATION	AMOUNT
a) Additional (Conditional and Unconditional) Allocations from the National Government's Share of revenue for FY 2024/2025		
	Conditional allocation for County Aggregated Industrial Parks Programme	250,000,000
	Conditional allocation for Road Maintenance Levy Fund (RMLF)	104,335,372
	Conditional allocation for Community Health Promoters (CHPs)	33,984,188
b) Additional Conditional Allocations Financed from proceeds of loans and grants from Development Partners for FY 2024/2025		
	IDA (World Bank) Credit- National Agricultural Value Chain Development Project (NAVCDP)	151,515,152
	DANIDA Grant-Primary Healthcare in Developed Context Programme	7,166,250
	IDA (World Bank) Credit- Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	
	IDA (World Bank) Credit- Second Kenya Devolution Support Program (KDSP II)	37,500,000
	IDA (World Bank) Credit- Water and Sanitation Development Project	
	IDA (World Bank) Credit- Kenya Urban Support Project(KUSP)- Urban Institutional Grant (UIG)	35,000,000
	IDA (World Bank) Credit-Financing Locally Led Climate Action (FLLoCA) Program	
	KfW (German Financial Cooperation) Credit Co-Financing Locally Led Climate Action (FLLoCA) Program	
	Nutritional International	10,000,000
	TOTAL	**629,500,962**

Source: County Treasury

OWN SOURCE REVENUE

The County Government has projected to collect Own Source Revenue (OSR) for the FY 2024/25 of KES 290,020,183. The projected Own Source Revenue for the MTEF Period 2024/25-2026/27 is as shown in table below:

TABLE 1: VIHIGA COUNTY GOVERNMENT MTEF OWN SOURCE REVENUE PROJECTION

S/N	RECEIPTS	FY (KES)		
	Streams	**2024/2025**	**2025/2026**	**2026/2027**
1	Bus park & Parking Fees	39,356,519.28	44,315,440.71	49,899,186.24
2	Stall Rent	2,172,632.31	2,446,383.99	2,754,628.37

S/N	RECEIPTS	FY (KES)		
3	Land rates	1,765,434.92	1,987,879.72	2,238,352.56
4	Single Business Permits	21,782,828.57	24,527,464.96	27,617,925.55
5	Plans Inspection/Approval	3,737,065.78	4,207,936.07	4,738,136.01
6	Advertising and Branding	3,213,506.53	3,618,408.35	4,074,327.80
7	Hire of Machines	467,022.12	525,866.91	592,126.14
8	Fertilizer	-	-	-
9	Market and Trade Fees	16,914,647.50	19,045,893.09	21,445,675.61
10	Inspection and Impound Fees	2,126,228.05	2,394,132.79	2,695,793.52
11	Livestock Cess	3,076,818.08	3,464,497.16	3,901,023.80
12	Weights and Measures	331,676.36	373,467.58	420,524.50
13	Hire of Hall/Ground/site plot	453,478.67	510,616.99	574,954.73
14	Group registration	-	-	-
15	Sand and Murram	633.94	713.81	803.75
16	Land Boundary Disputes	311,897.50	351,196.58	395,447.35
17	Noise Emission	181,559.84	204,436.38	230,195.37
18	Veterinary Services	2,806,587.56	3,160,217.59	3,558,405.01
19	Water supply administration Fees	1,068,270.48	1,202,872.56	1,354,434.50
20	Liquor license	3,193,441.12	3,595,814.70	4,048,887.35
21	Miscellaneous Income	1,406,359.76	1,583,561.09	1,783,089.78
22	Vihiga FM Receipts	482,781.82	543,612.33	612,107.49
23	Scrutiny Mechanical	454,787.12	512,090.30	576,613.68
24	Scrutiny Electrical	809,792.40	911,826.24	1,026,716.35
25	Conservancy fees	2,877,158.80	3,239,680.81	3,647,880.59
26	House Rent	7,318,096.02	8,240,176.12	9,278,438.31
27	Physical Planning	1,548,710.53	1,743,848.06	1,963,572.92
28	Wall and vehicle branding	10,352,477.60	11,656,889.77	13,125,657.89

S/N	RECEIPTS	FY (KES)		
29	Slaughter management	-	-	-
30	Motorbike stickers	27,639.70	31,122.30	35,043.71
31	Signage/Sign posts	128,562.63	144,761.52	163,001.47
32	Way leave Application	26,777.54	30,151.51	33,950.60
33	Toilet fees	750,367.05	844,913.30	951,372.38
34	Clearance certificate fees	-	-	-
35	Search	2,535.75	2,855.26	3,215.02
36	Renovation fees	99,528.27	112,068.83	126,189.50
37	Change of user	72,133.99	81,222.88	91,456.96
38	Tea Cess	5,388,556.28	6,067,514.37	6,832,021.19
39	Hoarding	7,607.26	8,565.77	9,645.06
40	Facility Improvement Fund(A.I.A)	84,322,515.02	94,947,151.92	106,910,493.06
41	Public Health Service Fees(A.I.A)	67,501,039.29	76,006,170.24	85,582,947.69
42	N.H.I.F RECEIPTS (A.I.A)	3,482,507.97	3,921,303.98	4,415,388.28
43	Refund		-	-
	GRAND TOTAL	**290,020,183**	**326,562,727**	**367,709,630**

