

COUNTY GOVERNMENT OF VIHIGA



**MEDIUM TERM
2025 COUNTY FISCAL STRATEGY PAPER
(CFSP)**

FEBRUARY 2025



Towards a globally competitive and Prosperous Country

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MARAGOLI,

KENYA

TABLE OF CONTENTS

TABLE OF CONTENTS	i
LIST OF TABLES	iii
LIST OF FIGURES	iv
ABBREVIATIONS and ACRONYMS	v
FOREWORD	viii
ACKNOWLEDGEMENT	viii
I: CONSOLIDATING GAINS MADE IN THE IMPLEMENTATION OF VIHIGA CIDP TOWARDS A PROSPEROUS AND MODEL COUNTY BASED ON INCLUSIVE GROWTH AND SUSTAINABLE DEVELOPMENT	1
1.1 Overview	1
1.2 Macro-Economic Framework.....	2
1.3 Gains Made in the Key Core Areas of the CIDP	2
1.3.1 Good Governance and Accountability	2
1.3.2 Agriculture and Livestock Development.....	3
1.3.3 Healthcare Delivery.....	4
1.3.4 Education and Training.....	5
1.3.5 Access to Water and Sanitation Services	6
1.3.6 Reliable Transport and Communication Infrastructure	7
1.3.7 Industrialization and MSMEs	8
1.3.7 Environment Management and Climate Change.....	8
1.4 Enablers.....	9
1.4.1 Public Sector Reforms.....	9
1.4.2 Infrastructure Development	10
1.4.3 Lands, Housing and Urbanization	10
1.4.4 Commerce, Tourism and Cooperative	11
1.4.5 Social Protection, Sports, Arts and Creative Economy.....	11
1.5 Legal Basis For The Preparation of the CFSP.....	12
1.6 Fiscal Responsibility Principles.....	13
II. RECENT ECONOMIC DEVELOPMENTS and medium term outlook	14
2.1 Overview	14
2.2 Global and Regional Economic Developments	14
2.3 Domestic Economic Development	15
2.4 Economic Development in Vihiga County	17
III. FISCAL PERFORMANCE IN FY 2023/24 AND EMERGING CHALLENGES	20
3.1 FY 2023/2024 BUDGET.....	20
3.1.1 Revenue Performance for FY 2023/24.....	20
3.1.2 County Own Revenues Sources (ORS).....	21
3.2. Expenditure Performance For FY 2023/24.....	24
3.2.1 Overall Expenditure Review.....	24
3.2.2 Expenditure by Economic Classification.....	25
3.2.3 Budget Performance by County Department FY 2023/24 (Budget Absorption Rate).....	25
3.3. Fiscal Performance for the first Half of FY 2024/25	27
3.3.1 Revenue Performance for the first Half of FY 2024/25	27
3.3.2 Own Source Revenue for the first half FY 2024/2025	28
3.3.3 Expenditure Performance.....	29
3.4 Update On Fiscal Responsibilities	30
3.5 Emerging Issues and Policy Interventions	31

3.6 Risks to the FY 2025/26 Budgeting Framework.....	32
IV. THE MEDIUM-TERM STRATEGY 2025/26-2027/28.....	34
4.1 Overview.....	34
4.2 Revenue Projections.....	34
4.2.1 Equitable Share to Counties FY 2025/26.....	34
4.2.2 Additional Allocations.....	35
4.2.3 Own Source Resource (OSR).....	35
4.3 Resource Allocation Criteria and Proposed Ceilings for FY 2025/26.....	37
4.3.1 Criteria for Resource Allocation.....	37
4.3.2 Proposed Ceilings for FY 2025/26.....	38
V. SECTOR PRIORITIES FOR FY 2025/2026 AND IN THE MEDIUM TERM.....	40
5.0 Overview.....	40
5.1 Agriculture, Livestock And Fisheries.....	40
5.2 Health Services.....	41
5.3 Transport & Infrastructure Development.....	41
5.4 Education, Technical and Vocational Training.....	42
5.5 Environment, Water, Energy, Natural Resources and Climate Change.....	42
5.6 Physical Planning, Land, Housing and Urban Development.....	43
5.7 Commerce, Tourism And Cooperative.....	44
5.8 Gender, Culture, Youth, Sports and Social Services.....	44
5.9 Public Service and Administration.....	45
5.10 Office of the Governor.....	45
5.11 Office of The County Attorney.....	46
5.12 Finance and Economic Planning.....	47
5.13 County Public Service Board.....	47
5.14 County Assembly.....	48
5.15 Summary of Departmental Priorities For Fy 2025/26.....	48
ANNEX 1: CFSP- WARD DEVELOPMENT PROPOSAL.....	64
ANNEX 2: Summary Expenditure by Programme.....	65

LIST OF TABLES

Table 1: County sector contribution to GCP and share to the overall sector GDP	18
Table 2: Revenue Performance	21
Table 3: Vihiga County, trend in ORS by Quarter From FY 2020/21 to FY 2023/24	22
Table 4: Performance of Revenue Per Stream FY 2023/2024	22
Table 5: Absorption Rates Comparison for FY 2022/23 & FY 2023/24	25
Table 6: Actual Expenditure Versus Budget FY 2022/23	25
Table 7: Budget Performance by Department in FY 2023/24 (Budget Absorption Rate)	26
Table 8: OSR First Half FY 2024/2025 Revenue Performance	28
Table 9: departmental budget performance for the 1st half of fy 2024/25	30
Table 10: Vihiga County Government Additional Allocations as Per BPS 2025	35
Table 11: Vihiga County Government MTEF Own Source Revenue Projection	36
Table 12: Vihiga County Government Resource Envelope Computations For Fy 2025/26	38
Table 13: Proposed Ceilings For FY 2025/26.....	38
Table 14: Sector Priorities and Planned Targets	48

LIST OF FIGURES

Figure: Key ECONOMIC ACTIVITY CONTRIBUTION TO COUNTY'S GCP	17
Figure 2: Vihiga County, Expected Sources of Budget Financing	20
Figure 3: Yearly trend in OSR collection from FY 2020/21 to FY 2022/23.....	21

ABBREVIATIONS AND ACRONYMS

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 County Fiscal Strategy Paper (CFSP) is a key policy document that sets the foundation for Vihiga County's economic and fiscal priorities for the upcoming financial year 2025/26 and the medium term. The CFSP 2025/26 has been aligned with the County Integrated Development Plan (CIDP) 2023-2027, the Bottom Up Economic Transformation Agenda (BETA) anchored on the Fourth Medium Term Plan (MTPIV) and the Kenya Vision 2030. This strategy seeks to accelerate economic growth, enhance service delivery, and promote inclusive development across all sectors in the County. It reflects the county commitment to fostering sustainable growth, strengthening fiscal responsibility, and ensuring efficient resource allocation to improve service delivery and enhance the well-being of the residents of Vihiga.

This CFSP has been developed in the context of the evolving national and global economic landscape, responding to emerging opportunities and challenges, ensuring that Vihiga County remains resilient amidst financial and developmental challenges. The County shall remain on accelerating socio-economic transformation leveraging on technology by prioritizing investments in key sectors such as agriculture, healthcare, education, infrastructure, and entrepreneurship, with a special emphasis on job creation for youth and women.

The CFSP highlights the proposed strategies, priorities and programmes that will inform ~~the preparation of in the 2025/26 -and~~ medium term budget ~~estimates, -the budget ceilings in respect to Departments and Agencies, and the County Assembly.~~ It further lays ~~the~~ fiscal responsibility principles to ensure prudence and Transparency in ~~the~~ Management ~~of p~~Public ~~R~~esources 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 Vihiga people.

As the County Government embarks on the roll out the 2025-CFSP and the medium term, the need for transparency, accountability, inclusive governance and shared prosperity is imperative. Finally, I call upon the ~~-County Departments and other -stakeholders including -private sector, -partners,-civil society organizations, and the residents of Vihiga, to actively support and participate in the government development agenda.~~

Together we can drive Vihiga towards a more prosperous and inclusive growth and sustainable ~~development.~~

Hon. Dr. Jairus Boston Amayi

County Executive Committee Member

Finance and Economic Planning

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ACKNOWLEDGEMENT

The development of the FY 2025/26 County Fiscal Strategy Paper (CFSP) has been a collaborative process involving numerous stakeholders, whose contributions have been vital in shaping the county's fiscal and economic direction. **Many gratitude**s to H.E. Wilbur K. Ottichilo, the Governor of Vihiga County, for his invaluable leadership, and ~~providing the necessary political guidance at every step along the journey of preparing the document.~~

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Sincere appreciation to ~~the County Executive Committee (The CEC) Members~~ for their policy leadership and support. Their guidance has been instrumental in ensuring this document aligns with the county's long-term development goals. Special recognition goes to the County Budget and Economic Forum (CBEF), county departments and sector working groups for their invaluable input and commitment to data-driven planning. Their efforts in preparing sectoral reports and financial projections have been essential in crafting a well-informed strategy.

Acknowledgement goes to the development partners, civil society organizations and members of the public, whose active engagement during the Sector Working Group (SWGs) consultations and public participation forums that ensured that the priorities in this document reflect the real needs and aspirations of Vihiga residents.

Finally , ~~many gratitude~~s ~~this document would have been complete without the contribution and co-operation received from all the~~ to the County Directors, Heads of Sections ~~by for~~ availing critical data and information ~~without forgetting the that informed the document and to the~~ dedicated team from the Department of Planning, Budgeting, and Monitoring & Evaluation, whose diligence and expertise ensured timely preparation of this CFSP.

CPA. Keverenge S. Joseph

Chief Officer

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) 2025, 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 ~~the~~ adherence to fiscal responsibility principles in ensuring prudence, accountability and transparency in the management of public resources, as outlined in (Section107) 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 2025/26 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.

DRAFT

**I: 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 Medium Term 2025–County Fiscal Strategy Paper (CFSP) is the third Paper prepared by the County Treasury to steer the implementation of the CIDP 2023-2027 towards realization of the desired socio-economic transformation in the county.
2. The CFSP provides an overview of the county government Departments performance in the medium period 2021/22, 2022/23 and 2023/24, including macroeconomic forecasts, the strategies, priorities and programmes the county government seeks to pursue towards accelerating the desired socio-economic transformation envisioned in the CIDP 2023-2027.
3. The CFSP provide highlights of the financial outlook with respect to County government revenue and expenditures for the next financial year and over medium term, and the proposed expenditure ceilings for the County Government Departments during the fiscal year 2025/26 and the medium term.
4. The 2025 CFSP lays emphasis on the core strategic areas envisioned in the Governor’s manifesto, and aligned to the CIDP 2023-2027, the Bottom-Up Transformation Agenda (BETA) anchored on the Fourth Medium Term Plan (MTPIV) and the Kenya Vision 2030.
5. 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.
6. 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.

1.2 Macro-Economic Framework

7. Macroeconomic fundamentals at the national front have significantly improved over the last three years as observed in decline in the inflation rate from peak 9.6% recorded in October 2024 to a low 3.0% in December 2024, reflecting the effectiveness of the monetary policies instituted by the National Treasury. Similarly, the Kenya shillings has significantly appreciated from Kshs 160 to the US \$ in January 2024 to Kshs. 130 to the dollar in December 2024. These measures have resulted in shielding the country from external shocks in the global economy and restored the investor confidence in the country. Besides, the fall in inflation rate has significantly eased the prices of food and energy.
8. The 2025 CFSP is expected to leverage on the gains made following the interventions rolled out by the national government in the last two years to stabilize the economy which have supported economic recovery to 5.6 percent in 2023 from 4.9 percent in 2022 by investing more in sectors that will spur local economic growth.

1.3 Gains Made in the Key Core Areas of the CIDP

1.3.1 Good Governance and Accountability

9. The county government recognizes the pivotal role good governance, transparency and accountability play in the management of public resources, conducting public affairs and ensuring human rights are respected.
10. Key priorities highlighted in the MTEF period 2021/22, 22/23 and 23/24 included; deepening public participation and multi-actor engagement in the county development agenda; strengthening governance systems that respect human rights and rule of law as well as foster peace, justice, 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.
11. Key achievement realized during the period under review included; Strengthened collaborations and partnership with signing of MOUs with various state agencies, developments partners and professional bodies as shown;
 - Kenya Space Agencies (KSA) to enhance resource planning using GIS.
 - KIPPRA, to build the county research capabilities and development of policy documents.
 - TUPANDE, in the provision of high-quality seeds and fertilizer to farmers.
 - Medtronics Labs, on data collection on NCDs using digital gadgets
 - West Media, on building the communication capacity on programs and activities.
 - Planet Gold Kenya, to ensure artisanal mining activities in the county are undertaken with sound management of mercury and eventual face out of the use of mercury when mining.
 - Financial Sector Deepening (FSD), on land information management system.

- Institute of Certified Public Accountants of Kenya (ICPAK), on enhancing of accountability in public finance management.
 - State Department of Mining, on construction of the granite factory in Emuhaya
 - State Department for Industry, on establishment of the County Industrial Park in Luanda
 - Commenced construction of Kenya School of Government campus in Central Maragoli.
- 12.** Other achievements were; establishment and capacity building of Departmental anti-corruption committees in collaboration with the EACC; implementation of performance contracting and performance appraisals; undertook Monitoring, Evaluation and prepared quarterly progress reports; coordinated civic education and public participation forums in the county development agenda and enactment of the Public Participation Act 2022; undertook open governance programmes in collaborations with external partners namely; GIZ, TWaweza and Rural Outreach Africa program and The Institute of Social Accountability (TISA); developed a tree planting app (HESABU MITI APP) to support survey on the number of trees grown in the county; produced and disseminated documentaries and newsletters highlighting county's achievements and live streaming on county digital platforms; Developed GRM guidelines and constituted county and sub county grievance redress and feedback committees in collaboration with The Institute of Social Accountability (TISA).
- 13.** In addition, several policies and legislations were formulated to further guide the implementation of the devolved functions that included; the County Records Management Policy, Communication and Public Relations Policy, Disaster management Act 2020 (Amendment Bill), Gazettement of enforcement committee under the Vihiga County Alcoholic Drinks Act 2014, Vihiga County PSB Bill, Enforcement standing order Bill and Enforcement bill and draft scheme of service for enforcement officers.
- 14.** Moreover, the Office of the County Attorney was established with the following responsibilities and mandate; Principal legal adviser to the county government, represent the county executive in legal proceedings which the county executive is party to other than criminal proceedings, advise departments on legal and executive matters, negotiate, draft, vet and interpret documents and agreements for and on behalf of the county executive and its agencies, revision of county laws, liaison with the Attorney General's Office.
- 15.** Key achievements realized by the office of County Attorney during period under review included; Successful conclusion of over sixty-five (65) cases, and actively defending One hundred and twelve (112) cases; vetted and drafted eleven (11) MOUs (Memorandum of Understanding) between the County Government and other partners; finalized legal audit which provided the situational analysis/information on status of the county legal services in the county.

1.3.2 Agriculture and Livestock Development

- 16.** Agriculture sector remains a critical pillar in the county economy. Approximately 85% of the residents of Vihiga directly or indirectly derive livelihoods from agriculture. Similarly, agriculture

sector has a high employment multiplier contributing to several crucial value chains that significantly leads to job and wealth creation to the economically excluded segments of rural population in the county.

17. During the medium period 2021/22 -2023/24, the Agriculture Sector implemented various interventions and infrastructural investments that included; Registration of farmers to facilitate access to subsidized farm inputs ; Crops and livestock, pests and diseases, and emerging weeds control; food safety, promote small scale irrigation; Promote adoption of modern farming technologies; Adopt use of climate smart agricultural technologies ; promotion of traditional food crops; promoted social inclusion in agriculture; Promotion of value addition and commercialization of agriculture and boosting productivity of key value chains such as; bananas, avocado, tea, fisheries, livestock, dairy farming, beekeeping and promotion of traditional food crops such as the African leafy vegetables (ALVs).
18. Key achievements realized included; Promotion of irrigation farming at Wemilabi; commenced construction of proposed Agriculture Training and Innovation Centre (ATIC) at Musinaka; establishment of banana aggregation centres in Sabatia and Hamisi; promoted youth participation in the food-systems by recruiting youth as mentors supported from Practical Action and GIZ project; promoted commercialization of ALVs and Avocado by distributing assorted seeds to 8000 ALV's farmers and 6200 Avocado farmers; Conducted 75 farm demonstrations on Soil fertility management; completed construction Serem and renovation of Lunyerere slaughter houses; constructed lagoons at Serem and Lunyerere and sunk a borehole at Serem Slaughter houses.
19. Other achievements were; mass livestock Vaccination of 140,000 animals; co-hosted 2 County Agricultural exhibition that served as a platform to enhance agricultural products recognition and visibility to participants comprising; farmers, agricultural professionals, suppliers, and industry stakeholder; distributed 149 in-calf heifers to dairy farmer groups to promote Dairy Value Chain, and 5,000 improved local poultry chicks to support local poultry commercialization; promoted aquaculture extension services through farm visits in 4 sub-counties, mapping 645 fish farmers; Mapping and profiled fish 105,700 farmers to enhance interventions in accessing agricultural inputs and services; NAVCDP, enlisted 2686 CIGs/VMGs, supported 25 agriculturally based SACCOs, recruited and trained 175 agriprenuers to support field services, established and trained 25 land management committees (LMC) and 25 community driven development committees (CDDCs)

1.3.3 Healthcare Delivery

20. The right to the highest quality of healthcare is enshrined in the Constitution of Kenya. Similarly, quality health is an important component of human capital formation impacting directly on productivity and better adaptation to technological changes and other emerging challenges in realization of sustainable growth and socio-economic development.

21. The Kenya Vision 2030 and the MTP IV and CIDP 2023-2027 prioritizes provision of quality, affordable and accessible health for all. During the MTEF period 2021/22 -2023/24 the County health sector endeared to provide quality, equitable and affordable healthcare to all at the highest possible standards. Key focus area included; up scaling human resource capacity in health; strengthening health information systems; ensuring sustainable supply of medical products and technologies; improving health Service delivery and health indicators; enhancing health financing and partnerships, improved health infrastructure, and strengthening leadership and good governance in management healthcare facilities.
22. Key achievements during the medium term included; improved health infrastructure(commissioning of the modern funeral home, complete construction works on the VCRH Plaza, drilled and equipped one borehole at the VCRH, Constructed Givgoi and Jebrongo Mulele and Ekamanji dispensaries, renovated and equipped Emusire Sub-County Hospital Mortuary) . In addition, 15 new health facilities were operationalized between the financial years 2021/22 and 2023/24 culminating in the County attaining a radius of distance less than 3 Km access to a health facility compared to the WHO 5 Km. Further, the ratio of facilities to population was 1.2 facilities per 10,000 population, and 17 hospital beds per 10,000 of the population.
23. In addition; the department continued to strengthen community health strategy with 1247 Community Health Promoters were provided with smart phones, basic diagnostic Kits as well as enhancing their stipend from KES 3000 to KES 5000; Health facilities registered with NHIF increased from 65 to 75 and NHIF claims increasing from 60% to 75 % in the same period. Besides, health sector fostered partnerships with 8 additional partners on boarded to support key health interventions that included; securing of one utility vehicle and 2 ambulances. Recruitment of drivers, support towards training of health care workers and stakeholders.
24. Other key milestones included; reduction in HIV prevalence rate from 3.8 % to 2.5 % in 2024; under five immunization coverage was 96%, deliveries assisted by skilled attendants was 80%, and increased number of household enrolled in the newly established SHA/SHIF to 19% compared to 35% in the defunct NHIF.

