

COUNTY GOVERNMENT OF VIHIGA



COUNTY TREASURY

PROGRAM BASED BUDGET ESTIMATES

FOR THE FINANCIAL YEAR

2025/26

Vision

A prosperous and model county based on inclusive growth and sustainable development

Mission

To accelerate socio-economic development through implementation of inclusive, impactful programs, and fostering good governance in a stable and sustainable environment.

© Program Based Budget MTEF period 2025/26-2027/28

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The Vihiga County Treasury

P.O. Box 344-30500.

MARAGOLI,

KENYA

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FOREWORD

The F/Y 2025/26 Budget Estimates and medium term was prepared in line with the Constitution of Kenya (CoK 2010), the County Government Act 2015 and the Public Finance Management Act (PFMA) 2012. The F/Y 2025/26 Budget Estimates was prepared within the Medium Term Expenditure Framework (MTEF) as outlined in the Budget Circular issued by the County Treasury on 30th August 2024.

The preparation of the F/Y 2025/26 Budget Estimate is anchored on the County Integrated Development Plan (CIDP 2023-2027), the national Fourth Medium Term Plan (MTP IV) anchored on the Bottom-up Economic Transformation Agenda (BETA), the Africa Agenda 2063 and the global Sustainable Development Goals (SDGs) among other national and international commitments. Specially, the estimates were informed by the Approved 2025/26 County Annual Development Plan (C-ADP), County Budget Review Outlook Paper (CBROP) and County Fiscal Strategy Paper (CFSP) all which outline the county development priorities for the F/Y 2025/26 and the changing financial and economic environment.

The 2025/26 Budget seeks to consolidate gains made in the implementation of the CIDP 2023-2027 towards the realization of inclusive growth and socio-economic development. Key focus areas of the Budget include; decisive investments in key sectors that will unlock economic and financial opportunities and creation of jobs for youth and women; settlement of pending bills which has had negative effects on businesses in particular small and micro enterprises in the county; promotion of an educated, skilled and well-informed society and strengthening primary health care delivery systems towards universal health coverage.

Other areas of focus in the Budget include; expansion and maintenance of road and communication infrastructure, deepening green growth strategies, sustained environmental conservation and climate change adaptation and mitigation; promotion of climate-smart agriculture with emphasis on agribusiness, irrigation and food security; up-scaling the provision of clean and safe water and sanitation services; Promotion of trade and enterprise development with emphasis on MSMEs.

Expected total revenue for the F/y 2025/26 is estimated as **Kes. 6,912, 626,241**. This comprise of Kes. 5,423,932,256 As Equitable share allocation from the National Treasury; **Kes 1,110,415,497** being proceeds of loans and grants from Development Partners in the form of conditional and unconditional grants, **Kes. 378,278,488** of own source revenue (OSR) to be collected by the County Government during the F/Y 2024/25.

The total expenditure is estimated as **Kes. 6,912, 626,241** comprising of recurrent and development expenditure of **Kes. 4,710,440,900** and **Kes. 2,202,185,341** respectively translating to **68.1%** and **31.9%** of the total estimates respectively. The Development expenditure of **31.9 %** of the total budget meets the fiscal responsibility principles outlined in Section 107 PFM Act 2012 that requires that a minimum of 30 percent of the total county government budget be allocated to development.

Compensation to employees amounts to **Kes 3,080,301,569** translating to **44.6%** of the total budget estimates, while other recurrent expenditure (operations and maintenance) amounts to **Kes 1,630,139,331** translating to **23.6 %** of the total budget estimates.

In preparation of the estimates the County Treasury rationalized the expenditure proposals ensuring a balanced budget, i.e total expenditure equals total revenue to forestall neither budget deficit nor a budget surplus. The projected own source revenue is estimated at Kes 378M , an increase the **Kes 345 M** collected in 2023/24.

Finally, it is noteworthy that the f/y 2025/26 Budget Estimates have ring-fenced some of the resources for the purposes of completion and operationalization of key policies, programs and projects that seeks to support the county transformation agenda to accelerate the realization of desired growth desired growth and prosperity. These include; FLOCCA, CAIP, Hospital Plaza, ECDE School Feeding Program, Hamish Stadium, Staff Medical Insurance, Ward Based Development and payment of pending bills.

Hon. Dr. Jairus Boston. Amayi, Phd.
CECM-Finance and Economic Planning

ACKNOWLEDGEMENT

The 2025/26 Budget Estimates was prepared in accordance with the Public Finance Management Act, Section 38 (b) that requires that county budgets be prepared by vote and program, ensuring transparency and accountability. Further, Sections 128-134 outlines the roles and responsibilities of various actors in the budget process including the County Executive Committee Member of Finance, the County Executive Committee and the County Assembly.

The preparation process of the F/Y 25/26 Budget entailed in-depth consultations and elaborate contributions from key stakeholders to ensure its ownership and maximum benefits to the county residents. The stakeholders included; County Departments and agencies, the Civil Society Organizations (CSOs), the County Budget, Economic Forum (CBEF) and the public at large.

Many gratitude to H. E the Governor, Dr. Wilber K. Ottichilo and H.E the Deputy Governor, Mr. Wilberforce Kitiezo for providing the overall strategic and policy direction that guided the preparation process of the document. I wish to further acknowledge the County Assembly Speaker Hon. Christopher Omulele and the County Assembly Committee on Budget and Appropriations, Hon Patrick Akhwale, the Clerk to the County Assembly Hon. Joab Ambaka Kilinga and the entire County Assembly members and leadership for the immense input and insights during the deliberations and preparation of the 2025/26 CFSP that guided the 2025/26 Budget Estimates.

Further acknowledgment to the County Executive Committee Members, the County Chief Officers, Directors and Heads of various sections for their valuable inputs, contributions and active participation in coordinating the various working sector groups. Special thanks to Hon Dr. Jairus B. Amayi, the CECM for Finance Economic Planning for steering the budget preparation process budget secretariat drawn from the Directorate of Economic Planning and Budgeting for their commitment and dedication that enabled timely consolidation and finalization of the document.

Finally, I wish to thank all other stakeholders and individuals for their unwavering support and dedication during preparation of the Estimates, and look forward to the successful implementation of the 2025/26 Budget in realization of the desired prosperity and inclusive growth and development for the residents of Vihiga.

CPA. Keverenge S. Joseph

Chief Officer- Planning, Budget, Monitoring and Evaluation

RESOURCE ENVELOPE FOR THE FY 2025/2026 BUDGET ESTIMATES AND THE MEDIUM TERM

The projected resource envelope for the FY 2025/2026 Budget Estimates and medium term as outlined in the 2025/26 CFSP is summarized the table 1 below;

Table 1: Resource Envelope for FY 2025/2026 Budget Estimates

Revenue Source	Budget Estimates as per CFSP 2025(Kes)	Projections for the Medium Term Period (Kes)	
		FY 2026/27 Ksh)	FY 2027/28 (Ksh)
Equitable Share	5,423,932,256	5,695,128,869	5,979,885,312
Own Resources	378,278,488	397,192,412	417,052,033
ADDITIONAL GRANTS			
Aggregated Industrial Parks Program	250,000,000		
Community Health Promoters (CHPS)	33,984,188		
Primary Health Care in Developed Context Program (DANIDA)			
IDA FLLOCA (CCRI)	162,765,059		
Kenya Devolution Support Program - KDSP I (GRANT)	37,500,000		
Kenya Devolution Support Program - KDSP II (GRANT)	352,500,000		
Kenya Urban Support Program - UIG Grant	35,000,000		
National Agriculture Value Chain Development Projects (NAVCDP)	231,500,000		
DANIDA	7,166,250		
Total Proposed County Expenditure Estimates	6,912,626,241	6,092,321,281	6,396,937,345

1.0 Summary of Budget Estimates For MTEF Period 2025/26-2027/28

The total budget expenditure for the F/Y 2024/25 was KES 6,495,897,196. In the F/Y 2025/26 the total Budget Estimates amounts to KES 6,912,626,241. The projected estimates for the F/Y 2026/27 and 2027/28 are KES 7,114,474,927 and KES 7,325,774,833 respectively.

