

COUNTY GOVERNMENT OF VIHIGA



MEDIUM TERM 2026 COUNTY FISCAL STRATEGY PAPER (CFSP)

***"ACCELERATING GAINS MADE UNDER THE COUNTY INTEGRATED DEVELOPMENT
PLAN(CIDPIII) , AND THE NATIONAL, BOTTOM-UP ECONOMIC TRANSFORMATION AGENDA
FOR INCLUSIVE AND SUSTAINABLE GROWTH"***

FEBRUARY, 2026

© County Fiscal Strategy Paper (CFSP) 2026

To obtain copies of the document, please contact;

County Executive Committee Member, Finance and Economic Planning

The Vihiga County Treasury

P.O. Box 344-30500.

MARAGOLI,

KENYA

TABLE OF CONTENTS

TABLE OF CONTENTS	i
LIST OF TABLES	iii
LIST OF FIGURES	iii
ACRONYMS AND ABBREVIATIONS	v
FOREWORD.....	Error! Bookmark not defined.
ACKNOWLEDGEMENT	vi
I: CONSOLIDATING GAINS MADE IN THE IMPLEMENTATION OF VIHIGA CIDP TOWARDS A PROPSEPROUS AND MODEL COUNTY BASED ON INCLUSIVE GROWTH AND SUSTAINABLE DEVELOPMENT	Error! Bookmark not defined.
1.1 Overview	2
1.2 Macro-Economic Framework	3
1.3 Gains Made in the Key Core Areas of the CIDP	4
1.3.1 Good Governance and Accountability	4
1.3.2 Agriculture and Livestock Development	Error! Bookmark not defined.
1.3.3 Healthcare Delivery	7
1.3.4 Education and Training	8
1.3.5 Access to Water and Sanitation Services	9
1.3.6 Reliable Transport and Communication Infrastructure	10
1.3.7 Industrialization and MSMES	10
1.3.7 Environment Management and Climate Change.....	Error! Bookmark not defined.
1.4 Enablers.....	13
1.4.1 Public Sector Reforms.....	Error! Bookmark not defined.
1.4.2 Infrastructure Development.....	Error! Bookmark not defined.
1.4.3 Lands, Housing And Urbanization	Error! Bookmark not defined.
1.4.4 Commerce, Tourism and Cooperative	Error! Bookmark not defined.
1.4.5 Social Protection, Sports, Arts and Creative Economy	Error! Bookmark not defined.
1.5 Legal Basis For The Preparation of the CFSP.....	13
1.6 Fiscal Responsibility Principles.....	14
II. RECENT ECONOMIC DEVELOPMENTS and medium term outlook	15
2.1 Overview	15
2.2 Global and Regional Economic Developments.....	16
2.3 Domestic Economic Development	16
2.4 Economic Development in Vihiga County	Error! Bookmark not defined.
III. FISCAL PERFORMANCE IN FY 2023/24 AND EMERGING CHALLENGES	21
3.1 FY 2023/2024 BUDGET	21
3.1.1 Revenue Performance for FY 2023/24	22
3.1.2 County Own Revenues Sources (ORS).....	23
3.2. Expenditure Performance For FY 2023/24.....	27
3.2.1 Overall Expenditure Review.....	27
3.2.2 Expenditure by Economic Classification.....	28

3.2.3 Budget Performance by County Department FY 2023/24 (Budget Absorption Rate)	28
3.3. Fiscal Performance for the first Half of FY 2024/25	30
3.3.1 Revenue Performance for the first Half of FY 2024/25	30
3.3.2 Own Source Revenue for the first half FY 2024/2025	31
3.3.3 Expenditure Performance	33
3.4 Emerging Issues and Policy Interventions	34
3.5 Risks to the FY 2025/26 Budgeting Framework	35
IV. THE MEDIUM-TERM STRATEGY 2025/26-2027/28	36
4.1 Overview	36
4.2 Revenue Projection	36
4.2.1 Equitable Share to Counties FY 2025/26	36
4.2.2 Additional Allocations	38
4.2.3 Own Source Resource (OSR)	39
4.3 Resource Allocation Criteria and Proposed Ceilings for FY 2025/26	40
4.3.1 Criteria for Resource Allocation	41
4.3.2 Proposed Ceilings for FY 2025/26	41
V. SECTOR PRIORITIES FOR FY 2025/2026 AND IN THE MEDIUM TERM	44
5.0 Overview	44
5.1 Agriculture, Livestock And Fisheries	44
5.2 Health Services	47
5.3 Transport & Infrastructure Development	49
5.4 Education, Technical and Vocational Training	51
5.5 Environment, Water, Energy, Natural Resources and Climate Change	52
5.6 Physical Planning, Land, Housing and Urban Development	54
5.7 Commerce, Tourism And Cooperative	55
5.8 Gender, Culture, Youth, Sports and Social Services	58
5.9 Public Service and Administration	59
5.10 Office of the Governor	63
5.11 Office of The County Attorney	66
5.12 Finance and Economic Planning	67
5.13 County Public Service Board	67
5.14 County Assembly	71
5.15 Departmental Sector Priorities For Fy 2025/26	Error! Bookmark not defined.
ANNEX 1: CFSP- WARD DEVELOPMENT PROPOSAL	104
ANNEX 2: Summary Expenditure by Programme	105

LIST OF TABLES

Table 1: County sector contribution to GCP and share to the overall sector GDP... Error! Bookmark not defined.	
Table 2: Revenue Performance.....	22
Table 3: Vihiga County, trend in ORS by Quarter From FY 2020/21 to FY 2023/24	24
Table 4: Performance of Revenue Per Stream FY 2023/2024.....	25
Table 5: Absorption Rates Comparison for FY 2022/23 & FY 2023/24	28
Table 6: Actual Expenditure Versus Budget FY 2022/23	28
Table 7: Budget Performance by Department in FY 2023/24 (Budget Absorption Rate).....	29
Table 8: OSR First Half FY 2024/2025 Revenue Performance.....	31
Table 9: departmental budget performance for the 1st half of fy 2024/25	33
Table 10: Vihiga County Government Additional Allocations as Per BPS 2025	38
Table 11: Vihiga County Government MTEF Own Source Revenue Projection	39
Table 12: Vihiga County Government Resource Envelope Computations For Fy 2025/26	41
Table 13: Proposed Ceilings For FY 2025/26	42
Table 14: Sector Priorities and Planned Targets	Error! Bookmark not defined.

LIST OF FIGURES

Figure: Key ECONOMIC ACTIVITY CONTRIBUTION TO COUNTY’S GCP 19

Figure 2: Vihiga County, Expected Sources of Budget Financing..... 22

Figure 3: Yearly trend in OSR collection from FY 2020/21 to FY 2022/23 24

DRAFT CFSP 2026

ACRONYMS AND ABBREVIATIONS

CECM -County Executive Committee Member
CFSP - County Fiscal Strategy Paper
CIDP -County Integrated Development Plan
CRA -Commission on Revenue Allocation
EAC -East African Community
ECD -Early Childhood Development
ECDE -Early Childhood Development Education
EIA -Environmental Impact Assessment
FY -Financial Year
GDP –Gross Domestic Product
GIS -Geographical Information Systems
HDU- High Dependency Unit
ICT- Information and Communication Technology
IFMIS -Integrated Financial Management Information System
KMTC - Kenya Medical Training Centre
KNBS - Kenya National Bureau of Statistics
KPI - Key Performance Indicators
KUSP- Kenya Urban Support Programme
MCA -Member of the County Assembly
MCH –Maternal Child Health
MDG – Millennium Development Goal
MTEF - Medium Term Expenditure Framework
MTP -The Medium-Term Plan

FOREWORD

The **2026 County Fiscal Strategy Paper (CFSP)** is the fourth fiscal strategy paper prepared towards the implementation of the third generation County Integrated Development Plan (CIDP III). The CFSP sets out the county government policy priorities, fiscal strategy, and programmes implementation framework for the F/Y 2026/27 and the medium term. The 2026 CFSP outlines the fiscal ceilings and policy frameworks necessary to navigate global economic shifts as well as a social contract with the residents of Vihiga.

The 2026 CFSP is aligned with the third generation County Integrated Development Plan (CIDP 2023-2027), the Fourth Medium Term Plan (MTP IV) of Kenya Vision 2030 anchored on the Bottom-Up Economic Transformation Agenda (BETA) for inclusive growth and the global Sustainable Development Goals (SDGs) and other national and international commitments. By aligning local priorities with the national 2026 Budget Policy Statement (BPS), the county seeks to remain a resilient and competitive player within the western region and national economic landscape.

The 2026 CFSP further provides highlights of milestones realized in the CIDP III during the MTEF period that include; upscale of good governance and accountability systems through enhanced public participation, employment of Ward Administrators in all the twenty five Wards; Reviewed the county establishment that has led to better public Sector Management, making public service more efficient, citizen-oriented and results-driven; enactment of the Vihiga County Public Service Boards Act, 2025 that aims to strengthen professionalism and merit-based management within county public service; roll out of universal health coverage to all county staff. Other achievements realized during the period were; improvement in access to vocational training and pre-primary education and learning through expansion of education infrastructure, employment of VTC trainers and ECDE teachers; entrepreneurship and commerce development with emphasis on job created for youth and women, including continued construction of the CAIP in Luanda; besides, key enablers were realized during this period among them being; expanded road connectivity, increased access to clean and safe energy, water delivery systems, development of climate resilient and sustainable public infrastructure.

Building on the gains made in the last three years of implementation of the CIDP III, the government seeks to transition into a more targeted phase of transformation focusing towards scaling-up good governance, institutional and policy frameworks and, attracting and mobilizing resources through partnerships and collaborations to abridge the funding gap. Furthermore, emphasis will be on integration of science, technology and innovations in public service delivery, building climate change resilient infrastructure towards the desired growth and sustainable prosperity.

Strategic Priorities for FY 2026/27

The process of prioritization involved a bottom-up sector-based approach in identifying proposed programmes and estimation of their costs. To accelerate socio-economic transformation, the County Government has committed to focus on the following strategic imperatives:

- **Productive Sector Excellence:** Enhancing agricultural value chains and supporting micro-entrepreneurship to drive wealth creation and employment for youth and women.
- **Infrastructure and Digital transformation:** Expanding road connectivity, clean and safe energy and water delivery systems and leverage on technology to bridge the service delivery gap.
- **Human Capital Development:** Strengthening our healthcare delivery systems focusing on universal healthcare access to all, and knowledge and skills development by provision of quality technical and vocational training and early childhood education
- **Fiscal Discipline and resource mobilization :** Rigorously compalinance to Constitution, the County Government Act, the PFM Act, 2012, PPADA, the CoB Regulations in public financial management, and to enhance internal revenue mobilization mechanisms while ensuring every shilling spent delivers maximum value to the taxpayer.
- **Clearance of Pending Bills:** The CFSP has prioritized verifying,auditing and settling of outstanding pending bills. This CFSP has therefore dictates that payment of pending bills be a key criterion for resource allcation. In addition, the shift to accrual accounting seeks to improve transparency and force budgetary prioritization of these debts and prevent future accumulation of bills.

The 2026 CFSP has been prepared against a backdrop of a resilient but unpredictable national and global economic trends. The global economy is expected to remain stable in the medium term. Global growth is projected at 3.2 percent in 2025 before moderating slightly to 3.1 percent in 2026.Further ,in the first and second quarters of 2025,the economy remained strong with a growth of 4.9 percent and 5.0 percent ,respectively. This growth was primarily underpinned by strong performance in the agricultural sector, a recovery of the industry sector, and the resilience of services sector. All economic sectors recorded positive growth rates in the first half of 2025, with varies magnitudes across activities

The CFSP further lays, the fiscal responsibility principles to ensure prudence and transparency in the management of public resources as provided in the PFM Act,2012. It also provides a framework for revenue generation, and expenditure management, ensuring that every investment made contributes directly to improving the livelihoods of the county esidents. Given the scarcity of resources and constrained fiscal space , prioritization of expenditure will remain on essential, high-priority, high return interventions that drive sustainable and inclusive growth, create jobs, minimize dublication, expand productivity and strengthen resilience.

Conclusion

The County Treasury expresses its appreciation to all relevant stakeholders including all the County Assembly, Departments and Agencies, Sector Working Groups, the County Budget and Economic Forum (CBEF), private sector actors, development partners and the county residents for their valuable insights and contributions which informed the finalization of this Paper. The County Treasury remains committed in ensuring that the 2026 budget estimates reflects the county development priorities, strengthen accountability, transparency and enhance efficiency in public financial management.

Hon. Meshack Onzere Mulongo

County Executive Committee Member

ACKNOWLEDGEMENT

The 2026 County Fiscal Strategy Paper (CFSP) was prepared pursuant to Section 117 of the Public Finance Management Act, 2012. The Act dictates that the County Treasury prepare and submit to the County Executive Committee a draft County Fiscal Strategy Paper for adoption and later submission to County Assembly for approval by the 28th February of each year. The CFSP presents the current state of the economy, macro-economic framework and fiscal projections together with the expenditure ceilings and the strategic priorities of government over the medium term.

The 2026 CFSP is a product of rigorous, consultative processes that aimed at harmonizing Vihiga County's development agenda with prudent fiscal management. This document is a testament to the power of collaborative planning and collective commitment in line with the requirements of the Constitution and the County Government Act. Accordingly, the CFSP endeavours to enhance public understanding of the county's public finances and a guide to informed dialogue on socio-economic and development issues in the county.

The County Treasury wish to extend deepest gratitude to H.E. Dr. Wilbur K. Ottichilo and the Deputy Governor, H. E Mr. Wilberforce Kitiezo for providing strategic leadership and policy direction that ensured this strategy remains grounded on the county vision of inclusive growth and shared prosperity. The preparation of the Policy Strategy also involved non-state actors that included development partners, civil society organizations, and the general Public. Their active participation in various consultative forums ensured the proposed priorities reflected the needs and aspirations of the residents.

Special recognition goes to the County Assmby, County Executive Committee, County Budget and Economic Forum (CBEF) and the various Sector Working Groups (SWGs) for the invaluable contributions during preparation and approval of the document. Their technical rigor, data-driven insights, and analytical depth ensured that our fiscal ceilings and expenditure frameworks are both realistic and transformative.

Finally, I sincerely thank officers from the Directorate of Planning, Budgeting, and M&E for successfully steering and coordinating the entire process of the preparation of the 2026 CFSP. To ensure successful implementation of the proposed strategic priorities in the fiscal 2026/27 Departments together with Sector Working Groups (SWGs) will be required to re-examine their expenditure plans to ensure that resources are allocated to high-priority high returns interventions that drive job creation and inclusive growth.

CPA. Keverenge S. Joseph

Chief Officer, Economic Planning, Budgeting, and M&E

About the County Fiscal Strategy Paper

The County Fiscal Strategy Paper (CFSP) is a policy document that sets the broad objectives, strategies, priorities and policy goals to county governments in preparation of their budget estimates in subsequent financial years and over the medium term. The CFSP is aligned to the Budget Policy Statement (BPS), the Kenya Vision 2030 and its Fourth Medium Term Plan (MTPIV), the Global Sustainable Development Goals (SDGs) and the County Integrated Development Plan (CIDP)

The CFSP takes cognizant to adherence to fiscal responsibility principles in ensuring prudence, accountability and transparency in the management of public resources, as outlined in (Section 107) of the Public Finance Management (PFM) Act, 2012. The CFSP is prepared in accordance with Section 117 of the Public Finance Management Act, 2012, which require the County Treasury to prepare and submit to the County Executive Committee a draft County Fiscal Strategy Paper for further deliberations later submission to County Assembly for approval by the 28th February of each year. The County Assembly shall not later than 14 days after it has been submitted and tabled in the Assembly, to approve it with or without amendments. The CECM- Finance and Economic Planning shall take into account resolutions of the County Assembly in the 2026/27 Budget Estimates and the medium term. The County Fiscal Strategy Paper contains the following;

- a) An assessment of the current state of economy including macro-economic forecasts as well as priorities of the County Government pillars of sustainable and inclusive growth and development and strategic directions.
- b) The financial outlook with respect to County government revenues, expenditures and borrowing for the coming financial year and over the medium term
- c) The proposed expenditure ceilings for the County Government Departments, County Assembly and agencies including the County Public Service Boards (CPSB)
- d) The fiscal responsibility principles and financial objectives over the medium term
- e) Statement of specific Risks.

In preparing the CFSP, the County Government takes into account the views of the County Assembly; Commission on Revenue Allocation (CRA); the Controller of Budget (COB); the general public, Civil Society Organizations (CSOs), development partners; the County Budget and Economic Forum (CBEF), interested persons or groups and other stakeholders.

**CONSOLIDATING GAINS MADE IN THE IMPLEMENTATION OF VIHIGA CIDP
TOWARDS A PROSPEROUS AND MODEL COUNTY BASED ON INCLUSIVE
GROWTH AND SUSTAINABLE DEVELOPMENT**

1.1 Overview

1. The 2026/27 County Fiscal Strategy Paper (CFSP) serves as a high-level policy instrument designed to anchor Vihiga County's fiscal trajectory within the broader national and international economic recovery frameworks. This paper is developed at a critical juncture where the national government is shifting toward a "Consolidation and Sustainability Phase," as articulated in the 2026 National Budget Policy Statement (BPS).
2. As the third Paper prepared to steer the implementation of the CIDP 2023–2027, it transitions the county from planning to aggressive execution. The 2026/27 budget theme focuses on "Accelerating Socio-Economic Transformation for a Resilient and Inclusive Economy," serving as the primary pivot for our local strategic interventions.
3. In addition, CFSP provide an overview of the county government Departments performance in the medium period 2022/23, 2023/24 and 2024/25, including macroeconomic forecasts, and further provides the strategies, priorities and programmes the county government seeks to pursue towards accelerating the desired socio-economic transformation envisioned in the CIDP.
4. The CIDP lays emphasis on ten-point strategic areas envisioned in the Governor's manifesto, and is further aligned to the Bottom-Up Transformation Agenda (BETA), anchored on the Fourth Medium Term Plan (MTPIV) and the Kenya Vision 2030. The key CIDP focus areas included; strengthening good governance and accountability systems; Promotion of Climate-Smart Agriculture (CSA) with emphasis on agribusiness, irrigation and food security; strengthening healthcare delivery systems; promotion of an educated, skilled and well-informed society; enhancing industrialization and MSMEs; provision of reliable transport and communication infrastructure and expansion of ICT platforms; sustaining environmental conservation & climate change adaptation and use of renewable energy; scaling up access to clean and safe water and improved sanitation services; promotion of trade and enterprise development with emphasis on MSMEs.
5. Furthermore, emphasis was on the enablers that are geared towards realizing the county transformation and a stable macro-economic framework. These include; development of reliable infrastructure; integration of information science and technology (ICT) in service delivery; Land use reforms, improving affordable housing and urbanization; promotion of good governance and accountability systems, peace building and cohesion; public service reforms and disaster risk management.

KEY STRATEGIC PILLARS OF THE CIDP III

6. To realize the desired transformation, the County Government remains committed to the Governor's Ten-Point Manifesto, which is the core pillar of the CIDP and aligned with the Bottom-Up Economic Transformation Agenda (BETA). The key focus areas include:
- **Governance & Accountability:** Strengthening institutional systems to ensure transparency and prudent resource management.
 - **Climate-Smart Agriculture (CSA):** Pivoting toward agribusiness, value addition, and irrigation to ensure food security.
 - **Human Capital:** Investing in healthcare delivery systems and promoting an educated, skilled, and well-informed society.
 - **Industrialization & MSMEs:** Enhancing the "County Aggregation and Industrial Parks" (CAIPs) to spur local manufacturing and trade.
 - **Infrastructure & ICT:** Providing reliable transport networks and expanding digital platforms for enhanced service delivery.
 - **Water & Sanitation:** Scaling up access to clean, safe water and improved sanitation services.
 - **Environmental Stewardship:** Sustaining climate change adaptation and promoting renewable energy.
 - **Social Protection:** Safeguarding the interests of youth, women, and vulnerable groups.

1.2 Macro-Economic Framework

7. The fiscal outlook for Vihiga County is informed by a multi-layered economic context, ensuring that our local strategies are responsive to global and national trends.

1.3.1 Global and National Economic Performance

8. The international economic landscape in 2026 is characterized by a "low-growth equilibrium." However, Kenya's economy has displayed remarkable robustness. Real GDP growth is projected to remain steady at 5.3 percent in 2026, sustained by a rebound in the construction sector, resilient services, and favorable weather conditions supporting agricultural output. National inflation has fallen to within the target range, providing a stable backdrop for Vihiga to enhance its fiscal mobilization.

1.3.2 Vihiga County Economic Context

9. At the county level, the Gross County Product (GCP) positions Vihiga as a resilient rural-urban economy. Vihiga's GCP contribution remains vital, with an estimated growth rate

of 5.6%, outpacing the national average in the preceding period. Agriculture remains the dominant driver, contributing over 35% to the county's economy.

1.3.3 Strategic Fiscal Funneling for 2026/27

10. To navigate this framework, the County Treasury will adopt a three-pronged strategy:

1. **National Capitalization:** Aligning with BETA pillars to draw down conditional grants for Industrial Parks and Digital Hubs.
2. **County Optimization:** Utilizing growth in **Own Source Revenue (OSR)** to reduce reliance on the exchequer, thereby insulating the county from national liquidity constraints.
3. **Fiscal Discipline:** Maintaining a dual commitment to rationalizing recurrent expenditure and the aggressive management of pending bills

1.3 Key Milestones in the implementation of the CIDP 2023-27

1.3.1 Good Governance and Institutional Development

11. Good governance is the foundational pillar for achieving sustainable development, ensuring economic growth, social equity and environmental protection are achieved through transparent, accountable and inclusive institutions. It fosters stability, attracts investments, empowers citizens which is critical in attaining the desired prosperity in the CIDP and Kenya Vision 2030, and meeting the 2030 Agends on Sustainable Development Goals (SDGs).
12. To this end, the County Government of Vihiga in the CIDP 2023-27 prioritized key policies, plans and institutional frameworks to promote good governance and accountability systems that included; deepening public participation and multi-actor engagement in the county development agenda; strengthening systems that respect human rights and rule of law as well as foster peace, justice, rule of law, cohesion and peace; strengthening capacities for corruption prevention and control; deepening monitoring and evaluation in tracking and reporting on progress; strengthening coordination and advisory committees e.g. County Audit Committee, County Budget and Economic Forum and County Environmental Committee.
13. During the medium term period 2022/23, 2023/24 and 2024/25 the county achieved the following milestones; strengthened mechanisms for public participation and civic education through structures such as Bunge Mashinani (community forums) and county dialogue platforms thus providing the citizens a stronger voice in planning, budgeting and service delivery. Similarly, the county advanced complains handling and feedback mechanisms to improve responsiveness, transparency and accountability in service delivery. Key institutional bodies and committees were established and operationalized at County, Sub-County and ward levels. These

included the Public Participation and Civic Education Directorate, Grievance Redress Committees, Climate Change Committees, Anti-Corruption Committees, County Audit Committee, County Budget & Economic Forum (CBEF), Service Delivery Unit among others that enhanced oversight, coordination and evidence-based decision-making. Other notable achievements on governance included assessment of corruption risk areas, establishment and capacity building of Departmental Anti-corruption committees in collaboration with the EACC; enhanced open governance programmes with external partners, GIZ, TWaweza and Rural Outreach Africa program and the Institute of Social Accountability (TISA).

14. On public sector management and human resource development the government undertook reforms that has led to more efficient, citizen-oriented and results-driven improved service delivery. Key reforms include; reviewed staff establishment and enactment of the Vihiga County Public Service Act, 2025 that seeks to strengthen professionalism and merit-based management, roll out of County Human Resource Information Management System (CHRMIS) and implementation of Results, Based Management including performance contracting and staff performance appraisals.
15. In addition the county government has made strides in Public Financial Management and Resource Mobilization through improvements in revenue administration including automation of revenue, instituting expenditure controls through strengthened IFMIS operations and migration to accrual basis of accounting. Equally the county has made efforts in reducing pending bills, strengthening procurement processes, and ensuring timely preparation of statutory financial and performance reports.
16. To bridge the resource gaps, the county enhanced partnerships and collaborations with development partners in implementing programmes and projects in the county among which were

1.3.2 AGRICULTURE TRANSFORMATION AND FOOD SECURITY

17. Agricultural growth serves as a critical economic driver to poverty reduction, wealth creation and improving access to food security. Accordingly, the CIDP 2023-2027 in line with the Bottom-UP Economic Transformation Agenda prioritized agricultural transformation programmes aimed at shifting from subsistence-oriented to commercially-based, productive and sustainable food systems to drive economic growth. Key strategies included; increasing crop production and productivity, increasing livestock production and productivity; Promotion of animal health and productivity, promotion of social inclusion in Agriculture, Increase fish production and productivity and Promotion of Value Addition and commercialization of Agriculture.
18. During the MTEF 2022/2023-2024/2025 the sector recorded notable gains in agricultural productivity through support to smallholder farmers, provision of farm inputs, promotion of climate-smart agriculture, and strengthening of extension services. Investments in

dairy, poultry, and crop value chains enhanced household incomes and improved food and nutrition security. Collaboration with national programmes and development partners further supported agribusiness development. Other milestones realized on agricultural transformation included; transiting from subsistence to commercialized farming by formulation and implementation of enabling policies, plans and strategies such as; the Agroecology 2025 Policy that seeks to promote sustainable, climate-smart agricultural practices, soil health improvement, indigenous food systems, and value addition—all aimed at long-term food security and environmental resilience; the Food and Nutrition Security Bill that seeks enhance access to nutritious foods for vulnerable population and the CASCOT Act 2024 that provide legal framework to mainstream nutrition in development planning and budgeting frameworks.

