

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4861000101 Agriculture	2110100 Basic Salaries - Permanent Employees	62,038,213	65,140,124	68,397,130
	2110101 Basic Salaries - Civil Service	62,038,213	65,140,124	68,397,130
	2110200 Basic Wages - Temporary Employees	2,918,800	3,064,740	3,217,977
	2110202 Casual Labour - Others	2,918,800	3,064,740	3,217,977
	2110300 Personal Allowance - Paid as Part of Salary	23,162,068	24,320,172	25,536,180
	2110301 House Allowance	13,626,976	14,308,325	15,023,741
	2110314 Transport Allowance	6,228,754	6,540,192	6,867,201
	2110320 Leave Allowance	1,806,338	1,896,655	1,991,488
	2110322 Risk Allowance	1,500,000	1,575,000	1,653,750
	2120100 Employer Contributions to Compulsory National Social Security Schemes	863,128	906,284	951,599
	2120101 Employer Contributions to National Social Security Fund	863,128	906,284	951,599
	2210100 Utilities Supplies and Services	450,000	472,500	496,125
	2210101 Electricity	400,000	420,000	441,000
	2210102 Water and sewerage charges	50,000	52,500	55,125
	2210200 Communication, Supplies and Services	3,500	3,675	3,859
	2210203 Courier and Postal Services	3,500	3,675	3,859
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,654,650	2,787,383	2,926,752
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	900,000	945,000	992,250
	2210302 Accommodation - Domestic Travel	600,000	630,000	661,500
	2210303 Daily Subsistence Allowance	1,154,650	1,212,383	1,273,002
	2210500 Printing , Advertising and Information Supplies and Services	1,320,000	1,386,000	1,455,300
	2210504 Advertising, Awareness and Publicity Campaigns	270,000	283,500	297,675
	2210505 Trade Shows and Exhibitions	1,050,000	1,102,500	1,157,625
	2210600 Rentals of Produced Assets	180,000	189,000	198,450
	2210604 Hire of Transport	180,000	189,000	198,450
	2210700 Training Expenses	300,000	315,000	330,750
	2210799 Training Expenses - Other (Bud	300,000	315,000	330,750
	2210800 Hospitality Supplies and Services	1,650,000	1,732,500	1,819,125
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	650,000	682,500	716,625
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,050,000	1,102,500
	2210900 Insurance Costs	13,036,786	13,688,625	14,373,057
	2210904 Motor Vehicle Insurance	500,000	525,000	551,250
	2210910 Medical Insurance	12,536,786	13,163,625	13,821,807
	2211000 Specialised Materials and Supplies	1,800,000	1,890,000	1,984,500
	2211004 Fungicides, Insecticides and Sprays	1,000,000	1,050,000	1,102,500
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	300,000	315,000	330,750
	2211023 Supplies for Production	500,000	525,000	551,250
	2211100 Office and General Supplies and Services	800,000	840,000	882,000

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HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	800,000	840,000	882,000
	2211200 Fuel Oil and Lubricants	400,000	420,000	441,000
	2211201 Refined Fuels and Lubricants for Transport	400,000	420,000	441,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	750,000	787,500	826,875
	2220101 Maintenance Expenses - Motor Vehicles	750,000	787,500	826,875
	2220200 Routine Maintenance - Other Assets	650,000	682,500	716,625
	2220202 Maintenance of Office Furniture and Equipment	350,000	367,500	385,875
	2220210 Maintenance of Computers, Software, and Networks	300,000	315,000	330,750
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	500,000	525,000	551,250
	3111305 Purchase of tree seeds and seedlings	500,000	525,000	551,250
	4130200 Payable from Previous Financial Periods	5,094,745	5,349,482	5,616,956
	4130299 Payables from Previous Financial Period - Other (Budget)s	5,094,745	5,349,482	5,616,956
	Gross Expenditure..... KShs.	118,571,890	124,500,485	130,725,510
	Net Expenditure. KShs.	118,571,890	124,500,485	130,725,510
	Net Expenditure. KShs.	118,571,890	124,500,485	130,725,510
4861000100 Agriculture				
4861000201 Livestock	2210100 Utilities Supplies and Services	75,000	78,750	82,688
	2210102 Water and sewerage charges	75,000	78,750	82,688
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	500,000	525,000	551,250
	2210303 Daily Subsistence Allowance	500,000	525,000	551,250
	2210500 Printing , Advertising and Information Supplies and Services	70,350	73,868	77,561
	2210504 Advertising, Awareness and Publicity Campaigns	70,350	73,868	77,561
	2211000 Specialised Materials and Supplies	2,120,547	2,226,574	2,337,903
	2211003 Veterinarian Supplies and Materials	1,000,000	1,050,000	1,102,500
	2211026 Purchase of Vaccines and Sera	1,120,547	1,176,574	1,235,403
	2211200 Fuel Oil and Lubricants	800,000	840,000	882,000
	2211201 Refined Fuels and Lubricants for Transport	800,000	840,000	882,000
	Gross Expenditure..... KShs.	3,565,897	3,744,192	3,931,402
	Net Expenditure. KShs.	3,565,897	3,744,192	3,931,402
	Net Expenditure. KShs.	3,565,897	3,744,192	3,931,402
4861000200 Livestock				
4861000301 Fisheries	2210100 Utilities Supplies and Services	50,000	52,500	55,125
	2210101 Electricity	50,000	52,500	55,125
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	550,000	577,500	606,375
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000	52,500	55,125
	2210303 Daily Subsistence Allowance	500,000	525,000	551,250
	2210500 Printing , Advertising and Information Supplies and Services	350,000	367,500	385,875
	2210502 Publishing and Printing Services	50,000	52,500	55,125
	2210504 Advertising, Awareness and Publicity Campaigns	50,000	52,500	55,125
	2210505 Trade Shows and Exhibitions	250,000	262,500	275,625
	2210800 Hospitality Supplies and Services	500,000	525,000	551,250

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HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4861000300 Fisheries	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
	2211000 Specialised Materials and Supplies	600,000	630,000	661,500
	2211008 Laboratory Materials, Supplies and Small Equipment	100,000	105,000	110,250
	2211023 Supplies for Production	500,000	525,000	551,250
	2220200 Routine Maintenance - Other Assets	300,000	315,000	330,750
	2220205 Maintenance of Buildings and Stations -- Non-Residential	300,000	315,000	330,750
	3111100 Purchase of Specialised Plant, Equipment and Machinery	100,000	105,000	110,250
	3111107 Purchase of Laboratory Equipment	100,000	105,000	110,250
	Gross Expenditure..... KShs.	2,450,000	2,572,500	2,701,125
	Net Expenditure. KShs.	2,450,000	2,572,500	2,701,125
	Net Expenditure. KShs.	2,450,000	2,572,500	2,701,125
	Net Expenditure. KShs.	124,587,787	130,817,177	137,358,037
	Net Expenditure. KShs.	124,587,787	130,817,177	137,358,037
	Net Expenditure. KShs.	124,587,787	130,817,177	137,358,037
	Net Expenditure. KShs.	124,587,787	130,817,177	137,358,037
	Net Expenditure. KShs.	124,587,787	130,817,177	137,358,037
	Net Expenditure. KShs.	124,587,787	130,817,177	137,358,037
	Net Expenditure. KShs.	124,587,787	130,817,177	137,358,037
	Net Expenditure. KShs.	124,587,787	130,817,177	137,358,037
	Net Expenditure. KShs.	124,587,787	130,817,177	137,358,037
	Net Expenditure. KShs.	124,587,787	130,817,177	137,358,037
4861 Heads 4861000000 AGRICULTURE, LIVESTOCK, FISHERIES & CO- OPERATIVES	2110100 Basic Salaries - Permanent Employees	23,678,900	24,862,845	26,105,987
	2110101 Basic Salaries - Civil Service	23,678,900	24,862,845	26,105,987
	2110300 Personal Allowance - Paid as Part of Salary	4,800,000	5,040,000	5,292,000
	2110301 House Allowance	1,000,000	1,050,000	1,102,500
	2110314 Transport Allowance	1,400,000	1,470,000	1,543,500
	2110320 Leave Allowance	2,400,000	2,520,000	2,646,000
	2110400 Personal Allowances paid as Reimbursements	1,200,000	1,260,000	1,323,000
	2110405 Telephone Allowance	1,200,000	1,260,000	1,323,000
	2120100 Employer Contributions to Compulsory National Social Security Schemes	550,000	577,500	606,375
	2120101 Employer Contributions to National Social Security Fund	550,000	577,500	606,375
	2210100 Utilities Supplies and Services	115,000	120,750	126,788
	2210101 Electricity	100,000	105,000	110,250
	2210102 Water and sewerage charges	15,000	15,750	16,538
	2210200 Communication, Supplies and Services	100,000	105,000	110,250
	2210202 Internet Connections	100,000	105,000	110,250
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,600,000	2,730,000	2,866,500
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	1,000,000	1,050,000	1,102,500
	2210303 Daily Subsistence Allowance	1,100,000	1,155,000	1,212,750
	2210500 Printing , Advertising and Information Supplies and Services	150,000	157,500	165,375
4862000101 Lands	2210503 Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125
	2210504 Advertising, Awareness and Publicity Campaigns	100,000	105,000	110,250
	2210700 Training Expenses	2,150,000	2,257,500	2,370,375
	2210714 Gender Mainstreaming	150,000	157,500	165,375
	2210799 Training Expenses - Other (Bud	2,000,000	2,100,000	2,205,000
	2210800 Hospitality Supplies and Services	2,000,000	2,100,000	2,205,000

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HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	1,500,000	1,575,000	1,653,750
	2210900 Insurance Costs	790,000	829,500	870,975
	2210904 Motor Vehicle Insurance	190,000	199,500	209,475
	2210910 Medical Insurance	600,000	630,000	661,500
	2211100 Office and General Supplies and Services	1,700,000	1,785,000	1,874,250
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	800,000	840,000	882,000
	2211102 Supplies and Accessories for Computers and Printers	700,000	735,000	771,750
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	210,000	220,500
	2211200 Fuel Oil and Lubricants	500,000	525,000	551,250
	2211201 Refined Fuels and Lubricants for Transport	500,000	525,000	551,250
	2211300 Other Operating Expenses	30,000	31,500	33,075
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	30,000	31,500	33,075
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	700,000	735,000	771,750
	2220101 Maintenance Expenses - Motor Vehicles	700,000	735,000	771,750
	2220200 Routine Maintenance - Other Assets	200,000	210,000	220,500
	2220202 Maintenance of Office Furniture and Equipment	50,000	52,500	55,125
	2220210 Maintenance of Computers, Software, and Networks	150,000	157,500	165,375
	2710100 Government Pension and Retirement Benefits	5,000,000	5,250,000	5,512,500
	2710102 Gratuity - Civil Servants	5,000,000	5,250,000	5,512,500
	3111000 Purchase of Office Furniture and General Equipment	600,000	630,000	661,500
	3111001 Purchase of Office Furniture and Fittings	600,000	630,000	661,500
	4130200 Payable from Previous Financial Periods	8,552,490	8,980,115	9,429,120
	4130299 Payables from Previous Financial Period - Other (Budget)s	8,552,490	8,980,115	9,429,120
	Gross Expenditure..... KShs.	55,416,390	58,187,210	61,096,570
	Net Expenditure. KShs.	55,416,390	58,187,210	61,096,570
4862000100 Lands	Net Expenditure. KShs.	55,416,390	58,187,210	61,096,570
4862000201 Housing	2210800 Hospitality Supplies and Services	700,000	735,000	771,750
	2210802 Boards, Committees, Conferences and Seminars	700,000	735,000	771,750
	Gross Expenditure..... KShs.	700,000	735,000	771,750
	Net Expenditure. KShs.	700,000	735,000	771,750
4862000200 Housing	Net Expenditure. KShs.	700,000	735,000	771,750
4862000301 Physical Planning	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,500,000	1,575,000	1,653,750
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	500,000	525,000	551,250
	2210303 Daily Subsistence Allowance	500,000	525,000	551,250
	2210800 Hospitality Supplies and Services	380,000	399,000	418,950
	2210802 Boards, Committees, Conferences and Seminars	380,000	399,000	418,950
	2211200 Fuel Oil and Lubricants	250,000	262,500	275,625

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HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4862000302 Vihiga Municipality KUSP (UDG and UGI)	2211201 Refined Fuels and Lubricants for Transport	250,000	262,500	275,625
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	600,000	630,000	661,500
	3111403 Research	600,000	630,000	661,500
	Gross Expenditure..... KShs.	2,730,000	2,866,500	3,009,825
	Net Expenditure. KShs.	2,730,000	2,866,500	3,009,825
	2110100 Basic Salaries - Permanent Employees	5,841,423	6,133,494	6,440,169
	2110101 Basic Salaries - Civil Service	5,841,423	6,133,494	6,440,169
	2110200 Basic Wages - Temporary Employees	200,000	210,000	220,500
	2110202 Casual Labour - Others	200,000	210,000	220,500
	2110300 Personal Allowance - Paid as Part of Salary	2,500,000	2,625,000	2,756,250
	2110301 House Allowance	500,000	525,000	551,250
	2110314 Transport Allowance	1,000,000	1,050,000	1,102,500
	2110320 Leave Allowance	1,000,000	1,050,000	1,102,500
	2110400 Personal Allowances paid as Reimbursements	110,000	115,500	121,275
	2110405 Telephone Allowance	110,000	115,500	121,275
	2210100 Utilities Supplies and Services	55,000	57,750	60,638
	2210101 Electricity	50,000	52,500	55,125
	2210102 Water and sewerage charges	5,000	5,250	5,513
	2210200 Communication, Supplies and Services	50,000	52,500	55,125
	2210202 Internet Connections	50,000	52,500	55,125
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,430,000	2,551,500	2,679,075
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	500,000	525,000	551,250
	2210303 Daily Subsistence Allowance	410,000	430,500	452,025
	2210399 Domestic Travel and Subs. - Others	1,020,000	1,071,000	1,124,550
	2210500 Printing , Advertising and Information Supplies and Services	50,000	52,500	55,125
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125
	2210600 Rentals of Produced Assets	2,000,000	2,100,000	2,205,000
	2210603 Rents and Rates - Non-Residential	2,000,000	2,100,000	2,205,000
	2210800 Hospitality Supplies and Services	1,500,000	1,575,000	1,653,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,050,000	1,102,500
	2211100 Office and General Supplies and Services	450,000	472,500	496,125
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	150,000	157,500	165,375
	2211102 Supplies and Accessories for Computers and Printers	300,000	315,000	330,750
	2211200 Fuel Oil and Lubricants	250,000	262,500	275,625
	2211201 Refined Fuels and Lubricants for Transport	250,000	262,500	275,625
	2220200 Routine Maintenance - Other Assets	100,000	105,000	110,250
	2220210 Maintenance of Computers, Software, and Networks	100,000	105,000	110,250

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HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4862000300 Physical Planning 4862 Heads 4862000000 MINISTRY OF PHYSICAL PLANNING, LANDS AND HOUSING	2640500 Other Capital Grants and Transfers	35,000,000	-	-
	2640599 Other Capital Grants and Trans	35,000,000	-	-
	3111000 Purchase of Office Furniture and General Equipment	400,000	420,000	441,000
	3111001 Purchase of Office Furniture and Fittings	400,000	420,000	441,000
	Gross Expenditure. KShs.	50,936,423	16,733,244	17,569,907
	Net Expenditure. KShs.	50,936,423	16,733,244	17,569,907
	Net Expenditure. KShs.	53,666,423	19,599,744	20,579,732
	Net Expenditure. KShs.	109,782,813	78,521,954	82,448,052
	Net Expenditure. KShs.	109,782,813	78,521,954	82,448,052
	4863000101 Transport	42,431,730	44,553,317	46,780,982
	2110100 Basic Salaries - Permanent Employees	42,431,730	44,553,317	46,780,982
	2110101 Basic Salaries - Civil Service	42,431,730	44,553,317	46,780,982
	2110300 Personal Allowance - Paid as Part of Salary	9,764,925	10,253,172	10,765,830
	2110301 House Allowance	4,495,832	4,720,624	4,956,655
	2110314 Transport Allowance	2,648,000	2,780,400	2,919,420
	2110316 Security Allowance	2,000,000	2,100,000	2,205,000
	2110320 Leave Allowance	621,093	652,148	684,755
	2110400 Personal Allowances paid as Reimbursements	600,000	630,000	661,500
	2110405 Telephone Allowance	600,000	630,000	661,500
	2120100 Employer Contributions to Compulsory National Social Security Schemes	4,961,547	5,209,624	5,470,106
	2120101 Employer Contributions to National Social Security Fund	4,961,547	5,209,624	5,470,106
	2210100 Utilities Supplies and Services	563,800	591,990	621,590
	2210101 Electricity	420,000	441,000	463,050
	2210102 Water and sewerage charges	47,800	50,190	52,700
	2210103 Gas expenses	96,000	100,800	105,840
	2210200 Communication, Supplies and Services	920,000	966,000	1,014,300
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	750,000	787,500	826,875
	2210202 Internet Connections	150,000	157,500	165,375
	2210203 Courier and Postal Services	20,000	21,000	22,050
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,587,197	2,716,557	2,852,384
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,000	735,000	771,750
	2210302 Accommodation - Domestic Travel	1,626,198	1,707,508	1,792,883
	2210303 Daily Subsistence Allowance	260,999	274,049	287,751
	2210500 Printing , Advertising and Information Supplies and Services	490,000	514,500	540,225
	2210502 Publishing and Printing Services	50,000	52,500	55,125
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	20,000	21,000	22,050
	2210504 Advertising, Awareness and Publicity Campaigns	300,000	315,000	330,750
	2210505 Trade Shows and Exhibitions	70,000	73,500	77,175
	2210599 Printing, Advertising - Other	50,000	52,500	55,125
	2210600 Rentals of Produced Assets	50,000	52,500	55,125