1.3.4 Education and Training

25. The county government recognizes the critical role the education sector plays in acquisition of skills and knowledge necessary for realization of inclusive economic growth and development in the county. Accordingly, the CIDP proposed various strategies and programmes that included; strengthening Quality Assurance and Monitoring & Evaluation on education programmes; expansion and rehabilitation of education infrastructure ; Integration of WASH and Electricity connectivity in ECDE and TVET centres; promotion of digital literacy and learning in pre-primary for improved performance in the CBC; expansion of educational support programs that included the Governor's scholarship and bursaries and enhancement of capitation grant in pre-primary Schools and VTCs, implementation of school feeding program for ECDE learners. Other priority areas were;

promotion of affirmative action and integration of special needs in ECDE and VTCs; strengthening human resource capacity of the ECDE and VTCs teachers and diversification of TVET programmes including (agriculture courses, Sign language and Braille)

26. Key achievements realized during the MTEF period 2021/22 to 2023/24 included; cumulative rise in the number of ECDE centres to 930 ECD centres with an enrolment of 44,638 (Girls 22,274, Boys 22,364); number of VTCs rose to 34 VTCs with an enrolment of 5,674 (Male 3,495, Female 2,179); piloted digital literacy in 50 ECDE centres in partnership with Futures Infinite; rolled out school feeding and nutrition programme in 42 ECDE centres in supported Partnership with SOFDI; Partnered with Shining Hope for Communities (SHOFCO) to support 533 trainees with full training scholarship in 11 VTCs, Stanbic bank foundation in training 18 VTC trainers as ToTs on digital skills; capacity building of 43 VTC trainers on competency based education and training under Young Africa Works Programme by Master Card Foundation and Colleges and Institutes Canada(CICan), enhanced Governor's scholarship programme with beneficiaries increasing to 160 from 153 in 2022/23 and disbursed ward-based bursary funds of KShs. 100 million, each ward receiving Kes 4 million.
27. Other milestones were; Equipping of 10 ECDE centres with child friendly chairs for better learning environment. in Central Maragoli Ward(Magaka, Kidundu, Kegendirova, Womulalu, Chango, Emanda, Mkombozi, Vihiga, Kidinye, and Matsigulu) each receiving 40 chairs, 10 tables and 7 crates; ECDE and VTCs learners' participation in drama, film and music festivals; equipping of 11 VTCs with teaching and learning tools i.e. Electrical and Electronics, Hair Dressing and Beauty Therapy and ICT distributed to Kabinjari, Jepkose, Muhudu, Muhanda, Busaina, St Peters Hambale, Ebusiratsi, Ematete, Mudete, North Maragoli and Solongo.

1.3.5 Access to Water and Sanitation Services

28. Access to clean and safe water and sanitation services is a critical component of socio-economic development. The water sub-sector provides drinking water and waste water services (including sewage treatment), irrigation and fish farming, industrial use including (brick making, gold processing) among others. Similarly, improved sanitation services is key to good health and hygiene as well as preventing waterborne diseases such as gastrointestinal infections, amoebiasis, diarrhoea and spread of malaria.
29. During the MTEF period 2021/22, 22/23 and 23/24 the county government implemented various policies, programmes towards strengthening water infrastructure, supply, management and quality and improved sanitation infrastructure that included; expansion and rehabilitation of piped water schemes; Drilling and equipping of new boreholes with solar energy; Implement last mile water connectivity and Metering for all projects; promotion of rain water harvesting and storage in institutions and households; Collaborated with relevant national and regional government agencies and other development partners to undertake feasibility study, design, resource mobilization and

implementation of efficient water supply and sanitation systems; Strengthened sustainable management of rural water schemes through establishment of working water committees for rural water schemes; Subsidy support to WSPs (AWASCO and community schemes) through implementation of sustainability measures and payment of energy costs and chemicals; Collaborated with the Ministry of Water and Sanitation through LVNWWDA and WSTF to prepare designs for last mile connectivity, desilting of Kaimosi Dam and undertook a full feasibility study for Mini-hydro at kaimosi, participated in the development of National Water & Sanitation Investment Plan (NAWASIP) framework and implementation of Kenya Water, Sanitation and Hygiene (K-WASH) programme.

30. Other key achievements realized in the period under review, the proportion of households in urban areas with access to clean and portable water was reported 20%, while in rural households is 64%. Similarly, the average time taken to the nearest water point reduced to 20mins from the previous 30mins. The achievements were as a result of development and expansion of water infrastructure that included; completion of Vihiga Cluster Water Project (Maseno, Lunyerere, Kaimosi) increasing capacity from 6.3 million to 12.5 million litres/day; 87 Community Water springs and 20 boreholes, rehabilitation and solarization of water schemes including; Chango, Nang'oli, Muchula, Emanyinya, Nadiradi phase I, Ebusamba and Emusire; increased last mile water connectivity to 1,851 households by laying of 21km of pipelines across the county; improvements in the management of Amatsi Water Services Company (AWASCO) e.g. implementation of new tariff structure, automation of billing and metering.
31. Under climate change adaptation, resilience and mitigation program, the following achievements were realized: Increased access to clean and safe water to 800 households through implementation of Mudungu, Igogwa, Givole, Wanduati, Ebukhaya and Ipali water projects.
32. Meanwhile, access to improved sanitation services was reported at 86.2 % and hand washing facilities at 99.8%. This was attributed to various interventions in the sector that included; construction of public latrines in various market centers (Jebrok, Banja, Hamisi, Mago, Serem, Luanda) and construction of a decentralized waste water treatment facility at Ehedwe and acquisition of exhauster trucks.

1.3.6 Reliable Transport and Communication Infrastructure

33. 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)
34. Key achievements realized during the period under review included; Opening, maintenance and rehabilitation of 474.5 km access roads across the county and Labour based maintenance of 156.6 Km was undertaken; several roads were improved to bitumen surface that included; Gisambai-

Shamakhokho Road, Ekwanda – Luanda road, Ebusyubi –Epuche-Esiandumba road, Luanda-Magada-Mbale road and Mago-Mululu-Vokoli-Lusui that is ongoing. In addition, 5No. Bridges, box culverts and river crossings were constructed to ease intra county connectivity. Other achievement were increased internet connectivity in the government offices and strengthening of human resource capacity of County Department of infrastructure through employment of 9 technical staff.

1.3.7 Industrialization and MSMEs

- 35.** 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 21/22 to 23/24 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.
- 36.** Key achievements realized included; 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.
- 37.** In addition, the construction of the County Aggregation and Industrial Park (CAIP) commenced in Luanda; the State Department for Mining floated Expression of interest for the development of Granite factory in West Bunyore in collaboration with Completed construction of Vihiga Dairy and Sabatia Banana processing plants; Regulations for the Co-operative Enterprise Development Fund, 2023 was finalized; enhanced mobilization of deposits of KShs. 34.1 Million in the year 2023/2024 in cooperatives; Supported 20 Agriculture-based SACCOs with inclusion grant of KShs. 16,000,000 with each SACCO receiving KShs. 800,000.

1.3.7 Environment Management and Climate Change

- 38.** The Environment, Natural Resources and Climate Change sub-sector envisaged the county residents to live in a clean and secure environment. Conservation efforts prevent habitat destruction, safeguard endangered species and maintain the balance of the ecosystem. Moreover, by conserving the environment degradation of the ecosystem is minimized, pollution levels reduced and sustainable development realized. Similarly, climate change phenomena which is a reality in Vihiga County, can exacerbate food security, public health, disaster risks resulting from rockfalls and landslides, and decline in water quality and scarcity as rising temperatures disrupts precipitation patterns.
- 39.** Key achievement in the Environment, Natural Resources and Climate Change sub-sector included; mapping, gazettelement and protection of 6 no wetlands; re-forestation of 10 acres of Ebusiekwe hills, protection of four community forests in Hamisi subcounty(Jeptorori (0.9475 acres), Gidagadi (0.625acres), Jegereni (0.5175 acres) Gidimo (0.4425 acres), rehabilitation of 130 acres of Maragoli

Hills in partnership with KFS; fencing of Kakamega- Kibiri Forest where 10.2km of the 15km was fenced; implemented the second phase of school greening program through distribution and growing of 12,000 assorted fruit seedlings and 10,000 exotic seedlings in 267 schools; undertook 25 community awareness campaigns on Climate Change and mitigation.

40. In addition, the county acquired 12 waste holding skips to support routine cleaning in 63 markets centres and urban areas; 10 monthly clean-up exercises conducted in Mbale, Luanda, Chavakali, Esibuye, Majengo, Gambogi, Serem, Mudete, Ekwanda and Kilingili. Other achievements were; trained 500 gold artisanal miners on safe gold mining without Mercury; enhanced Riparian Ecosystem Conservation and Restoration where One thousand five hundred (1,500) bamboo seedlings were planted at Wakikuyu wetland; five hundred (500) indigenous seedlings planted at Evojo wetland and along the riverlines where bamboo seedlings were planted covering an extent of 400 meters; conservation of Emabungo River in Emabungo by planting bamboo covering an extent of 4.3 kilometres; Amare spring in Central Bunyore, 500 metres along the stream.

1.4 Enablers

41. Successful implementation of the CIDP objectives is hinged on sound and effective policy institutional reforms that include; Public sector reforms; building efficient infrastructure; embracing Innovation Science and Technology, sustainable land use management; Social Protection, Arts and Creative Economy, Climate Change and mitigation and adaptation, harnessing partnerships and collaborations.

1.4.1 Public Sector Reforms

42. Public Service plays a critical role in providing overall policy direction and leadership as well as provision of services. Similarly, the county development agenda is dependent on an efficient, professional, and effective public sector whose employees are motivated and foster a citizen-focused and results oriented public service.
43. During the period under review, the Department of Public Service Management and ICT coordinated county programs including issuance of bursaries, public participation and civic engagements, ward tournaments among others. The department commenced construction of Hamisi, Sabatia and Emuhaya Sub-county offices and Mwibona ward office, refurbished the county headquarter, partitioned the deputy governor's office. The Alcoholic and control directorate undertook 8 sensitization forums on alcohol and drug abuse, conducted 15 enforcement exercises and issued 526 licenses to liquor retail outlets in the County. Additionally, the Department installed a biometric system, produced quarterly and annual county newsletters, sectoral documentaries and undertook annual county projects/programmes coverage. The Department also rolled out performance contracting targeting CECMs, chief officers, directors and Heads of Sections.

1.4.2 Infrastructure Development

44. Infrastructure development is pivotal in facilitating and accelerating socio-economic development in the county. Accordingly, the CIDP proposed several strategies and programmes on developing efficient, effective and sustainable infrastructure that included; increasing access to clean energy, enhanced connectivity to electricity grid, increased internet connectivity and lighting of markets centres.
45. Key achievements realized during the medium term period 2021/22, 22/23 and 2023/24 included; approximately 90 % of trading centres and 25% household were connected to electricity grid. In addition , the County government installed 10NO high masts and flood lights and solar street lights in various 10 market centers

1.4.3 Lands, Housing and Urbanization

46. Sustainable land use and management provide a foundation for other economic activities. Key priorities highlighted in the CIDP included; implementation of the National Land Management Information System (NLMIS); preparation of a comprehensive 10-year County Spatial Plan County Spatial Plan (CSP) to guide future development and land use; spatial planning of market centres and public institutions; Preparation of a valuation roll; upgrading informal settlements and slum development control; Construction, maintenance and management of civil servants' houses. Other priority area were; promotion of affordable housing programmes and the use of appropriate technologies in housing construction; Policy formulation in the sector of housing and urban development, and Land survey and mapping.
47. During the period 2021/22 to 2022/23 the following achievements were realized in the sector; Developed a departmental Strategic Plan, the County Urban Institutional Development Strategy (CUIDS) to strengthen institutional capacity and operational effectiveness; completion of the Governor and Deputy Governor's residences; Completed the construction of a wetland and bio-digester system in Mbale;; conducted surveys in two informal settlements; Mji wa Ajabu in Serem and Mjini in Mbale as part of the Kenya Informal Settlements Improvement Project (KISIP II) and collaborated with the State Department of Housing and Development to undertake a reconnaissance survey aimed at establishing affordable housing program at Lunyerere and Kaimosi.
48. Other achievement included; the constitution and gazettelement of Vihiga Municipal Board, the Municipal Chair and Six board members and the appointment of Vihiga Municipal Board Manager. Further, employment of the required technical staff for the Municipality, including- Superintending Engineer/Assistant engineer, Environmentalist, Urban Planners, Surveyors, Cartographer, Housing officers, Lands Officer and ICT Officer. Similarly, the county government facilitated transfer of functions and staff to Vihiga Municipal Board as outlined in the Urban Areas and Cities Act 2012.

1.4.4 Commerce, Tourism and Cooperative

49. The Commerce, Tourism and Cooperative sector is instrumental in creation of employment and wealth, growth and socio-economic development. On average, the sector contributes approximately 30% of the Gross County Product (GCP) and plays a critical role in regional integration, infrastructure development, poverty reduction and employment and wealth creation.
50. In the medium-term period 2021/22 to 2023/24 the sector identified the following priority areas to create an enabling for growth; support to MSMEs, industrial development and investments, promotion of tourism development as well as developing commercially viable cooperative enterprises.
51. Key achievements realized included; the commenced construction of the County Aggregation and Industrial Park (CAIP) in Luanda and Granite factory in West Bunyore; rehabilitation market infrastructure that include upgraded Luanda and Esibuye Market and installation of Six (6) High mast and Flood lights (Essongolo, Stage Matope, Nabwani, Chamakanga, Magada). Other achievements were the construction of Seventeen (17) Boda sheds and support to 20 Agriculture-based SACCOs with inclusion grant of KSh. 16,000,000 with each SACCO receiving KShs. 800,000; Publication of the regulations for the Co-operative Enterprise Development Fund, 2023; Amendments of the Trade and Enterprise Fund to address the emerging issues and Developed five-year Departmental Strategic Plan 2024-2027.

1.4.5 Social Protection, Sports, Arts and Creative Economy

52. Social protection, culture and recreation sector plays a critical role in the county's transformation in terms of conservation and exploitation of the county's diverse cultural heritage, and talent in sports and creative art. Similarly, the sector is pivotal in ensuring development and provision of social security systems targeting marginalized groups.
53. To sustain the gains made in the sector, the CIDP in the medium term 2021/22, 2022/23 and 23/24 prioritized key policies, programs aimed at enhancing social security of marginalized groups and promotion of cultural heritage, creative arts and sports development that included; documentation and digitization of cultural sites, indigenous knowledge and intellectual assets; Promotion of joint annual cultural festivals; Promotion of conservation and protection of indigenous foods, forests and traditional medicine; establishment of cultural centers and community resource centerers; empowerment of the youth, women minorities, Marginalized and Vulnerable Groups (MVGs); mainstreaming Gender issues in the county development agenda and Safeguarding of children rights; Development and promotion of sports and nurturing talents.
54. Key achievements realized during the period under review were; the upgrade of Mumboha and Makuchi sports grounds; rehabilitation of Shamakhokho, Avugwi and Esirabe community halls and establishment of a GBV Rescue Center in Sabatia; continued support to 13 local sports teams

including Vihiga United, Vihiga Queens and Bunyore Starlets Football clubs; establishment of the Youth and PWDs boards to address socio-economic issues affecting them; held the 4th edition of the Youth Extravaganza reaching out to 3,000 youths; coordinated capacity-building of 150 youths on skills and knowledge development and organized the Annual Vihiga County Cultural Festivals in (Bunyore, Maragoli, Terik, and Tiriki) which enhanced cultural awareness and community engagement.

1.5 Legal Basis For The Preparation of the CFSP

- 55.** The County Fiscal Strategy Paper (CFSP 2025/26) 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

56. 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

57. The global economy is expected to remain stable in the medium term. Global growth is projected at 3.2 percent in 2024 and 2025 from 3.3 percent in 2023. On the domestic front, Kenya has remained resilient despite the challenging domestic and external environment especially geo political tensions. The continued targeted government interventions and structural reforms has supported domestic growth from 4.9% in 2022 to 5.6% in 2023. However economic growth is estimated to have slowed down in 2024 to 4.6% from 5.6 % in 2023 reflecting deceleration of economic activities and reduced growth in private sector credit to key sectors of the economy. Growth is expected to be at 5.3 % in 2025 and maintain the momentum over the medium term. 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

58. The global economy has stabilized and is projected to grow at 3.2 percent in 2024 and 2025 from 3.3 percent in 2023. It is projected to remain resilient despite significant challenges. The growth will mainly be supported by easing of global inflation and supply chain constraints. The outlook reflects stronger-than-expected growth in the USA, some large emerging market economies such as India, and improved growth prospects in the UK. The main risks to the global growth outlook relate to disruptions to the disinflation process, potentially triggered by new spikes in commodity prices amid persistent geopolitical tensions, a possible resurgence of financial market volatility with adverse effects on sovereign debt markets, a deeper growth slowdown in China and an intensification of protectionist policies which would exacerbate trade tensions, reduce market efficiency, and further disrupt supply chains.

59. Growth in the advanced economies is projected to remain stable at 1.8 percent in 2024 and 2025 from 1.7 percent in 2023. In the United States, growth is projected at 2.8 percent in 2024 on account of stronger outturns in consumption and non-residential investment and demand factors in the labour market. Growth is anticipated to slow to 2.2 percent in 2025 as fiscal policy is gradually tightened and a cooling labor market slows consumption. Growth in the euro area is expected to recover as a result of better export performance, in particular of goods, stronger domestic demand, rising real wages which are expected to boost consumption, and a gradual loosening of monetary policy which is expected to support investment. However, growth in Japan is expected to slowdown reflecting temporary supply disruptions and fading of one-off factors that boosted activity in 2023, such as the surge in tourism. Growth in emerging markets and developing economies is projected to

remain stable at 4.2 percent in 2024 and 2025, with divergence across major economies. However, disruptions to production and shipping of commodities especially oil, civil unrest and extreme weather conditions have led to downward revision to the outlook for the Middle East and Central Asia. At the regional level, growth in Sub-Saharan Africa is expected to rebound to 4.2 percent in 2025 from 3.6 percent in 2024 and 2023. This growth is driven by improved economic activities as the adverse impacts of prior weather shocks subside and supply constraints gradually ease.