Table 2: Summary of Departmental Budget 2025/26-2027/28

Column1	Departments	Budget 2024/25	Estimates 2025/26	Projected estimates 2026/27	Projected estimates 2027/28
1	Office of The Governor	259,011,183	198,797,415	204,602,300	210,678,988
2	Finance and Economic Planning.	509,899,851	354,745,759	365,104,335	375,947,934
3	Agriculture, Livestock & Fisheries	346,237,666	380,493,042	391,603,439	403,234,061
4	Health Services	1,559,008,968	1,947,152,970	2,004,009,837	2,063,528,929
5	Education & Technical Vocational Training	535,663,809	597,947,205	615,407,263	633,684,859
6	Gender, Culture, Youth, Sports and Social Services	119,673,012	139,032,994	143,092,757	147,342,612
7	Commerce, Tourism and Cooperatives.	480,504,548	497,648,001	512,179,323	527,391,049
8	County Public Service Board	50,812,039	78,278,504	80,564,236	82,956,994
9	Environment, Water, Natural Resources and Climate Change	566,894,656	524,706,741	540,028,178	556,067,015
10	Transport & Infrastructure	555,387,527	432,648,383	445,281,716	458,506,583
11	Physical Planning, Lands, Housing & Urban Development	161,943,931	161,592,840	166,311,351	171,250,798
12	County Assembly	750,067,000	724,216,240	745,363,354	767,500,646
13	Public Service & Administration	576,293,006	843,533,807	868,164,994	893,949,494
14	County Attorney	24,500,000	31,832,340	32,761,844	33,734,871
	Total County Expenditure	6,495,897,196	6,912,626,241	7,114,474,927	7,325,774,833

1.1 Summary of Recurrent and Development for the F/Y 2025/26 Budget Estimates

The F/Y 2025/26 Budget Estimates consists of expenditure amounts to KES. **4,751,440,900** and Development expenditure of KES. **2,161,185,341** translating to 68.7% and 31.3 % of the total estimates respectively. Compensation to employees amounts to Kes 3,099,301,569 translating to 44.8% of the total budget estimates, while other recurrent expenditure (operations and maintenance) amounts to Kes 1,652,139,331 translating to 23.9 % of the total budget estimates.

Table 3: Summary of Recurrent and Development Budget Estimates

		RECURRENT ESTIMATES		DEVELOPMENT ESTIMATES	
N O	VOTE TITLE	GROSS ESTIMATES 2025/26	% of Total Rec Estimate	GROSS ESTIMATES 2025/26	% of Total Dev Estimate
1	Office of The Governor	198,797,415	4.2	-	0.0
2	Finance and Economic Planning.	302,727,108	6.4	52,018,651	2.4
3	Agriculture, Livestock & Fisheries	124,587,787	2.6	255,905,255	11.8
4	Health Services	1,807,118,940	38.0	140,034,030	6.5
5	Education & Technical Vocational Training	495,971,700	10.4	101,975,505	4.7
6	Gender, Culture, Youth, Sports and Social Services	86,321,129	1.8	52,711,865	2.4
7	Commerce, Tourism and Cooperatives.	76,889,032	1.6	420,758,969	19.5
8	County Public Service Board	78,278,504	1.6	-	0.0
9	Environment, Water, Natural Resources and Climate Change	149,214,708	3.1	375,492,033	17.4
10	Transport & Infrastructure	125,863,179	2.6	306,785,204	14.2
11	Physical Planning, Lands, Housing & Urban Development	109,782,813	2.3	51,810,027	2.4
12	County Assembly	685,216,240	14.4	39,000,000	1.8
13	Public Service & Administration	478,840,005	10.1	364,693,802	16.9
14	County Attorney	31,832,340	0.7	-	0.0
	TOTAL EXPENDITURE	4,751,440,900	100	2,161,185,341	100.0

1.2 Analysis of Compensation of Employees, Total Recurrent and Development Expenditure to the Total Budget Estimates

Table 4: Analysis of Compensation of Employees, Total Recurrent and Development Expenditure to the Total Budget Estimates

VOTE	VOTE TITLE	Compensation to Employees	Other Recurrent	Development	Totals	% of development to total County budget
1	Office of The Governor	81,286,601	117,510,814	0	198,797,415	-
2	Finance and Economic Planning.	188,253,996	114,473,112	52,018,651	354,745,759	0.8
3	Agriculture, Livestock & Fisheries	88,982,209	35,605,578	255,905,255	380,493,042	3.7
4	Health Services	1,434,446,548	372,672,392	140,034,030	1,947,152,970	2.0
5	Education & Technical Vocational Training	366,700,204	129,271,496	101,975,505	597,947,205	1.5
6	Gender, Culture, Youth, Sports and Social Services	48,428,152	37,892,977	52,711,865	139,032,994	0.8
7	Commerce, Tourism and Cooperatives.	45,968,214	30,920,818	420,758,969	497,648,001	6.1
8	County Public Service Board	56,759,639	21,518,865	0	78,278,504	-
9	Environment, Water, Natural Resources and Climate Change	82,077,444	67,137,264	375,492,033	524,706,741	5.4
10	Transport & Infrastructure	57,848,383	68,014,796	306,785,204	432,648,383	4.4
11	Physical Planning, Lands, Housing & Urban Development	43,880,323	65,902,490	51,810,027	161,592,840	0.7
12	County Assembly	310,313,668	374,902,572	39,000,000	724,216,240	0.6
13	Public Service & Administration	276,523,848	202,316,157	364,693,802	843,533,807	5.3
14	County Attorney	17,832,340	14,000,000	0	31,832,340	-
	TOTAL COUNTY EXPENDITURE	3,099,301,569	1,652,139,331	2,161,185,341	6,912,626,241	31.3

2.0 DEPARTMENTAL PROGRAM BASED BUDGET FOR MTEF 2025/2026-2027/2028

2.1 OFFICE OF THE GOVERNOR

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention;

The Office of the Governor is the central administrative unit in the County Government. The Office is responsible for strategic leadership, policy direction, and overall coordination of county government plans and policies. In addition, the office represents the county in national and international forums and events, engages in intergovernmental relations, including participation in the Council of Governors, fosters accountability and reporting to stakeholders, promotes good governance, unity and cohesion within the county and promotes public participation and civic engagement with citizens.

During the FY 2023/24 the Office of the governor spent Kes. 217,268,967 towards realization of its mandate and strategic objectives. During this period the following key achievements were realized; Strengthened collaborations and partnerships with signing of several Memorandum of Understandings (MOUs) with various state agencies, developments partners and professional bodies that include: Kenya Space Agencies (KSA) to enhance resource planning using GIS; KIPPRA, to build the county research capabilities and development of policy documents; TUPANDE, in the provision of high-quality seeds and fertilizer to farmers; Medtronic Labs, on data collection on NCDs using digital gadget; West Media, on building the communication capacity on programs and activities; Planet Gold Kenya, to ensure artisanal mining activities in the county among others.

Other achievements include; Capacity building of Departmental anti-corruption committees in collaboration with the EACC and roll out of performance contracting and performance appraisals as well as strengthened public engagements through coordinated civic education and public participation forums. Besides, the Office undertook open governance programs in collaborations with external partners namely; GIZ, TWaweza and Rural Outreach Africa program and The Institute of Social Accountability (TISA); developed a tree planting app (HESABU MITI APP) to support survey on the number of trees grown in the county.

To sustain the gains, the Office of the Governor has been allocated Kes 198,797,415 in the FY 2025/26. The office seeks to focus the expenditure on the following programs; Administration Planning and Support services Kes 132,197,415; coordination and Supervisory Services Kes 5,500,000 and Management and Administration of County services Kes 61,100,000.

During the FY 2025/2026 the Office of the Governor seeks to undertake the following specific activities ; strengthen policy coordination and implementation; deepening good governance and accountability systems including strengthening anti-corruption committee, grievance redress mechanism , public participations and civic educations; enhancing emergency and disaster preparedness ; strengthening results-based framework including ; strengthening the service delivery unit and deepening performance contracting and staff performance Appraisals.