Source: County Treasury

OWN SOURCE INCREASE CRITERIA

The County has recently acquired and implemented an automated revenue collection and management system. This has enabled the county government to migrate to cashless collection platform and overcome some of the challenges that existed in manual and cash collection system. This system once fully operational will reduce revenue losses due fraud as well as improve the accuracy of our revenue forecasting. The county government will also formulate and implement Revenue Enhancement Action Plan to drive OSR growth agenda.

CRITERIA FOR RESOURCE ALLOCATION

Resources are to be allocated based on the following criteria;

i. Payment of pending bills.
ii. Extent to which the programme is linked to the CIDP 2023-27, Governor's Manifesto, MTP IV, BETA, SDGs and other international commitments;

iii. Cost effectiveness, efficiency and sustainability of the Programme/projects within the MTEF period;
iv. The extent to which the programme is addressing economic recovery following the effects COVID-19 pandemic;
v. Extent to which the Programme and sub programme output and outcome is aligned to the sector goals and departmental core mandate;
vi. Programmes that are co–funded;
vii. Compensation to employees;
viii. Consideration for on-going projects; and

PROPOSED CEILINGS FOR FY 2024/2025

As earlier indicated, the BPS 2024 proposes equitable share of revenue for Vihiga County of KES. 5,340,712,256 while the County Government projects to collect OSR set at KES. 290,020,183.

According to the BPS 2024, Vihiga County Government projects to receive additional allocations to the tune of KES 629,500,962. However, it is worth noting that this figure is a tentative projection as the National Treasury is yet to produce the County Governments Additional Allocations Bill, which will highlight the disbursement of conditional grants to Counties. In addition, some of the additional disbursements will be allocated after assessment of the counties.

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

VIHIGA COUNTY GOVERNMENT RESOURCE ENVELOPE COMPUTATIONS FOR FY 2024/25

Revenue Source	Proposed Revenue in the 2024 BPS (KES.)
Equitable Share	5,340,712,256
Own Source Revenue	290,020,183
Additional Allocations (Loans and Grants)	629,500,962
Total Proposed County Revenue/Expenditure	**6,260,233,401**

Source: County Treasury

PROPOSED CEILINGS FOR FY 2024/25

Department	PROPOSED CEILINGS			PENDING BILLS		
	Personnel Emoluments	Operations & Maintenance	Development	Recurrent	Development	Total Ceilings
Office of the Governor	138,148,071	48,463,297				186,611,368

Department	PROPOSED CEILINGS			PENDING BILLS		
	Personnel Emoluments	Operations & Maintenance	Development	Recurrent	Development	Total Ceilings
Finance and Economic Planning	207,419,045	107,678,653			194,222,151	509,319,849
Agriculture, Livestock and Fisheries	113,792,762	40,510,833	25,000,000			179,303,595
Health Services	1,179,999,620	110,626,032	100,000,000	73,432,878		1,464,058,530
Education and Technical Vocational Training	270,136,000	81,309,177	39,050,120		34,968,512	425,463,808
Gender, Culture, Youth, Sports and Social Services	40,260,000	29,425,399	28,587,613			98,273,012
Commerce, Tourism and Cooperatives	35,872,374	30,849,851	128,982,323			195,704,548
County Public Service Board	27,860,024	22,952,015	-			50,812,039
Environment, Water, Natural Resources and Climate Change	69,487,562	53,975,943	116,137,799	20,428,411	59,199,882	319,229,597
Transport and Infrastructure	61,602,360	46,866,246	37,836,293		87,647,256	233,952,154
Physical Planning, Lands, Housing and Urban Development	61,523,559	33,845,912	27,774,460			123,143,931
County Assembly	517,968,548	166,798,452	65,300,000			750,067,000
Public Service and Administration	470,898,623	35,138,041	12,500,000	40,756,342		559,293,006
County Attorney	21,000,000	14,500,000				35,500,000
Additional Grants			629,500,962			629,500,962
Ward Based Development			500,000,000			500,000,000
TOTAL	**3,215,968,548**	**822,939,851**	**1,710,669,569**	**134,617,631**	**376,037,801**	**6,260,233,401**