2.3 Domestic Economic Development

60. The Kenyan economy remained robust and resilient in the first three quarters of 2024 despite being relatively slower than the corresponding period in 2023. In the first three quarters of 2024, the economic growth averaged 4.5 percent (5.0 percent Q1, 4.6 percent Q2 and 4.0 percent in Q3) compared to an average growth of 5.6 percent (5.5 percent Q1, 5.6 percent Q2 and 6.0 percent in Q3) in 2023. The growth in the first three quarters of 2024 was primarily underpinned by strong performance in the agriculture sector, a slight recovery of the manufacturing sector, and the resilience of services sector. All the economic sub-sectors except mining and construction recorded positive growth rates in the first three quarters of 2024, though the magnitudes varied across the economic activities. See Figure 1.

FIGURE 1: ECONOMIC GROWTH BY SECTOR

Sectors	Annual Growth Rates		Quarterly Growth Rates					
	2022	2023	2023 Q1	2023 Q2	2023 Q4	2024 Q1	2024 Q2	2024 Q3
1. Primary Industry	(0.8)	5.6	5.3	6.9	5.3	5.0	4.4	3.2
1.1. Agriculture, Forestry and Fishing	(1.5)	6.5	6.4	7.8	6.2	6.1	4.8	4.2
1.2. Mining and Quarrying	9.3	(6.5)	(11.0)	(8.3)	(6.9)	(14.8)	(2.7)	(11.1)
2. Secondary Sector (Industry)	3.5	2.5	2.5	2.1	2.0	1.0	0.8	0.6
2.1. Manufacturing	2.6	2.0	1.7	1.5	2.0	1.2	3.3	2.3
2.2. Electricity and Water supply	5.5	2.8	3.7	2.8	1.3	2.4	1.0	0.9
2.3. Construction	4.1	3.0	3.0	2.7	2.2	0.1	(2.9)	(2.0)
3. Tertiary sector (Services)	6.6	6.8	6.5	6.7	6.3	6.2	5.3	5.3
3.1. Wholesale and Retail trade	3.5	2.7	2.9	2.1	2.8	4.9	4.4	4.8
3.2. Accommodation and Restaurant	26.8	33.6	47.1	42.7	18.1	28.0	26.6	13.7
3.3. Transport and Storage	5.8	6.2	6.6	4.6	8.5	3.9	3.6	5.2
3.4. Information and Communication	9.0	9.3	9.5	7.6	11.0	7.8	7.2	6.1
3.5. Financial and Insurance	12.0	10.1	5.9	13.2	6.3	7.0	5.1	4.7
3.6. Public Administration	5.1	4.6	7.6	3.2	3.4	5.8	5.1	5.4
3.7. Others	5.3	6.1	5.7	5.9	6.1	5.9	5.1	5.1
of which: Professional, Admin & Support Services	9.4	9.4	8.6	6.6	12.8	9.9	6.8	7.8
Real Estate	4.5	7.3	7.3	8.1	6.2	6.6	6.0	5.5
Education	5.2	3.1	2.0	3.1	3.9	4.0	3.1	3.8
Health	3.4	4.9	5.1	4.7	4.8	5.5	5.5	4.4
Taxes less subsidies	6.7	2.2	3.0	1.8	2.0	4.5	5.8	3.4
Real GDP	4.9	5.6	5.5	5.6	5.1	5.0	4.6	4.0

Source: Draft BPS 2025

61. **Agriculture:** In the first three quarters of 2024, the agriculture sector remained robust growing by 6.1 percent in the first quarter, 4.8 percent in the second quarter and 4.2 percent in the third quarter.

This growth was supported by favorable weather conditions and the impact of Government interventions in the sector to lower the cost of production. However, the sectors' performance was slightly curtailed by heavy rains and floods experienced in March to June 2024 that led to loss of livestock and damage to already planted crops.

- 62. Services sector:** The activities continued to sustain resilient growth momentum in the first three quarters of 2024 averaging 5.6 percent (6.2 percent Q1, 5.3 percent Q2 and 5.3 percent Q3). The performance was largely characterized by significant growths in real estate, wholesale and retail trade, accommodation and food service, financial and insurance, information and communication sub-sectors. Accommodation and restaurant service sub-sector benefited from several high-profile international conferences held in Nairobi between April and June 2024 that attracted substantial international participation. Growth in the information and communication sub-sector was supported by increased voice traffic, internet use and mobile money despite a decline in the use of domestic Short Messaging Services (SMSs).
- 63. Industrial sector performance** remained subdued, with growth of the sector slowing down to an average of 0.8 percent in the first three quarters of 2024 (1.0 percent Q1, 0.8 percent Q2 and 0.6 percent Q3). This was mainly on account of a slowdown in activities from electricity & water supply and contraction of the construction sub-sectors. The slowed growth in electricity & water supply was due to a decline in generation of electricity from geothermal, wind and solar while the contraction in construction sector is due to a slowdown in public sector infrastructure projects. Activities in the manufacturing sector, which accounts for nearly half of the industrial sector output, was supported by significant growths in the manufacture of food while the non-food manufacturing activities recorded varied performance.
- 64. Inflation outcomes:** Overall inflation declined and has remained below the mid-point of the target of 5.0 percent since June 2024, mainly reflecting significant decline in energy prices and continued easing of food prices. Inflation declined to 3.0 percent in December 2024 from 6.6 percent in December 2024 and a peak of 9.6 percent in October 2022. Easing inflation has been supported by abundant supply of food arising from favorable weather conditions, lower fuel inflation attributed to appreciation to the exchange rate and lower international oil prices, and the decline in non-food and non-fuel inflation reflecting impact of previous monetary policy tightening.
- 65. Food inflation** remained a key driver of overall year-on-year inflation though it declined to 4.8 percent in December 2024 from 7.7 percent in December 2023. The easing of food prices was supported by increased food supply arising from favorable weather conditions, sustained Government interventions particularly through subsidized fertilizer, and the general easing of international food prices. Prices of most vegetable food items increased in the month of December 2024 compared to the same period in 2023 while those of non-vegetable food items declined significantly during the same period.
- 66. Fuel inflation** declined to -1.0 percent in December 2024 from 13.7 percent in December 2023. The decline largely reflected the easing global oil prices and appreciation of the Kenya Shilling's which resulted in a downward adjustment of pump prices; and lower electricity prices. Non-food non-fuel

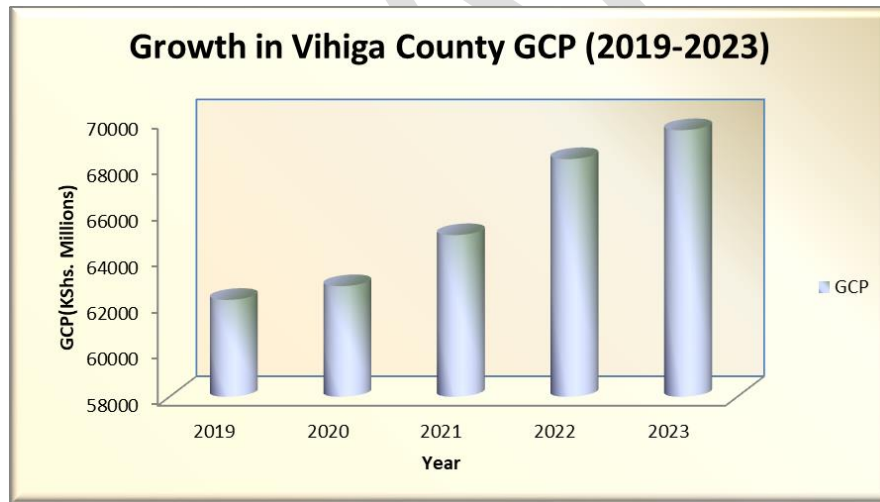
inflation has remained low and stable reflecting the impact of tight monetary policy and muted demand pressures.

67. Given that inflation is below the mid-point of the target range and the exchange rate has stabilized, the Central Bank of Kenya through the Monetary Policy Committee (MPC) has gradually eased monetary policy by lowering the Central Bank Rate (CBR), initially to 12.75 percent from 13 percent in August 2024 to 12.0 percent in October 2024 and further to 11.25 percent in December 2024. The easing of the monetary policy stance is aimed at improving credit to the private sector thereby supporting economic activities.

2.4 Economic Development in Vihiga County

68. Vihiga county has demonstrated upward trajectory in Gross County Product measured at constant 2016 prices . The Gross County Product was estimated at KSh 69,560 Million in 2023 depicting a positive improvement from KSh 68,304 Million recorded in the 2022 (KNBS, GCP Report 2024). Over the period, the 4average annual growth in GCP was estimated at 3.2 percent compared to the national's average annual growth of 4.6 percent. (See figure 2)

FIGURE 2 TREND IN GROWTH OF GROSS COUNTY PRODUCT-GCP(2019-2023)



Source: KNBS Gross County Product, 2024

69. The contribution of the County's GCP to the Nationals Gross Value Added (GVA) is estimated at 0.8 percent. The GCP per capita grew from KES. 162,850 in 2022 to KES. 174,306 in 2023. Agriculture forestry and fishing remains the dominant, contributing KES. 26,969 Million (39% of County GCP),

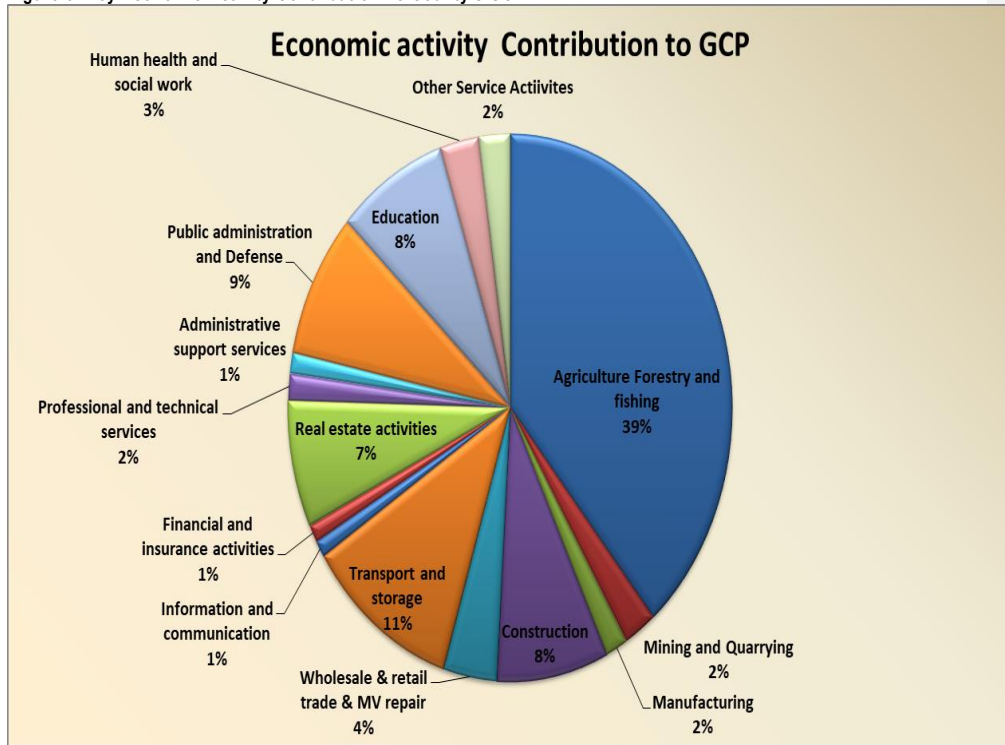
followed by Transport and Storage contributing KES.7,640 Million (11% of County GCP). (See table 1 and figure 3)

Table 1: County sector contribution to GCP and share to the overall sector GDP

Economic Activity	GCP KES.(Millions)	% Contribution to County's GCP
Agriculture Forestry and fishing	26,969	38.77%
Mining and Quarrying	1,656	2.38%
Manufacturing	1,121	1.61%
Electricity supply	183	0.26%
water supply and Waste collections	297	0.43%
Construction	5,639	8.11%
Wholesale & retail trade & MV repair	2,710	3.90%
Transport and storage	7,640	10.98%
Accommodation and Food Service Activities	40	0.06%
Information and communication	687	0.99%
Financial and insurance activities	714	1.03%
Real estate activities	5,219	7.50%
Professional and technical services	1,085	1.56%
Administrative support services	856	1.23%
Public administration and Defense	5,997	8.62%
Education	5,578	8.02%
Human health and social work	1,968	2.83%
Other Service Actiivites	1,577	2.27%
Financial Services Indirectly measured	(376)	-0.54%
COUNTY GCP	69,560	100

Source: KNBS Gross County Product, 2023

Figure 3: Key Economic Activity Contribution To County's GCP

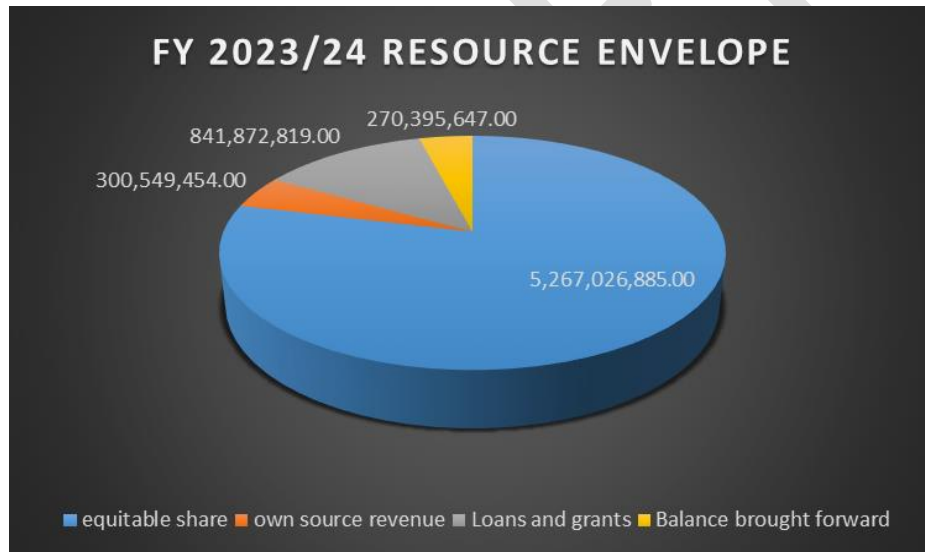


III. FISCAL PERFORMANCE IN FY 2023/24 AND EMERGING CHALLENGES

3.1 FY 2023/2024 BUDGET

70. The approved second supplementary budget for FY 2023/24 was KES.6,679,844,855, comprising Kshs.4,476,406,190 (67 percent) and Kshs.2,203,438,615(33 percent) allocation for recurrent and development expenditures respectively. To finance the budget, the expected sources of revenue were: Kshs.5, 267,026,885(78.9 percent) as the equitable share of revenue raised nationally, Kshs.300,549,454 million (4.5 per cent) from own source of revenue and Kshs.270,395,647 million (4.1 per cent) as a balance brought forward from FY 2022/23. The County also expected to receive Kshs.841, 872,819 million (12.6 per cent) as conditional grants.

Figure 4: Vihiga County, Sources of Budget Financing as a percentage of the Total Budget(2nd Supplementary Budget FY 2023/2024)



Source: Vihiga County Treasury

3.1.1 Revenue Performance for FY 2023/24

71. The County's total receipts for FY 2023/24 was Kshs.6,215,948,177 against an annual budget of KES. 6,679,844,805 representing a performance of 93.1 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 11.6 percent while receipts from FLLOCA fell short of the budget target by 26.8 percent.

Table 2: Revenue Performance

Revenue Source	Allocated Budget (In Kshs)	Actual Receipts(In Kshs)	Actual Receipts as a percentage of the Budget (%)
Opening balance from CRF A/C	270,395,647	270,395,647	100.0
Equitable Share	5,267,026,885	4,845,664,732	92.0
Leasing of Medical Equipment	124,723,404	124,723,404	100.0
DANIDA Grant-Primary Healthcare in Developed Context Programme	22,812,439	17,612,438	77.2
Transforming Health Systems for Universal Care Project-THS-UHC	521	521	100.0
IDA (World Bank) credit (National Agriculture And Rural Inclusive Growth Project) NARIGP	93,531,672	85,423,631	91.3
Provision of Fertilizer Subsidy Programme	97,662,444	97,662,444	100.0
IDA (World Bank) Credit- National Agricultural Value Chain Development Project (NAVCDP)	200,000,000	195,112,952	97.6
Agriculture Sector Development Support Programme - ASDSP II	6,839,704	6,839,704	100.0
Livestock Value Chain Support Project (LVCSP)	14,323,680		-
Treasury Development - (KDSP)	8,442,092	8,442,092	100.0
Kenya Urban Support Programme - UDG Grant	1,194,955	1,194,955	100.0
Village Polytechnic	6,141,234	6,141,234	100.0
Nutrition International	18,529,528	18,529,528	100.0
Climate Change Fund	73,906,087	73,906,087	100.0
IDA (World Bank) Credit(Financing Locally Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grants	173,765,059	128,859,023	74.2
Own Source Revenue	300,549,454	335,439,785	111.6
TOTAL	6,679,844,805	6,215,948,177	93.1

Source: Vihiga County Treasury

3.1.2 County Own Revenues Sources (ORS).

72. In FY 2023/24, the County collected own source revenue amounting to Kshs.335,439,785 against a target of KES.300,549,454 which represented 11.6 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 2023/24 compared to FY 2022/2023. 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.