19. The County has continued to build on sustainable food systems by modernizing agriculture, while ensuring sustainability through continued promotion of climate-smart agriculture technologies and irrigation farming to cushion farmers against erratic weather patterns. Efforts include training farmers on Technologies Innovations and Management Practices (TIMPs) and the development of on farm demos in 25 wards supporting 5 Value chains, distributing improved inputs, and strengthening extension services. Irrigation farming was also promoted with establishment of Wemilabi irrigation scheme.
20. Over the medium term period the sector has made great efforts on diversification and improvement of crop productivity and value chains development by supporting small holder farmers access to agricultural inputs and services with interventions such as training and distribution of African Leafy vegetables (ALVs) seedlings to over 2,000 farmers. This culminated to increased area under (ALVs) from 15,000Ha recorded in the year 2022 to 25,000Ha per annum in 2025. Similarly, the county recorded increase in area under cultivation of bananas and Avocados by 50%;
21. Animal health and reproduction was enhanced through intensified animal vaccination. A total of 114,130 animals were vaccinated against major livestock diseases including Anthrax, Foot and Mouth Disease and Lumpy skin disease, rabies and parvovirus. A total of 47,726 animals were slaughtered and inspected for human consumption to safeguard human health. Additionally, 24,653 cattle were inseminated with improved semen to increase animal productivity. On the development front, the department constructed Liquid waste disposal systems (Lagoons) at Lunyerere and Serem slaughterhouses at a cost of 5.2 million and a water borehole at Serem slaughterhouse at a cost of Ksh. 3.9 million to ease the water shortage at the facility.
22. Under livestock production the sub-sector increased the dairy breeding stock through supply of 548 in calf dairy heifers to 588 farmer groups, bolstered local poultry

production through supply of 16,580 one month old chicks and 6 incubators to poultry farmer groups. The livestock sub sector supported the establishment of 80 fodder bulking / on farm demonstration sites to improve milk yield

23. Aquaculture extension services has experienced drastic growth. The sector supported the establishment of integrated aquaculture model system at Nyang'ori High School and stemmed the production of quality fingerlings at Mwitoko Hatchery and Aquaculture Training Centre as well as support to private hatcheries (Razak and Daraja fish hatchery) to increase capacities to supply quality fingerlings to farmers
24. In addition the sector realized major leaps in fish production and productivity through completion of the administration block at Mwitoko Fish Hatchery and Training Centre with laboratory that shall facilitate various research works in aquaculture and training .Fingerlings production rose to 12,650 fingerlings in FY 2024/25 from 8,000 . Partial fisheries GIS data collection and digital mapping of 419 fish ponds was achieved during the period. The NORAD-ARNSA project supported 450 existing farmers and two schools and three hatcheries. Yield among the supported farmers was recorded from 510gms - 1.2 kg, comparable to 15gms – 45-0 gms among non-supported farmers. Moreover, four farmer groups were trained and equipped to produce the black soldier fly while two groups at Chavakali market and Kaimosi TVET benefitted from Smart fish Kiosks.

1.3.3 Healthcare Delivery

25. The county has realized significant growth in the health sector primarily driven by the push for universal health coverage(UHC) through the social Health Authority(SHA) which has since registered 45,000 households. In addition, progresss has been made on health access with the county attaining less than 2.5 Km radius to the nearest health facility. This can be attributed to efforts made on strengthening health service delivery systems including; improved governance in the management of health facilities, expanded health infrastructure, sustained supply of health commodities and technologies, and recruitment and deployment of key health personnel. These interventions improved health outcomes to primary healthcare, reduced referral burdens, and enhanced maternal and child health outcomes across the County.
26. Notable milstone made during the medium term period F/Y 2022/23 , F/Y 23/24 and F/Y 24/25 included strengthening the health sector governance and institutional framework with several policies, plans and legislations developed that included; the County Nutrition Policy, Health Sector Strategic and operational plans, the Adolescent and Youth Multi-Sectoral Action Plan. The Facility Improvement Fund Act (FIF) of 2019 was reviewed and aligned with the national FIF Act, 2023 and the Social Health Authority (SHA), currently being rolled-out.

27. On health infrastructure, critical infrastructure were expanded leveraging on partnerships with development agencies and partners. Completed construction of an Eye Unit, modern funeral Home, 160 Bed Capacity Hospital Plaza at the VTRH, and 2nd KMTCC Classroom at Mbale Rural; constructed Non-Communicable Disease Clinics at Sabatia S/C Hospital and the VTRH; renovated - Kapchemwani, Jepkoyai Givudimbuli, Enzaro, Egago, Muhanda, Mulele, Emusire and provided health equipment at Kisatiru Dispensary. Subsequently, facility utilization rate increased from 1.5 to 1.7, despite a reduction in the number of facilities offering 24-hour services from 32 to 30. This improvement is attributed to an increased number of facilities providing comprehensive healthcare services.
28. Besides, curative services were significantly strengthened with introduction of specialized services, including renal dialysis, cardiology (echocardiography and electrocardiography), oncology and palliative care, ENT services, expansion of eye care to include cataract surgery, ICU services, and CT scan services. In addition, preventive and promotive health services with mixed trends as indicators such as 1st ANC attendance, 4th ANC attendance, skilled delivery, under 5 immunization rates, exclusive breastfeeding and HIV viral suppression exhibited a declining trend. However, Mother to Child Transmission of HIV rate was relatively high compared to the national target. Immunization and IFAS uptake improved and household net coverage was high. IPTp3 uptake and TB treatment success rate fell below WHO targets. Prompt identification and investigation of AFP cases met expected threshold. Functionality of community health units (CHUs) was sustained at 100%. All the villages in the county were verified but not declared open defecation free. Uptake of NCD screening remains critically low despite increasing prevalence of the diseases such as diabetes and hypertension.
29. Health financing recorded mixed achievements with proportion of health expenditure to the total budget reported at 27.9% in FY 2022/23, 30.3% in FY 2023/24 and 23.7% in FY 24/25 while, per capita expenditure on health was Kes. 2,893.29 in FY 2022/23, Kes. 3210.82 in FY 2023/24 and Kes. 2,652.05 in FY 24/25. Similarly, contribution from externally funding programmes (Nutrition International) increased substantially by 200% between FY 2021/22 and FY 2022/23 but declined by 45% in FY 2023/24 with DANIDA funding reducing.

1.3.4 Education and Training

30. The county government recognizes the role the education sector plays in skills and knowledge development in realization of socio-economic development. To this end, the CIDP proposed policies, plans and strategies to improve access to quality and holistic pre-primary education, and market-oriented skills development vocational education and training.

- 31.** During the period under review, the education sector made significant strides with literacy rates in the county reaching 96%. Enrolments in pre-primary and Vocational and technical training totalled to 36,739 learners and 7381 trainees respectively. This was bolstered by the increased investments in education infrastructure, the education support programmes including feeding programme for selected ECDE, enhanced recruitment and capacity development of pre-primary school teachers and vocational education instructors. The number of new ECDE classrooms constructed increased from 229 in the year 2022 to 250 in 2025, while the number of VTCs rose to 34. Similarly, a number of policies regulation were developed to guide the sector objectives among them being the Vihiga Vocational Traing Act and the Vihiga Education Fund Act,

1.3.5 Access to Water and Sanitation Services

- 32.** The water and sanitation sector is critical in ensuring the Constitutional right to clean and safe water while driving public health, economic development and sustainable environment. The sector guided by the national Water Act 2026, the County Water and Sanitation Act 2024 and the County Intergated Development Plan that focuses on developing of infrastructure, improving water and saintaion delivery services and promoting climat-resilient water management systems across the county.
- 33.** The County expanded access to clean and safe water through development and rehabilitation of water projects, including protection of springs, boreholes, and piped schemes and saniation services. Key achievements included; Solarized ten water schemes (10) which included Vagina borehole, Muhudu borehole, Chango, Muhanda, Muchula, south west bunyore, Emanyinya, Chekombero, Gaga, Jepkoyai (Kitagwa) and Gisambai Majengo water schemes; expanded and rehabilitated piped water schemes; Busali, Mugogo water project, Vihiga Water Supply rising main, Hamisi supply, Chango and Vihiga Water supply reticulation systems; Rehabilitated boreholes and schemes at Vagina Primary School, Ebuyalu, Mwibona, Muhudu, Ebukhaya, Emanyinya, Esirulo, Sabatia, Gamalenga, Mangongo and Matsigulu and increased last mile water connectivity across the county to 1,200 households by laying pipes; triple T up to Esinamutu PAG church, Luanda town Big Ben, Sosiani to Simbi pressed steel elevated tank, Ebunangwe water supply (from Echichibulu tank), Shamakhokho tank to Losengeli Tank, Gaga Water supply, Stand Kisa- Viyalo-Wamage and Connected Emuhaya hospital with a reliable line.
- 34.** Other achievement was development of various enabling policies, Plans, regulations and Acts including: Vihiga County Climate Change Act 2025, Water and Sanitation Act 2024, Vihiga County Water and Sanitation Strategic and Investment Plan.

1.3.6 Reliable Transport and Communication Infrastructure

- 35.** The County Government recognizes infrastructure development as a critical enabler in accelerating the desired economic growth and development. The CIDP 2023-2027 prioritized a number of intervention towards realizing a reliable transport systems that included; Expansion and rehabilitation of access roads across the county; upgrade of roads to bituminous standards in partnership with KeRRA, KURA & KENHA Re-classification and naming of roads; construction and maintenance of river crossing (bridges, culverts and foot bridges)
- 36.** In the medium term the sector enhanced roads infrastructure including road bridges and river crossings, helping connect remote wards and improve access to markets, schools and health facilities. Notable achievement included; Opening of 95.8km of roads under ward-based programme , maintained 39.3km of roads under the lease of equipment programme and Installed 2 solarized street lights under ward-based programme
- 37.** Other key achievements included Developed fleet management policy, Transport Policy, Mechanical and Transport Fund Policy and Driver's Manual, strengthened supervision of public infrastructure construction and strengthened response to fire incidences through holding safety campaigns

1.3.6 Industrialization and MSMEs Support

- 38.** The CIDP envisions Vihiga County to transform from its current agriculture-dominant economy to reliance on manufacturing, business and value addition. Accordingly, during the period 2022/23 to 24/25 the County Government endeavored to provide the required environment for accelerating investments in value addition and industrialization to spur growth of MSMEs and the Jua-Kali sector. This was achieved through increased support for MSMEs focusing on the youth through linkages to credit facilities and leveraging on digital platforms; Supported cooperatives growth and Development through capacity building, cooperative bulking, value addition, Market access, saving and credit Management and enhancing Good Governance practices.
- 39.** In the period under review the sector strengthening the legal framework for fair trade, consumer protection and MSME growth through formulation of several supportive legislations including the Trade and Market Act, Trade and Enterprise Act, Trade License Act. Besides, several market stalls and support facilities(Kivagala, Mahanga, Depo, Mwichio, Mbale eco Toilet, Shiru,Serem , stand Kisa amon others and installation of

solar lighting in Ematioli, Panadol, Ebusiralo, Ekamanji, Ematsuli . in addition the County department of Commerece trade and cooperatives supported the construction of bodaboda shed at Emanyinya, Hobuyaya,Kima,Musikuku,Ebusakami, Ebulako.

40. In addition , the national government under the affordable housing programme undertaken to construct 10 No modern markets (Luanda, Essibuye, Esirulo, Majengo, Mbale, Chavakali, Cheptulu, Serem, Banja and Gambogi. On industrial development, construction of the County Aggregation and Industrial Park (CAIP) continued in Luanda. The sector realized increased membership to cooperatives that stood at 37,826, increased capital base at Kshs. 241,903,701

1.3.7 Environmental Conservation and Climate Change

41. Environmental conservation and climate change mitigation are the foundational pillars of sustainable development, ensuring that current economic progress does not exhaust the natural resources required for the future generation to thrive. Conservation efforts safeguard resource security like water sources, soil fertility and , forests by preventing habitat destruction as well as minimizing pollution levels. Climate change phenomins can potentially reverse gains in development by destroying infrastructure, reducing agricultural productivity and exacerbating poverty. Integrating these factors ensures long-term resilience against climate related risks , promoting green growth and food security.

42. During the F/Y 2023/24 the county government implemented various policies and programmes aimed at environmental conservation and climate mitigation. This included; environmental conservation awareness through school greening programmes in 267 schools with distribution of 12,000 fruit trees; community sensitization on wetlands, riparian zones and water catchments and restoration of a 500-metre stretch of Ebukhaya River.

43. Other achievements climate change training of eight officers on climate safeguards and tools to enhance governance and resilience; drafting of the Vihiga County Climate Change Bill and conducting five cross-sectoral climate mainstreaming meetings, delivering seven climate change radio programmes, and participating in national and international climate forums including the Africa Climate Summit 2023 and COP 28. On solid waste management, 12 waste holding skips and protective gears and cleaning tools were acquired to support routine solid waste collection and disposal in 63 markets.

44. To further guide environmental conservation and climate-change mitigation programmes, various policies, plans and strategies were developed including; County Climate Change Regulations, Eucalyptus management policy, Climate Information Service

Plan (CISP); PCRA and Climate Change Action Plan and Climate Information Service (CIS) Plan.

1.3.8 Forestry and Natural Resource Management

45. Forestry and natural resource management play a critical role in sustainable socio-economic development by providing energy, timber, water tower protection while fostering sustainable growth and livelihoods support through direct and indirect employment. During the medium term period the county forest cover increased county tree and forest cover by approximately 0.62% attaining 39 % and 15 % resulting from interventions such as enhanced afforestation, rehabilitation and protection initiatives, including planting of over 5,300 indigenous and assorted seedlings, rehabilitation of 75 acres at Maragoli Hills, established and maintained 2 training tree nurseries at Maragoli and Ebusekwe Hills, protection of four community forests and protection and reforestation of Kibiri Forest as part of the Larger Kakamega Rain Forest in collaboration with Kenya Wildlife Services, Kenya Forest Service, NETFUND and other development partners.

46. In addition, the sector realized several strides towards promotion of safe and clean energy through solarisation of water supply systems and floodlights, sustainable natural resource management including safe mining practices by training 500 artisanal gold miners on mercury-free technologies; establishment of a mercury-free gold mining training centre at Mwilango Chambiti Village under the Planet Gold Project; mapped 149 gold mining sites, 15 sand harvesting sites and 17 quarry sites to strengthen environmental governance and compliance.

Similarly, several policies and plans were developed to address natural resource management and the Sand harvesting and quarry policy the County Integrated Energy Plan.

1.3.9 LANDS, PHYSICAL PLANNING, HOUSING AND URBANIZATION

47. The Lands, Physical planning, Housing and Urbanization Sector play a critical role competitive on sustainable land management, spatial planning, development control and access to decent housing. to provide a foundation for other economic activities. During the period under review the National government in collaboration with the county government continued with the implementation of the GIS-based National Land Management Information System (NLMIS); prepared the 10-year County Spatial Plan County Spatial Plan (CSP) and local physical development plans to guide future development and land use; development control; land titling/registration of land acquired for the county; Survey of markets and urban areas; Rating and collection of land rates.

48. The county government in collaboration with the national government completed construction of 200 units at Vihiga with further plans to construct 1000 units in Shiru, Emuhaya, Sabatia and Luanda. In addition, several public staff houses and offices were rehabilitated as well sustained promotion of appropriate building technologies.

1.3.10 Social Protection & Economic Inclusion

49. The county made strides in the empowerment of vulnerable groups, social protection and nurturing of diverse heritage, arts and sports. Key achievements included ; Support youth programs by training 100 youth on digital skills in partnership with Ajira Digital, Rehabilitated of Makuchi, Hamisi and Lwenya playgrounds, 5 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) , renovated Ivona and Ebusiratsi talent centres, held 16 day campaign against Gender Base Violence (GBV)

1.5 Legal Basis For The Preparation of the CFSP

50. The County Fiscal Strategy Paper (CFSP 2026/27) has been prepared in accordance with Section 117 of the Public Finance Management Act, 2012. Which states

- i. The County Treasury shall prepare and submit to the County Executive Committee the draft County Fiscal Strategy Paper for adoption and thereafter submit it to the County assembly for further deliberation and approval by the 28th February of each year
- ii. The County Treasury shall align its County Fiscal Strategy Paper with the national objectives in the Budget Policy Statement.
- iii. In preparing the County Fiscal Strategy Paper, the County Treasury shall specify the broad strategic priorities and policy goals that will guide the County government in preparing its budget for the coming financial year and over the medium term.
- iv. The County Treasury shall include in its County Fiscal Strategy Paper the financial outlook with respect to County government revenues, expenditures and borrowing for the coming financial year and over the medium term
- v. In preparing the County Fiscal Strategy Paper, the County Treasury shall seek and take into account the views of:

- a) The Commission on Revenue Allocation;
 - b) The public;
 - c) Any interested persons or groups; and
 - d) Any other forum that is established by legislation
- vi. Not later than fourteen days after submitting the County Fiscal Strategy Paper to the County Assembly, the County Assembly shall consider and may adopt it with or without amendments.
- vii. The County Treasury shall consider any recommendations made by the County Assembly when finalizing the budget proposal for the financial year concerned
- viii. The County Treasury shall publish and publicize the County Fiscal Strategy Paper within seven days after it has been submitted to the County Assembly

1.6 Fiscal Responsibility Principles

51. The Public Finance Management (PFM) Act, 2012 Outline The Fiscal Responsibility Principles To Ensure Prudence And Transparency In The Management Of Public Resources. The PFM Act,2012 (Section107) States That:

- i. A County Treasury shall manage its public finances in accordance with the principles of fiscal responsibility set out in sub-section (2), and shall not exceed the limits stated in the regulations.
- ii. In managing the County Government's public finances, the County Treasury shall enforce the following fiscal responsibility principles-
 - a) the County Government's recurrent expenditure shall not exceed the County Government's total revenue;
 - b) over the medium term a minimum of thirty percent of the County Government's budget shall be allocated to the development expenditure;
 - c) the County Government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the County Government's total revenue as prescribed by the County

Executive member for finance in regulations and approved by the County Assembly;

- d) over the medium term, the Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;

- e) the County debt shall be maintained at a sustainable level as approved by County assembly;
 - f) the fiscal risks shall be managed prudently; and
 - g) A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future. iii. For the purposes of sub-section (2) (d), short term borrowing shall be restricted to management of cash flows and shall not exceed five percent of the most recent audited county government revenue.
- iv. Every county government shall ensure that its level of debt at any particular time does not exceed a percentage of its annual revenue specified in respect of each financial year by a resolution of the county assembly.
- v. The regulations may add to the list of fiscal responsibility principles set out in subsection (2).

II. RECENT ECONOMIC DEVELOPMENTS AND MEDIUM TERM OUTLOOK

2.1 Overview

52. The global economy is expected to remain stable in the medium term. Global growth is projected at 3.2 percent in 2025 before moderating slightly to 3.1 percent in 2026. On the domestic front, Kenya has demonstrated remarkable resilience over the past three years withstanding adverse impacts of domestic and external shocks. In 2024, the economy grew by 4.7 percent supported by positive growths in all sub-sectors except construction, mining and quarrying. Further, in the first and second quarters of 2025, the economy remained strong with a growth of 4.9 percent and 5.0 percent respectively. This growth was primarily underpinned by strong performance in the agriculture sector, a recovery of the industry sector and the resilience of the services sector. As such, the county government of Vihiga is expected to respond to the outlook by implementing

fiscal policy on consolidation focusing on expenditure rationalization to reduce public debt vulnerabilities while providing space to deliver essential public goods and services .

2.2 Global and Regional Economic Developments

- 53.** In advanced economies, growth is expected to remain modest at about 1.6 percent in both 2025 and 2026. In the United States ,growth is projected at 2.0 percent in 2025, rising slightly to 2.1 perecent in 2026,supported by resilient household spending,strong business investment,particularly in AI- related technologies,and easing financial conditions .Meanwhile,growth in the Euro area is projected at 1.2 percent in 2025,and 1.1 percent in 2026.This moderate expansion is underpinned by rising real wages,which bolster household consumption,as well as investment in technology and equipment,although progress is constrained by trade policy uncertainty ,weaker export demand and subdued business confidence.
- 54.** Emerging market and developing economies are projected to grow at 4.1 percent in 2025, then slightly slow to 4.0 percent in 2026.This moderate growth is underpinned by relatively resilient domestic demand in regions such as South Asia and Middle East /Central Asia,coupled with recoveries in investment in several Countries.At the same time ,China’s growth softens,weighing on the aggregate; and growth in Latin America is projected to remain sluggish amid external pressures.The outlook for Sub Saharan Africa is more favorable :growth is expected to be around 4.1 percent in 2025, with a modest pickup to 4.4 percent in 2026.This resilience is underpinned by macro economic stabilization ,recovering private consumption ,improving investment conditions, and ongoing economic reforms.Nonetheless,the region still faces risks from fiscal pressures and external vulnerabilities.

2.3 Domestic Economic Perfomance

- 55.** The Kenyan economy has demonstrated remarkable resilience over the past three years ,consistently growing at a pace that outperforms both the global and regional averages.This strength is rooted in deliberate policies and the benefits of a diversified economy.The economy has thus been able to withstand adverse impacts of domestic and external shocks.In 2024 , the economy grew by 4.7 percent supported by positive growths in all sub sectors except construction,and mining and quarrying.Further ,in the

first and second quarters of 2025, the economy remained strong with a growth of 4.9 percent and 5.0 percent, respectively This growth was primarily underpinned by strong performance in the agricultural sector, a recovery of the industry sector, and the resilience of services sector. All economic sectors recorded positive growth rates in the first half of 2025, with varies magnitudes across activities. See Table 1.

Table 1: Economic Growth by Sector

Sectors/Sub-sectors	Annual Growth Rates	Quarterly Growth Rates			
	2024	2024 Q1	2024 Q2	2025 Q1	2025 Q2
1. Primary sector	3.9	4.5	4.0	6.2	4.9
1.1. Agriculture, Forestry and Fishing	4.6	5.6	4.5	6.0	4.4
1.2 Mining and Quarrying	(9.2)	(16.1)	(5.5)	10.8	15.3
2. Secondary Sector (Industry)	1.5	1.5	0.5	2.6	3.3
2.1. Manufacturing	2.8	1.9	3.2	2.1	1.0
2.2. Electricity and Water supply	1.9	2.8	1.2	3.6	5.7
2.3. Construction	(0.7)	0.4	(3.7)	3.0	5.7
3. Tertiary sector (Services)	6.1	6.8	6.2	4.8	5.5
3.1. Wholesale and Retail trade	3.8	3.6	2.5	5.4	4.0
3.2. Accommodation and Restaurant	25.7	38.1	35.0	4.1	7.8
3.3. Transport and Storage	4.4	4.1	3.4	3.8	5.4
3.4. Information and Communication	7.0	9.2	6.7	5.8	6.0
3.5. Financial and Insurance	7.6	9.6	8.0	5.1	6.6
3.6. Public Administration	8.2	7.5	9.0	6.5	6.0
3.7. Others	5.2	5.8	5.6	4.4	5.2
of which: Professional, Admin & Support Services	9.4	9.4	6.7	4.6	8.5
Real Estate	5.3	6.9	5.9	5.3	5.5
Education	3.9	2.4	3.2	2.9	3.2
Health	6.3	5.4	8.1	4.8	6.8
Taxes less subsidies	4.4	2.9	3.8	5.7	3.3
Real GDP	4.7	4.9	4.6	4.9	5.0

Source: Draft BPS 2026

56. Agriculture: Activities in the agriculture, forestry, and fishing sub sector expanded by 6.0 percent in the first quarter and 4.4 percent in the second quarter of 2025, compared to growth of 5.6 percent and 4.5 percent in the corresponding quarters of 2024. This performance was driven by favourable weather conditions experienced in most parts of the country involved in crop and animal production. This was evident in the significant increase in production of milk, coffee, vegetables, fruits and cut flowers. However, the sub sector's performance was somewhat curtailed by a decline in tea production

57. Services sector: The service sector recorded a growth of 4.8 percent in the first quarter and 5.5 percent in the second quarter of 2025, a slowdown from the 6.8 percent and 6.2

percent growths posted in the corresponding quarters of 2024. The transportation and storage sub sector expanded by 3.8 percent in the first quarter and 5.4 percent in the second quarter of 2025, compared to 4.1 percent and 3.4 percent in the corresponding quarters of 2024. The performance was supported by increased activity in land transport, railway operations, and port throughout. Accommodation and food service sub sectors grew by 4.1 percent in the first quarter and 7.8 percent in the second quarter of 2025, a slowdown compared to a growth of 38.1 percent and 35.0 percent in the corresponding quarters of 2024. The number of visitor arrivals via the two major airports, the Jomo Kenyatta International Airport (JKIA) and Moi International Airport (MIA) increased in the first half of 2025.

58. Industrial sector performance: In the first half of 2025 the industry sector recorded a growth of 2.6 percent in the first quarter and 3.3 percent in the second quarter, an improvement from a growth of 1.5 percent and 0.5 percent in corresponding quarters of 2024. This growth was driven by improved performance across manufacturing, electricity and water supply, and construction. The manufacturing sub sector grew by 2.1 percent in the first quarter of 2025 compared to 1.9 percent in the first quarter of 2024, and by 1.0 percent in the second quarter of 2025 compared to 3.2 percent in the second quarter of 2024. This growth was supported by both food and non food manufacturing activities.

In food manufacturing, the sub sector benefited from strong increases in coffee auctions and milk deliveries. Non-food manufacturing also performed well, with increased production in cement and galvanized sheets.

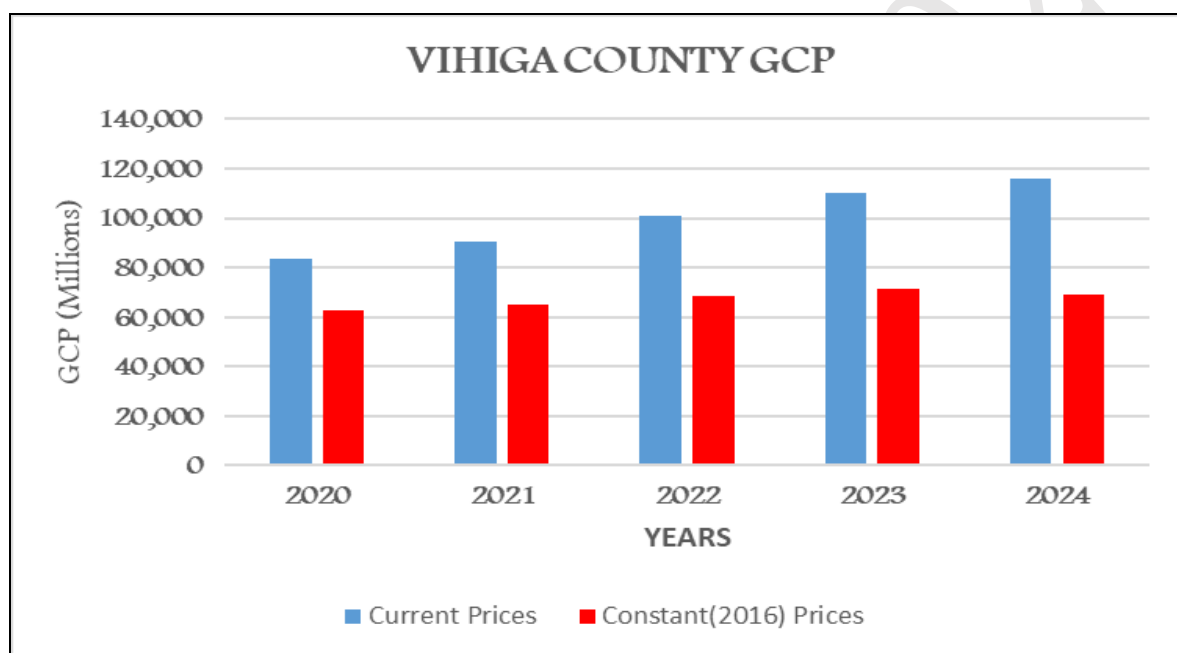
59. Inflation outcomes: Overall year on year inflation has declined and has remained below the mid-point of the policy target of 5.0 since June 2024. The stable inflation has been supported by mainly: abundant supply of food attributed to favourable weather conditions coupled with government interventions; lower fuel inflation attributed to the stability of the exchange rate; lower international prices; and the decline in non-core inflation due to the impact of previous monetary policy tightening. Inflation stood at 4.6 percent in October 2025 compared to 2.7 percent in October 2024. The slight increase reflects the easing of monetary

60. Given that inflation is below the mid-point of the target range and the exchange rate has stabilized, the Central Bank of Kenya has gradually eased monetary policy by lowering the Central Bank Rate (CBR) from 13.0 percent in August 2024 to 9.25 percent in October 2025. This is meant to augment the previous policy actions aimed at stimulating lending by banks to the private sector and supporting economic activities. It also seeks to ensure that inflationary expectations remain firmly anchored and the exchange rate also remain stable.