Source: County Treasury

RESOURCE ENVELOPE FY 2024/2025

VIHIGA COUNTY GOVERNMENT ESTIMATES 2024/25

RESOURCE ENVELOP COMPUTATION	
Revenue Source	**AMOUNT (KES)**
Equitable Share	5,340,712,256
Road Maintenance Fuel Levy	104,335,372
Community Health Promoters (CHPS)	33,984,188
Primary Health Care in Developed Context Programme (DANIDA)	7,166,250
Own Resources	340,000,000
Aggregated Industrial Parks Programme	250,000,000
National Agriculture Value Chain Development Projects (NAVCDP)	151,515,152
Kenya Devolution Support Programme - KDSP II (GRANT)	37,500,000
Kenya Urban Support Programme - UIG Grant	35,000,000
Nutrition International	10,000,000
FLLoCA KFW/IDA (CCRI)	162,765,059
Kenya Agricultural Business Development Project(KABDAP)	11,918,919
FLLoCA KFW/IDA (CCIS)	11,000,000
Total Proposed County Expenditure	**6,495,897,196**

SECTOR PRIORITIES AND PLANNED TARGETS FY 2024/2025

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
AGRICULTURE, LIVESTOCK AND FISHERIES			
General Administrative Services	Employment of extension officers	27	1
	Construction of Agricultural Training & Innovation Centre (Musinaka ATIC)	1	1
	Procurement of soil testing kits	10	3
	Construction of Agricultural Machinery Unit	1	4

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
Crop Development services	Operationalize the Farm Input Fund	40,000 farmers	1
	Promotion of industrial crops(Avocado)	10,000 Seedlings	1
	Commercialization of African Leafy Vegetables(ALV)	20,000 Ha	1
	Promotion of Agroecology	20 TIMPS	2
	Crop Protection	40,000 Ha	1
Livestock development and management services	Establish dairy animal multiplication centre at ATIC	1	1
	Dairy goat Value chain promotion	25	3
	Local poultry commercialization	10,000	1
	Bee keeping promotion	100	2
	Establish Fodder bulking sites for animal feed	100	1
Veterinary Services	Mass Livestock Vaccination	70,000 animals	1
	Construction of disease testing and diagnostic Lab	1	1
	Train and equip animal spray groups	25 groups	2
	Subsidized Artificial Insemination Services	12,000 cows	4
	Renovations of Mukhalakhala slaughter house	100%	3
Fish Production services	Mwitoko Project Phase II: Completion of structures and operationalization of farm activities	100%	
	Fish productivity programme (Extension)	50 beneficiary farmers	1
	Promotion of fish pond farming	25 beneficiary farmers	2
Agribusiness	Promotion of youth in the Agri-food sector	10,000	1
EDUCATION AND TECHNICAL VOCATIONAL TRAINING			
General Administrative Services	Enhancement of quality assurance and monitoring.	408 ECDE Centres 34 VTCs	4
	Implementation of gender and disability mainstreaming programmes	Countywide	4
Technical Vocational Education and Training	Construction and equipping of specialized VTC centres of excellence	5	3
	Construction of workshops in Muhanda, Kegendirova and Jepkose VTCs	3	2
	Land banking for VTCs(Chanzeywe, Busaina and Essunza)	3	3
	Completion os stalled projects(Gavudia, Muhudu, Kabinjari, Shamakhokho, Senende and Ebusiratsi)	6	2

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	Procurement of modern tools and equipment	34	1
	Employment of VTC Trainers	100	1
	Employment of quality assurance officer	1	4
	Establishment of TVET Business hubs in each sub county	5	4
	Organize trade shows, co-curricular activities and roll out of content development in VTCs	33	2
	Purchase of motor vehicles	5	3
	Capacity building of VTC Trainers on CBET	4 trainings	1
	Establish Vihiga County Youth business startup fund	20 youth groups	4
	Enhanced TVET Capitation	5,694 trainees	1
ECDE Development and Coordination	Completion of ongoing construction of ECDE classrooms	47-	2
	Construction of ECDE classrooms	35	2
	Establish model ECDE Centres in each sub county	5	3
	Implementation of the ECDE schemes of service – Conversion to SRC Scheme of service	826	1
	Employment of ECDE Teachers	150	4
	Employment of Quality Assurance and standards officer	2	4
	Employment of ward ECDE coordinators	25	4
	Implementation of ECDE Capitation	Countywide	1
	Construction of sanitation facilities in ECDE centres	35	3
	ECDE feeding and nutrition program (Pilot)	Countywide	2
	Equip ECDE Centres with play equipment	50	3
	Promotion of co-curricular activities in ECDE	Countywide	2
	Establish model childcare facilities	5	4
PHYSICAL PLANNING, LANDS, HOUSING AND URBAN DEVELOPMENT			
General Administrative services	Capacity building of staff	All department staff	1
Land management services	Implementation of the land management system	County wide	2
	Land banking		1
	Land titling	County wide	2
	Operationalize county valuation roll	County wide	1
Survey services	Survey of market/urban centres	5	3
Urban and Physical Planning	Development of county spatial plan	1	1