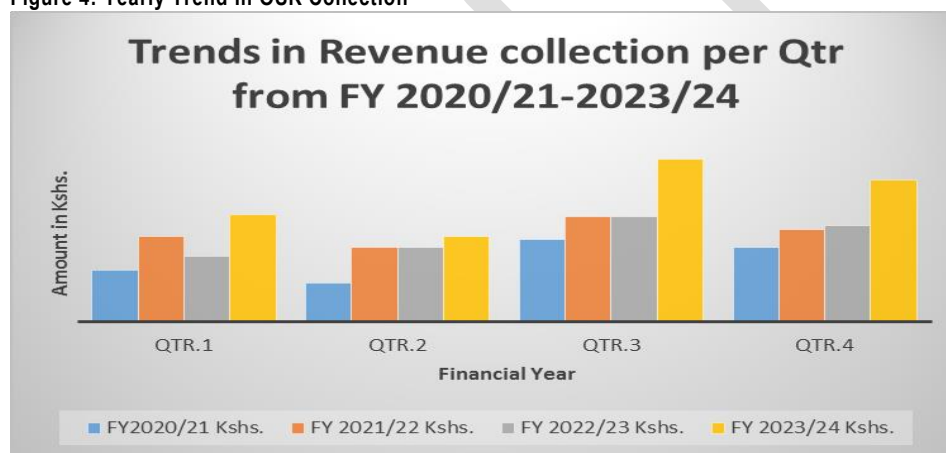
Table 3: Vihiga County, trend in ORS by Quarter From FY 2020/21 to FY 2023/24

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

Source: Vihiga County Treasury

73. 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 attributed to renewal of single business permits.

Figure 4: Yearly Trend In OSR Collection



Source: Vihiga County Treasury

Table 4: Performance of Revenue Per Stream FY 2023/2024

OWN SOURCE REVENUE FROM JULY 2023-JUNE 2024						
S/NO	STREAMS	Q1 TOTALS (In Kshs.)	Q2 TOTALS (In Kshs.)	Q3 TOTALS (In Kshs.)	Q4 TOTALS (In Kshs.)	GRAND TOTAL (In Kshs.)
1	Parking Fee	1,198,864	1,167,914	1,964,403	1,434,091	5,765,272
2	Bus Park	7,932,057	6,705,396	6,446,043	5,802,902	26,886,398
3	Markets	4,630,115	3,990,233	3,646,102	3,980,105	16,246,555
4	Single Business Permits	2,315,740	975,840	24,074,163	14,149,444	41,515,187
5	Sbp Application	18,500	-	46,000	53,500	118,000

OWN SOURCE REVENUE FROM JULY 2023-JUNE 2024						
S/NO	STREAMS	Q1 TOTALS (In Kshs.)	Q2 TOTALS (In Kshs.)	Q3 TOTALS (In Kshs.)	Q4 TOTALS (In Kshs.)	GRAND TOTAL (In Kshs.)
6	Conservancy Fee	331,000	224,000	2,664,000	2,805,500	6,024,500
7	Fines And Penalties	69,386	106,900	132,100	179,500	487,886
8	Land Rates	532,776	123,807	778,526	834,061	2,269,170
9	Stall Rent	603,350	996,750	1,404,188	2,508,900	5,513,188
10	House Rent	579,174	568,848	478,787	876,500	2,503,308
11	Sand/Murram	50,000	300	222,000	355,870	628,170
12	Water ADM Fees	57,150	6,650	61,900	43,440	169,140
13	Plan App and Approval	725,100	515,200	914,500	715,000	2,869,800
14	Physical Planning	603,500	921,700	1,303,800	-	2,829,000
15	Ground/Site Rent	81,336	32,000	171,050	195,020	479,406
16	Advertisement	214,200	124,900	648,200	6,303,830	7,291,130
17	Wall & Vehicle Branding	811,600	241,800	6,251,802	215,820	7,521,022
18	Land Boundary\Disputes	84,000	51,000	153,000	8,000	296,000
19	Slaughter Management	243,350	388,290	491,070	496,630	1,619,340
20	Stock Sales	1,140,140	957,692	913,450	867,310	3,878,592
21	Motorbike Stickers	1,162,650	1,268,419	1,363,010	1,285,720	5,079,799
22	Weights & Measures	15,500	56,400	195,600	120,500	388,000
23	Signage/Sign Posts	-	-	1,670,700	33,300	1,704,000
24	Way Leave Application	-	102,000	169,920	25,200	297,120
25	Veterinary & Fisheries	658,840	519,425	368,660	223,240	1,770,165
26	Search Fees	500	2,000	1,000	-	3,500
27	Renovation	124,500	68,000	47,500	19,000	259,000
28	Building Inspection Fee	316,200	431,000	264,300	-	1,011,500
29	Hire Of Machines	-	77,840	154,560	30,000	262,400
30	Fire Inspection Fee	123,500	15,500	194,000	598,500	931,500
31	Scrutiny Mechanical	124,000	87,000	109,000	151,000	471,000
32	Scrutiny Electrical	215,700	146,500	184,000	165,000	711,200
33	Liquor Licence Fee	1,257,000	638,500	927,000	-	2,822,500
34	Noise Pollution	15,400	8,800	50,350	44,000	118,550
35	Toilet Fees	162,010	153,200	51,850	192,100	559,160
36	Hoarding	-	-	-	-	-

OWN SOURCE REVENUE FROM JULY 2023-JUNE 2024						
S/NO	STREAMS	Q1 TOTALS (In Kshs.)	Q2 TOTALS (In Kshs.)	Q3 TOTALS (In Kshs.)	Q4 TOTALS (In Kshs.)	GRAND TOTAL (In Kshs.)
37	Clearance Certificate Fee	-	-	-	-	-
38	Group Registration	6,000	-	-	2,000	8,000
39	Change Of User	-	103,500	20,000	10,000	133,500
40	Tea Cess	454,888	5,532,571	666,381	660,147	7,313,986
43	Vihiga Fm Reciepts	28,910	37,000	249,400	1,196,004	1,511,314
41	Miscellaneous Income	771,784	174,102	-	8,000	953,886
	SUB TOTALS	27,658,719	27,520,977	59,452,315	46,589,134	161,221,145
42	N.H.I.F RECEIPTS (A.I.A)	26,496,238	14,406,113	28,777,188	34,786,586	104,466,125
44	HOSPITALS- CASH (A.I.A)	17,119,621	15,250,622	19,495,586	10,240,931	62,106,760
45	Unreported revenue from health centres	-	-	-	-	-
46	Public Health (A.I.A)	961,730	343,836	1,941,400	855,000	4,101,966
47	Liquor Licence Fee New ACC	-	-	251,000	3,292,790	3,543,790
	SUB TOTALS	44,577,589	30,000,571	50,465,174	49,175,307	174,218,641
	GRAND TOTAL	72,236,308	57,521,548	109,917,489	95,764,441	335,439,785

Source: Vihiga County Treasury

74. From the table 4, 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 and Markets having increased significantly in FY 2023/24. However, Group registration and Search Fees streams recorded the least revenue during the period under review.

3.2. Expenditure Performance For FY 2023/24

3.2.1 Overall Expenditure Review

75. Total expenditure in the FY2023/24, amounted to Kshs. 5.35 billion against a budget of Kshs. 6.68 billion of the approved second supplementary budget compared to an expenditure of Kshs.5.95 billion against a budget of Kshs. 6.49 billion as per the approved second supplementary Budget FY 2022/23. This represented an absorption rate of 80.07 percent as compared to an absorption rate of 91.6 percent for the FY 2022/23.

76. Expenditure on recurrent activities, amounted to Kshs. 4.21 billion in FY 2023/24 as compared to Kshs. 4.5 billion spent in FY 2022/2023 representing absorption rates of 94.1 and 98.7 percent respectively. This indicates there was a decline in recurrent expenditure of 4.6 percent in FY 2023/24 as compared to FY2022/23.

77. Expenditure on development activities, amounted to Kshs. 1.14 billion in FY 2023/24 as compared to Kshs. 1.46 billion spent in FY 2022/2023 representing absorption rates of 51.6 and 75.3 percent respectively. From the analysis, it indicates that there was a decline in development expenditure of 23.6 percent attributed to delays in exchequer releases and delayed procurement processes.

Table 5: Absorption Rates Comparison for FY 2022/23 & FY 2023/24

Financial Year	Budgetary Allocation (Billions Kshs.)		Actual Expenditure (Billions Kshs.)		Absorption Rates (%)		% Change
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	
Recurrent	4.55	4.48	4.49	4.21	98.7	94.1	(4.6)
Development	1.94	2.20	1.46	1.14	75.3	51.6	(23.6)
Totals	6.49	6.68	5.95	5.35	91.7	80.1	(11.6)

Source: Vihiga County Treasury

3.2.2 Expenditure by Economic Classification

78. 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 6: Actual Expenditure Versus Budget FY 2022/23

Economic Classification	FY 2023/24		% Absorption
	Budget (Billions KES).	Actual Expenditure Billions KES.	
Personnel Emoluments	2.89	2.80	96.8
Operations and Maintenance	1.58	1.41	89.2
Development Expenditure	2.20	1.14	51.6
Total	6.68	5.35	80.1

Source: Vihiga County Treasury

3.2.3 Budget Performance by County Department FY 2023/24 (Budget Absorption Rate)

79. During the period under review, the overall budget absorption was 80.1 percent. The Department of Finance and Economic Planning recorded the highest development budget absorption of 86.1 percent whilst the Department of Agriculture, Livestock and Fisheries had the lowest absorption of 21.3 percent. From the analysis all departments registered higher absorption rates of their recurrent budget at 80 percent of the approved budget. Table 7 shows budget performance per department.

Table 7: Budget Performance by Department in FY 2023/24 (Budget Absorption Rate)

DEPARTMENT	CATEGORY	BUDGET	EXPENDITURE	ABSORPTION
Agriculture, Livestock and Fisheries	REC	169,843,059	141,787,825	83.48
	DEV	483,371,056	103,121,366	21.33
	TOTAL	653,214,115	244,909,191	37.49
Physical Planning, Lands, Housing and Urban Development	REC	109,165,926	97,738,808	89.53
	DEV	110,192,780	91,608,826	83.14
	TOTAL	219,358,706	189,347,634	86.32
Transport and Infrastructure	REC	98,485,364	88,411,215	89.77
	DEV	432,006,508	331,061,760	76.63
	TOTAL	530,491,872	419,472,975	79.07
Commerce , Tourism and Cooperatives	REC	100,762,130	84,223,078	83.59
	DEV	79,339,097	66,562,080	83.90
	TOTAL	180,101,227	150,785,158	83.72
Health Services	REC	1,389,335,705	1,347,045,670	96.96
	DEV	298,229,542	125,194,646	41.98
	TOTAL	1,687,565,247	1,472,240,316	87.24
Education & Technical Vocational Training	REC	512,366,250	503,836,096	98.34
	DEV	161,252,595	68,943,899	42.76
	TOTAL	673,618,845	572,779,995	85.03
Office of the Governor	REC	241,443,209	218,314,627	90.42
	DEV	-	(3,018,379)	
	TOTAL	241,443,209	215,296,248	89.17
County Assembly	REC	720,518,899	660,416,650	91.66
	DEV	15,300,000	14,206,878	92.86
	TOTAL	735,818,899	674,623,528	91.68
Finance and Economic Planning	REC	380,131,595	372,663,620	98.04
	DEV	109,942,092	94,654,405	86.09
	TOTAL	490,073,687	467,318,025	95.36
Public Service Board	REC	71,410,910	57,052,438	79.89
	TOTAL	71,410,910	57,052,438	79.89
Public Service and Administration	REC	413,676,622	394,977,718	95.48
	DEV	20,916,685	6,976,646	33.35
	TOTAL	434,593,307	401,954,364	92.49
Gender, Culture, Youth, Sports and Social Services	REC	108,099,880	96,475,661	89.25
	DEV	36,170,480	10,870,295	30.05
	TOTAL	144,270,360	107,345,956	74.41
Environment, Water, Natural Resources and Climate Change	REC	146,666,641	137,865,017	94.00
	DEV	456,717,780	227,090,718	49.72
	TOTAL	603,384,421	364,955,735	60.48
County Attorney	REC	14,500,000	10,640,585	73.38
	TOTAL	14,500,000	10,640,585	73.38

Source: Vihiga County Treasury

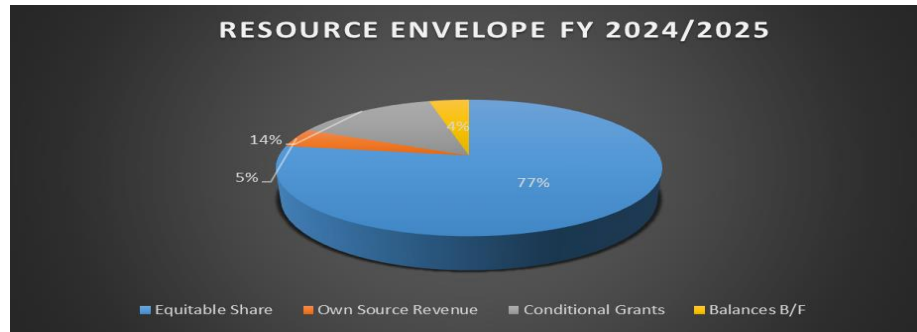
3.3. Fiscal Performance for the first Half of FY 2024/25

80. Budget implementation for the first half of FY 2024/25 was initially affected due to the delays in release of exchequer to County Governments by the National Government occasioned by the withdrawal of Finance Bill, 2024 as a result of protests. Additionally, the FY2023/24 closed with unpaid exchequer requests (carryovers) which has continued to put pressure on the expenditures. To ensure seamless implementation of the FY 2024/25 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 2024/25

- 81.** The County approved Budget for FY 2024/25 amounted to Kshs. 6,495,897,196 comprising of Kshs. 4,394,295,430 (67.6 percent) and Kshs. 2,101,601,766 (32.4 percent) allocation for recurrent and development programmes respectively.
- 82.** To finance the budget, the County expects to receive Kshs. 5,340,712,256 (82.2 percent) as Equitable Share of revenue raised nationally, Kshs. 815,184,940 (12.6 percent) as total Conditional Grants and generate Kshs. 340,000,000 (5.2 percent) from Own Source Revenue.
- 83.** By the end of December 2024, the amount of revenue received by the County amounted to Kshs. 2,617,924,959 against a target of Kshs. 3,247,948,598 resulting to an underperformance of Ksh 630,023,639. The underperformance was mainly on account of shortfall registered in equitable share, own source revenue and non release of conditional grants.
- 84.** The County prepared a 1st supplementary budget for FY 2024/2025, where the county expects to receive Kshs. 5,292,921,648 (73.50 percent) as Equitable Share raised nationally, Kshs. 987,754,948 (13.72 percent) as total Conditional Grants, Kshs. 580,680,418 (8.06 percent as cash balance from FY 2023/2024) and generate Kshs. 340,000,000(4.72 percent) from Own Source Revenue.

Figure3: Vihiga County Expected Sources of Budget Financing in FY2024/25



Source: Vihiga County Treasury

3.3.2 Own Source Revenue for the first half FY 2024/2025

85. Own source revenue collections for the first half of FY 2024/2025 amounted to Kshs.139,400,890 against a target of Kshs. 170,000,000 translating to a shortfall of Kshs. 30,599,110. Hospitals cash (A.I.A) revenue stream recorded the highest collection of Kshs. 33,609,289 as compared to other revenue streams. Land boundary disputes and hire of machines recorded no collection in the period under review

Table 8: OSR First Half FY 2024/2025 Revenue Performance

STREAMS	QTR1(In Kshs)	QTR2 (In Kshs)	TOTAL(In Kshs)
Parking Fee	1,424,663	1,378,993	2,803,656
Bus Park	5,900,649	7,037,704	12,938,353
Markets	4,169,134	4,106,385	8,275,519
Single Business Permits	4,576,249	1,588,690	6,164,939
Sbp Application	14,000	13,300	27,300
Conservancy Fee	812,000	245,000	1,057,000
Fines And Penalties	100,500	410,458	510,958
Land Rates	285,834	145,835	431,669
Stall Rent	1,468,500	912,000	2,380,500
House Rent	1,334,500	1,193,030	2,527,530
Commissions		382,015	382,015
Sand\Murram	441,600	531,900	973,500
Water Adm Fees	38,800	51,300	90,100
Plan App And Approval	119,500	220,000	339,500
Physical Planning	29,000	785,000	814,000
Ground/Site Rent	47,000	44,700	91,700
Advertisement	389,140	452,400	841,540

STREAMS	QTR1(In Kshs)	QTR2 (In Kshs)	TOTAL(In Kshs)
Wall & Vehicle Branding	369,900	130,500	500,400
Land Boundary Disputes	-	-	-
Slaughter Management	325,360	528,840	854,200
Stock Sales	848,050	892,900	1,740,950
Motorbike Stickers	1,521,400	1,547,100	3,068,500
Weights & Measures	33,900	54,400	88,300
Signage/Sign Posts	332,408	90,100	422,508
Way Leave Application	-	452,018	452,018
Veterinary & Fisheries	275,140	492,470	767,610
Search Fees	2,000	2,000	4,000
Renovation	9,500	49,000	58,500
Building Inspection Fee	120,500	154,500	275,000
Hire Of Machines	-	-	-
Fire Inspection Fee	87,000	36,000	123,000
Scrutiny Mechanical	234,000	98,000	332,000
Scrutiny Electrical	208,000	85,000	293,000
Noise Pollution	24,200	39,600	63,800
Toilet Fees	97,450	89,600	187,050
Hoarding		18,000	18,000
Clearance Certificate Fee	6,000	3,000	9,000
Change Of User	20,000	75,000	95,000
Tea Cess	613,230	2,553,510	3,166,740
SUB TOTALS	26,279,107	26,890,248	53,169,355
Vihiga FM Reciepts	114,800	74,000	188,800
SHA/SHIF	6,658,908	43,998,173	50,657,081
Hospitals- Cash (A.I.A)	18,390,057	15,219,232	33,609,289
Public Health (A.I.A)	781,750	433,035	1,214,785
Liquor Licence Fee	345,580	216,000	561,580
SUB TOTALS	26,291,095	59,940,440	86,231,535
GRAND TOTAL	52,570,202	86,830,688	139,400,890

Source: Vihiga County Treasury

3.3.3 Expenditure Performance

86. Total expenditure in the period to December 2024 amounted to Ksh 1,969,543,045 against a budget of Ksh 6,495,897,196 translating to a performance of 30.3 percent. Underperformance was largely on account of delayed exchequer releases of equitable share for both recurrent and development expenditure, non release of conditional grants and below target of own source revenue . Recurrent

expenditure amounted to Kshs. 1,397,689,380 while Development expenditure amounted to 571,853,665 representing a performance of 31.8 and 27.2 percent respectively.