2.4 Economic Development in Vihiga County

61. Vihiga county has demonstrated an upward trajectory in Gross County Product measured at current prices. The Gross County Product at current prices was estimated at Kes 116,112 Million in 2024 depicting a positive improvement from Kes 110,396 Million recorded in the 2023. However, the county recorded a negative growth in the Gross County Product at constant (2016=100) prices estimated at Kes 68,851 million in 2024, a decline from Kes 71,657 million recorded in 2023 (*KNBS Gross County Product Report, 2025*).

FIGURE 1 TREND IN GROWTH OF GROSS COUNTY PRODUCT-GCP(2020-2024)



Source: *KNBS Gross County Product, 2025*

62. The contribution of the County's GCP to the Nationals Gross Value Added (GVA) was estimated at 0.8 percent. The GCP per capita of the county grew from KES. 176,418 in 2023 to KES. 184,000 in 2024. Agriculture forestry and fishing remains the dominant sector, contributing KES. 51,140 Million (44.0 % of County GCP), followed by Transport and Storage contributing KES. 11,416 Million (9.8 % of County GCP). (See Table 2 and Figure 2)

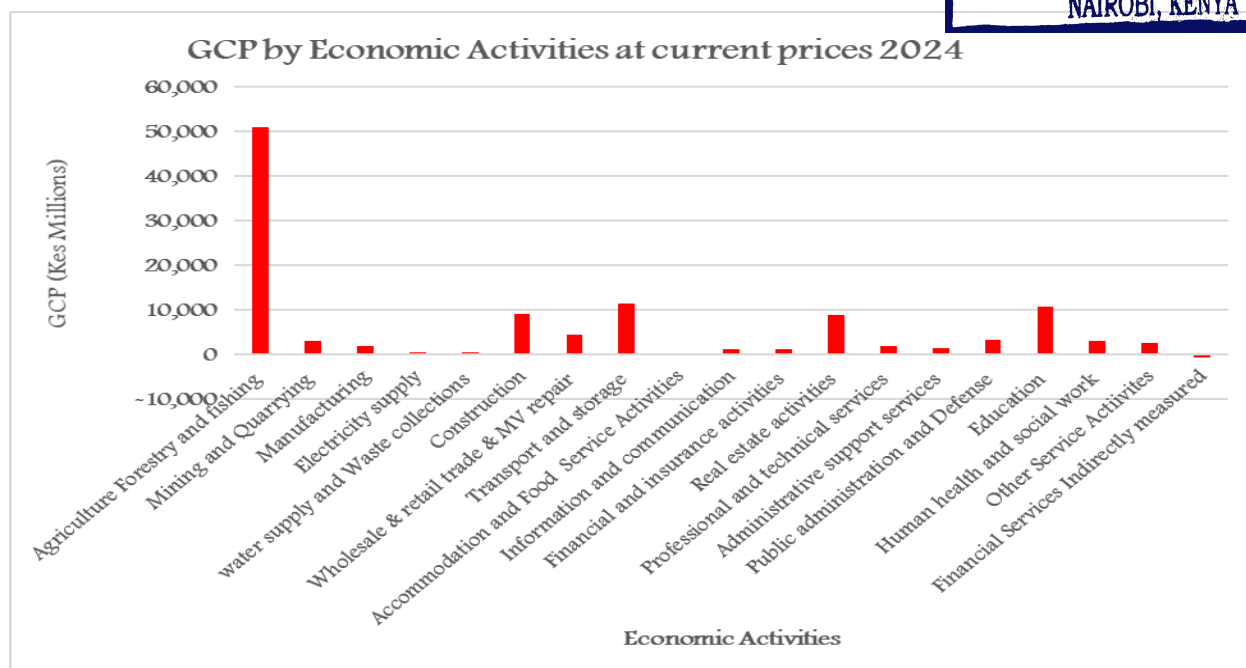
Table 2: VIHIGA GCP by Economic Activities at current prices 2024

Economic Activity	GCP KES.(Millions)	% Contribution to County's GCP
Agriculture Forestry and fishing	51,140	44.0%

Economic Activity	GCP KES.(Millions)	% Contribution to County's GCP
Mining and Quarrying	2,983	2.6%
Manufacturing	1,877	1.6%
Electricity supply	497	0.4%
water supply and Waste collections	462	0.4%
Construction	9,061	7.8%
Wholesale & retail trade & MV repair	4,531	3.9%
Transport and storage	11,416	9.8%
Accommodation and Food Service Activities	84	0.1%
Information and communication	1,199	1.0%
Financial and insurance activities	1,233	1.1%
Real estate activities	8,823	7.6%
Professional and technical services	1,918	1.7%
Administrative support services	1,497	1.3%
Public administration and Defense	3,307	2.8%
Education	10,861	9.4%
Human health and social work	3,102	2.7%
Other Service Activities	2,709	2.3%
Financial Services Indirectly measured	-587	-0.5%
COUNTY GCP	116,112	100.0%

Source: KNBS Gross County Product, 2025

Figure 2: Key Economic Activity Contribution To County's GCP



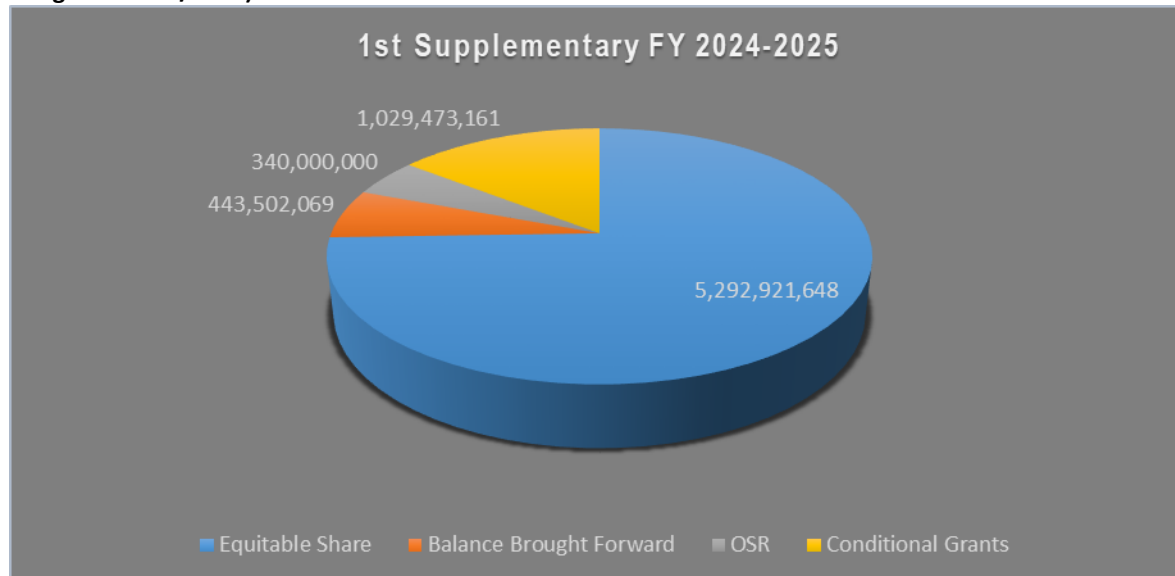
Source: KNBS Gross County Product, 2025

III. FISCAL PERFORMANCE IN FY 2024/25 AND EMERGING CHALLENGES

3.1 FY 2024/2025 BUDGET

63. The approved first supplementary budget for FY 2024/25 was KES.7,105,896,878, comprising Kshs.4,819,126,662 (68 percent) and Kshs.2,286,770,216 (32 percent) allocation for recurrent and development expenditures respectively. To finance the budget, the expected sources of revenue were: Kshs.5,292,921,648(74.5 percent) as the equitable share of revenue raised nationally, Kshs.340,000,000 (4.8 per cent) from own source of revenue and Kshs.443,502,069 (6.2 per cent) as a balance brought forward from FY 2023/24. The County also expected to receive Kshs.1,029,896,878 (14.5 per cent) as conditional grants.

Figure 3: Vihiga County, Sources of Budget Financing as a percentage of the Total Budget (1st Supplementary Budget FY 2024/2025)



Source: Vihiga County Treasury

3.1.1 Revenue Performance for FY 2024/25

64. The County's total receipts for FY 2024/25 was KES.6,673,803,389 against an annual budget of KES. 7,105,896,878 representing a performance of 94 percent. It comprised of Equitable Share, conditional grants, Own Source Revenue (OSR) and balance brought forward from the previous financial year as shown from table 2. From the analysis, receipts from own source revenue surpassed the target in the budget by 17.0 percent while receipts from NAVCDP felt short with of the budget target by 19 percent.

Table 1: Revenue Performance

Revenue Source	Allocated Budget (In Kshs)	Actual Receipts(In Kshs)	Actual Receipts as a percentage of the Budget (%)
Equitable Share of Revenue Raised Nationally	5,292,921,648	5,270,782,499	99.6
Conditional Grants			
Road Maintenance Fuel Levy	104,335,372	37,535,760	36
Community Health Promoters (CHPS)	43,380,000	0	-
Primary Health Care in Developed Context Programme (DANIDA)			

Revenue Source	Allocated Budget (In Kshs)	Actual Receipts(In Kshs)	Actual Receipts as a percentage of the Budget (%)
	16,015,507	7,166,250	45
Aggregated Industrial Parks Programme	250,000,200	0	-
National Agriculture Value Chain Development Projects (NAVCDP)	158,015,152	29,305,638	19
Kenya Devolution Support Programme - KDSP II (GRANT)	37,500,000	0	-
Kenya Urban Support Programme - UIG Grant	35,000,000	32,309,300	92
Nutrition International	2,613,932	0	-
FLLoCA KFW/IDA (CCRI)	316,350,444	0	-
Kenya Agricultural Business Development Project(KABDAP)	10,918,919	0	-
Village Polytechnic	21,234	0	-
FLLoCA KFW/IDA (CCIS)	22,000,000	11,840,302	54
Kenya Urban Support Programme - UDG Grant	18,278,289	0	-
Basic Salary Arrears for County Government Health Works	15,044,112	0	-
Sub-Total	1,029,473,161	118,157,250	11
Other Sources of Revenue			
Ordinary Own Source Revenue	163,510,408	186,473,246	114
Balance b/f from FY2023/24	443,502,069	443,502,069	100
Facility Improvement Fund (FIF)	176,489,592.00	211,386,256	120
Other Revenues	-	-	-
Appropriation in Aid (AIA)	-	-	-
Sub Total	783,502,069	841,361,571	107
GRAND TOTAL	7,105,896,878	6,673,803,389	94

Source: Vihiga County Treasury

3.1.2 County Own Revenues Sources (ORS).

65. In FY 2024/25, the County collected own source revenue amounting to KES.397,998,051 against a target of KES.340,000,000 which represented 17.0 percent above target of own source revenue collection as shown in table 3. From the analysis of OSR for the last MTEF period, it depicted a tremendous increase in collection in FY 2024/25 compared to the other financial years. This was attributed to enhanced reforms in own source revenue collection undertaken by the County Treasury which included: roll out of automated revenue system, inclusion of N.H.I.F and Public Health Receipts and additional recruitment of revenue clerks & enforcement officers.

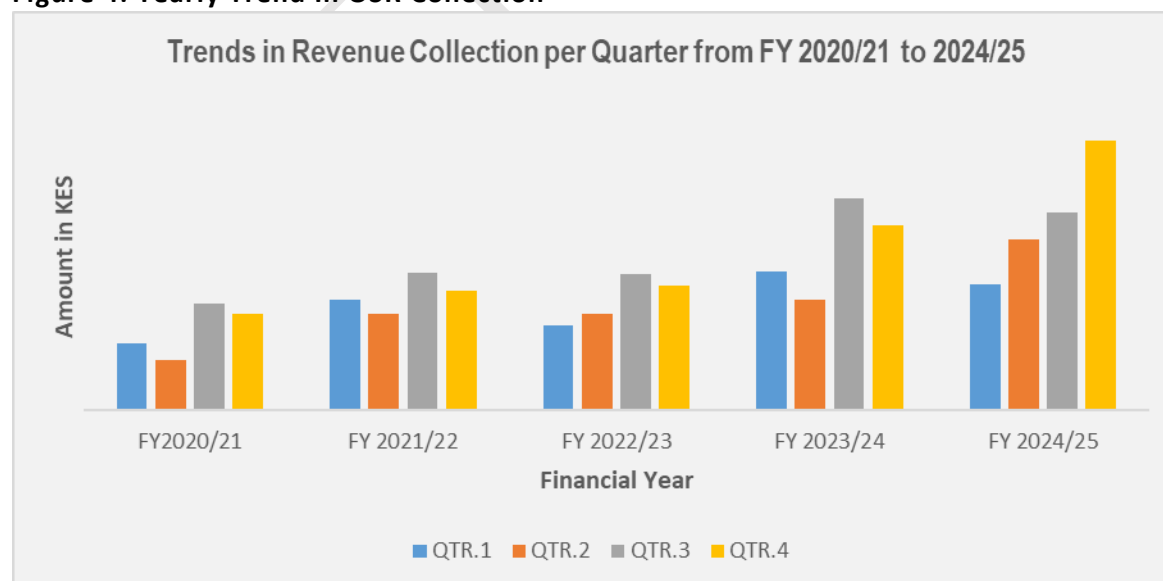
Table 2: Vihiga County, trend in ORS by Quarter From FY 2020/21 to FY 2023/24

PERIOD	FY2020/21 KES	FY 2021/22 KES	FY 2022/23 KES	FY 2023/24 KES	FY 2024/25 KES
QTR.1	34,854,639	57,458,531	43,877,798	72,236,308	65,532,998
QTR.2	25,811,232	49,983,465	50,133,415	57,521,548	88,444,724
QTR.3	55,185,886	71,222,296	70,989,412	109,917,489	102,610,880
QTR.4	50,042,583	62,226,301	64,847,910	95,764,441	140,409,450
TOTALS	165,894,340	240,890,593	229,848,535	335,439,785	397,998,051

Source: Vihiga County Treasury

66. Figure 4 shows revenue trends per quarter for last four financial years. From the figure, it shows that more revenue collection is realized in the third quarter of each financial year attributed to renewal of single business permits.

Figure 4: Yearly Trend In OSR Collection



Source: Vihiga County Treasury

Table 3: Performance of Revenue Per Stream FY 2024/2025

OWN SOURCE REVENUE FROM JULY 2024-JUNE 2025						
S/NO	STREAMS	Q1 TOTALS (In KES)	Q2 TOTALS (In KES)	Q3 TOTALS (In KES)	Q4 TOTALS (In KES)	GRAND TOTAL (In KES)
1	PARKING FEE	1,424,663	1,378,993	2,644,151	1,565,500	7,013,307
2	BUS PARK	5,900,649	7,037,704	9,985,520	9,599,130	32,523,003
3	MARKETS	4,169,134	4,106,385	4,807,675	3,936,360	17,019,554
4	SINGLE BUSINESS PERMITS	4,423,610	1,588,690	28,247,062	16,493,020	50,752,382
5	SBP APPLICATION	14,000	13,500	18,000	141,500	187,000
6	CONSERVANCY FEE	772,000	245,000	2,872,000	2,653,000	6,542,000
7	SBP PENALTY	-	-	-	261,640	261,640
8	FINES AND PENALTIES	100,500	410,458	269,900	77,513	858,371
9	LAND RATES	285,834	142,907	342,098	167,343	938,182
10	STALL RENT	1,468,500	896,500	840,100	640,500	3,845,600
11	HOUSE RENT	1,356,045	1,193,030	1,002,500	938,500	4,490,075
12	COMMISSIONS	351,097	382,015	376,663	364,988	1,474,763
13	SAND\MURRAM	441,600	531,900	796,300	1,037,300	2,807,100
14	WATER ADM FEES	38,800	51,300	-	-	90,100
15	PLAN APP AND APPROVAL	119,500	483,700	594,100	813,450	2,010,750
16	PHYSICAL PLANNING	29,000	775,000	797,000	562,900	2,163,900
17	GROUND/SITE RENT	47,000	48,200	146,650	137,625	379,475
18	ADVERTISEMENT	389,140	452,400	107,559	3,388,700	4,337,799
19	WALL & VEHICLE BRANDING	369,900	130,500	8,411,300	8,265,400	17,177,100
20	LAND BOUNDARY\DISPUTES	-	10,000	100,000	30,000	140,000

OWN SOURCE REVENUE FROM JULY 2024-JUNE 2025

S/NO	STREAMS	Q1 TOTALS (In KES)	Q2 TOTALS (In KES)	Q3 TOTALS (In KES)	Q4 TOTALS (In KES)	GRAND TOTAL (In KES)
21	SLAUGHTER MANAGEMENT	325,360	528,840	446,190	630,140	1,930,530
22	STOCK SALES	848,050	892,900	673,330	875,100	3,289,380
23	MOTORBIKE STICKERS	1,521,400	1,547,100	1,701,220	1,874,780	6,644,500
24	WEIGHTS & MEASURES	33,900	54,400	207,400	213,100	508,800
25	SIGNAGE/SIGN POSTS	332,408	90,100	134,960	771,200	1,328,668
26	WAY LEAVE APPLICATION	72,000	635,464	796,000	307,020	1,810,484
27	VETERINARY & FISHERIES	275,140	492,470	689,771	719,175	2,176,556
28	SEARCH FEES	2,000	2,000	1,000	-	5,000
29	RENOVATION	9,500	49,000	112,000	77,900	248,400
30	BUILDING INSPECTION FEE	120,500	273,500	318,500	264,500	977,000
31	HIRE OF MACHINES	-	-	30,000	40,000	70,000
32	FIRE INSPECTION FEE	87,000	57,000	356,500	470,000	970,500
33	SCRUTINY MECHANICAL	162,000	161,900	227,000	196,000	746,900
34	SCRUTINY ELECTRICAL	208,000	139,500	199,000	158,500	705,000
35	NOISE POLLUTION	24,200	26,400	54,000	58,600	163,200
36	TOILET FEES	97,450	43,800	87,440	61,500	290,190
37	HOARDING	-	98,000	49,000	12,000	159,000
38	CLEARANCE CERTIFICATE FEE	6,000	3,000	7,000	-	16,000
39	CHANGE OF USER	20,000	85,000	104,000	20,000	229,000
40	TEA CESS	613,230	2,553,510	189,140	778,294	4,134,173
41	HIRE OF GROUND	-	-	-	60,000	60,000

OWN SOURCE REVENUE FROM JULY 2024-JUNE 2025						
S/NO	STREAMS	Q1 TOTALS (In KES)	Q2 TOTALS (In KES)	Q3 TOTALS (In KES)	Q4 TOTALS (In KES)	GRAND TOTAL (In KES)
42	COOPERATIVES	-	-	24,000	28,000	52,000
43	MISCELLENEOUS	-	-	549,806	4,392,924	4,942,730
	SUB TOTALS	26,459,110	27,612,066	69,315,835	63,083,102	186,470,112
44	VIHIGA FM RECIEPTS	114,800	174,000	45,288	210,050	544,138
45	SHA/SHIF/MINET	19,441,952	44,511,495	23,472,059	63,191,145	150,616,651
46	HOSPITALS- CASH (A.I.A)	18,389,806	15,498,128	8,489,707	8,879,103	51,256,744
47	PUBLIC HEALTH (A.I.A)	781,750	433,035	1,768,750	1,580,050	4,563,585
48	LIQUOR LICENCE FEE	345,580	216,000	519,241	3,466,000	4,546,821
	SUB TOTALS	39,073,888	60,832,658	34,295,045	77,326,348	211,527,939
	GRAND TOTAL	65,532,998	88,444,724	103,610,880	140,409,450	397,998,051

Source: Vihiga County Treasury

67. From table 4 above, own source revenue performance across most of the streams improved with F.I.F inclusive of N.H.I.F Receipts and Hospitals Cash A.I.A, Single Business Permits, Bus parks, Markets, Vehicle and Wall Branding recording high collections. Search Fees recorded the least revenue during the period under review.

3.2. Expenditure Performance For FY 2024/25

3.2.1 Overall Expenditure Review

68. Total expenditure in the FY2024/25, amounted Kshs. 5.58billion against a budget of Kshs. 7.10 billion compared to an expenditure of Kshs. 5.35 billion against a budget of Kshs. 6.68 in FY 2023/24. This represented an absorption rate of 78.6 percent in FY 2024/25 as compared to an absorption rate of 80.1 percent for FY 2023/24.
69. Expenditure on recurrent activities, amounted to Kshs. 4.27 billion in FY 2024/25 as compared to Kshs. 4.21 billion spent in FY 2023/2024 representing absorption rates of 88.7 and 94.1 percent respectively.

70. Expenditure on development activities, amounted to Kshs. 1.31 billion in FY 2024/25 as compared to Kshs. 1.14 billion spent in FY 2023/24 representing absorption rates of 57.2 and 51.6 percent respectively.

Table 4: Absorption Rates Comparison for FY 2023/24 & FY 2024/25

Financial Year	Budgetary Allocation (Billions Kshs.)		Actual Expenditure (Billions Kshs.)		Absorption Rates (%)		% Change
	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	
Recurrent	4,476,406,190	4,819,126,662	4,211,449,008	4,274,860,309	94.1	88.7	5.4
Development	2,203,438,615	2,286,770,216	1,137,273,140	1,307,406,821	51.6	57.2	5.6
Totals	6,679,844,805	7,105,896,878	5,348,722,148	5,582,267,130	80.1	78.6	11.0

Source: Vihiga County Treasury

3.2.2 Expenditure by Economic Classification

71. Table 6 shows expenditure by economic classification in FY 2023/24. The total budget on personnel emoluments was Kshs.2.89 billion, operations and maintenance Kshs.1.58 billion and development Kshs.2.20 billion. Expenditure on personnel emoluments, operations and maintenance and development was Kshs.2.80 billion, Kshs.1.14 billion and Kshs.1.14 billion respectively.

Table 5: Actual Expenditure Versus Budget FY 2024/25

Economic Classification	FY 2024/25	FY 2024/25	% Absorption
	Budget (Billions KES).	Actual Expenditure Billions KES.	
Personnel Emoluments	3.21	3.09	96.3
Operations and Maintenance	1.61	1.38	86.1
Development Expenditure	2.28	1.52	66.5
Total	7.10	5.99	84.4

Source: Vihiga County Treasury

3.2.3 Budget Performance by County Department FY 2024/25

72. During the period under review, the overall budget absorption was 84.4 percent. The Department of Finance and Economic Planning recorded the highest development budget absorption of 98.6 percent whilst the Department of Commerce, Tourism and Cooperatives had the lowest absorption of 24.1 percent. From the analysis all

departments registered absorption rates of their recurrent budget at 80 percent and above of the approved budget. Table 7 shows budget performance per department.

Table 6: Budget Performance by Department in FY 2024/25

DEPARTMENT	ALLOCATED BUDGET (In Kshs.)		EXPENDITURE AS OF 30TH JUNE 2025(In Kshs.)		ABSORPTION (%)	
	REC	DEV	REC	DEV	REC	DEV
Office of The Governor	244,924,593		222,776,470		91.0	
Finance and Economic Planning.	371,368,728	160,222,151	364,651,374	158,029,573	98.2	98.6
Agriculture, Livestock & Fisheries	144,289,792	191,934,071	131,423,222	94,659,093	91.1	49.3
Health Services	1,571,343,813	163,200,000	1,502,562,358	156,775,471	95.6	96.1
Education & Technical Vocational Training	471,290,721	189,128,356	434,826,595	137,555,901	92.3	72.7
Gender, Culture, Youth, Sports and Social Services	89,739,919	37,342,565	82,231,030	20,009,006	91.6	53.6
Commerce, Tourism and Cooperatives.	79,846,387	360,880,034	64,250,475	87,080,970	80.5	24.1
County Public Service Board	67,635,153		61,400,845		90.8	
Environment, Water, Natural Resources and Climate Change	173,446,474	610,213,767	164,500,250	433,249,787	94.8	71.0
Transport & Infrastructure	168,865,389	477,097,174	139,607,851	358,842,474	82.7	75.2
Physical Planning, Lands, Housing & Urban Development	109,481,018	69,852,749	97,873,317	50,748,854	89.4	72.7

County Assembly	703,849,057	11,399,349	641,484,909	11,050,170	91.1	96.9
Public Service & Administration	596,026,018	15,500,000	554,911,585	13,439,332	93.1	86.7
County Attorney	27,019,600		14,299,931		52.9	
TOTAL	4,819,126,662	2,286,770,216	4,476,800,212	1,521,440,631	92.9	66.5

Source: Vihiga County Treasury

3.3. Fiscal Performance for the first Half of FY 2025/26

73. Budget implementation for the first half of FY 2025/26 was initially affected due to the delays in release of exchequer to County Governments by the National Government. To ensure seamless implementation of the FY 2025/26 budget and implement the fiscal consolidation plan, the County Treasury has rationalized expenditures through the first Supplementary Estimates currently before the County Assembly.

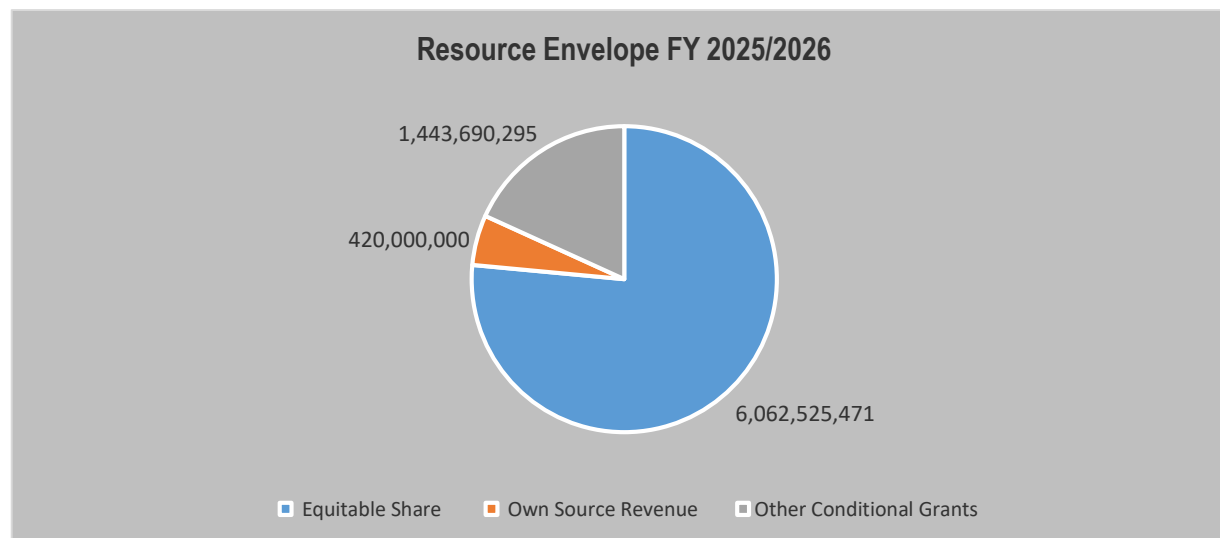
3.3.1 Revenue Performance for the first Half of FY 2025/26

74. The County approved Budget for FY 2025/26 amounted to Kshs. 7,926,215,766 comprising of Kshs. 5,244,369,958 (66.2 percent) and Kshs. 2,681,845,808 (33.8 percent) allocation for recurrent and development programmes respectively.