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HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210604 Hire of Transport	50,000	52,500	55,125
	2210700 Training Expenses	858,500	901,425	946,496
	2210711 Tuition Fees	50,000	52,500	55,125
	2210714 Gender Mainstreaming	100,000	105,000	110,250
	2210799 Training Expenses - Other (Bud	708,500	743,925	781,121
	2210800 Hospitality Supplies and Services	1,943,000	2,040,150	2,142,158
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	850,000	892,500	937,125
	2210802 Boards, Committees, Conferences and Seminars	1,073,000	1,126,650	1,182,983
	2210805 National Celebrations	20,000	21,000	22,050
	2210900 Insurance Costs	6,145,543	6,452,821	6,775,461
	2210904 Motor Vehicle Insurance	2,142,012	2,249,113	2,361,568
	2210910 Medical Insurance	4,003,531	4,203,708	4,413,893
	2211000 Specialised Materials and Supplies	1,164,207	1,222,417	1,283,539
	2211005 Chemicals and Industrial Gases	300,000	315,000	330,750
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	495,000	519,750	545,738
	2211016 Purchase of Uniforms and Clothing - Staff	200,000	210,000	220,500
	2211029 Purchase of Safety Gear	169,207	177,667	186,551
	2211100 Office and General Supplies and Services	791,351	830,919	872,465
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	450,000	472,500	496,125
	2211102 Supplies and Accessories for Computers and Printers	221,851	232,944	244,591
	2211103 Sanitary and Cleaning Materials, Supplies and Services	119,500	125,475	131,749
	2211200 Fuel Oil and Lubricants	2,600,000	2,730,000	2,866,500
	2211203 Refined Fuels and Lubricants -- Other	2,600,000	2,730,000	2,866,500
	2211300 Other Operating Expenses	526,000	552,300	579,915
	2211301 Bank Service Commission and Charges	50,000	52,500	55,125
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	226,000	237,300	249,165
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	50,000	52,500	55,125
	2211310 Contracted Professional Services	100,000	105,000	110,250
	2211329 HIV AIDS Secretariat workplace Policy Development	100,000	105,000	110,250
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	300,116	315,122	330,878
	2220101 Maintenance Expenses - Motor Vehicles	300,116	315,122	330,878
	2220200 Routine Maintenance - Other Assets	1,733,000	1,819,650	1,910,633
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	800,000	840,000	882,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	683,000	717,150	753,008
	2220209 Minor Alterations to Buildings and Civil Works	200,000	210,000	220,500
	2220210 Maintenance of Computers, Software, and Networks	50,000	52,500	55,125
	2710100 Government Pension and Retirement Benefits	2,090,181	2,194,690	2,304,425
	2710102 Gratuity - Civil Servants	2,090,181	2,194,690	2,304,425
	2810200 Civil Contingency Reserves	100,000	105,000	110,250

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2810205 Emergency Fund	100,000	105,000	110,250
	3110900 Purchase of Household Furniture and Institutional Equipment	100,000	105,000	110,250
	3110902 Purchase of Household and Institutional Appliances	100,000	105,000	110,250
	3111000 Purchase of Office Furniture and General Equipment	856,000	898,800	943,740
	3111001 Purchase of Office Furniture and Fittings	556,000	583,800	612,990
	3111002 Purchase of Computers, Printers and other IT Equipment	300,000	315,000	330,750
	3111100 Purchase of Specialised Plant, Equipment and Machinery	1,800,000	1,890,000	1,984,500
	3111107 Purchase of Laboratory Equipment	1,000,000	1,050,000	1,102,500
	3111112 Purchase of Software	800,000	840,000	882,000
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	30,000	31,500	33,075
	3111305 Purchase of tree seeds and seedlings	30,000	31,500	33,075
	4130200 Payable from Previous Financial Periods	6,214,796	6,525,536	6,851,813
	4130299 Payables from Previous Financial Period - Other (Budget)s	6,214,796	6,525,536	6,851,813
	Gross Expenditure..... KShs.	89,621,893	94,102,990	98,808,140
	Net Expenditure. KShs.	89,621,893	94,102,990	98,808,140
4863000100 Transport	Net Expenditure. KShs.	89,621,893	94,102,990	98,808,140
4863000201 Infrastructure	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,150,000	1,207,500	1,267,875
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	350,000	367,500	385,875
	2210303 Daily Subsistence Allowance	800,000	840,000	882,000
	2210700 Training Expenses	741,286	778,350	817,268
	2210799 Training Expenses - Other (Bud	741,286	778,350	817,268
	Gross Expenditure..... KShs.	1,891,286	1,985,850	2,085,143
	Net Expenditure. KShs.	1,891,286	1,985,850	2,085,143
4863000200 Infrastructure	Net Expenditure. KShs.	1,891,286	1,985,850	2,085,143
4863000301 Roads	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,350,000	5,617,500	5,898,375
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	350,000	367,500	385,875
	2210309 Field Allowance	5,000,000	5,250,000	5,512,500
	2210600 Rentals of Produced Assets	29,000,000	30,450,000	31,972,500
	2210606 Hire of Equipment, Plant and Machinery	29,000,000	30,450,000	31,972,500
	Gross Expenditure..... KShs.	34,350,000	36,067,500	37,870,875
	Net Expenditure. KShs.	34,350,000	36,067,500	37,870,875
4863000300 Roads	Net Expenditure. KShs.	34,350,000	36,067,500	37,870,875
4863 Heads	Net Expenditure. KShs.	125,863,179	132,156,340	138,764,158
4863000000 TRANSPORT, INFRASTRUCTURE AND COMMUNICATION	Net Expenditure. KShs.	125,863,179	132,156,340	138,764,158
4864000101 Trade	2110100 Basic Salaries - Permanent Employees	36,605,360	38,435,628	40,357,409
	2110101 Basic Salaries - Civil Service	36,605,360	38,435,628	40,357,409
	2110300 Personal Allowance - Paid as Part of Salary	3,804,000	3,994,200	4,193,910
	2110301 House Allowance	2,110,000	2,215,500	2,326,275
	2110314 Transport Allowance	1,116,000	1,171,800	1,230,390

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2110320 Leave Allowance	578,000	606,900	637,245
	2120100 Employer Contributions to Compulsory National Social Security Schemes	2,400,000	2,520,000	2,646,000
	2120101 Employer Contributions to National Social Security Fund	2,400,000	2,520,000	2,646,000
	2210100 Utilities Supplies and Services	6,000,000	6,300,000	6,615,000
	2210101 Electricity	6,000,000	6,300,000	6,615,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,560,000	1,638,000	1,719,900
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	450,000	472,500	496,125
	2210302 Accommodation - Domestic Travel	300,000	315,000	330,750
	2210303 Daily Subsistence Allowance	310,000	325,500	341,775
	2210399 Domestic Travel and Subs. - Others	500,000	525,000	551,250
	2210400 Foreign Travel and Subsistence, and other transportation costs	500,000	525,000	551,250
	2210403 Daily Subsistence Allowance	500,000	525,000	551,250
	2210700 Training Expenses	200,000	210,000	220,500
	2210799 Training Expenses - Other (Bud	200,000	210,000	220,500
	2210800 Hospitality Supplies and Services	500,000	525,000	551,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000	262,500	275,625
	2210802 Boards, Committees, Conferences and Seminars	250,000	262,500	275,625
	2210900 Insurance Costs	1,240,000	1,302,000	1,367,100
	2210904 Motor Vehicle Insurance	240,000	252,000	264,600
	2210910 Medical Insurance	1,000,000	1,050,000	1,102,500
	2211000 Specialised Materials and Supplies	50,000	52,500	55,125
	2211016 Purchase of Uniforms and Clothing - Staff	50,000	52,500	55,125
	2211100 Office and General Supplies and Services	450,000	472,500	496,125
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	400,000	420,000	441,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	50,000	52,500	55,125
	2211200 Fuel Oil and Lubricants	200,000	210,000	220,500
	2211201 Refined Fuels and Lubricants for Transport	200,000	210,000	220,500
	2211300 Other Operating Expenses	100,000	105,000	110,250
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	105,000	110,250
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	700,000	735,000	771,750
	2220101 Maintenance Expenses - Motor Vehicles	700,000	735,000	771,750
	2710100 Government Pension and Retirement Benefits	3,158,854	3,316,797	3,482,637
	2710102 Gratuity - Civil Servants	3,158,854	3,316,797	3,482,637
	3111000 Purchase of Office Furniture and General Equipment	250,000	262,500	275,625
	3111001 Purchase of Office Furniture and Fittings	250,000	262,500	275,625
	4130200 Payable from Previous Financial Periods	8,670,818	9,104,359	9,559,577
	4130299 Payables from Previous Financial Period - Other (Budget)s	8,670,818	9,104,359	9,559,577
	Gross Expenditure..... KShs.	66,389,032	69,708,484	73,193,908
	Net Expenditure..... KShs.	66,389,032	69,708,484	73,193,908

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4864000100 Trade	Net Expenditure. KShs.	66,389,032	69,708,484	73,193,908
4864000201 Tourism	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	450,000	472,500	496,125
	2210302 Accommodation - Domestic Travel	150,000	157,500	165,375
	2210303 Daily Subsistence Allowance	150,000	157,500	165,375
	2210399 Domestic Travel and Subs. - Others	150,000	157,500	165,375
	2210400 Foreign Travel and Subsistence, and other transportation costs	100,000	105,000	110,250
	2210403 Daily Subsistence Allowance	100,000	105,000	110,250
	2210800 Hospitality Supplies and Services	150,000	157,500	165,375
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	150,000	157,500	165,375
	2211000 Specialised Materials and Supplies	100,000	105,000	110,250
	2211016 Purchase of Uniforms and Clothing - Staff	100,000	105,000	110,250
	2211100 Office and General Supplies and Services	300,000	315,000	330,750
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	200,000	210,000	220,500
	2211103 Sanitary and Cleaning Materials, Supplies and Services	100,000	105,000	110,250
	2211200 Fuel Oil and Lubricants	200,000	210,000	220,500
	2211201 Refined Fuels and Lubricants for Transport	200,000	210,000	220,500
	2211300 Other Operating Expenses	50,000	52,500	55,125
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000	52,500	55,125
	3111000 Purchase of Office Furniture and General Equipment	300,000	315,000	330,750
	3111001 Purchase of Office Furniture and Fittings	300,000	315,000	330,750
	Gross Expenditure. KShs.	1,650,000	1,732,500	1,819,125
	Net Expenditure. KShs.	1,650,000	1,732,500	1,819,125
4864000200 Tourism	Net Expenditure. KShs.	1,650,000	1,732,500	1,819,125
4864000301 Industrialisation	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,350,000	1,417,500	1,488,375
	2210302 Accommodation - Domestic Travel	450,000	472,500	496,125
	2210303 Daily Subsistence Allowance	450,000	472,500	496,125
	2210399 Domestic Travel and Subs. - Others	450,000	472,500	496,125
	2210400 Foreign Travel and Subsistence, and other transportation costs	500,000	525,000	551,250
	2210403 Daily Subsistence Allowance	500,000	525,000	551,250
	2210700 Training Expenses	300,000	315,000	330,750
	2210799 Training Expenses - Other (Bud	300,000	315,000	330,750
	2210800 Hospitality Supplies and Services	5,000,000	5,250,000	5,512,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000	262,500	275,625
	2210802 Boards, Committees, Conferences and Seminars	4,750,000	4,987,500	5,236,875
	2211000 Specialised Materials and Supplies	200,000	210,000	220,500
	2211016 Purchase of Uniforms and Clothing - Staff	200,000	210,000	220,500
	2211100 Office and General Supplies and Services	600,000	630,000	661,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	450,000	472,500	496,125
	2211103 Sanitary and Cleaning Materials, Supplies and Services	150,000	157,500	165,375

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4864000300 Industrialisation	2211200 Fuel Oil and Lubricants	400,000	420,000	441,000
	2211201 Refined Fuels and Lubricants for Transport	400,000	420,000	441,000
	2211300 Other Operating Expenses	150,000	157,500	165,375
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	157,500	165,375
	2220200 Routine Maintenance - Other Assets	50,000	52,500	55,125
	2220214 Maintenance of Street Lights	50,000	52,500	55,125
	3111000 Purchase of Office Furniture and General Equipment	300,000	315,000	330,750
	3111001 Purchase of Office Furniture and Fittings	300,000	315,000	330,750
	Gross Expenditure. KShs.	8,850,000	9,292,500	9,757,125
	Net Expenditure. KShs.	8,850,000	9,292,500	9,757,125
	Net Expenditure. KShs.	8,850,000	9,292,500	9,757,125
	Net Expenditure. KShs.	76,889,032	80,733,484	84,770,158
	Net Expenditure. KShs.	76,889,032	80,733,484	84,770,158
	Net Expenditure. KShs.	76,889,032	80,733,484	84,770,158
	Net Expenditure. KShs.	76,889,032	80,733,484	84,770,158
	Net Expenditure. KShs.	76,889,032	80,733,484	84,770,158
	Net Expenditure. KShs.	76,889,032	80,733,484	84,770,158
	Net Expenditure. KShs.	76,889,032	80,733,484	84,770,158
4865000101 Health Headquarters	2110100 Basic Salaries - Permanent Employees	507,396,286	532,766,100	559,404,405
	2110101 Basic Salaries - Civil Service	507,396,286	532,766,100	559,404,405
	2110200 Basic Wages - Temporary Employees	52,092,000	54,676,600	57,431,430
	2110202 Casual Labour - Others	52,092,000	54,676,600	57,431,430
	2110300 Personal Allowance - Paid as Part of Salary	789,780,036	829,269,038	849,240,490
	2110301 House Allowance	97,964,436	102,862,658	108,005,791
	2110314 Transport Allowance	66,012,000	69,312,600	72,778,230
	2110315 Extraneous Allowance	266,610,000	279,940,500	293,937,525
	2110318 Non- Practicing Allowance	21,660,000	22,743,000	2,388,150
	2110320 Leave Allowance	5,376,000	5,644,800	5,927,040
	2110322 Risk Allowance	44,433,600	46,655,280	48,988,044
	2110335 Emergency Call Allowance	60,984,000	64,033,200	67,234,860
	2110338 Nursing Service Allowance	7,600,000	7,980,000	8,379,000
	2110339 Health Service Workers Allowance	219,140,000	230,097,000	241,601,850
	2210100 Utilities Supplies and Services	3,300,000	3,465,000	3,638,250
	2210101 Electricity	2,800,000	2,940,000	3,087,000
	2210102 Water and sewerage charges	500,000	525,000	551,250
	2210200 Communication, Supplies and Services	200,000	210,000	220,500
	2210202 Internet Connections	200,000	210,000	220,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,000,000	5,250,000	5,512,500
	2210302 Accommodation - Domestic Travel	1,000,000	1,050,000	1,102,500
	2210303 Daily Subsistence Allowance	2,500,000	2,625,000	2,756,250
	2210399 Domestic Travel and Subs. - Others	1,500,000	1,575,000	1,653,750
	2210400 Foreign Travel and Subsistence, and other transportation costs	1,700,000	1,785,000	1,874,250
	2210403 Daily Subsistence Allowance	500,000	525,000	551,250
	2210499 Foreign Travel and Subs.- Others	1,200,000	1,260,000	1,323,000

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210500 Printing , Advertising and Information Supplies and Services	400,000	420,000	441,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	100,000	105,000	110,250
	2210599 Printing, Advertising - Other	300,000	315,000	330,750
	2210700 Training Expenses	1,000,000	1,050,000	1,102,500
	2210799 Training Expenses - Other (Bud	1,000,000	1,050,000	1,102,500
	2210800 Hospitality Supplies and Services	2,500,000	2,625,000	2,756,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	210,000	220,500
	2210802 Boards, Committees, Conferences and Seminars	2,000,000	2,100,000	2,205,000
	2210805 National Celebrations	300,000	315,000	330,750
	2210900 Insurance Costs	3,000,000	3,150,000	3,307,500
	2210904 Motor Vehicle Insurance	1,000,000	1,050,000	1,102,500
	2210910 Medical Insurance	2,000,000	2,100,000	2,205,000
	2211000 Specialised Materials and Supplies	17,250,000	18,112,500	19,018,125
	2211001 Medical Drugs	6,250,000	6,562,500	6,890,625
	2211008 Laboratory Materials, Supplies and Small Equipment	2,000,000	2,100,000	2,205,000
	2211015 Food and Rations	5,000,000	5,250,000	5,512,500
	2211020 Uniform and Clothing Allowances	3,800,000	3,990,000	4,189,500
	2211021 Purchase of Bedding and Linen	200,000	210,000	220,500
	2211100 Office and General Supplies and Services	1,750,000	1,837,500	1,929,375
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	500,000	525,000	551,250
	2211102 Supplies and Accessories for Computers and Printers	1,250,000	1,312,500	1,378,125
	2211200 Fuel Oil and Lubricants	4,000,000	4,200,000	4,410,000
	2211204 Other Fuels (wood, charcoal, cooking gas etc...)	4,000,000	4,200,000	4,410,000
	2211300 Other Operating Expenses	79,341,032	83,308,082	87,473,488
	2211330 Administration of Superannuation Pension Scheme	79,336,032	83,302,832	87,467,975
	2211399 Other Operating Expenses - Oth	5,000	5,250	5,513
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	2,000,000	2,100,000	2,205,000
	2220101 Maintenance Expenses - Motor Vehicles	2,000,000	2,100,000	2,205,000
	2220200 Routine Maintenance - Other Assets	2,000,000	2,100,000	2,205,000
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,000,000	1,050,000	1,102,500
	2220202 Maintenance of Office Furniture and Equipment	1,000,000	1,050,000	1,102,500
	2640400 Other Current Transfers, Grants and Subsidies	495,000	519,750	545,738
	2640403 Burial Grants for Destitutes	495,000	519,750	545,738
	2640500 Other Capital Grants and Transfers	7,166,250	-	-
	2640599 Other Capital Grants and Trans	7,166,250	-	-
	2710100 Government Pension and Retirement Benefits	2,042,194	2,144,304	2,251,519
	2710102 Gratuity - Civil Servants	2,042,194	2,144,304	2,251,519
	3111000 Purchase of Office Furniture and General Equipment	200,000	210,000	220,500
	3111001 Purchase of Office Furniture and Fittings	200,000	210,000	220,500

