

COUNTY GOVERNMENT OF VIHIGA



COUNTY TREASURY

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

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RESOURCE ENVELOP OVER THE PERIOD APPROPRIATION BUDGET 2024/25

VIHIGA COUNTY GOVERNMENT ESTIMATES 2024/25	
RESOURCE ENVELOP COMPUTATION	
Revenue Source	Budget for 2024/25 as per CFSP 2024
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
Kenya Agricultural Business Development Project(KABDAP)	11,918,919
FLLoCA KFW/IDA (CCRI)	162,765,059
FLLoCA KFW/IDA (CCIS)	11,000,000
Total Proposed County Expenditure	6,495,897,196

Summary of Departmental Budget 2023/24-2025/26

No	Departments	Budget 2023/24	Estimates 2024/25	Projected estimates 2025/26
1	Office of The Governor	275,372,321	252,511,183	265,136,742
2	Finance and Economic Planning.	504,478,049	510,899,851	536,444,843
3	Agriculture, Livestock & Fisheries	470,302,692	352,737,666	370,374,549
4	Health Services	1,605,854,344	1,565,108,968	1,643,364,416
5	Education & Technical Vocational Training	600,458,432	525,563,809	551,841,999
6	Gender, Culture, Youth, Sports and Social Services	182,127,499	113,273,012	118,936,663
7	Commerce, Tourism and Cooperatives.	309,893,214	494,704,548	519,439,775
8	County Public Service Board	50,812,039	50,812,039	53,352,641
9	Environment, Water, Natural Resources and Climate Change	383,497,562	597,094,656	626,949,389
10	Transport & Infrastructure	300,738,645	489,187,527	513,646,903
11	Physical Planning, Lands, Housing & Urban Development	233,144,601	176,843,931	185,686,128
12	County Assembly	714,071,318	-	-
13	Public Service & Administration	324,254,479	581,593,006	610,672,656
14	County Attorney	14,500,000	35,500,000	37,275,000
	Total County Expenditure	5,955,005,195	5,745,830,196	6,033,121,706

Summary of Total Expenditure 2024/2025

VOTE	VOTE TITLE	GROSS ESTIMATES 2024/25	% of Total Estimate
1	Office of The Governor	252,511,183	4.4
2	Finance and Economic Planning.	510,899,851	8.9
3	Agriculture, Livestock & Fisheries	352,737,666	6.1
4	Health Services	1,565,108,968	27.2
5	Education & Technical Vocational Training	525,563,809	9.1
6	Gender, Culture, Youth, Sports and Social Services	113,273,012	2.0
7	Commerce, Tourism and Cooperatives.	494,704,548	8.6
8	County Public Service Board	50,812,039	0.9
9	Environment, Water, Natural Resources and Climate Change	597,094,656	10.4
10	Transport & Infrastructure	489,187,527	8.5
11	Physical Planning, Lands, Housing & Urban Development	176,843,931	3.1
12	County Assembly	-	-
13	Public Service & Administration	581,593,006	10.1
14	County Attorney	35,500,000	0.6
	TOTAL EXPENDITURE	5,745,830,196	100

Summary of Recurrent Expenditure 2024/2025

VOTE	VOTE TITLE	GROSS ESTIMATES 2024/25	% of Total Rec Estimate
1	Office of The Governor	252,511,183	6.88
2	Finance and Economic Planning.	316,677,700	8.62
3	Agriculture, Livestock & Fisheries	154,303,595	4.20
4	Health Services	1,416,808,968	38.58
5	Education & Technical Vocational Training	351,445,177	9.57
6	Gender, Culture, Youth, Sports and Social Services	70,686,094	1.92
7	Commerce, Tourism and Cooperatives.	66,722,225	1.82
8	County Public Service Board	50,812,039	1.38
9	Environment, Water, Natural Resources and Climate Change	151,029,715	4.11
10	Transport & Infrastructure	108,468,606	2.95
11	Physical Planning, Lands, Housing & Urban Development	130,369,471	3.55
12	County Assembly	-	-
13	Public Service & Administration	566,793,006	15.44
14	County Attorney	35,500,000	0.97
	TOTAL RECURRENT EXPENDITURE	3,672,127,779	100

Summary of Development Expenditure 2024/25

VOTE	VOTE TITLE	GROSS ESTIMATES 2024/25	% of Total Dev Estimate
1	Office of The Governor	0	0.00
2	Finance and Economic Planning.	194,222,151	9.37
3	Agriculture, Livestock & Fisheries	198,434,071	9.57
4	Health Services	148,300,000	7.15
5	Education & Technical Vocational Training	174,118,632	8.40
6	Gender, Culture, Youth, Sports and Social Services	42,586,918	2.05
7	Commerce, Tourism and Cooperatives.	427,982,323	20.64
8	County Public Service Board	0	0.00
9	Environment, Water, Natural Resources and Climate Change	446,064,941	21.51
10	Transport & Infrastructure	380,718,921	18.36
11	Physical Planning, Lands, Housing & Urban Development	46,474,460	2.24
12	County Assembly	-	-
13	Public Service & Administration	14,800,000	0.71
14	County Attorney	0	0.00
	TOTAL DEVELOPMENT EXPENDITURE	2,073,702,417	100

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

VOTE	VOTE TITLE	Compensation to Employees	Other Recurrent	Development	Totals
1	Office of The Governor	138,148,071	114,363,112	0	252,511,183
2	Finance and Economic Planning.	207,419,045	109,258,655	194,222,151	510,899,851
3	Agriculture, Livestock & Fisheries	113,792,762	40,510,833	198,434,071	352,737,666
4	Health Services	1,179,999,620	236,809,348	148,300,000	1,565,108,968
5	Education & Technical Vocational Training	270,136,000	81,309,177	174,118,632	525,563,809
6	Gender, Culture, Youth, Sports and Social Services	40,260,000	30,426,094	42,586,918	113,273,012
7	Commerce, Tourism and Cooperatives.	35,872,374	30,849,851	427,982,323	494,704,548
8	County Public Service Board	27,840,023	22,972,016	0	50,812,039
9	Environment, Water, Natural Resources and Climate Change	46,026,302	105,003,413	446,064,941	597,094,656
10	Transport & Infrastructure	61,602,360	46,866,246	380,718,921	489,187,527
11	Physical Planning, Lands, Housing & Urban Development	61,523,559	68,845,912	46,474,460	176,843,931
12	County Assembly	-	-	-	-
13	Publi Service & Administration	450,898,623	115,894,383	14,800,000	581,593,006
14	County Attorney	21,000,000	14,500,000	0	35,500,000
	TOTAL COUNTY EXPENDITURE	2,654,518,739	1,017,609,040	2,073,702,417	5,745,830,196

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

VOTE	VOTE TITLE	Compensation to Employees	Other Recurrent	Development	Totals	% of development to total County budget
1	Office of The Governor	138,148,071	114,363,112	0	252,511,183	-
2	Finance and Economic Planning.	207,419,045	109,258,655	194,222,151	510,899,851	3.4
3	Agriculture, Livestock & Fisheries	113,792,762	40,510,833	198,434,071	352,737,666	3.5
4	Health Services	1,179,999,620	236,809,348	148,300,000	1,565,108,968	2.6
5	Education & Technical Vocational Training	270,136,000	81,309,177	174,118,632	525,563,809	3.0
6	Gender, Culture, Youth, Sports and Social Services	40,260,000	30,426,094	42,586,918	113,273,012	0.7
7	Commerce, Tourism and Cooperatives.	35,872,374	30,849,851	427,982,323	494,704,548	7.4
8	County Public Service Board	27,840,023	22,972,016	0	50,812,039	-
9	Environment, Water, Natural Resources and Climate Change	46,026,302	105,003,413	446,064,941	597,094,656	7.8
10	Transport & Infrastructure	61,602,360	46,866,246	380,718,921	489,187,527	6.6
11	Physical Planning, Lands, Housing & Urban Development	61,523,559	68,845,912	46,474,460	176,843,931	0.8
12	County Assembly	-	-	-	-	-
13	Public Service & Administration	450,898,623	115,894,383	14,800,000	581,593,006	0.3
14	County Attorney	21,000,000	14,500,000	0	35,500,000	-
	TOTAL COUNTY EXPENDITURE	2,654,518,739	1,017,609,040	2,073,702,417	5,745,830,196	36.1

1.0 OFFICE OF THE GOVERNOR

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention;

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

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

Part D: Programmes and Objectives

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

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

County Executive

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	237,319,061	180,555,798	189,583,588	199,062,767
Total Expenditure of Programme 1	179,233,707	180,555,798	189,583,588	199,062,767
Programme 2: Cordination and Supervisory Services.				
SP 2. 1 Audit and accountability	0	3,424,644	3,595,876	3,775,670
SP 2. 2. perfomance management	0	5,000,000	5,250,000	5,512,500
SP 2. 3. Emmergency and Disaster management	7,217,600	7,724,644	8,110,876	8,516,420
Total Expenditure of Programme 2	7,217,600	16,149,288	16,956,752	17,804,590
Programme 3: Management and Administration of County services.				
SP 3. 1 County Executive	10,013,400	6,905,768	7,251,056	7,613,609
SP 3.2 County Secretary	9,329,300	5,228,502	5,489,927	5,764,423
SP 3.3 Geospatial Technologies Services (GTS)	2,733,030	29,200,000	30,660,000	32,193,000
SP 3.4 Communication Unit	2,733,030	7,572,518	7,951,144	8,348,701
SP 3.5 County Research and Development Service	1,858,100	1,899,309	1,994,274	2,093,988
SP 3.6 Service Delivery unit (SDU)	4,168,800	5,000,000	5,250,000	5,512,500
Total Expenditure of Programme 3	30,835,660	55,806,097	58,596,402	61,526,222
Total Expenditure of Vote -----	217,286,967	252,511,183	265,136,742	278,393,579

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	129,348,071	138,148,071	145,055,475	152,308,248
Use of goods and services	66,025,794	106,343,855	111,661,048	117,244,100
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	3,250,800	8,019,257	8,420,220	8,841,231
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	76,747,656	0	0	0
Total Expenditure of Vote	275,372,321	252,511,183	265,136,742	278,393,579