In addition, the Office will continue to continue to leverage on technology by reengineering the Geospatial Technology Services (GTS) services to ensure effective resource mapping and utilization. Besides, efforts will be made on strengthening the county communication, public relation as well as the intergovernmental relations.

Part D: Programs and Objectives

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

Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES..)

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration Planning and Support services				
Sub Program (SP)				
SP 1. 1 General Administrative Services	175,555,798	132,197,415	136,057,580	140,098,490
Total Expenditure of Program 1	175,555,798	132,197,415	136,057,580	140,098,490
Program 2: Coordination and Supervisory Services.				
SP 2. 1 Audit and accountability	3,424,644	-	-	-
SP 2. 2. performance management	5,000,000	4,500,000	4,631,400	4,768,953
SP 2. 3. Emergency and Disaster management	19,224,644	1,000,000	1,029,200	1,059,767
Total Expenditure of Program 2	27,649,288	5,500,000	5,660,600	5,828,720
Program 3: Management and Administration of County services.				
SP 3. 1 County Executive	6,905,768	40,700,000	41,888,440	43,132,527
SP 3.2 County Secretary	5,228,502	5,750,000	5,917,900	6,093,662
SP 3.3 Geospatial Technologies Services (GTS)	29,200,000	3,100,000	3,190,520	3,285,278

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
SP 3.4 Communication Unit	7,572,518	5,400,000	5,557,680	5,722,743
SP 3.5 County Research and Development Service	1,899,309	2,650,000	2,727,380	2,808,383
SP 3.6 Service Delivery unit (SDU)	5,000,000	3,500,000	3,602,200	3,709,185
Total Expenditure of Program 3	55,806,097	61,100,000	62,884,120	64,751,778
Total Expenditure of Vote -----	259,011,183	198,797,415	204,602,300	210,678,988

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	133,148,071	81,286,601	83,660,170	86,144,877
Use of goods and services	117,843,855	106,699,442	109,815,066	113,076,573
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	8,019,257	10,811,372	11,127,064	11,457,538
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development		0	0	0
Total Expenditure of Vote	259,011,183	198,797,415	204,602,300	210,576,687

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
PROGRAM 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	119,848,071	81,286,601	83,660,170	86,144,877
Use of goods and services	52,688,470	40,099,442	41,270,346	42,496,075
Current Transfers Govt. Agencies		0	0	0
Other Recurrent	3,019,257	10,811,372	11,127,064	11,457,538
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	175,555,798	132,197,415	136,057,580	140,030,461
Sub-Program 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	119,848,071	81,286,601	83,660,170	8,614,487,679
Use of goods and services	52,688,470	40,099,442	41,270,346	4,249,607,497
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	3,019,257	10,811,372	11,127,064	1,145,753,787
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development		0	0	-
Total Expenditure	175,555,798	132,197,415	136,057,580	140,098,490
Program 2: CORDINATION AND SUPERVISORY SERVICES				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	27,649,288	5,500,000	5,660,600	5,828,720
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent		0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	0	0	-	-
Total Expenditure	27,649,288	5,500,000	5,660,600	5,828,720
Sub-Program 2. 1: Audit and Accountability				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	3,424,644	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	-	-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Total Expenditure	3,424,644	-	0	0
Sub-Program 2. 2: Performance Management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	5,000,000	4,500,000	4631400	4,768,952
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	-	-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	5,000,000	4,500,000	4,631,400	4,768,953
Sub-Program 2. 3: Emergency and Disaster mitigation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	19,224,644	1,000,000	1,029,200	1,059,767
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	-	-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	19,224,644	1,000,000	1,029,200	1,059,767
Program 3. MANAGEMENT AND ADMINISTRATION OF COUNTY SERVICES.				
Current Expenditure				
Compensation to Employees	13,300,000	-	-	-
Use of goods and services	37,506,097	61,100,000	62,884,120	64,751,778
Current Transfers Govt. Agencies			-	-
Other Recurrent	5,000,000	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development		0	-	-
Total Expenditure	55,806,097	61,100,000	62,884,120	64,751,778
Sub Program 3.1 : County Executive Services (Cabinet affairs)				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	5,000,000	-	-	-
Use of goods and services	1,905,768	40,700,000	41,888,440	43,132,527
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	-	0	0
Total Expenditure	6,905,768	40,700,000	41,888,440	43,132,527
Sub-Program 3. 2: County Secretary (intergovernmental relation, public participation, records and archives and general admin)				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	5,228,502	5,750,000	5,917,900	6,093,662
Current Transfers Govt. Agencies		0	-	-
Other Recurrent		0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies		0	-	-
Development		0	-	-
Total Expenditure	5,228,502	5,750,000	5,917,900	6,093,662
Sub-Program 3. 3: Geospatial Technologies Services (GTS)				
Current Expenditure				
Compensation to Employees	8,050,000	-	-	-
Use of goods and services	16,150,000	3,100,000	3,190,520	3,285,278
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	5,000,000	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	29,200,000	3,100,000	3,190,520	3,285,278
Sub-Program 3.4: Communication Unit				
Current Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Compensation to Employees	250,000	-	-	-
Use of goods and services	7,322,518	5,400,000	5,557,680	5,722,743
Current Transfers Govt. Agencies	-	0	-	-
Other Recurrent	-	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	7,572,518	5,400,000	5,557,680	5,722,743
SP 3.5 : County Research and Development Service				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	1,899,309	2,650,000	2,727,380	2,808,383
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	1,899,309	2,650,000	2,727,380	2,808,383
SP 3.5 : Service Delivery unit (SDU)				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	5,000,000	3,500,000	3,602,200	3,709,185
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	5,000,000	3,500,000	3,602,200	3,709,185

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
PROGRAM 2: ADMINISTRATIVE PLANNING AND SUPPORT SERVICES							
Outcome: Effective and efficient service delivery.							
SP1.1: General Administrative Services	Executive office of the Governor	Governor's residence operationalized	Assorted furniture and equipment	-	Assorted	Assorted	Assorted
		Anti-corruption committees coordinated	No of anti-corruption committees coordinated		16	16	16
PROGRAM 2: CORDINATION AND SUPERVISORY SERVICES							
Outcome: Enhanced Coordination in Service Delivery							
SP2.1: Audit and accountability	Office of the Governor	compliance with county policies and standards	% overall compliance to policies plans and standards	70	80	90	90
SP 2.2: performance management	Office of the Governor	performance management Implemented	% implementation of performance management	-	100%	100%	100%
		Performance management directorate operationalized	No of performance management directorate operationalized	0	1	1	1
SP2.3: Emergency and disaster management	Disaster management Unit	Establishment of emergency response center	Establishment of emergency response center	0	1	1	1
		Staff Capacity built on disaster response measures	Staff Capacity built on disaster response measures	-	400	400	400
		awareness measures Undertaken	No of awareness for a held	-	4	4	5
PROGRAM 3. MANAGEMENT AND ADMINISTRATION OF COUNTY SERVICES.							
Outcome: Improved service delivery							

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Sub Program 3.1 : County executive services (Cabinet affairs)	Cabinet affairs office	Office equipment Purchased	No office equipment Purchased	-	Assorted	Assorted	Assorted
SP 3.2: county secretary (intergovernmental relation, public participation, records and archives and general admin)	Office of the county secretary	improved coordination for service delivery	Domestication of Access to information Act of 2016	-	1	1	1
			No of Intergovernmental relation directorates operationalized	-	1	1	1
		Grievance Redress Mechanism committees Operationalized	No of Grievance Redress Mechanism committees Operationalized		17	17	17
		public participation and civic engagement Coordinated	No of public participation and civic engagement Coordinated		50	50	50
		Public participation officers recruited	No of public participation officers recruited		4	4	4
		Public participation and civic engagement officers capacity built	No of public participation and civic engagement officers capacity built		7	7	7
		Records management units staff capacity built	No of records management units staff capacity built		20	20	20
		Records management directorate operationalized	No of records management directorate operationalized		Assorted	Assorted	Assorted
SP 3.3: Geospatial Technologies Services (GTS)	GTS Directorate	Policy framework developed	No of GIS policies developed		1	1	1
		GIS license renewed	No of GIS licenses renewed	1	1	1	1
		county staff capacity built on GIS	No of county staff capacity built on GIS	-	200	200	200
		departmental datasets Created	No of departmental datasets Created	0	400	400	400
		GIS experts Recruited	No of GIS experts Recruited	-	4	4	4