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	4130200 Payable from Previous Financial Periods	49,721,954	52,208,052	54,818,454
	4130299 Payables from Previous Financial Period - Other (Budget)s	49,721,954	52,208,052	54,818,454
	Gross Expenditure..... KShs.	1,532,334,752	1,601,406,926	1,660,006,274
	Net Expenditure. KShs.	1,532,334,752	1,601,406,926	1,660,006,274
4865000100 Health Headquarters	Net Expenditure. KShs.	1,532,334,752	1,601,406,926	1,660,006,274
4865000201 County health Services	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,500,000	1,575,000	1,653,750
	2210303 Daily Subsistence Allowance	1,500,000	1,575,000	1,653,750
	2210500 Printing , Advertising and Information Supplies and Services	800,000	840,000	882,000
	2210504 Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
	2210505 Trade Shows and Exhibitions	300,000	315,000	330,750
	2211000 Specialised Materials and Supplies	30,200,000	31,710,000	33,295,500
	2211001 Medical Drugs	23,000,000	24,150,000	25,357,500
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	4,000,000	4,200,000	4,410,000
	2211004 Fungicides, Insecticides and Sprays	200,000	210,000	220,500
	2211028 Purchase of X-Rays Supplies	3,000,000	3,150,000	3,307,500
	2211100 Office and General Supplies and Services	500,000	525,000	551,250
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	525,000	551,250
	2211300 Other Operating Expenses	1,000,000	1,050,000	1,102,500
	2211329 HIV AIDS Secretariat workplace Policy Development	1,000,000	1,050,000	1,102,500
	2640500 Other Capital Grants and Transfers	36,984,188	3,150,000	3,307,500
	2640599 Other Capital Grants and Trans	36,984,188	3,150,000	3,307,500
	Gross Expenditure..... KShs.	70,984,188	38,850,000	40,792,500
	Net Expenditure. KShs.	70,984,188	38,850,000	40,792,500
4865000200 County health Services	Net Expenditure. KShs.	70,984,188	38,850,000	40,792,500
4865000301 Public Health	2211000 Specialised Materials and Supplies	1,300,000	1,365,000	1,433,250
	2211004 Fungicides, Insecticides and Sprays	1,300,000	1,365,000	1,433,250
	2640500 Other Capital Grants and Transfers	2,500,000	2,625,000	2,756,250
	2640599 Other Capital Grants and Trans	2,500,000	2,625,000	2,756,250
	Gross Expenditure..... KShs.	3,800,000	3,990,000	4,189,500
	Net Expenditure. KShs.	3,800,000	3,990,000	4,189,500
4865000300 Public Health	Net Expenditure. KShs.	3,800,000	3,990,000	4,189,500
4865000401 Headquarters	2110200 Basic Wages - Temporary Employees	40,000,000	42,000,000	44,100,000
	2110201 Contractual Employees	33,760,000	35,448,000	37,220,400
	2110202 Casual Labour - Others	6,240,000	6,552,000	6,879,600
	2210100 Utilities Supplies and Services	10,000,000	10,500,000	11,025,000
	2210101 Electricity	8,000,000	8,400,000	8,820,000
	2210102 Water and sewerage charges	2,000,000	2,100,000	2,205,000
	2210200 Communication, Supplies and Services	610,000	640,500	672,525
	2210202 Internet Connections	600,000	630,000	661,500

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210203 Courier and Postal Services	10,000	10,500	11,025
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,700,000	2,835,000	2,976,750
	2210302 Accommodation - Domestic Travel	1,000,000	1,050,000	1,102,500
	2210303 Daily Subsistence Allowance	1,700,000	1,785,000	1,874,250
	2210500 Printing , Advertising and Information Supplies and Services	1,000,000	1,050,000	1,102,450
	2210504 Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
	2210599 Printing, Advertising - Other	500,000	525,000	551,200
	2210700 Training Expenses	900,000	945,000	992,250
	2210703 Production and Printing of Training Materials	50,000	52,500	55,125
	2210714 Gender Mainstreaming	50,000	52,500	55,125
	2210799 Training Expenses - Other (Bud	800,000	840,000	882,000
	2210800 Hospitality Supplies and Services	3,150,000	3,307,500	3,472,875
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	600,000	630,000	661,500
	2210805 National Celebrations	50,000	52,500	55,125
	2210809 Board Allowance	2,000,000	2,100,000	2,205,000
	2210900 Insurance Costs	570,000	598,500	628,425
	2210904 Motor Vehicle Insurance	150,000	157,500	165,375
	2210910 Medical Insurance	420,000	441,000	463,050
	2211000 Specialised Materials and Supplies	59,850,000	62,842,500	65,984,325
	2211001 Medical Drugs	40,000,000	42,000,000	44,100,000
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	5,000,000	5,250,000	5,512,500
	2211004 Fungicides, Insecticides and Sprays	200,000	210,000	220,500
	2211005 Chemicals and Industrial Gases	100,000	105,000	110,250
	2211007 Agricultural Materials, Supplies and Small Equipment	150,000	157,500	165,075
	2211008 Laboratory Materials, Supplies and Small Equipment	1,500,000	1,575,000	1,653,750
	2211015 Food and Rations	5,000,000	5,250,000	5,512,500
	2211016 Purchase of Uniforms and Clothing - Staff	200,000	210,000	220,500
	2211019 Purchase of Uniforms and Clothing - Patients	1,000,000	1,050,000	1,102,500
	2211021 Purchase of Bedding and Linen	2,500,000	2,625,000	2,756,250
	2211023 Supplies for Production	2,000,000	2,100,000	2,205,000
	2211026 Purchase of Vaccines and Sera	500,000	525,000	551,250
	2211028 Purchase of X-Rays Supplies	1,500,000	1,575,000	1,653,750
	2211029 Purchase of Safety Gear	200,000	210,000	220,500
	2211100 Office and General Supplies and Services	4,000,000	4,200,000	4,410,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,500,000	1,575,000	1,653,750
	2211102 Supplies and Accessories for Computers and Printers	500,000	525,000	551,250
	2211103 Sanitary and Cleaning Materials, Supplies and Services	2,000,000	2,100,000	2,205,000
	2211200 Fuel Oil and Lubricants	6,500,000	6,825,000	7,166,250

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4865000400 Vihiga Teaching and Referral Hospital	2211201 Refined Fuels and Lubricants for Transport	3,500,000	3,675,000	3,858,750
	2211204 Other Fuels (wood, charcoal, cooking gas etc...)	3,000,000	3,150,000	3,307,500
	2211300 Other Operating Expenses	5,050,000	5,302,500	5,567,625
	2211301 Bank Service Commission and Charges	50,000	52,500	55,125
	2211305 Contracted Guards and Cleaning Services	2,500,000	2,625,000	2,756,250
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	100,000	105,000	110,250
	2211310 Contracted Professional Services	500,000	525,000	551,250
	2211320 Temporary Committees Expenses	400,000	420,000	441,000
	2211323 Laundry Expenses	400,000	420,000	441,000
	2211329 HIV AIDS Secretariat workplace Policy Development	300,000	315,000	330,750
	2211399 Other Operating Expenses - Oth	300,000	315,000	330,750
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	500,000	525,000	551,250
	2220101 Maintenance Expenses - Motor Vehicles	500,000	525,000	551,250
	2220200 Routine Maintenance - Other Assets	5,690,000	5,974,500	6,273,225
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,000,000	1,050,000	1,102,500
	2220202 Maintenance of Office Furniture and Equipment	200,000	210,000	220,500
	2220203 Maintenance of Medical and Dental Equipment	3,000,000	3,150,000	3,307,500
	2220204 Maintenance of Buildings -- Residential	500,000	525,000	551,250
	2220205 Maintenance of Buildings and Stations -- Non-Residential	700,000	735,000	771,750
	2220209 Minor Alterations to Buildings and Civil Works	200,000	210,000	220,500
	2220210 Maintenance of Computers, Software, and Networks	90,000	94,500	99,225
	3111000 Purchase of Office Furniture and General Equipment	1,000,000	1,050,000	1,102,500
	3111001 Purchase of Office Furniture and Fittings	500,000	525,000	551,250
	3111002 Purchase of Computers, Printers and other IT Equipment	500,000	525,000	551,250
	3111100 Purchase of Specialised Plant, Equipment and Machinery	1,500,000	1,575,000	1,653,750
	3111107 Purchase of Laboratory Equipment	1,500,000	1,575,000	1,653,750
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	100,000	105,000	110,250
	3111305 Purchase of tree seeds and seedlings	100,000	105,000	110,250
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	100,000	105,000	110,250
	3111499 Research, Feasibility Studies	100,000	105,000	110,250
	4130200 Payable from Previous Financial Periods	4,000,000	4,200,000	4,410,000
	4130299 Payables from Previous Financial Period - Other (Budget)s	4,000,000	4,200,000	4,410,000
	Gross Expenditure. KShs.	147,220,000	154,581,000	162,309,700
	Net Expenditure. KShs.	147,220,000	154,581,000	162,309,700
	Net Expenditure. KShs.	147,220,000	154,581,000	162,309,700
	4865000501 Headquarters	2,200,000	2,260,000	2,322,000
	2110200 Basic Wages - Temporary Employees	1,200,000	1,260,000	1,322,000
	2110202 Casual Labour - Others	1,200,000	1,260,000	1,322,000
	2210100 Utilities Supplies and Services	1,650,000	1,732,500	1,819,125
	2210101 Electricity	1,200,000	1,260,000	1,323,000

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210102 Water and sewerage charges	450,000	472,500	496,125
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,550,000	1,627,500	1,708,875
	2210302 Accommodation - Domestic Travel	650,000	682,500	716,625
	2210303 Daily Subsistence Allowance	900,000	945,000	992,250
	2210800 Hospitality Supplies and Services	1,025,000	1,076,250	1,130,063
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	75,000	78,750	82,688
	2210802 Boards, Committees, Conferences and Seminars	450,000	472,500	496,125
	2210809 Board Allowance	500,000	525,000	551,250
	2210900 Insurance Costs	80,000	84,000	88,200
	2210904 Motor Vehicle Insurance	80,000	84,000	88,200
	2211000 Specialised Materials and Supplies	4,200,000	4,410,000	4,630,500
	2211001 Medical Drugs	2,000,000	2,100,000	2,205,000
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	500,000	525,000	551,250
	2211008 Laboratory Materials, Supplies and Small Equipment	500,000	525,000	551,250
	2211015 Food and Rations	1,200,000	1,260,000	1,323,000
	2211100 Office and General Supplies and Services	750,000	787,500	826,875
	2211103 Sanitary and Cleaning Materials, Supplies and Services	750,000	787,500	826,875
	2211200 Fuel Oil and Lubricants	800,000	840,000	882,000
	2211201 Refined Fuels and Lubricants for Transport	450,000	472,500	496,125
	2211204 Other Fuels (wood, charcoal, cooking gas etc...)	350,000	367,500	385,875
	2211300 Other Operating Expenses	10,000	10,500	11,025
	2211301 Bank Service Commission and Charges	10,000	10,500	11,025
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	150,000	157,500	165,375
	2220101 Maintenance Expenses - Motor Vehicles	150,000	157,500	165,375
	4130200 Payable from Previous Financial Periods	450,000	472,500	496,125
	4130299 Payables from Previous Financial Period - Other (Budget)s	450,000	472,500	496,125
	Gross Expenditure. KShs.	11,865,000	12,458,250	13,080,163
	Net Expenditure. KShs.	11,865,000	12,458,250	13,080,163
4865000500 Sabatia Sub County Hospital	Net Expenditure. KShs.	11,865,000	12,458,250	13,080,163
4865000601 Headquarters	2110200 Basic Wages - Temporary Employees	2,500,000	2,625,000	2,756,250
	2110202 Casual Labour - Others	2,500,000	2,625,000	2,756,250
	2210100 Utilities Supplies and Services	1,900,000	1,995,000	2,094,750
	2210101 Electricity	1,400,000	1,470,000	1,543,500
	2210102 Water and sewerage charges	500,000	525,000	551,250
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,900,000	1,995,000	2,094,750
	2210302 Accommodation - Domestic Travel	700,000	735,000	771,750
	2210303 Daily Subsistence Allowance	1,200,000	1,260,000	1,323,000
	2210500 Printing , Advertising and Information Supplies and Services	40,000	42,000	44,100
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	40,000	42,000	44,100

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210800 Hospitality Supplies and Services	1,120,000	1,176,000	1,235,000
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	120,000	126,000	132,500
	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
	2210809 Board Allowance	500,000	525,000	551,250
	2210900 Insurance Costs	80,000	84,000	88,200
	2210904 Motor Vehicle Insurance	80,000	84,000	88,200
	2211000 Specialised Materials and Supplies	4,200,000	4,410,000	4,630,500
	2211001 Medical Drugs	2,000,000	2,100,000	2,205,000
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	500,000	525,000	551,250
	2211008 Laboratory Materials, Supplies and Small Equipment	500,000	525,000	551,250
	2211015 Food and Rations	1,200,000	1,260,000	1,323,000
	2211100 Office and General Supplies and Services	1,450,000	1,492,500	1,598,625
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	700,000	735,000	771,750
	2211103 Sanitary and Cleaning Materials, Supplies and Services	750,000	757,500	826,875
	2211200 Fuel Oil and Lubricants	800,000	840,000	882,000
	2211201 Refined Fuels and Lubricants for Transport	450,000	472,500	496,125
	2211204 Other Fuels (wood, charcoal, cooking gas etc...)	350,000	367,500	385,875
	2211300 Other Operating Expenses	10,000	10,500	11,025
	2211301 Bank Service Commission and Charges	10,000	10,500	11,025
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	150,000	157,500	165,375
	2220101 Maintenance Expenses - Motor Vehicles	150,000	157,500	165,375
	4130200 Payable from Previous Financial Periods	450,000	472,500	496,125
	4130299 Payables from Previous Financial Period - Other (Budget)s	450,000	472,500	496,125
	Gross Expenditure. KShs.	14,600,000	15,300,000	16,096,700
	Net Expenditure. KShs.	14,600,000	15,300,000	16,096,700
	Net Expenditure. KShs.	14,600,000	15,300,000	16,096,700
4865000600 Hamisi Sub County Hospital				
4865000701 Headquarters	2110200 Basic Wages - Temporary Employees	950,000	997,500	1,047,375
	2110202 Casual Labour - Others	950,000	997,500	1,047,375
	2210100 Utilities Supplies and Services	1,050,000	1,102,500	1,157,625
	2210101 Electricity	750,000	787,500	826,875
	2210102 Water and sewerage charges	300,000	315,000	330,750
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,550,000	1,627,500	1,708,875
	2210302 Accommodation - Domestic Travel	650,000	682,500	716,625
	2210303 Daily Subsistence Allowance	900,000	945,000	992,250
	2210800 Hospitality Supplies and Services	950,000	997,500	1,047,375
	2210802 Boards, Committees, Conferences and Seminars	450,000	472,500	496,125
	2210809 Board Allowance	500,000	525,000	551,250
	2210900 Insurance Costs	80,000	84,000	88,200
	2210904 Motor Vehicle Insurance	80,000	84,000	88,200

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2211000 Specialised Materials and Supplies	3,750,000	3,937,500	4,134,375
	2211001 Medical Drugs	2,000,000	2,100,000	2,205,000
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	500,000	525,000	551,250
	2211008 Laboratory Materials, Supplies and Small Equipment	450,000	472,500	496,125
	2211015 Food and Rations	800,000	840,000	882,000
	2211200 Fuel Oil and Lubricants	900,000	945,000	992,250
	2211201 Refined Fuels and Lubricants for Transport	450,000	472,500	496,125
	2211204 Other Fuels (wood, charcoal, cooking gas etc...)	450,000	472,500	496,125
	2211300 Other Operating Expenses	10,000	10,500	11,025
	2211301 Bank Service Commission and Charges	10,000	10,500	11,025
	4130200 Payable from Previous Financial Periods	450,000	472,500	496,125
	4130299 Payables from Previous Financial Period - Other (Budget)s	450,000	472,500	496,125
	Gross Expenditure. KShs.	9,690,000	10,174,500	10,683,225
	Net Expenditure. KShs.	9,690,000	10,174,500	10,683,225
	Net Expenditure. KShs.	9,690,000	10,174,500	10,683,225
4865000700 Emusire Sub County Hospital				
4865000801 Headquarters	2110200 Basic Wages - Temporary Employees	2,500,000	2,625,000	2,756,250
	2110202 Casual Labour - Others	2,500,000	2,625,000	2,756,250
	2210100 Utilities Supplies and Services	1,800,000	1,890,000	1,984,500
	2210101 Electricity	1,300,000	1,365,000	1,433,250
	2210102 Water and sewerage charges	500,000	525,000	551,250
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,600,000	1,680,000	1,764,000
	2210302 Accommodation - Domestic Travel	650,000	682,500	716,625
	2210303 Daily Subsistence Allowance	950,000	997,500	1,047,375
	2210800 Hospitality Supplies and Services	1,120,000	1,176,000	1,234,800
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	120,000	126,000	132,300
	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
	2210809 Board Allowance	500,000	525,000	551,250
	2210900 Insurance Costs	80,000	84,000	88,200
	2210904 Motor Vehicle Insurance	80,000	84,000	88,200
	2211000 Specialised Materials and Supplies	2,400,000	2,520,000	2,646,000
	2211001 Medical Drugs	200,000	210,000	220,500
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	500,000	525,000	551,250
	2211008 Laboratory Materials, Supplies and Small Equipment	500,000	525,000	551,250
	2211015 Food and Rations	1,200,000	1,260,000	1,323,000
	2211100 Office and General Supplies and Services	750,000	787,500	826,875
	2211103 Sanitary and Cleaning Materials, Supplies and Services	750,000	787,500	826,875
	2211200 Fuel Oil and Lubricants	800,000	850,000	882,000
	2211201 Refined Fuels and Lubricants for Transport	450,000	472,500	496,125
	2211204 Other Fuels (wood, charcoal, cooking gas etc...)	350,000	377,500	385,875