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	123,848,071	124,848,071	131,090,475	137,644,998
Use of goods and services	35,511,334	52,688,470	55,322,894	58,089,038
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,712,000	3,019,257	3,170,220	3,328,731
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	0
Capital Transfers to Govt. Agencies	0	0	-	0
Development	75,247,656	0	-	-
Total Expenditure	237,319,061	180,555,798	189,583,588	199,062,767
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	123,848,071	124,848,071	131,090,475	137,644,998
Use of goods and services	35,511,334	52,688,470	55,322,894	58,089,038
Current Transfers Govt. Agencies	0		0	0
Other Recurrent	2,712,000	3,019,257	3,170,220	3,328,731
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0		0	0
Capital Transfers to Govt. Agencies	0		0	0
Development	75,247,656	0	-	-
Total Expenditure	237,319,061	180,555,798	189,583,588	199,062,767
Program 2: CORDINATION AND SUPERVISORY SERVICES				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	7,217,600	16,149,288	16,956,752	17,804,590
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	-	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	-	-
Total Expenditure	7,217,600	16,149,288	16,956,752	17,804,590
Sub-Programme 2. 1: audit and accountability				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	3,424,644	3,595,876	3,775,670
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	-	-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	-	3,424,644	3,595,876	3,775,670
Sub-Programme 2. 2: Performance Management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	5,000,000	5,250,000	5,512,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	-	-	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	-	5,000,000	5,250,000	5,512,500
Sub-Programme 2. 3: Emergency and Disaster mitigation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	7,217,600	7,724,644	8,110,876	8,516,420
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	-	-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	7,217,600	7,724,644	8,110,876	8,516,420
Programme 3. MANAGEMENT AND ADMINISTRATION OF COUNTY SERVICES.				
Current Expenditure				
Compensation to Employees	5,500,000	13,300,000	13,965,000	14,663,250
Use of goods and services	23,296,860	37,506,097	39,381,402	41,350,472
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	538,800	5,000,000	5,250,000	5,512,500
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	1,500,000	0	-	-
Total Expenditure	30,835,660	55,806,097	58,596,402	61,526,222
Sub Programme 3.1 : County Executive Services (Cabinet affairs)				
Current Expenditure				
Compensation to Employees	5,000,000	5,000,000	5,250,000	5,512,500
Use of goods and services	5,013,400	1,905,768	2,001,056	2,101,109
Current Transfers Govt. Agencies	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	-	-	-
Total Expenditure	10,013,400	6,905,768	7,251,056	7,613,609
Sub-Programme 3. 2: County Secretary (intergovernmental relation, public participation, records and archives and general admin)				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	7,829,300	5,228,502	5,489,927	5,764,423
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	1500000	0	-	-
Total Expenditure	9,329,300	5,228,502	5,489,927	5,764,423
Sub-Programme 3. 3: Geospatial Technologies Services (GTS)				
Current Expenditure				
Compensation to Employees	250,000	8,050,000	8,452,500	8,875,125
Use of goods and services	2,213,630	16,150,000	16,957,500	17,805,375
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	269,400	5,000,000	5,250,000	5,512,500
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	2,733,030	29,200,000	30,660,000	32,193,000
Sub-Programme 3.4: Communication Unit				
Current Expenditure				
Compensation to Employees	50,000	250,000	262,500	275,625
Use of goods and services	2,213,630	7,322,518	7,688,644	8,073,076

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Transfers Govt. Agencies	-	0	-	-
Other Recurrent	269,400	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	2,533,030	7,572,518	7,951,144	8,348,701
SP 3.5 : County Research and Development Service				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	1,858,100	1,899,309	1,994,274	2,093,988
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	1,858,100	1,899,309	1,994,274	2,093,988
SP 3.5 : Service Delivery unit (SDU)				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	4,168,800	5,000,000	5,250,000	5,512,500
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	4,168,800	5,000,000	5,250,000	5,512,500

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

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

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

2.0 FINANCE & ECONOMIC PLANNING

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

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

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

Part D: Programmes and Objectives

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

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

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	469,429,449	442,126,343	464,232,660	487,444,293
Total Expenditure of Programme 1	469,429,449	442,126,343	464,232,660	487,444,293
Programme 2: County Planning Services.				
SP 2. 1 Planning Policy and Formulation	600,000	5,140,000	5,397,000	5,666,850
SP 2. 2. Budget Policy and Formulation	1,143,000	6,600,000	6,930,000	7,276,500
SP 2.3 Budget expenditure management	2,607,000	6,614,853	6,945,596	7,292,875
SP 2. 4 Monitoring and evaluation	0	4,650,000	4,882,500	5,126,625
Total Expenditure of Programme 2	4,350,000	23,004,853	24,155,096	25,362,850
Programme 3: County Financial Management				
SP 3. 1 Accounting Services	1,000,000	7,700,000	8,085,000	8,489,250
SP 3.2 Audit Services	4,336,600	7,606,000	7,986,300	8,385,615
SP 3.3 Revenue management services	24,362,000	23,382,653	24,551,786	25,779,375
SP 3.4 Procurement Services	1,000,000	7,080,002	7,434,002	7,805,702
Total Expenditure of Programme 3	30,698,600	45,768,655	48,057,088	50,459,942
Total Expenditure of Vote -----	504,478,049	510,899,851	529,701,951	556,187,049

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	180,032,634	207,419,045	217,789,997	228,679,497
Use of goods and services	106,847,651	102,140,855	107,247,898	112,610,293
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	32,001,614	7,117,800	7,473,690	7,847,374
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	5,107,043	5,362,395
Capital Transfers to Government Agencies	0	0	0	0
Development	185,596,150	194,222,151	203,933,259	214,129,921
Total Expenditure of Vote	504,478,049	510,899,851	541,551,886	568,629,480

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	180,032,634	207,419,045	217,789,997	228,679,497
Use of goods and services	76,435,651	34,500,000	36,225,000	38,036,250
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	27,365,014	5,985,147	6,284,404	6,598,624
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	185,596,150	194,222,151	203,933,259	214,129,921
Total Expenditure	469,429,449	442,126,343	464,232,660	487,444,293
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	180,032,643	207,419,045	217,789,997	228,679,497
Use of goods and services	76,435,651	34,500,000	36,225,000	38,036,250

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	27,365,014	5,985,147	6,284,404	6,598,624
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	185,596,150	194,222,151	203,933,259	214,129,921
Total Expenditure	469,429,458	442,126,343	464,232,660	487,444,293
Program 2: COUNTY PLANNING SERVICES				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	3,050,000	23,004,853	24,155,096	25,362,850
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,300,000	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	4,350,000	23,004,853	24,155,096	25,362,850
Sub-Programme 2.1: Planning Policy and Formulation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	5,140,000	5,397,000	5,666,850
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	600,000	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	600,000	5,140,000	5,397,000	5,666,850
Sub-Programme 2. 2: Budget Policy and Formulation				
Current Expenditure				

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	27,362,000	44,636,002	46,867,802	49,211,192
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	3,336,600	1,132,653	1,132,653	1,189,286
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	30,698,600	45,768,655	48,000,455	50,400,478
Sub Programme 3.1 : Accounting Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	7,700,000	8,085,000	8,489,250
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,000,000	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	1,000,000	7,700,000	8,085,000	8,489,250
Sub-Programme 3. 2: Audit Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	3,934,000	7,606,000	7,986,300	8,385,615
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	402600	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	4,336,600	7,606,000	7,986,300	8,385,615

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Sub-Programme 3.3: Revenue management services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	22,928,000	22,250,000	23,362,500	24,530,625
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,434,000	1,132,653	1,189,286	1,248,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	24,362,000	23,382,653	24,551,786	25,779,375
SP 3.4 : Procurement Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	500,000	7,080,002	7,434,002	7,805,702
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	500000	-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	1,000,000	7,080,002	7,434,002	7,805,702

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Baseline) 2022/23	2024/25	2025/26
Programme name: Administration, Planning and Support Services						
Outcome: Improved and efficient service delivery.						
SP 1.1 General Administrative Service	Administration	Policy and guidelines formulated	No of policies/guidelines prepared		1	1
		HR capacity developed	No of trainings on planning and PFM	0	5	5
		Staff Appraisal and performance contracting	No of PCs and Pas reports	0	5	5
		Staff welfare programme re-established	No of staff welfare programmes	0	1	1
		Staff promotion and resignation	No of staff promoted	0	30	30
		Purchase of tools and equipment	No of equipment purchased	Assorted	Assorted	Assorted
		Renovation/expansion of offices	No of offices renovated/expanded (Planning & Audit)	1	1	1
Programme name: Economic Planning and Management						
Outcome: Enhanced development planning, tracking of results and reporting						
SP2.1: Monitoring and Evaluation	Economic Planning	M& E framework strengthened	M&E policy reviewed	0	1	-
			M & e committees established and operationalized	0	4	4
			M & e Indicator Handbook Prepared & disseminated	0	1	1
		E-CIMES Rolled out	Capacity building on e-CIMES	0	1	1
			e-CIMES Operationalized	1	1	1
		Projects monitoring & Reporting	Projects Visits & reports, Projects Status Register prepared	1	1	1
		Progress reports	No of reports	4	4	4

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

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

3.0 AGRICULTURE, LIVESTOCK AND FISHERIES

Part A: Vision

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

Part B: Mission

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

Part C: Performance Overview

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

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

Part D: Programmes and Objectives

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

Part E: Summary of Expenditure by Programmes, 20224/25-2026/27 (Kshs.Millions)

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	423,770,692	321,357,166	337,425,024	354,296,276
SP 1. 2 Research & Development	0	0	0	0
Total Expenditure of Programme 1	423,770,692	321,357,166	337,425,024	354,296,276
Programme 2: Livestock development and Management Services.				
SP 2. 1, Value Chain Development	0	250,000	262,500	275,625
SP 2. 2. Veterinary Services and Extention	8,041,000	10,408,500	10,928,925	11,475,371
SP 2.3, Livestock Extention	8,500,000	9,614,000	10,094,700	10,599,435