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	Preparation of physical development plans	2	3
	Establishment of new municipalities	2	3
	Completion of governor's and deputy governor's residence	2	1
	Purchase of hydra form machines	1	3
Vihiga Municipality	Capacity building of staff	10	1
	Establishment of municipal offices	1	3
	Establishment of a research unit	1	2
	Purchase of vehicles	1	2
	Purchase of office equipment	Assorted	2
	Construction of modern market	1	3
	Upgrade of road to bituminous standard	3.9KM	1
	Establishment of bus parks and *bodaboda* sheds	2 100	3
	Installation of high mast lights and street lights		2
	Zoning of the municipality	1	2
ENVIRONMENT, WATER & SANITATION, NATURAL RESOURCES			
General Administrative Services	Formulation and operationalization of departments legal framework	10	1
	Capacity building and training of departmental staffs	30	1
Water management services	Operationalization of water supply scheme (Egelelwe, Muhudu, Esirulo	3	1
	Operationalization of ongoing and stalled water projects completed (Digula, Mbihi,Kidundu, Munugi)	4	1
	boreholes drilling/ equipped with solar energy/operational	2	1
	Water supplies equipped with solar (Mangongo, Sabatia, Hamisi, Vihiga, Sosiani, Esirulo)	6	1
	Bulk master meters in rural water schemes	10	1
	smart meters installed	200	1
	Water storage facilities constructed/upgraded	2	1
	water connections	1000	1
	Institutions, schools and households with rain water harvesting	10	1
	Feasibility study and Designs conducted	1	2
	Water bowsers Acquired	1	2
	Laboratory for water quality analysis and surveillance established	1	1
	Modern technologies and innovations implemented	1	2
	communal / water points constructed	50	1

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	water Kiosks constructed	4	1
	dams desilted	1	1
	Establishment of Rural water service provider structure	1	2
	Water service provider management strengthened	1	2
Sanitation Services	Vihiga Cluster sewerage system implemented	3	1
	Market sanitary facilities and Eco toilets	2	1
	urban centralized and decentralized sewerage system	2	2
	Sewerage disposal systems designed in urban centers and markets	2	2
	waste water recycling & storm water system established	1	1
	waste water recycling & storm water system established	1	
Waste Management Services	Acquisition of waste holding skips	5	1
	Acquisition of PPEs and waste management equipment	10	1
	Establishment of garbage transfer stations	2	1
	Training of market committees on solid waste management	6	1
Environmental conservation and Management services	Mapping and survey of environment noncompliance areas.	100	1
	Incorporation of ESIA/EA in project implementation at the County	70%	1
Natural Resource Management	Identification and mapping of key mining sites in the County	100	1
	Adoption of sustainable and safe mining.	1	1
	Training and sensitization on safe and sustainable mining	5	1
	Rehabilitation of quarry, mining and sand harvesting sites		2
	Identification Mapping and Gazettement of Wetlands	4	1
	Conservation of wetlands through establishment of buffer zones	2	1
	Growing of indigenous/bamboo along river banks	2	1
	Planting bamboo around water sources	2500	1
Forest management services	Forestland rehabilitated.	25ha	1
	Gazetted forest protected/fenced	15km	1
	Community forests protected and restored	4	1

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	County, public and learning institutions greened	40 institutions	1
	Forest lands mapped	100%	1
Climate change adaptation, resilience and management	Strengthened governance on climate change	6	1
	Projects mainstreaming clean development mechanism.	10	1
	Prioritized community Climate Change resilience and adaptation Projects implemented	12	1
	Enhanced climate Information Services(Early warning system and digital dissemination platforms for Disaster Risk Reduction)	2	1
	Climate change research and Innovation Centre established at Kaimosi University	1	1
Energy Services	Adoption of green energy	25%	1
	Formulate Energy Policy	1	1
PUBLIC SERVICE AND ADMINISTRATION			
General Administrative services	1. Renovation of the HQ fence & gates 2. Installation of solar security lights HQ Compound 3. Renovation of Interior & Exterior HQ Toilets 4. Renovation of water tank at HQ 5. Landscaping at HQ	Assorted Lots	1
Human Resource Management	1. Purchase of Biometric Access System 2. Upgrade of our HMIS	Assorted Lots	2
Devolved Administration	1. Purchase of Computers & Office Equipment for Admins 2. Purchase of Uniforms for Admins	Assorted Lots	2
Radio Station	1. Purchase Generator 2. Purchase Office Equipment 3. Purchase Broadcasting Equipment	Assorted Lots	2
Enforcement and Inspectorate	1. Purchase of Computers & Office Equipment for Enforcement 2. Purchase of Uniforms & Kits for Enforcement 3. Training of Enforcement 4. Recruitment of Enforcement 5. Purchase of two (2) Vehicles for Enforcement	Assorted Lots	1
COUNTY PUBLIC SERVICE BOARD			
General Administrative Services	Public sensitization meetings	5	1
	Recruitment, placement, promotion and re-designation of employees		1
	Performance contracting and appraisal		1