TABLE 9: DEPARTMENTAL BUDGET PERFORMANCE FOR THE 1ST HALF OF FY 2024/25

Department	RECURRENT			DEVELOPMENT		
	Budget Allocation (Kshs)	Expenditure (Kshs)	Absorption(%)	Budget Allocation (Kshs)	Expenditure (Kshs)	Absorption(%)
Office of The Governor	259,011,183	58,706,793	22.7			
Finance and Economic Planning.	315,677,700	123,396,357	39.1	194,222,151	144,208,190	74.2
Agriculture, Livestock & Fisheries	152,303,595	55,804,021	36.6	193,934,071	23	0.0
Health Services	1,420,808,968	597,290,357	42.0	138,200,000	31,880,464	23.1
Education & Technical Vocational Training	376,945,177	62,692,073	16.6	158,718,632	37,209,924	23.4
Gender, Culture, Youth, Sports and Social Services	84,686,094	6,525,790	7.7	34,986,918	14	0.0
Commerce, Tourism and Cooperatives.	61,722,225	7,076,275	11.5	418,782,323	20,801,442	5.0
County Public Service Board	50,812,039	12,842,052	25.3			
Environment, Water, Natural Resources and Climate Change	139,529,715	43,419,637	31.1	427,364,941	219,243,358	51.3
Transport & Infrastructure	100,468,606	13,154,105	13.1	454,918,921	82,460,077	18.1
Physical Planning, Lands, Housing & Urban Development	122,369,471	10,241,959	8.4	39,574,460	22,000,000	55.6
County Assembly	724,667,651	173,582,701	24.0	25,399,349	11,050,170	43.5
Public Service & Administration	560,793,006	228,908,624	40.8	15,500,000	3,000,003	19.4
County Attorney	24,500,000	4,048,636	16.5			
TOTAL	4,394,295,430	1,397,689,380	31.8	2,101,601,766	571,853,665	27.2

3.4 Update On Fiscal Responsibilities

- 87.** The Fiscal policy over the medium-term aimed at enhancing revenue mobilization and improving financial management systems at all levels of the County Government. The updated fiscal economic framework is on a positive trajectory, given the improving trends in own source revenue collection through expansion and automation of some revenue streams.
- 88.** Going forward, the County Government is focusing on expenditure rationalization through implementation of fiscal consolidation plan to allow more allocation of funds to core services. This will create fiscal space for the implementation of planned programmes/projects as outlined in the CIDP 2023-2027 and Bottom –Up Economic Transformation Agenda (BETA).

89. In line with the Constitution, the PFM Act, 2012, the PFM Regulations, and in keeping in line with prudent and transparent management of public resources, the County Government has largely adhered to the fiscal responsibility principles as set out in the statute as follows:
- i. The County Government's allocation to development expenditures over the medium term has been set above 30 percent of departmental expenditures. In FY 2023/24, the allocation to development in the budget was 32.9 percent of the total budget while the actual expenditures were 18.3 percent. Budget absorption was below the set threshold on account of failure in full disbursements of conditional grants and late disbursement of equitable share of revenue.
 - ii. The County Government's share of wages and benefits to the total budget allocation was 43.3 percent of the total budget. This exceeded the prescribed percentage of 35 percent of the total county's revenue.
 - iii. On the principle of maintaining a reasonable degree of predictability with respect to the level of county revenues, the County Governments Finance Bills have remained stable and predictable. Further, there is continuous reforms in own source revenue collection including automation of revenue collection processes to enhance compliance and expand the revenue base, undertaking revenue forecasting and development of revenue enhancement action plan.
 - iv. The County Government's recurrent expenditure did not exceed the County Government's total revenue;

3.5 Emerging Issues and Policy Interventions

90. 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.

91. 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.

- 92. 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).
- 93.** 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.

3.6 Risks to the FY 2025/26 Budgeting Framework

- 94.** 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 2025 CFSP. This section outlines measures that the County Government will implement to mitigate on such risks.
- 95. 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.
- 96. 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 2024/25-2026/27.
- 97. 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.

- 98.** 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.
- 99.** **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.
- 100. 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. THE MEDIUM-TERM STRATEGY 2025/26-2027/28

4.1 Overview

101. The CFSP FY 2025/26 and the medium-term budget has been aligned to the Budget Policy Statement (BPS 2025), 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 Projections

4.2.1 Equitable Share to Counties FY 2025/26

102. Based on ordinary revenue projection of Kshs. 3,018.80 billion in FY 2025/26, it is proposed that Kshs. 2,603.14 billion be allocated to National Government, Kshs. 405.07 billion to County Governments as Equitable Share and Kshs. 7.87 billion to the Equalization Fund.

103. The allocation to County Governments' equitable revenue share of Kshs. 405.07 billion in FY 2025/26 is informed by the following prevailing circumstances:

- i. Trends in the performance of revenue (this was taken into consideration in determining the Ksh 17.64 billion increases in equitable share of revenue in FY2025/26);
- ii. Increased expenditures for National Government for purposes of debt servicing coupled with a weakened shilling against the dollar;
- iii. The Government commitment to implement a fiscal consolidation plan targeting to reduce the fiscal deficit to 3.9 percent of GDP in FY 2025/26. This is designed to slow down accumulation of public debt, improve primary surplus thereby achieve fiscal sustainability;
- iv. Financing constraints due to limited access to finance in the domestic and international financial markets; and
- v. The National Government continues to solely bear shortfalls in revenue in any given financial year, whereas, the County Governments continue to receive their full allocation despite the budget cuts affecting the national government. The above proposed equitable share for FY 2025/26 of Kshs. 405.07 billion is equivalent to 25.79 percent of the last audited and approved actual revenues raised nationally of Kshs. 1,570,563 million for FY 2020/21 pursuant to Article 203(3) of the Constitution.
- vi. Accordingly, in FY 2025/26, the Counties will share an estimated Kshs. 405.07 billion as equitable share, with Vihiga County being allocated Kshs. 5,423,932,256

4.2.2 Additional Allocations

104. In the County Government Additional Allocation Bill, for FY 2025/26, the National Treasury proposes to allocate a total of Kshs. 67.97 billion as additional allocations (Conditional and Unconditional) to County Governments. Out of this, Kshs. 12.89 billion will be financed from the National Government share of revenue and Kshs. 55.07 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 10: Vihiga County Government Additional Allocations as Per BPS 2025

No.	ADDITIONAL ALLOCATION	AMOUNT
a) Additional Allocations Financed from National Governments Share of Revenue		
1	Conditional allocation for County Aggregated Industrial Parks Programme	250,000,000
2	Conditional allocation for Community Health Promoters (CHPs)	33,984,188
b) Additional Conditional Allocations Financed from proceeds of loans and grants from Development Partners		
	IDA (World Bank) Credit-Financing Locally Led Climate Action Program-County Climate Institutional Support (FLOCA-CCIS)	
	IDA (World Bank) Credit-Financing Locally Led Climate Action Program-County Climate Resilience Investment (FLOCA-CCRI)	162,765,059
	IDA (World Bank) Credit- Second Kenya Devolution Support Program-Institutional Grant(Level 1 Grant) (KDSP)	37,500,000
	IDA (World Bank) Credit- Second Kenya Devolution Support Program-Service Delivery and Investment Grant(Level 2 Grant) (KDSP)	
	IDA (World Bank) Credit- Kenya Urban Support Project(KUSP)- Urban Development Grant (UDG)	
	IDA (World Bank) Credit- Kenya Urban Support Project(KUSP)- Urban Institutional Grant (UIG)	35,000,000
	Kenya Water, Sanitation and Hygiene(K-WASH) Programme	
	Kenya Agricultural Business Development Project(KABDAP)	
	IDA (World Bank) Credit- National Agricultural Value Chain Development Project (NAVCDP)	231,500,000
	DANIDA Grant-Primary Healthcare in Developed Context Programme(PHDC)	7,166,250
	IDA (World Bank) Credit- Second Kenya Devolution Support Program- Development Grant(Level 11 Grant) (KDSP)Nutritional International	352,500,000
	TOTAL	757,915,4971,110,415,497

Source: 2025 BPS

4.2.3 Own Source Resource (OSR)

105. The County Government has projected to collect Own Source Revenue (OSR) for the FY 2025/26 of Kshs. 378,278,488. The projected Own Source Revenue for the MTEF Period 2025/26-2027/28 is as shown in table 10 below:

Table 11: 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	
	finances 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	
	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	

Department	Revenue Streams	Actual Total 2023/24(Jul-Feb)(In Kshs)	Projected Cumulative Growth(In Kshs)	Projected % Growth	Projected Fy 2025/2026 (In Kshs)
	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 2025/26

4.3.1 Criteria for Resource Allocation

106. County Government Departments are expected to ensure efficiency in allocation of resources through Zero-based budgeting. The Departments are further encouraged to restructure and re-align their spending plan with the government priority areas as espoused in the CIDP 2023-2027.

107. Realization of the CIDP objectives will be a challenge in light of the budgetary constraints and limited ceilings provided by this CFSP. The following criteria will guide in allocating resources with priority on;

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

Other criteria will be;

- I. Linkage of the programme with the priorities of the Bottom Up Economic Transformation Agenda, anchored on the Fourth Medium-Term Plan of the Kenya 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 2025/26

108. As earlier indicated, the BPS 2025 proposes equitable share of revenue for Vihiga County of Kshs. 5,423,932,256 while the County Government projects to collect OSR set at Kshs.378,278,488.

109. According to the draft BPS 2025, 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.

110. The proposed Vihiga County Government Resource Envelope for FY 2025/26 is a shown in the table below

Table 12: Vihiga County Government Resource Envelope Computations For Fy 2025/26

Revenue Source	Proposed Revenue in FY 2025/26 (KES.)	PROJECTIONS(KES)	
		FY 2026/27(In Kshs)	FY 2027/28
EQUITABLE SHARE	5,423,932,256	5,695,128,869	5,979,885,312
OSR	378,278,488	397,192,412	417,052,033
ADDITIONAL GRANTS			
Conditional allocation for County Aggregated Industrial Parks Programme	250,000,000		
Conditional allocation for County Community Health Promoters	33,984,188		
IDA FLLOCA CCRI	162,765,059		
IDA KDSPII Level 1	37,500,000		
IDA KDSP Level II	352,500,000		
IDA KUSP-UIG	35,000,000		
IDA-NAVCDP	231,500,000		
DANIDA	7,166,250		
TOTAL	6,912,626,241	6,092,321,281	6,396,937,345

Source: DRAFT BPS 2025

Table 13: Proposed Ceilings For FY 2025/26

Department	Personnel Emoluments	Operation and Maintenance	Development	Total Ceilings
Office of the Governor	81,286,601	126,999,442		208,286,043
Finance and Economic Planning	199,253,996	115,676,504		314,930,500
Agriculture, Livestock and Fisheries	88,982,209	33,510,833	236,500,000	358,993,042
Health Services	1,434,446,548	321,150,438	100,000,000	1,855,596,986

Department	Personnel Emoluments	Operation and Maintenance	Development	Total Ceilings
Education and Technical Vocational Training	344,700,204	112,087,463		456,787,667
Gender, Culture, Youth, Sports and Social Services	49,928,152	36,192,051	35,000,000	121,120,203
Commerce, Tourism and Cooperatives	45,968,214	28,000,000	375,000,000	448,968,214
County Public Service Board	56,759,639	22,318,865		79,078,504
Environment, Water, Natural Resources and Climate Change	82,077,444	76,127,317	242,765,059	400,969,820
Transport and Infrastructure	57,848,383	39,000,000		96,848,383
Physical Planning, Lands, housing and Urban Development	44,180,323	61,000,000	19,362,517	124,542,840
County Assembly	310,313,668	374,902,572		685,216,240
Public Service Administration and ICT	266,723,848	159,231,611	352,500,000	778,455,459
County Attorney	17,832,340	15,000,000		32,832,340
Ward Based Projects			500,000,000	500,000,000
Pending Bills			450,000,000	450,000,000
TOTAL	3,080,301,569	1,521,197,096	2,311,127,576	6,912,626,241

Source: County Treasury

V. SECTOR PRIORITIES FOR FY 2025/2026 AND IN THE MEDIUM TERM

5.0 Overview

111. This section presents sector priorities, sub-programmes, and projects as articulated in the County Integrated Development Plan (CIDP 2023-2027), County Annual Development Plan for Financial Year 2025/26 and priorities that were identified by stakeholders during public participation forums.

5.1 Agriculture, Livestock And Fisheries

112. **Agriculture, Livestock and Fisheries** sector is a major driver in the delivery of the county development agenda and food security.

113. In the Fiscal Year 2025/26, the sector has prioritized on transformation and inclusive growth in line with Bottom-Up Transformation Agenda pillars in the Agriculture sector through key values chains; input financing and extension services through cooperatives; transiting from subsistence agriculture to commercialization of agriculture; shifting from rain-fed agriculture to irrigation farming, adoption of appropriate farming technologies while mitigating post-harvest losses to achieve the food and nutrition security. Specially, emphasis will be on;

- Increasing agricultural productivity through adoption of advanced Agricultural Technologies, Innovations, and Management Practices (ATIMPs).
- Capacity building for farmers and producer organizations focusing on improving productivity, value addition, and market access. This will be supported by other stakeholder and projects such as the National Agricultural and Rural Inclusive Growth Project (NAVCDP), Agricultural Sector Development Support Programme (ASDSP), and the Kenya Agricultural Business Development Programme (KABDP).
- Upscale innovative farmer extension services by modernizing farmer extension services and promote youth participation as agripreneurs.
- Promoting climate-smart investments and agro-ecological practices, including agroforestry, which will be essential in building resilience against climate change and ensuring sustainable food systems.
- Construction of the Musinaka Agricultural Training and Innovation Centre (ATIC) to atleast 50%
- On-farm demonstrations, an agricultural mechanization unit, curing facilities, a satellite livestock laboratory, and a chicken slaughterhouse are among the infrastructure projects planned to support these efforts.

- Operationalizing the Mwitoko fish farm and establishing new facilities for livestock and poultry processing will help diversify agricultural activities and add value to the county's produce.
- Youth Empowerment and Agri-Nutrition Initiatives: Developing the capacities of youth in agriculture, promoting entrepreneurship, and supporting agri-nutrition initiatives will ensure a more inclusive and sustainable agricultural sector.

5.2 Health Services

114. The Health Sector is critical contributor to human capital by ensuring a healthy and productive life. The CIDP 2023-2027, the MTPIV and the Bottom-Up Economic Transformation Agenda recognizes provision of quality, affordable and accessible healthcare of the highest attainable standards.

115. During the F/Y 2025/26 and medium term the sector will endeavour to build progressive, responsive and sustainable health care systems for accelerated achievement of Universal Health Coverage in attainment of highest standard of health all. To consolidate on this gains, the county government will focus on various interventions namely;

- Capacity development and transformation of human resource in health (HRH) to effectively support quality service delivery through training, career progression and targeted recruitment.
- Strengthening policy and institutional capacities to enhance delivery of quality health care;
- Revitalization of health infrastructural capacity to enhance access and demand for quality healthcare focusing on completion and equipping of ongoing health infrastructure.
- Improving health care financing with focus on increasing number of households enrolled in health insurance under new the Social Health Insurance Fund (SHIF)
- Enhanced access to health information and services through digitization of health services; enhanced sustainable access and affordability of quality health products and technologies (HPT) towards UHC
- Strengthen community health high impact interventions by scaling up interventions in primary health programmes and promoting health education and wellness.

5.3 Transport & Infrastructure Development

116. The sector is critical enabler in implementation of the strategic interventions as outlined in the CIDP 2023-2027 and Medium-Term Plan (MTP IV) 2023-27 of the Kenya vision 2030 through provision of cost effective public services and essential services aimed at promoting socio-economic development in the county.

117. During the F/Y 2025/26 and medium term the sector prioritizes to implement the following;

- Strengthen The sector policy, legal and institutional framework

- Strengthen works design, documentation, standards and supervision of infrastructure development
- Open up new roads, construct river crossing structures and improve accessibility and interconnectivity of road network across the county.
- Development and roll out of a County Transport Information Management System (TIMS)
- Operationalize mechanical unit and rescue services
- Installation and maintenance of street lights to improve security and increase business hours.
- Roads maintenance and opening using hired machinery to improve efficiency and continuous maintenance of the roads

5.4 Education, Technical and Vocational Training

118. Education and training remain a key in creating a skilled and well-educated society that contribute to the socio-economic development of the society. To enhance the education and training outcomes, the county will continue to invest in pre-primary and vocational training in order to equip the youths with rightful skills and knowledge. Towards this, the sector in 2025 CFSP shall focus on the following priorities;

- Enhance capitation in ECDE and VTCs towards enhancing access, equity, quality education
- ICT Integration in ECDE and VTCs
- Recruitment and capacity building of additional trainers to facilitate the implementation of the CBC and CBET curriculum
- Rehabilitation and equipping of existing ECDEs and VTCs with relevant instructional materials, tools and equipment.
- Completion of on-going education infrastructure
- Continued support for continuing beneficiary students under the governor's scholarship programme
- Implementation of school feeding and nutrition programmes in collaboration with partner targeting ECDE learners.
- Promotion of performing arts in learning institutions

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

119. The Environment, Water, Energy, Natural Resources and Climate Change sector plays a critical role in the county's sustainable development. The sector is responsible in ensuring access to clean water and improved sanitation services, environment and natural resource conservation and waste management as well as ensuring climate change mitigation and adaptation strategies.

120. During the F/Y 2025/26 and medium term the sector will focus on the following priorities areas;

- Forest management, tree growing and restoration campaigns in Maragoli Hills, Ebusiekwe, Kibiri , community forests, wetlands and other degraded lands;
- Rehabilitation of abandoned quarry and post-mining sites;
- Climate change mitigation and adaptation programmes, and disaster risk management programmes including strengthening climate change governance and implementation of community-based prioritized climate resilience projects through the FLLoCA program
- Enhanced water access through rehabilitation of existing piped water schemes and implementation of the last mile connectivity under Vihiga cluster water project
- Promotion of roof water harvesting and protection of selected water springs.
- Strengthening of water services providers, including restructuring of Amatsi water services company and establishment of rural Water boards
- Strengthen county environment , water resource users and climate change committees
- Roll out the County Water, Sanitation Strategy & Investment Plan programme on rural water and sanitation through the World-Bank funded K-WASH Programme.
- Implement the school greening programme targeting 100 schools
- Promotion of clean energy initiatives across the county through sensitization of the community on clean cooking and solarization of public institutions and utilities.

5.6 Physical Planning, Land, Housing and Urban Development

121. **Physical Planning, Land, Housing and Urban Development sector is responsible** in the sustainable landuse planning and management, urban planning services, prudent land management and decent housing for sustainable development in Vihiga County.

122. During the F/Y 2025/26 and medium term the sector seeks to implement the following;

- Land information management system
- Conclude the preparation of the GIS-based 10-year County Spatial Plan
- Prepare part physical plans for all public institutions including schools, health facilities and markets centres
- Support affordable housing programme implemented by the national government,
- Support rural settlements by ensuring adequate infrastructure and promoting climate resilient housing designs for inclusive green growth.
- Establishment of Cheptul and Luanda Municipalities. In addition, the Department will give priority to maintenance of Government and Residential Buildings.
- Support Slum Upgrading Program (KISIP) and Kenya Urban Support Program (KUSP II).