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Total Expenditure of Programme 2	16,541,000	20,272,500	21,286,125	22,350,431
Programme 3: Fisheries development & Management Services.				
SP 3. 1 Promotion of Fish Farming	17,541,000	4,146,000	4,353,300	4,570,965
Total Expenditure of Programme 3	17,541,000	4,146,000	4,353,300	4,570,965
Programme 4: Crop Development and Management Services.				
SP 4. 1, Crop Extention	1,824,000	550,000	577,500	606,375
SP 4. 2. Farm Input Subsidy	0	500,000	525,000	551,250
SP 4.3, Cash crop production and development	0	4,412,000	4,632,600	4,864,230
SP 4.4, Food Security Initiative	10,626,000	1500000	1,575,000	1,653,750
Total Expenditure of Programme 4	12,450,000	6,962,000	7,310,100	7,675,605
Total Expenditure Vote.....	470,302,692	352,737,666	370,374,549	388,893,277

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	113,092,762	113,792,762	119,482,400	125,456,520
Use of goods and services	53,747,520	38,065,033	39,968,285	41,966,699
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	4,230,300	2,445,800	2,568,090	2,696,495
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	-
Capital Transfers to Government Agencies	0	0	0	-
Development	299,232,110	198,434,071	208,355,775	218,773,563
Total Expenditure of Vote	470,302,692	352,737,666	370,374,549	388,893,277

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	112,592,762	113,792,762	119,482,400	125,456,520
Use of goods and services	37,715,520	20,534,533	21,561,260	22,639,323
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	4,230,300	2,095,800	2,200,590	2,310,620
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	-
Capital Transfers to Govt. Agencies	0	0	0	-
Development	269,232,110	184,934,071	194,180,775	203,889,813
Total Expenditure	423,770,692	321,357,166	337,425,024	354,296,276
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	112,592,762	113,792,762	119,482,400	125,456,520
Use of goods and services	37,715,520	18,682,033	19,616,135	20,596,941
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	4,230,300	2,095,800	2,200,590	2,310,620
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	269,232,110	184,934,071	194,180,775	203,889,813
Total Expenditure	423,770,692	319,504,666	335,479,899	352,253,894
Sub-Programme 1.2: Research and Development				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	1,852,500	1,945,125	2,042,381.25
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	1,852,500	1,945,125	2,042,381
PROGRAM 2: LIVESTOCK DEVELOPMENT & MANAGEMENT SERVICES				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	5,041,000	9,422,500	9,893,625	10,388,306
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	350,000	367,500	385,875
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	-
Capital Transfers to Govt. Agencies	0	0	0	-
Development	11,500,000	10,500,000	11,025,000	11,576,250
Total Expenditure	16,541,000	20,272,500	21,286,125	22,350,431
Sub-Programme 2.1: Value Chain Development				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	250,000	262,500	275,625
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	-	-	-
Total Expenditure	0	250,000	262,500	275,625
Sub-Programme 2. 2: Veterinary Services & Extention				
Current Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Compensation to Employees	0	0	-	-
Use of goods and services	4,541,000	7,558,500	7,936,425	8,333,246
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	350,000	367,500	385,875
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	3,500,000	2500000	2625000	2756250
Total Expenditure	8,041,000	10,408,500	10,928,925	11,475,371
Sub-Programme 2. 3: Livestock Extention				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	500,000	1,614,000	1,694,700	1,779,435
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	-
Capital Transfers to Govt. Agencies	0	0	0	-
Development	8,000,000	8,000,000	8,400,000	8,820,000
Total Expenditure	8,500,000	9,614,000	10,094,700	10,599,435
Programme 3. Fisheries Development & Management				
Current Expenditure				
Compensation to Employees	500,000	0	-	-
Use of goods and services	3,041,000	3,146,000	3,303,300	3,468,465
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	0
Capital Transfers to Govt. Agencies	0	0	-	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Development	14,000,000	1,000,000	1,050,000	1,102,500
Total Expenditure	17,541,000	4,146,000	4,353,300	4,570,965
Sub Programme 3.1 : Promotion of Fish Farming				
Current Expenditure				
Compensation to Employees	500000	0	-	-
Use of goods and services	3,041,000	3,146,000	3,303,300	3,468,465
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	14,000,000	1,000,000	1,050,000	1,102,500
Total Expenditure	17,541,000	4,146,000	4,353,300	4,570,965
Programme 4. Crop Development & Management Services				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	7,950,000	4,962,000	5,210,100	5,470,605
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	4,500,000	2,000,000	2,100,000	2,205,000
Total Expenditure	12,450,000	6,962,000	7,310,100	7,675,605
Sub-Programme 4. 1: Crop Extention				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	1,824,000	550,000	577,500	606,375
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	1,824,000	550,000	577,500	606,375
Sub-Proramme 4.2: Farm input Subsidy				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	0	500,000	525,000	551,250
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	0	500,000	525,000	551,250
SP 4.3 : Cash crop production & Development				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	2,412,000	2,532,600	2,659,230
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	2,000,000	2,100,000	2,205,000
Total Expenditure	0	4,412,000	4,632,600	4,864,230
SP 4.4 : Food security initiatives				
Current Expenditure				

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

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26
Programme.1 Administration and Planning and Support Service						
Outcome: Efficient and updated management of Agriculture						
S.P.1 General Administrative Service	Administration	Policies, Bills and Legal notices developed and disseminated	No. of policies, no of bills no legal notices	3 policies, 2 bills 1 legal notice	3 policies, 2 bills 1 legal notice	3 policies, 2 bills 1 legal notice
		Agricultural Training & Innovation Centre	Number of ATIC established	0	1	1
Programme.2 Livestock development and Management						
Outcome: Improved performance of livestock industry						
CSP.2.1 Value chain development	Livestock					

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

4.0 HEALTH SERVICES

Part A: Vision

A healthy and nationally competitive County

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

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

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

International and other development partners. The department will also strengthen revenue collection and mapping of revenue streams.

Part D: Programmes and Objectives

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

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

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	304,122,664	1,385,701,780	1,454,986,869	1,527,736,212
SP 1. 2 Human Resource Management & Development	1,115,399,620	1,000,000	1,050,000	1,102,500
SP 1. 3 Health Financing	0	2,100,000	2,205,000	2,315,250
Total Expenditure of Programme 1	1,419,522,284	1,388,801,780	1,458,241,869	1,531,153,962
Programme 2: Preventive & Promotive Health Services.				
SP 2. 1, Public Health Services	550,000	246,000	258,300	271,215
SP 2. 2. Reproductive Health Care	5,050,000	5,000,000	5,250,000	5,512,500
SP 2.3, Community Health Strategy	53,594,000	80,546,188	84,573,497	88,802,172
SP 2.4, Disease Surveillance & Emergency	516,000	0	0	0
SP 2.5, Health Promotion	0	1,000,000	1,050,000	1,102,500
Total Expenditure of Programme 2	59,710,000	86,792,188	91,131,797	95,688,387
Programme 3: Curative & Rehabilitative.				
SP 3. 1 Medical Services	14,780,000	5,000,000	5,250,000	5,512,500
SP 3. 2 Drugs & Other Medical Supplies	106,804,000	74,515,000	78,240,750	82,152,788

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
SP 3. 3 County Referral Services	0	0	0	0
Total Expenditure of Programme 3	121,584,000	79,515,000	83,490,750	87,665,288
Programme 4: Maternal & Child Care Services.				
SP 4. 1, Immunization	0	0	0	0
SP 4. 2. Antinatal & Postnatal Health Care	0	0	0	0
SP 4.3, New Born Child & Adolescent	0	0	0	0
SP 4.4, Maternity Services	0	0	0	0
SP 4.5, Nutrition Services	5038060	10,000,000	10,500,000	11,025,000
Total Expenditure of Programme 4	14,000,000	10,000,000	10,500,000	11,025,000
Total Expenditure of Vote....	1,614,816,284	1,565,108,968	1,643,364,416	1,725,532,637

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

Expenditure Classification	Baseline Estimates	Baseline Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	1,167,499,620	1,179,999,620	1,238,999,601	1,300,949,581
Use of goods and services	165,690,801	234,509,348	246,234,815	258,546,556
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,816,400	2,300,000	2,415,000	2,535,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	270,847,523	148,300,000	155,715,000	163,500,750
Total Expenditure of Vote	1,605,854,344	1,565,108,968	1,643,364,416	1,725,532,637

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	1,115,399,620	1,133,437,620	1,190,109,501	1,249,614,976
Use of goods and services	31,458,741	104,764,160	110,002,368	115,502,486
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,816,400	2,300,000	2,415,000	2,535,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	270,847,523	148,300,000	155,715,000	163,500,750
Total Expenditure	1,419,522,284	1,388,801,780	1,458,241,869	1,531,153,962
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	0	1,133,437,620	1,190,109,501	1,249,614,976
Use of goods and services	31,458,741	104,764,160	110,002,368	115,502,486
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	1,816,400	2,300,000	2,415,000	2,535,750
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	270,848,523	148,300,000	155,715,000	163,500,750
Total Expenditure	304,123,664	1,388,801,780	1,458,241,869	1,531,153,962
Sub-Programme 1.2: Human Resource Management & Development				
Current Expenditure				
Compensation to Employees	1,115,399,620	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Use of goods and services	0	1,000,000	1,050,000	1,102,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	1,115,399,620	1,000,000	1,050,000	1,102,500
SP 1. 3 Health Financing				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	-	2,100,000	2,205,000	2,315,250
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	-	2,100,000	2,205,000	2,315,250
Programme 2: Preventive & Promotive Health Services.				
Current Expenditure				
Compensation to Employees	52,100,000	46562000	48890100	51334605
Use of goods and services	7,610,000	40,230,188	42,241,697	44,353,782
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	59,710,000	86,792,188	91,131,797	95,688,387