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2211300 Other Operating Expenses	10,000	10,500	11,025
	2211301 Bank Service Commission and Charges	10,000	10,500	11,025
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	150,000	157,500	165,375
	2220101 Maintenance Expenses - Motor Vehicles	150,000	157,500	165,375
	4130200 Payable from Previous Financial Periods	450,000	472,500	496,125
	4130299 Payables from Previous Financial Period - Other (Budget)s	450,000	472,500	496,125
	Gross Expenditure..... KShs.	11,660,000	12,253,000	12,855,150
	Net Expenditure. KShs.	11,660,000	12,253,000	12,855,150
	Net Expenditure. KShs.	11,660,000	12,253,000	12,855,150
	Net Expenditure. KShs.	11,660,000	12,253,000	12,855,150
4865000800 Emuhaya Sub County Hospital				
4865000901 Headquarters	2110200 Basic Wages - Temporary Employees	450,000	472,500	496,125
	2110202 Casual Labour - Others	450,000	472,500	496,125
	2210100 Utilities Supplies and Services	700,000	735,000	771,750
	2210101 Electricity	450,000	472,500	496,125
	2210102 Water and sewerage charges	250,000	262,500	275,625
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	800,000	840,000	881,700
	2210302 Accommodation - Domestic Travel	450,000	472,500	496,125
	2210303 Daily Subsistence Allowance	350,000	367,500	385,575
	2210800 Hospitality Supplies and Services	175,000	183,750	192,938
	2210802 Boards, Committees, Conferences and Seminars	170,000	178,500	187,425
	2210809 Board Allowance	5,000	5,250	5,513
	2210900 Insurance Costs	80,000	84,000	88,200
	2210904 Motor Vehicle Insurance	80,000	84,000	88,200
	2211000 Specialised Materials and Supplies	2,150,000	2,257,500	2,370,375
	2211001 Medical Drugs	950,000	997,500	1,047,375
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	550,000	577,500	606,375
	2211008 Laboratory Materials, Supplies and Small Equipment	150,000	157,500	165,375
	2211015 Food and Rations	500,000	525,000	551,250
	2211200 Fuel Oil and Lubricants	300,000	315,000	330,750
	2211201 Refined Fuels and Lubricants for Transport	150,000	157,500	165,375
	2211204 Other Fuels (wood, charcoal, cooking gas etc...)	150,000	157,500	165,375
	2211300 Other Operating Expenses	10,000	10,500	11,025
	2211301 Bank Service Commission and Charges	10,000	10,500	11,025
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	150,000	157,500	165,375
	2220101 Maintenance Expenses - Motor Vehicles	150,000	157,500	165,375
	4130200 Payable from Previous Financial Periods	150,000	157,500	165,375
	4130299 Payables from Previous Financial Period - Other (Budget)s	150,000	157,500	165,375
	Gross Expenditure..... KShs.	4,965,000	5,213,250	5,473,613
	Net Expenditure. KShs.	4,965,000	5,213,250	5,473,613
	Net Expenditure. KShs.	4,965,000	5,213,250	5,473,613
	Net Expenditure. KShs.	4,965,000	5,213,250	5,473,613
4865000900 Lyanaginga Sub County Hospital				

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4865 Heads	Net Expenditure. KShs.	1,807,118,940	1,854,226,926	1,925,486,825
	Net Expenditure. KShs.	1,807,118,940	1,854,226,926	1,925,486,825
4865000000 COUNTY HEALTH SERVICES				
4866000101 Education	2110100 Basic Salaries - Permanent Employees	79,686,224	83,670,535	87,854,062
	2110101 Basic Salaries - Civil Service	79,686,224	83,670,535	87,854,062
	2110300 Personal Allowance - Paid as Part of Salary	10,636,000	11,167,800	11,726,190
	2110301 House Allowance	176,000	184,800	194,040
	2110310 Top-up Allowance	5,000,000	5,250,000	5,512,500
	2110320 Leave Allowance	5,460,000	5,733,000	6,019,650
	2110400 Personal Allowances paid as Reimbursements	1,000,000	1,050,000	1,102,500
	2110405 Telephone Allowance	1,000,000	1,050,000	1,102,500
	2120100 Employer Contributions to Compulsory National Social Security Schemes	5,000,000	5,250,000	5,512,500
	2120101 Employer Contributions to National Social Security Fund	5,000,000	5,250,000	5,512,500
	2210100 Utilities Supplies and Services	100,000	105,000	110,250
	2210101 Electricity	50,000	52,500	55,125
	2210103 Gas expenses	50,000	52,500	55,125
	2210200 Communication, Supplies and Services	55,000	57,750	60,638
	2210202 Internet Connections	50,000	52,500	55,125
	2210203 Courier and Postal Services	5,000	5,250	5,513
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,068,286	5,321,700	5,587,785
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	1,500,000	1,575,000	1,653,750
	2210303 Daily Subsistence Allowance	568,286	596,700	626,535
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	1,000,000	1,050,000	1,102,500
	2210399 Domestic Travel and Subs. - Others	1,500,000	1,575,000	1,653,750
	2210500 Printing , Advertising and Information Supplies and Services	2,978,000	3,126,900	3,283,245
	2210502 Publishing and Printing Services	1,000,000	1,050,000	1,102,500
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	500,000	525,000	551,250
	2210504 Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
	2210505 Trade Shows and Exhibitions	500,000	525,000	551,250
	2210599 Printing, Advertising - Other	478,000	501,900	526,995
	2210600 Rentals of Produced Assets	1,000,000	1,050,000	1,102,500
	2210604 Hire of Transport	1,000,000	1,050,000	1,102,500
	2210700 Training Expenses	700,000	735,000	771,750
	2210714 Gender Mainstreaming	200,000	210,000	220,500
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210800 Hospitality Supplies and Services	3,190,000	3,349,500	3,516,975
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000	1,575,000	1,653,750
	2210802 Boards, Committees, Conferences and Seminars	1,390,000	1,459,500	1,532,475
	2210805 National Celebrations	300,000	315,000	330,750

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210900 Insurance Costs	2,239,000	2,350,950	2,468,498
	2210904 Motor Vehicle Insurance	239,000	250,950	263,498
	2210910 Medical Insurance	2,000,000	2,100,000	2,205,000
	2211000 Specialised Materials and Supplies	1,000,000	1,050,000	1,102,500
	2211009 Education and Library Supplies	1,000,000	1,050,000	1,102,500
	2211100 Office and General Supplies and Services	1,200,000	1,260,000	1,323,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	500,000	525,000	551,250
	2211102 Supplies and Accessories for Computers and Printers	500,000	525,000	551,250
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	210,000	220,500
	2211200 Fuel Oil and Lubricants	2,000,000	2,100,000	2,205,000
	2211201 Refined Fuels and Lubricants for Transport	2,000,000	2,100,000	2,205,000
	2211300 Other Operating Expenses	3,051,000	3,203,550	3,363,428
	2211301 Bank Service Commission and Charges	5,000	5,250	5,513
	2211320 Temporary Committees Expenses	700,000	735,000	771,750
	2211399 Other Operating Expenses - Oth	2,346,000	2,463,300	2,586,165
	2220200 Routine Maintenance - Other Assets	2,439,000	2,560,950	2,688,998
	2220202 Maintenance of Office Furniture and Equipment	239,000	250,950	263,498
	2220205 Maintenance of Buildings and Stations -- Non-Residential	2,000,000	2,100,000	2,205,000
	2220210 Maintenance of Computers, Software, and Networks	150,000	157,500	165,375
	2220299 Routine Maintenance - Other As	50,000	52,500	55,125
	3111000 Purchase of Office Furniture and General Equipment	1,450,000	1,522,500	1,598,625
	3111001 Purchase of Office Furniture and Fittings	1,450,000	1,522,500	1,598,625
	3111100 Purchase of Specialised Plant, Equipment and Machinery	100,000	105,000	110,250
	3111112 Purchase of Software	100,000	105,000	110,250
	4130200 Payable from Previous Financial Periods	14,984,033	15,733,235	16,519,596
	4130299 Payables from Previous Financial Period - Other (Budget)s	14,984,033	15,733,235	16,519,596
	Gross Expenditure..... KShs.	137,876,543	144,770,370	152,008,290
	Net Expenditure..... KShs.	137,876,543	144,770,370	152,008,290
4866000100 Education	Net Expenditure..... KShs.	137,876,543	144,770,370	152,008,290
4866000201 ECDE	2110100 Basic Salaries - Permanent Employees	176,588,280	185,417,694	194,688,579
	2110101 Basic Salaries - Civil Service	176,588,280	185,417,694	194,688,579
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,500,000	2,625,000	2,756,250
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	500,000	525,000	551,250
	2210303 Daily Subsistence Allowance	500,000	525,000	551,250
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,050,000	1,102,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	500,000	525,000	551,250
	2210403 Daily Subsistence Allowance	500,000	525,000	551,250
	2210500 Printing , Advertising and Information Supplies and Services	500,000	525,000	551,250

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210505 Trade Shows and Exhibitions	500,000	525,000	551,250
	2210700 Training Expenses	1,000,000	1,050,000	1,102,500
	2210799 Training Expenses - Other (Bud	1,000,000	1,050,000	1,102,500
	2210800 Hospitality Supplies and Services	1,500,000	1,575,000	1,653,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,050,000	1,102,500
	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
	2211000 Specialised Materials and Supplies	5,000,000	5,250,000	5,512,500
	2211015 Food and Rations	5,000,000	5,250,000	5,512,500
	2211100 Office and General Supplies and Services	750,000	787,500	826,875
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	250,000	262,500	275,625
	2211102 Supplies and Accessories for Computers and Printers	500,000	525,000	551,250
	2211300 Other Operating Expenses	1,600,000	1,680,000	1,764,000
	2211399 Other Operating Expenses - Oth	1,600,000	1,680,000	1,764,000
	2640500 Other Capital Grants and Transfers	10,000,000	10,500,000	11,025,000
	2640599 Other Capital Grants and Trans	10,000,000	10,500,000	11,025,000
	2710100 Government Pension and Retirement Benefits	26,000,000	27,300,000	28,665,000
	2710102 Gratuity - Civil Servants	26,000,000	27,300,000	28,665,000
	3111000 Purchase of Office Furniture and General Equipment	12,500,000	13,125,000	13,781,250
	3111001 Purchase of Office Furniture and Fittings	12,500,000	13,125,000	13,781,250
	Gross Expenditure. KShs.	238,438,280	250,360,194	262,878,204
	Net Expenditure. KShs.	238,438,280	250,360,194	262,878,204
4866000200 ECDE	Net Expenditure. KShs.	238,438,280	250,360,194	262,878,204
4866000301 Training Centres	2110100 Basic Salaries - Permanent Employees	65,789,700	69,079,185	72,533,144
	2110101 Basic Salaries - Civil Service	65,789,700	69,079,185	72,533,144
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,517,177	2,643,036	2,775,188
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	517,177	543,036	570,188
	2210303 Daily Subsistence Allowance	500,000	525,000	551,250
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,050,000	1,102,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	500,000	525,000	551,250
	2210403 Daily Subsistence Allowance	500,000	525,000	551,250
	2210700 Training Expenses	500,000	525,000	551,250
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210800 Hospitality Supplies and Services	1,500,000	1,575,000	1,654,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,050,000	1,102,500
	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	552,250
	2211100 Office and General Supplies and Services	750,000	787,500	826,875
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	250,000	262,500	275,625
	2211102 Supplies and Accessories for Computers and Printers	500,000	525,000	551,250

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4866000300 Training Centres 4866 Heads 4866000000 EDUCATION, SCIENCE, TECHNICAL AND VOCATIONAL TRAINING 4867000101 County Executive Headquarters	2211300 Other Operating Expenses	1,100,000	1,155,000	1,212,750
	2211399 Other Operating Expenses - Oth	1,100,000	1,155,000	1,212,750
	2640100 Scholarships and other Educational Benefits	25,000,000	26,250,000	27,562,500
	2649999 Scholarships and Other Educ. -	25,000,000	26,250,000	27,562,500
	2640500 Other Capital Grants and Transfers	20,000,000	21,000,000	22,050,000
	2640599 Other Capital Grants and Trans	20,000,000	21,000,000	22,050,000
	2710100 Government Pension and Retirement Benefits	2,000,000	2,100,000	2,205,000
	2710102 Gratuity - Civil Servants	2,000,000	2,100,000	2,205,000
	Gross Expenditure. KShs.	119,656,877	125,639,721	131,922,707
	Net Expenditure. KShs.	119,656,877	125,639,721	131,922,707
	Net Expenditure. KShs.	119,656,877	125,639,721	131,922,707
	Net Expenditure. KShs.	495,971,700	520,770,285	546,809,201
	Net Expenditure. KShs.	495,971,700	520,770,285	546,809,201
	2110100 Basic Salaries - Permanent Employees	62,663,293	65,796,458	69,086,281
	2110101 Basic Salaries - Civil Service	62,663,293	65,796,458	69,086,281
	2110300 Personal Allowance - Paid as Part of Salary	6,100,000	6,405,000	6,725,250
	2110301 House Allowance	3,500,000	3,675,000	3,858,750
	2110314 Transport Allowance	2,000,000	2,100,000	2,205,000
	2110320 Leave Allowance	600,000	630,000	661,500
	2110400 Personal Allowances paid as Reimbursements	1,000,000	1,050,000	1,102,500
	2110405 Telephone Allowance	1,000,000	1,050,000	1,102,500
	2120100 Employer Contributions to Compulsory National Social Security Schemes	500,000	525,000	551,250
	2120101 Employer Contributions to National Social Security Fund	500,000	525,000	551,250
	2210100 Utilities Supplies and Services	600,000	630,000	661,500
	2210101 Electricity	500,000	525,000	551,250
	2210105 Water and Sewerage expenses(Pending Bills)	100,000	105,000	110,250
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	7,450,000	7,822,500	8,213,625
	2210302 Accommodation - Domestic Travel	2,250,000	2,362,500	2,480,625
	2210303 Daily Subsistence Allowance	3,700,000	3,885,000	4,079,250
	2210399 Domestic Travel and Subs. - Others	1,500,000	1,575,000	1,653,750
	2210400 Foreign Travel and Subsistence, and other transportation costs	1,896,000	1,990,800	2,090,340
	2210403 Daily Subsistence Allowance	1,896,000	1,990,800	2,090,340
	2210500 Printing , Advertising and Information Supplies and Services	1,100,000	1,155,000	1,212,750
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	100,000	105,000	110,250
	2210505 Trade Shows and Exhibitions	1,000,000	1,050,000	1,102,500
	2210600 Rentals of Produced Assets	1,545,399	1,622,669	1,703,802
	2210603 Rents and Rates - Non-Residential	1,545,399	1,622,669	1,703,802
	2210700 Training Expenses	2,700,000	2,835,000	2,976,750
	2210714 Gender Mainstreaming	1,000,000	1,050,000	1,102,500

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210799 Training Expenses - Other (Bud	1,700,000	1,785,000	1,874,250
	2210800 Hospitality Supplies and Services	7,100,000	7,455,000	6,827,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	3,900,000	4,095,000	4,299,750
	2210805 National Celebrations	1,000,000	1,050,000	1,102,500
	2210809 Board Allowance	1,700,000	1,785,000	874,250
	2211000 Specialised Materials and Supplies	500,000	525,000	551,250
	2211016 Purchase of Uniforms and Clothing - Staff	500,000	525,000	551,250
	2211100 Office and General Supplies and Services	2,308,043	2,423,445	2,544,617
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,808,043	1,898,445	1,993,367
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	525,000	551,250
	2211200 Fuel Oil and Lubricants	2,000,000	2,100,000	2,205,000
	2211203 Refined Fuels and Lubricants -- Other	2,000,000	2,100,000	2,205,000
	2211300 Other Operating Expenses	3,050,000	3,202,500	3,362,625
	2211301 Bank Service Commission and Charges	50,000	52,500	55,125
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	3,000,000	3,150,000	3,307,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	3,000,000	3,150,000	3,307,500
	2220101 Maintenance Expenses - Motor Vehicles	3,000,000	3,150,000	3,307,500
	2220200 Routine Maintenance - Other Assets	1,400,000	1,470,000	1,543,500
	2220205 Maintenance of Buildings and Stations -- Non-Residential	1,000,000	1,050,000	1,102,500
	2220210 Maintenance of Computers, Software, and Networks	400,000	420,000	441,000
	2640400 Other Current Transfers, Grants and Subsidies	1,000,000	1,050,000	1,102,500
	2640402 Donations	500,000	525,000	551,250
	2640403 Burial Grants for Destitutes	500,000	525,000	551,250
	2710100 Government Pension and Retirement Benefits	11,023,308	11,574,473	12,153,197
	2710102 Gratuity - Civil Servants	11,023,308	11,574,473	12,153,197
	3110700 Purchase of Vehicles and Other Transport Equipment	500,000	525,000	551,250
	3110704 Purchase of Bicycles and Motorcycles	500,000	525,000	551,250
	3110900 Purchase of Household Furniture and Institutional Equipment	5,000,000	5,250,000	5,512,500
	3110902 Purchase of Household and Institutional Appliances	5,000,000	5,250,000	5,512,500
	3111000 Purchase of Office Furniture and General Equipment	300,000	315,000	330,750
	3111002 Purchase of Computers, Printers and other IT Equipment	300,000	315,000	330,750
	4130200 Payable from Previous Financial Periods	6,411,372	6,731,941	7,068,538
	4130299 Payables from Previous Financial Period - Other (Budget)s	6,411,372	6,731,941	7,068,538
	Gross Expenditure. KShs.	129,147,415	135,604,786	141,385,025
	Net Expenditure. KShs.	129,147,415	135,604,786	141,385,025
4867000100 County Executive Headquarters	Net Expenditure. KShs.	129,147,415	135,604,786	141,385,025
4867000201 Administration	2210200 Communication, Supplies and Services	50,000	52,500	55,125
	2210203 Courier and Postal Services	50,000	52,500	55,125