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	Procurement of office equipment	Assorted	2
	Development of Vihiga county public service board bill	1	2
	Procurement of land	0.5Ha	3
	Procurement of vehicle	1	3
OFFICE OF THE GOVERNOR			
General administrative services	1. Establishment of a County Entities Bill 2. Renovation & Repairs of the Radio Station Purchase of Modern Equipment for the Radio Station	Assorted Lots	2
	Establish County Social and Economic Council	1	2
	Purchase of a generator for the HQ	1	1
	Purchase of the Governor's Vehicle and Deputy Governor's Vehicle	2 Lots	2
	Furnish the Governor's and Deputy Governor's Residence	Assorted Lots	1
County Executive committee affairs	Purchase of computers and office equipment for the secretariat	Assorted Lots	2
ICT	1. Installation of CCTV at HQ 2. Purchase Cloud server for the county 3. WAN for the subcounty facilities 4. Server & PCs software licenses 5. Purchase County Firewall & licenses 6. Purchase of fleet management units for 25vehicles Server room & LAN upgrade	Assorted Lots	1
Service Delivery Unit	Strengthening performance management of the SDU – M&E activities (25wards twice a month)	1	1
GTS Services	Enhance a comprehensive spatial database for information	1	1
	1. Procure Modern GIS Equipment 2. Renovation & Upgrade of GIS Facility 3. GIS software license renewal	Assorted Lots	1
Disaster Management services	Construction and equipping disaster response centres in Chavakali and Luanda	2	3
Research and development services	Development of County Research policy	1	2
	Purchase of Computers & Office Equipment	Assorted Lots	1
Communication and public relations services	1. Purchase of modern equipment 2. Production of a county documentary 3. Public Relations Services	Assorted Lots	1

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	Publish & Dissemination of the Communication Policy and guidelines	1	1
OFFICE OF THE COUNTY ATTORNEY			
Administration, Planning and Support Services	Recruitment of Professional Legal Staff	6	2
	Partitioning of office space	1	1
	Purchase of Motor Vehicle	1	1
FINANCE AND ECONOMIC PLANNING			
General Administration Services.	Recruitment and capacity building of staff	10	2
	Domestication of necessary operational guidelines, manuals and procedures	1	2
	Human resource training development and appraisal	100	1
	Furnishing and equipping of the county treasury directorates (Planning& Internal Audit offices)	2	2
Procurement Services	Sensitizing and training of contractors and suppliers on IFMIS		2
	Training and roll out of e-Government Procurement System (e-GP system)	1	1
	Update of asset inventory	1	1
	Training staff on e-procurement processes and procedures	10	1
County Planning Services	Preparation, publication and review of county development plan, CADP, CIDP, Sectoral and strategic plans		1
	Aligning of county planning to the SDGs, MTEF and national framework	1	1
	Strengthen preparation SWGs reports	1	1
Statistics	Prepare county statistical abstract	1	2
	Prepare County Statistical policy	1	2
	Establishment of County Statistical Board	1	2
Monitoring and Evaluation	Conducting periodic M&E and verification projects	4	2
	Preparation of the Annual Progress Reports	1	1
	Capacity building and rolling out of E-CIMES	70	1
	Tracking and reporting on implementation of SDGs/ SDGs implementation monitoring strategy	1	2
	Development of a project status report register	1	1
Budget policy and Expenditure management	Preparation and dissemination of county budget manual	1	1
	Preparation of program based budgeting estimates	1	1
	Preparation of CBROP, CFSP and Debt Management Paper	3	1