- Focus will also be given to maintenance of Kenya Urban Support Programmes projects to ensure sustainability.
- To undertake auxiliary development at the governors' residence, including perimeter walls, support staff residence, installation of a transformer and relocation of neighbors next to the residence.

5.7 Commerce, Tourism And Cooperative

123. The Commerce, Tourism and Cooperative sector plays a critical role in job and wealth creation, market infrastructure development, promotion of industrial and investments development as well as tourism development and mobilization of savings.

124. During the financial year 2025/26 and the department of Commerce, Tourism and Cooperative prioritized the following;

- Development of policies and strategies to guide sector operations
- Promote industrialization focusing on ongoing CAIP project in Luanda;
- Construction of a modern market in Luanda, Esibuye and Esirulo in collaboration with State Department of Housing and Urban Development, and Mwachio Market under KDSP II
- Identification of land for the proposed construction modern/ESP markets in Mbale, Stenkisa, Majengo, Gambogi and Cheptulu.
- Rehabilitation of sanitation facilities in market centres (Ekwanda, Kilingili, Mahanga);
- Support MSMEs sustainable growth focusing on the youth through linkages to credit facilities and leveraging on digital platforms;
- Undertake an investment conference and trade exhibitions
- Market of Vihiga as a tourist destination, and support establishment of tourism sites (Maragoli hills, Kibiri and Kaimosi)
- Support cooperatives growth and Development through capacity building, cooperative bulking, value addition, market access, saving and credit management and enhancing good governance practices.
- Support cooperatives inclusion and matching grants under the National Agriculture Value Chain Development Project (NAVCDP) along the five identified value chains.

5.8 Gender, Culture, Youth, Sports and Social Services

125. The Gender, Culture, Youth, Sports and Social Services plays a critical role in promotion of social equity, promotion preservation of the cultural and empowerment of youth, women and vulnerable groups inclusive growth and development

126. During the F/Y 2025/26 and medium term, the sector intends to roll out the following;

- Preserving, fostering diverse culture and heritage for the county through promotion of cultural activities and formation of the County Anthem;

- Socio-economic empowerment of minorities Marginalized and Vulnerable Groups (MVGs);
- Advancing affirmative action for Gender equality and equity in Safeguarding of women widows and PWD children rights;
- Advancement of sports and talent exposition
- Promotion of creative arts
- Youth and women empowerment

5.9 Public Service and Administration

127. The overall role of the sector is to provide leadership, policy direction, in the county public service administration towards enhanced service delivery.

128. During the F/Y 2025/26 and medium term the sector seeks to undertake the following;

- Formulation and implementation of enabling policies and institutional framework
- Strengthen the County Human Resource Capacity through training and targeted recruitment.
- Enforce staff discipline and code of ethics to ensure effective service delivery.
- Establish a Staff welfare Unit to effectively address socio-economic issues impacting on staff
- Intergation of information communication technology in service delivery
- Improvement of enforcement and inspectorate activities within the county Establishment of a Directorate in Charge of enforcement, a County Band and Governor's Escort unit
- Improved Licensing and regulations of all liquor outlets and distributors within the county.
- Completion of ongoing infrastructure development-Sabatia and Hamisi Sub- County Administration Offices
- Enhancing public participation, civic education, Grievance Redress Mechanism and feedback
- Strengthening the county institutional framework in the implementation of the devolved governance system through the Second Kenya Devolution Support Programme (KDSP II)
- Investment in capital projects under KDSP II Level II Grants

5.10 Office of the Governor

129. The Office of the Governor is responsible for executing the functions and authority granted by the constitution and legislations. The office envisions to provide policy direction for accelerated and inclusive growth in the county. The mandate of the office involves representing the county in national and county events, appointing the county executive committee members, providing leadership in policy and submitting plans and policies for approval and considering and approving bills among others.

130. Accordingly, during the f/y 2025/26 and medium term the office seeks to undertake following priorities ;

- Strengthen policy coordination and implementation in the County
- Strengthen good governance and accountability systems including corruption risks reduction and control
- Strengthening public participation and civic education, and complaints redress mechanism,
- Strengthen the implementation of the Results Based Mangement framework - Performance Contracting, Performance Appraisals, the Service Delivery Unit
- Digitization of records for efficiency and accountability
- Enhance disaster preparedness and risk mitigation strategies,
- Strengthening intergovernmental relations,
- Strengthen the county communication framework
- Re-engineer the GTS services for effective service delivery in resource mapping, planning and reporting

5.11 Office of The County Attorney

131. The Office of the County Attorney was established in accordance with section 4 of the Office of the County Attorney Act, 2020 as the principal legal adviser to the county government and to represent the county executive in legal proceedings.

132. In the FY 2025/26 and medium term , the office the County Attorney seeks to undertake the following;

- On legislation, to deliver at least twelve Bills (average of one Bill monthly)
- To review twelve policy documents/regulations (average of one policy or regulation monthly) and six revision (amendments) which have already been identified.
- Implement its Service Delivery Charter whereby legal advice sought or required by any department or agency is provided within a maximum of two days. The same shall apply to negotiation, drafting, vetting and interpretation of documents and agreements.
- On litigation, the Office plans to maintain zero expenditure on hiring external legal services by ensuring 100% of all legal matters including litigations concerning the county government are handled by the Office.
- To speed up determination of pending court cases, the office has identified cases of prolonged inaction where appropriate applications shall be filed for dismissals/ hearings.
- The Office plans to secure at least lap top and phone for County Attorney, Solicitor and Legal Counsel/Research.

- Installation of Wi-Fi /internet connectivity for virtual court hearings and at least one motor vehicle for ease of transport and additional furniture and safety lockers for operationalization of depository services.
- The Office plans to acquire office space from the Municipal ground houses
- Enhanced staffing by recruitment of at least five additional staff.

5.12 Finance and Economic Planning

133. Finance and Economic Planning ~~the~~ sub sector will continue to undertake Public financial Management, offer advisory on fiscal matters; enhance safe custody of County Assets, coordinate county planning and M&E, Budgeting, Procurement and resource mobilization.

134. During the F/Y 2025/26 sub-sector seeks to undertake the following;

- Strengthen the Internal Audit services through ~~targetted~~ recruitment, training and equipping of the Internal Audit Unit
- Develop enabling institutional policies and legal framework to enhance collection and administration of own source revenue
- To strengthen the management of assets and liabilities, including pending bills
- provide guidelines on MTEF budget preparation process and enhance capacities of departments in planning and budgeting process.
- undertake Mid-term review of the CIDP as well as updating the county social economic statistics,
- Support procurement and disposal of public goods through the roll out and implementation of -Government Procurement System (e-GP system),
- support implementation of digitization of services including the asset register, suppliers files and documents; upgrade OSR system, internal audit and E-CIMES

5.13 County Public Service Board

135. The County Public Service Board draws its mandate from Article 235 of the Constitution of Kenya and section 49 of the County Government Act 2012 to ; establish and abolish offices in the county public service; appoint persons to hold or act in offices of the County Public Service including in the board of cities and urban areas within the county and confirm the appointments; facilitate the development of coherent, integrated human resource planning and budgeting for personnel emoluments in ; advice the county government on human resource management and development.

136. The CSPB prioritizes the following during F/Y 2025/26 and medium term to facilitate its mandate;

- Strengthen the Board policy and institutional framework

- Acquisition of land for the proposed CPSB office block
- Benchmarking on best HRM practices
- Automation of CPSB services
- Establish directorate of Research, Planning and ICT(recruitment of staff and equipping
- Conduct sensitization forums on Article 10
- Undertake survey on customer satisfaction
- Development of CPSB -HRM performance management framework

5.14 COUNTY ASSEMBLY

137. The County Assembly is the legislative arm of the County Government established under Article 177 of the Kenya Constitution 2010. The county assembly while respecting the principles of separation of powers exercise oversight over the county executive and other county executive organs as well as approval of policies and plans from the county executive.

138. During the financial year 2025/26 and medium term, the County Assembly prioritizes to;

- Strengthen its institutional capacity to undertake the legislative, representation and oversight role.
 - Enhance its capacity through training to facilitate effective oversight and legislative roles including approvals of policies, plans, budget, expenditure and borrowing by the county government in accordance with Article 212 of the Constitution.
 - Undertake public participation on the executive bills and policies
- Refurbishment of the Assembly Chambers

5.15 Summary of Departmental Priorities For Fy 2025/26

Table 14: Sector Priorities and Planned Targets

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
AGRICULTURE, LIVESTOCK AND FISHERIES				
General Administrative Services	Compensation to employees		125,263,072	
	Conduct capacity building of staff	50	3,000,000	
	Develop Policies, plans and strategic plan	1	1,500,000	
	Construction of proposed Agricultural training and innovation centre at Muisnaka	50% construction works	15,000,000	
	Operationalize NAVCDP(Hamuyundi and Banja irrigation project)			
Crop Development services	Promotion of industrial crops (Purple tea, Avocado)	1,100 farmers	5,500,000	
	Promotion of African Leafy Vegetables	4,000 farmers	4,000,000	

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
	Implement land management initiatives	25 sites, 6,000 farmers	1,000,000	
	Increase area under irrigation	10Ha		
	Promotion of agroforestry	3,000 farmers	2,000,000	
Agri-nutrition	Promotion of climate smart initiatives (sensitization and equipment)	5,000 packages	2,000,000	
	Training farmers on urban and peri-urban technologies	3,000	2,000,000	
	Conduct county exhibitions	2	4,000,000	
	Participate trade shows	3	1,000,000	
Youth in Agribusiness	Enhance employability and entrepreneurial skills	5,000 youth	500,000	
	Enhanced youth coordination structures	5 value chain		
Agribusiness development	Undertake market survey (purchase of tablets and digital weighing scales)	25	2,500,000	
	Coordinate farm competition	1	500,000	
Fish Production services	Promotion of fish farming(training, renovation of fish ponds)	200 farmers	8,000,000	
	Promotion of cottage fish feed production	1	2,000,000	
	Operationalization of fingerling production facility and aquaculture training centre (Mwitoko)	1	20,000,000	
Veterinary services	Conduct mass vaccination	55,000	8,000,000	
	Training of youth spray groups	15	2,000,000	
	Artificial insemination	10,000		
	Establishment of curing facilities for hides and skins	2	5,000,000	
Livestock development and management	Promotion of dairy cattle farming	1 multiplication centre	10,000,000	
	Promotion of pig farming	100 farmers, 1 demo site	2,000,000	
	Promotion of dairy goat farming	100 goats	2,000,000	
	Promotion of bee keeping	10 assorted beehives	2,000,000	
	Establishment of feeds and fodder conservation sites	5	2,000,000	
	Total		232,763,072	
HEALTH SERVICES				
General administrative services	Compensation to employees	1107	1,480,000,000	
	Development of policies, plans and regulations	2	2,000,000	
	capacity building of health committees	74	2,500,000	
	Operationalization of theatre in Hamisi sub county hospital	1	3,500,000	
	Equipping of radiology Units(CT Scan In Emuhaya sub county hospital, Ultrasound and X-ray in Hamisi, C-arm for	Assorted	50,000,000	

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
	VCRH)			
	Completion and Equipping of Sabatia sub county hospital maternity wards	1	15,000,000	
	Construction and Equipping of Modern Wards (Sabatia, Lianaginga , Emusire) under KDSPII	3	300,000,000	
	Upgrading of dispensary to Health centers(Maternity wing and laboratory-Evojo and Luanda Township Dispensaries)	2	10,000,000	
	Completion and operationalization of ongoing projects (Mulele, Muhanda, Givigoi,Ekamanji, Egago)	5	10,000,000	
	Renovation of Health facilities (Sabatia, serem, iduku, tigo, musitinyi)	5	10,000.00	
	Completion and equipping of VCRH Hospital plaza	1	120,000,000	
	Operationalize Emusire Mortuary	1	3,500,000	
Health Information M&E and research	implement eHMIS in health facilities	25	750,000	
	Conduct Research / Surveys	4		
Human Resource Management and Development	Employment of Health workers (absorption of HIV/AIDS/TB contracted workforce)	100	84,000,000	
	Capacity building of healthcare workers	20	5,000,000	
Health care financing and UHC	Registration of vulnerable HHs with SHA	10,000	52,500,000	
Reproductive Health	Implement Boresha Afya ya Mama na mtoto program	1	15,000,000	
	Conduct quarterly SQAs (DQAs and Data reviews)	4	700,000	
	Conduct support supervision to health facilities	4	500,000	
	Conduct Mentorship on LARC/PPFP in Facilities	50	1,500,000	
	Train quarterly healthcare workers on HIUD/DMPA, safe surgery, ANC and continuum care	4	1,700,000	
	Conduct maternal and child health world health days	1	1,000,000	
Immunization Services	Coordinate vaccine collection and distribution	4	1,100,000	
	Procurement of FT2 gadgets for temperature monitoring	130	3,380,000	
	Coordinate world immunization week	1	700,000	
	EPI support supervision	4	200,000	
Communicable disease control(HIV/AIDS and STI)	Conduct facilities based PMTCT support in health facilities	50	1,590,000	
	Undertake sample collections		5,600,000	
	Undertake quarterly support supervision	4	1,680,000	
	Traning of facility managers and supervise providers on integration HIV/AIDS services	74 facilities	1,680,000	
	Training of the mentor mothers and expectant mothers on eMTCT program:		1,500,000	
	Conduct sub county quarterly SQAs (DQAs and Data reviews)	4	700,000	
Communicable disease control(TB)	Undertake Monthly Specimen Networking to Gene expert sites	12	1,920,000	
	Conduct quarterly Data Quality Audits and Data reviews	4	500,000	

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
	Coordinate world TB celebrations	1	500,000	
	Coordinate TB conduct management		500,000	
	Conduct monthly on job training and CMEs in facilities	10	1,200,000	
	Undertake monthly case management	12	1,440,000	
	Procurement of TB PPEs		600,000	
Communicable disease control(Malaria)	Conduct support supervision to health facilities	4	500,000	
	Conduct quarterly Data Quality Audits and Data reviews	4	350,000	
	Conduct malaria TWGS	4	500,000	
	Conduct quarterly malaria surveillance	4	180,000	
	Procure LLINs	600	3,000,000	
	Undertake redistribution of malaria commodities		100,000	
	Coordinate world malaria day celebrations	1	900,000	
	Sensitization on responsible net use through radio talk shows		200,000	
Nutrition Services	Conduct Sensitization of health care workers on MIYCN	45	1,100,000	
	Procurement of nutrition commodities	Assorted	2,160,000	
	Conduct quarterly nutrition data review and quality assessment	4	750,000	
	Conduct quarterly Program Supportive Supervision	4	500,000	
	Procurement of anthropometric equipment	Assorted	4,200,000	
	Conduct training of HCWs on Nutrition and TB, IMAM, critical care	45	2,100,000	
Public Health Services	Disinfection of Community Water Point(Procurement of chlorine	450	1,000,000	
	Declaration off Villages ODF	10	0	
	Conduct Environmental Health Surveillance	100%	100,000	
	Establishment of IPCs in Facilities	75	0	
	Procurement of medical waste transportation VAN	1	12,500,000	
	Sensitization of Schools on school health and safety	100%	250,000	
	Procurement of Jigger control chemicals	100%	250,000	
	Undertake health promotions initiatives	200	1,000,000	
Community health services	Strengthen functional community units	100%	101,573,497	
	digitize community health services	100%		
Rehabilitative Health Services	Undertake registration of persons with disability	10	100,000	
	Undertake identification PWD and referred by CHVs	50	100,000	
Curative Services	Operations and maintenance for VCRH	1	150,000,000	
	Operations and Maintenance for Sub-County Hospitals	5	50,000,000	
	Establishment of functional ENT clinics/Unit	1		
	Eye care services/Intervention	100%	5,234,000	
Diagnostic services	Undertake ISO certification of Laboratories	2	12,500,000	
	Upgrade and equip Laboratories	10		
	Operationalize CT Scan machines	1		
Health Products and Technologies (HPTs) services	Supply of HPTs to facilities	75	490,000,000	

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
	Undertaken medical supply by Use of drones	6	0	
	Conduct antimicrobial stewardship	10	100,000	
County Referral services	Establishment of referral command center	1	1,500,000	
	Total		3,026,697,497	
TRANSPORT AND INFRASTRUCTURE				
General Administrative Services	Compensation to employees		67,811,878	
	Policies, plans and strategies developed	2	3,000,000	
	Certification of work supervision	100		
	Monitoring and Evaluation	100		
County Roads	Rehabilitation of roads (Ward Based Projects)	120KM	100,000,000	
	Rehabilitation of roads (RMLF)	80KM	120,000,000	
	Maintenance of Roads (Hire of Equipment)	500KM	200,000,000	
	Construction of river crossings	5	30,000,000	
	Establish machinery unit (office)	1	5,000,000	
County Public Works and Services	Installation of solar lights	10	20,000,000	
	Architectural drawings, structural designs and bills of quantities development	100	15,000,000	
	Certification of works	100%	5,000,000	
Transport system management	Establishment of a fleet management system	1	4,528,230	
Mechanical services	Maintenance of motor vehicles	Assorted	14,013,300	
	Operationalization of mechanical unit	1		
Firefighting services	Disaster management-Equipping of fire station	Assorted	23,858,600	
	Total		608,212,008	
EDUCATION AND TECHNICAL VOCATIONAL TRAINING				
General Administrative Services	Compensation to employees		312,000,000	
	Unpaid commitments /Pending bills			
	Development of policies and regulations(County Vocational training Act, Child Care Act)	2	4,000,000	
	Employment of VTC trainers	40	17,160,000	
	Employment of quality assurance and standards officers	2	1,849,200	
	Capacity building of VTC and ECDE trainers (CBC and CBET)	1,337	5,000,000	
	Employment of additional ECDE Teachers	139	46,000,000	
	Employment of ECDE ward coordinators	7	6,000,000	
Education Support	Governor's Scholarship Programme	314 students	35,000,000	
Technical Vocational Education and Training	Equipping of model VTCs	7	70,000,000	
	Renovation of VTCs	7		
	Promotion of performing arts	34	15,000,000	
	Integration of ICT training	34	5,000,000	
	TVET Trainers gratuity	34	28,000,000	