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
SP 3.4: Communication Unit	Communications Directorate	County Newsletters, sectorial documentaries, radio talk shows, publicity campaigns developed	County Newsletters, sectorial documentaries, radio talk shows, publicity campaigns developed	-	Assorted	Assorted	Assorted
		Protocol officers capacity built	No of Protocol officers capacity built		2	2	2
		Communication strategy policy developed	No of Communication strategy policy developed		1	1	1
		county website and Facebook page upgraded	No of county websites and Facebook page upgraded		1	1	1
SP 3.5: County Research and Development Service	County research Unit established and functional	Office space procured and equipped	No of Office spaces procured and equipped		1	1	1
		Officers recruited	No of Officers recruited		3	3	3
		Publication of research	No of researches published		4	4	4
SP 3.6: Service Delivery unit (SDU)	SDU	SDU Strengthen/capacity built	Number		1	1	1

2.2 FINANCE & ECONOMIC PLANNING

Part A: Vision

A lead entity in Public financial management and policy formulation for sustainable socio-economic development of the County.

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

The Department of Finance and Economic Planning is tasked with the responsibility of managing the county's financial resources and steering the policy and implementation framework of the county development agenda. The mandate of Department is grounded in the Constitution of Kenya 2010, the Public Finance Management (PFM) Act 2012, and the County Governments Act 2012.

The Department plays a significant role in preparation of financial and economic policies and plans including the CIDP, ADP, cbrop, CFSP. Debt Management Paper and Budget Estimates; strengthen internal audit systems to ensure prudent fiscal management; undertake procurement of public goods and services; safe management and custody of the county government assets. In addition, the department oversees own source revenue collection, resource mobilization strategies; strengthening county statistical framework and collection of collation of county data and information for policy decision as well as coordination of monitoring, evaluation and reporting on progress of implementation of policies and plans.

In the FY 2023/24 the department was allocated **KES 504,478,049** and realized the following key achievements: Rolled out the automated revenue management system that resulted in increased revenues from KES. 229.8M in FY 2022/23 to KES. 335.4M in FY 2023/24; Coordinated the finalization and publishing of CIDP 2023-27, Development of Annual Development Plan and Budget Estimates for FY 2024/25; Supported the activities of the County Audit Committee and the County Budget and Economic Forums among other achievements.

In the FY 2025/2026 the Department has been allocated Kes. 410,961,018. The expenditure intends to facilitate the following programs; Administration and Support Service, Kes 277,024,402; County Planning Services, Kes 36,784,853; County financial Management Services Kes 40,936,504 and settlement of Historical pending bills, Kes 56,215,259.

During this financial year, the Department will prioritize the following activities; human resource development including strategic recruitment and capacity building; strengthen public finance management systems; roll out the electronic government procurement system (eGPS); strengthen the county planning and budgeting framework; support implementation of digitization of services including the asset register,

suppliers files and other documents ; upgrade the own source revenue management system ; strengthen the internal audit functions; deepen the county M&E and reporting and the county statistical framework.

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

Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES..)

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration Planning and Support services				
Sub Program (SP)				
SP 1. 1 General Administrative Services	441,126,343	277,024,402	285,113,515	293,581,386
Total Expenditure of Program 1	441,126,343	277,024,402	285,113,515	293,581,386
Program 2: County Planning Services.				
SP 2. 1 Planning Policy and Formulation	5,140,000	9,340,000	9,612,728	9,898,226
SP 2. 2. Budget Policy and Formulation	6,600,000	9,800,000	10,086,160	10,385,719
SP 2.3 Budget expenditure management	6,614,853	9,114,853	9,381,007	9,659,623
SP 2. 4 Monitoring and evaluation	4,650,000	8,530,000	8,779,076	9,039,815
Total Expenditure of Program 2	23,004,853	36,784,853	37,858,971	38,983,382
Program 3: County Financial Management				
SP 3. 1 Accounting Services	7,700,000	9,100,000	9,365,720	9,643,882
SP 3.2 Audit Services	7,606,000	6,806,502	7,005,252	7,213,308
SP 3.3 Revenue management services	23,382,653	15,050,000	15,489,460	15,949,497
SP 3.4 Procurement Services	7,080,002	9,980,002	10,271,418	10,576,479
Total Expenditure of Program 3	45,768,655	40,936,504	42,131,850	43,383,166
Total Expenditure of Vote -----	509,899,851	354,745,759	365,104,335	375,947,934

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	207,419,045	188,253,996	193,751,013	199,505,418
Use of goods and services	101,140,855	102,291,357	105,278,265	108,405,029

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	7,117,800	12,181,755	12,537,462	12,909,825
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	194,222,151	52,018,651	53,537,596	55,127,662
Total Expenditure of Vote	509,899,851	354,745,759	365,104,335	375,947,934

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	207,419,045	188,253,996	193,751,013	199,505,418
Use of goods and services	33,500,000	29,570,000	30,433,444	31,337,317
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	5,985,147	7,181,755	7,391,462	7,610,989
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	194,222,151	52,018,651	53,537,595.61	55,127,662.2
Total Expenditure	441,126,343	277,024,402	285,113,515	293,581,386
Sub-Program 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	207,419,045	188,253,996	193,751,013	199,505,418
Use of goods and services	33,500,000	29,570,000	30,433,444	31,337,317
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	5,985,147	7,181,755	7,391,462	7,610,989
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	194,222,151	52,018,651	53,537,595.61	55,127,662
Total Expenditure	441,126,343	277,024,402	285,113,515	293,581,386
Program 2: COUNTY PLANNING SERVICES				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	23,004,853	36,784,853	37,858,971	38,983,382
Current Transfers Govt. Agencies		0	0	0
Other Recurrent		0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	23,004,853	36,784,853	37,858,971	38,983,382
Sub-Program 2.1: Planning Policy and Formulation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	5,140,000	9,340,000	9,612,728	9,898,226
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent		0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	5,140,000	9,340,000	9,612,728	9,898,226
Sub-Program 2. 2: Budget Policy and Formulation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	6,600,000	9,800,000	10,086,160	10,385,719
Current Transfers Govt. Agencies		0	0	0
Other Recurrent		0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	6,600,000	9,800,000	10,086,160	10,385,719
SP2.3 Budget expenditure management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	6,614,853	9,114,853	9,381,007	9,659,623

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	6,614,853	9,114,853	9,381,007	9,659,623
SP2.4 Monitoring and evaluation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	4,650,000	8,530,000	8,779,076	9,039,815
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	4,650,000	8,530,000	8,779,076	9,039,815
Program 3:County Financial Management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	44,636,002	35,936,504	36,985,850	38,084,330
Current Transfers Govt. Agencies		0	-	-
Other Recurrent	1,132,653	5,000,000	5,146,000	5,298,836
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	45,768,655	40,936,504	42,131,850	43,383,166
Sub Program 3.1 : Accounting Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	7,700,000	9,100,000	9,365,720	9,643,882
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent		0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	7,700,000	9,100,000	9,365,720	9,643,882
Sub-Program 3. 2: Audit Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	7,606,000	6,806,502	7,005,252	7,213,308
Current Transfers Govt. Agencies		0	0	0
Other Recurrent		0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	7,606,000	6,806,502	7,005,252	7,213,308
Sub-Program 3.3: Revenue management services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	22,250,000	10,050,000	10,343,460	10,650,661
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	1,132,653	5,000,000	5,146,000	5,298,836
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	23,382,653	15,050,000	15,489,460	15,949,497
SP 3.4 : Procurement Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	7,080,002	9,980,002	10,271,418	10,576,479
Current Transfers Govt. Agencies		0	0	0
Other Recurrent		-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	7,080,002	9,980,002	10,271,418	10,576,479