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	Preparation of summaries, analyses and budget expenditure reports	4	1
Internal Audit Services	Periodic internal audit reviews	4	1
	Quarterly audit committee meetings	4	1
	Automation of internal audit and control systems	1	2
	Capacity building of staff and audit committee on risk management and controls		1
Revenue services	Upgrading of automated county own source revenue system	1	1
	Periodic reporting	4	1
	Operationalize integrated county revenue management system	1	2
	Undertake periodic revenue mapping and survey	1	2
Accounting services	Preparation of quarterly financial reports and statements	4	1
	Upgrading of IFMIS system	1	2
	Upgrade the Asset register system	1	1
	Preparation of requisitions	12	1
GENDER, YOUTH, SPORTS, CULTURE AND SOCIAL SERVICES			
General Administrative services	Develop policies (Culture and Heritage policy /KICOSCA management policy)	2	2
	Upgrading and digitization of personnel registry	1	2
	Recruitment and promotion of staff	10	1
	Develop a departmental strategic plan	1	1
Sports and recreation	Acquisition of land for expansion and upgrading of Hamisi and Kidundu stadium	3	1
	Renovation and equipping of youth empowerment centres	4	2
	Support to KICOSCA and EALASCA games	County wide	1
	Support KYISA games	County wide	2
	Support Talanta Hela activities	County wide	3
	Upgrading and leveling of playgrounds(Lwenya, Maseno polytechnic, Shamakhokho and Ebunangwe)	4	4
	Training of coaches and referees	50	2
Culture and Heritage	Hold Vihiga county cultural and tourism festival)	1	1
	Support community cultural festivals	4	3
	Establish and equip cultural and library centres	4	2
	Rehabilitate Vihiga municipal cultural grounds	1	1

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	Train cultural groups in indigenous medicine, food, artifacts and traditions	4	2
	Documentation and digitization of cultural sites and practices	4	3
Gender and Social Protection	Development of county gender mainstreaming policy	1	2
	Develop regulations of PWDs Act	1	1
	Establish children assembly	1	1
	Construction and equipping of Sabatia rescue centre	1	1
	Construction of a toilet at Shiamakhokho rescue Centre	1	1
	Sensitization of stakeholders in child protection	6 fora	2
	Establishment of a rescue and rehabilitation centre	1	2
	Hold a children assembly	1	1
	Commemorate UN designated international days	5	3
Youth development services	Capacity building , training and mentorship of youth	500	3
	Establish the Vihiga County Youth Service	1	3
	Establish County Youth service school (Youth, PWDs and Women)	1	1
	Establish Vihiga County Youth inspectorate unit	1	2
	Hold youth extravaganza	1	1
	Youth board activities	4	2
	Establish County Youth Startup Fund	1	3
	Provide youth internship	25	1
	Undertake youth training and mentorship program	2	2
COMMERCE, TOURISM AND COOPERATIVES			
General administrative services	Staff employed and capacity built	20	2
	Policies, Bills and regulations formulated	4	1
	Sub county offices established	5	5
	Motor vehicles Acquired	1	5
Trade promotion services	markets refurbishment	3	2
	modern markets constructed	3	5
	Market Sheds and stalls constructed	5	3
	High mast flood lights / solar panels/ street lights Installed	7	2
	Enterprise Incubation Centers Established.	1	2
	Business Information Center Established	1	2

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
	Entrepreneurs Trained	400	1
	Modern Eco- toilets constructed	2	2
	Pit Latrines constructed/refurbished	10	1
	Loan Beneficiaries.(Trade Enterprise Fund)	3000	1
Fair trade and Consumer protection services (Weights and Measures	Sensitization programmes (Entrepreneurs & consumers)	5	1
	Working Standards procured and operationalized	1 set of mass standards	2
	Legal Metrological Lab established	1	1
Industrial promotion services	Industrial Parks(CAIP)	1	1
	processing plant established	1	3
	Acres of land for industrial development (CAIP)	15Acres	1
	County investment profile	3	1
Tourism promotion and diversification	Curio Market Constructed	1	2
	Tourism Site Developed	2	1
	Eco- Lodges Established (Kaimosi and Maragoli Hills)	2	2
	Tourism Products Developed	4	1
	publications and sensitization fora done	5	1
	Marketing strategies implemented (Billboards/signage's /magazines)	6	2
	Tourism hand book	1	1
Cooperative development services	Cooperative registered and active	50	1
	Cooperative Enterprise Development fund beneficiaries	50	1
	Bulking/Aggregation facilities established	3	2
	Improved Cooperative Governance	50	2
	processing units established (Milk and Banana)	2	3
	Trained co-operatives	70	1
	Cooperative audits	40	2
	Savings / Deposits	20 million	2
TRANSPORT AND INFRASTRUCTURE			
General Administrative Services	Develop regulations to ensure efficient functioning of county road machinery and equipment	1	1
	Equip ICT Resource centres	Assorted	2
Road infrastructure development	Routine maintenance of county roads	200KM	1
	Completion of footbridges/bridges	8	1
	Open up new access roads	50KM	2
	Upgrading of roads to bitumen standard(Lusiola-Chavakali, Obuya-Ebukana-Busia road)	10KM	2
	Establishment of road performance maintenance programme	100KM	2
Streetlighting	Installation of street and high mast lights in markets	10 markets	2