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Sub-Programme 2.1: Public Health Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	550,000	246,000	258,300	271,215
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	550,000	246,000	258,300	271,215
Sub-Programme 2. 2: Reproductive Health Care				
Current Expenditure				
Compensation to Employee	-	-	-	-
Use of goods and services	5,050,000	5,000,000	5,250,000	5,512,500
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	5,050,000	5,000,000	5,250,000	5,512,500
Sub-Programme 2. 3: Community Health Strategy				
Current Expenditure				
Compensation to Employees	52,100,000	46,562,000	48,890,100	51,334,605
Use of goods and services	1,494,000	33,984,188	35,683,397	37,467,567
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	53,594,000	80,546,188	84,573,497	88,802,172
SP 2.4, Disease Surveillance & Emergency				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	516,000	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	516,000	-	-	-
SP 2.5, Health Promotion				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	1,000,000	1,050,000	1,102,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	1,000,000	1,050,000	1,102,500
Programme 3: Curative & Rehabilitative.				
Current Expenditure				

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Total Expenditure	106,804,000	74,515,000	78,240,750	82,152,788
SP 3. 3 County Referral Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	0	0	0
PROGRAMME 4: MATERNAL & CHILD CARE SERVICES.				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	5,038,060	10,000,000	10,500,000	11,025,000
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	5,038,060	10,000,000	10,500,000	11,025,000
SP 4. 1, Immunization				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	0	0	0
SP 4. 2. Antinatal & Postnatal Health Care				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	0	0	0
SP 4.3, New Born Child & Adolescent				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	-	-	-	-
SP 4.4, Maternity Services				
Compensation to Employees	0	0	0	0
Use of goods and services	0	0	0	0
Current Transfers Govt. Agencies	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	0	0	0
SP 4.5, Nutrition Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	5,038,060	10,000,000	10,500,000	11,025,000
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	5,038,060	10,000,000	10,500,000	11,025,000

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

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Name of Programme: General Administration, Planning and Support Services							
Outcome: Effective governance and leadership							
Sub-program							
SP.1: General Administrative services	Administration	Plans, policies and legislations and regulations developed	Number of plans, policies and legislations and regulations developed	3	2	3	3
		Integrated supportive	Number of integrated	24	24	24	24

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2023/24	Target 2024/25	Target 2025/26	Target 2026/27
		supervision done	support supervision				
		Health Facilities renovated and maintained	Number of health facilities renovated and maintained	ND	5	5	5
		Health facilities completed and operationalized	Number of health facilities completed and operationalized	5	5	6	5
		Households registered with NHIF	% of households registered with NHIF	23	30	35	40
		PCNs gazetted	Number of PCNs gazetted	0	6	6	6
		PCNs functional	Number of functional PCNs	0	6	6	6
		New health facilities established	Number of new health facilities established	1	3	0	0
		e-HMIS implemented	Number of facilities implementing e-HMIS Focus on hospitals	1	2	4	5
SP 1.2: Human Resource Management and Development	Administration	Health workers recruited	# of Health workers recruited	2	10	10	10
		Health workers promoted	#of eligible health workers promoted	384	50	50	50
Name of Programme: Preventive and Promotive Health Services							
SP 2.1: Reproductive Health (RMNCAH)	Reproductive Health	Increased uptake of skilled deliveries	% skilled deliveries	71.7%	75%	80%	85%
		ANC visits strengthened	Proportion of pregnant women attending ANC1	86.1%	90%	90%	90%

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2023/24	Target 2024/25	Target 2025/26	Target 2026/27
			Proportion of pregnant women attending 4th ANC	57%	60%	65%	70%
		Children treated with ORS /ZINC	% of children with diarrhea treated with Zinc/ORS	92	95	95	95
		Fully immunized child.	% of fully immunized child	79	85	89	95
		Teenage pregnancies reduced	Proportion of adolescent pregnancies	25	23	20	18
		Increase the number of women of reproductive age accessing modern contraceptives	Proportion of women of reproductive age accessing modern contraceptives	60	65	68	70
		Boresha program implemented	Proportion of eligible mothers enrolled into Boresha program	41	45	50	60
SP 2.2 : Nutrition Services	Nutrition unit	Micronutrient supplementation among WRA and children under 5years increased	% of pregnant women receiving IFAS % of children <5 supplemented with vitamin A	87.1	90	90	90
		Children <5 years dewormed.	% of children under 5 years dewormed.	65	70	75	80
		Adults screened for risk of NCDs.	% of adults screened for overweight	1	5	10	20
SP. 2.3: Public Health Services	Public Health	Improved environmental health	Proportion of premises inspected	60	65	70	80

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2023/24	Target 2024/25	Target 2025/26	Target 2026/27
			Proportion of premises licensed	80	80	80	80
		Enhanced control and prevention of NTDs	Proportion of school going children dewormed	86	95	100	100
		Enhanced health seeking behavior	# of health exhibitions conducted	0	2	2	2
SP 2.4: Community health services	Public Health	Increased community advocacy, social behavior change and actions	Proportion of households mapped digitally	0	95	100	100
			Proportion of CUs with gazzeted CHCs	0	100%	100%	100%
			Proportion of households visited with CHPS at least once a month.	50	100	100	100
SP 2.5: Communicable Diseases	Malaria division	Increased utilization of LLINs	Proportion of households with LLINs	76	98	98	99
			Proportion of ANC mothers sleeping under treated nets	92	100	100	100
	CASCO	ANC mothers tested for HIV	Proportion of ANC mothers tested for HIV	100	100	100	100
		HIV positive clients on ARVs	% of HIV positive clients on ARVs	95	95	95	95
		HIV exposed infants given prophylaxis	% of HIV exposed infants given prophylaxis	99	100	100	100
	TB division	TB patients tested for HIV	Proportion of TB patients tested for HIV	76%	100%	100%	100%
	Name of Programme: Curative and Rehabilitative Health Services						
SP 3.1: Health Products and	Curative directorate	Increased availability of health products	Number of health facilities with no stock	73	74	74	74

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Technologies (HPTs)		and technologies	out days for tracer drugs				
			Number of health facilities with active Medicines and Therapeutics Committees	5	8	11	14
SP. 3.2: Primary health services		Increased access to specialized treatment and diagnostic services	Number of facilities with functional Laboratories	40	50	60	70
			Number of functional facilities with Ultra sound and X-ray services	2	3	4	5
			Number of facilities offering 24hour services	31	33	35	37
SP 3.3: County Refferal Services		County referral command center established	Number of functional emergency operation center	0	1	1	1
			Ambulance acquired	4	5	6	7
			Number of advance life support ambulance available	0	1	0	0

5.0 EDUCATION, SCIENCE, TECHNICAL & VOCATIONAL TRAINING

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

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

Part D: Programmes and their Objectives

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

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

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	129,525,532	143,746,632	150,933,964	158,480,662
Total Expenditure of Programme 1	129,525,532	143,746,632	150,933,964	158,480,662
PROGRAMME 2: EDUCATION AND VOCATIONAL TRAINING.				
SP 2. 1, Education Support	100,000,000	51,017,177	53,568,036	56,246,438
SP 2. 2 Youth Polytechnic Development	148,838,400	90,600,000	95,130,000	99,886,500
Total Expenditure of Programme 2	248,838,400	141,617,177	148,698,036	156,132,938
PROGRAMME 3: ECD DEVELOPMENT & COORDINATION.				
SP 3.1 ECDE Development	222,094,500	240,200,000	252,210,000	264,820,500
Total Expenditure of Programme 3	222,094,500	240,200,000	252,210,000	264,820,500
Total Expenditure of Vote ----	600,458,432	525,563,809	551,841,999	579,434,099

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	267,936,000	270,136,000	283,642,800	297,824,940
Use of goods and services	214,143,928	79,831,177	83,822,736	88,013,873
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	717,000	1,478,000	1,551,900	1,629,495
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	-
Capital Transfers to Government Agencies	0	0	0	-
Development	117,661,544	174,118,632	182,824,564	191,965,792
Total Expenditure of Vote	194,581,022	525,563,809	551,841,999	579,434,099

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	62,436,000	64,636,000	67,867,800	71,261,190
Use of goods and services	12,711,028	18,614,000	19,544,700	20,521,935
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	717,000	1,478,000	1,551,900	1,629,495
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	53,661,544	59,018,632	61,969,564	65,068,042
Total Expenditure	129,525,572	143,746,632	150,933,964	158,480,662
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	62,436,000	64,636,000	67,867,800	71,261,190
Use of goods and services	12,711,028	18,614,000	19,544,700	20,521,935
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	717,000	1,478,000	1,551,900	1,629,495
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	53,661,544	59,018,632	61,969,564	65,068,042
Total Expenditure	129,525,572	143,746,632	150,933,964	158,480,662
Programme 2: VOCATIONAL EDUCATION AND TRAINING SERVICES.				
Current Expenditure				
Compensation to Employees	50,500,000	50,500,000	53,025,000	55,676,250

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Use of goods and services	168,338,400	56,117,177	58,923,036	61,869,188
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	30,000,000	35,000,000	36,750,000	38,587,500
Total Expenditure	248,838,400	141,617,177	148,698,036	156,132,938
SP 2. 1, Education Support				
Current Expenditure				
Compensation to Employees	-	0	0	0
Use of goods and services	100,000,000	51017177	53568035.85	56246437.64
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	-	-
Total Expenditure	100,000,000	51,017,177	53,568,036	56,246,438
Programme 2.2: Vocation Education & Training.				
Current Expenditure				
Compensation to Employees	50,500,000	50,500,000	53,025,000	55,676,250
Use of goods and services	68,338,400	5,100,000	5,355,000	5,622,750
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	30,000,000	35,000,000	36,750,000	38,587,500
Total Expenditure	148,838,400	90,600,000	95,130,000	99,886,500
PROGRAMME 3: ECD DEVELOPMENT & COORDINATION.				
Current Expenditure				
Compensation to Employees	155,000,000	155,000,000	162,750,000	170,887,500
Use of goods and services	33,094,500	5,100,000	5,355,000	5,622,750
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	34,000,000	80,100,000	84,105,000	88,310,250
Total Expenditure	222,094,500	240,200,000	252,210,000	264,820,500
SP 3. 1 ECDE Development				
Current Expenditure				
Compensation to Employees	155,000,000	155,000,000	162,750,000	170,887,500
Use of goods and services	33,094,500	5,100,000	5,355,000	5,622,750
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	34,000,000	80,100,000	84,105,000	88,310,250
Total Expenditure	222,094,500	240,200,000	252,210,000	264,820,500