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target	Target
				(Baseline) 2024/25	2025/26	2026/27	2027/28
Program name: Administration, Planning and Support Services							
Outcome: Improved and efficient service delivery.							
SP 1. 1 General Administrative Service	Administration	Policy and guidelines formulated.((strategic plans, service charter, asset management and disposal policy))	No of policies/guidelines prepared		4	4	4
		Staff capacity built	No of Staff capacity built		30	30	30
		Settlement of pending bills.	Kes			5	5
Program name: County Planning Services							
Outcome: Enhanced development planning, tracking of results and reporting							
SP 2. 1 Planning Policy and Formulation	Economic Planning	Planning framework strengthened	No of capacity building fora for departments on planning processes		2	2	2
			No of Economic planning staff Trained		8	8	8
			CIDP 2023-2027 Mid-term review Report developed		1	1	1
			No of 10 year sector plans, strategic plans, ADP and other policies developed		5	5	5
		County information and documentation Centre refurbished and equipped	No of County information and documentation Centre refurbished and equipped	1	1	1	1
		Statistics unit established	No of Statistics unit established		1	1	1
		County Statistical Abstract prepared	No of County Statistical Abstract prepared		1		
SP 2.2 Budget Policy and Formulation	Economic Planning, Budget and M&E Directorate	Budget Policy Documents prepared	Number of budget policy documents Prepared(CBROP, CFSP, DMSP, Circular)	4	4	4	4

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target	Target
				(Baseline) 2024/25	2025/26	2026/27	2027/28
		Sector Working Group reports prepared	No of Sector Working Group reports prepared		10	10	10
		budget estimates/supplementary budgets prepared	No of budget estimates/supplementary budgets prepared.		1	1	1
		Budget officers capacity built	No of budget officers capacity built		10	10	10
		Departments Sensitized on the budgeting process	No of departments Sensitized on the budgeting process		10	10	10
SP 2.3 Budget expenditure management	Economic Planning, Budget and M&E Directorate	Hyperion module rolled out.	No		1	1	1
		Budget implementation reports prepared	No of budget implementation reports prepared		4	4	4
SP 2. 4 Monitoring and evaluation	Economic Planning, Budget and M&E Directorate	M& E framework strengthened	Review and dissemination of the indicator handbook		1	1	1
			No of Departments Capacity built on M&E		1	1	1
			No of M&E policy disseminated		1		
		M&E units Equipped	No		1	1	1
		E-CIMES Rolled out	No of e-CIMES operationalization		1	1	1
		Quarterly and annual progress reports prepared and disseminated (C-APR, County Expenditure review reports)	No of quarterly and annual progress reports prepared and disseminated (C-APR, County Expenditure review reports)		4	4	4
		Projects monitoring & Reporting	No of M&E visits undertake and CAMER prepared		4	4	
Program Name: County Financial Management Services							
Outcome: Improved Public Finance Management							
SP 3.1 Accounting services	Accounts Directorate	PFM Manuals and guidelines developed	Number of PFM manuals developed		2	2	2
		Financial reports developed	No of Reports		4	4	4
		Treasury staff Capacity built	No of treasury staff Capacity built		20	20	20

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target	Target
				(Baseline) 2024/25	2025/26	2026/27	2027/28
		Officers trained on upgraded IFMIS system	No of officers trained on upgraded IFMIS system		10	10	10
		Pending bills action plan prepared	No of pending bills action plan prepared		1	1	1
SP 3.2 Audit service	Internal Audit Department	Periodic internal audit reviews undertaken	Number of audit review Reports	4	4	4	4
		Internal audit controls automated	Number of audit systems established	0	1	-	-
		audit committees Capacity built	No of audit committees Capacity built		1	1	1
		Audit strategic plan, audit charter, audit risk assessment prepared	No of audit strategic plan, audit charter, audit risk assessment prepared		3	3	3
SP 3.3 Revenue management services	Revenue Directorate	Regulations for revenue administration management developed	No of Regulations for revenue administration management developed		5	5	5
		revenue reports prepared	No of revenue reports prepared		4	4	4
		Automated revenue system Upgrading	No of automated revenue system Upgrading		1	1	1
		Revenue equipment purchased	No of revenue equipment purchased		Assorted	Assorted	Assorted
		Revenue action plan reviewed	No		1	1	1
		Revenue mapping and surveys undertaken	No of revenue mapping and surveys undertaken				
SP 3.4 Procurement Services	Procurement directorate	officers trained on E-procurement processes and procedures	No of officers trained on E-procurement processes and procedures		3	3	3
			Training of contractors and suppliers on IFMIS		1	1	1
			Automate asset inventory		1	1	1

2.3 AGRICULTURE, LIVESTOCK AND FISHERIES

Part A: Vision

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

Part B: Mission

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

Part C: Performance Overview

Agriculture sector remains a critical pillar in the county economy. Approximately 85% of the residents of the county directly or indirectly derive livelihoods from agriculture. During the medium period 2021/22 -2023/24, the Agriculture Sector prioritized implementation of various interventions and infrastructural investments that included; Registration of farmers to facilitate access to subsidized farm inputs ; Crops and livestock, pests and diseases, and emerging weeds control; food safety, Promotion of small scale irrigation and adoption of modern farming and use of climate smart agricultural technologies ; promotion of growing of traditional food crops; value addition and commercialization of agriculture and boosting productivity of key value chains such as; bananas, avocado, tea, fisheries, livestock, dairy farming, beekeeping and promotion of traditional food crops such as the African leafy vegetables (ALVs) and promotion of social inclusion in agriculture

In the FY 2023/24 the department was allocated KES. 470,302,692 with the following milestones realized; completed the establishment of Wemilabi irrigation scheme ; commenced construction of the Agriculture Training and Innovation Centre (ATIC) at Musinaka; completed construction of banana aggregation centers in Sabatia and Hamisi; promoted youth participation in the food-systems by recruiting youth as mentors supported by Practical Action and GIZ project; promoted commercialization of ALVs and Avocado by distributing assorted seeds to 8000 ALVs farmers and 6200 Avocado farmers; Conducted 75 farm demonstrations on Soil fertility management; completed construction Serem and renovation of Lunyerere slaughter houses; constructed lagoons at Serem and Lunyerere and sunk a borehole at Serem slaughter houses

Other achievements included ; mass livestock Vaccination with 140,000 animals vaccinated ; co-hosted 2no County Agricultural exhibition that served as a platform to enhance agricultural products recognition and visibility to participants comprising; farmers, agricultural professionals, suppliers, and industry stakeholder; distributed 149 in-calf heifers to dairy farmer groups to promote Dairy Value Chain, and 5,000 improved local poultry chicks to support local poultry commercialization; promoted aquaculture extension services through farm visits in 4 sub-counties, mapping 645 fish farmers; Mapping and profiled fish 105,700 farmers to enhance interventions in accessing agricultural inputs and services; NAVCDP, enlisted 2686 CIGs/VMGs, supported 25 agricultural based SACCOs, recruited and trained 175 agriprenuers to support field services,

established and trained 25 land management committees (LMC) and 25 Community Driven Development Committees (CDDCs).

In the FY 2025/26 Budget Estimates the Department has an allocation of Kes. 380,493,042. The Department seeks to focus the expenditure on the following programs; Administration Planning and Support services, Kes. 370,157,145; Livestock Development and Management Services, Kes. 3,565,897, Fisheries development & Management Services, Kes. 2,450,000; Crop Development and Management Services, Kes. 4,320,000.

During this period focus will be on the following key activities ; Adoption of advanced Agricultural Technologies, Innovations, and Management Practices (ATIMPs); Capacity building of farmers and producer organizations(FPOs) focusing on improving productivity, value addition, and market access supported by the National Agricultural and Rural Inclusive Growth Project (NAVCDP); upscale of innovative farmer extension services by modernizing farmer extension services and promoting youth participation as agripreneurs; Promotion of smart agriculture practices including adoption of irrigation farming; promoting climate-smart investments and agro-ecological practices, including agroforestry, which will be essential in building resilience against climate change and ensuring sustainable food systems.