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
Transport system management	Construct and equip a fully functioning fire service unit	1	3
	Develop a zoned transport system within Mbale, Luanda, Chavakali and Majengo	4	3
Mechanical services	Equip and operationalization of the mechanical unit	1	1
HEALTH SERVICES			
General administrative services	Develop regulations for implementation of the Vihiga Community Health Act	1	1
	Operationalization of the health commodities information management system	1	1
	Automation of staff appraisal system	All Health staff	1
	Strengthen health information system, Monitoring, Evaluation and Research	1	2
Human Resource Management and Development	Recruitment of critical health personnel	50	1
	Recruitment of CHVs	50	1
	No of health personnel trained	50	1
Promotive and Preventive Health Care Services	Purchase of advanced life support ambulance	1	1
	Facilitate and supervision by the CHMT and SCHMTs	120	1
	Health promotion sensitization forums	10	1
	Inspection of food and plant outlets	15	1
	Food medical examination sampling done	5	1
	Conduct Disease surveillance	5	1
	Conduct NCDs awareness	1	1
	Conduct campaign outreach programs on jigger and bed bug control	4	1
Malaria, HIV/AIDs and TB	Reduce malaria prevalence	5%	1
	Reduce HIV/AIDS Prevalence	3.5%	1
Medical services	Completion and operationalize of the Hospital Plaza	1	1
	Completion and operationalize of health facilities (Givigoi, Evojo, Viyalo, Wamihanda, Jebrok and Mwoki)	6	1
	Upgrade of Vihiga sub county hospital(Lyanaginga) to level 4 hospital	1	1
	Construction of incinerators	5	1
	Procurement of medical waste truck	1	1
	Construction of modern medical laboratories	5	1
	Construction of kimogoi dispensary maternity unit	1	1

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RANKING
Curative health services	Enhanced medical supplies	100% Fill rate	1
	Completion of Phase II blood transfusion centre	1	1
	Construction of incinerator at VCRH	1	1
Infant and maternal healthcare	Scale up child health programmes	100%	1
	Increase immunization cover	95%	1
Healthcare financing	Universal health insurance coverage	100%	1
	Enhanced linkages, partnership and collaboration in health	No	2
COUNTY ASSEMBLY			
Administration, Planning and Support Services	Construction of the office block	100%	
	Renovation of County Assembly chamber	100%	
	Drilling of boreholes at the County Assembly and the Speakers Residence	2	

PROPOSED EXPENDITURE

RECURRENT EXPENDITURE FY 2024/2025

	SUMMARY OF RECURRENT EXPENDITURE 2024/2025		
S/NO	**VOTE TITLE**	**GROSS ESTIMATES 2023/24**	**% of Total Rec Estimate**
1	Office of The Governor	259,011,183	5.89
2	Finance and Economic Planning.	315,677,700	7.18
3	Agriculture, Livestock & Fisheries	152,303,595	3.47
4	Health Services	1,420,808,968	32.33
5	Education & Technical Vocational Training	376,945,177	8.58
6	Gender, Culture, Youth, Sports and Social Services	84,686,094	1.93
7	Commerce, Tourism and Cooperatives.	61,722,225	1.40
8	County Public Service Board	50,812,039	1.16
9	Environment, Water, Natural Resources and Climate Change	139,529,715	3.18
10	Transport & Infrastructure	100,468,606	2.29
11	Physical Planning, Lands, Housing & Urban Development	122,369,471	2.78

12	County Assembly	724,667,651	16.49
13	Public Service & Administration	560,793,006	12.76
14	County Attorney	24,500,000	0.56
	TOTAL RECURRENT EXPENDITURE	**4,394,295,430**	**100**

DEVELOPMENT EXPENDITURE FY 2024/2025

	SUMMARY OF DEVELOPMENT EXPENDITURE 2024/2025		
S/NO	**VOTE TITLE**	**GROSS ESTIMATES 2023/24**	**% of Total Dev Estimate**
1	Office of The Governor	0	0.00
2	Finance and Economic Planning.	194,222,151	9.24
3	Agriculture, Livestock & Fisheries	193,934,071	9.23
4	Health Services	138,200,000	6.58
5	Education & Technical Vocational Training	158,718,632	7.55
6	Gender, Culture, Youth, Sports and Social Services	34,986,918	1.66
7	Commerce, Tourism and Cooperatives.	418,782,323	19.93
8	County Public Service Board	0	0.00
9	Environment, Water, Natural Resources and Climate Change	427,364,941	20.34
10	Transport & Infrastructure	454,918,921	21.65
11	Physical Planning, Lands, Housing & Urban Development	39,574,460	1.88
12	County Assembly	25,399,349	1.21
13	Public Service & Administration	15,500,000	0.74