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

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

6.0 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

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

Part D: Programmes and their Objectives

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

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

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	75,719,554	45,223,012	47,484,163	49,858,371
Total Expenditure of Programme 1	75,719,554	45,223,012	47,484,163	49,858,371
PROGRAMME 2: MANAGEMENT AND DEVELOPMENT OF YOUTH AND SPORTS				
SP 2. 1. Recreation and Arts (KICOSCA)	5,000,000	10,000,000	10,500,000	11,025,000
SP 2. 2. Sports Promotion	54,139,000	28,500,000	29,925,000	31,421,250
SP 2.3. Youth Development	10,781,000	8,000,000	8,400,000	8,820,000
Total Expenditure of Programme 2	69,920,000	46,500,000	48,825,000	51,266,250
PROGRAMME 3: MANAGEMENT OF CULTURE AND GENDER DEVELOPMENT				
SP 3. 1. Gender and Social Protection	11,612,945	7,050,000	7,402,500	7,772,625
SP 3. 2. Culture and Library Services	24,865,000	14,500,000	15,225,000	15,986,250
Total Expenditure of Programme 3	36,477,945	21,550,000	22,627,500	23,758,875
Total Expenditure of Vote -----	182,117,499	113,273,012	118,936,663	124,883,496

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	37,460,000	40,260,000	42,273,000	44,386,650
Use of goods and services	58,219,765	29,597,390	31,077,260	32,631,122
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	310,700	828704	870139.2	913646.16
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	86,137,034	42,586,918	44,716,264	46,952,077
Total Expenditure of Vote	182,127,499	113,273,012	118,936,663	124,883,496

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	37,460,000	40,260,000	42,273,000	44,386,650
Use of goods and services	8,211,820	2,547,390	2,674,760	2,808,497
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	310,700	828,704	870,139.2	913,646.16
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	29,737,034	1,586,918	1,666,264	1,749,577
Total Expenditure	75,719,554	45,223,012	47,484,163	49,858,371
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	37,460,000	40,260,000	42,273,000	44,386,650
Use of goods and services	8,211,820	2,547,390	2,674,760	2,808,497
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	310,700	828,704	870,139	913,646
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	29,737,034	1,586,918	1,666,264	1,749,577
Total Expenditure	75,719,554	45,223,012	47,484,163	49,858,371

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
PROGRAMME 2: MANAGEMENT AND DEVELOPMENT OF YOUTH AND SPORTS				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	34,530,000	20,500,000	21,525,000	22,601,250
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	35,400,000	26,000,000	27,300,000	28,665,000
Total Expenditure	69,930,000	46,500,000	48,825,000	51,266,250
SP 2. 1. Recreation and Arts				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	5,000,000	10,000,000	10,500,000	11,025,000
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	5,000,000	10,000,000	10,500,000	11,025,000
SP 2. 2. Sports Promotion				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	18,739,000	8,500,000	8,925,000	9,371,250
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Development	35,400,000	20,000,000	21,000,000	22,050,000
Total Expenditure	54,139,000	28,500,000	29,925,000	31,421,250
SP 2.3. Youth Development				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	10,791,000	2,000,000	2,100,000	2,205,000
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	-	6,000,000	6,300,000	6,615,000
Total Expenditure	10,791,000	8,000,000	8,400,000	8,820,000
PROGRAMME 3: MANAGEMENT OF CULTURE AND GENDER DEVELOPMENT				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	15,477,945	6,550,000	6,877,500	7,221,375
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	21,000,000	15,000,000	15,750,000	16,537,500
Total Expenditure	36,477,945	21,550,000	22,627,500	23,758,875
SP 3. 1. Gender and Social Protection				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	2,612,945	4,050,000	4,252,500	4,465,125
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	9,000,000	3,000,000	3,150,000	3,307,500
Total Expenditure	11,612,945	7,050,000	7,402,500	7,772,625

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
SP 3. 2. Culture and Library Services				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	12,865,000	2,500,000	2,625,000	2,756,250
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	12,000,000	12,000,000	12,600,000	13,230,000
Total Expenditure	24,865,000	14,500,000	15,225,000	15,986,250

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

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

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

7.0 COMMERCE, TOURISM AND COOPERATIVES

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

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

Part D: Programmes and their Objectives

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

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

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	197,580,594	426,851,548	448,194,125	470,603,832
Total Expenditure of Programme 1	197,580,594	426,851,548	448,194,125	470,603,832
PROGRAMME 2: TRADE DEVELOPMENT AND INVESTMENT.				
SP 2. 1, Market Development and Management	76,138,440	58,095,000	60,999,750	64,049,738
SP 2. 2. Business Support and Consumer Protection	-	0	0	-
Total Expenditure of Programme 2	76,138,440	58,095,000	60,999,750	64,049,738
PROGRAMME 3: TOURISM DEVELOPMENT.				
SP 3. 1 Tourism Promotion	10,136,880	3,159,000	3,316,950	3,482,798
Total Expenditure of Programme 3	10,136,880	3,159,000	3,316,950	3,482,798
PROGRAMME 4: COOPERATIVES DEVELOPMENT				
SP 4. 1, Cooperatives Development	26,037,300	6,599,000	6,928,950	7,275,398
Total Expenditure of Programme 4	26,037,300	6,599,000	6,928,950	7,275,398
Total Expenditure of Vote -----	309,893,214	494,704,548	519,439,775	545,411,764

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	29,613,520	35,872,374	37,665,993	39,549,292
Use of goods and services	76,788,514	29,849,851	31,342,344	32,909,461
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,099,400	1,000,000	1,050,000	1,102,500
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	202,391,780	427,982,323	449,381,439	471,850,511
Total Expenditure of Vote	309,893,214	494,704,548	519,439,775	545,411,764

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: ADMINSTRATION,PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	20,124,000	35,872,374	37,665,993	39,549,292
Use of goods and services	13,386,814	15,996,851	16,796,694	17,636,528
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	678,000	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	154,391,780	373,982,323	392,681,439	412,315,511
Total Expenditure	188,580,594	426,851,548	448,194,125	470,603,832
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	20,124,000	35,872,374	37,665,993	39,549,292
Use of goods and services	13,386,814	15,996,851	16,796,694	17,636,528
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	678,000	1,000,000	1,050,000	1,102,500

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	154,391,780	373,982,323	392,681,439	412,315,511
Total Expenditure	188,580,594	426,851,548	448,194,125	470,603,832
PROGRAMME 2: TRADE DEVELOPMENT AND INVESTMENT.				
Current Expenditure				
Compensation to Employees	165,440	-	-	-
Use of goods and services	31,729,600	4,095,000	4,299,750	4,514,738
Current Transfers Govt. Agencies		-	-	-
Other Recurrent	243,400	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	44,000,000	54,000,000	56,700,000	59,535,000
Total Expenditure	76,138,440	58,095,000	60,999,750	64,049,738
SP 2. 1, Market Development and Management				
Current Expenditure				
Compensation to Employees	165,440	-	-	-
Use of goods and services	31,729,600	4,095,000	4,299,750	4,514,738
Current Transfers Govt. Agencies		-	-	-
Other Recurrent	243,400	-	-	-
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	44,000,000	54,000,000	56,700,000	59,535,000
Total Expenditure	76,138,440	58,095,000	60,999,750	64,049,738
SP 2. 2. Business Support and Consumer Protection				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	0	-	-	-
Other Recurrent	0	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	-	-	-	-
PROGRAMME 3: TOURISM DEVELOPMENT.				
Current Expenditure				
Compensation to Employees	124,080	-	-	-
Use of goods and services	5,884,800	3,159,000	3,316,950	3,482,798
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	128,000	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Transfers to Govt. Agencies	0	0	-	-
Development	4,000,000	0	-	-
Total Expenditure	10,136,880	3,159,000	3,316,950	3,482,798
SP 3. 1 Tourism Promotion				
Current Expenditure				
Compensation to Employees	124080	-	-	-
Use of goods and services	5,884,800	3,159,000	3,316,950	3,482,798
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	128,000	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	4,000,000	-	-	-
Total Expenditure	10,136,880	3,159,000	3,316,950	3,482,798
PROGRAMME 4: COOPERATIVES DEVELOPMENT				
Current Expenditure				
Compensation to Employees	200,000	0	0	0
Use of goods and services	25,787,300	6,599,000	6,928,950	7,275,398
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	50,000	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Total Expenditure	26,037,300	6,599,000	6,928,950	7,275,398
SP 4. 1, Cooperatives Development				
Current Expenditure				
Compensation to Employees	200,000	0	0	0
Use of goods and services	25,787,300	6,599,000	6,928,950	7,275,398
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	50,000	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	26,037,300	6,599,000	6,928,950	7,275,398

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26
ADMNISTRATION, PLANNING AND SUPPORT SERVICE						
Outcome: enhanced access to quality, timely and effective service delivery						
SP1.1: General Administrative Services	Administration	Staff employed and capacity built	Number	-	10	10
		Policies, Bills and regulations formulated	Number	4	4	4
		Sub county offices established	Number	0	5	5
Programme: Trade and Investment Development						

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26
Outcome: An enabling environment for trade activities						
SP 2. 1, Market Development and Management	Trade	Modern market established	Number	0	3	3
		Markets refurbished	Number	-	5	5
SP 2. 2 Business Support and Consumer Protection	Trade	Enterprise Incubation Centers Established.	Number	0	0	1
		Trade fund disbursed to beneficiaries	Number	-	3000	
Programme 3: Tourism Development.						
Outcome: Increased tourism activities in the county						
SP 3. 1 Tourism Promotion	Tourism directorate	Tourism Site Developed	Number	0	2	3
Programme 4: Cooperatives Development						
Outcome: SACCOs strengthened						
SP 4.1 Cooperatives Development	Cooperatives	SACCOs strengthened.	Number	-	210	210