In addition, the Department seeks to construct the proposed Agricultural Training and Innovation Centre (ATIC) at Musinaka to at least 50% as well as promote fish farming across the county; Promotion of Youth Empowerment and Agri-Nutrition Initiatives by developing the capacities of youth in agriculture; promoting entrepreneurship, and supporting agri-nutrition initiatives; implementation of NORAD-ARNSA to support aquaculture development aimed at improving nutrition in selected two secondary schools and 450 farmers as well as smart fish outlet shops in Luanda and Cheptulu Market centres

Part D: Programs and Objectives

Program code	Name of program	Objective
P1	Administration, Planning and Support services	To provide efficient administrative services to the agriculture sector actors
P2	Livestock Development and Management	To improve Veterinary services and increased livestock Production
P3	Fisheries Development and Management	To increase quality fish production for enhanced food security and livelihoods
P4	Crop Development and Management	To increase crop production for enhanced food security and livelihoods

Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES..)

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration Planning and Support services				
Sub Program (SP)				
SP 1. 1 General Administrative Services	319,357,166	370,157,145	380,965,734	392,280,416
SP 1. 2 Research & Development	0	0	0	0
Total Expenditure of Program 1	319,357,166	370,157,145	380,965,734	392,280,416
Program 2: Livestock development and Management Services.				
SP 2. 1, Value Chain Development	250,000	200,000	205,840	211,953
SP 2. 2. Veterinary Services and Extension	12,408,500	2,765,897	2,846,661	2,931,207
SP 2.3, Livestock Extension	5,114,000	600,000	617,520	635,860
Total Expenditure of Program 2	17,772,500	3,565,897	3,670,021	3,779,021
Program 3: Fisheries development & Management Services.				
SP 3. 1 Promotion of Fish Farming	4,146,000	2,450,000	2,521,540	2,596,430
Total Expenditure of Program 3	4,146,000	2,450,000	2,521,540	2,596,430
Program 4: Crop Development and Management Services.				
SP 4. 1, Crop Extension	550,000	450,000	463,140	476,895
SP 4. 2. Farm Input Subsidy	500,000	500,000	514,600	529,884
SP 4.3, Cash crop production and development	2,412,000	200,000	205,840	211,953
SP 4.4, Food Security Initiative	1,500,000	3,170,000	3,262,564	3,359,462
Total Expenditure of Program 4	4,962,000	4,320,000	4,446,144	4,578,194
Total Vote Expenditure	346,237,666	380,493,042	391,603,439	403,234,061

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	113,792,762	88,982,209	91,580,490	94,300,430
Use of goods and services	36,065,033	29,110,833	29,960,869	30,850,707
Current Transfers Govt. Agencies	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Other Recurrent	2,445,800	6,494,745	6,684,392	6,882,918
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	-
Capital Transfers to Government Agencies	0	0	0	-
Development	193,934,071	255,905,255	263,377,688	271,200,006
Total Expenditure of Vote	346,237,666	380,493,042	391,603,439	403,234,061

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	113,792,762	88,982,209	91,580,490	94,300,430
Use of goods and services	18,534,533	18,774,936	19,323,164	19,897,062
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,095,800	6,494,745	6,684,392	6,882,918
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	184,934,071	255,905,255	263,377,688	271,200,006
Total Expenditure	319,357,166	370,157,145	380,965,734	392,280,416
Sub-Program 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	113,792,762	88,982,209	91,580,490	94,300,430
Use of goods and services	16,682,033	18,774,936	19,323,164	19,897,062
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,095,800	6,494,745	6,684,392	6,882,918
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	184,934,071	255,905,255	263,377,688	271,200,006
Total Expenditure	317,504,666	370,157,145	380,965,734	392,280,416

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Sub-Program 1.2: Research and Development				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,852,500	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	1,852,500	0	0	0
Program 2: Livestock Development & Management Services				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	9,422,500	3,565,897	3,670,021	3,779,021
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	350,000	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	8,000,000	0	-	-
Total Expenditure	17,772,500	3,565,897	3,670,021	3,779,021
Sub-Program 2.1: Value Chain Development				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	250,000	200,000	205,840	211,953
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	-	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	-	0	0
Total Expenditure	250,000	200,000	205,840	211,953

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Sub-Program 2. 2: Veterinary Services & Extension				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	7,558,500	2,765,897	2,846,661	2,931,207
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	350,000	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	4,500,000	0	0	0
Total Expenditure	12,408,500	2,765,897	2,846,661	2,931,207
Sub-Program 2. 3: Livestock Extension				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	1,614,000	600,000	617,520	635,860
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	-
Capital Transfers to Govt. Agencies	0	0	0	-
Development	3,500,000	0	0	-
Total Expenditure	5,114,000	600,000	617,520	635,860
Program 3. Fisheries Development & Management				
Current Expenditure				
Compensation to Employees	-	0	-	-
Use of goods and services	3,146,000	2,450,000	2,521,540	2,596,430
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	1,000,000	0	-	-
Total Expenditure	4,146,000	2,450,000	2,521,540	2,596,430

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Sub Program 3.1 : Promotion of Fish Farming				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	3,146,000	2,450,000	2,521,540	2,596,430
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	1,000,000	0	-	-
Total Expenditure	4,146,000	2,450,000	2,521,540	2,596,430
Program 4. Crop Development & Management Services				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	4,962,000	4,320,000	4,446,144	4,578,194
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	-	0	-	-
Total Expenditure	4,962,000	4,320,000	4,446,144	4,578,194
Sub-Program 4. 1: Crop Extension				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	550,000	450,000	463,140	476,895
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	550,000	450,000	463,140	476,895

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Sub-Program 4.2: Farm input Subsidy				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	500,000	500,000	514,600	529,884
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	500,000	500,000	514,600	529,884
SP 4.3 : Cash crop production & Development				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	2,412,000	200,000	205,840	211,953,448
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	-	0	0
Total Expenditure	2,412,000	200,000	205,840	211,953
SP 4.4 : Food security initiatives				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,500,000	3,170,000	3,262,564	3,359,462
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	-	0	0	0
Total Expenditure	1,500,000	3,170,000	3,262,564	3,359,462

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Program.1 Administration and Planning and Support Service							
Outcome: Efficient and updated management of Agriculture							
S.P.1General Administrative Service	Agarics Livestock & Fisheries	Policies, Bills and Legal notices developed and disseminated	No. of policies, no of bills no legal notices		1	1	1
		staff Conduct capacity built	No of staff Conduct capacity built		50	50	50
		Agricultural training and innovation center at Muisnaka constructed	% of construction works		50%	100%	100%
		NAVCDP(Hamuyundi and Banja irrigation project) operationalized	% of construction works		100%		
Program.2 Livestock development and Management							
Outcome: Improved performance of livestock industry							
CSP.2.1 Value chain development	-	-	-	-	-	-	-
SP.2.2. Veterinary Services and Extension	Veterinary	Improved disease control	Conduct mass vaccination		55,000	55,000	55,000
		Youth spray groups trained	No of youth spray groups trained		15	15	15
		Improved animal breeds	No of livestock administered artificial insemination.		10,000	10,000	10,000
		curing facilities for hides and skins established	No of curing facilities for hides and skins established		2	2	2
CSP.2.3 Livestock extension.	Livestock	Dairy cattle farming promoted	No of multiplication centers established		1	1	1
		Pig farming Promoted	No of farmers supported No of farm on site demos conducted	-	100 farmers , 1 demo site	100 farmers , 1 demo site	100 farmers, 1 demo site
		Promotion of dairy goat farming	No of dairy goats distributed to farmer groups	-	100 goats	100 goats	100 goats
		Bee keeping promoted	No of beehives supplied		10 assorted	10 assorted	10 assorted beehives