75. By the end of December 2025, the amount of revenue received by the County amounted to Kshs. 2,665,614,078 against a target of Kshs. 3,184,331,856 resulting to an underperformance of Ksh 518,717,778. The underperformance was mainly on account of shortfall registered in delays in disbursement of equitable share and non release of conditional grants.

76. To finance the budget, the County expects to receive Kshs. 6,062,525,471 (76.5 percent) as Equitable Share of revenue raised nationally, Kshs. 1,443,690,295 (18.2 percent) as total Conditional Grants and to generate Kshs. 420,000,000 (5.30 percent) from Own Source Revenue.

Figure3: Vihiga County Expected Sources of Budget Financing in FY 2025/26



Source: Vihiga County Treasury

3.3.2 Own Source Revenue for the first half FY 2025/2026

77. Own source revenue collections for the first half of FY 2025/2026 amounted to Kshs.171,982,320 against a target of Kshs. 210,000,000 translating to a shortfall of Kshs. 38,117,680. SHA Receipts, Hospitals cash (A.I.A) and Public Health A-I-A recorded the highest collection totaling to Kshs. 105,389,941. Other notable mentions include bus park, markets, single business permits and parking fees which recorded also high collections amounting to Kshs. 20,247,470, Kshs. 7,008,932, Kshs. 6,443,290 and Kshs. 3,260,458 respectively. Search fees and clearance certificate fees recorded the lowest collection with amounts as low as Kshs. 26,000 and Kshs. 15,000 respectively.

Table 7: OSR First Half FY 2025/2026 Revenue Performance

STREAMS	1st Quarter (Kshs)	2nd Quarter (Kshs)	1ST HALF FY 2025-2026(In Kshs)
PLAN APP AND APPROVAL	693,300	936,250	1,629,550
RENOVATION	103,500	125,750	229,250
WAY LEAVE APPLICATION	71,000	334,540	405,540
HIRE OF MACHINES	258,060	73,200	331,260
BUILDING INSPECTION FEE	260,000	389,000	649,000
HOARDING	78,000	60,000	138,000
FIRE INSPECTION FEE	175,500	241,500	417,000
SCRUTINY MECHANICAL	194,000	237,000	431,000
PARKING FEE	1,541,201	1,719,257	3,260,458
SCRUTINY ELECTRICAL	150,500	257,500	408,000

BUS PARK	9,889,066	10,358,484	20,247,478
Receipts from 3rd party	-	1,976,778	1,976,778
SBP penalty	58,491	27,782	86,273
FINES AND PENALTIES	218,700	514,900	733,600
COMMISSIONS	374,373	379,483	753,856
DISPOSAL OF COUNTY ASSET	24,970	-	24,970
MISCELLENEOUS	-	677,401	677,401
LAND RATES	284,439	130,771	415,210
PHYSICAL PLANNING	1,333,500	1,622,700	2,956,200
HOUSE RENT	996,500	956,500	1,953,000
GROUND/SITE RENT/PLOT RENT	182,260	27,500	209,760
LAND BOUNDARY\DISPUTES	170,000	-	170,000
SEARCH FEES	23,000	3,000	26,000
CHANGE OF USER/Plot Transfer	92,000	60,000	152,000
CLEARANCE CERTIFICATE FEE	3,000	12,000	15,000
SLAUGHTER MANAGEMENT	299,490	358,600	658,090
VETERINARY & FISHERIES	785,310	875,070	1,660,380
TEA CESS	415,361	-	415,361
SAND\MURRAM	640,530	714,700	1,355,230
WATER ADM FEES	-	56,500	56,500
CONSERVANCY FEE	910,000	257,000	1,167,000
SANITATION	-	47,090	47,090
Gold	117,000	117,000	234,000
NOISE POLLUTION	75,000	72,200	147,200
LIQUOR LICENCE FEE	472,000	597,000	1,069,000
VIHIGA FM RECIEPTS	67,200	331,530	398,730
Sports Grounds	33,000	86,000	119,000
PUBLIC HEALTH (A.I.A)	633,595	563,150	1,196,745
HOSPITALS- CASH (A.I.A)	10,275,048	11,068,419	21,343,467
SHA/SHIF	35,044,089	47,805,640	82,849,729
MARKETS	3,784,716	3,224,216	7,008,932
STALL RENT	491,500	692,500	1,184,000
SINGLE BUSINESS PERMITS	4,912,940	1,530,350	6,443,290
SBP APPLICATION	55,500	38,500	94,000
SIGNAGE/SIGN POSTS	142,500	25,500	168,000
ADVERTISEMENT	232,100	315,100	547,200
WALL & VEHICLE BRANDING	107,000	209,500	316,500
STOCK SALES	973,700	1,033,150	2,006,850
MOTORBIKE STICKERS	1,571,650	1,474,100	3,045,750
WEIGHTS & MEASURES	54,900	600	55,500
Toilet Fees	69,200	-	69,200
COOPERATIVES	15,000	14,000	29,000
Grand Total	79,353,689	92,628,631	171,982,320

Source: Vihiga County Treasury

3.3.3 Expenditure Performance

78. Total expenditure in the period to December 2025 amounted to Ksh 1,844,346,322 against a budget of Ksh 7,926,215,766 translating to a performance of 23.3 percent. Recurrent expenditure amounted to Kshs. 1,483,445,458 while Development expenditure amounted to Kshs. 360,900,864 representing a performance of 28.3 and 13.5 percent respectively.

TABLE 8: DEPARTMENTAL BUDGET PERFORMANCE FOR THE 1ST HALF OF FY 2025/26

DEPARTMENT	ALLOCATED BUDGET(In Kshs)		EXPENDITURE AS OF 31ST DEC 2025(In Kshs)		ABSORPTION(%)	
	REC	DEV	REC	DEV	REC	DEV
Office of The Governor	201,619,415	-	50,027,590		24.8	
Finance and Economic Planning.	358,085,180	50,018,651	139,342,324	13,867,496	38.9	27.7
Agriculture, Livestock & Fisheries	126,593,787	303,685,408	36,425,477	36,590,869	28.8	12.0
Health Services	1,851,626,999	183,432,967	637,308,605	85,660,206	34.4	46.7
Education & Technical Vocational Training	568,931,289	161,965,086	118,903,505	24,747,728	20.9	15.3
Gender, Culture, Youth, Sports and Social Services	124,466,129	19,711,865	18,846,902	7,835,262	15.1	39.7
Commerce, Tourism and Cooperatives.	86,446,032	432,713,080	18,591,360	37,631,958	21.5	8.7
County Public Service Board	80,028,504	-	20,767,723	-	26.0	
Environment, Water, Natural Resources and Climate Change	158,738,708	584,541,491	40,582,905	68,632,452	25.6	11.7
Transport & Infrastructure	186,099,857	416,307,760	30,710,480	60,266,941	16.5	14.5
Physical Planning, Lands, Housing & Urban Development	147,579,735	102,088,316	17,670,438	21,589,090	12.0	21.1
County Assembly	719,818,046	57,103,942	217,847,395		30.3	-
Public Service & Administration	601,634,937	370,277,242	132,394,106	4,078,862	22.0	1.1
County Attorney						

	32,701,340	-	4,026,648		12.3	
	5,244,369,958		1,483,445,458	360,900,864		
TOTAL		2,681,845,808			28.3	13.5

Source: Vihiga County Treasury

3.4 Emerging Issues and Policy Interventions

79. County Revenue Forecasting Model: In a bid to enhance revenue forecasting by County Governments, the National Treasury is leading a multi-agency technical team in development of forecasting models to be utilized in estimation of Own Source Revenue targets. The development of the forecasting tool is supported through KDSP II in realization of Key Result Area (KRA) 1 on Sustainable Financing and Expenditure Management. Additionally, the County Treasury is in the process of finalizing Revenue Enhancement Action Plan (REAP) whose objective is to establish the county revenue potential per stream. Once the revenue forecasting model and REAP are finalized, they will improve revenue target setting and accuracy of fiscal forecasting.

80. The Public Finance Management Act (PFMA), 2012 mandates the National Treasury to develop and oversee the implementation of a comprehensive county financing system that enhances financial controls for the efficient and effective utilization of public resources. Towards this, the National Treasury conducted capacity-building workshops on Public Finance Management Act, 2012 targeting all the 47 County Governments which resulted into 400 County Government officials trained. Capacity building of County Assemblies on PFMA, 2012 was not conducted due budgetary constraints. To streamline capacity building, the National Treasury is initiating reforms geared towards centralizing PFMA capacity building coordination to ensure effectiveness and minimal disruption of County Government service delivery.

81. Integrated County Revenue Management Systems: In line with various IBEC resolutions in regard to the Integrated County Revenue Management System (ICRMS), the National Treasury, in line with Section 12 (1) (e) of the Public Finance Management Act, 2012, is developing an Integrated County Revenue Management System (ICRMS) to replace the fragmented County revenue management systems currently being operated by counties. The ICRMS is a unified, centralized management system aimed at enhancing effectiveness in the collection and administration of County Government Own Source Revenue (OSR).

82. A Multi-Agency Technical Team drawn from across Government Departments in charge of devolution and representatives from County Governments was constituted. To date, milestones realized include: Developed a comprehensive concept paper, project Work Plan, and required Budget; Revenue Stream Identification and Classification; Defined detailed business processes and requirements for the ICRMS; Developed the foundational architecture and design of the ICRMS; Documented the technical specifications for the ICRMS; and developed Draft ICRMS regulations for its operationalization.

3.5 Risks to the FY 2026/27 Budgeting Framework

83. This section explains anticipated fiscal risks that are likely to impact on the implementation of the 2025/26 budget and hence derail achievement of the objectives outlined in the 2026 CFSP. This section outlines measures that the County Government will implement to mitigate on such risks.
84. **Late Disbursement of funds from National Treasury:** Overreliance of the County Governments in equitable share exposes the counties to fiscal shocks occasioned by delays or failure by the National Treasury to raise the projected revenues. This has led to late disbursements, which have led to increase in operating costs at the county, continuous accumulation of pending bills, poor budget absorption and delays in submission of statutory deductions affecting service delivery. The County will tighten its expenditure priorities and seek short-term loans to manage cash flow.
85. **Pending Bills:** The issue of Pending bills continues to be one of the challenge facing the County Government. **To mitigate this,** the County Government has put in place measures to limit the accumulation of pending bills. Specifically, the CECM has established a pending bills committee to undertake stock of pending bills, development a payment plan for the verified pending bills spread throughout the MTEF period of 2026/27-2028/29.
86. **Climate change related fiscal risks to the economy:** Climate change exhibits a distinct warming trend and variable rainfall pattern. Precipitation has been highly erratic with variable rainfall pattern and amounts in the recent past. These changes have resulted in more frequent and extreme weather events in the county including changes in

temperature, change in rainfall pattern, causing major socio-economic and developmental challenges to the local economy.

- 87.** The County will focus on climate change adaptation and mitigation measures including investment in resilient infrastructure in sectors such as agriculture, water and energy. Additionally, the County Government will continue to implement environmental conservation programmes including tree planting, reforestation, water harvesting, climate smart agriculture and investment in green energy.
- 88.** Contingent Liabilities: contingent liabilities are potential liabilities that may occur depending on the outcome of uncertain future. They are frequently not captured directly in the budget and thus not subjected to budgetary oversight. The County Government continues to face litigations on different matters coupled with late or non-remittance of statutory deductions (e.g. PAYE, Withholding VAT, NSSF, that attract interests and penalties have a negative impact on the budgetary implementation of the County. These could lead to unplanned budgetary requirements if they fall due. Hence, there is need for County to comply with legal requirements on statutory deductions to avoid unnecessary penalties and interests as well as adopt dispute resolution mechanism/ out of court settlements.
- 89. Below potential of Own Source Revenue:** Based on the Revenue Enhancement Action Plan developed the County has the capacity to raise over Kshs. 900 million in own source revenue collection. The County will streamline the automated revenue collection system with the view of automating more revenue streams as well as ceiling the leakages that hinders maximum collection of revenue.

IV. BUDGET FOR FY 2026/27 AND THE MEDIUM TERM

4.1 Overview

- 90.** The CFSP FY 2026/27 and the medium-term budget has been aligned to the Budget Policy Statement (BPS 2026), the Governor's Manifesto, Kenya Vision 2030, the Kenya Kwanza Bottom-Up Economic Transformation Agenda, the CIDP 2023-2027, the Global Sustainable Development Goals (SDGs) and other National Government Policies.

4.2 Revenue Projection

4.2.1 Equitable Share to Counties FY 2026/27

- 91.** Based on ordinary revenue projection of Kshs. 2,982.3 billion in FY 2026/27, it is proposed that Kshs. 2,552.73 billion be allocated to National Government, Kshs. 420.0 billion to County Governments as Equitable Share and Kshs. 9.60 billion to the Equalization Fund.
- 92.** The allocation to County Governments' equitable revenue share of Kshs. 420.0 billion in FY 2026/27 is informed by the following prevailing circumstances:
- i. Overall Revenue shortfalls against targets as well as expenditures pressures during implementation of FY 2025/26 .Specifically ,ordinary revenues underperformed by Ksh 90.0 billion as at end of September 2025.If this trend continues ,it is bound to affect the projected ordinary revenue for FY 2026/27.
 - ii. Over the years,the National Government has continued to solely bear shortfalls in revenue in any given financial year except for FY 2024/25.
 - iii. The macro economic assumptions outlined in 2026 Budget Policy Statement (BPS),including anticipated growth rates,inflation ,and other economic performance indicators ,which influence the resources available for allocation;
 - iv. Declining ordinary revenue as a percent of GDP which indicates that revenue collection is not keeping pace with economic growth .Ordinary Revenue as a share of GDP has declined from a high of 18.1 percent in FY 2013/14 to 14.5 percent in FY 2025/26 Budget;
 - v. Consolidated Fund Services (CFS) is taking about 48.5 percent of ordinary revenue in the FY 2025/26 ,up from just 16.4 percent in 2013/14,pensions and interest payments tripling their share of revenues to 8.7 percent and 39.8 percent from FY 2025/26.This trend is expected to remain the same in FY 2026/27;
 - vi. The spending allocation for FY 2026/27 and medium term is guided by the Government's fiscal consolidation plan intended to reduce annual uptake of debt and thereby reduce debt vulnerabilities and improve debt sustainability.The implementation of the fiscal consolidation plan by the government which is aimed at reducing the fiscal deficit inclusive of grants from 5.9 percent of GDP in FY 2024/25 to 4.7 percent of GDP in FY 2025/26,and 5.3 percent of the GDP in FY 2026/27.In this regard ,there is need for continuous rationalization of expenditures by eliminating non-core expenditures while improving efficiency in development projects implementation to contain expenditure growth, and stabilize debt;
 - vii. Increased expenditures for National Government for purposes of debt servicing ; and
 - viii. The proposed Equitable Share for financial year 2026/27 of Ksh 420 billion is equivalent to 21.87 percent of the most recent audited and approved actual revenues raised nationally of Ksh 1,920,434 million for financial year 2021/22,pursuant to Article 203(2)

and (3) of the constitution.

- vi. Accordingly, in FY 2026/27, the Counties will share an estimated Kshs. 420.0 billion as equitable share, with Vihiga County being allocated Kshs. 6,083,197,019.

4.2.2 Additional Allocations

93. In the 2026 Budget Policy Statement, the National Treasury proposes to allocate Kshs. 64.69 billion as additional (conditional and unconditional) allocations to County Governments. Out of this, Kshs. 7.2 billion will be financed from the National Government's share of revenue and Kshs. 57.46 billion from proceeds of loans and grants from Development Partners. The loans and grants that the County anticipates to receive are shown in the table 9 below:

Table 9: Vihiga County Government Additional Allocations as Per BPS 2026

No.	PROJECT DESCRIPTION	AMOUNT IN KSHS
a) Conditional Additional Allocations Financed from National Governments Share of Revenue		
1	Conditional allocation for Community Health Promoters (CHPs)	
2	Conditional Grant for County Aggregation and Industrial Parks (CAIPs) Programme	
b) Conditional Additional Conditional Allocations Financed from proceeds of loans and grants from Development Partners		
1	AfD (France)- Kenya Informal Settlement Improvement Project (KISIP) II	
2	KfW-Financing Locally Led Climate Action Program-County Climate Resilience Investment (FLLOCA-CCRI)	
3	IDA (World Bank) Credit-Financing Locally Led Climate Action Program-County Climate Resilience Investment (FLLOCA-CCRI)	
4	IDA (World Bank) Credit- National Agricultural Value Chain Development Project (NAVCDP)	
5	IDA (World Bank) Credit- Kenya Urban Support Project(KUSP)- Urban Institutional Grant (UIG)	
6	IDA (World Bank) Credit- Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	
7	IDA (World Bank) Credit- Second Kenya Devolution Support Program (KDSP II)-Institutional Grant(Level 1 Grant)	
8	IDA (World Bank) Credit- Second Kenya Devolution Support Program-Service Delivery and	

No.	PROJECT DESCRIPTION	AMOUNT IN KSHS
	Investment Grant(Level 2 Grant) (KDSP)	
9	Kenya Water, Sanitation and Hygiene(K-WASH) Programme	
10	DANIDA Grant-Primary Healthcare in Developed Context Programme(PHDC)	
11	Nutritional International	
	TOTAL	

Source: BPS 2026

4.2.3 Own Source Resource (OSR)

94. The County Government has projected to collect Own Source Revenue (OSR) for the FY 2026/27 of Kshs. 472,374,000. The projected Own Source Revenue for the FY 2026/2027 per stream is as shown in the table 10 below:

Table 10: Vihiga County Government MTEF Own Source Revenue Projection

Department	Revenue Streams	Actual Total 2023/24(Jul- Feb)(In Kshs)	Projected Cumulative Growth(In Kshs)	Projected % Growth	Projected Fy 2025/2026 (In Kshs)
TRANSPORT	Plan Approval	1,753,800.00	4,273,876.45	41%	4,747,839.27
	Physical Planning	2,278,300.00	1,771,175.00	129%	1,967,594.13
	Renovation	236,000.00	157,000.00	150%	174,410.93
	Hire of Machines	139,200.00	736,700.00	19%	818,398.29
	Fire Inspection Fee	234,500.00	1,154,200.00	20%	1,282,198.06
	Scrutiny Mechanical	290,000.00	1,076,100.00	27%	1,195,436.95
	Scrutiny Electrical	518,200.00	958,050.00	54%	1,064,295.49
TOTALS		5,450,000.00	10,127,101.45	54%	11,250,173.11
FINANCE	Buspark	18,675,811.00	38,052,277.50	49%	42,272,185.32
	Parking fee	3,305,015.00	6,957,607.50	48%	7,729,189.76
	miscellaneous	837,886.00	1,608,376.25	52%	1,786,741.38
	finest and penalties	237,386.00			-
TOTALS		23,056,098.00	46,618,261.25	49%	51,788,116.46
LANDS	Land Rates	988,789.00	2,019,030.75	49%	2,242,936.50
	Stall Rent	2,398,500.00	2,484,720.00	97%	2,760,269.59
	House Rent	1,547,808.30	8,369,303.65	18%	9,297,439.68
	Ground/Site/Plot Rent	241,886.00	715,336.00	34%	794,665.08
	Land Boundary/Disputes	181,000.00	369,000.00	49%	409,921.23
	Way Leave Application	271,920.00	126,720.00	215%	140,772.95
	Search Fees	3,500.00	22,000.00	16%	24,439.75
	Building Inspection Fee	920,200.00	1,277,450.00	72%	1,419,116.19

Department	Revenue Streams	Actual Total 2023/24(Jul-Feb)(In Kshs)	Projected Cumulative Growth(In Kshs)	Projected % Growth	Projected FY 2025/2026 (In Kshs)
	Toilet fees	361,810.00	887,745.00	41%	986,193.83
	Change Of User/Plot Transfer	123,500.00	122,958.00	100%	136,593.75
	Clearance certificate	-	-	-	-
TOTALS		7,038,913.30	16,394,263.40	43%	18,212,348.54
AGRICULTURE	Slaughter Management	960,570.00	348,120.00	276%	386,725.69
	Veterinary & Fisheries	1,360,505.00	3,209,739.72	42%	3,565,692.28
	Tea Cess	6,432,958.70	4,577,869.31	141%	5,085,544.22
TOTALS		8,754,033.70	8,135,729.03	108%	9,037,962.19
ENVIRONMENT	Sand/Marrum	50,300.00	100,500.00	50%	111,645.21
	Water Admn Fees	89,850.00	1,263,850.50	7%	1,404,008.54
	Noise Pollution	58,150.00	214,800.00	27%	238,620.81
TOTALS		198,300.00	1,579,150.50	13%	1,754,274.57
PUBLIC SERVICE	Liquor Licence Fee	2,471,300.00	5,037,466.00	49%	5,596,109.10
	Vihiga FM Receipts	65,910.00	761,560.00	9%	846,015.21
TOTALS		2,537,210.00	5,799,026.00	44%	6,442,124.30
GENDER,CULTURE	Group registration	6,000.00	50,000.00	12%	55,544.88
	Sports Grounds	-	500,000.00	0%	555,448.82
TOTALS		6,000.00	550,000.00	1%	610,993.70
HEALTH	Public Health Service	2,432,480.00	4,120,089.00	59%	4,576,997.15
	Hospitals Collections	46,364,021.00	79,859,196.75	58%	88,715,393.30
	N.H.I.F Receipts	66,627,681.40	99,760,365.00	67%	110,823,554.16
TOTALS		115,424,182.40	183,739,650.75	63%	204,115,944.61
TRADE	Markets/Barter	11,285,944.00	19,344,351.40	58%	21,489,594.34
	Single Business Permits	14,118,079.95	24,911,822.15	57%	27,674,484.46
	Conservancy Fee	1,629,000.00	3,290,447.30	50%	3,655,350.14
	SBP Application	32,000.00	-	-	-
	Advert/Wall &Veh. Branding/signages	3,940,802.00	15,717,469.40	25%	17,460,499.68
	Stock Sales	2,633,232.00	3,518,787.50	75%	3,909,012.73
	Motorbike Stickers	3,349,279.00	130,800.00	2561%	145,305.41
	Weight &Measures	207,600.00	523,200.00	40%	581,221.65
	Hoarding	-	36,000.00	0%	39,992.32
TOTALS		37,195,936.95	67,472,877.75	55%	74,955,460.74
EDUCATION	ECDEs Registrations	-	100,000.00	0%	111,089.76
TOTALS			100,000.00		111,089.76
GRAND TOTAL		199,660,674.35	340,416,060.13	4.29	378,278,488.22

4.3 Resource Allocation Criteria and Proposed Ceilings for FY 2026/27

4.3.1 Criteria for Resource Allocation

95. Resources are to be allocated based on the following criteriam with emphasis on;

- i. Linkage of programmes with the CIDP 2023-2027 key focus areas and priorities
- ii. Payment of verified pendingbills;
- iii. Completion of ongoing projects, viable stalled projects
- iv. Degree to which a programme addresses social economic empowerment and gender mainstreaming

Other critereaa will be;

- I. Linkage of the programme with the priorities of Medium-Term Plan IV of the Vision 2030;
- II. Linkage of programmes that support mitigation and adaptation of climate change;
- III. Degree to which a programme addresses job creation and poverty reduction;
- IV. Degree to which a programme addresses the core mandate of the Departments;
- V. Cost effectiveness, efficiency and sustainability of the programme; and
- VI. Requirements for furtherance and implementation of the Constitution.

4.3.2 Proposed Ceilings for FY 2026/27

96. As earlier indicated, the BPS 2026 proposes equitable share of revenue for Vihiga County of Kshs. 6,083,197,019 while the County Government projects to collect OSR set at Kshs.472,374,000.

97. According to the draft BPS 2026, Vihiga County Government is expected to receive additional allocations to the tune of Kshs. 710,849,568. However, it is worth noting that this figure is a tentative projection as the National Treasury is yet to produce the County Governments Additional Allocations Bill, which will highlight the disbursement of conditional grants to Counties. In addition, some of the projected disbursements will be allocated after assessment of the counties.

98. The proposed Vihiga County Government Resource Envelope for FY 2026/27 is a shown in the table below

Table 11: Vihiga County Government Resource Envelope Projections for the Medium Term Period

Revenue Source	Proposed Revenue in FY 2026/27 (KES.)	PROJECTIONS	
		FY 2027/28(In Kshs)	FY 2028/29(In Kshs)
Equitable Share	6,083,197,019	6,387,356,870	6,706,724,713

Own Resources	472,374,000	472,374,000	472,374,000
Additional Allocations (Loans and Grants)	0	0	0
Total Proposed County Revenue/Expenditure			

Source: DRAFT BPS 2025

Table 12: Proposed Ceilings For FY 2026/27

Department					Pending Bills		Grants		Grand Total
	Personnel Emoluments(1st Sup Budget FY 2025-2026	Personnel Emoluments FY 2026-2027	Operations and Maintenance(As the 1st Sup Budget FY 2025-2026)	Development	Recurrent	Development	Recurrent	Development	
Office of the Governor	81,286,601		118,332,814						199,619,415
Finance and Economic Planning	188,253,996		165,481,184		200,000,000	300,000,000			853,735,180
Agriculture, Livestock and Fisheries	88,982,209		25,074,792						114,057,001
Health Services	1,379,446,548		99,755,954						1,479,202,502
Medical Drugs			60,000,000						60,000,000
Education, Technical and Vocational Training	396,762,759		85,168,530						481,931,289
Governor's Scholarship			16,200,000						16,200,000
TVET and ECDE Capitation			50,000,000						50,000,000
ECDE Salaries									-
Gender, Culture, Youth, Sports and Social Services	48,728,152		47,237,977						95,966,129

KICOSCA			25,000,000					25,000,000
Commerce, Tourism and Cooperatives	46,328,214		39,117,818					85,446,032
County Public Service Board	42,759,639		37,628,865					80,388,504
Environment, Water, Natural Resources and Climate Change	84,077,444		71,541,264					155,618,708
Climate Change				40,000,000				40,000,000
Transport and Infrastructure	57,848,383		124,247,943					182,096,326
Physical Planning, Lands, Housing and Urban Development	43,880,323		32,802,490					76,682,813
Kidundu Stadium & Hamisi stadium				40,000,000				40,000,000
County Assembly	365,419,946		358,796,294					724,216,240
Public Service and Administration	268,523,848		125,577,058					394,100,906
Medical Insurance (SHA)			162,806,413					162,806,413
County Attorney	17,832,340		14,169,000					32,001,340
Vihiga Municipality			5,000,000	10,000,000				15,000,000
Kaimosi Municipality			5,000,000	10,000,000				15,000,000
Luanda Municipality			5,000,000	10,000,000				15,000,000
Vihiga Teaching and Referral Hospital			100,000,000					100,000,000
FIF								

			200,000,000						200,000,000
Ward Projects				500,000,000					500,000,000
Totals	3,110,130,402		1,973,938,396	610,000,000	200,000,000	300,000,000	-	-	6,194,068,798

Source: County Treasury

V. SECTOR PRIORITIES FOR FY 2026/2027 AND IN THE MEDIUM TERM

5.0 Overview

This section presents sector priorities, sub-programmes, and projects based on the F/Y 2026/27 County Annual Development Plan (C-ADP), and designed to match limited fiscal resources with core governmental goals. Prioritization is also aligned to medium and long term strategic plans such as the CIDP 2023-2027, the Vision 2030 pillars and its Fourth Medium Term Plan(MTPIV) and the Bottom-UP Transformation Agenda (BETA) for inclusive growth.