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
	Implement TVET capitation (15,000 per trainee)	1	85,110,000	
	Completion of ongoing and stalled VTC projects (Jepkose, Kegendirova, Muhanda, Chanzeywe, Elukhobe, Kabinjari, Shiru, Muhudu, Senende and Shamakhokho)	10	20,000,000	
ECDE Development and Coordination	Renovation of ECDE classrooms	25	25,000,000	
	Completion of 47 ongoing/stalled projects	47	47,000,000	
	Equipping of ECDE centres (Furniture, Branding materials)	100	10,000,000	
	Construction of WASH facilities in ECDE centres	25	25,000,000	
	Implementation of digital literacy in pre-primary schools	125	7,500,000	
	Promotion of performing arts -ECDE	412	15,000,000	
	Pilot ECDE feeding programme	50	25,000,000	
	Capitation for ECDE		53,000,000	
	Payment of Gratuity-ECDE Teachers		25,000,000	
	Total		851,619,200	
ENVIRONMENT, WATER & SANITATION, NATURAL RESOURCE				
General Administrative Services	Compensation to employees		52,021,932	
	Formulation/review/operationalization of departmental legal and policy framework (Policies and sector plan)	2	4,000,000	
	Operationalize of a Research and Planning Unit	1	2,500,000	
	Recruitment of Water, Environment and Climate Change Officers including casuals	70	0	
	Capacity building of departmental staffs	20	2,000,000	
	Strengthen M&E Unit	1	0	
	Purchase of motobikes	6	3,000,000	
	Restructuring of Amatsi water services company and establishment of rural Water board and strengthen county environment committees	3	3,000,000	
	Risk and Vulnerability assessment	1		
	Settlement of pending bills		24,109,678	
Water supply and sanitation management	Implementation of Vihiga Cluster Water Project (LVNWWDA)- Pipe-laying	90km	20,000,000	
	Vihiga County pipeline extension	30km	20,000,000	
	Drilling, equipping and solarization of Boreholes	5	25,000,000	
	Rehabilitation and expansion of existing piped water scheme	10	30,000,000	
	Completion of Ongoing / stalled water projects	5	10,000,000	
	Installation of water meters under Last mile connectivity (KWASH program)	2000	10,000,000	
	Solarization of water schemes under KWASH program)	10	20,000,000	
	Promotion of rain water harvesting (equipping ECD centres with roof catchment and storage tanks)	10	3,000,000	

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
	Completion of ongoing /stalled sanitation projects	1	2,000,000	
	Payment of electricity for water schemes(Amatsi and rural schemes)	2	60,000,000	
	Construction/rehabilitation of market sanitary facilities	2	6,000,000	
	Acquisition of land for urban decentralized sewerage system and Nang'oli water project	2	5,000,000	
	Connecting HHs to sanitation services (KWASH program)	1000	5,000,000	
	Villages declared open defecation free (ODF)	10	5,000,000	
	Promote sanitation services towards villages achieving community wide sanitation status	10	5,000,000	
Waste Management Services	Conduct Monthly Clean ups	11	3,300,000	
	Purchase of Waste holding skips	12	24,000,000	
	Establishment of Garbage Transfer Stations	5	15,000,000	
	Purchase of assorted protective gears, tools and equipment	10	5,000,000	
	Acquisition of Land for waste processing plant at Luanda south (Number of Deeds transferred)	1		
	Leasing and maintenance of Ebuyangu dumpsite	1	5,000,000	
	Establishment of Waste recycle plant	1	8,000,000	
Environmental conservation and Management services	Surveying, Mapping and Gazetting Wetlands and Riparian Lands	2	5,000,000	
	Conservation of Water catchment areas	50	5,000,000	
Environmental compliance and enforcement	Conduct Environmental audit on projects	12	6,000,000	
	Environmental compliance on public restoration(issuance of notices and restoration order)	100	5,000,000	
	Noise permission licensing	100	1,000,000	
	Sensitization on Environmental compliance	20	2,000,000	
	Establishment of a Green centre in partnership with NEMA	1	1,000,000	
Natural Resource Management	Monitoring of Sand harvesting(field visits)	89	1,000,000	
	Rehabilitation of degraded sites	2	3,000,000	
Mining	Development of Mining regulations	1	1,500,000	
	Establishment of free mercury gold processing demonstration centre	1	1,000,000	
Forest management services	Rehabilitation of Maragoli Hills	60 acres	13,000,000	
	Fencing of Kibiri Forest done	28.8kms	12,000,000	

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
	Fencing of Community Forest (Shrines)	3	6,000,000	
	Afforestation of Ebusiekwe Hills	5 acres	2,500,000	
	Implementation of school greening programme	150	5,000,000	
	Propagating of seedlings at the County Tree Nursery in Gilwatsi	50,000	2,000,000	
Climate change adaptation, resilience and management	Mid Term Review of Climate Change Action Plan	1	2,500,000	
	Training of WCCPCs and communities on Climate Change	25	4,000,000	
	Capacity building of Climate Change Directorate, planning committee, steering committee and county planning unit	12	5,000,000	
	Operationalization of Vihiga County Climate Change Information and Early Warning System	1	3,000,000	
	Strengthening of Climate change resource center at Kaimosi University	1	12,000,000	
	Conducting Climate change forums to prioritize resilience projects	25	2,000,000	
	Implementation of Climate change resilience Projects at ward and county level	16	253,000,000	
Energy Services	Operationalization of County Energy Plan	1	1,050,000	
	Establishment of County energy learning and innovation center	1	2,500,000	
	Promotion of Solar Energy uptake	200	2,000,000	
	Promotion of energy saving cooking stoves uptake	1000	2,000,000	
	Promotion of Biogas uptake in homes and institution	50	2,000,000	
	Total		739,981,610	
PHYSICAL PLANNING, LANDS, HOUSING AND URBAN DEVELOPMENT				
General Administrative services	Compensation to employees		67,000,000	
	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, fire regulations)	3	6,000,000	
Urban and Physical Planning services	Completion of 10 year GIS based County spatial plan	1	18,000,000	
	Elevation and gazetment of Luanda and Cheptul/Kaimosi to municipalities	2	20,000,000	
	Automate approval of physical plans	1	15,000,000	
	Development of institution master plans	10	20,000,000	
Survey services	Roll out and implementation of the County Valuation Roll	1	5,000,000	

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING	
	Purchase of modern survey equipment and software	Assorted	8,000,000		
	Survey of market plots	25	5,000,000		
Land management services	Establishment of Vihiga Land Management Information System (LIMS)	1	10,000,000		
	Conduct land clinics	10	1,000,000		
	Titling of public land	100	5,000,000		
	Completion of external works at the Governor and Deputy Governors Residences, servant quarters, security installation, drilling of boreholes, solarization, installation of transformers	2	50,000,000		
Vihiga Municipality	Development of Municipal strategic plan	1	1,500,000		
	Development of urban municipality policies, , municipality zoning regulations, parking regulations, municipality solid waste management regulations	3	6,000,000		
	Development of municipality control regulations	1	1,500,000		
	Development of county government private sector engagement framework	1			
	Management of waste water and faecal sludge	1	20,000,000		
	Procurement of solid waste management tools and equipment (tipper, compactors, waste bins)	assorted	25,000,000		
	Purchase land for waste management	1	5,000,000		
	Construction of fire station	1			
	Rehabilitation of storm water drainage system	6	50,000,000		
	Total			341,000,000	
	COMMERCE, TOURISM AND COOPERATIVES				
General administrative services	Compensation to employees		43,488,309		
	Development of policies, bills and regulations	2	4,000,000		
Trade promotion services	Renovation of market sheds	5	10,000,000		
	Identification of land for Construction of modern market at Mbale	3	0		
	Construction of a modern market at Mwachio under KDSP II	1			
	Training of entrepreneurs	1,000	2,000,000		
	Completion of ongoing eco-toilets	5	8,000,000		
	Solarization of Highmasts/floodlights	20	10,000,000		
	Organize Vihiga investment conference	1	0		
	Strengthen market management (market committees)	20	2,000,000		
	Data collection for business activities	25	2,000,000		
	Trade and Enterprise Fund		30,000,000		

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
Fair trade and Consumer protection services (Weights and Measures)	Sensitization programmes for traders and consumers	5	2,000,000	
	Working standards acquired	4	2,000,000	
	Undertake inspections/ verifications of traders weighing equipment	500	1,500,000	
Industrial promotion services	Completion of CAIP	100%	175,000,000	
	Development of investment profile	1	2,000,000	
	Undertake trade investment conference	1	15,000,000	
Tourism promotion and diversification	Development of curio market	1	2,000,000	
	Development of tourism sites(Mungoma caves,Kibiri Forest,Ebusiekwe Forest)	1	6,000,000	
	Undertake feasibility study for the establishment of Eco-lodges	1	2,000,000	
	Produce tourism documentaries and publications	2	200,000	
Cooperative development services	Registration of cooperatives	100	-	
	Mobilization of cooperative members	15,000	-	
	Supervision of cooperative general meetings	90	-	
	Development of cooperative policies	2	2,000,000	
	Undertake cooperatives audit	195	-	
	Operationalization of the Cooperative fund	1	30,000,000	
	Total			404,188,309
GENDER, YOUTH, SPORTS, CULTURE AND SOCIAL SERVICES				
General Administrative services	Compensation to employees		51,478,179	
	Recruitment of enforcement officers	10	1,600,000	
	Recruitment of Casual labourers	10	1,600,000	
	Formulation of Policies and plans	3	6,000,000	
	Conduct national/county celebrations	6	2,400,000	
	Capacity building of staff	58	3,000,000	
	Subscription to Professional bodies		0	
	Training of staff at KSG	5	0	
Sports and recreation	Completion of Hamisi stadium	100%	40,000,000	
	Completion of sports ground (Mumboha,Makuchi)		4,277,326	
	Enhancement of the county sports fund	20	30,000,000	
	KICOSCA/ EALASCA	1	25,000,000	

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
Culture and Heritage	Construction of cultural centres (Maragoli, Tiriki, Terik)	3	9,600,000	
	Preservation of cultural sites, forests and shrines	7	1,000,000	
	Undertake cultural exhibitions/festivals (KMCF)	3	5,000,000	
	Conduct Annual cultural and tourism festivals	1	5,000,000	
	IK DODI	1	3,000,000	
	Establishment of County anthem and symbols	1	4,000,000	
Gender and Social Protection	Equipping of rescue and rehabilitation centres	1	11,497,500	
	Undertake child assembly forums	3	1,500,000	
	Establishment of recreational park	1	3,000,000	
	Undertake empowerment programmes for Widows and PWDs	1000 groups, 50 assistive devices	1,500,000	
	Support PWDs through PWD board	1	1,800,000	
	Completion of Terik cultural center –(Leveling and fencing)	1	3,711,536	
	Completion of Avugwi and Esirabe SH		4,638,480.40	
	Completion ofshamakhokho resource centre	1	1,362,550	
	Completion of Tambua social hall	1	5,483,603.40	
	Completion of GBV dining hall and a kitchen	1	5,449,471.20	
	Gender mainstreaming	1	1,800,000	
Youth development services	Establishment of Youth Fund-to implement Youth service and operationalize Youth training schools and Support youth board activities	1	21,800,000	
	Establishment of youth talent centres	2	10,000,000	
	Conduct youth extravaganza	1	10,000,000	
	Capacity building of youth	500	5,000,000	
	Total		281,498,646	
PUBLIC SERVICE AND ADMINISTRATION				
General Administrative services	Compensation to employees		496,407,489	
	Development of policies	2	4,000,000	
	Establishment of County Library and repository centre	1	5,000,000	
	Review of county organogram and staff establishment	1	2,500,000	
	Establish County health insurance scheme	1	300,000,000*	
	Renovation of County Offices	7	10,000,000	
Human Resource Development and Management	Training of staff on performance management	3,027	5,000,000	

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
	Establishment of staff welfare unit	1	3,000,000	
	Capacity building of human resource	300	7,000,000	
Alcoholic Drinks Control	Automation of liquor licensing and ticketing	1	3,000,000	
County FM Radio	Increase radio frequency coverage- Purchase of radio equipment	16 counties	8,332,511	
	Renovation of radio studio	1	5,000,000	
	Reorganize Vihiga FM (Payment of statutory licences)	1	4,000,000	
Inspectorate and enforcement services	Establish a county band –training of band officers , Accessories and uniform	1	910,000	
	Acquisition of band instruments	Assorted	4,000,000	
	Recruitment of enforcement officers	70	21,000,000	
	General enforcement unit (ceremonial uniform, training ,radio calls and accessories)	183	4,800,000	
	Establish Governors escort unit; Purchase of motor vehicle-Land cruiser	1	8,000,000	
County/Sub County Administration	Conduct sensitization meetings	5	2,500,000	
	Construction of Sub County offices	3	15,000,000	
	Paramilitary Training of Administrators	31	6,500,000	
	Construction of ward offices	2	8,000,000	
	Equipping of Sub County/ ward offices	31	10,900,000	
	Facilitation of Sub County/ ward offices	31	8,400,000	
	Purchase of uniforms	31	2,500,000	
ICT Services	Maintenance and upgrading Of Information Management System	1	210,000	
	Establishment of e-government platform	1		
	Establishment of ICT hubs	5		
	Installation of Wi-Fi work stations	10		
	Total		645,960,000	
OFFICE OF THE GOVERNOR				
General Administrative Services	Compensation to employees		146,569,397	
	Operationalize Governors residence	1	19,000,000	
	Coordinate anti-corruption committees	16	2,000,000	
Emergency and Disaster Mitigation	Establishment of emergency response centre	1	19,555,876	
	Capacity building of staff on disaster response measures	400		
	Undertake awareness measures	4		
Cabinet affairs	Purchase of office equipment	1	1,500,000	
Record management	Capacity building of records management units staff	20	4,000,000	

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
and archives				
	Operationalize the Directorate	Assorted	10,000,000	
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	2,000,000	
	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	
Geospatial Technologies Services	Development of GIS policy	1	25,710,000	
	Renewal of GIS license	10		
	Training of county staff on GIS	200		
	Creation of departmental datasets	400		
	Recruitment of GIS experts	4		
Performance management Directorate	Implementation of performance management	100%	2,000,000	
	Operationalize performance management directorate	1	8,550,000	
Service Delivery Unit	Strengthen SDU-capacity building	1	5,250,000	
Research and development services	Procure and equip office space	1	1,127,071	
	Recruitment of officers	3		
	Publication of research	4		
Communication and public relations services	Development of County Newsletters, sectoral documentaries, radio talk shows, publicity campaigns	Assorted	7,084,264	
	Capacity building of protocol officers	2		
	Develop communication strategy policy	1		
	Upgrade county website and facebook page	1		
	Total		264,446,608	
OFFICE OF THE COUNTY ATTORNEY				
Administration, Planning and Support Services	Compensation to employees		11,558,400	
	Recruitment of Legal counsel and Clerk	5	16,812,180	
	Purchase of office equipment	Assorted		
	Acquisition of Office space	1		

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
	Draft bills, subsidiary legislation, policies, legl advisory			
	Conduct legal audit and compliance	4		
	Establishment of Legal Library	1		
	Processing of court awards			
	Total		28,370,580	
FINANCE NAD ECONOMIC PLANNING				
General Administration Services.	Compensation to employees		228,596,051	
	Policy guidelines formulated(strategic plans, service charter, asset management and disposal policy)	3	6,000,000	
	Capacity building of staff	30	10,000,000	
	Recruitment of staff	20	24,000,000	
	Settlement of pending bills		39,729,155	
Supply chain Management Services	training of officers on E-procurement	3	2,750,000	
	Training of contractors ad suppliers on IFMIS	1	2,000,000	
	Automate asset inventory	1	3,500,000	
County Planning Services	Capacity building of departments on planning processes	2	1,350,000	
	Training of Economic planning staff	8	2,000,000	
	Mid-term review of CIDP 2023-2027		4,000,000	
	Coordination of the development of 10 year sector plans, strategic plans, ADP and other policies	5	4,000,000	
	Refurbish and equip information and documentation Centre	1	4,000,000	
Statistics	Establishment of statistics unit	1	5,750,000	
	Preparation of County Statistical Abstract	1		
Monitoring and Evaluation	Operationalization of e-CIMES	1	11,000,000	
	Review and dissemination of the indicator handbook	1		
	Preparation and dissemination of quarterly and annual progress reports (C-APR, County Expenditure review reports)	4		
	Undertake M&E visits and preparation of CAMER	4		
	Capacity building of Departments on M&E	1		
	Dissemination of M&E policy			
	Equipping of the M&E unit	1		
Budget policy and Expenditure	Preparation of budget policy documents (CBROP, CFSP, DMSP, Cicular)	4	20,000,000	

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
management				
	Preparation of Sector Working Group reports	10		
	Preparation of budget estimates/supplementary budget	1		
	Capacity building of budget officers	10		
	Roll out of hyperion module	1		
	Preparation of budget implementation reports	4		
	Sensitization of Departments on Budgeting process			
InternalAuditServices	Conduct periodic internal audit reviews	4	7,659,931	
	Automation of internal audit	1		
	Capacity building of audit committees	1		
	Preparation of audit strategic plan, audit charter, audit risk assessment	3		
Revenue services	Regulations for revenue administration management developed	5	30,000,000	
	Preparation of revenue reports	4		
	Upgrading of automated revenue system	1		
	Purchase of revenue equipment	Assorted		
	Review of the revenue action plan			
	Undertake revenue mapping and surveys			
Accounting services	PFM manuals developed	2	13,000,000	
	Preparation of financial reports	4		
	Capacity building of treasury staff	20		
	Training on upgraded IFMIS system	10		
	Preparation of pending bills action plan			
	Total			419,335,137
COUNTY PUBLIC SERVICE BOARD				
General Administrative Services	Compensation to employees		57,600,000	
	Proposed CPSB office block	1	8,000,000	
	Benchmarking on best HRM practices	3	1,500,000	
	Maintenance of motor vehicle	1	1,800,000	
	Preparation of HR reports	1	1,469,600	
	Automation of CPSB services	1	2,500,000	
	Purchase of assorted equipment and stationery	Assorted	1,200,000	

SUB-PROGRAM	PRIORITIES/PROJECTS	PLANNED TARGETS	RESOURCE REQUIREMENT	RANKING
Research, Planning and ICT	Establish directorate of Research, Planning and ICT(recruitment of staff and equipping)	5	5,000,000	
	Development of plans policies strategies and guidelines	2	2,500,000	
	Survey and customer satisfaction	1	1,000,000	
	Development of CPSB -HRM performance management framework	1	1,000,000	
Human Resource Development	Recruitment processes operation expenditure – advertisement , hotel services ,communications , stationery , security		13,620,000	
Human Resource Performance Monitoring and Evaluation	Conduct sensitization forums on Article 10	4	3,000,000	
	Total		100,189,600	
COUNTY ASSEMBLY				
General Administrative services	capacity building of Staff and MCAs	45	480,712,592	
	Undertaking of Public participation/outreaches			
	Staff remuneration			
Formulation of policies, Regulation & Legal Framework	Legislation of Bills/policies	30	284,998,235	
Infrastructure development	County Assembly Administration block constructed	100%		
	MCAs offices constructed	10		
	Total		765,710,827	
	GRAND TOTAL		8,357,473,094	