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4867000200 Administration	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	9,200,000	9,660,000	10,143,000
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000	2,100,000	2,205,000
	2210302 Accommodation - Domestic Travel	2,700,000	2,835,000	2,976,750
	2210303 Daily Subsistence Allowance	3,000,000	3,150,000	3,307,500
	2210399 Domestic Travel and Subs. - Others	1,500,000	1,575,000	1,653,750
	2210800 Hospitality Supplies and Services	2,000,000	2,100,000	2,205,000
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
	2210809 Board Allowance	1,000,000	1,050,000	1,102,500
	Gross Expenditure..... KShs.	11,250,000	11,812,500	12,403,125
	Net Expenditure. KShs.	11,250,000	11,812,500	12,403,125
	Net Expenditure. KShs.	11,250,000	11,812,500	12,403,125
	4867000301 Office of The Governor			
4867000301 Office of The Governor	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	10,900,000	11,445,000	12,017,250
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,400,000	2,520,000	2,646,000
	2210302 Accommodation - Domestic Travel	2,000,000	2,100,000	2,205,000
	2210303 Daily Subsistence Allowance	4,500,000	4,725,000	4,961,250
	2210399 Domestic Travel and Subs. - Others	2,000,000	2,100,000	2,205,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	9,000,000	9,450,000	9,922,500
	2210401 Travel Costs (airlines, bus, railway, etc.)	4,000,000	4,200,000	4,410,000
	2210403 Daily Subsistence Allowance	5,000,000	5,250,000	5,512,500
	2210500 Printing , Advertising and Information Supplies and Services	2,400,000	2,520,000	2,646,000
	2210502 Publishing and Printing Services	1,000,000	1,050,000	1,102,500
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,050,000	1,102,500
	2210599 Printing, Advertising - Other	400,000	420,000	441,000
	2210700 Training Expenses	300,000	315,000	330,750
	2210799 Training Expenses - Other (Bud	300,000	315,000	330,750
	2210800 Hospitality Supplies and Services	7,900,000	8,295,000	8,709,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000	2,100,000	2,205,000
	2210802 Boards, Committees, Conferences and Seminars	3,600,000	3,780,000	3,969,000
	2210809 Board Allowance	2,300,000	2,415,000	2,535,750
	2210900 Insurance Costs	4,000,000	4,200,000	4,410,000
	2210904 Motor Vehicle Insurance	2,000,000	2,100,000	2,205,000
	2210910 Medical Insurance	2,000,000	2,100,000	2,205,000
	2211200 Fuel Oil and Lubricants	4,000,000	4,200,000	4,410,000
	2211203 Refined Fuels and Lubricants -- Other	4,000,000	4,200,000	4,410,000
	2810200 Civil Contingency Reserves	5,000,000	5,250,000	5,512,500
	2810205 Emergency Fund	5,000,000	5,250,000	5,512,500
	3110900 Purchase of Household Furniture and Institutional Equipment	14,200,000	14,910,000	15,655,500
	3110902 Purchase of Household and Institutional Appliances	14,200,000	14,910,000	15,655,500

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4867000300 Office of The Governor 4867 Heads 4867000000 OFFICE OF THE GOVERNOR 4868000101 County Assembly	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	700,000	735,000	771,750
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	500,000	525,000	551,250
	3111499 Research, Feasibility Studies	200,000	210,000	220,500
	Gross Expenditure..... KShs.	58,400,000	61,320,000	64,386,000
	Net Expenditure. KShs.	58,400,000	61,320,000	64,386,000
	Net Expenditure. KShs.	58,400,000	61,320,000	64,386,000
	Net Expenditure. KShs.	198,797,415	208,737,286	218,174,150
	Net Expenditure. KShs.	198,797,415	208,737,286	218,174,150
	2110100 Basic Salaries - Permanent Employees	157,917,988	165,813,887	174,104,582
	2110101 Basic Salaries - Civil Service	157,917,988	165,813,887	174,104,582
	2110200 Basic Wages - Temporary Employees	28,242,600	29,654,730	31,137,467
	2110201 Contractual Employees	28,242,600	29,654,730	31,137,467
	2110300 Personal Allowance - Paid as Part of Salary	122,805,144	128,945,401	135,392,672
	2110301 House Allowance	41,483,800	43,557,990	45,735,890
	2110310 Top-up Allowance	30,680,000	32,214,000	33,824,700
	2110312 Responsibility Allowance	12,048,000	12,650,400	13,282,920
	2110314 Transport Allowance	17,688,000	18,572,400	19,501,020
	2110320 Leave Allowance	1,083,200	1,137,360	1,194,228
	2110325 Car Maintenance Allowance	13,032,144	13,683,751	14,367,939
	2110328 National Assembly Attendance Allowance	6,790,000	7,129,500	7,485,975
	2110400 Personal Allowances paid as Reimbursements	2,376,000	2,494,800	2,619,540
	2110405 Telephone Allowance	2,376,000	2,494,800	2,619,540
	2120100 Employer Contributions to Compulsory National Social Security Schemes	30,377,860	31,896,753	33,491,590
	2120101 Employer Contributions to National Social Security Fund	13,326,880	13,993,224	14,692,885
	2120103 Employer Contribution to Staff Pensions Scheme	17,050,980	17,903,529	18,798,705
	2210100 Utilities Supplies and Services	1,750,000	1,837,500	1,929,375
	2210101 Electricity	800,000	840,000	882,000
	2210102 Water and sewerage charges	150,000	157,500	165,375
	2210103 Gas expenses	800,000	840,000	882,000
	2210200 Communication, Supplies and Services	1,550,000	1,627,500	1,708,875
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	500,000	525,000	551,250
	2210202 Internet Connections	1,000,000	1,050,000	1,102,500
	2210203 Courier and Postal Services	50,000	52,500	55,125
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	142,000,000	149,100,000	156,555,000
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	25,000,000	26,250,000	27,562,500
	2210303 Daily Subsistence Allowance	117,000,000	122,850,000	128,992,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	30,000,000	31,500,000	33,075,000
	2210401 Travel Costs (airlines, bus, railway, etc.)	5,000,000	5,250,000	5,512,500
	2210403 Daily Subsistence Allowance	25,000,000	26,250,000	27,562,500

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210500 Printing , Advertising and Information Supplies and Services	4,110,000	4,315,500	4,531,275
	2210502 Publishing and Printing Services	1,400,000	1,470,000	1,543,500
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	460,000	483,000	507,150
	2210504 Advertising, Awareness and Publicity Campaigns	2,000,000	2,100,000	2,205,000
	2210505 Trade Shows and Exhibitions	250,000	262,500	275,625
	2210600 Rentals of Produced Assets	7,050,000	7,402,500	7,772,625
	2210603 Rents and Rates - Non-Residential	7,000,000	7,350,000	7,717,500
	2210604 Hire of Transport	50,000	52,500	55,125
	2210700 Training Expenses	5,000,000	5,250,000	5,512,500
	2210701 Travel Allowance	2,000,000	2,100,000	2,205,000
	2210711 Tuition Fees	2,000,000	2,100,000	2,205,000
	2210715 Kenya School of Government	1,000,000	1,050,000	1,102,500
	2210800 Hospitality Supplies and Services	25,598,984	26,878,933	28,222,880
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	16,000,000	16,800,000	17,640,000
	2210802 Boards, Committees, Conferences and Seminars	9,598,984	10,078,933	10,582,880
	2210900 Insurance Costs	39,000,000	40,950,000	42,997,500
	2210904 Motor Vehicle Insurance	4,000,000	4,200,000	4,410,000
	2210910 Medical Insurance	32,000,000	33,600,000	35,280,000
	2210999 Insurance Costs - Other (Budge	3,000,000	3,150,000	3,307,500
	2211000 Specialised Materials and Supplies	6,590,000	6,919,500	7,265,475
	2211001 Medical Drugs	50,000	52,500	55,125
	2211009 Education and Library Supplies	540,000	567,000	595,350
	2211016 Purchase of Uniforms and Clothing - Staff	6,000,000	6,300,000	6,615,000
	2211100 Office and General Supplies and Services	5,500,000	5,775,000	6,063,750
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	4,000,000	4,200,000	4,410,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,500,000	1,575,000	1,653,750
	2211200 Fuel Oil and Lubricants	3,500,000	3,675,000	3,858,750
	2211201 Refined Fuels and Lubricants for Transport	3,500,000	3,675,000	3,858,750
	2211300 Other Operating Expenses	23,200,000	24,360,000	25,578,000
	2211301 Bank Service Commission and Charges	900,000	945,000	992,250
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,200,000	1,260,000	1,323,000
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	3,000,000	3,150,000	3,307,500
	2211310 Contracted Professional Services	2,000,000	2,100,000	2,205,000
	2211323 Laundry Expenses	100,000	105,000	110,250
	2211327 Payment of Duty	6,000,000	6,300,000	6,615,000
	2211399 Other Operating Expenses - Oth	10,000,000	10,500,000	11,025,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	2,000,000	2,100,000	2,205,000
	2220101 Maintenance Expenses - Motor Vehicles	2,000,000	2,100,000	2,205,000
	2220200 Routine Maintenance - Other Assets	7,447,310	7,819,676	8,210,659

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2220202 Maintenance of Office Furniture and Equipment	1,000,000	1,050,000	1,102,500
	2220205 Maintenance of Buildings and Stations -- Non-Residential	4,447,310	4,669,676	4,903,159
	2220210 Maintenance of Computers, Software, and Networks	2,000,000	2,100,000	2,205,000
	2620100 Membership Fees and Dues and Subscriptions to International Organization	7,500,000	7,875,000	8,268,750
	2620184 Contribution to Other Parliamentary Associations	7,500,000	7,875,000	8,268,750
	2640400 Other Current Transfers, Grants and Subsidies	3,000,000	3,150,000	3,307,500
	2640402 Donations	3,000,000	3,150,000	3,307,500
	2710100 Government Pension and Retirement Benefits	23,700,354	24,885,372	26,129,640
	2710102 Gratuity - Civil Servants	9,442,000	9,914,100	10,409,805
	2710103 Gratuity - Members of Parliament	14,258,354	14,971,272	15,719,835
	3110900 Purchase of Household Furniture and Institutional Equipment	3,000,000	3,150,000	3,307,500
	3110901 Purchase of Household and Institutional Furniture and Fittings	3,000,000	3,150,000	3,307,500
	3111000 Purchase of Office Furniture and General Equipment	1,000,000	1,050,000	1,102,500
	3111002 Purchase of Computers, Printers and other IT Equipment	1,000,000	1,050,000	1,102,500
	3111100 Purchase of Specialised Plant, Equipment and Machinery	1,000,000	1,050,000	1,102,500
	3111112 Purchase of Software	1,000,000	1,050,000	1,102,500
	Gross Expenditure..... KShs.	685,216,240	719,477,052	755,450,905
	Net Expenditure. KShs.	685,216,240	719,477,052	755,450,905
4868000100 County Assembly	Net Expenditure. KShs.	685,216,240	719,477,052	755,450,905
4868 Heads	Net Expenditure. KShs.	685,216,240	719,477,052	755,450,905
4868000000 COUNTY ASSEMBLY	Net Expenditure. KShs.	685,216,240	719,477,052	755,450,905
4869000101 Finance Headquarters	2110100 Basic Salaries - Permanent Employees	179,586,095	188,565,400	197,993,670
	2110101 Basic Salaries - Civil Service	179,586,095	188,565,400	197,993,670
	2110200 Basic Wages - Temporary Employees	494,665	519,398	545,368
	2110202 Casual Labour - Others	494,665	519,398	545,368
	2110300 Personal Allowance - Paid as Part of Salary	1,939,320	2,036,286	2,138,100
	2110301 House Allowance	1,207,320	1,267,686	1,331,070
	2110314 Transport Allowance	732,000	768,600	807,030
	2110400 Personal Allowances paid as Reimbursements	144,000	151,200	158,760
	2110405 Telephone Allowance	144,000	151,200	158,760
	2120100 Employer Contributions to Compulsory National Social Security Schemes	2,626,560	2,757,888	2,895,782
	2120101 Employer Contributions to National Social Security Fund	2,626,560	2,757,888	2,895,782
	2210100 Utilities Supplies and Services	970,000	1,018,500	1,069,425
	2210101 Electricity	400,000	420,000	441,000
	2210102 Water and sewerage charges	370,000	388,500	407,925
	2210103 Gas expenses	200,000	210,000	220,500
	2210200 Communication, Supplies and Services	250,000	262,500	275,625
	2210202 Internet Connections	200,000	210,000	220,500
	2210203 Courier and Postal Services	50,000	52,500	55,125

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,050,000	5,302,500	5,567,625
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	550,000	577,500	606,375
	2210303 Daily Subsistence Allowance	2,000,000	2,100,000	2,205,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	1,000,000	1,050,000	1,102,500
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,050,000	1,102,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	3,500,000	3,675,000	3,858,750
	2210401 Travel Costs (airlines, bus, railway, etc.)	1,500,000	1,575,000	1,653,750
	2210403 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2210499 Foreign Travel and Subs.- Others	1,000,000	1,050,000	1,102,500
	2210500 Printing , Advertising and Information Supplies and Services	2,700,000	2,835,000	2,976,750
	2210502 Publishing and Printing Services	500,000	525,000	551,250
	2210504 Advertising, Awareness and Publicity Campaigns	1,500,000	1,575,000	1,653,750
	2210505 Trade Shows and Exhibitions	700,000	735,000	771,750
	2210700 Training Expenses	1,100,000	1,155,000	1,212,750
	2210711 Tuition Fees	500,000	525,000	551,250
	2210714 Gender Mainstreaming	500,000	525,000	551,250
	2210799 Training Expenses - Other (Bud	100,000	105,000	110,250
	2210800 Hospitality Supplies and Services	7,000,000	7,350,000	7,717,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000	2,100,000	2,205,000
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,050,000	1,102,500
	2210809 Board Allowance	4,000,000	4,200,000	4,410,000
	2210900 Insurance Costs	5,350,000	5,617,500	5,898,375
	2210904 Motor Vehicle Insurance	1,000,000	1,050,000	1,102,500
	2210910 Medical Insurance	4,350,000	4,567,500	4,795,875
	2211100 Office and General Supplies and Services	500,000	525,000	551,250
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	500,000	525,000	551,250
	2211200 Fuel Oil and Lubricants	700,000	735,000	771,750
	2211201 Refined Fuels and Lubricants for Transport	700,000	735,000	771,750
	2211300 Other Operating Expenses	950,000	997,500	1,047,375
	2211301 Bank Service Commission and Charges	150,000	157,500	165,375
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	315,000	330,750
	2211329 HIV AIDS Secretariat workplace Policy Development	500,000	525,000	551,250
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	1,000,000	1,050,000	1,102,500
	2220101 Maintenance Expenses - Motor Vehicles	1,000,000	1,050,000	1,102,500
	2220200 Routine Maintenance - Other Assets	1,985,147	2,084,404	2,188,625
	2220204 Maintenance of Buildings -- Residential	1,985,147	2,084,404	2,188,625
	2710100 Government Pension and Retirement Benefits	3,463,356	3,636,524	3,818,350
	2710102 Gratuity - Civil Servants	3,463,356	3,636,524	3,818,350

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	3111000 Purchase of Office Furniture and General Equipment	800,000	840,000	882,000
	3111001 Purchase of Office Furniture and Fittings	800,000	840,000	882,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	700,000	735,000	771,750
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	700,000	735,000	771,750
	4130200 Payable from Previous Financial Periods	4,196,608	4,406,438	4,626,760
	4130299 Payables from Previous Financial Period - Other (Budget)s	4,196,608	4,406,438	4,626,760
	Gross Expenditure..... KShs.	225,005,751	236,256,038	248,068,840
	Net Expenditure. KShs.	225,005,751	236,256,038	248,068,840
	Net Expenditure. KShs.	225,005,751	236,256,038	248,068,840
	Net Expenditure. KShs.	225,005,751	236,256,038	248,068,840
4869000100 Finance Headquarters	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,700,000	5,985,000	6,284,250
4869000201 Procurement	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	2,200,000	2,310,000	2,425,500
	2210303 Daily Subsistence Allowance	2,000,000	2,100,000	2,205,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	1,000,000	1,050,000	1,102,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	500,000	525,000	551,250
	2210403 Daily Subsistence Allowance	500,000	525,000	551,250
	2210500 Printing , Advertising and Information Supplies and Services	2,580,002	2,709,002	2,844,452
	2210502 Publishing and Printing Services	580,002	609,002	639,452
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,050,000	1,102,500
	2210599 Printing, Advertising - Other	1,000,000	1,050,000	1,102,500
	2210700 Training Expenses	500,000	525,000	551,250
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210800 Hospitality Supplies and Services	500,000	525,000	551,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2211300 Other Operating Expenses	200,000	210,000	220,500
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	210,000	220,500
	Gross Expenditure..... KShs.	9,980,002	10,479,002	11,002,952
	Net Expenditure. KShs.	9,980,002	10,479,002	11,002,952
	Net Expenditure. KShs.	9,980,002	10,479,002	11,002,952
	Net Expenditure. KShs.	9,980,002	10,479,002	11,002,952
4869000200 Procurement	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	3,200,502	3,360,527	3,528,553
4869000301 Audit	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,502	1,050,527	1,103,053
	2210302 Accommodation - Domestic Travel	200,000	210,000	220,500
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	1,000,000	1,050,000	1,102,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	506,000	531,300	557,865
	2210403 Daily Subsistence Allowance	506,000	531,300	557,865
	2210500 Printing , Advertising and Information Supplies and Services	100,000	105,000	110,250
	2210502 Publishing and Printing Services	100,000	105,000	110,250
	2210700 Training Expenses	500,000	525,000	551,250