5.1 Agriculture, Livestock and Fisheries

The Agriculture Sector constitutes the fundamental pillar of the county's economy, making substantial contribution to the Gross County Product (GCP), employment creation and

livelihood support of the county population. Accordingly, the sector aspires to modernize, commercialize and make the sector competitive to ensure food and nutrition security, increase employment and income and drive overall economic growth.

The CIDP 2023-2027, the agriculture sector Transformation and Growth Strategy (ASTGS) 2019-2029 and the Bottom-UP Transformation Agenda (BETA) has highlighted key strategies to transform that sector that include; shifting from rain-fed to irrigation farming, promotion of high-value chain crops, improving market access, strengthening livestock diseases free-zones, promotion of youth participation and innovation in agriculture.

Programme/Sub- Programmes, Priorities and Interventions for the FY 2026/27

Programme/Sub- Programme	Priorities.	Interventions.
Administration planning and support services	• Human Resource development • Strengthening the sector policy, legal and institutional framework • Agriculture Infrastructure Development • Promotion of soil fertility improvement technologies • Adoption of modern farming technologies	• Timely Compensation to employees • Capacity building of staff. • Recruitment of department staff. • Development of Policies, Plans and strategies (Agro ecology, Policy, Bill & CASCOT Act). • Construction of Agricultural training and innovation centre (ATIC) at Muisnaka. • Establishment of Agricultural Machinery Unit. • Establishment of Soil testing laboratory. • Operationalize Hamuyundi and Banja irrigation projects.
Crop development and management	• Post harvest loss management. • Promotion of fruit tree farming & Valued Addition. • Sustainable land management initiatives. • Promotion of Agroforestry. • Promotion of Energy conservation technologies. • Agribusiness and value addition • Enhancement of youth coordination structures.	• Development of Post-harvest Facilities (Cold room) • Promotion of industrial crops (tea, Avocado) farming. • Promotion of African Leafy Vegetables • Increase area under irrigation • Promotion of agroforestry • Implementation of Farm input subsidy programme • Establishment of a Seed Bank • Operationalization of Farm Input Fund • Establishment of nature positive landscapes sites • Procurement of agro forestry seedlings • Establishment of innovation platforms • support of Value addition (Avocadoes, TC Bananas, Macadamia, Passion Fruits, and Mushrooms) • Agroecology Policy Implementation
Livestock development and management	• Dairy Cattle improvement • Indigenous Chicken promotion • Commercial Beekeeping promotion	• Distribution of dairy cattle to farmer groups. • Distribution of dairy goats to farmer groups. • Support bee keeping farmers. • Establishment of feeds and fodder

	Pig promotion	conservation sites - Establishment of Poultry Incubation and brooding facilities. - Procurement of Heifers - Training of farmers on modern dairy Cattle rearing practices. - Procurement of In-pigs. - Establishment of demonstration farms - Training of pig farmers - Establishment dairy animal multiplication center. - Establishment of milk processing plant.
Veterinary services	- Animal disease Control - Veterinary Public Health - Animal Breeding - Animal welfare	- Conduct mass vaccination - Training of youth spray groups - Artificial insemination - Establishment of curing facilities for hides and skins - Establishment of Poultry Slaughter houses - Establishment of Satellite Livestock laboratory - Establishment and training of Youths spray groups - Promotion of good hygiene in animals slaughter houses and inspecting to safeguard human health
Fisheries development	Fish farming promotion	- Promotion of fish farming(training, renovation of fish ponds) - Promotion of cottage fish feed production - Operationalization of fingerling production facility and aquaculture training centre (Mwitoko) - Construction of training facilities and kitchen at the Mwitoko hatchery and Aquaculture training centre - Establishment of fish kiosks - Enhancing fingerlings production
Agri-nutrition	Agri-nutrition Promotion	- Promotion of climate smart initiatives (sensitization and equipment) - Training farmers on urban and peri-urban technologies - Conduct county exhibitions - Participate trade shows - Establishment of Bulking sites / Learning sites - Promotion of Technologies - Training of Farmers
Youth in Agribusiness	Promotion of Youth in Agribusiness initiatives	- Sensitization,training and supporting of youths - Supporting Youth Led model farms/ enterprises - Establishment of 4 K Clubs and Young farmer Clubs

		• Establishment of Incubation Centre • Supporting Pro youth Value chain • Supporting youth, women, and PWDs Agro-enterprises
Agribusiness development	Agribusiness development	• Undertake market survey (purchase of tablets and digital weighing scales) • Coordinate farm competition

5.2 Health Services

The Health sector is a critical driver of economic development acting as the engine for human capital enhancement, job creation and poverty reduction. By promoting universal Health Care (UHC), it protects households' income, increases productivity and boosts the national GDP and the Gross County Product (GCP). In addition, investing in health infrastructure, human resource and research further enhances economic resilience and sustainable long-term growth.

In the F/Y 2026/27, the county government seeks to undertake reforms in the sector focussing on enhancing social health insurance, primary healthcare, digital health, facility improvement, service delivery and promotive interventions with efficiency to decrease both morbidity and mortality. Emphasis will also be on upscaling leadership, good governance and effective health administration; strategic planning, supportive services and seamless coordination towards realization of universal health coverage for all.

Programme/Sub- Programmes, Priorities, Programmes and Projects for the F/Y 2026/27

Programme/Sub-Programmes,	Priorities.	Interventions.
Health administrative, Human Resources, and Support Services	• General Administration (Infrastructure, partner coordination, planning and budgeting) • Health Information systems, M&E, and research development	• Development of Plans, policies and legislations and regulations • Undertake Integrated supportive supervision • Hold Partners engagement forums • Conduct Partners and technical working group meetings • Develop PPP frameworks • Developed and implement Maintenance plan • Renovation and maintenance of health facilities • Completed and operationalize ongoing Health Facilities • upgrade dispensaries
	• Human resource management and development	• Capacity building of Health workers • Recruitment of critical health workforce • Appraisal, Promotion and welfare programmes for health workers • Conducted training needs assessments
	• Health care	• Enhanced revenue collection

	financing, UHC, PHC	- Households registered with SHA - Facilities empaneled on SHA - Gazette PCNs
	Health Information systems, M&E, and research development	- Disseminate Health Information for Decision Making - Update KHIS - Acquire Health reporting tools - implement e-HMIS - Conduct health research
Preventive and Promotive health	Reproductive health (RMNCAH)	- Strengthen ANC visits - Increase uptake of skilled deliveries - Reduce number of maternal deaths - Increase number of women of reproductive age accessing modern contraceptives - Ensure Boresha program paid stipend on time - Increase enrolment on Boresha program
	Public health Services (Environmental Health, School Health, Health Promotion, Disease surveillance, WASH, NTDS)	- Improved environmental health - Enhanced revenue collection - Enhanced control and prevention of NTDs
	Nutrition	- Micronutrient supplementation among WRA and children under 5years - Children initiated on breastfeeding within 1 hour of birth - Children under 6 months on EBF i - Children initiated on breastfeeding within 1 hour of birth - Children <5 screened for malnutrition - Adults screened for risk of NCDs.
	Communicable diseases (Malaria, HIV and TB)	- Increase Universal net coverage and usage - Improve malaria testing - Increase HIV financing at facility level - Positive pregnant women started on HAART - TB treatment success rate improved
	Non Communicable diseases (NCDs)	- Undertake mental screening outreaches - Undertake mental screening services in facilities - Undertake NCD outreaches - Screening women (25 to 49 years) of reproductive age for cervical cancer

	• Child Health	• Reduce perinatal deaths per 1000 live births • Reduce number of newborns born with low birth weight. • Reduce number of neonatal deaths • Children treated with ORS /ZINC
	• Adolescent Health	• Reduce teenage pregnancies • Increase access to SGBV services
	• Community Health Services	• Enhance use of the e-CHIS for community health services • Increase community advocacy, social behavior changes and actions
Curative and Rehabilitative health	• Health Products and Technologies (HPTs) • Primary Health Services (Rehabilitative, Curative, Diagnostic services) • County Referral Services	• Increase availability of health products and technologies • Increased access to specialized treatment and diagnostic services
Vihiga Teaching & Referral Hospital	• Enhance VCRH Services	• Establish a functional emergency operation center • Advance life support ambulance available • Develop a specimen networking system • Complete Blood satellite/Modern Laboratory complex • Operationalize specialist clinics (ENT, Urology, Hematology/Sickle Cell, Cardiology/Cardiovascular, Dermatology, Fertility/Gyn and Ophthalmic Clinic) • Completion and quipping of 160 bed Hospital plaza • Construction MCH/FP, CCC and TB ComplexCounty referral command center established • Acquire ambulance • Increase scope of diagnostic • Increase access to specialized treatment and diagnostic services for a level 5 Hospital • Improve Medical waste Management equipment • Develop VCRH master plan

5.3 Transport & Infrastructure Development

The Transport and Infrastructure sector is a fundamental driver of economic development acting as the backbone of trade, commerce and social connectivity. Efficient transport infrastructure enables economic growth by facilitating movement of goods and services, labour, enhances productivity, regional integration and market access.

The County Department of Transport and infrastructure responsible for coordinating the development and maintenance of efficient and sustainable infrastructure will put emphasis on; innovative systems on designing and supervising public buildings and road systems, maintaining county vehicles and machinery, and overseeing fire services and fleet management.

Programmes/Sub- Programme, Priorities and Interventions for the F/Y 2026/27

Programme/Sub- Programme	Priorities.	Interventions.
Administration, Management, Planning and Human Resource Development Services	Strengthen institutional capacity of the sector	- Timely compensation of staff - Development of Policies, plans and strategies including public works and fire management policies - Conducting Capacity building and mentorship programmes of staff - Compensation to employees - Certification of work supervision - Conducting Monitoring and Evaluation
Roads and Transport Infrastructure Development	- Maintenance, expansion and opening up of access roads - Construction and maintenance of river crossing (bridges, culverts and foot bridges) - Upgrade of roads to bituminous standards	- Lease of equipment for road maintenance/Rehabilitation of roads (Ward Based Projects) - Rehabilitation of roads (RMLF) - Maintenance of Roads (Hire of Equipment) - Construction of river crossings - Establish machinery unit (office)
Buildings Infrastructure	Effective management of public infrastructure development	- Design and supervise public buildings - Solarization of High mast flood lights and street lighting
Transport system management	Fleet management	- Establishment of a fleet management system - Motorvehicle insurance for county vehicles, motorcycles and plant machinery - New generation number plates - Establishment of a county fuel station
Mechanical services	Enhancing Mechanical services	- Maintenance of motor vehicles and plant machineries - Operationalization of mechanical unit - Acquisition of new plant machinery (Grader, 2 Tippers, Roller)
Fire and Rescue Services	Fire and Rescue Services	- Renovation of fire station - Purchase of chemical foam - Acquisition of tools and equipment- sprayers, cutters, extension ladders, nozzles, branch pipes, fire hoses and optics, forcible entry tools and PPEs

5.4 Education, Technical and Vocational Training

The Constitution of Kenya recognizes education as a fundamental human right, guaranteeing free and compulsory basic education to ensure no Kenyan is left behind in the walk towards prosperity. The sector is the cornerstone of the Kenya Vision 2030 by creating a knowledge-based economy through development of skilled human capital, fostering innovation, promoting sustainable development, enhancing good governance and ensuring social equity.

The County Department of Education is responsible in implementing the sector objectives which include; improving access to quality and relevant education in Technical and Vocational Education Training, Early Childhood Development Education, childcare, and homecraft development centres.

Programme/Sub- Programme, Priorities and Interventions for the F/Y 2026/27

Programme/Sub- Programme	Priorities.	Interventions.
Administration, Management, Planning and Human Resource Development Services	Improvement of performance and efficiency of staff	- Timely compensation of staff - Development of sector plans and policies (AWP, 10yr Sectoral plan, CHSSP mid-term review) - Undertake quality Assurance and Field Monitoring & Evaluation - Purchase of Department utility Motor vehicle - Introduce bursaries/scholarships for needy children - Automation of biometric learner attendance and enrolments in VTCs
	Human Resource Management and Development	- Implement Schemes of service for ECDE teachers - Employment of ECDE teachers and VTC trainers - Recruitment of ECDE ward coordinators - Recruitment of Quality Assurance and standards Officers - Training/capacity building ECDE teachers, VET trainers and staff
Early Childhood Development Education Services	Access to ECD Education	- Construction and equipping of New ECDE classrooms. - Renovation of ECDE classrooms - Equipping of existing equipped with learning and play materials - Construction of WASH facilities in ECDE centres - ECDE capitation programme implemented - Promotion of Co-curricular activities in ECDE - Implementation of ECDE feeding and nutrition program
Vocational Education and Training	Access to vocational Education and Training	- Training on and Rol-out of CBET Curricula - Implementation of TVET capitation programme - Modernization of equipment and establishment of Specialized model VTCs

		(Centres of Excellence) • Introduction of seed capital or start-up for VTC Production unit • Promotion of Co-curricular activities in VTCs • Integration of ICT in VTCs training • Completion of Ongoing VTC projects • TVET trade shows, exhibitions, innovation and skills • Construction of Hostels/Dormitories to accommodate long distance learners.
--	--	---

5.5 Environment, Water, Energy, Natural Resources and Climate Change

Environment, Water, Energy, Natural Resources and Climate Change sector, as defined in the County, play central role in advancing sustainable development amid the county's unique environmental, geographical, and socio-economic context. Encompassing sub-sectors of Environment, Natural Resources, Forestry, Climate Change, Water, and Sanitation, the sector overarching mandate is multifaceted and aligned with national and global priorities, including the Kenya Constitution (2010), the Sustainable Development Goals (SDGs), the Paris Agreement, and devolved functions under Schedule 4 of the Constitution.

Key mandate of the sector include; Protecting and rehabilitating diverse ecosystems such as water catchment areas, wetlands, riparian zones, and terrestrial habitat; promoting environmental cleanliness through solid waste collection, disposal, and recycling; promotion of renewable and sustainable energy sources; improvement of access to clean and safe water supply and sanitation services; advancement of climate change adaptation and mitigation strategies initiatives; and sustainable management of natural resources.

Programme/Sub- Programme, Priorities and Interventions for the F/Y 2026/27

Programme/Sub-Programme	Priorities.	Interventions.
Administrative, Planning and support services	• Staff motivation and productivity. • Enhancement of resources • Enhance good governance and accountability system • Increase citizen knowledge and participation • Human Resource Management and Development	• Timely compensation of staff • Establish a Resource Mobilization Unit • Review Sector Legal, Policy and frameworks and Plans developed/reviewed and implemented • Sector public awareness and civic education conducted • Capacity Building and Training of Staff

Water supply and sanitation services	• Enhance access to safe, reliable and sustainable water supply for households and institutions • Improve efficiency, reliability and sustainability of water supply systems • Enhanced water resource protection and management	• Rehabilitation and expansion of new and existing water supply schemes • Conduct water quality monitoring and testing • Protection and rehabilitation of water catchment areas •
	• Improve sanitation	• Completion of ongoing and stalled sanitation projects • Established Urban Centralized and decentralized sewerage system • Sewerage disposal systems designed in urban centres and markets • Bio digester technology in sanitation and water recycling promoted • Waste water and storm water recycled
Environmental management services	• Improve waste management	• Establish Solid Waste Recycling facility • Establishment of the waste to Energy plant in Kaimosi • Establish Solid waste Transfer Stations • Acquire Solid waste management tools and equipment
	• Environmental conservation • Capacity building on environment conservation and preservation	• Rehabilitate, restore and protect Ecologically significant ecosystems • Implement Land and soil conservation programmes • Protected Riverine areas • Environmental and social impact assessments trainings
Forestry	• Increase Forest and Tree Cover in the County	• Re-afforestation of gazette forests • Establish Mini tree nursery • Re-afforestation of Community Forests, Hilltops and Shrine Centers implemented • Promotion of indigenous and fruit tree growing • Promotion of tree growing on public land and Institutions • Establish Tree nurseries (farm and schools) • Establish Urban greening program,

Natural Resource Management	Sustainable exploration of natural resources	- Rehabilitation of quarry, mining and sand harvesting sites - Adoption of smart technologies and innovations in natural resource management - Promote granite processing
Climate Change Adaptation, Resilience and Mitigation	- Enhance adaptive capacity and resilience to climate change in the county - Strengthen governance on climate change	- Creation of Climate change awareness - Implementing Prioritized community Climate Change resilience and adaptation Projects - Enhance climate Information Services (Early warning system and digital dissemination platforms) - Establishment of Climate change research and Innovation Centre at Kaimosi University
Energy Services	Improve uptake of renewable energy and sustainable energy use	- Establish County Energy Learning and Innovation Center - Promotion of clean and green energy (Clean cooking stoves, solar energy, LPG and Biogas) - Establish Model solar powered village

1.6 Physical Planning, Land, Housing and Urban Development

Lands, housing and physical planning sector plays a pivotal in development by ensuring orderly, optimal land use and infrastuctre growth, through spatial planning and proper zoning. The sector also plays an important role in securing land tenure through surveying and titling besides enhancing standards of living by managing public, residential and commercial housing infrastructure while regulating development to balance competing needs.

The sector objetives is coordinated by the Department of Lands, Housing and Physical Planning with its mandate anchored on Constituion of Kenya and the Urban Areas and Cities Act 2011. as amended in 2019. Its core responsibilities include; Coordinating development control and land use planng; facilitating efficient land administration;Land banking;implementation of land management information systems; Land titling/registration of land acquired for the county;Survey of markets and urban areas;rating and collection of land rates as per the valuation roll;preparation of spatial plans and local physical development plans and development control.

Programme/Sub- Programme, Priorities and Interventions for the F/Y 2026/27

Programme/Sub- Programme	Priorities	Interventions
General Administrative Services	- Human Resource development - Enhance Institutional and policy framework	- Compensation to employees - Capacity building of staff - Development of policies(development control regulations,Land acquisition policy, Urban Financing bill, Valuation for rating, land use protection bill, development regularization

Urban and Physical Planning services	- Physical Planning - Urban Development supported by Kenya Urban Support Programme (KUSP Phase II) - Facilitating sustainable social and infrastructure development	regulations, fire regulations) - Completion of 10 year GIS based County spatial plan - Elevation and gazetment of Luanda and Cheptul/Kaimosi to municipalities - Automate approval of physical plans - Development of institution master plans - Forming of Town management offices and urban committees - Establish and operationalize the Luanda and Cheptulu Municipalities - Timely approval of development plans - Develop spatial plans for specific areas/markets centers, new urban areas and institutions.
Housing services	Access to adequate and decent housing	- Collaborate with private sector and the National government on affordable housing development - Maintenance of existing buildings and construction of new ones.
Survey services	Land Administration and Management including survey and mapping services	- Update the County Land Valuation Roll and land cadasters - Purchase of modern survey equipment and software - Mapping of Disaster prone areas - Survey of market plots - Mapping of Disaster-prone area
Land management services	Land Administration and Management	- Develop a county land master plan - Implementation of the County Land Information System. - Strengthen land dispute resolution mechanisms - Acquisition of modern technologies in land mapping, physical planning and survey services

5.7 Commerce, Tourism and Cooperative

The Commerce, Tourism, and Cooperative sectors constitute a foundational pillar of the county's economy acting as the backbone for distribution goods, creating jobs and facilitating trade, which collectively contribute to the county economic growth and development. The sector further abridges gap between producers and consumers, provide basis for industrial

growth through supply chain management and fosters regional and national integration and partnerships.

The sector comprises of five sub-sectors namely; Investment and Industry; Cooperatives Development; Commerce and Tourism. the sub-sectors collectively play a critical role in job and wealth creation, infrastructure development through promotion of industrial development, investments and trade, tourism development, savings mobilization and regional integration.

Programme/Sub- Programme, Priorities and Interventions for the F/Y 2026/27

Programme/Sub-Programme	Priorities	Interventions
Administration, Management, Planning and Human Resource Development Services	Developing of policies and strategies to guide sector operations;	- Strategic recruitment and Capacity building of staff - Cooperatives Societies' Bill, Cooperatives Development Policy, Enterprise Fund Regulations, Tourism Policy, Tourism Bill, Ammendment of Trade and Market Management Act 2018, Trade policy. - Review/adoption of the County - Tourism Strategy and Masterplan. - Acquisition of Motor vehicles - Training of Staff - Purchase of office equipment, tools and furniture - Staff recruitment
Trade & Markets Development	- Improve governance in Market centres. - Expansion of market infrastructure - Improvement of sanitation facilities in market centres - Enterprise development	- Construction of modern markets and Mama mboga stalls - Construction of Pit latrine - Street Lights Installed - High Mast Lighting Installed - Modern Toilets Constructed - Boda Boda Shades Constructed - Installation of Solar Lightings - Refurbishment of Markets - Fencing of open-air Markets - Murraming of Open-Air Markets - Establishment of Market Management and Development Committees - Training of Traders and Entrepreneurs

Consumer Protection and Fair Trade	• Improvement of fair-trade practices	• Sensitization of traders • Inspection of Traders Instruments • Development of Weights and Measures Laboratory
Industrial, Investment & Research Development	• Promotion of industrialization • Investment promotion • Promotion of Digital Economy	• Development of Aggregation Centre and Industrial Park • Organize Entrepreneur Deployment Trainings • Training of Entrepreneurs/Startups on digital skills • Development of Indigenous Applications/Platforms (e-commerce, Sacco registration platform etc.) • Carry out awareness and Capacity building of Traders on Digital Economy
Tourism Development	• Development of Tourism Marketing Products • Establishment of a Tourism Information Center •	• Development of Eco –lodges, Tourism Sites& curio markets • Development of, Tourism sports, Recreation sites, hotels, sceneries and Conferencing • Formation and support for community bases tourism enterprises • Organizing Vihiga Culture/ Tourism Exhibition and Festivals
Cooperatives Development	• Promotion of cooperatives • Improve cooperative Governance • Cooperative audit services • Cooperative bulking, value addition and marketing • Financial resource mobilization	• Enrolment/Registration of more cooperatives • Strengthen management of Co-operatives • Enhance cooperative accountability • Increase market access • Establish a Co-operative enterprise development fund

5.8 Gender, Culture, Youth, Sports and Social Services

The Social Protection is crucial in development as it reduces poverty, builds resilience against shocks such as crises, climate changes health issues etc. Social Protection programmes further foster human capital development and promote inclusive growth by empowering vulnerable population thereby creating their pathways to self-reliance and stability. The Constitution of Kenya (2010) guarantees social, economic and cultural rights such as health, education, food and livelihood, and asserts the right of every person to social security.

The County Department responsible for sports, culture, gender and social services has continued to pay attention and increased investments on social protection programmes in the recent years in realization of a just, cohesive, and inclusive society while preserving and developing the county cultural heritage. Similarly, efforts have been made towards nurturing talent in sports and the creative arts, fostering youth development, and safeguarding the welfare of vulnerable groups, including children, persons with disabilities, the elderly, and women.

Programme/Sub- Programme, Priorities and Interventions for the F/Y 2026/27

Programme/Sub- Programme	Priorities	Interventions
Administration, Management, Planning and Human Resource Development Services	- Formulate enabling policies, institutional and strategies - Capacity building of departmental staff	- Formulate Culture Arts and Heritage policy, Sports Policy, Gender Mainstreaming, Youth policy. - Training of staff on Supervisory, senior management and strategic leadership and equipping. - Performance management and promotion of staff
Sports, Recreation and Arts	Sports, recreation, Arts and talent Development	- Construction of Hamisi Stadium and Kidundu Stadium. - Establish talents and performing arts academies, hold sports tournaments (KYISA, KICOSCA, Ward Competitions, County Marathon) - Expansion of sports fund

Gender & Youth	• Gender mainstreaming and social protection for vulnerable and marginalized groups • Supporting youth programmes	• Provide care for children and other vulnerable groups at the SGBV. • Capacity building, Start-Ups and equipping youth on entrepreneurship • Construction of a rehabilitation centre at Tigoi . • Provision of assistive devices(tricycle,wheelchairs etc) and mapping PWDs. • Annual youth sports extravaganza • Conduct youth convention. • Establishment of youth service. • Rehabilitation and equipping of the youth empowerment centre.
Culture and Heritage	• Preserving and fostering diverse culture and heritage	• Support cultural festivals and national/county celebrations • Hold Kenya Music and Cultural festivals • Documentation and Digitization of indigenous knowlwdge (DODI) • Completion and equipping of ongoing cultural centres • Leveling of ground and construction of Terik cultural center • Renovation of Mungoma Shrines • Completion of Bunyore Cultural Centre • Renovation of Shiru cultural centre •

5.9 Public Service Administration & ICT

The Department of Public Service Management and ICT plays a foundational role in coordinating government policies and managing delivery of public service. The sector also acts as a crucial link between the elected and community leaders, private sector actors and the citizens in advancing national and county development by ensuring effective governance, resource mobilization and societal well-being.

The general mandate of the Department of Public Service and Administration is outlined in Article 186 of the Kenya Constitution 2010 and in Part II section 5 of the County Government Act No.17 of 2012. This includes; Formulation and implementation of the sector policy, legal and institutional frameworks in collaboration with other departments and relevant institutions; enforcing staff discipline and code of ethics to ensure effective service delivery; mapping of county projects and resources for spatial decision making; licensing of all liquor outlets and distributors within the county; enforcement and inspectorate activities within the county; mobilizing resources and enhancing public participation through civic education e.g. barazas, media and stakeholder fora among others; administration of salary, pensions and compensations schemes for the county civil servants;

formulating guidelines on human resource development including staff capacity building, training and performance management of county public servants.