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
					beehives	beehives	
		Feeds and fodder conservation sites established	No of feeds and fodder conservation sites established		5	5	5
Program.3 Fisheries Development and Management							
Outcome: Increased food security and earnings from fisheries sector							
CSP.3.1 Promotion of fish farming	Fisheries	Fish farming promoted	No of fish farmers trained & fish ponds renovated)		200 farmers	200 farmers	200 farmers
			Promotion of cottage fish feed production		1	1	1
			No of fingerling production facility and aquaculture training center (Mwitoko) operationalized		1	1	1
Program.4 Crop Development And Management							
Outcome: Increased food security and incomes to farmers							
SP.4.1. Crop extension services	Crops Directorate	Promotion of industrial crops (Purple tea, Avocado)	No of farmers supported		1,100 farmers	1,100 farmers	1,100 farmers
		Promotion of African Leafy Vegetables	No of farmers supported		4,000 farmers	4,000 farmers	4,000 farmers
		Implement land management initiatives	No of sites No of farmers reached out		25 sites, 6,000 farmers	25 sites, 6,000 farmers	25 sites, 6,000 farmers
		Promote irrigation farming	area under irrigation		10Ha	10Ha	10Ha
		Promotion of agroforestry	No of farmers supported		3,000 farmers	3,000 farmers	3,000 farmers
		Agri-nutrition promoted	Promotion of climate smart initiatives (sensitization and equipment)		5,000 packages	5,000 packages	5,000 packages
			No of farmers Farmers trained on urban and peri-urban technologies		3,000	3,000	3,000
			No of county exhibitions conducted		2	2	2

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			No of trade shows conducted		3	3	3
		Youth in Agribusiness supported	No of youth supported (Enhance employability and entrepreneurial skills)		5,000 youth	5,000 youth	5,000 youth
			No of value chains supported (Enhanced youth coordination structures)		5 value chain	5 value chain	5 value chain
		Agribusiness development	No of market survey undertaken (purchase of tablets and digital weighing scales)		25	25	25
			No of farm competition Coordinated.		1	1	1

2.4 HEALTH SERVICES

Part A: Vision

A healthy and nationally competitive County

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

The Department of Health is critical contributor to the growth of the economy of the county by guaranteeing a healthy and productive human capital. The Department implements sector objectives that is geared towards building progressive, responsive and sustainable health care systems for accelerated achievement of Universal Health Coverage in attainment of highest standard of health for all.

In the FY 2023/24 the Department had a budgetary allocation of Kes. 1,734,543,812 to finance the broad health sector programs. Key achievements realized included: commissioning of the modern funeral home, near completion of construction works on the VCRH Plaza; drilled and equipped one borehole at the VCRH, Constructed Givigoi, Jebrongo, Mulele and Ekamanji dispensaries; renovated and equipped Emusire Sub-County Hospital Mortuary).

In addition, 15 new health facilities were operationalized between the financial years 2021/22 and 2023/24 culminating in the County attaining a radius of distance less than 3 Km access to the nearest health facility compared to the WHO 5 Km. Further infrastructure development led to the ratio of facilities to population increasing to 1.2 facilities per 10,000 population, and bed capacity increasing to 17 hospital beds per 10,000 of the population; strengthened community health strategy with 1247 Community Health promoters provided with smart phones, basic diagnostic Kits as well as enhancing their stipend from KES 3000 to KES 5000; Health facilities registered with SHIF increased from 65 to 75 and SHIF claims increasing from 60% to 75 % in the same period.

Besides, health sector fostered partnerships with 8 additional partners on boarded to support key health interventions that included; securing of one utility vehicle and 2 ambulances. Recruitment of drivers, support towards training of health care workers and stakeholders. Other key milestones included; reduction in HIV prevalence rate from 3.8 % to 2.5 % in 2024; under five immunization coverage was 96%, deliveries assisted by skilled attendants was 80%, and increased number of household enrolled in the newly established SHA/SHIF to 19% compared to 35% in the defunct NHIF.

In the F/Y 2025/26 Budget, the Department has been allocated KES 1,986,352,970. This expenditure aims to facilitate the following programs; Health administrative, Human Resources and Support Services kes

1,862,368,782; Preventive and Promote health keys 43,284,188 and Curative and Rehabilitative health keys 41,500,000.

During this financial year, the Department aims to focus on the following specific activities; Capacity development and transformation of human resource in health (HRH) to effectively support quality service delivery through training, career progression and targeted recruitment; Strengthening policy and institutional capacities to enhance delivery of quality health care; Revitalization of health infrastructural capacity focusing on completion and equipping of ongoing health infrastructure including the Hospital Plaza at the VCRH; Improving health care financing with focus on increasing number of households enrolled in health insurance under new the Social Health Insurance Fund (SHIF); strengthen health information and monitoring; strengthen sustainable access and affordability of quality health products and technologies (HPT) towards UHC; Strengthen community health high impact interventions by scaling up interventions in primary health programs and promoting health education and wellness.

Part D: Programs and Objectives

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

Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES..)

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration Planning and Support services				
Sub Program (SP)				
SP 1. 1 General Administrative Services	1,336,801,780	1,854,368,782	1,908,516,350	1,965,199,286
SP 1. 2 Human Resource Management & Development	1,000,000	1,000,000	1,029,200	1,059,767
SP 1. 3 Health Financing	44,900,000	7,000,000	7,204,400	7,418,371
Total Expenditure of Program 1	1,382,701,780	1,862,368,782	1,916,749,950	1,973,677,424
Program 2: Preventive & promote Health Services.				
SP 2. 1, Public Health Services	246,000	1,300,000	1,337,960	1,377,697
SP 2. 2. Nutrition	10,000,000	2,500,000	2,573,000	2,649,418
SP 2.3, Community Health Strategy	80,546,188	34,984,188	36,005,726	37,075,096
SP 2.4, Disease Surveillance & Emergency	0	200,000	205,840	211,953
SP 2.5, Health Promotion	1,000,000	4,300,000	4,425,560	4,556,999

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Total Expenditure of Program 2	91,792,188	43,284,188	44,548,086	45,871,164
Program 3: Curative & Rehabilitative.				
SP 3. 1 Medical Services	5,000,000	14,000,000	14,408,800	14,836,741
SP 3. 2 Drugs & Other Medical Supplies	74,515,000	27,000,000	27,788,400	28,613,715
SP 3. 3 County Referral Services	0	500,000	514,600	529,884
Total Expenditure of Program 3	79,515,000	41,500,000	42,711,800	43,980,340
Total Vote Expenditure	1,554,008,968	1,947,152,970	2,004,009,837	2,063,528,929

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

Expenditure Classification	Baseline Estimates	Baseline Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	1,179,999,620	1,434,446,548	1,476,332,387	1,520,179,459
Use of goods and services	238,509,348	321,450,438	330,836,791	340,662,643
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,300,000	51,221,954	52,717,635	54,283,349
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	138,200,000	140,034,030	144,123,024	148,403,477
Total Expenditure of Vote	1,559,008,968	1,947,152,970	2,004,009,837	2,063,528,929