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210800 Hospitality Supplies and Services	1,500,000	1,575,000	1,653,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,050,000	1,102,500
	2211200 Fuel Oil and Lubricants	200,000	210,000	220,500
	2211201 Refined Fuels and Lubricants for Transport	200,000	210,000	220,500
	2211300 Other Operating Expenses	300,000	315,000	330,750
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	315,000	330,750
	3111000 Purchase of Office Furniture and General Equipment	500,000	525,000	551,250
	3111001 Purchase of Office Furniture and Fittings	500,000	525,000	551,250
	Gross Expenditure..... KShs.	6,806,502	7,146,827	7,504,168
	Net Expenditure. KShs.	6,806,502	7,146,827	7,504,168
4869000300 Audit	Net Expenditure. KShs.	6,806,502	7,146,827	7,504,168
4869000401 Budget	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	9,050,000	9,502,500	9,977,625
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000	2,100,000	2,205,000
	2210302 Accommodation - Domestic Travel	400,000	420,000	441,000
	2210303 Daily Subsistence Allowance	3,150,000	3,307,500	3,472,875
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	2,000,000	2,100,000	2,205,000
	2210399 Domestic Travel and Subs. - Others	1,500,000	1,575,000	1,653,750
	2210500 Printing , Advertising and Information Supplies and Services	2,714,853	2,850,596	2,993,125
	2210502 Publishing and Printing Services	1,200,000	1,260,000	1,323,000
	2210504 Advertising, Awareness and Publicity Campaigns	1,014,853	1,065,596	1,118,875
	2210599 Printing, Advertising - Other	500,000	525,000	551,250
	2210700 Training Expenses	900,000	945,000	992,250
	2210799 Training Expenses - Other (Bud	900,000	945,000	992,250
	2210800 Hospitality Supplies and Services	4,200,000	4,410,000	4,630,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,200,000	2,310,000	2,425,500
	2210802 Boards, Committees, Conferences and Seminars	1,600,000	1,680,000	1,764,000
	2210809 Board Allowance	400,000	420,000	441,000
	2211100 Office and General Supplies and Services	1,700,000	1,785,000	1,874,250
	2211102 Supplies and Accessories for Computers and Printers	1,700,000	1,785,000	1,874,250
	2211300 Other Operating Expenses	350,000	367,500	385,875
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	350,000	367,500	385,875
	Gross Expenditure..... KShs.	18,914,853	19,860,596	20,853,625
	Net Expenditure. KShs.	18,914,853	19,860,596	20,853,625
4869000400 Budget	Net Expenditure. KShs.	18,914,853	19,860,596	20,853,625
4869000501 Fiscal Planning	2210100 Utilities Supplies and Services	220,000	231,000	192,550
	2210101 Electricity	140,000	147,000	154,350
	2210102 Water and sewerage charges	80,000	84,000	38,200

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210200 Communication, Supplies and Services	400,000	420,000	441,000
	2210202 Internet Connections	400,000	420,000	441,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	12,000,000	12,600,000	13,230,000
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000	2,100,000	2,205,000
	2210302 Accommodation - Domestic Travel	700,000	735,000	771,750
	2210303 Daily Subsistence Allowance	3,500,000	3,675,000	3,858,750
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	3,800,000	3,990,000	4,189,500
	2210399 Domestic Travel and Subs. - Others	2,000,000	2,100,000	2,205,000
	2210500 Printing, Advertising and Information Supplies and Services	2,350,000	2,467,500	2,590,875
	2210502 Publishing and Printing Services	1,000,000	1,050,000	1,102,500
	2210504 Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
	2210599 Printing, Advertising - Other	850,000	892,500	937,125
	2210700 Training Expenses	2,250,000	2,362,500	2,480,625
	2210799 Training Expenses - Other (Bud	2,250,000	2,362,500	2,480,625
	2210800 Hospitality Supplies and Services	4,000,000	4,200,000	4,410,000
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000	1,260,000	1,323,000
	2210802 Boards, Committees, Conferences and Seminars	2,800,000	2,940,000	3,087,000
	2211000 Specialised Materials and Supplies	1,800,000	1,890,000	1,984,500
	2211016 Purchase of Uniforms and Clothing - Staff	800,000	840,000	882,000
	2211023 Supplies for Production	1,000,000	1,050,000	1,102,500
	2211100 Office and General Supplies and Services	500,000	525,000	551,250
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	500,000	525,000	551,250
	2211200 Fuel Oil and Lubricants	2,600,000	2,730,000	2,866,500
	2211201 Refined Fuels and Lubricants for Transport	2,600,000	2,730,000	2,866,500
	2211300 Other Operating Expenses	400,000	420,000	441,000
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	400,000	420,000	441,000
	2220200 Routine Maintenance - Other Assets	5,000,000	5,250,000	5,512,500
	2220210 Maintenance of Computers, Software, and Networks	5,000,000	5,250,000	5,512,500
	3111000 Purchase of Office Furniture and General Equipment	1,400,000	1,470,000	1,543,500
	3111001 Purchase of Office Furniture and Fittings	1,400,000	1,470,000	1,543,500
	Gross Expenditure..... KShs.	32,920,000	34,566,000	36,244,300
	Net Expenditure. KShs.	32,920,000	34,566,000	36,244,300
	Net Expenditure. KShs.	32,920,000	34,566,000	36,244,300
4869000500 Fiscal Planning				
4869000601 Accounts	2210100 Utilities Supplies and Services	100,000	105,000	110,250
	2210101 Electricity	50,000	52,500	55,125
	2210102 Water and sewerage charges	50,000	52,500	55,125
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,000,000	5,250,000	5,512,500
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,050,000	1,102,500
	2210302 Accommodation - Domestic Travel	1,000,000	1,050,000	1,102,500

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	1,000,000	1,050,000	1,102,500
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,050,000	1,102,500
	2210500 Printing , Advertising and Information Supplies and Services	700,000	735,000	771,750
	2210502 Publishing and Printing Services	200,000	210,000	220,500
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	500,000	525,000	551,250
	2210700 Training Expenses	500,000	525,000	551,250
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210800 Hospitality Supplies and Services	1,500,000	1,575,000	1,653,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,050,000	1,102,500
	2211300 Other Operating Expenses	300,000	315,000	330,750
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	315,000	330,750
	3111000 Purchase of Office Furniture and General Equipment	1,000,000	1,050,000	1,102,500
	3111002 Purchase of Computers, Printers and other IT Equipment	1,000,000	1,050,000	1,102,500
	Gross Expenditure. KShs.	9,100,000	9,555,000	10,032,750
	Net Expenditure. KShs.	9,100,000	9,555,000	10,032,750
	Net Expenditure. KShs.	9,100,000	9,555,000	10,032,750
	Net Expenditure. KShs.	302,727,108	317,863,463	333,706,635
	Net Expenditure. KShs.	302,727,108	317,863,463	333,706,635
4869000600 Accounts				
4869 Heads				
4869000000 FINANCE AND ECONOMIC PLANNING				
4870000101 County Public Service board	2110100 Basic Salaries - Permanent Employees	40,390,781	42,410,320	44,530,836
	2110101 Basic Salaries - Civil Service	40,390,781	42,410,320	44,530,836
	2110300 Personal Allowance - Paid as Part of Salary	1,561,860	1,639,953	1,721,950
	2110301 House Allowance	804,948	845,195	887,455
	2110314 Transport Allowance	514,000	539,700	566,685
	2110320 Leave Allowance	242,912	255,058	267,810
	2120100 Employer Contributions to Compulsory National Social Security Schemes	806,998	847,348	889,715
	2120101 Employer Contributions to National Social Security Fund	806,998	847,348	889,715
	2210100 Utilities Supplies and Services	86,400	90,720	95,256
	2210101 Electricity	86,400	90,720	95,256
	2210200 Communication, Supplies and Services	218,000	228,900	240,345
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	48,000	50,400	52,920
	2210202 Internet Connections	120,000	126,000	132,300
	2210203 Courier and Postal Services	50,000	52,500	55,125
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,509,015	5,784,466	6,073,689
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,339,015	1,405,966	1,476,264
	2210302 Accommodation - Domestic Travel	1,350,000	1,417,500	1,488,375
	2210303 Daily Subsistence Allowance	1,800,000	1,890,000	1,984,500
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	20,000	21,000	22,050

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,050,000	1,102,500
	2210500 Printing , Advertising and Information Supplies and Services	2,290,000	2,404,500	2,524,725
	2210502 Publishing and Printing Services	500,000	525,000	551,250
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	350,000	367,500	385,875
	2210504 Advertising, Awareness and Publicity Campaigns	890,000	934,500	981,225
	2210599 Printing, Advertising - Other	550,000	577,500	606,375
	2210600 Rentals of Produced Assets	3,600,000	3,780,000	3,969,000
	2210603 Rents and Rates - Non-Residential	3,600,000	3,780,000	3,969,000
	2210700 Training Expenses	1,198,601	1,258,531	1,321,458
	2210711 Tuition Fees	398,601	418,531	439,458
	2210714 Gender Mainstreaming	300,000	315,000	330,750
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210800 Hospitality Supplies and Services	1,650,000	1,732,500	1,819,125
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	950,000	997,500	1,047,375
	2210802 Boards, Committees, Conferences and Seminars	700,000	735,000	771,750
	2210900 Insurance Costs	3,600,000	3,780,000	3,969,000
	2210904 Motor Vehicle Insurance	100,000	105,000	110,250
	2210910 Medical Insurance	3,500,000	3,675,000	3,858,750
	2211100 Office and General Supplies and Services	750,000	787,500	826,875
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	750,000	787,500	826,875
	2211200 Fuel Oil and Lubricants	510,000	535,500	562,275
	2211203 Refined Fuels and Lubricants -- Other	500,000	525,000	551,250
	2211204 Other Fuels (wood, charcoal, cooking gas etc...)	10,000	10,500	11,025
	2211300 Other Operating Expenses	1,005,000	1,055,250	1,108,013
	2211301 Bank Service Commission and Charges	5,000	5,250	5,513
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	600,000	630,000	661,500
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	400,000	420,000	441,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	250,000	262,500	275,625
	2220101 Maintenance Expenses - Motor Vehicles	250,000	262,500	275,625
	2710100 Government Pension and Retirement Benefits	14,000,000	14,700,000	15,435,000
	2710102 Gratuity - Civil Servants	14,000,000	14,700,000	15,435,000
	3111000 Purchase of Office Furniture and General Equipment	851,849	894,441	939,164
	3111001 Purchase of Office Furniture and Fittings	259,849	272,841	286,484
	3111002 Purchase of Computers, Printers and other IT Equipment	592,000	621,600	652,680
	Gross Expenditure..... KShs.	78,278,504	82,192,429	86,302,051
	Net Expenditure..... KShs.	78,278,504	82,192,429	86,302,051
4870000100 County Public Service board	Net Expenditure..... KShs.	78,278,504	82,192,429	86,302,051
4870 Heads	Net Expenditure..... KShs.	78,278,504	82,192,429	86,302,051
4870000000 COUNTY PUBLIC SERVICE BOARD	Net Expenditure..... KShs.	78,278,504	82,192,429	86,302,051

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4871000101 Public Service and Administration	2110100 Basic Salaries - Permanent Employees	211,555,148	222,132,905	233,239,551
	2110101 Basic Salaries - Civil Service	211,555,148	222,132,905	233,239,551
	2110300 Personal Allowance - Paid as Part of Salary	52,948,700	55,596,136	58,375,942
	2110301 House Allowance	36,266,130	38,079,437	39,983,408
	2110310 Top-up Allowance	2,065,900	2,169,195	2,277,655
	2110312 Responsibility Allowance	1,100,000	1,155,000	1,212,750
	2110314 Transport Allowance	7,500,000	7,875,000	8,268,750
	2110315 Extraneous Allowance	600,000	630,000	661,500
	2110320 Leave Allowance	5,416,670	5,687,504	5,971,879
	2110400 Personal Allowances paid as Reimbursements	2,020,000	2,121,000	2,227,050
	2110405 Telephone Allowance	2,020,000	2,121,000	2,227,050
	2120100 Employer Contributions to Compulsory National Social Security Schemes	5,000,000	5,250,000	5,512,500
	2120101 Employer Contributions to National Social Security Fund	5,000,000	5,250,000	5,512,500
	2210100 Utilities Supplies and Services	2,050,000	2,152,500	2,260,126
	2210101 Electricity	2,000,000	2,100,000	2,205,000
	2210102 Water and sewerage charges	50,000	52,500	55,126
	2210200 Communication, Supplies and Services	550,512	578,038	606,939
	2210202 Internet Connections	500,000	525,000	551,250
	2210203 Courier and Postal Services	50,512	53,038	55,689
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,100,000	5,355,000	5,622,750
	2210303 Daily Subsistence Allowance	4,000,000	4,200,000	4,410,000
	2210399 Domestic Travel and Subs. - Others	1,100,000	1,155,000	1,212,750
	2210500 Printing , Advertising and Information Supplies and Services	2,620,000	2,751,000	2,888,550
	2210502 Publishing and Printing Services	500,000	525,000	551,250
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	120,000	126,000	132,300
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,050,000	1,102,500
	2210599 Printing, Advertising - Other	1,000,000	1,050,000	1,102,500
	2210600 Rentals of Produced Assets	1,600,000	1,680,000	1,764,000
	2210603 Rents and Rates - Non-Residential	1,600,000	1,680,000	1,764,000
	2210700 Training Expenses	2,000,000	2,100,000	2,205,000
	2210799 Training Expenses - Other (Bud	2,000,000	2,100,000	2,205,000
	2210800 Hospitality Supplies and Services	7,500,000	7,875,000	8,268,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000	2,100,000	2,205,000
	2210802 Boards, Committees, Conferences and Seminars	3,000,000	3,150,000	3,307,500
	2210805 National Celebrations	500,000	525,000	551,250
	2210809 Board Allowance	2,000,000	2,100,000	2,205,000
	2210900 Insurance Costs	68,012,099	71,412,704	74,983,339
	2210904 Motor Vehicle Insurance	1,000,000	1,050,000	1,102,500
	2210910 Medical Insurance	67,012,099	70,362,704	73,880,839

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

HEAD	TITLE	Estimates 2025/2026	Projected Estimates		
			2026/2027	2027/2028	
4871000100 Public Service and Administration 4871 Heads 4871000000 ADMINISTRATION AND COORDINATION OF COUNTY AFFAIRS 4872000101 Gender	2211000 Specialised Materials and Supplies	1,600,000	1,680,000	1,764,000	
	2211004 Fungicides, Insecticides and Sprays	100,000	105,000	110,250	
	2211016 Purchase of Uniforms and Clothing - Staff	1,500,000	1,575,000	1,653,750	
	2211100 Office and General Supplies and Services	3,000,000	3,150,000	3,307,500	
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,000,000	1,050,000	1,102,500	
	2211102 Supplies and Accessories for Computers and Printers	1,000,000	1,050,000	1,102,500	
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,000,000	1,050,000	1,102,500	
	2211200 Fuel Oil and Lubricants	2,000,000	2,100,000	2,205,000	
	2211201 Refined Fuels and Lubricants for Transport	2,000,000	2,100,000	2,205,000	
	2211300 Other Operating Expenses	50,649,000	53,181,450	55,840,523	
	2211305 Contracted Guards and Cleaning Services	45,000,000	47,250,000	49,612,500	
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	649,000	681,450	715,523	
	2211399 Other Operating Expenses - Oth	5,000,000	5,250,000	5,512,500	
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	1,000,000	1,050,000	1,102,500	
	2220101 Maintenance Expenses - Motor Vehicles	1,000,000	1,050,000	1,102,500	
	2220200 Routine Maintenance - Other Assets	2,300,000	2,415,000	2,535,750	
	2220205 Maintenance of Buildings and Stations -- Non-Residential	1,800,000	1,890,000	1,984,500	
	2220210 Maintenance of Computers, Software, and Networks	500,000	525,000	551,250	
	2640400 Other Current Transfers, Grants and Subsidies	1,000,000	1,050,000	1,102,500	
	2640403 Burial Grants for Destitutes	1,000,000	1,050,000	1,102,500	
	2640500 Other Capital Grants and Transfers	41,250,000	3,937,500	4,134,375	
	2640599 Other Capital Grants and Trans-KDSP II	41,250,000	3,937,500	4,134,375	
	2710100 Government Pension and Retirement Benefits	5,000,000	5,250,000	5,512,500	
	2710102 Gratuity - Civil Servants	5,000,000	5,250,000	5,512,500	
	3111000 Purchase of Office Furniture and General Equipment	3,800,000	3,990,000	4,189,500	
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,050,000	1,102,500	
	3111002 Purchase of Computers, Printers and other IT Equipment	1,800,000	1,890,000	1,984,500	
	3111003 Purchase of Airconditioners, Fans and Heating Appliances	1,000,000	1,050,000	1,102,500	
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	500,000	525,000	551,250	
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	500,000	525,000	551,250	
	4130200 Payable from Previous Financial Periods	5,784,546	6,073,773	6,377,462	
	4130299 Payables from Previous Financial Period - Other (Budget)s	5,784,546	6,073,773	6,377,462	
	Gross Expenditure. KShs.	478,840,005	463,407,006	486,577,357	
	Net Expenditure. KShs.	478,840,005	463,407,006	486,577,357	
	4871000100 Public Service and Administration	Net Expenditure. KShs.	478,840,005	463,407,006	486,577,357
	4871 Heads	Net Expenditure. KShs.	478,840,005	463,407,006	486,577,357
4871000000 ADMINISTRATION AND COORDINATION OF COUNTY AFFAIRS	Net Expenditure. KShs.	478,840,005	463,407,006	486,577,357	
4872000101 Gender	2110100 Basic Salaries - Permanent Employees	46,828,152	49,169,560	51,628,038	
	2110101 Basic Salaries - Civil Service	46,828,152	49,169,560	51,628,038	