14	County Attorney	0	0.00
	TOTAL DEVELOPMENT EXPENDITURE	**2,101,601,766**	**100**

BUDGET CALENDAR FY 2024/2025

S/No.	*Activity*	*Responsibility*	*Timeframe/Deadline*	*Obligation of Members of the Public*
1.	Issue guidelines for preparation of 2024/25 and MTEF County Budget	C.E.C Finance & Planning	30th August, 2023	Read to know when, where and how to participate in the budget process
	Preparation of 1st Supplementary Budget	All Departments	15th -18th August 2023	
2.	Launch of Sector Working Groups and Start of Sector Consultations ensuring that ecological, social, environmental and institutional issues are highlighted	All Departments-Finance and planning to co-ordinate	1st September, 2023	Physical Presence, giving input, suggestions, opinions, reviews of content through oral or written memorandum, or (un) solicited feedback on access to service and quality
3.	Submission of Annual Development Plan (ADP 2023/24) to the County Assembly	CEC for Finance and Economic Planning	1st September, 2023	Read the plan, and can submit written Memorandum
4.	Undertaking of Departmental Expenditure Reviews and submit to County Treasury ensuring that ecological, social, environmental and institutional issues are highlighted	All Departments	4th - 8th September, 2023	
5.	Estimation of Resource Envelope and Preliminary allocation to sectors for preparation of County Budget Review and Outlook Paper (CBROP 2023)	County Treasury	11th – 18th September, 2023	
6.	CBROP Public Participation	County Treasury	19th – 21st September, 2023	
7.	Review of CBROP Public participation for comments	County Treasury	22nd September, 2023	
8.	Submission of CBROP to	County	25th September,	

S/No.	*Activity*	*Responsibility*	*Timeframe/Deadline*	*Obligation of Members of the Public*
	County Budget and Economic Forum CBEF	Treasury	2023	
9.	Submission CBROP to the County Executive Committee for deliberation and approval	County Treasury	26th September, 2023	
10.	Submission of County Budget Review and Outlook Paper(CBROP 2023) to the County Assembly	CEC for Finance and Economic Planning	28th Septenber, 2023	Access, Read and comment.
11.	Sector consultative forums and Drafting of Sector Reports ensuring that ecological, social, environmental and institutional issues are well addressed	County Treasury	17th-27th October, 2023	Access, Read and comment.
12.	Submission of final sector reports to County Treasury ensuring that ecological, social, environmental and institutional issues are well addressed.	All C.E.Cs for their respective Departments	30th November, 2023	Access, Read and comment.
13.	Review of the ADP for FY 2024/25	County Treasury	2nd February – 8th February, 2024	Read the plan, and can submit written Memorandum
14.	Submission of the reviewed ADP for FY 2023/24 to the County Assembly	CEC Finance and Economic Planning	13th February, 2024	Access, Read and comment.
15.	Drafting of County Fiscal Strategy Paper (CFSP 2024-) and County Debt Management Strategy Paper.	County Treasury	13th -19th February, 2024	Access, Read and comment.
16	Public Participation exercise	County Treasury	21th -23th February, 2024	Read the budget, and can submit written Memorandum
17.	Submission of County Fiscal Strategy Paper (CFSP 2023) to CBEF and County Executive Committee for approval	CEC Finance and Economic Planning	26th -27th February, 2024	Read the paper, and can submit written Memorandum
18.	Submission of the CFSP to County Assembly	County Treasury	28th February, 2024	Access, Read and comment.
19.	Circulate approved County Fiscal Strategy Paper (CFSP 2024) and Final guidelines on preparation of 2024/25 MTEF Budget	County Treasury	15th March, 2024	Access, Read and comment.

S/No.	Activity	Responsibility	Timeframe/Deadline	Obligation of Members of the Public
20.	Submission of budget proposals for 2023/24 MTEF Budget to County Treasury	All CECMs and Accounting Officers	20th March 2024	
21.	Public Participation of Budget Estimates	County Treasury	10th -12th April, 2024	
22.	Consolidation of Budget Estimates for F/Y 2024/25	County Treasury	15th - 18th April, 2024	Access, Read and comment.
23.	Submission of Budget Estimates to CBEF	County Treasury	22nd -23rd April, 2024	
24.	Submission of Budget Estimates F/Y 2023/24 to County Executive for approval	County Treasury	26th April, 2024	Access, Read and comment
25.	Presentation of Budget Estimates to County Assembly	C.E.C Finance & Planning	By 30th April, 2024	
26.	Deliberations and Approval of Budget Estimates F/Y 2024/25	County Assembly	30th April– 30th June, 2024	Access, Read and comment.
27.	Finance Bill & ACT	County Treasury & County Assembly	30th September within 90 days	Access, Read and comment