8.0 PUBLIC SERVICE BOARD

Part A: Vision

A citizen centric county public service

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

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

Part D; Programmes and Objectives

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

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

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	50,812,039	50,812,039	53,352,641	56,020,273
Total Expenditure of Programme 1	50,812,039	50,812,039	53,352,641	56,020,273
Total Expenditure of Vote -----	50,812,039	50,812,039	53,352,641	56,020,273

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	25,560,024	27,840,023	29,232,024	30,693,625
Use of goods and services	25,002,015	22,722,016	23,858,117	25,051,023
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	250,000	250,000	262,500	275,625
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure of Vote	50,812,039	50,812,039	53,352,641	56,020,273

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	25,560,024	27,840,023	29,232,024	30,693,625
Use of goods and services	25,002,015	22,722,016	23,858,117	25,051,023
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	250,000	250,000	262,500	275,625
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	50,812,039	50,812,039	53,352,641	56,020,273
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	25,560,024	27,840,023	29,232,024	30,693,625
Use of goods and services	25,002,015	22,722,016	23,858,117	25,051,023
Current Transfers Govt. Agencies	0		0	0
Other Recurrent	250,000	250,000	262,500	275,625
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	50,812,039	50,812,039	53,352,641	56,020,273

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

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

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

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

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

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

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

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

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

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

Part D: Programmes and Objectives

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

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

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	172,387,562	78,537,562	82,464,440	86,587,662
Total Expenditure of Programme 1	172,387,562	78,537,562	82,464,440	86,587,662
PROGRAMME 2: WATER AND SANITATION SERVICES.				
SP 2. 1. Water supply and sanitation management	61,330,000	232,578,293	244,207,208	256,417,568
Total Expenditure of Programme 2	61,330,000	232,578,293	244,207,208	256,417,568
PROGRAMME 3: ENVIRONMENTAL MANAGEMENT SERVICES.				
SP 3. 1 Environmental protection and conservation	22,795,000	2,100,000	2,205,000	2,315,250
SP 3.2 Energy Service	3,335,000	3,800,000	3,990,000	4,189,500
SP 3.3 Environmental Compliance	1,435,000	1,250,000	1,312,500	1,378,125
SP 3.4 Waste Management	3,805,000	10,563,742	11,091,929	11,646,526
Total Expenditure of Programme 3	31,370,000	17,713,742	18,599,429	19,529,401
PROGRAMME 4: FORESTRY AND NATURAL RESOURCES MANAGEMENT.				
SP 4. 1. Farm Forest Management	10,810,000	0	0	0
SP 4. 2. Natural Resources Management	5,600,000	14,500,000	15,225,000	15,986,250
Total Expenditure of programme 4	16,410,000	14,500,000	15,225,000	15,986,250
PROGRAMME 5: CLIMATE CHANGE RESILIENCE AND ADAPATATION RESPONSE.				
SP 5. 1. Climate Change	102,000,000	253,765,059	266,453,312	279,775,978
Total Expenditure of Programme 5	102,000,000	253,765,059	266,453,312	279,775,978
Total Expenditure of Vote -----	383,497,562	597,094,656	626,949,389	658,296,858

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	44,780,453	46,026,302	48,327,617	50,743,998
Use of goods and services	4,900,000	80,325,002	84,341,252	88,558,315
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	24,678,411	25,912,332	27,207,948
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Government Agencies	0	0	-	-
Development	251,410,000	446,064,941	468,368,188	491,786,597
Total Expenditure of Vote	301,090,453	597,094,656	626,949,389	658,296,858

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	44,780,453	46,026,302	48,327,617	50,743,998
Use of goods and services	54,297,109	31,511,260	33,086,823	34,741,164
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,900,000	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	71,410,000	0	0	0
Total Expenditure	172,387,562	78,537,562	82,464,440	86,587,662
Sub-Programme 1.1: General Administration duties				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	44,780,453	46,026,302	48,327,617	50,743,998
Use of goods and services	54,297,109	31,511,260	33,086,823	34,741,164
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,900,000	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	71,410,000	0	0	0
Total Expenditure	172,387,562	78,537,562	82,464,440	86,587,662
PROGRAMME 2: WATER AND SANITATION SERVICES.				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	6,830,000	33,100,000	34,755,000	36,492,750
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	3,000,000	22,178,411	23,287,332	24,451,698
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	51,500,000	177,299,882	186,164,876	195,473,120
Total Expenditure	61,330,000.0	232,578,293	244,207,208	256,417,568
SP 2. 1. Water Supply Management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	6,830,000	33,100,000	34,755,000	36,492,750

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	3,000,000	22,178,411	23,287,332	24,451,698
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	51,500,000	177,299,882	186,164,876	195,473,120
Total Expenditure	61,330,000	232,578,293	244,207,208	256,417,568
PROGRAMME 3: ENVIRONMENTAL MANAGEMENT SERVICES				
Current Expenditure				
Compensation to Employees	-	0	0	0
Use of goods and services	16,370,000	13,213,742	13,874,429	14,568,151
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	-	1,500,000	1,575,000	1,653,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	15,000,000	3,000,000	3,150,000	3,307,500
Total Expenditure	31,370,000	17,713,742	18,599,429	19,529,401
SP 3. 1 Environmental Protection & Conservation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	7,795,000	2,100,000	2205000	2315250
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Transfers to Govt. Agencies	0	0	-	-
Development	15,000,000	0	-	-
Total Expenditure	22795000	2,100,000	2,205,000	2,315,250
SP 3. 2Energy Service				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	3,335,000	800,000	840,000	882,000
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	3,000,000	3,150,000	3,307,500
Total Expenditure	3,335,000	3,800,000	3,990,000	4,189,500
SP 3. 3 Environmental Compliance				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,435,000	1,250,000	1,312,500	1,378,125
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	1,435,000	1,250,000	1,312,500	1,378,125
SP 3. 4 Waste Management				
Current Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Compensation to Employees	0	0	0	0
Use of goods and services	3,805,000	9,063,742	9,516,929	9,992,776
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	1,500,000	1,575,000	1,653,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	3,805,000	10,563,742	11,091,929	11,646,526
PROGRAMME 4: FORESTRY, NATURAL RESOURCES MANAGEMENT AND CLIMATE CHANGE RESILIENCE & ADAPTATION				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	4,910,000	2,500,000	2,625,000	2,756,250
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	113,500,000	265,765,059	279,053,312	293,005,978
Total Expenditure	118,410,000	268,265,059	281,678,312	295,762,228
SP 4. 1. Farm Forest Management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	3,310,000	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	7,500,000	0	-	-
Total Expenditure	10,810,000	-	-	-
SP 4. 2. Natural Resources Management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,600,000	2,500,000	2,625,000	2,756,250
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	4,000,000	12,000,000	12,600,000	13,230,000
Total Expenditure	5,600,000	14,500,000	15,225,000	15,986,250
PROGRAMME 5. CLIMATE CHANGE RESILIENCE AND ADAPTATION RESPONSE				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Transfers to Govt. Agencies	0	0	-	-
Development	102,000,000	253,765,059	266,453,312	279,775,978
Total Expenditure	102,000,000	253,765,059	266,453,312	279,775,978
SP 5.1. Climate Change				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	102,000,000	253,765,059	266,453,312	279,775,978
Total Expenditure	102,000,000	253,765,059	266,453,312	279,775,978

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Baseline)	2024/25	2025/26
				2022/23		
Name of Programme: Administration, Planning and Support Service						
Outcome: strengthened institutional and legal frameworks for environment governance						
SP 1.1 General administrative Service	Administration	Formulation and operationalization of departments legal framework	No. of policies formulated and operationalized.		5	5
		Capacity building and training of departmental staffs	No. of staffs trained	4	15	15

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Basel ine)	2024/25	2025/26
				2022/23		
Name of Programme 2: Water and Sanitation Services						
Outcome: Improved access to clean and safe water in a clean environment						
Sp 2. 1 water supply management	Water Directorate	water supply schemes operational	Number of water supply scheme operational	45	3	3
			Number of ongoing and stalled water projects completed	6	2	2
		Boreholes drilled and equipped with solar energy	Number of boreholes drilled/ equipped /operational	46	2	2
			Water supplies equipped with solar	26	3	3
Sp 2. 2. Sanitation services	Water directorate	Sanitation projects constructed	Vihiga Cluster sewerage system implemented	0	1	1
			No. of Market sanitary facilities and Eco toilets	19	1	1
			Sewerage system established	No. of Urban centralized and decentralized sewerage system	3	1
Name of Programme 3: Environmental management services						
Outcome: compliance to regulations on environment management						
SP 3. 1 Environmental protection and conservation	Environmental directorate	Mapping and survey of environment noncompliance areas.	No of areas of non-compliance mapped and surveyed	0	50	50
		Incorporation of ESIA/EA in project implementation at the County	No. of County Projects subjected to ESIA/EA	20%	70%	100%
SP 3.2 Energy Services	Environment directorate	Adoption of green energy	% adoption of green energy	10%	25%	30%
		Projects mainstreaming clean development mechanism.	No. of projects mainstreaming clean development mechanism	10%	30%	30%

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Baseline)	2024/25	2025/26
				2022/23		
Name of Programme 4:Forestry and Natural resources management						
Outcome: Improved tracking of results and reporting on implementation of projects and Programmes						
SP 4.1 Natural Resources Management	Environment directorate	Identificati on and mapping of key mining sites in the County	No. of key mining sites mapped	0	50	50
		Adoption of sustainable and safe mining.	Establishment of an Artisanal mining training center	0	1	1
		Rehabilitation of quarry, mining and sand harvesting sites	No. of sites rehabilitated.	0	2	2
		Identification Mapping and Gazettement of Wetlands	No of wetlands surveyed, mapped and gazetted	0	2	2
		Conservation of wetlands through establishment of buffer zones	No of Wetlands Conserved.	1	1	1
		Growing of indigenous/bamb oo along river banks	No. of riverbanks restored	0	1	1
		Planting bamboo around water sources	No. of bamboo seedlings planted.	0	1000	1500
		Programme Name: Climate Change Adaptation, Resilience and Mitigation				
Outcome: Enhanced adaptive capacity and resilience to climate change						
SP 5.2: Climate change	Climate change directorate	Strengthened governance on climate change	No of climate change institutions strengthened	3	3	3
		Climate change awareness created	No of climate change awareness programmes implemented	5	10	10
		Prioritized community Climate Change resilience and	No of community climate change projects implemented	10	12	12