Programme/Sub- Programme, Priorities and Interventions for the F/Y 2026/27

Programme/Sub- Programme	Priorities	Programmes/Projects/Activities
Administration, Management, Planning and Human Resource Development Services	• Initiate development of the appropriate county departmental policies, legal and institutional frameworks for the implementation of the mandate of administration and public service • Capacity building of staff • Coordinate the implementation of KDSP II activities	• Training of staff -15 ward administrators on SMC ,4 assistant directors &1 Director on SLDP, 2 Accountants ICPAK, 4 procurement officers on KISSIM, 10 admins and 80 enforcement officers on paramilitary training,2 officers on supervisory skills at KSG. • Development of policies • Enforcement bill • Enforcement scheme of service • Enforcement standing order • Publishing and dissemination of county organogram and staff establishment • Implement County health insurance scheme • Renovation of County Offices • Implement KDSP level I programmes that focus on strengthening governance, institutional framework and public finance management • Implementation of KDSP level II capital investment. • Acquisition of computers and accessories.
Decentralized Administrative Units	• Strengthen coordination of the functions of administration of public service in the devolved units (Sub-county and Wards) • Ensure operationalization of service delivery in all the devolved units in the County, Sub-Counties and Wards. • Handle administrative matters, human resource issues and manage inventories of the administrative tools, equipment and other required assets related to the department. • Preparation of departmental plans and	• Acquisition of tools and equipment for decentralized offices. • Conduct sensitization meetings at sub county and ward level. • Construction of Sub County offices in Vihiga and Luanda • Equipping of 6 Sub County and 25 ward offices • Facilitation of Sub County/ ward offices • Purchase of uniforms Sub County and ward administrators. • Refurbishment of County Headquarters • Acquisition of 12 motorbikes for sub county administrators offices.

	budgets. • Ensure strict compliance with all financial, budgetary and procurement procedures. • Ensure timely, efficient communication and coordination of administration and public service departmental affairs. • Interpret and apply National and County laws and other related statutes in line with the county goals and objectives.	
--	---	--

Human Resource Management & Development	• Coordinate development of policies and provide over sight on the Human Resource Management function in the county. • Provide leadership in the implementation of National Human Resource policies at the county level and in Human Resource Development. • Review and carry out needs assessment for the establishment and abolition of offices in consultation with the county executive. • Undertake job evaluation and analysis to determine the relative worth and crating of jobs in the County Public Service. • Review work processes with a view to enhancing efficiency and effectiveness in service delivery. • Take leadership in the development and implementation of Human Resource Planning and Training and Capacity Building for the county. • Manage the on-boarding/employee orientation process for new employees. • Undertake regular skills auditing and maintain a skills inventory for the county. • Identify co-training needs in line with the County objectives for social economic development	• Digitization of employees files. • Establishment of staff welfare unit • Development of recruitment, deployment and succession plan. • Digitization and upgrading the Personnel registry
--	--	---

Performance Management	• Strengthen Results Based and performance management	• Training of staff on performance management • Digitization of performance management • Roll out of PCs and SPAs including periodic evaluations • Linkage of PC to the payroll.
105.0 Vihiga FM Radio	• Expand the coverage within Vihiga county and beyond.	• Increase radio frequency coverage- Purchase of radio equipment • Renovation of radio studio • Reorganize Vihiga FM (Payment of statutory licences) • Overhaul of Vihiga FM transmitter.
Alcoholic Drinks regulation and Control	• Regulate drugs, alcohol and substance abuse.	• Liquor Licensing • Create awareness on effects of drug and substance abuse
Enforcement and Inspectorate unit	• Develop and implement security policies, regulations, rules, standards, norms, protocols and procedures; • Analyze security operations to identify risks or opportunities for improvement; • Document security status updates and submit confidential reports on security issues;	• Carry out supervision of in-house and contracted security services • Liaise with external security agencies for preventive action; • Assist in investigations and prosecutions: • Coordinate maintenance of security surveillance, • Liaise with other operational areas in the County to ensure harmony and consistencies in security requirements; • Conduct physical examinations of property to ensure compliance with security policies and regulations; • Conduct security activities to safeguard County assets, properties, employees, clients and guests; • Maintain regular contacts with state security agencies; • Maintain records of acts of unlawful interference or crime for possible prosecution or for reference; • Provide regular security briefs to the County management and staff; • Maintain crime and incidents records and charts; • Coordination of security documents such as passes and registers.

5.10 Office of the Governor

The Office of the Governor is the chief executive authority in the county government, providing strategic leadership for development, policy formulation and implementation. The Office of the Governor drives the county development agenda by managing resources, appointing executive committees, facilitating public participation and promoting the county social and economic competitiveness.

The core functions of the Office the Governor include; providing overall strategic leadership in policy formulation and implementation; ascending legislations and approval of plans and policies; representing the county in national and county events; appointment the county executives and Performing such county functions within the county as the President may determine

Programme/Sub- Programme, Priorities and Interventions for the F/Y 2026/27

Programme/Sub- Programme,	Priorities	Interventions
Executive Office of the Governor	• Strategic Leadership and Policy Direction • Diligently execute the functions and exercise the authority provided for in the constitution and legislation	• Provide overall leadership in the county's economic, social and political governance and development • Represent the county in national and international fora and events; • Appoint with approval of county assembly the county executive in accordance with Article 179 (2) (b) of the constitution; • Consider, approve and assent to bills passed by the county assembly; • Chair the County Executive Committee/Cabinet on the county decisions on policies and plans • Promote democracy, peace unity and cohesion and rule of law and order • Hold annual state of the county address
ICT and E-Governance	• Integration of ICT in service delivery across all public sector • Implementation of County/ National ICT policy and e-Government master plans. • Overseeing the process of configuration repair and maintenance in information Communication Technology equipment and associated peripherals.	• Expand Infrastructure and Secure networks within County Government; • Installation and configuration of Local Area Network and Wide Area Network. • Carrying out systems analysis, design and program specifications in liaison with users. • Drawing up Hardware specifications in liaison with users. • Verification, validation and certification of IT equipment • Oversee the overall coordination, monitoring and evaluation of ICT systems and operations in the

		County.
Geospatial Technologies Services	- Ensuring the efficient Management of County Database Information Management System for all departments. - Provide linkages and services between county government departments in the use of Geo spatial data information for planning and decision making - Efficient management of County Land Information Management System (CLIMS)	- Formulation of County mapping and spatial data infrastructure policies, guidelines and strategies - Creation and maintenance of the County GIS datasets, documentation, - Carry out of spatial data analysis for development control including presentation and dissemination of spatial data, production of digital charts, maps and related Geo-spatial data - Conduct training for all County Staff on the Geo spatial Technologies Systems. - Carry out research on the latest technologies in Geomatics and Earth Observation.
Communication, public RELATIONS & Governor's press	- Promotion and Projection of a positive image of the County.	- Media Coverage and Publicity issue on programmes and projects of the County. - Assembling, packaging and distribution of promotional and advertising materials of the County. - Editing and Publication of the County Newsletter and other related materials. - Processing of Information for County's website in liaison with ICT directorate. - Leading and developing standards and regulations on media and press interactions - Drafting and development of speeches and talking points for the Governor and other executive members - Planning and covering the governor's functions and coordinating other county activities in relation to the media - Building and maintaining database of news and information on the governor and the county government
Disaster Management	- Responding to disasters and emergencies within the County - Reduction (DRR) Approach including the Early Warning	- Designing Disaster Management Policy which stresses on the paradigm shift to Disaster Risk - Ensuring inter-agency coordination

	Systems (EWS) preparedness, prevention and mitigation; Enhance public-private partnership and collaborations in all disasters matters	on disaster management informed program - Coordinating cross-cutting departmental disaster issues; - coordination with local key partners to ensure the successful implementation of the County Disaster Management Plan; - Embracing and ensuring adherence to the Humanitarian Code of Conduct in Disaster
Office of the County Secretary	Coordinate Cabinet Affairs	- Secretariat to the County Executive Committee - Arranging the business and keeping the minutes of the County Executive Committee subject to the directions of the Executive Committee; - Conveying the decisions of the County Executive Committee to the appropriate persons or authorities
	- Strengthen Public Participation and Civic Education	- Upscale good governance, transparency and accountability systems in the County - Promote and facilitate citizen participation in the development of policies and plans, and delivery of services
	Intergovernmental Relations	- Coordinate engagements between the County Government and National Government MDAs. - Facilitate follow-up on county matters handled at the national level
	Strengthen Records Management systems and Archive Services	- Ensure that organization records are kept in adherence to relevant laws, regulations, policies and industrial standards. - Promote access to public records and archives for reference and research purposes - Disposition-Select valuable records for permanent preservation as archives - Store and preserve archives in the repositories

5.11 Office of The County Attorney

The Office of the County Attorney plays a critical role in the county development by providing legal backing for infrastructure projects, investments, policy formulation and implementation. Established under the Office of the County Attorney Act 2020, the office ensures that all plans and policies align with the constitutional and statutory requirements.

Key functions include drafting, reviewing contracts for Public Private Partnerships (PPPs), advising on land matters and facilitating legal frameworks for resource mobilization. The office comprises the County Attorney, County Solicitor, County Legal Counsel, and supporting staff.

Programme/Sub- Programme, Priorities and Interventions for the F/Y 2026/27

Programmes/Sub- Programmes	Priorities	Interventions
Administration, Management, Planning and Human Resource Development	• Strengthening the human resource and institutional capacity of the office •	• Recruitment and capacity development of requisite staff • Equipping and furnishing of the offices of the County Attorney, Solicitor and Legal Counsel/Research. • Installation of Wi-Fi /internet connectivity for virtual court hearings • Acquisition of office space and a motor vehicle to ease mobility
Legal Services	• Principal legal adviser to the county government, • Attending the meetings of the county executive committee as ex-officio member of the executive committee; • Representing the county executive in court or in any other legal proceedings to which the county executive is a party, other than criminal proceedings, •	• Advising departments in the county executive on legislative and other legal matters • To negotiate, draft, vet and interpret documents and agreements for and on behalf of the county executive and its agencies, • Revision of county laws, liaise with the Office of the Attorney General; • Depository of all county laws, agreements and legal documents. •

5.13 County Public Service Board

The County Public Service Board serves as a critical linchpin in fortifying both county and national development by ensuring a professional, ethical, and high-performing public sector. The CPSB manages and regulates the county public sector employment focusing on fair recruitment, staff promotions, disciplinary, control and performance management.

Its mandate, derived from Article 235 of the Constitution of Kenya and the County Government Act include; coordinate and advise on all aspects of human resource management and development within the county government; establishing and abolishing public service offices, appointing and confirming personnel, and overseeing disciplinary matters. Furthermore, the Board plays a strategic role in developing comprehensive human

resource plans, providing expert advisory services on workforce management, and actively promoting integrity and ethical values throughout the county public service.

Programme/Sub- Programme, Priorities and Interventions for the F/Y 2026/27

Programmes/Sub-programme	Priorities	Interventions
Administration, Management, Planning and Human Resource Development	• Strengthening of the Board's institutional capacity • Research, planning and ICT •	• Develop and publish enabling policies and legislation • Digitization of Board functions
County Human Resource Development and Management	• Promote accountability and efficiency in Human Resource. • Recruitment and Selection • Advisory, Compliance and Reporting • Public Service Values and Principles •	• Establish and abolishes offices, handle recruitment processes • Advise the County Government on human resource management and development • Develop coherent and integrated human resource through recruitment, placement, • Public sensitization, awareness and reporting in line with articles 10 & 232 of the COK.
Performance Management Services	• Strengthen Performance Management framework	• Develop performance appraisal systems • Operationalize Human Resource Information Management System • Undertake staff and skills audit • Verification of certificate in consultation with KNEC AND

5.12 Finance and Economic Planning

The Department of Finance and Economic Planning plays a central role in formulation and implementation of county and national economic policies, managing public finances and guiding development planning in the county. The authority and responsibilities of the Department are codified in the Constitution of Kenya, the County Government Act and the Public Finance Management (PFM) Act of 2012, encompassing the comprehensive management of public finances.

The core mandate of the Department include; Financial management; formulating fiscal plans, policies, and development strategies, and coordinating the tracking and reporting on their implementation; preparation of the County Budget Estimates and instituting rigorous budget expenditure controls. Other responsibilities include; establishing effective internal audit services and accountability systems; maintenance a proper inventory of county assets and liabilities; facilitating strategic procurement goods and services, and taking lead in resource mobilization and the administration of own-source revenue.

Programme/Sub- Programme, Priorities and Interventions for the F/Y 2026/27

Programmes/Sub-programme	Priorities	Interventions
Administration, Management, Planning and Human Resource Development Services	Strengthen human resource capacity through strategic recruitment training mentorships and tooling	- Development of enabling PFM policies accountability frameworks and leadership practices - Adoption of ICT and reducing bureaucratic bottlenecks - Build human resource technical expertise; Support knowledge and skills acquisition - Acquisition of Financial and material resources for long term sustainability - Recruiting skilled professionals - Strengthen performance management systems - Promote supportive work environment
Accounting Services	Coordinate the preparation and dissemination of financial reports and timely submission to relevant bodies as stipulated in the PFM Act cap 109.	- Cash flow forecasting - Streamline payment processes - Support effective management of Pending bills and other liabilities - Integration of Financial systems - Enhance transparency and accountability in financial reporting - update assets inventory - Ensure compliance of sectoral policies to the PFM requirements - Preparation of timely and accurate financial data for policy decisions
Internal Audit Services	- Ensure internal audit services, controls and accountability systems are effective and efficient - Verify adherence and compliance with relevant laws, regulations, procedures and standards - Evaluate the adequacy and reliability of information available to management for making decision with regard to the County Government entities and their operations	- Undertake periodic internal controls measures and advisory - Coordinate the functions of the County Audit Committee - Review the governance mechanism of Departments with regards to finance and assets of the entity. - Conduct risk base value for money and system audit. . - Review and assess the design and effectiveness of internal control to ensure they function - Safe- guard the County government assets and resources from fraud, waste and misuse - Promote good corporate governance and ethical practices - Communicate audit results and recommendations.

Supply Chain Management	• Strategic procurement of public goods and services •	• Implement the E-GPs in procurement of public goods and services for effective and service delivery • Prepare the consolidated procurement plan • Prepare Annual Procurement plan • Develop, issue and keep under review standard for procurement by departments using e-procurement system. • Advise the Chief Officer Finance and other accounting officer on matters Supply Chain management. • Provide guidance on county government assets and inventory management information system • Provide overall guidance on contract design and management • Coordinating capacity building programmes for county supply management staff and Suppliers on e-GPs • Ensure compliance with the Public Procurement and Disposal Act, 2005, including promotion of local industry economic development
Revenue and Resource Mobilization	• Strengthen the resource mobilization framework including enhancing own resource revenue	• Capacity building of revenue and enforcement officers on OSR enhancement • Review the Revenue Information Management system for improve efficiency • Preparation of the Finance Bill • Developing and implementing enabling institutional, policies including the Finance Bill, revenue enhancement strategies, designing digital platforms • prepare and provide regular monthly, quarterly and annual revenue performance reports • undertake baseline surveys and assessment of the performance of the revenue streams, • Ensure accurate accounting for all revenue collected and provide guidance on matters related to own source administration

Budget Policy & Expenditure	• Coordinate the preparation of the Budget documents	• Coordinate preparation of the Budget Circular, CBROP, CFSP, and Debt Management Strategy Paper, • Coordinate the preparation of the Budget Estimates and the Appropriation Bill, • Institute measures to track and control budget expenditure • Coordinate the activities of the CBEF
Economic Planning, M& E and County Statistics	• Coordinate the formulation of policies, plans and strategies within the MTEF • Collate county information and statistics for policy decision • Coordinate research, documentation and knowledge management • Coordinate and strengthen an integrated M & E system and tracking progress for results	• Coordinate the Preparation of the Draft 2028-2033 CIDP, the F/Y 2027/28 ADP, and the Departmental and Sector Policies Strategies • Preparation of periodic Financial and Non-Financial reports including financial statements, revenue, M & E and progress reports • Undertake regular project visits and reporting • Review the County profile and Statistical Abstract • Roll out of the Public Investments Information Management System

5.14 COUNTY ASSEMBLY

The County Assembly is the indispensable legislative engine of county governance, with its functions being fundamental to both local progress and national cohesion. Its constitutional mandate includes enacting county-specific legislation, approving county plans and policies to ensure alignment with citizen priorities, and authorizing the county budget to guarantee the prudent allocation of public funds. It exercises rigorous oversight over the executive branch to ensure transparency and accountability. Furthermore, the Assembly serves as the critical democratic bridge between the government and the people, facilitating public participation. It vets nominees for key county offices, approves government borrowings, and ensures, through its Members (MCAs), that the interests of every ward and the wider electorate are robustly represented.

Programme/Sub- Programme, Priorities and Interventions for the F/Y 2026/27

Programme/Sub-Programme,	Priorities	Interventions
Administration Planning and Support	• legislative, representation and oversight • Approvals of policies, plans, budget, expenditure and borrowing by the county government in accordance with Article 212 of the Constitution	• Strengthening the Assembly institutional capacity to undertake the legislative, representation and oversight role • Approval of the ADP, CBROP, DMSP, Budget Estimate, County Spatial

	• Strengthen public participation and accountability systems • Provide a conducive and secure work environment for members of county assembly and staff •	among other policies and plans • Undertake public participation of all legislations, policies and regulations • Construction and equipping of the Assembly Plaza
--	---	--

5.15 KAIMOSI, LUANDA AND VIHIGA MUNICIPALITIES

Kaimosi, Luanda and Vihiga Municipalities are established under the Urban Areas and Cities Act 2011. These municipalities are designated to coordinate urban development within the municipalities.

Key developmental roles include:

- Providing refuse collection and solid waste management services;
- Delivering water, sanitation services and related infrastructure in areas not served by the main provider;
- Undertaking comprehensive urban infrastructure development, including roads, drainage, walkways, parks, street lighting, traffic systems, parking, transport terminals, markets, abattoirs, and fire services;
- Regulating outdoor advertising;
- Managing animal control and welfare;
- Developing and enforcing municipal plans and development controls;
- Maintaining municipal administration services and offices;
- Promoting and undertaking infrastructural development within its jurisdiction.

Programme/Sub- Programme, Priorities and Interventions for the F/Y 2026/27

Programme/Sub- Programme	Priorities	Interventions
Administration, Planning and Support Services	• Coordinating development control and land use planning; • Infrastructure development including waste management, non-motorized transport, storm water management; • Promotion of trade and enterprise by improving market infrastructure and enabling environment for business development; • Enhancing public health and sanitation programmes within the municipality.	• Review development control and land use plan • Development of enabling municipality policies (solid waste management, gender mainstreaming, disaster risk mapping and assessment, public participation and GRM framework) • Customize County government private sector engagement framework • Undertake municipality infrastructure development • Capacity building of municipality board and staff •

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
AGRICULTURE, LIVESTOCK AND FISHERIES			COUNTY ASSEMBLIES FORUM (CAF) P. O. Box 73552 - 00200, Nairobi, Kenya
General Administrative Services	Compensation to employees		
	Conduct capacity building of staff at KSG SMC, Supervisory and SLDP	20	2,000,000
	Training of officers on specialized areas	5	1,000,000
	Develop Policies, bills plans and strategic plan (Agro ecology bill, Departmental Strategic plan, sector working group report, Fisheries policy, County Youth in Agri-business Strategy)	5	5,500,000
	Construction of proposed Agricultural training and innovation centre at Muisnaka	50% construction works	24,000,000
	Operationalize NAVCDP(Hamuyundi and Banja irrigation project)	2	41,000,000
	Establishment of Soil testing lab	1 laboratory	5,000,000
	Establishment of Agricultural Machinery Unit	1 machinery unit	15,000,000
TOTAL			
Crop Development services	Promotion of industrial crops (Avocado, coffee, Tea)	2 exhibitions, 1300 farmers	2,300,000
	Promotion of African Leafy Vegetables	4,000 farmers	4,000,000
	Promote farmer led irrigation	2000 farmers	10,000,000
	Promotion of agroforestry(capacity building of farmers and value chain support- Avocado, Banana, Macadamia, passion fruit, pawpaw)	3,000 farmers	2,000,000
		5 value chains	3,000,000
	Promotion of Agro ecological enterprises(Mushroom)	1 value chain	
	Implementation of Farm input subsidy programme	40,000	10,000,000
	Development of Post-harvest Facilities	1 Cold room	5,000,000
	Establishment of a Seed Bank	1 Seed Bank	-
	Establishment of a Farm Input Fund	1	
	Promotion of value addition	5 value chains	5,000,000
	Establishment of nature positive landscapes sites	6	-
	Establishment of innovation platforms	2	
	Promotion of farmer service centres	30	2,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	and farmer field schools		
	TOTAL		
Agribusiness development	Sensitization, training and supporting of youths	3,000	3,000,000
	establishment of 4 K Clubs and Young farmer Clubs	6	-
	Support Youth Agri businesss Coordinating unit	1	3,000,000
	supporting Pro youth Value chain	5	5,000,000
	supporting youth, women, and PWDs Agro- enterprises	20	5,500,000
	Undertake market survey (purchase of tablets and digital weighing scales)	25	500,000
	Coordinate farm competition	1	500,000
	Conduct county exhibitions	1	2,000,000
	TOTAL		
Fish Production services	Promotion of fish farming(training, renovation of fish ponds)	100 farmers	3,500,000
	Promotion of cottage fish feed production	1	1,000,000
	Operationalization of fingerling production facility and aquaculture training centre (Mwitoko)	1	5,000,000
	TOTAL		
Veterinary services	Conduct mass vaccination	55,000	8,000,000
	Training of youth spray groups	25	1,000,000
	Artificial insemination	9,000	500,000
	Establishment of curing facilities for hides and skins	2	
	Establishment of Poultry Slaughter houses	1	
	Establishment of Satellite Livestock laboratory	1	
	Inspection visits at slaughter houses	16,400	
	TOTAL		
Livestock development and management	Promotion of dairy cattle farming	1 multiplication centre	10,000,000
	Promotion of dairy goat farming	100 goats	2,000,000
	Promotion of bee keeping	250 farmers	3,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Establishment of feeds and fodder conservation sites	25	10,000,000
	Establishment of Poultry Incubation and brooding facilities	5	2,500,000
	Procurement of Heifers	50	5,000,000
	Training of farmers on modern dairy Cattle rearing	1500	2,000,000
	Procurement of In-pigs	30	5,000,000
	Equipping of demonstration farms	5	5,000,000
	Training of pig farmers	200	1,000,000
	Establishment of Milk processing plant	-	
TOTAL			
HEALTH SERVICES			
General Administrative services	Number of plans, policies and legislations and regulations developed Priority areas - PHC - Health and climate change - Digital health/Data management - Research development policy - Health Standards and Quality assurance - Mental Health - CNAP - Laboratory strategic plan Waste management plan	3	
	Number of integrated support supervision (-County level 4 -Sub county 20)	24	
	Number of partners engagement forum held -Biannual	2	
	Number of partners and technical working group meetings conducted	36	
	Number of PPP frameworks developed	1	
	Number of PPP frameworks implemented	1	
	Number of maintenance plan developed and implemented	75	

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Number of health facilities renovated and maintained	5	
	Number of health facilities completed and operationalized	6	
	Number of dispensaries upgraded to health centres -Construction of Maternity wing/Ward and Laboratory	2	
	Number of new health facilities established	0	
	Upgrade of VCRH to level 5 teaching and referral hospital	1	
	Establishment of MRI unit	1	
	Establishment of theater in sub- county hospital		
	modern maternityand new born units constructed and operationalized		
	Completion and operationalization of ongoing projects		
Total			314,319,516.00
Human Resource Management and Development	Compensation to employees		
	# of Health workers recruited	100	
	#of eligible health workers promoted	300	
	Number of training needs assessments conducted	-	
	# of health workers trained	74	
	Leadership and senior management consider Facility in charges, Sub-county and county managers		
	Proportion (%) of staff appraised	100	
	A Number of Health care workers rewarded	-	
	Establish work council	1	
	Number of staff welfare programs implemented	1	
	Staff bus acquired	-	
TOTAL			1,552,809,524.20
Health care financing, UHC, PHC	Proportion (%) of the total county Budget allocated to the health department	35	
	The amount (KSH) of revenue collected	320M	

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	by health facilities in Millions		
	% of households registered with SHA	60	
	Number of health facilities empaneled on SHA	75	
	Number of PCNs gazetted	6	
	Number of functional PCNs	6	
	Each of the 4 sub-counties to have 1 functional and Hamisi to have 2		
TOTAL			82,722,960.60
Health Information systems, M&E, and research development	Number of departmental quarterly Health Reports Submitted	4	
	% Health Administrative Units Using Health Information for Decision Making	100	
	Proportion of Health facilities Submitting Reports	100	
	Proportion of Health Facilities with adequate health reporting tools	80	
	Number of facilities implementing e-HMIS	4	
	Focus on hospitals		
	Number of research conducted	3	
TOTAL			25,324,950.00
RMNCAH (Reproductive health, Child health, Immunization, Adolescent health,	Strengthen 1st ANC visits	90%	
	Strengthen 4th ANC visits	70%	
	Increase Deliveries by skilled birth attendant	85%	
	Reduce number of maternal deaths	90 per 100,000 live births	
	Increase the number of women of reproductive age accessing modern contraceptives	-	
	Boresha program paid stipend on time	95%	
	Implement Boresha program	70%	
	Reduction in teenage pregnancies	18%	
	Increase adolescents & youth access to modern contraceptives	-	
	Enhance clients accessing SGBV services	500	
	Reduce perinatal deaths per 1000 live births	2.0/1,000 live births	
	Reduce number of newborns with low birth weight	5/1,000 live births	
	Reduced number of neonatal deaths (Proportion of babies initiated on KMC)	65%	
	Children treated with ORS /ZINC	95%	
	% of children < 1 years receiving	95%	

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	pentavalent 1 vaccine		
	% of children < 1 years receiving pentavalent 3 vaccine	94%	
	Increase Percentage of fully immunized children	95%	
	Increased number of immunizing facilities.	110	
	Improved uptake of children receiving MR2	85%	
TOTAL			87,051,877
Nutrition	% of pregnant women receiving IFAS	90%	
	Proportion of pregnant women with HB<11g/dl	11%	
	% Increase in Vitamin A coverage	80%	
	Increase Children initiation on breastfeeding within 1 hour of birth	95%	
	increase Children under 6 months on EBF	90%	
	Proportion of children under 5 years attending CWC for growth monitoring for the first time.	55%	
	% of < 5 years attending growth monitoring	50%	
	Children <5 years dewormed.	75%	
	Adults screened for risk of NCDs.	10%	
TOTAL			44,010,877.05
Communicable diseases (Malaria, HIV and TB)	Proportion of households with LLINs	98.5%	
	Percentage of Pregnant who received LLINs in ANC	98.5%	
	Proportion of children under one year sleeping under treated nets	95%	
	Percentage of suspected malaria cases tested for malaria	100%	
	Percentage of ANC mothers receiving IPTp 2&3	75	
	Malaria financing at facility level	55	
	Enhanced malaria control and prevention	8%	
	Proportion of ANC mothers tested for HIV	100%	
	% of HIV positive mothers identified	95%	
	% of HIV positive mothers on ARVs	95%	
	HIV positive mothers on ARVs achieving suppression	95%	
	% of pregnant women on HAART	100%	
	HIV exposed infants who turn positive	6%	
	HIV financing at facility level	55	
	Proportion of TB patients tested for	100%	