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2110300 Personal Allowance - Paid as Part of Salary	1,600,000	1,680,000	1,764,000
	2110301 House Allowance	1,600,000	1,680,000	1,764,000
	2210100 Utilities Supplies and Services	100,000	105,000	110,250
	2210101 Electricity	100,000	105,000	110,250
	2210200 Communication, Supplies and Services	82,051	86,154	90,461
	2210202 Internet Connections	50,000	52,500	55,125
	2210203 Courier and Postal Services	32,051	33,654	35,336
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	3,000,000	3,150,000	3,307,500
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	840,000	882,000
	2210302 Accommodation - Domestic Travel	1,000,000	1,050,000	1,102,500
	2210303 Daily Subsistence Allowance	1,200,000	1,260,000	1,323,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	950,000	997,500	1,047,375
	2210401 Travel Costs (airlines, bus, railway, etc.)	500,000	525,000	551,250
	2210499 Foreign Travel and Subs.- Others	450,000	472,500	496,125
	2210500 Printing , Advertising and Information Supplies and Services	750,000	787,500	826,875
	2210502 Publishing and Printing Services	250,000	262,500	275,625
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	100,000	105,000	110,250
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	420,000	441,000
	2210700 Training Expenses	600,000	630,000	668,500
	2210711 Tuition Fees	300,000	315,000	337,750
	2210799 Training Expenses - Other (Bud	300,000	315,000	330,750
	2210800 Hospitality Supplies and Services	700,000	735,000	771,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	315,000	330,750
	2210802 Boards, Committees, Conferences and Seminars	400,000	420,000	441,000
	2210900 Insurance Costs	1,250,000	1,312,500	1,378,125
	2210904 Motor Vehicle Insurance	750,000	787,500	826,875
	2210910 Medical Insurance	500,000	525,000	551,250
	2211100 Office and General Supplies and Services	900,000	945,000	992,250
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	600,000	630,000	661,500
	2211102 Supplies and Accessories for Computers and Printers	300,000	315,000	330,750
	2211200 Fuel Oil and Lubricants	1,000,000	1,050,000	1,102,500
	2211203 Refined Fuels and Lubricants -- Other	1,000,000	1,050,000	1,102,500
	2211300 Other Operating Expenses	210,000	220,500	231,525
	2211301 Bank Service Commission and Charges	10,000	10,500	11,025
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	210,000	220,500
	2220200 Routine Maintenance - Other Assets	750,000	787,500	826,875
	2220209 Minor Alterations to Buildings and Civil Works	750,000	787,500	826,875
	3111000 Purchase of Office Furniture and General Equipment	1,000,000	1,050,000	1,102,500
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,050,000	1,102,500

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4872000100 Gender	4130200 Payable from Previous Financial Periods	1,500,926	1,575,972	1,654,771
	4130299 Payables from Previous Financial Period - Other (Budget)s	1,500,926	1,575,972	1,654,771
	Gross Expenditure..... KShs.	61,221,129	64,282,186	67,503,295
	Net Expenditure. KShs.	61,221,129	64,282,186	67,503,295
	Net Expenditure. KShs.	61,221,129	64,282,186	67,503,295
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	500,000	525,000	551,250
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210700 Training Expenses	700,000	735,000	771,750
	2210714 Gender Mainstreaming	700,000	735,000	771,750
	2210800 Hospitality Supplies and Services	1,800,000	1,890,000	1,984,500
4872000201 Culture	2210802 Boards, Committees, Conferences and Seminars	1,800,000	1,890,000	1,984,500
	2211300 Other Operating Expenses	6,500,000	6,825,000	7,166,250
	2211399 Other Operating Expenses - Oth	6,500,000	6,825,000	7,166,250
	Gross Expenditure..... KShs.	9,500,000	9,975,000	10,473,750
	Net Expenditure. KShs.	9,500,000	9,975,000	10,473,750
	Net Expenditure. KShs.	9,500,000	9,975,000	10,473,750
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	300,000	315,000	330,750
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	315,000	330,750
	2210700 Training Expenses	400,000	420,000	441,000
	2210714 Gender Mainstreaming	400,000	420,000	441,000
4872000200 Culture	2210800 Hospitality Supplies and Services	2,200,000	2,310,000	2,425,500
	2210802 Boards, Committees, Conferences and Seminars	2,200,000	2,310,000	2,425,500
	2211300 Other Operating Expenses	2,500,000	2,625,000	2,756,250
	2211399 Other Operating Expenses - Oth	2,500,000	2,625,000	2,756,250
	Gross Expenditure..... KShs.	5,400,000	5,670,000	5,953,500
	Net Expenditure. KShs.	5,400,000	5,670,000	5,953,500
	Net Expenditure. KShs.	5,400,000	5,670,000	5,953,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	200,000	210,000	220,500
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	220,500
	2211300 Other Operating Expenses	5,000,000	5,250,000	5,512,500
4872000301 Youth	2211399 Other Operating Expenses - Oth	5,000,000	5,250,000	5,512,500
	2640500 Other Capital Grants and Transfers	5,000,000	5,250,000	5,512,500
	2640599 Other Capital Grants and Trans	5,000,000	5,250,000	5,512,500
	Gross Expenditure..... KShs.	10,200,000	10,710,000	11,245,500
	Net Expenditure. KShs.	10,200,000	10,710,000	11,245,500
	Net Expenditure. KShs.	10,200,000	10,710,000	11,245,500
	2110100 Basic Salaries - Permanent Employees	44,270,756	46,484,294	48,808,508
	4872000400 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000400 Sports	86,321,129	90,637,186	95,176,045
4872000300 Youth	4872 Heads	86,321,129	90,637,186	95,176,045
	4872000000 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES	86,321,129	90,637,186	95,176,045
	4872000000 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES	86,321,129	90,637,186	95,176,045
	4872000000 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES	86,321,129	90,637,186	95,176,045
	4872000000 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES	86,321,129	90,637,186	95,176,045
	4872000000 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES	86,321,129	90,637,186	95,176,045
	4872000000 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES	86,321,129	90,637,186	95,176,045
	4872000000 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES	86,321,129	90,637,186	95,176,045
	4872000000 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES	86,321,129	90,637,186	95,176,045
	4872000000 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES	86,321,129	90,637,186	95,176,045
4872000401 Sports	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
4872000400 Sports	4872000400 Sports	86,321,129	90,637,186	95,176,045
	4872000400 Sports	86,321,129	90,637,186	95,176,045
	4872000400 Sports	86,321,129	90,637,186	95,176,045
	4872000400 Sports	86,321,129	90,637,186	95,176,045
	4872000400 Sports	86,321,129	90,637,186	95,176,045
	4872000400 Sports	86,321,129	90,637,186	95,176,045
	4872000400 Sports	86,321,129	90,637,186	95,176,045
	4872000400 Sports	86,321,129	90,637,186	95,176,045
	4872000400 Sports	86,321,129	90,637,186	95,176,045
	4872000400 Sports	86,321,129	90,637,186	95,176,045
4872000401 Sports	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045
	4872000401 Sports	86,321,129	90,637,186	95,176,045

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2110101 Basic Salaries - Civil Service	44,270,756	46,484,294	48,808,508
	2110200 Basic Wages - Temporary Employees	29,452,500	30,925,125	32,471,381
	2110201 Contractual Employees	29,452,500	30,925,125	32,471,381
	2110300 Personal Allowance - Paid as Part of Salary	3,248,394	3,410,814	3,581,356
	2110301 House Allowance	2,123,197	2,229,357	2,340,825
	2110303 Acting Allowance	251,000	263,550	276,728
	2110314 Transport Allowance	623,197	654,357	687,075
	2110320 Leave Allowance	251,000	263,550	276,728
	2120100 Employer Contributions to Compulsory National Social Security Schemes	3,583,186	3,762,345	3,950,463
	2120101 Employer Contributions to National Social Security Fund	3,076,077	3,229,881	3,391,375
	2120103 Employer Contribution to Staff Pensions Scheme	507,109	532,464	559,088
	2210100 Utilities Supplies and Services	320,000	336,000	352,800
	2210101 Electricity	300,000	315,000	330,750
	2210102 Water and sewerage charges	20,000	21,000	22,050
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,900,000	3,045,000	3,197,250
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,000	735,000	771,750
	2210302 Accommodation - Domestic Travel	300,000	315,000	330,750
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2210399 Domestic Travel and Subs. - Others	900,000	945,000	992,250
	2210400 Foreign Travel and Subsistence, and other transportation costs	1,300,000	1,365,000	1,433,250
	2210401 Travel Costs (airlines, bus, railway, etc.)	600,000	630,000	661,500
	2210403 Daily Subsistence Allowance	400,000	420,000	441,000
	2210499 Foreign Travel and Subs.- Others	300,000	315,000	330,750
	2210500 Printing , Advertising and Information Supplies and Services	550,208	577,718	606,604
	2210502 Publishing and Printing Services	300,000	315,000	330,750
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125
	2210504 Advertising, Awareness and Publicity Campaigns	200,208	210,218	220,729
	2210700 Training Expenses	250,000	262,500	275,625
	2210703 Production and Printing of Training Materials	200,000	210,000	220,500
	2210714 Gender Mainstreaming	50,000	52,500	55,125
	2210800 Hospitality Supplies and Services	1,600,000	1,680,000	1,764,000
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	630,000	661,500
	2210802 Boards, Committees, Conferences and Seminars	300,000	315,000	330,750
	2210805 National Celebrations	700,000	735,000	771,750
	2210900 Insurance Costs	3,420,000	3,591,000	3,770,550
	2210904 Motor Vehicle Insurance	300,000	315,000	330,750
	2210910 Medical Insurance	3,120,000	3,276,000	3,439,800
	2211100 Office and General Supplies and Services	800,000	840,000	882,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	600,000	630,000	661,500

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4873000100 Environment	2211102 Supplies and Accessories for Computers and Printers	200,000	210,000	220,500
	2211200 Fuel Oil and Lubricants	500,000	525,000	551,250
	2211201 Refined Fuels and Lubricants for Transport	500,000	525,000	551,250
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	500,000	525,000	551,250
	2220101 Maintenance Expenses - Motor Vehicles	500,000	525,000	551,250
	2640500 Other Capital Grants and Transfers	4,900,000	5,145,000	5,402,250
	2640599 Other Capital Grants and Trans	4,900,000	5,145,000	5,402,250
	2710100 Government Pension and Retirement Benefits	2,029,717	2,131,203	2,237,763
	2710102 Gratuity - Civil Servants	2,029,717	2,131,203	2,237,763
	3110700 Purchase of Vehicles and Other Transport Equipment	400,000	420,000	441,000
	3110704 Purchase of Bicycles and Motorcycles	400,000	420,000	441,000
	3111000 Purchase of Office Furniture and General Equipment	500,000	525,000	551,250
	3111001 Purchase of Office Furniture and Fittings	500,000	525,000	551,250
	4130200 Payable from Previous Financial Periods	6,509,947	6,835,444	7,177,217
	4130299 Payables from Previous Financial Period - Other (Budget)s	6,509,947	6,835,444	7,177,217
	Gross Expenditure. KShs.	107,034,708	112,386,443	118,005,767
	Net Expenditure. KShs.	107,034,708	112,386,443	118,005,767
	Net Expenditure. KShs.	107,034,708	112,386,443	118,005,767
	4873000201 Water	15,000,000	15,750,000	16,537,500
	2210100 Utilities Supplies and Services	15,000,000	15,750,000	16,537,500
	2210104 Electricity expenses(Pending Bills)	15,000,000	15,750,000	16,537,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,400,000	1,470,000	1,543,500
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	315,000	330,750
	2210302 Accommodation - Domestic Travel	100,000	105,000	110,250
	2210303 Daily Subsistence Allowance	500,000	525,000	551,250
	2210399 Domestic Travel and Subs. - Others	500,000	525,000	551,250
	2210400 Foreign Travel and Subsistence, and other transportation costs	500,000	525,000	551,250
	2210401 Travel Costs (airlines, bus, railway, etc.)	500,000	525,000	551,250
	2210500 Printing , Advertising and Information Supplies and Services	300,000	315,000	330,750
	2210504 Advertising, Awareness and Publicity Campaigns	300,000	315,000	330,750
	2210600 Rentals of Produced Assets	5,300,000	5,565,000	5,843,250
	2210602 Payment of Rents and Rates - Residential	100,000	105,000	110,250
	2210603 Rents and Rates - Non-Residential	1,200,000	1,260,000	1,323,000
	2210606 Hire of Equipment, Plant and Machinery	4,000,000	4,200,000	4,410,000
	2210800 Hospitality Supplies and Services	900,000	945,000	992,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	315,000	330,750
	2210802 Boards, Committees, Conferences and Seminars	300,000	315,000	330,750
	2210805 National Celebrations	300,000	315,000	330,750
	2210900 Insurance Costs	1,500,000	1,575,000	1,653,750
	2210904 Motor Vehicle Insurance	1,500,000	1,575,000	1,653,750

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2211000 Specialised Materials and Supplies	3,600,000	3,780,000	3,969,000
	2211004 Fungicides, Insecticides and Sprays	700,000	735,000	771,750
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	300,000	315,000	330,750
	2211023 Supplies for Production	1,200,000	1,260,000	1,323,000
	2211029 Purchase of Safety Gear	1,400,000	1,470,000	1,543,500
	2211200 Fuel Oil and Lubricants	6,000,000	6,299,500	6,615,000
	2211201 Refined Fuels and Lubricants for Transport	1,500,000	1,574,500	1,653,750
	2211203 Refined Fuels and Lubricants -- Other	4,500,000	4,725,000	4,961,250
	2211300 Other Operating Expenses	500,000	525,000	551,250
	2211399 Other Operating Expenses - Oth	500,000	525,000	551,250
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	1,500,000	1,575,000	1,653,750
	2220101 Maintenance Expenses - Motor Vehicles	1,500,000	1,575,000	1,653,750
	2220200 Routine Maintenance - Other Assets	2,990,000	3,139,500	3,296,475
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	2,500,000	2,625,000	2,756,250
	2220205 Maintenance of Buildings and Stations -- Non-Residential	490,000	514,500	540,225
	3110700 Purchase of Vehicles and Other Transport Equipment	400,000	420,000	441,000
	3110704 Purchase of Bicycles and Motorcycles	400,000	420,000	441,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	1,000,000	1,050,000	1,102,500
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	1,000,000	1,050,000	1,102,500
	Gross Expenditure..... KShs.	40,890,000	42,934,000	45,081,225
	Net Expenditure..... KShs.	40,890,000	42,934,000	45,081,225
4873000200 Water	Net Expenditure..... KShs.	40,890,000	42,934,000	45,081,225
4873000401 Natural Resources	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	800,000	840,000	882,000
	2210302 Accommodation - Domestic Travel	300,000	315,000	330,750
	2210303 Daily Subsistence Allowance	500,000	525,000	551,250
	2210400 Foreign Travel and Subsistence, and other transportation costs	490,000	514,500	540,225
	2210403 Daily Subsistence Allowance	490,000	514,500	540,225
	Gross Expenditure..... KShs.	1,290,000	1,354,500	1,422,225
	Net Expenditure..... KShs.	1,290,000	1,354,500	1,422,225
4873000400 Natural Resources	Net Expenditure..... KShs.	1,290,000	1,354,500	1,422,225
4873 Heads	Net Expenditure..... KShs.	149,214,708	156,674,943	164,509,217
4873000000 MINISTRY OF ENVIRONMENT, WATER, ENERGY AND NATURAL RESOURCES	Net Expenditure..... KShs.	149,214,708	156,674,943	164,509,217
4874000101 County Attorney	2110100 Basic Salaries - Permanent Employees	13,482,340	14,156,457	14,864,280
	2110101 Basic Salaries - Civil Service	13,482,340	14,156,457	14,864,280
	2110300 Personal Allowance - Paid as Part of Salary	2,100,000	2,205,000	2,315,250
	2110301 House Allowance	1,000,000	1,050,000	1,102,500
	2110312 Responsibility Allowance	1,000,000	1,050,000	1,102,500
	2110320 Leave Allowance	100,000	105,000	110,250
	2110400 Personal Allowances paid as Reimbursements	100,000	105,000	110,250