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target
				(Baseline)	2024/25	2025/26
				2022/23		
		adaptation Projects implemented				
		Enhanced climate Information Services(Early warning system and digital dissemination platforms for Disaster Risk Reduction)	No of Climate Information Services and early warning system established	1	1	1
		Climate change research and Innovation Centre established at Kaimosi University	No of Climate change research and Innovation Centre established	1	1	-

10.0 TRANSPORT AND INFRASTRUCTURE

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

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

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

Part D: Programmes and Objectives

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

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

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	123,035,963	285,592,634	299,872,266	314,865,879
Total Expenditure of Programme 1	123,035,963	285,592,634	299,872,266	314,865,879
PROGRAMME 2: TRANSPORT & MANAGEMENT.				
SP 2. 1. Transport System Management	20,812,600	8,812,600	9,253,230	9,715,892
SP 2. 2. Mechanical Services	4,159,243	18,346,000	19,263,300	20,226,465
SP 2. 3. Fire Fighting Services	4,851,600	6,700,000	33,858,600	20,836,293
Total Expenditure of Programme 2	29,823,443	33,858,600	28,516,530	29,942,357
PROGRAMME 3: INFRASTRUCTURE DEVELOPMENT.				
SP 3.1: Streetlighting.	0	20,836,293	21,878,108	22,972,013
SP 3. 1 Roads Maintenance	147,879,239	148,900,000	156,345,000	164,162,250
Total Expenditure of Programme 3	147,879,239	169,736,293	178,223,108	187,134,263
Total Expenditure of Vote -----	300,738,645	489,187,527	506,611,903	531,942,499
--				

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	45,522,320	61,602,360	64,682,478	67,916,602
Use of goods and services	42,009,485	39,785,224	41,774,485	43,863,209
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	8,810,022	7,081,022	7,435,073	7,806,827
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Government Agencies	0	0	-	-
Development	204,396,818	380,718,921	399,754,867	419,742,610
Total Expenditure of Vote	300,738,645	489,187,527	513,646,903	539,329,249

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	45,522,320	61,602,360	64,682,478	67,916,602
Use of goods and services	38,650,285	30,077,624	31,581,505	33,160,580
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,345,779	1,930,022	2,026,523	2,127,849
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	36,517,579	19,198,262	201,581,759	211,660,847
Total Expenditure	123,035,963	285,592,634	299,872,266	314,865,879
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	45,522,320	61,602,360	64,682,478	67,916,602
Use of goods and services	38,650,285	30,077,624	31,581,505	33,160,580
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,345,779	1,930,022	2,026,523	2,127,849
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	36,517,579	19,198,262	201,581,759	211,660,847
Total Expenditure	123,035,963	285,592,634	299,872,266	314,865,879
PROGRAMME 2: TRANSPORT & MANAGEMENT.				
Current Expenditure				
Compensation to Employees	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Use of goods and services	3,359,200	9,707,600	10,192,980	10,702,629
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	6,464,243	4,151,000	4,358,550	4,576,478
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	20,000,000	20,000,000	21,000,000	22,050,000
Total Expenditure	29,823,443	33,858,600	35,551,530	37,329,107
SP 2. 1. Transport System Management				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	812,600	8,812,600	9,253,230	9,715,892
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	20,000,000	0	-	-
Total Expenditure	20,812,600	8,812,600	9,253,230	9,715,892
SP 2. 2. Mechanical Services				
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	695,000	195,000	204,750	214,988
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	3,464,243	3,151,000	3,308,550	3,473,978
Capital Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	-	15,000,000	15,750,000	16,537,500
Total Expenditure	4,159,243	18,346,000	19,263,300	20,226,465
SP 2. 3.Fire Fighting Services				
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	1,851,600	700,000	735,000	771,750
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	3,000,000	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	-	5,000,000	5,250,000	5,512,500
Total Expenditure	4,851,600	6,700,000	7,035,000	7,386,750
PROGRAMME 3: INFRASTRUCTURE DEVELOPMENT.				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	147,879,239	168736293	177173107.7	186031763
Total Expenditure	147,879,239	169,736,293	178,223,108	187,134,263
SP.3.1: Streetlighting.				
Current Expenditure				
Compensation to Employees	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Use of goods and services	0	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	0	19,836,293	20,828,108	21,869,513
Total Expenditure	0	20,836,293	21,878,108	22,972,013
SP.3.3: Roads maintenance				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	147,879,239	148,900,000	156,345,000	164,162,250
Total Expenditure	147,879,239	148,900,000	156,345,000	164,162,250

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

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Name of Programme: Administration planning and support services							
Outcome: Improved service delivery in the sector							
Name of Sub-program							
SP.1: General Administrative services	Administration	Improved legal, policy and institutional framework	Number of policies formulated – policies	0	2	2	1

Programme	Delivery Unit	Key Output s(KO)	Key Performanc eIndicators	Baseline Estimate s2023/24	Target 2024/2 5	Target 2025/2 6	Target 2026/2 7
		Improved standards of buildings	% of site supervised	100	100	100	100
Programme Name: Road Infrastructure Development							
Outcome: Improved road network for effective and efficient mobility							
SP.2.1: Road infrastructure development	Roads Department	Improved road accessibility	No. of Kms of new roads opened	0	25KMs	25KMs	25KMs
			Kms of roads Maintained	261KMs	300KMs	300KMs	300KMs
		Improved road interconnectivity	Number of river crossing (bridges /box culvert and culvert constructed	0	6	6	6
			No of footbridge constructed	0	25	25	25
		Improved security and increased hours of trading	Number of High mast street lights installed	0	5	5	5
Programme Name: Transport Management and Safety							
Outcome: effectively and efficiently managed county transport services							
SP 3.1: Mechanical services	Mechanical unit	County Mechanical unit operational	Number	1	1	1	1
		New plant and machinery acquired	Number	0	2	3	1
SP. 3.2: Transport system management	Transport unit	Improved management of traffic	Fleet Management System established	0	1	1	1
			Number of bus parks established	0	1	1	1
SP 3.3 Firefighting services	Fire services unit	Fire and rescue unit constructed and operationalized	Number	1	1	1	1

11.0 PHYSICAL PLANNING, LANDS & HOUSINGS

Part A: Vision

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

Part B: Mission

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

Part C: Performance Overview and Background for Programmes

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

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

In FY 2024/25 the department will focus to undertake the following programs and activities; Completion of valuation roll, physical development plans and establish Luanda and Cheptulu municipalities, implement the Land Management Information System, undertake survey and mapping of markets and urban centres and development of County Spatial Plan,. Under Kenya Urban Support Programme, the Department will upgrade municipality roads to butiminous standard, establish bus park ,install solar powered high mast flood lights and street lights and undertake zoning of the municipality. The department will also strengthen and automate the approvals of physical Plans, strengthen revenue collection and mapping of revenue streams and undertake an inventory of all the County Government Housing.

Part D: Programme Objectives

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

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

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	157,769,544	66,336,960	69,653,808	73,136,498
SP 1. 1. Formulation of policies, Regulation & Legal Framework	0	300,000	315,000	330,750
Total Expenditure of Programme 1	157,769,544	66,636,960	69,968,808	73,467,248
PROGRAMME 2: LAND SURVEY & MAPPING SERVICES.				
SP 2. 1. Land Survey & Mapping.	24,482,600	1,000,000	1,050,000	1,102,500
Total Expenditure of Programme 2	24,482,600	1,000,000	1,050,000	1,102,500
PROGRAMME 3: URBAN, PHYSICAL PLANNING & HOUSING SERVICES.				
SP 3. 1 Urban & Physical Planning	10,268,346	9,274,460	9,738,183	10,225,092
SP 3. 2 Housing Development	5,162,400	1,500,000	1,575,000	1,653,750
SP 3. 3 Vihiga Municipality	35,461,711	98,432,511	103,354,137	108,521,843
Total Expenditure of Programme 3	50,892,457	109,206,971	114,667,320	120,400,686

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Total Expenditure of Vote -----	233,144,601	176,843,931	185,686,128	194,970,434

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	47,476,909	61,523,559	64,599,737	67,829,724
Use of goods and services	52,077,808	65,745,912	69,033,208	72,484,868
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	7,719,700	3,100,000	3,255,000	3,417,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Government Agencies	0	0	-	-
Development	125,870,184	46,474,460	48,798,183	51,238,092
Total Expenditure of Vote	233,144,601	176,843,931	185,686,128	194,970,434

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Programme 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	35,201,398	41,248,048	43,310,450	45,475,973
Use of goods and services	32,473,708	22,288,912	23,403,358	24,573,525
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	773,600	3,100,000	3,255,000	3,417,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	89,320,838	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Total Expenditure	157,769,544	66,636,960	69,968,808	73,467,248
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	35,201,398	41,248,048	43,310,450	45,475,973
Use of goods and services	32,473,708	21,988,912	23,088,358	24,242,775
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	773,600	3,100,000	3,255,000	3,417,750
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	89,320,838	0	-	-
Total Expenditure	157,769,544	66,336,960	69,653,808	73,136,498
SP 1. 2. Formulation of policies, Regulation & Legal Framework				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	300,000	315,000	330,750
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	300,000	315,000	330,750
PROGRAMME 2: LAND SURVEY & MAPPING SERVICES.				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	4,482,600	1,000,000	1,050,000	1,102,500