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	HIV		
	Proportion of HIV patients screened for TB	98%	
	Proportion of HIV/TB co-infected clients started on ARVs	100	
	Improve TB treatment success Rate	95	
TOTAL			87,454,506.30
Non-Communicable Conditions (NCDs)	Mental Screening outreaches	12	
	Increase number of facilities offering mental screening services	7	
	No of NCD outreaches done	12	
	Increase the Proportion of women (25 to 49 years) of reproductive age screened for cervical cancer	63	
TOTAL			53,488,682.10
Public health Services(School Health, Health Promotion, WASH, NTDS, Disease surveillance)	Proportion of villages declared ODF	40%	
	Proportion of households treating water	90%	
	Prevalence of diarrhoeal diseases	1.5%	
	Proportion of food premises licensed	80%	
	Enhance revenue collection in public health	4,748,540	
	Proportion of general population treated for STH	95%	
	Proportion of school going children dewormed	100%	
	Prevalence of Soil Transmitted Helminthiasis	7.5%	
	Prevalence of schistosomiasis	1.5%	
	# of health exhibitions conducted	1	
	# of world health days commemorated	18	
	# of radio spots/media briefs conducted	60	
	# of AFP cases promptly identified and investigated	4	
TOTAL			72,718,002.00
Community Health Services	Proportion of CHPs reporting via eCHIS	100%	
	Proportion of CUs conducting quarterly community scorecard days	30%	
	Proportion of CHUs with gazetted CHCs	100%	
	Proportion of households visited by	80%	

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	CHPS at least once a month.		
TOTAL			115,614,082.50
Health Products and Technologies (HPTs)	Proportion of budget allocated for drugs and supplies	24.91%	
	Number of health facilities with no stock out days for tracer drugs	74	
	Number of health facilities with active Medicines and Therapeutics Committees	11	
	Number of integrated commodity support supervision & supply chain audits	4	
	Proportion of health facilities supervised on HPTs quarterly	100%	
	Composite score in Management and accountability of HPTs	95%	
TOTAL			283,452,719.55
Primary health services(Rehabilitative, Curative, Diagnostic services)	Number of facilities with functional Laboratories	60	
	Number of facilities transfusing safe blood	8	
	Number of functional facilities with X-ray services	2	
	Number of functional facilities with Ultra sound	14	
	No of Level 4 hospitals offering comprehensive services in the County inclusive of private and faith-based facilities	10	
	Number of facilities offering 24hour services	47	
	Number of outreaches done by PCN MDTs	60	
	Number of facilities offering Comprehensive Eye Care Services	4	
	Number of facilities offering Basic Eye Care Services	10	
	Number of facilities offering physiotherapy and Occupational Therapy services	6	
	Number of facilities with mental health clinics	3	
	Number of facilities conducting medical assessments and categorization of people with disabilities	3	
	Number of persons with disability assessed and categorized as disabled	1,100	

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Number of facilities offering low vision facilities	3	
TOTAL			107,717,400.00
County Referral Services	Number of functional emergency operation center	1	
	Number of basic functional ambulances available	6	
	Number of advance life support ambulance available	1	
	Number of specimen networking system	1	
TOTAL			7,980,000.00
Vihiga County referral hospital	% Completion Blood satellite/Modern Laboratory complex	80%	
	% Equipping of the Blood satellite/Modern Laboratory complex	80%	
	Number of daily operational specialist clinics (ENT, Urology, Hematology/Sickle Cell, Cardiology/Cardiovascular, Dermatology, Fertility/Gyn and Ophthalmic Clinic)	6	
	% Completion and equipping of 160 bed Hospital plaza	-	
	% Construction MCH/FP, CCC and TB Complex	100%	
	% Construction of Isolation /Infectious Disease Unit	100%	
	% Construction of Out-patient Pharmacy	100%	
	% Equipping of 160 bed Hospital plaza	100%	
	Number of Endoscopy/Laparoscopy equipment	1	
	% completion of mental wellness complex(inpatient/outpatient	100%	
	Operationalization of a Medical Research unit		
	Number of functional MRI unit	1	
	Number of functional Fluoroscopy equipment	1	
	Procure new dental chairs/units	3	
	Number of Functional Microwave Medical Waste Management equipment	1	
	% Master planning of the hospital	80%	
	% hospital facelift/renovation done. (Re-carpeting of the parking/paving ways done, Hospital main gate	100%	

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	completed, Hospital perimeter wall constructed)		
TOTAL			167,564,586.00
TRANSPORT AND INFRASTRUCTURE			
General Administrative Services	Compensation to employees		81,000,000
	Development of Policies, plans and strategies	2	3,000,000
	Certification of work supervision	100	
	Monitoring and Evaluation	100	
County Roads	Rehabilitation of roads (Ward Based Projects)	120KM	
	Rehabilitation of roads (RMLF)	80KM	
	Maintenance of Roads (Hire of Equipment)	500KM	
	Construction of river crossings	5	
	Establish machinery unit (office)	1	
County Public Works and Services	Installation of solar lights	15	24,000,000
	Architectural drawings, structural designs and bills of quantities development	100	2,000,000
	Certification of works	100%	3,000,000
Transport system management	Establishment of a fleet management system	1	5,000,000
	Motorvehicle insurance for county vehicles,motorcycles and plant machinery	109	15,000,000
	New generation number plates	111	500,000
	Establishment of a county fuel station	1	5,000,000
Mechanical services	Maintenance of motor vehicles and plant machineries	Assorted	20,000,000
	Operationalization of mechanical unit	1	10,000,000
	Acquisition of new plant machinery (Grader,2 Tippers,Roller)	-	70,000,000
Fire and Rescue services	Renovation and Equipping of fire station	1	10,000,000
	Total		
EDUCATION AND TECHNICAL VOCATIONAL TRAINING			
General Administrative Services	Compensation to employees		99,134,833
	Implementing Schemes of service for ECDE teachers	830	415,000,000
	Unpaid commitments /Pending bills		
	Development of policies,Acts and regulations(County Home Craft Centres Act and Regulations, Child Care Act and Regulations)	2	3,000,000
	Employment of VTC trainers	40	18,240,000
	Capacity building of ECDE teachers	1245	7,680,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	in Competency Based Education		
	TOTALS		
Quality Assurance and Standards	ECDE and TVET quality assurance and monitoring	449	6,000,000
Education Support	Governor's Scholarship Programme	162 students	16,200,000
Technical Vocational Education and Training	Equipping of model VTCs	7	50,000,000
	Promotion of performing arts	34	5,000,000
	Integration of ICT training	34	5,000,000
	Implement TVET capitation (15,000 per trainee)	5,000 trainees	75,000,000
	Promotion of TVET trade shows, exhibitions, skills competition and innovation	34	5,000,000
	TOTALS		
ECDE DEVELOPMENT	Implementation ECDE capitation programme	32,000	40,000,000
	Equipping of ECDE centres(Furniture, Branding materials)	200	15,000,000
	Promotion of performing arts -ECDE	415	8,000,000
	ECDE feeding programme	415	12,000,000
	TOTALS		
ENVIRONMENT			
General Administrative Services	Compensation to employees		84,474,105
	Formulation/review/operationalization of departmental legal and policy framework(Policies and sector plan)	5	2,500,000
	Operationalize of a Research and Planning Unit	1	2,500,000
	Recruitment of Water, Environment and Climate Change Officers including casuals	70	35,000,000
	Capacity building of departmental staffs	25	7,500,000
	Purchase of motobikes	6	1,500,000
	Establishment and operationalization of rural Water board	1	3,000,000
	Support operations of Amatsi water services company	1	10,000,000
	Risk and Vulnerability assessment	1	800,000
	Settlement of pending bills		146,000,000
	Sector promotions and redesignation	30	10,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Operationalization of the established Energy unit	1	2,500,000
	Operationalization County Environment Committee	1	2,500,000
	Sector public awareness and civic education	12	2,000,000
	Strengthening of School Environment and Climate Change Clubs	20	1,000,000
	TOTAL		
Water supply and sanitation management	Implementation of Vihiga Cluster Water Project (LVNWWDA)- Pipe-laying	90km	
	Vihiga County pipeline extension	30km	
	Drilling, equipping and solarization of Boreholes	5	
	Rehabilitation and expansion of existing piped water scheme	10	
	Completion of Ongoing / stalled water projects	5	
	Installation of water meters under Last mile connectivity (KWASH program)	2000	
	Solarization of water schemes under KWASH program)	10	
	Promotion of rain water harvesting (equipping ECD centres with roof catchment and storage tanks)	10	
	Completion of ongoing /stalled sanitation projects	1	
	Payment of electricity for water schemes(Amatsi and rural schemes)	2	
	Construction/rehabilitation of market sanitary facilities	2	
	Acquisition of land for urban decentralized sewerage system and Nang'oli water project	2	
	Connecting HHs to sanitation services (KWASH program)	1000	
	Villages declared open defecation free (ODF)	10	
	Operationalize water supply schemes	30	
	construction and upgrading of Water storage facilities	2	
	Feasibility study and design for gravity water supply done	3	
	Procurement of Water bowsers	1	
	Establishment of a Laboratory for water quality analysis and surveillance	1	

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Procurement of Water vehicles and motorbikes	3	
	Adoption of Non-revenue water interventions	1	
	Adoption of Improved water supply technologies	1	
	Construction of water Kiosks	20	
	Construction of communal and Households water points	10	
	Establishment of Rural Water Committees	30	
	Establishment of Rural Water Board	1	
	Desiltation of Kaimosi water dam	2	
	Acquisition of Exhausters	0	
	Sewage disposal systems designed in urban centers and markets	2	
	Promotion of Bio digester technology in sanitation and water recycling	1	
	Waste water and storm water recycled	1	
	TOTAL		
Waste Management Services	Conduct Monthly Clean ups	12	1,200,000
	Purchase of Waste holding skips	6	7,200,000
	Establishment of Garbage Transfer Stations	3	6,000,000
	Purchase of assorted protective gears, tools and equipment	assorted	3,000,000
	Operationalization of waste processing plant at Luanda south	1	20,000,000
	Leasing and maintenance of Ebuyangu dumpsite	1	800,000
	TOTAL		
Environmental conservation and Management services	Surveying, Mapping and Gazetting Wetlands and Riparian Lands	1	5,000,000
	Conservation of Water catchment and riverine areas	10	3,000,000
	Rehabilitation, restoration and protection of Ecologically significant Ecosystems	5	5,000,000
	Environmental and social impact assessments trainings	2	1,500,000
Environmental compliance and enforcement	Conduct Environmental screening or audit on projects	12	1,200,000
	Environmental compliance on public restoration(issuance of notices and restoration order)	100	500,000
	Noise permission licensing	100	500,000
	Sensitization on Environmental compliance	20	2,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Establishment of a Green centre in partnership with NEMA	1	
	Mapping and survey of environment noncompliance areas.	100	5,000,000
	Sensitization of departments on Incorporation of ESIA/EA in project implementation at the County	100%	1,000,000
	TOTAL		
Natural Resource Management	Monitoring of Sand harvesting(field visits)	89	500,000
	Rehabilitation of degraded sites	1	7,500,000
	Planting bamboo and indigenous trees along sensitive eco systems	5000	3,000,000
	Development of Natural Resources Management ACT	1	1,500,000
	Operationalization of mercury free gold processing demonstration centre	1	2,000,000
	Identification and mapping of new mining sites in the County	30	500,000
	Promote granite processing	1	2,000,000
	TOTAL		
Forest management services	Rehabilitation of Maragoli Hills	50 acres	10,000,000
	Support Fencing of Kibiri Forest	5 KM	10,000,000
	Fencing of Community Forest (Shrines)	3	3,600,000
	Afforestation of Ebusiekwe Hills	5 acres	5,000,000
	Implementation of school greening programme	30	3,000,000
	Propagating of seedlings at the County Tree Nursery in Gilwatsi	50,000	2,000,000
	Maintainance of Mini School tree nursery at Solongo	1	500,000
	Promotion of Indigenous and fruit tree growing in Urban areas and farms	1500	1,500,000
	TOTAL		
Climate change adaptation, resilience and management	Mid Term Review of Climate Change Action Plan	1	
	Training of WCCPCs and communities on Climate Change	25	
	Capacity building of Climate Change Directorate, planning committee, steering committee and county planning unit	12	
	Operationalizion of Vihiga County Climate Change Information and Early Warning System	1	
	Strengthening of Climate change resource center at Kaimosi University	1	
	Conducting Climate change forums to	25	

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	prioritize resilience projects		
	Implementation of Climate change resilience Projects at ward and county level	16	
	Strengthened governance on climate change	3	
	Creation of Climate change awareness	15	
	Implementation of Prioritized community Climate Change resilience and adaptation Projects	10	
	TOTAL		294,624,230
Energy Services	Establishment of County energy learning and innovation center	1	10,000,000
	Promotion of clean and green energy in Households	200 HHs	6,000,000
	Promotion of solar energy in public institutions	1	25,000,000
	Establishment of a Model solar powered village	1	5,000,000
	TOTAL		91,000,000
PHYSICAL PLANNING, LANDS, HOUSING AND URBAN DEVELOPMENT			
General Administrative services	Compensation to employees		43,880,323
	Capacity building of staff	10	2,000,000
	Development of policies(development control regulations, Land acquisition policy, Urban Financing bill, Valuation for rating, land use protection bill, development regularization regulations)	7	14,000,000
	TOTAL		125,661,628
Urban and Physical Planning services	Completion of GIS based development plans	1	16,800,000
	Automate approval of physical plans	1	25,000,000
	Development of institution master plans	10	25,000,000
	TOTAL		69,800,000
Housing services	Maintaining of county government offices	10	10,000,000
	Maintaining of 5 county government residential houses	10	2,000,000
	TOTAL		7,000,000
Survey services	Roll out and implmentation of the County Valuation Roll and land cadaster	1	10,000,000
	Purchase of modern survey equipment and software	Assorted	5,000,000
	Mapping of Disaster prone areas	5	2,000,000
	Survey of market plots	25	3,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Mapping of Disaster-prone area	5	2,000,000
	TOTAL		22,000,000
Land management services	Establishment of Vihiga Land Management Information System (LIMS)	1	5,000,000
	Conduct land clinics	10	2,000,000
	Titling of public land	25	5,000,000
	Land banking	5	15,000,000
	Resolving of Land disputes	100	1,000,000
	TOTAL		28,000,000
VIHIGA, KAIMOSI AND LUANDA MUNICIPALITIES			
General Administrative services	Development of spatial/land use plan, IDEP (Climate risk planning)	4	10,000,000
	solid waste management, gender mainstreaming, disaster risk mapping and assessment, public participation and GRM framework developed	4	5,000,000
	Development of municipality control regulations	3	6,000,000
	Development of county government private sector engagement framework	3	1,500,000
	Development of Municipal strategic plan	3	6,000,000
	Development of urban municipality policies, , municipality zoning regulations, parking regulations, municipality solid waste management regulations	3	6,000,000
	TOTAL		34,500,000
Municipal infrastructure development	Management of waste water and faecal sludge	1	50,000,000
	Procurement of solid waste management tools and equipment (tipper, compactors, waste bins)	assorted	50,000,000
	Installation of Walkways, main transport, traffic lights	5	30,000,000
	Urban greenery and public open spaces, social retail markets, community halls and children facilities	3	50,000,000
	Construction of fire station	2	30,000,000
	Rehabilitation of storm water drainage system	6	40,000,000
	Purchase land for waste management	1	20,000,000
	TOTAL		270,000,000
COMMERCE TOURISM AND COOPERATIVES			
General	Compensation to employees		50,310,486

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
administrative services	Development of policies, bills and regulations	8	12,000,000
	Review/adoption of the County Tourism Strategy and Masterplan.	2	5,000,000
	Acquisition of Motor vehicles	1	7,000,000
	Training of Staff	50	5,000,000
	Purchase of office equipment,tools and furniture	Assorted	2,000,000
	Staff recruitment	16	5,760,000
	TOTAL		87,070,486
Trade promotion services	Training of entrepreneurs	2000	7,000,000
	Fencing of markets	1	4,000,000
	Street lighting	5	15,000,000
	Trade fare	1	15,000,000
	Organize Vihiga investment conference	1	20,000,000
	Sensitization on MSMEs/Data collection and mapping	400	6,000,000
	Conduct transparent and structured Market Committee Elections	10	5,000,000
	Development of information centers	2	3,500,000
	Solarization of street lighting and all High mast floodlights in public markets	20	20,000,000
	Data collection for business activities		2,000,000
	Trade and Enterprise Fund		30,000,000
	Promotion of Innovation, digital Economy & Start-ups	25	2,500,000
	Total		130,000,000
Fair trade and Consumer protection services (Weights and Measures)	Sensitization programmes for traders and consumers	5	2,000,000
	Acquiring Working standards	4	5,000,000
	Undertake inspections/ verifications of traders weighing equipment	500	2,000,000
	Establishment of Legal metrological lab(Calibration of scales and instruments)	1	5,000,000
	TOTAL		14,000,000
Industrial promotion services	Completion of CAIP	100%	175,000,000
	Establishment of Granite factory(Public Participation)	1	5,000,000
	Undertake trade exhibition	1	2,000,000
	Establish incubation centers in existing structures (one per sub	5	15,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	county)		
	TOTAL		197,000,000
Tourism promotion and diversification	Development of curio market	5	20,000,000
	Development of ecotourism at Kaimosi and Kibiri forests (eco lodges)	2	75,000,000
	Undertake feasibility study for the establishment of Eco-lodges	1	2,000,000
	Produce tourism documentaries and publications	1	1,000,000
	Development of Tourism Products	4	5,000,000
	Development of Adventure tourism; Hiking trails along range of hills in the county(Kima, Emabungo and Maragoli	2	10,000,000
	Sensitization of stakeholders on tourism	5	2,000,000
	Establish Digital Platform to support Tourism Activities.	3	2,300,000
	Formation and support for community based tourism enterprises	10	6,300,000
	Advertisement and marketing of tourism	5	2,000,000
	Commemorate United Nations World Tourim Day/Week	1	1,500,000
	TOTAL		127,100,000
Cooperative development services	Mobilization of cooperative members	15,000	10,120,000
	Supervision of cooperative general meetings ,conducting inspections and enforce compliance with cooperatives lagislation	211	4,000,000
	Underatke cooperatives audit	211	6,000,000
	Operationalization of the Cooperative fund	1	30,000,000
	Establishment of Bulking/Aggregation facilities	3	2,000,000
	Establishment of Processing units (Milk and Banana)	4	5,000,000
	Cooperative promotion- pre-cooperatives trainings and Registration of cooperatives	5	500,000
	Capacity building of registered Cooperatives	211	25,000,000
	Commemorate International	1	500,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Cooperatives Day		
	TOTAL		83,120,000
	Department Total		638,290,486
Gender			
General Administrative services	Compensation to employees		60,000,000
	Recruitment of enforcement officers	10	1,600,000
	Recruitment of Casual labourers	10	1,600,000
	Formulation of Policies and plans	4	4,000,000
	Conduct UN Designated national/county celebrations	6	3,000,000
	Capacity building of staff	58	3,000,000
	Subscription to Professional bodies		200,000
	Training of staff at KSG	12	2,500,000
	Conducting of Nationl /County celebrations	3	1,500,000
	Acquaring of office equipment	Assorted	3,000,000
	TOTAL		80,400,000
Sports and recreation	Completion of Hamisi stadium	100%	20,000,000
	Construction of Kidundu Stadium		20,000,000
	Enhancement of the county sports fund	20	30,000,000
	KICOSCA/ EALASCA	1	25,000,000
	Establishment of Sports Talent and Performing Arts academies	1	5,000,000
	Exercise and Wellness programme		1,000,000
	hold Sports gala	1	5,000,000
	Training of sports personell	100	1,000,000
	Number of PWD Sports supported	1	2,000,000
	Establishment of sports Talent and performing arts academies	1	5,000,000
	TOTAL		132,000,000
Culture and Heritage	Construction of Terik cultural centres ,renovation of Shiru & Mungoma cultural centres and completion and equipping of Bunyore Cultural Centre	4	9,600,000
	Preservation of cultural sites, forests and shrines	7	1,000,000
	Undertake cultural	4	6,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	exhibitions at community level		
	Conduct Kenya Music and Cultural festivals (KMCF)	1	3,000,000
	IK DODI	1	3,000,000
	Culture and Heritage promotion	1	4,000,000
	Establishment of Musical instruments, and county cultural attire	Assorted	6,000,000
	TOTAL		32,600,000
Gender and Social Protection	Equipping of GBV centre in Sabatia	1	5,000,000
	Undertake child assembly forums	3	1,500,000
	Undertake empowerment programmes for Widows	1000	5,000,000
	Undertake empowerment programmes for PWDs	200 assistive devices	3,000,000
	Support PWDs through PWD board	1	1,800,000
	Equipping of Avugwi and Esirabe SH		3,000,000
	Completion and Equipping of shamakhokho resource centre	1	1,000,000
	Equipping of Tambua social hall	1	2,000,000
	Gender mainstreaming programmes	1	1,000,000
	Training of gender officers/Champions	20	2,000,000
	TOTAL		25,300,000
Youth development services	Youth Service Programme roll out (To youth activities rthrough mentorship, and skills training)	1	25,000,000
	Renovation and equipping of youth empowerment centres(Ivona, Elukongo, Esibeye and Hamisi)	3	15,000,000
	Conduct youth extravaganza	1	10,000,000
	Youth mainstreaming-Coordination and sensitization of youth programme across all sectors.	500	5,000,000
	Youth in Business Support(Small grant to support youth entities-Vihiga Youth Opportunity towards advancement)	5m	10,000,000
	Hold Youth convention	1	5,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Training of Youths on digital skills	500	5,000,000
	Establishment of Film/Recording studios	1	5,000,000
	Sensitization and awareness creation on drugs and substance abuse	20	5,000,000
	Establishment of ward-based youth leadership structures and support the youth Board activities	25	10,000,000
	Sub Total		95,000,000
	TOTAL		365,300,000
PUBLIC SERVICE ADMINISTRATION			
General Administrative services	Compensation to employees		294,598,344
	Development of policies	7	4,000,000
	Renovation of County Offices	7	5,800,000
	Legal and institutional frameworks strengthened	1	3,000,00
	Strengthen Decentralized Services	30	48,800,000
	Implement KDSP II	7	
	TOTAL		
Human Resource Development and Management	Training of staff on performance management	3,027	4,000,000
	Establishment of staff welfare unit	1	4,500,000
	Capacity building of human resource	300	4,000,000
	Staff on comprehensive medical insurance	3,300	300,996,075
	Digitization and upgrading the Personnel registry	1	4,500,000
	TOTAL		
Alcoholic Drinks Control	Liquor consumption Sensitization fora in the sub counties	1	1,5000
	Establishment of rehabilitation centre(Alcohol)	1	3,500,000
County FM Radio	Increase radio frequency coverage-alignment of Signal mast	1	120,000
	Purchase of radio equipment	Assorted	2,600,000
	Renovation of radio studio	1	400,000
	Payment of statutory licences-CAK,MCK and Accreditation	3	365,000
	Coverage area Survey	4	200,000
	Acquisition of office furniture	Assorted	1,400,000
	TOTAL		
Inspectorate and	Establish a county band –training of	1	4,000000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
enforcement services	band officers , Accessories and uniform		
	training of band officers		2,500,000
	Acuisition of band instruments	Assorted	6,000,000
	Recruitment of enforcement officers	70	
	General enforcement unit (ceremonial uniform, training ,radio calls and accessories)	183	10,000,000
	Establish Governors escort unit; Purchase of motor vehicle-Land cruiser	1	6,800,000
	Acquisition of tools and equipment	Assorted	3,800,000
	Training of in service enforcement officers		9,800,000
	Promotions of enforcement officers		5,000,000
	Administration police allowance		4,000,000
	Acquisition of Computers and printers		1,500,000
	Office furniture		1,000,000
	Office operations		3,000,000
	High mast solar lights(at Governor and deputy Governor's residence)	2	600,000
	TOTAL		
County/Sub County Administration	Conduct sensitization meetings	5	2,500,000
	Acquisition of motorbikes	12	3,000,000
	Construction of Sub County offices	3	14,000,000
	Paramilitary Training of Administrators	31	6,500,000
	Construction of ward offices	2	4,000,000
	Equipping of Sub County/ ward offices	31	7,000,000
	Facilitation of Sub County/ ward offices	31	5,200,000
	Purchase of uniforms	31	5,600,000
	Refurbishment of County Headquarters	1	4,000,000
	TOTAL		
ICT Services	Maintenance and upgrading Of Information Management System	1	
	Establishment of e-government platform	1	
	Establishment of ICT hubs	5	
	Installation of Wi-Fi work stations	10	
	TOTAL		3,800,000
OFFICE OF THE GOVERNOR			
General Administrative Services	Compensation to employees		83,660,170
	Operationalization of Governor's and Deputy Governor's residence programmes	Several	6,000,000
	Maintenance of Governor's and Deputy Governor's residence	2	10,000,000
	Represent the county in national and	Several	8,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	international fora and events		
	Coordinate governance committees(Anti-corruption,disaster management etc)	Several	2,000,000
	TOTAL		
Emergency and Disaster Mitigation	Establishment of emergency response centre	1	19,555,876
	Capacity building of staff on disaster response measures	50	1,000,000
	Undertake awareness measures on disaster response	4	500,000
	TOTAL		
Cabinet affairs	Purchase of office equipment	Assorted	1,500,000
	Hold cabinet meetings	30	4,000,000
	TOTAL		
Record management and archives	Capacity building of records management units staff	20	2,000,000
	Operationalize the Directorate	Assorted	15,000,000
	Formulate Records management Policy	1	1,500,000
	Develop Record procedure manual, records disposal, records classification	3	3,100,000
	Develop Records Management Retention and Disposal Schedule	1	1,000,000
	TOTAL		24,600,000
County Secretary(Intergovernmental relation, public participation)	Domestication of Access to information Act of 2016	1	1,000,000
	Operationalization of the Intergovernmental relation directorate	1	2,500,000
	Operationalization of Grievance Redress Mechanism committees	17	1,200,000
	Coordinate public participation and civic engagement	50	2,000,000
	Recruitment of public participation officers	4	4,400,000
	Capacity building of public participation and civic engagement officers	7	1,500,000
	Develop GRM guidelines	1	1,500,000
	Document and resolve Grievances	4	500,000
	Strengthen Intergovernmental	20	1,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	relations (Liaison offices , CoG, LREB, IGRTC Agencies)		
	Attend Bench marking meetings, Conferences and summits	10	1,000,000
	Hand over of Assets (Land and Buildings) register	2	1,000,000
	Assumption of office of The Governor	Several	15,000,000
	TOTAL		17,600,000
Geospatial Technologies Services	Review of GIS policy and GIS data collection manual	2	2,000,000
	Spatial Data Collection & Updates		10,000,000
	Ground Truthing & Spatial model Validation		3,500,000
	Renewal of GIS license and subscriptions	10	3,500,000
	Capacity Building & Training of technical staff and county staff on GIS	200	6,900,000
	Procurement of ICT & Field Equipment	Assorted	4,000,000
	GIS Infrastructure Maintenance and Servicing	1	1,350,000
	GIS Awareness & Engagement		2,300,000
	Strategic GIS Development Activities	Several	3,800,000
	Benchmarking & Partnerships		1,900,000
	Total		32,193,000
Management and Administration of County Services	County executive Services and activities	Several	10,000,000
	County secretary Services and activities	Several	5,764,423
	TOTAL		13,378,032
Coordination and Supervisory Services	Audit and accountability		3,775,670
	TOTAL		24,970,840
Performance management Directorate	Implementation of performance management	100%	1,000,000
	Operationalize performance management directorate	1	1,000,000
	Hold Ceremony for award and recognition	1	2,000,000
	Establishment of Governmental Dispute Resolution Mechanism	1	600,000
	Completion of Service charter and code of conduct	2	800,000
	Total		
Service Delivery	Strengthen SDU-capacity building	1	1,500,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
Unit	Develop Real time Monitoring and evaluation reports	12	1,500,000
	Total		
Research and development services	Procure and equip office space	1	1,127,071
	Publication of research	4	1,000,000
	TOTAL		
Communication and public relations services	Development of County Newsletters, sectoral documentaries, radio talk shows, publicity campaigns	Assorted	3,000,000
	Capacity building of protocol officers	2	500,000
	Develop communication strategy policy	1	500,000
	Upgrade county website and facebook page	1	500,000
	Weekly Broadcast	24	
	No of Vihiga Wiki Hii – Digital Media and Radio	52	
	No of Feedback Fridays - Digital Media and Radio	12	
	Hold State of the County address	1	1,000,000
	Training of Communication and publicity officers	14	600,000
	Total		8,348,701
OFFICE OF THE COUNTY ATTORNEY			
Administration, Planning and Support Services	Compensation to employees		18,353,044
	Purchase of office furniture	Assorted	3,000,000
	Acquisition of Office space	1	
	Draft, vet, review bills, subsidiary legislation, policies and Provision of legal advisory	10	5,000,000
	Conduct legal audit and compliance	4	1,500,000
	Establishment of Legal Library	1	2,000,000
	Recruitment of legal officers	10	5,000,000
	Operationalize of county Attorney unit	1	8,000,000
	Purchase of motor vehicle for the office of county Attorney	1	10,000,000
	Purchase of Laptops, Desktops and other ICT Equipments	6 Laptops 3 Desktops	2,500,000
	Purchase and installation of serve	1	3,000,000
	Purchase and Installation of Fire Extinguishers	4	100,000
	Purchase of office Despitory	1	1,000,000
	Air travel	2	350,000
	Publication of bills, subsidiary legislation,gazette notices and policies.	10	4,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Auditing, Processing of court awards and reviewing of court cases	20	5,000,000
	Current pending bills		2,400,000
	TOTAL		93,703,044
FINANCE AND ECONOMIC PLANNING			
General Administration Services.	Compensation to employees		193,751,013
	Policy guidelines formulated (strategic plans, service charter)	3	3,000,000
	Capacity building of staff	30	10,000,000
	Review of Service charters	5	500,000
	Professional training of staff	20	2,500,000
	Recruitment of staff	3	2,500,000
	Conduct Capacity needs assessment	1	300,000
	Support Annual professional conference /Workshops	4	2,800,000
	Acquisition of ICT equipment	10	1,000,000
	Acquisition of sectorial vehicle	1	8,500,000
	Align departmental performance indicators with CIDP, MTP, SDGs, and annual plans	8	500,000
	training and sensitization for supervisors and staff on performance appraisal tools.	2	1,500,000
	Team building workshops	1	2,000,000
	Settlement of pending bills		
	TOTAL		
Supply chain Management Services	training of officers on E-procurement	2	2,000,000
	Training of contractors and suppliers on IFMIS	1	3,000,000
	Automate asset inventory	1	2,000,000
	Consolidation of departmental procurement plans	1	500,000
	Advertisement and Evaluation of suppliers' documents	2	500,000
	Professional opinions (awards)	100%	500,000
	Procurement planning and processing through EGP system	100%	1,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Disposal of assets	100%	100,000
	Preparation of contract agreements	1	100,000
	Stock taking reports	1	1,000,000
	Training of staff	1	2,000,000
	Compliance reports	1	100,000
	Preparation and submission of monthly procurement reports to relevant bodies	12	200,000
	TOTAL		
County Planning Services	Capacity building of departments on planning processes	2	5,000,000
	Training of Economic planning staff	8	2,000,000
	Preparation of Fourth Generation CIDP 2028-2032	1	30,000,000
	Development of C-ADPs	1	2,000,000
	Coordination of the development of 10 year sector plans, strategic plans, ADP and other policies	5	10,000,000
	Refurbish and equip information and documentation Centre	1	
	Establish and implement Data collection system	1	2,000,000
	Develop workplans	1	300,000
	Develop guidelines and toolkits	1	2,000,000
	Review of Indicator Handbook	1	1,500,000
	Conduct baseline surveys	1	3,000,000
	Establishing and operationalization of coordination forum	1	500,000
	Develop Integrated data base	1	200,000
	Publishing and dissemination of Economic Outlook report	2	500,000
	Training of staff on M&E and	4	500,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	budgeting integration		
	Strengthen County development planning	3	
	TOTAL		
Statistics	Establishment of statistics unit	1	5,000,000
	Operationalization of county statistics board	1	2,500,000
	Establishment of a county data repository and Knowledge Management Framework	1	1,000,000
	Preparation of County Statistical Abstract	1	
	TOTAL		
Monitoring and Evaluation	Operationalization of e-CIMES	1	5,000,000
	Conduct baseline survey for all projects	1	5,000,000
	Undertake M&E visits and preparation of CAMER	4	10,000,000
	Capacity building of Departments on M&E	1	5,000,000
	Dissemination of M&E policy		
	Training of M&E officers	6	1,800,000
	CAMER, CAPR, Projects Inventory, annual/Quarterly Departmental Reports, SDGs-VLR	4	2,000,000
	Tracking implementation of programmes and projects	12	8,000,000
	Integrated M&E dashboard	1	3,000,000
	Equipping of the M&E unit	1	
	TOTAL		
Budget policy and Expenditure management	Preparation of budget policy documents (CBROP, CFSP, DMSP, Circular)	4	8,000,000
	periodical reviews of budgets to priority CIDP and MTP IV policies and programmes	5	4,000,000
	Preparation of Sector Working Group reports	10	10,000,000
	Preparation of Public Participation time table with CBEF	1	500,000
	conduct ward level public	75	3,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	participation forums		
	Preparation of budget estimates/supplementary budget	1	3,000,000
	Capacity building of budget officers	4	1,500,000
	Roll out of hyperion module	1	10,000,000
	Preparation of budget implementation reports	4	2,000,000
	Sensitization of Departments on Budgeting process	2	4,000,000
	TOTAL		
Internal Audit Services	Conduct periodic internal audit reviews	4	6,000,000
	Conduct risk base value for money and system / compliance audit .	4	3,500,000
	Verify the existence of assets administered by the entity	1	700,000
	Audit Risks Surveys	1	700,000
	Training of staff on good corporate governance and ethical practices	2	2,700,000
	Support professional workshops	2	1,600,000
	Review meetings to communicate audit results, recommendations and best practices through reports to the stake-holders	2	1,000,000
	Automation of internal audit	1	4,000,000
	Capacity building of audit committees	2	1,050,000
	Preparation of audit strategic plan, audit charter, audit risk assessment	3	
	TOTAL		
Revenue services	Develop Regulations for revenue administration management	1	2,000,000
	Preparation of revenue reports	4	4,000,000
	Develop and implement a reward scheme	21	500,000
	Procure staff uniform	200	250,000
	Professional training for supervisors	15	2,500,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Staff training	200	1,000,000
	Creation of office space and furnitures	12	1,000,000
	Printing of invoices and permits	20	2,100,000
	Integrate revenue system with existing system (hospital, Lands, website, GIS, HRMIs)	20	2,000,000
	Service the PoS	135	100,000
	Provision of working tools	120	1,000,000
	Draft revenue related laws and regulations	3	1,500,000
	Field operations by use of revenues vehicles	5	4,500,000
	Invoice all business	5	1,000,000
	Hold Public participation engagements	1	1,200,000
	Meet market management committees	4	200,000
	Supervisory meetings	16	6,200,000
	Upgrading of automated revenue system	1	5,000,000
	Purchase of revenue equipment	Assorted	10,000,000
	Review of the revenue action plan		
	Undertake revenue mapping of all business	5	1,000,000
	Enhance own source revenue collected	500M	25,000,000
	Recruiting of revenue officers	10	5,000,000
	TOTAL		
Accounting services	Develop PFM manuals	2	4,000,000
	Preparation of financial reports	4	4,500,000
	Capacity building of treasury staff	20	5,000,000
	upgraded IFMIS system	1	3,000,000
	Preparation of pending bills action plan		
	Timely submission of Financial reports	6	1,100,000
	TOTAL		
Research and documentation	Research publications done	4	5,000,000
	Research and development Staff trained	4	1,000,000