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
	2110405 Telephone Allowance	100,000	105,000	110,250
	2120100 Employer Contributions to Compulsory National Social Security Schemes	250,000	262,500	275,625
	2120101 Employer Contributions to National Social Security Fund	250,000	262,500	275,625
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,000,000	1,050,000	1,102,500
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	2,000,000	2,100,000	2,205,000
	2210403 Daily Subsistence Allowance	2,000,000	2,100,000	2,205,000
	2210700 Training Expenses	2,000,000	2,100,000	2,205,000
	2210704 Hire of Training Facilities and Equipment	1,000,000	1,050,000	1,102,500
	2210799 Training Expenses - Other (Bud	1,000,000	1,050,000	1,102,500
	2210800 Hospitality Supplies and Services	2,500,000	2,625,000	2,756,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,050,000	1,102,500
	2210802 Boards, Committees, Conferences and Seminars	1,500,000	1,575,000	1,653,750
	2210900 Insurance Costs	800,000	840,000	882,000
	2210904 Motor Vehicle Insurance	100,000	105,000	110,250
	2210910 Medical Insurance	700,000	735,000	771,750
	2211000 Specialised Materials and Supplies	250,000	262,500	275,625
	2211016 Purchase of Uniforms and Clothing - Staff	250,000	262,500	275,625
	2211100 Office and General Supplies and Services	1,250,000	1,312,500	1,378,125
	2211102 Supplies and Accessories for Computers and Printers	250,000	262,500	275,625
	2211199 Office and General Supplies -	1,000,000	1,050,000	1,102,500
	2211200 Fuel Oil and Lubricants	500,000	525,000	551,250
	2211201 Refined Fuels and Lubricants for Transport	500,000	525,000	551,250
	2211300 Other Operating Expenses	100,000	105,000	110,250
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	105,000	110,250
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	500,000	525,000	551,250
	2220101 Maintenance Expenses - Motor Vehicles	500,000	525,000	551,250
	2220200 Routine Maintenance - Other Assets	500,000	525,000	551,250
	2220202 Maintenance of Office Furniture and Equipment	250,000	262,500	275,625
	2220210 Maintenance of Computers, Software, and Networks	250,000	262,500	275,625
	2710100 Government Pension and Retirement Benefits	3,900,000	4,095,000	4,299,750
	2710102 Gratuity - Civil Servants	3,900,000	4,095,000	4,299,750
	3111000 Purchase of Office Furniture and General Equipment	600,000	630,000	661,500
	3111002 Purchase of Computers, Printers and other IT Equipment	500,000	525,000	551,250
	3111005 Purchase of Photocopiers	100,000	105,000	110,250
	Gross Expenditure..... KShs.	31,832,340	33,423,957	35,095,155
	Net Expenditure..... KShs.	31,832,340	33,423,957	35,095,155
4874000100 County Attorney	Net Expenditure..... KShs.	31,832,340	33,423,957	35,095,155
4874 Heads	Net Expenditure..... KShs.	31,832,340	33,423,957	35,095,155

VOTE R4860000000 VIHIGA COUNTY

II RECURRENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE SUMMARY FOR 2026/2027 - 2027/2028

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
4874000000 COUNTY ATTORNEY	Net Expenditure. KShs.	31,832,340	33,423,957	35,095,155
	TOTAL NET EXPENDITURE FOR VOTE R4860000000 VIHIGA COUNTY	4,751,440,900	4,869,639,488	5,090,627,946

VOTE 486000000 VIHIGA COUNTY

**II. DEVELOPMENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE ESTIMATES FOR
2026/2027 - 2027/2028**

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

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4861000101 Agriculture	2640500 Other Capital Grants and Transfers	236,500,000	-	-
	2640599 Other Capital Grants and Trans	236,500,000	-	-
	3111500 Rehabilitation of Civil Works	4,500,000	4,725,000	4,961,250
	3111504 Other Infrastructure and Civil Works	4,500,000	4,725,000	4,961,250
	4130200 Payable from Previous Financial Periods	14,905,255	15,650,518	16,433,044
	4130299 Payables from Previous Financial Period - Other (Budget)s	14,905,255	15,650,518	16,433,044
	Gross Expenditure..... KShs.	255,905,255	20,375,518	21,394,294
	NET EXPENDITURE KShs.	255,905,255	20,375,518	21,394,294
4861000100 Agriculture				
4861 Heads				
4861000000 AGRICULTURE, LIVESTOCK, FISHERIES & CO-OPERATIVES				
4862000101 Lands	3130100 Acquisition of Land	19,000,000	20,330,643	21,234,175
	3130101 Acquisition of Land	19,000,000	20,330,643	21,234,175
	4130200 Payable from Previous Financial Periods	13,447,510	14,119,886	14,825,880
	4130299 Payables from Previous Financial Period - Other (Budget)s	13,447,510	14,119,886	14,825,880
	Gross Expenditure..... KShs.	32,447,510	34,450,529	36,060,055
	NET EXPENDITURE KShs.	32,447,510	34,450,529	36,060,055
4862000100 Lands				
4862000301 Physical Planning	3110500 Construction and Civil Works	19,362,517	20,330,643	21,347,175
	3110504 Other Infrastructure and Civil Works	19,362,517	20,330,643	21,347,175
	Gross Expenditure..... KShs.	19,362,517	20,330,643	21,347,175
	NET EXPENDITURE KShs.	19,362,517	20,330,643	21,347,175
4862000300 Physical Planning				
4862 Heads				
4862000000 MINISTRY OF PHYSICAL PLANNING, LANDS AND HOUSING				
4863000101 Transport	4130200 Payable from Previous Financial Periods	60,785,204	63,824,464	67,015,687
	4130299 Payables from Previous Financial Period - Other (Budget)s	60,785,204	63,824,464	67,015,687
	Gross Expenditure..... KShs.	60,785,204	63,824,464	67,015,687
	NET EXPENDITURE KShs.	60,785,204	63,824,464	67,015,687
4863000100 Transport				
4863000301 Roads	4130200 Payable from Previous Financial Periods	246,000,000	258,300,000	271,215,000
	4130299 Payables from Previous Financial Period - Other (Budget)s	246,000,000	258,300,000	271,215,000
	Gross Expenditure..... KShs.	246,000,000	258,300,000	271,215,000
	NET EXPENDITURE KShs.	246,000,000	258,300,000	271,215,000
4863000300 Roads				
4863 Heads				
4863000000 TRANSPORT, INFRASTRUCTURE AND COMMUNICATION				
4864000101 Trade	2640500 Other Capital Grants and Transfers	365,000,000	125,659,853	154,549,363
	2640599 Other Capital Grants and Trans	365,000,000	125,659,853	154,549,363
	3110500 Construction and Civil Works	30,500,000	32,025,000	33,626,250
	3110504 Other Infrastructure and Civil Works	30,500,000	32,025,000	33,626,250
	4130200 Payable from Previous Financial Periods	15,258,969	16,021,917	16,823,013

VOTE 4860000000 VIHIGA COUNTY

**II. DEVELOPMENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE ESTIMATES FOR
2026/2027 - 2027/2028**

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
			ProjectionYr1	ProjectionYr2
4864000100 Trade 4864000301 Industrialisation 4864000300 Industrialisation 4864 Heads 4864000000 MINISTRY OF TRADE, INDUSTRY, TOURISM AND ENTREPRENEURSHIP 4865000101 Health Headquarters	4130299 Payables from Previous Financial Period - Other (Budget)s	15,258,969	16,021,917	16,823,013
	Gross Expenditure..... KShs.	410,758,969	173,706,770	204,998,626
	NET EXPENDITURE KShs.	410,758,969	173,706,770	204,998,626
	NET EXPENDITURE KShs.	410,758,969	173,706,770	204,998,626
	2640500 Other Capital Grants and Transfers	10,000,000	10,500,000	11,025,000
	2640599 Other Capital Grants and Trans	10,000,000	10,500,000	11,025,000
	Gross Expenditure..... KShs.	10,000,000	10,500,000	11,025,000
	NET EXPENDITURE KShs.	10,000,000	10,500,000	11,025,000
	NET EXPENDITURE KShs.	10,000,000	10,500,000	11,025,000
	NET EXPENDITURE KShs.	420,758,969	184,206,770	216,023,626
	NET EXPENDITURE KShs.	420,758,969	184,206,770	216,023,626
	3110500 Construction and Civil Works	55,000,000	57,750,000	60,637,500
	3110599 Other Infrastructure and Civil Works	55,000,000	57,750,000	60,637,500
	3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	5,000,000	5,250,000	5,512,500
	3111299 Rehabilitation & Revation -	5,000,000	5,250,000	5,512,500
4865000100 Health Headquarters 4865 Heads 4865000000 COUNTY HEALTH SERVICES 4866000101 Education	3111500 Rehabilitation of Civil Works	41,400,000	43,470,000	45,643,500
	3111504 Other Infrastructure and Civil Works	41,400,000	43,470,000	45,643,500
	4130200 Payable from Previous Financial Periods	38,634,030	40,565,732	42,594,018
	4130299 Payables from Previous Financial Period - Other (Budget)s	38,634,030	40,565,732	42,594,018
	Gross Expenditure..... KShs.	140,034,030	147,035,732	154,387,518
	NET EXPENDITURE KShs.	140,034,030	147,035,732	154,387,518
	NET EXPENDITURE KShs.	140,034,030	147,035,732	154,387,518
	NET EXPENDITURE KShs.	140,034,030	147,035,732	154,387,518
	NET EXPENDITURE KShs.	140,034,030	147,035,732	154,387,518
	3111500 Rehabilitation of Civil Works	51,700,000	54,285,000	56,999,250
	3111504 Other Infrastructure and Civil Works	51,700,000	54,285,000	56,999,250
	4130200 Payable from Previous Financial Periods	50,275,505	52,789,280	55,428,744
	4130299 Payables from Previous Financial Period - Other (Budget)s	50,275,505	52,789,280	55,428,744
	Gross Expenditure..... KShs.	101,975,505	107,074,280	112,427,994
	NET EXPENDITURE KShs.	101,975,505	107,074,280	112,427,994
4866000100 Education 4866 Heads 4866000000 EDUCATION, SCIENCE, TECHNICAL AND VOCATIONAL TRAINING 4868000101 County Assembly	3111500 Rehabilitation of Civil Works	101,975,505	107,074,280	112,427,994
	3111504 Other Infrastructure and Civil Works	101,975,505	107,074,280	112,427,994
	4130200 Payable from Previous Financial Periods	52,018,651	54,619,584	57,350,563
	4130299 Payables from Previous Financial Period - Other (Budget)s	52,018,651	54,619,584	57,350,563
	Gross Expenditure..... KShs.	52,018,651	54,619,584	57,350,563
	NET EXPENDITURE KShs.	52,018,651	54,619,584	57,350,563
	NET EXPENDITURE KShs.	52,018,651	54,619,584	57,350,563
	NET EXPENDITURE KShs.	52,018,651	54,619,584	57,350,563
	NET EXPENDITURE KShs.	52,018,651	54,619,584	57,350,563
	3110500 Construction and Civil Works	39,000,000	40,950,000	42,997,500
	3110504 Other Infrastructure and Civil Works	39,000,000	40,950,000	42,997,500
	Gross Expenditure..... KShs.	39,000,000	40,950,000	42,997,500
	NET EXPENDITURE KShs.	39,000,000	40,950,000	42,997,500
	NET EXPENDITURE KShs.	39,000,000	40,950,000	42,997,500
	NET EXPENDITURE KShs.	39,000,000	40,950,000	42,997,500
4868000100 County Assembly 4868 Heads 4868000000 COUNTY ASSEMBLY 4869000101 Finance Headquarters	4130200 Payable from Previous Financial Periods	52,018,651	54,619,584	57,350,563
	4130299 Payables from Previous Financial Period - Other (Budget)s	52,018,651	54,619,584	57,350,563
	Gross Expenditure..... KShs.	52,018,651	54,619,584	57,350,563
	NET EXPENDITURE KShs.	52,018,651	54,619,584	57,350,563
	NET EXPENDITURE KShs.	52,018,651	54,619,584	57,350,563

VOTE 4860000000 VIHIGA COUNTY

**II. DEVELOPMENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE ESTIMATES FOR
2026/2027 - 2027/2028**

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
			ProjectionYr1	ProjectionYr2
4869 Heads	NET EXPENDITURE KShs.	52,018,651	54,619,584	57,350,563
4869000000 FINANCE AND ECONOMIC PLANNING	NET EXPENDITURE KShs.	52,018,651	54,619,584	57,350,563
4871000101 Public Service and Administration	2640500 Other Capital Grants and Transfers	352,500,000	-	-
	2640599 Other Capital Grants and Trans-KDSP II	352,500,000	-	-
	4130200 Payable from Previous Financial Periods	12,193,802	12,803,492	13,443,667
	4130299 Payables from Previous Financial Period - Other (Budget)s	12,193,802	12,803,492	13,443,667
	Gross Expenditure..... KShs.	364,693,802	12,803,492	13,443,667
	NET EXPENDITURE KShs.	364,693,802	12,803,492	13,443,667
4871000100 Public Service and Administration	NET EXPENDITURE KShs.	364,693,802	12,803,492	13,443,667
4871 Heads	NET EXPENDITURE KShs.	364,693,802	12,803,492	13,443,667
4871000000 ADMINISTRATION AND COORDINATION OF COUNTY AFFAIRS	NET EXPENDITURE KShs.	364,693,802	12,803,492	13,443,667
4872000101 Gender	3110500 Construction and Civil Works	5,000,000	5,250,000	5,512,500
	3110504 Other Infrastructure and Civil Works	5,000,000	5,250,000	5,512,500
	3111500 Rehabilitation of Civil Works	8,000,000	8,400,000	8,820,000
	3111504 Other Infrastructure and Civil Works	8,000,000	8,400,000	8,820,000
	4130200 Payable from Previous Financial Periods	9,711,865	10,197,458	10,707,331
	4130299 Payables from Previous Financial Period - Other (Budget)s	9,711,865	10,197,458	10,707,331
	Gross Expenditure..... KShs.	22,711,865	23,847,458	25,039,831
	NET EXPENDITURE KShs.	22,711,865	23,847,458	25,039,831
4872000100 Gender	NET EXPENDITURE KShs.	22,711,865	23,847,458	25,039,831
4872000201 Culture	3110500 Construction and Civil Works	5,000,000	5,250,000	5,512,500
	3110504 Other Infrastructure and Civil Works	5,000,000	5,250,000	5,512,500
	Gross Expenditure..... KShs.	5,000,000	5,250,000	5,512,500
	NET EXPENDITURE KShs.	5,000,000	5,250,000	5,512,500
4872000200 Culture	NET EXPENDITURE KShs.	5,000,000	5,250,000	5,512,500
4872000401 Sports	3110500 Construction and Civil Works	25,000,000	26,250,000	27,562,500
	3110504 Other Infrastructure and Civil Works	25,000,000	26,250,000	27,562,500
	Gross Expenditure..... KShs.	25,000,000	26,250,000	27,562,500
	NET EXPENDITURE KShs.	25,000,000	26,250,000	27,562,500
4872000400 Sports	NET EXPENDITURE KShs.	25,000,000	26,250,000	27,562,500
4872 Heads	NET EXPENDITURE KShs.	52,711,865	55,347,458	58,114,831
4872000000 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES	NET EXPENDITURE KShs.	52,711,865	55,347,458	58,114,831
4873000101 Environment	2640500 Other Capital Grants and Transfers	247,765,059	89,250,000	93,712,500
	2640599 Other Capital Grants and Trans	247,765,059	89,250,000	93,712,500
	3110500 Construction and Civil Works	100,000	105,000	110,250
	3110504 Other Infrastructure and Civil Works	100,000	105,000	110,250
	3111500 Rehabilitation of Civil Works	98,900,000	103,845,000	109,037,250
	3111504 Other Infrastructure and Civil Works	98,900,000	103,845,000	109,037,250
	4130200 Payable from Previous Financial Periods	23,626,974	24,808,323	26,048,739
	4130299 Payables from Previous Financial Period - Other (Budget)s	23,626,974	24,808,323	26,048,739
	Gross Expenditure..... KShs.	370,392,033	218,008,323	228,908,739
	NET EXPENDITURE KShs.	370,392,033	218,008,323	228,908,739
4873000100 Environment	NET EXPENDITURE KShs.	370,392,033	218,008,323	228,908,739
4873000301 Forestry	2640500 Other Capital Grants and Transfers	5,000,000	5,250,000	5,512,500
	2640599 Other Capital Grants and Trans	5,000,000	5,250,000	5,512,500

VOTE 4860000000 VIHIGA COUNTY

**II. DEVELOPMENT EXPENDITURE SUMMARY 2025/2026 AND PROJECTED EXPENDITURE ESTIMATES FOR
2026/2027 - 2027/2028**

II. Heads and Items under which this Vote will be accounted for by the 4860000000 VIHIGA COUNTY

HEAD	TITLE	Estimates 2025/2026	Projected Estimates	
			2026/2027	2027/2028
			ProjectionYr1	ProjectionYr2
4873000300 Forestry 4873 Heads 4873000000 MINISTRY OF ENVIRONMENT, WATER, ENERGY AND NATURAL RESOURCES	3110500 Construction and Civil Works	100,000	105,000	110,250
	3110504 Other Infrastructure and Civil Works	100,000	105,000	110,250
	Gross Expenditure..... KShs.	5,100,000	5,355,000	5,622,750
	NET EXPENDITURE KShs.	5,100,000	5,355,000	5,622,750
	NET EXPENDITURE KShs.	5,100,000	5,355,000	5,622,750
	NET EXPENDITURE KShs.	375,492,033	223,363,323	234,531,489
	NET EXPENDITURE KShs.	375,492,033	223,363,323	234,531,489
	TOTAL NET EXPENDITURE FOR VOTE 4860000000 VIHIGA COUNTY KShs.	2,161,185,341	1,222,681,793	1,306,309,399