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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	290,489,417	305,013,888	320,264,582	336,277,811
Total Expenditure of Programme 1	123,035,963	290,489,417	305,013,888	320,264,582	336,277,811
Programme 2: Transport & Management.					
SP 2. 1. Transport System Management	20,812,600	4,312,600	4,528,230	4,754,642	4,992,374
SP 2. 2. Mechanical Services	4,159,243	13,346,000	14,013,300	14,713,965	15,449,663
SP 2. 3. Fire Fighting Services	4,851,600	6,200,000	23,858,600	500,000	525,000
Total Expenditure of Programme 2	29,823,443	23,858,600	18,541,530	19,468,607	20,967,037
Programme 3: Infrastructure Development.					
SP 3.1: Streetlighting.	-	500,000	525,000	551,250	578,812
SP 3. 1 Roads Maintenance	147,879,239	240,600,000	252,630,000	265,261,500	278,524,575
Total Expenditure of Programme 3	147,879,239.00	241,100,000	253,155,000	265,812,750	279,103,388
Total Expenditure of Vote --	300,738,645	555,448,017	576,710,418	605,545,939	636,348,236
COUNTY PUBLIC SERVICE BOARD					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	50,812,039	59,519,113	79,078,504	83,032,429	87,184,051
Total Expenditure of Programme 1	50,812,039	59,519,113	79,078,504	83,032,429	87,184,051
Total Expenditure of Vote	50,812,039	59,519,113	79,078,504	83,032,429	87,184,051
COMMERCE, TOURISM AND COOPERATIVES					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	197,580,594	406,825,508	73,968,214	77,666,625	81,549,956
Total Expenditure of Programme 1	197,580,594	406,825,508	73,968,214	77,666,625	81,549,956
Programme 2: Trade Development and Investment.					
SP 2. 1. Market Development and Management	76,138,440	62,925,402	235,428,100	247,199,505	259,559,480
SP 2. 2. Business Support and Consumer Protection	-	2,900,000	3,045,000	3,197,250	3,357,113
Total Expenditure of Programme 2	76,138,440	65,825,402	238,473,100	250,396,755	262,916,593

Programme	Baseline Estimates (Kshs)		CFSP Projections (Kshs)		
	2023/24	2024/25	2025/26	2026/27	2027/28
Programme 3: Tourism Development.					
SP 3. 1 Tourism Promotion	10,136,880	2,479,000	2,602,950	2,733,098	2,869,752
Total Expenditure of Programme 3	10,136,880	2,479,000	2,602,950	2,733,098	2,869,752
Programme 4: Cooperatives Development					
SP 4. 1. Cooperatives Development	26,037,300	8,499,000	8,923,950	9,370,148	9,838,655
Total Expenditure of Programme 4	26,037,300	8,499,000	8,923,950	9,370,148	9,838,655
Total Expenditure of Vote --	309,893,214	483,628,910	323,968,214	340,166,626	357,174,956

ENVIRONMENT, WATER, ENERGY, NATURAL RESOURCES AND CLIMATE CHANGE					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	172,387,562.00	91,551,053	158,204,761	166,114,999	174,420,749
Total Expenditure of Programme 1	172,387,562	91,551,053	158,204,761	166,114,999	174,420,749
Programme 2: Water and Sanitation Services.					
SP 2. 1. Water supply and sanitatiopn management	61,330,000	215,080,055	225,834,058	237,125,761	248,982,049
Total Expenditure of Programme 2	61,330,000.00	215,080,055	225,834,058	237,125,761	248,982,049
Programme 3: Environmental Management Services.					
SP 3. 1 Environmental protection and conservation	22,795,000	845,000	887,250	931,613	978,193
SP 3.2 Energy Service	3,335,000	1,000,000	1,050,000	1,102,500	1,157,625
SP 3.3 Environmental Compliance	1,435,000	750,000	787,500	826,875	868,219
SP 3.4 Waste Management	3,805,000	22,964,502	24,112,727	25,318,363	26,584,282
Total Expenditure of Programme 3	31,370,000.00	25,559,502.00	26,837,477	28,179,351	29,588,319
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	5,600,000.00	12,155,746.00	12,763,533.30	13,401,710	14,071,795
SP 4. 3. Climate Change	102,000,000	418,350,444	242,765,059.00	242,765,059	242,765,059
Total Expenditure of Vote --	118,410,000	430,506,190	666,404,888	687,586,880	709,827,971

GENDER, CULTURE, YOUTH, SPORTS, CULTURE AND SOCIAL SERVICES					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	75,719,554.00	49,026,837	51,478,179	54,052,088	56,754,692
Total Expenditure of	75,719,554	49,026,837	51,478,179	54,052,088	56,754,692

Programme	Baseline Estimates (Kshs)		CFSP Projections (Kshs)		
	2023/24	2024/25	2025/26	2026/27	2027/28
Programme 1					
SP 2. 1. Recreation and Arts (KICOSCA)	5,000,000.00	16,000,000	16,800,000	17,640,000	18,522,000
SP 2. 2. Sports Promotion	54,139,000	31,500,000	33,075,000	34,728,750	36,465,188
SP 2.3. Youth Development	10,781,000	6,000,000	6,300,000	6,615,000	6,945,750
Total Expenditure of Programme 2	69,920,000	53,500,000	56,175,000	58,983,750.00	61,932,938
Programme 3: Management of Culture and Gender development					
SP 3. 1. Gender and Social Protection	11,612,945	10,950,000	11,497,500	12,072,375	12,675,994
SP 3. 2. Culture and Library Services	24,865,000	10,750,000	11,287,500	11,851,875	12,444,469
Total Expenditure of Programme 3	36,477,945	21,700,000	22,785,000	23,924,250	25,120,463
Total Expenditure of Vote --	182,117,499.00	124,226,837	130,438,179	136,960,088	143,808,092

EDUCATION, SCIENCE, TECHNICAL AND VOCATIONAL TRAINING					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	129,525,532	136,642,056	143,474,159	150,647,867	158,180,260
Total Expenditure of Programme 1	129,525,532	136,642,056	143,474,159	150,647,867	158,180,260
Programme 2: Education Support Services.					
SP 2. 1. Education Support	100,000,000	40,517,177	42,543,036	44,670,188	46,903,697
SP 2. 2 Youth Polytechnic Development	148,838,400	193,571,354	203,249,922	213,412,418	224,083,038
Total Expenditure of Programme 2	248,838,400	234,088,531	245,792,958	258,082,605	270,986,736
Programme 3: ECD development & Coordination.					
SP 3.1 ECDE Development	222,094,500	239,300,000.00	251,265,000	263,828,250	277,019,663
Total Expenditure of Programme 3	222,094,50	239,300,000	251,265,000	263,828,250.00	277,019,663
Total Expenditure of Vote --	600,458,43	610,030,587	640,532,116	672,558,722	706,186,658

HEALTH					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	304,122,664	1,467,682,769	1,541,066,907	1,618,120,253	1,699,026,265.00
SP 1. 2 Human Resource Management & Development	1,115,399,620	21,000,000	22,050,000	23,152,500	24,310,125
SP 1. 3 Health Financing	-	50,000,000	52,500,000	55,125,000	57,881,250
Total Expenditure of Programme 1	1,419,522,284	1,538,682,769	1,615,616,907	1,696,397,753	1,781,217,640
Programme 2: Preventive & Promotive Health Services.					

Programme	Baseline Estimates (Kshs)		CFSP Projections (Kshs)		
	2023/24	2024/25	2025/26	2026/27	2027/28
SP 2. 1, Public Health Services	550,000.00	246,000	258,300	271,215	284,776
SP 2. 2. Reproductive Health Care	5,050,000	5,000,000	5,250,000	5,512,500	5,788,125
SP 2.3, Community Health Strategy	53,594,000	80,546,188	84,573,497	88,802,172	93,242,281
SP 2.4, Disease Surveillance & Emergency	516,000	0	0	0	-
SP 2.5, Health Promotion	0	1,000,000.00	1,050,000.00	1,102,500.00	1,157,625
Total Expenditure of Programme 2	59,710,000	86,792,188.00	91,131,797.40	95,688,387.27	100,472,807
Programme 3: Curative & Rehabilitative.					
SP 3. 1 Medical Services	14,780,000	5,000,000	5,250,000	5,512,500	5,788,125
SP 3. 2 Drugs & Other Medical Supplies	106,804,000	80,015,000	84,015,750	88,216,538	92,627,364
SP 3. 3 County Referral Services	0	0	0	0	0
Total Expenditure of Programme 3	121,584,000	85,015,000	89,265,750	93,729,038	98,415,489
Programme 4: Maternal & Child Care Services.					
SP 4. 1, Immunization	0	0	0	0	0
SP 4. 2. Antinatal & Postnatal Health Care	0	0	0	0	0
SP 4.3, New Born Child & Adolescent	0	0	0	0	0
SP 4.4, Maternity Services	0	0	0	0	0
SP 4.5, Nutrition Services	5,038,060.00	2,613,932.00	2,744,629	2,881,860	3,025,953
Total Expenditure of Programme 4	5,038,060.00	2,613,932.00	2,744,629	2,881,860	3,025,953
Total Expenditure of Vote....	1,614,816,284	1,710,489,957	1,798,759,083	1,888,697,038	1,983,131,890
AGRICULTURE, LIVESTOCK AND FISHERIES					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	423,770,692.00	332,371,363.00	122,493,042.00	128,617,694.10	135,048,578.81
SP 1. 2 Research & Development	0	0	0	0.00	0.00
Total Expenditure of Programme 1	423,770,692	332,371,363.00	122,493,042	128,617,694.10	135,048,578.81
Programme 2: Livestock development and Management Services.					
SP 2. 1, Value Chain Development	0	250,000	211,003,375.00	221,553,544	232,631,221
SP 2. 2. Veterinary Services and Extention	8,041,000	9,668,500	10,151,925	10,659,521	11,192,497
SP 2.3, Livestock Extention	8,500,000	4,776,000	5,014,800	5,265,540	5,528,817

Programme	Baseline Estimates (Kshs)		CFSP Projections (Kshs)		
	2023/24	2024/25	2025/26	2026/27	2027/28
Total Expenditure of Programme 2	16,541,000	14,694,500	226,170,100	237,478,605	249,352,535
Programme 3: Fisheries development & Management Services.					
SP 3. 1 Promotion of Fish Farming	17,541,000	5,968,000.00	6,266,400.00	6,579,720.00	6,908,706.00
Total Expenditure of Programme 3	17,541,000.00	5,968,000.00	6,266,400.00	6,579,720.00	6,908,706.00
Programme 4: Crop Development and Management Services.					
SP 4. 1. Crop Extension	1,824,000.00	550,000.00	577,500.00	606,375.00	636,693.75
SP 4. 2. Farm Input Subsidy	0	0	0	0	0
SP 4.3. Cash crop production and development	0	1,820,000.00	1,911,000.00	2,006,550.00	2,106,877.50
SP 4.4. Food Security Initiative	10,626,000.00	1,500,000.00	1,575,000.00	1,653,750.00	1,736,437.50
Total Expenditure of Programme 4	12,450,000.00	3,870,000.00	4,063,500.00	4,266,675.00	4,480,008.75
TOTAL	470,302,692.00	356,903,863.00	358,993,042.00	376,942,694.10	395,789,828.81
FINANCE AND ECONOMIC PLANNING					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	469,429,449.00	609,647,946	677,561,489	711,439,563	747,011,542
Total Expenditure of Programme 1	469,429,449	609,647,946	677,561,489	711,439,563	747,011,542
Programme 2: County Planning Services.					
SP 2. 1 Planning Policy and Formulation	600,000.00	6,040,000.00	6,342,000.00	6,659,100.00	6,992,055.00
SP 2. 2. Budget Policy and Formulation	1,143,000.00	14,100,000.00	14,805,000.00	15,545,250.00	16,322,512.50
SP 2.3 Budget expenditure management	2,607,000.00	12,114,853.00	12,720,595.65	13,356,625.43	14,024,456.70
SP 2. 4 Monitoring and evaluation	0	4,650,000.00	0	0	0
Total Expenditure of Programme 2	4,350,000.00	36,904,853.00	38,750,095.65	40,687,600.43	37,339,024.20
Programme 3: County Financial Management					
SP 3. 1 Accounting Services	1,000,000.00	5,800,000.00	6,090,000.00	6,394,500.00	6,714,225.00
SP 3.2 Audit Services	4,336,600.00	5,052,298.00	5,304,912.90	5,570,158.55	5,848,666.47
SP 3.3 Revenue management services	24,362,000.00	22,984,130.00	30,000,000.00	31,500,000.00	26,607,003.49
SP 3.4 Procurement Services	1,000,000.00	6,880,002.00	7,224,002.10	7,585,202.21	7,964,462.32
Total Expenditure of Programme 3	30,698,600.00	40,716,430.00	48,618,915.00	51,049,860.75	47,134,357.28
Total Expenditure of Vote -- ----	504,478,049	687,269,228	764,930,500	803,177,025	790,217,084

Programme	Baseline Estimates (Kshs)		CFSP Projections (Kshs)		
	2023/24	2024/25	2025/26	2026/27	2027/28
OFFICE OF THE GOVERNOR					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	237,319,061	208,828,450	129,644,846.50	136,127,089	142,933,443
Total Expenditure of Programme 1	237,319,061	208,828,450	129,644,846.50	136,127,088.83	142,933,443.27
Programme 2: Coordination and Supervisory Services.					
SP 2. 1 Audit and accountability	0	3,424,644.00	3,595,876.20	3,775,670.01	3,964,453.51
SP 2. 2. performance management	0	5,000,000.00	6,000,000.00	6,300,000.00	6,615,000.00
SP 2. 3. Emergency and Disaster management	7,217,600.00	18,624,644.00	10,000,000.00	10,500,000.00	11,025,000.00
Total Expenditure of Programme 2	7,217,600.00	27,049,288.00	19,595,876.20	20,575,670.01	21,604,453.51
Programme 3: Management and Administration of County services.					
SP 3. 1 County Executive	10,013,400.00	6,905,768.00	7,251,056.40	7,613,609.22	7,994,289.68
SP 3.2 County Secretary	9,329,300.00	4,876,443.00	6,000,000.00	5,376,278.41	5,645,092.33
SP 3.3 Geospatial Technologies Services (GTS)	2,733,030.00	30,200,000.00	31,710,000.00	33,295,500.00	34,960,275.00
SP 3.4 Communication Unit	2,733,030.00	6,746,918.00	7,084,263.90	7,438,477.10	7,810,400.95
SP 3.5 County Research and Development Service	1,858,100.00	1,073,401.00	2,000,000.00	1,183,424.60	1,242,595.83
SP 3.6 Service Delivery unit (SDU)	4,168,800.00	5,000,000.00	5,000,000.00	5,512,500.00	5,788,125.00
Total Expenditure of Programme 3	30,835,660.00	54,802,530.00	59,045,320.30	60,419,789	63,440,779
Total Expenditure of Vote -- ----	217,286,967	290,680,268	208,286,043	217,122,548	227,978,676
PHYSICAL PLANNING, LANDS AND HOUSING					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	157,769,544	64,838,507	68,080,432	71,484,454	75,058,676
SP 1. 1. Formulation of policies, Regulation & Legal Framework	-	4,000,000.00	4,200,000.00	4,410,000	4,630,500
Total Expenditure of Programme 1	157,769,544	68,838,507	72,280,432	75,894,454	79,689,176
Programme 2: Land Survey & Mapping Services.					
SP 2. 1. Land Survey & Mapping.	24,482,600.00	12,800,000.00	5,000,000.00	5,250,000.00	5,512,500.00
Total Expenditure of Programme 2	24,482,600.00	12,800,000.00	5,000,000.00	5,250,000.00	5,512,500.00

Programme	Baseline Estimates (Kshs)		CFSP Projections (Kshs)		
	2023/24	2024/25	2025/26	2026/27	2027/28
Programme 3: Urban, Physical Planning & Housing Services.					
SP 3. 1 Urban & Physical Planning	10,268,346.00	96,416,971.00	37,262,408	39,125,528	41,081,805
SP 3. 2 Housing Development	5,162,400.00	0	0	0	0
SP 3. 3 Vihiga Municipality	35,461,711.00	0	10,000,000.00	10,500,000	11,025,000
Total Expenditure of Programme 3	50,892,457.00	96,416,971.00	47,262,408	49,625,528	52,106,805
Total Expenditure of Vote -- -----	233,144,601	178,055,478.00	124,542,840	130,769,982	137,308,481
COUNTY ASSEMBLY					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	357,264,943.00	729,248,406	685,216,240	719,477,052	755,450,905
Total Expenditure of Programme 1	357,264,943	729,248,406	685,216,240	719,477,052	755,450,905
Total Expenditure of Vote -- -----	357,264,943.00	729,248,406.00	685,216,240	719,477,052	755,450,905
PUBLIC SERVICE MANAGEMENT AND ICT					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	278,622,567.00	587,485,531.00	639,400,848.65	671,370,891.08	704,939,435.64
SP 1.2 County/Subcounty Administration	20,231,700.00	30,000,000.00	31,500,000.00	33,075,000.00	34,728,750.00
SP 1.3 ICT SERVICES	7,471,012.00	200,000.00	210,000.00	220,500.00	231,525.00
SP 1.4 County FM Radio	17,529,200.00	9,840,487.00	10,332,511.35	10,849,136.92	11,391,593.76
SP 1.5 Enforcement Services			30,000,000		
SP 1.6 KDSPII	-	37,500,000	390,000,000	390,000,000	390,000,000
Total Expenditure of Programme 1	323,854,479	665,026,018	1,101,443,360,000	1,105,515,528	1,141,291,304
Total Expenditure of Vote -- -----	323,854,479	665,026,018	1,101,443,360,000	1,105,515,528	1,141,291,304
OFFICE OF THE COUNTY ATTORNEY					
Programme 1: Administration Planning and Support services					
SP 1. 1 General Administrative Services	14,500,000.00	27,019,600.00	32,832,340.00	34,473,957.00	36,197,654.85
Total Expenditure of Programme 1	14,500,000.00	27,019,600.00	32,832,340.00	34,473,957.00	36,197,654.85
Total Expenditure of Vote -- -----	14,500,000.00	27,019,600.00	32,832,340.00	34,473,957.00	36,197,654.85