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Operationalize county research policy	1	1,000,000
	Innovations patented	4	1,000,000
	Research partnerships established	4	1,000,000
	County documentation/repository established	1	5,000,00
	TOTAL		
COUNTY PUBLIC SERVICE BOARD			
General Administrative Services	Compensation to employees		58,417,020
	Proposed CPSB office block	1	
	Benchmarking on best HRM practices	3	
	Maintenance of motor vehicle	1	
	Preparation of HR reports	1	
	Automation of CPSB services	1	
	Purchase of assorted equipment and stationery	Assorted	
	acquisition of motor vehicle	1	
	Preparation of HR Staff Inventory	1	
Research, Planning and ICT	Establish directorate of Research, Planning and ICT (recruitment of staff and equipping)	5	
	Development of plans policies strategies and guidelines	2	
	Survey and customer satisfaction	1	
	Development of CPSB -HRM performance management framework	1	
	Automation/Digitization of CPSB services including recruitment processes	Assorted	
Human Resource Development	Recruitment processes operation expenditure –advertisement, hotel services, communications, stationery, security		
	Review of Policies, regulations and procedures	4	
Human Resource Performance Monitoring and Evaluation	Conduct sensitization forums on Article 10	4	
	Develop Performance Appraisal Systems (PAS)	4	
	Operationalization of Human Resource Information Management System (HRIMS)	1	
	Total		
COUNTY ASSEMBLY			
General Administrative services	Compensation to employees		325,829,351
	capacity building of Staff and MCAs	45	
	Undertaking of Public participation/outreaches		

SUB PROGRAMME	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT
	Staff remuneration		
Formulation of policies, Regulation & Legal Framework	Legislation of Bills/policies	30	
Infrastructure development	County Assembly Administration block constructed	100%	
	Construction of MCAs offices	10	
	Total		

ANNEX 1: CFSP- WARD DEVELOPMENT PROPOSAL

ANNEX 2: SUMMARY EXPENDITURE BY PROGRAMME

Programme	Baseline Estimates (Kshs)		CFSP Projections (Kshs)		
	2023/24	2024/25	2025/26	2026/27	2027/28
TRANSPORT AND INFRASTRUCTURE					
Programme 1: Administration Planning and Support services					
Sub Programme (SP)					
SP 1. 1 General Administrative Services	123,035,963	283,592,634	228,616,285	235,291,881	242,280,049
Total Expenditure of Programme 1	123,035,963	283,592,634	228,616,285	235,291,881	242,280,049
Programme 2: Transport & Management.					
SP 2. 1. Transport System Management	20,812,600	5,312,600	2,621,643	2,698,195	2,778,331
SP 2. 2. Mechanical Services	4,159,243	16,346,000	10,533,929	10,841,520	11,163,513
SP 2. 3. Fire Fighting Services		6,200,000	1,250,000	1,286,500	1,324,709
Total Expenditure of Programme 2	17,402,400	27,858,600	14,405,572	13,539,715	13,941,844
Programme 3: Infrastructure Development.					
SP 3.1: Streetlighting.	-	19,336,293			
SP 3. 1 Roads Maintenance	147,879,239	224,600,000	359,385,760	369,879,824	380,865,255
Total Expenditure of Programme 3	147,879,239.	243,936,293	359,385,760	369,879,824	380,865,255
Total Expenditure of Vote -----	295,887,045	555,387,527	602,407,617	618,711,419	637,087,149
COUNTY PUBLIC SERVICE BOARD					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	50,812,039	50,812,039	80,028,504	82,365,336	84,811,587
Total Expenditure of Programme 1	50,812,039	50,812,039	80,028,504	82,365,336	84,811,587
Total Expenditure of Vote -----	50,812,039	50,812,039	80,028,504	82,365,336	84,811,587
COMMERCE, TOURISM AND COOPERATIVES					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	197,580,594	421,851,548	510,119,112	525,014,590	540,607,523
Total Expenditure of Programme 1	197,580,594	421,851,548	510,119,112	525,014,590	540,607,523
Programme 2: Trade Development and Investment.					
SP 2. 1. Market Development and Management	76,138,440	43,995,000	4,250,000	4,374,100	4,504,011
SP 2. 2. Business Suppot and Consumer Protection	-	2,900,000	2,600,000	2,675,920	2,755,395

Programme	Baseline Estimates (Kshs)		CFSP Projections (Kshs)		
	2023/24	2024/25	2025/26	2026/27	2027/28
Total Expenditure of Programme 2	76,138,440	46,895,000	6,850,000	7,050,020	7,259,406
Programme 3: Tourism Development.					
SP 3. 1 Tourism Promotion	10,136,880	3,159,000	1,150,000	1,183,580	1,218,732
Total Expenditure of Programme 3	10,136,880	3,159,000	1,150,000	1,183,580	1,218,732
Programme 4: Cooperatives Development					
SP 4. 1, Cooperatives Development	0	1,040,000	1,070,368	1,102,158	8,599,000
Total Expenditure of Programme 4	0	1,040,000	1,070,368	1,102,158	8,599,000
Total Expenditure of Vote -----	147,347,083	519,159,112	534,318,558	550,187,819	480,504,548
ENVIRONMENT, WATER, ENERGY, NATURAL RESOURCES AND CLIMATE CHANGE					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	172,387,562.	70,037,562	280,434,915	288,623,615	297,195,736
Total Expenditure of Programme 1	172,387,562	70,037,562	280,434,915	288,623,615	297,195,736
Programme 2: Water and Sanitation Services.					
SP 2. 1. Water supply and sanitatiopn management	61,330,000	215,878,293	149,440,000	153,803,648	158,371,616
Total Expenditure of Programme 2	61,330,000.00	215,878,293	149,440,000	153,803,648	158,371,616
Programme 3: Environmental Management Services.					
SP 3. 1 Environmental protection and conservation	0	1,100,000	2,400,000	2,470,080	2,543,441
SP 3.2 Energy Service	0	1,000,000	0	0	0
SP 3.3 Environmental Compliance	0	750,000	700,000	720,440	741,837
SP 3.4 Waste Management	0	9,863,742	22,750,000	23,414,300	24,109,705
Total Expenditure of Programme 3	0	12,713,742	25,850,000	26,604,820	27,394,983
Programme 4: Forestry and Natural Resources Management.					
SP 4. 1. Farm Forest Management	10,810,000	0	0	0	0
SP 4. 2. Natural Resources Management	11,025,000	14,500,000	1,290,000	1,327,668	1,367,100
SP 4. 3. Climate Change	0	253,765,059	286,265,284	294,624,230	303,374,570
Total Expenditure of Vote -----	233,717,562	566,894,656	743,280,199	764,983,981	787,704,005
GENDER, CULTURE, YOUTH, SPORTS, CULTURE AND SOCIAL SERVICES					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	75,719,554.	44,223,012	81,277,994	83,651,311	86,135,755
Total Expenditure of Programme 1	75,719,554	44,223,012	81,277,994	83,651,311	86,135,755
SP 2. 1. Recreation and Arts	5,000,000	18,000,000	24,000,000	24,700,800	25,434,414

Programme	Baseline Estimates (Kshs)		CFSP Projections (Kshs)		
	2023/24	2024/25	2025/26	2026/27	2027/28
(KICOSCA)					
SP 2. 2. Sports Promotion	54,139,000	34,000,000	6,200,000	6,381,040	6,570,557
SP 2.3. Youth Development	10,781,000	5,000,000	9,200,000	9,468,640	9,749,859
Total Expenditure of Programme 2	69,920,000	57,000,000	39,400,000	40,550,480	41,754,829
Programme 3: Management of Culture and Gender development					
SP 3. 1. Gender and Social Protection	11,612,945	9,950,000	15,900,000	16,364,280	16,850,299
SP 3. 2. Culture and Library Services	24,865,000	8,500,000	7,600,000	7,821,920	8,054,231
Total Expenditure of Programme 3	36,477,945	18,450,000	23,500,000	24,186,200	24,904,530
Total Expenditure of Vote -----	182,117,499.	119,673,012	144,177,994	148,387,991	152,795,115
EDUCATION, SCIENCE, TECHNICAL AND VOCATIONAL TRAINING					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	128,786,338	138,900,632	295,935,629	304,576,949	313,622,885
SP 1. 2 Quality Assurance and standards Services	0	1,346,000	2,346,000	2,414,503	2,486,214
Total Expenditure of Programme 1	128,786,338	140,246,632	298,281,629	306,991,453	316,109,099
Programme 2: Education Support Services.					
SP 2. 1, Education Support	100,000,000	80,517,177	2,174,211	2,237,698	2,304,158
SP 2. 2 Youth Polytechnic Development	148,838,400	85,100,000	175,555,857	180,682,088	186,048,346
Total Expenditure of Programme 2	248,838,400	165,617,177	177,730,068	182,919,786	188,352,504
Programme 3: ECD development & Coordination.					
SP 3.1 ECDE Development	222,094,500	229,800,000	254,884,678	262,327,311	270,118,432
Total Expenditure of Programme 3	222,094,500	229,800,000	254,884,678	262,327,311	270,118,432
Total Expenditure of Vote -----	599,719,238	535,663,809	730,896,375	752,238,549	774,580,034
HEALTH					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	272,554,215	1,336,801,780	1,925,709,803	1,981,940,529	2,040,804,163
SP 1. 2 Human Resource Management & Development	1,115,399,620	1,000,000	1,000,000	1,029,200	1,059,767
SP 1. 3 Health Financing	-	44,900,000	22,044,112	22,687,800	23,361,628
Total Expenditure of Programme 1	1,411,129,352	1,382,701,780	1,948,753,915	2,005,657,529	2,065,225,558
Programme 2: Preventive & Promotive Health Services.					
SP 2. 1, Public Health Services	550,000.	246,000	1,300,000	1,337,960	1,377,697
SP 2. 2. Nutrition	5,050,000	10,000,000	4,626,051	4,761,132	4,902,537

Programme	Baseline Estimates (Kshs)		CFSP Projections (Kshs)		
	2023/24	2024/25	2025/26	2026/27	2027/28
SP 2.3, Community Health Strategy	53,594,000	80,546,188	44,380,000	45,675,896	47,032,470
SP 2.4, Disease Surveillance & Emergency	516,000	0	200,000	205,840	211,953
SP 2.5, Health Promotion	0	1,000,000	4,300,000	4,425,560	4,556,999
Total Expenditure of Programme 2	59,710,000	91,792,188	54,806,051	56,406,388	58,081,657
Programme 3: Curative & Rehabilitative.					
SP 3. 1 Medical Services	14,780,000	5,000,000	4,000,000	4,116,800	4,239,069
SP 3. 2 Drugs & Other Medical Supplies	0	74,515,000	27,000,000	27,788,400	28,613,715
SP 3. 3 County Referral Services	0	0	500,000	514,600	529,884
Total Expenditure of Programme 3	14,780,000	79,515,000	31,500,000	32,419,800	33,382,668
Programme 4: Maternal & Child Care Services.					
Total Expenditure of Vote....	1,583,779,352	1,559,008,968	2,035,059,966	2,094,483,717	2,156,689,883
AGRICULTURE, LIVESTOCK AND FISHERIES					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	423,770,692.0	319,357,166	419,443,298	431,691,042	444,512,266
SP 1. 2 Research & Development	0	0	0	0	0
Total Expenditure of Programme 1	423,770,692	319,357,166	419,443,298	431,691,042	444,512,266
Programme 2: Livestock development and Management Services.					
SP 2. 1, Value Chain Development	0	250,000	200,000	205,840	211,953
SP 2. 2. Veterinary Services and Extention	8,041,000	12,408,500	3,265,897	3,361,261	3,461,091
SP 2.3, Livestock Extention	8,500,000	5,114,000	600,000	617,520	635,860
Total Expenditure of Programme 2	16,541,000	17,772,500	4,065,897	4,184,621	4,308,904
Programme 3: Fisheries development & Management Services.					
SP 3. 1 Promotion of Fish Farming	17,541,000	4,146,000	2,450,000	2,521,540	2,596,430
Total Expenditure of Programme 3	17,541,000.0	4,146,000	2,450,000	2,521,540	2,596,430
Programme 4: Crop Development and Management Services.					
SP 4. 1, Crop Extention	1,824,000	550,000	450,000	463,140	476,895
SP 4. 2. Farm Input Subsidy	0	500,000	500,000	514,600	529,884
SP 4.3, Cash crop production and development	0	2,412,000	200,000	205,840	211,953
SP 4.4, Food Security Initiative	10,626,000.00	1,500,000	3,170,000	3,262,564	3,359,462

Programme	Baseline Estimates (Kshs)		CFSP Projections (Kshs)		
	2023/24	2024/25	2025/26	2026/27	2027/28
Total Expenditure of Programme 4		4,962,000	4,320,000	4,446,144	4,578,194
Total Expenditure of Vote....	470,302,692	346,237,666	430,279,195	442,843,347	455,995,795
FINANCE AND ECONOMIC PLANNING					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	469,429,449	441,126,343	294,196,345	302,786,878	311,779,649
Total Expenditure of Programme 1	469,429,449	441,126,343	294,196,345	302,786,878	311,779,649
Programme 2: County Planning Services.					
SP 2. 1 Planning Policy and Formulation		5,140,000	17,840,000	18,360,928	18,906,248
SP 2. 2. Budget Policy and Formulation	1,143,000	6,600,000	11,900,000	12,247,480	12,611,230
SP 2.3 Budget expenditure management	2,607,000	6,614,853	12,314,853	12,674,447	13,050,878
SP 2. 4 Monitoring and evaluation	600,000	4,650,000	12,530,000	12,895,876	13,278,884
Total Expenditure of Programme 2	4,350,000.00	23,004,853	54,584,853	56,178,731	57,847,239
Programme 3: County Financial Management					
SP 3. 1 Accounting Services	1,000,000	7,700,000	15,784,129	16,245,026	16,727,503
SP 3.2 Audit Services	3,934,000	7,606,000	9,306,502	9,578,252	9,862,726
SP 3.3 Revenue management services	24,362,000	23,382,653	20,252,000	20,843,358	21,462,406
SP 3.4 Procurement Services	1,000,000	7,080,002	13,980,002	14,388,218	14,815,548
Total Expenditure of Programme 3	30,296,000	45,768,655	59,322,633	61,054,854	62,868,183
Total Expenditure of Vote -----	504,478,049	509,899,851	408,103,831	420,020,463	432,495,071
OFFICE OF THE GOVERNOR					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	237,319,061	175,555,798	136,119,415	140,094,102	144,254,897
Total Expenditure of Programme 1	237,319,061	175,555,798	136,119,415	140,094,102	144,254,897
Programme 2: Coordination and Supervisory Services.					
SP 2. 1 Audit and accountability	0	3,424,644	-	-	-
SP 2. 2. performance management	0	5,000,000	4,500,000	4,631,400	4,768,953
SP 2. 3. Emergency and Disaster management	7,217,600	19,224,644	1,000,000	1,029,200	1,059,767
Total Expenditure of Programme 2	7,217,600	27,649,288	5,500,000	5,660,600	5,828,720
Programme 3: Management and Administration of County services.					

Programme	Baseline Estimates (Kshs)		CFSP Projections (Kshs)		
	2023/24	2024/25	2025/26	2026/27	2027/28
SP 3. 1 County Executive	10,013,400.00	6,905,768	39,600,000	40,756,320	41,966,783
SP 3.2 County Secretary	9,329,300.00	5,228,502	5,750,000	5,917,900	6,093,662
SP 3.3 Geospatial Technologies Services (GTS)	2,733,030.00	29,200,000	3,100,000	3,190,520	3,285,278
SP 3.4 Communication Unit	2,733,030.00	7,572,518	5,400,000	5,557,680	5,722,743
SP 3.5 County Research and Development Service	1,858,100.00	1,899,309	2,650,000	2,727,380	2,808,383
SP 3.6 Service Delivery unit (SDU)	4,168,800.00	5,000,000	3,500,000	3,602,200	3,709,185
Total Expenditure of Programme 3	30,835,660.00	55,806,097	60,000,000	61,752,000	63,586,034
Total Expenditure of Vote -----	217,286,967	259,011,183	201,619,415	207,506,702	213,669,651
PHYSICAL PLANNING, LANDS AND HOUSING					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	157,769,544	58,636,960	90,663,900	93,311,286	96,082,631
SP 1. 1. Formulation of policies, Regulation & Legal Framework	-	0	-	0	0
Total Expenditure of Programme 1	157,769,544	58,636,960	90,663,900	93,311,286	96,082,631
Programme 2: Land Survey & Mapping Services.					
SP 2. 1. Land Survey & Mapping.	24,482,600.00	12,800,000	52,092,517	53,613,618	55,205,943
Total Expenditure of Programme 2	24,482,600	12,800,000	52,092,517	53,613,618	55,205,943
Programme 3: Urban, Physical Planning & Housing Services.					
SP 3. 1 Urban & Physical Planning	50,892,457	90,506,971	-	-	-
SP 3. 2 Housing Development	0	-	2,687,622	2,766,101	2,848,254
SP 3. 3 Vihiga Municipality	0	-	104,224,012	107,267,353	110,453,194
Total Expenditure of Programme 3	50,892,457	90,506,971	106,911,634	110,033,454	113,301,447
Total Expenditure of Vote -----	233,144,601	90,506,971	249,668,051	256,958,358	264,590,021
COUNTY ASSEMBLY					
Programme 1: Administration Planning and Support services					
SP 1. 1 Legislative Services	357,264,943	357,264,943	321,862,494	331,260,879	341,099,327
SP 1. 2 General Administrative Services	356,806,375	392,802,057	455,059,494	468,347,231	482,257,144
Total Expenditure of Vote -----	714,071,318	750,067,000	776,921,988	799,608,110	823,356,471
PUBLIC SERVICE MANAGEMENT AND ICT					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	278,622,567	541,193,006	932,652,179	959,885,623	987,914,283
SP 1.2 County/Subcounty Administration	20,231,700	26,300,000	25,455,000	26,198,286	26,963,276

Programme	Baseline Estimates (Kshs)		CFSP Projections (Kshs)		
	2023/24	2024/25	2025/26	2026/27	2027/28
SP 1.3 ICT SERVICES	7,471,012	200,000	7,600,000	7,821,920	8,050,320
SP 1.4 County FM Radio	17,529,200	8,600,000	6,205,000	6,386,186	6,572,663
Total Expenditure of Programme 1	324,254,479	576,293,006	971,912,179	1,000,292,015	1,029,500,541
Total Expenditure of Vote -----	324,254,479	576,293,006	971,912,179	1,000,292,015	1,029,500,541
COUNTY ATTORNEY					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	14,500,000	24,500,000	32,701,340	33,656,219	34,655,809
Total Expenditure of Programme 1	14,500,000	24,500,000	32,701,340	33,656,219	34,655,809
Total Expenditure of Vote -----	14,500,000	24,500,000	32,701,340	33,656,219	34,655,809