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	20,000,000	-	-	-
Total Expenditure	24,482,600	1,000,000	1,050,000	1,102,500
SP 2. 1. Land Survey & Mapping.				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	4,482,600	1,000,000	1,050,000	1,102,500
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	20,000,000	-	-	-
Total Expenditure	24,482,600	1,000,000	1,050,000	1,102,500
PROGRAMME 3: URBAN, PHYSICAL PLANNING & HOUSING SERVICES.				
Current Expenditure				
Compensation to Employees	12,275,511	20,275,511	21,289,287	22,353,751
Use of goods and services	15,121,500	42,457,000	44,579,850	46,808,843
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	6,946,100	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Capital Transfers to Govt. Agencies	-	-	-	-
Development	16,549,346	46,474,460	48,798,183	51,238,092
Total Expenditure	50,892,457	109,206,971	114,667,320	120,400,686
SP 3. 1 Urban & Physical Planning				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	719,000	1,500,000	1,575,000	1,653,750
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	9,549,346	7,774,460	8,163,183	8,571,342
Total Expenditure	10,268,346	9,274,460	9,738,183	10,225,092
SP 3. 2 Housing Development				
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	-	1,500,000	1,575,000	1,653,750
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	5,162,400	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	-	-	-
Total Expenditure	5,162,400	1,500,000	1,575,000	1,653,750
SP 3. 2 Vihiga Municipality				
Current Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Compensation to Employees	12,275,511	20,275,511	21,289,287	22,353,751
Use of goods and services	14,402,500	39,457,000	41,429,850	43,501,343
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	1,783,700	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	7,000,000	38,700,000	40,635,000	42,666,750
Total Expenditure	35,461,711	98,432,511	103,354,137	108,521,843

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

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

Programme	Delivery Unit	Key Output s(KO)	Key Performan ce Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
		County land cadastre	No. of County land inventory & plan	0	1	1	1
		Public Land titling/Registration done	No. of Titles registered	5	20	20	20
		Land clinics undertaken	No. of land clinics held	0	5	5	5
SP 2.2: Survey and mapping services	Survey directorate	Disaster prone area mapped	No. of disaster-prone areas mapped	1	2	1	1
		Densification of survey control established	No. of control points	1	2	2	2
		County valuation roll operationalized	Valuation roll	1	1	-	-

Programme Name: Physical and Urban Planning Services

Outcome: Improved physical planning

SP 3.1: Physical and Urban Planning Services	Physical Planning directorate	County Spatial Plan developed	% completion of Spatial Plan	5	50	75	100
		Physical Development Plans developed	No. of physical development plans	1	1	1	1
		Luanda and Kaimosi-Cheptulo-Shamakhoko Towns spatial plans finalized	No. of spatial plans	1	1	-	-
		Town management offices and urban committees formed	No. of urban committees formed	0	1	1	1
SP 3.2: Housing Services	Housing directorate	Government buildings maintained	No. of county government offices	10	5	5	5

Programme	Delivery Unit	Key Output s(KO)	Key Performan ce Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
			No. of county government houses	10	5	5	5
3. Vihiga Municipality	Vihiga municipality	Highmast floodlight installed	No of High mast lights	19	5	3	3
		Municipal roads upgraded to bituminous standards	Length of Municipal roads in KMs	2.8KM	3KM	2KM	2KM
		Enhanced municipal waste management	No. of Waste management equipment	3	1 compacting truck	-	-
		Enhanced storm water management	No of drainage paths constructed	4	1	-	-
		Developed social amenities	No of recreation parks Developed	1	1	-	-

12.0 PUBLIC SERVICE AND ADMINISTRATION

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

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

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

building through implementation of KDSP level II project. The department will also strengthen revenue collection and mapping of revenue streams.

Part D: Programmes and Objectives

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

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

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	278,622,567	547,193,006	574,552,656	603,280,289
SP 1.2 County/Subcounty Administration	20,231,700	25,600,000	26,880,000	28,224,000
SP 1.3 ICT SERVICES	7,471,012	200,000	210,000	220,500
SP 1.4 County FM Radio	17,529,200	8,600,000	9,030,000	9,481,500
Total Expenditure of Programme 1	323,854,479	581,593,006	610,672,656	641,206,289
Total Expenditure of Vote -----	323,854,479	581,593,006	610,672,656	641,206,289
-				

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	180,716,799	450,898,623	473,443,554	497,115,732
Use of goods and services	62,898,818	73,938,041	77,634,943	81,516,690
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	4,397,600	41,956,342	44,054,159	46,256,867
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Development	76,241,262	14,800,000	15,540,000	16,317,000
Total Expenditure of Vote	324,254,479	581,593,006	610,672,656	641,206,289

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	180,716,799	450,898,623	0	0
Use of goods and services	62,898,818	73,938,041	77,634,943	81,516,690
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	4,397,600	41,956,342	44,054,159	46,256,867
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	76,241,262	14,800,000	15,540,000	16,317,000
Total Expenditure of Vote	324,254,479	581,593,006	137,229,102	144,090,557
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	148,456,647	433,598,623	455,278,554	478,042,482
Use of goods and services	50,005,058	67,638,041	71,019,943	74,570,940
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	3,919,600	41,956,342	44,054,159	46,256,867
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	76,242,262	4,000,000	4,200,000	4,410,000
Total Expenditure of Vote	278,623,567	547,193,006	574,552,656	603,280,289
Sub-Programme 1.2 County/Subcounty Administration				
Current Expenditure				
Compensation to Employees	12,310,000	12,500,000	13,125,000	13,781,250

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Use of goods and services	8,321,700	4,300,000	4,515,000	4,740,750
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	0	8,800,000	9,240,000	9,702,000
Total Expenditure of Vote	20,631,700	25,600,000	26,880,000	28,224,000
Sub-Programme 1.3 ICT SERVICES				
Current Expenditure				
Compensation to Employees	5,793,012	200,000		
Use of goods and services	1,200,000	0		
Current Transfers Govt. Agencies	0			
Other Recurrent	478,000	0		
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Government Agencies	0			
Development	0	0		
Total Expenditure of Vote	7,471,012	200,000	0	0
Sub-Programme 1.4 County FM Radio				
Current Expenditure				
Compensation to Employees	14,157,140	4,600,000	4,830,000	5,071,500
Use of goods and services	3,372,060	2,000,000	2,100,000	2,205,000
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	0	2,000,000	2,100,000	2,205,000
Total Expenditure of Vote	17,529,200	8,600,000	9,030,000	9,481,500

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

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	
Name of Programme: Administration, Planning and Support Services								
Outcome: Improved efficient and effective public service delivery								
Name of Sub-program								
SP.1: General Administrative services	Administration	Plans developed	No. of plans developed	2	2	2	2	
		Policies developed	No of policies		5	-	-	
		motor Vehicles purchased	Number of vehicles purchased		2	2	1	
	Human resource directorate	Human resource capacity enhanced	No of staff appraised for training	0	500	1200	300	
			No of staff on performance contracts	10	24	35	35	
		Human resource information management integrated system upgraded	Number of HRIMS implemented	0	1	0	0	
			Number Biometric system rolled out	0	1	0	0	
		Personnel registry digitized	Number	0	1	0	0	
	Liquor Control directorate	Automation of Liquor licensing and ticketing	Liquor licensing and ticketing system	0	1	0	0	
		Public sensitization forums on alcohol drinks done	Number of forums conducted	0	4	4	4	
	Enforcement Directorate	Operationalization of the Directorate	Number of directorates operationalized	0	1	1	1	
	SP 2: County FM Radio	County radio	Increased radio frequency coverage	No. of Counties covered	13	13	15	16

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline 2022/23	Target 2024/25	Target 2025/26	Target 2026/27
		Radio studio expanded	No. of radio studio /offices expanded	0	2	2	1
SP 3: Sub county/County Administration	Decentralised directorate	Sub county administrative office constructed and equipped	Number of offices constructed and equipped	1	2	2	1
		Ward administrative office constructed and equipped	Number of offices constructed and equipped	0	1	2	5
		Modern gate at HQ constructed	Modern gate	0	0	1	1
SP 4: ICT Services	ICT directorate	Sub county ICT hubs established	Number of ICT hubs	0	5	5	5
		WIFI installed and maintained in county and sub county offices	Number of work stations installed with wifi	0	5	10	10
		WIFI installed	WIFI installed in two markets	1	1	10	10

13.0 COUNTY ASSEMBLY

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

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

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

Part D. Programs and Objectives

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

14.0 COUNTY ATTORNEY

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

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

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

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

Part D: Programmes and Objectives

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

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

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES				
Sub Programme (SP)				
SP 1. 1 General Administrative Services	14,500,000	35,500,000	37,275,000	39,138,750
Total Expenditure of Programme 1	14,500,000	35,500,000	37,275,000	39,138,750
Total Expenditure of Vote -----	14,500,000	35,500,000	37,275,000	39,138,750

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	0	21,000,000	22,050,000	23,152,500
Use of goods and services	13,500,000	13,500,000	14,175,000	14,883,750
Current Transfers Govt. Agencies		0	0	0
Other Recurrent	1,000,000	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development		0	-	-
Total Expenditure of Vote	14,500,000	35,500,000	37,275,000	39,138,750

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2024/25	2025/26	2026/27
Current Expenditure				
Compensation to Employees	0	21,000,000	0	0
Use of goods and services	13,500,000	13,500,000	14,175,000	14,883,750
Current Transfers Govt. Agencies		0	0	0
Other Recurrent	1,000,000	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets		0	0	0
Capital Transfers to Government Agencies		0	0	0
Development		0	-	-
Total Expenditure of Vote	14,500,000	35,500,000	15,225,000	15,986,250
Sub-Programme 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	0	21,000,000	22,050,000	23,152,500
Use of goods and services	13,500,000	13,500,000	14,175,000	14,883,750
Current Transfers Govt. Agencies		0	0	0
Other Recurrent	1,000,000	1,000,000	1,050,000	1,102,500
Capital Expenditure				
Acquisition of Non-Financial Assets		0	0	0
Capital Transfers to Government Agencies		0	0	0
Development		0	-	-
Total Expenditure of Vote	14,500,000	35,500,000	37,275,000	39,138,750

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

Programme	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimates 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Name of Programme: Administration, Planning and Support Services							
Outcome: Improved public sector service delivery							
Name of Sub-program							
SP.1: General Administrative	Solicitors office	Officers recruited	No of staff	0	10	2	2

Services		Departmental legal audit undertaken	No of reports prepared.	0	1	1	1
		Legal Library/ research section established in the county attorney's office	Number	0	1	-	-