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	1,133,437,620	1,434,446,548	1,476,332,387	1,520,179,459
Use of goods and services	108,764,160	246,666,250	253,868,905	261,408,811
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,300,000	51,221,954	52,717,635	54,283,349
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Capital Transfers to Govt. Agencies	0	0	0	0
Development	138,200,000	130,034,030	133,831,024	137,805,805
Total Expenditure	1,382,701,780	1,862,368,782	1,916,749,950	1,973,677,424
Sub-Program 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	1,133,437,620	1,434,446,548	1,476,332,387	1,520,179,459
Use of goods and services	108,764,160	238,666,250	245,635,305	252,930,673
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	2,300,000	51,221,954	52,717,635	54,283,349
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	100,400,000	130,034,030	133,831,024	137,805,805
Total Expenditure	1,344,901,780	1,854,368,782	1,908,516,350	1,965,199,286
Sub-Program 1.2: Human Resource Management & Development				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,000,000	1,000,000	1,029,200	1,059,767
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	1,000,000	1,000,000	1,029,200	1,059,767
SP 1. 3 Health Financing				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	7,100,000	7,000,000	7,204,400	7,418,371
Current Transfers Govt. Agencies	-	-	0	0
Other Recurrent	-	-	0	0
Capital Expenditure				
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	7,100,000	7,000,000	7,204,400	7,418,371
Program 2: Preventive & promote Health Services.				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	46,562,000	0	0	0
Use of goods and services	40,230,188	43,284,188	44,548,086	45,871,164
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	86,792,188	43,284,188	44,548,086	45,871,164
Sub-Program 2.1: Public Health Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	246,000	1,300,000	1,337,960	1,377,697
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	246,000	1,300,000	1,337,960	1,377,697
Sub -Program 2.2 :Nutrition				
Current Expenditure				
Compensation to Employee	0	0	0	0
Use of goods and services	10,000,000	2,500,000	2,573,000	2,649,418
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	10,000,000	2,500,000	2,573,000	2,649,418
Sub-Program 2. 3:Community Health Strategy				
Current Expenditure				
Compensation to Employees	46,562,000	-	-	-
Use of goods and services	33,984,188	34,984,188	36,005,726	37,075,096
Current Transfers Govt. Agencies	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	80,546,188	34,984,188	36,005,726	37,075,096
SP 2.4, Disease Surveillance & Emergency				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	-	200,000	205,840	211,953
Current Transfers Govt. Agencies	-	-	0	0
Other Recurrent	-	-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	-	200,000	205,840	211,953
SP 2.5, Health Promotion				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,000,000	4,300,000	4,425,560	4,556,999
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	1,000,000	4,300,000	4,425,560	4,556,999
Program 3: Curative & Rehabilitative.				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	79,515,000	31,500,000	32,419,800	33,382,668
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Development	0	10,000,000	10292000	10597672.4
Total Expenditure	79,515,000	41,500,000	42,711,800	43,980,340
SP 3. 1 Medical Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	5,000,000	4,000,000	4,116,800	4,239,069
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	10,000,000	10292000	10597672.4
Total Expenditure	5,000,000	14,000,000	14,408,800	14,836,741
SP 3. 2 Drugs & Other Medical Supplies				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	74,515,000	27,000,000	27,788,400	28,613,715
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	74,515,000	27,000,000	27,788,400	28,613,715
SP 3. 3 County Referral Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	500,000	514600	529883.62
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	0	500,000	514,600	529,884

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Name of Program: General Administration, Planning and Support Services							
Outcome: Effective governance and leadership							
SP.1: General Administrative services	Administration	Plans, policies and legislations and regulations developed	Number of plans, policies and legislations and regulations developed		2	2	3
		Health committees capacity built	No of health committees capacity built		74	74	74
		Theatre operationalized in Hamisi sub county hospital	No of theatre operationalized in Hamisi sub county hospital		1	1	1
		Radiology Units Equipped	No of radiology Units Equipped(CT Scan In Emuhaya sub county hospital, Ultrasound and X-ray in Hamisi, C-arm for VCRH)		Assorted	Assorted	Assorted
		Sabatia sub county hospital maternity wards completed and equipped	% of completion and equipping works		100	100	100
		Modern Wards (Sabatia, Lianaginga , Emusire) constructed and equipped under KDSPII	No of Modern Wards constructed and equipped		3	3	3
		Dispensaries upgraded to Health centers	No of dispensaries upgraded to Health centers(Maternity wing and laboratory-Evojo and Luanda Township Dispensaries)		2	2	2
		Ongoing projects completed and operationalized (Mulele, Muhanda, Givigoi,Ekamanji, Egago)	No of ongoing projects completed and operationalized (Mulele, Muhanda, Givigoi,Ekamanji, Egago)		5	5	5
		Health facilities renovated	No of Health facilities renovated (Sabatia, serem, iduku, tigoi, musitinyi)		5	5	5
		VCRH Hospital plaza completed and equipped	% of works		100	100	100

Program	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		Emusire Mortuary operationalized	Number		1	1	1
SP 1.2: Human Resource Management and Development	Administration	Health workers recruited	Number of Health workers employed (absorption of HIV/AIDS/TB contracted workforce)		100	-	-
		Healthcare workers Capacity built	Number of healthcare workers Capacity built		20	20	20
SP 1.3 Healthcare financing	Administration	Vulnerable HHs registered with SHA	No of vulnerable HHs registered with SHA		10,000	10,000	10,000
Name of Program: Preventive and promote Health Services							
SP 2.1: Reproductive Health (RMNCAH)	Reproductive Health	Boresha Afya ya Mama na mtoto program Implemented	Number		1	1	1
		quarterly SQAs (DQAs and Data reviews) Conducted	Number		4	4	4
		support supervision to health facilities Conducted	Number		4	4	4
		Mentorship on LARC/PPFP in Facilities Conducted	Number of facilities		50	50	50
		healthcare workers on HIUD/DMPA, safe surgery, ANC and continuum care trained quarterly	Number of trainings		4	4	4
		maternal and child health world health days Conducted	Number		1	1	1
SP 2.2 : Nutrition Services	Nutrition unit	Sensitization of health care workers on MIYCN Conducted	Number		45	45	45
		nutrition commodities Procured	Number		Assorted	Assorted	Assorted
		quarterly nutrition data review and quality assessment Conducted	Number		4	4	4
		quarterly Program Supportive Supervision Conducted	Number		4	4	4

Program	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
SP. 2.3: Public Health Services	Public Health	anthropometric equipment Procured	Number		Assorted	Assorted	Assorted
		training of HCWs on Nutrition and TB, IMAM, critical care Conducted	Number		45	45	45
		Community Water Point Disinfected (Procurement of chlorine	Number		450	450	450
		Villages ODF Declared	Number		10	10	10
		Environmental Health Surveillance Conducted	%		100%	100%	100%
		IPCs in Facilities established	Number of facilities		75	75	75
		Medical waste transportation VAN Procured	Number		1	1	1
		Schools sensitized on school health and safety	%		100%	100%	100%
		Jigger control chemicals Procured	%		100%	100%	100%
SP 2.4: Community health services	Public Health	health promotions initiatives Undertake	Number		200	200	200
		Increased community advocacy, social behavior change and actions	%of functional community units Strengthened		100%	100%	100%
			% of community health services digitize		100%	100%	100%
SP 2.5: Communicable Diseases	Malaria	Support supervision to health facilities Conducted	Number		4	4	4
		Quarterly Data Quality Audits and Data reviews conducted	Number		4	4	4
		Malaria TWGS Conducted			4	4	4
		Quarterly malaria surveillance	Number		4	4	4
		LLINs Procured	Number		600	600	600
		Distribution of malaria commodities					

Program	Delivery Unit	Key Output s(KO)	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		Coordinate world malaria day celebrations	Number		1	1	1
		Sensitization on responsible net use through radio talk shows conducted	Number of talk shows				
	Tb	Monthly Specimen Networking to Gene expert sites undertaken	Number		12	12	12
		quarterly Data Quality Audits and Data reviews conducted	Number		4	4	4
		world TB celebrations coordinated	Number		1	1	1
		TB conduct management coordinated	Number				
		monthly on job training and CMEs in facilities conducted	Number		10	10	10
		monthly case management undertake	Number		12	12	12
		Procurement of TB PPEs	Number				
		HIV/AIDs	facilities based PMTCT support in health facilities Conducted	Number		50	50
	sample collections undertake		Number				
	quarterly support supervision Undertaken		Number		4	4	4
	facility managers and supervise providers on integration HIV/AIDs services trained		Number of facilities		74 facilities	74 facilities	74 facilities
	sub county quarterly SQAs (DQAs and Data reviews) conducted		Number		4	4	4
Name of Program: Curative and Rehabilitative Health Services							

Program	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
SP. 3.1 Medical services	Diagnostic services	ISO certification of Laboratories Undertake	Number		2	2	2
		Laboratories Upgraded and equipped	Number		10	10	10
		CT Scan machines operationalized	Number		1	1	1
	Rehabilitative Health Services	Registration of persons with disability undertaken	Number		10	10	10
		identification PWD and referred by CHVs undertaken	Number		50	50	50
	Curative Services	Operations and maintenance for VCRH	Number		1	1	1
		Operations and Maintenance for Sub-County Hospitals	Number		5	5	5
		functional ENT clinics/Unit established	Number		1	1	1
		Eye care services/Intervention	%		100%	100%	100%
SP3.2 Drugs and other medical supplies	Curative directorate. Health Products and Technologies (HPTs)	Increased availability of health products and technologies	No of facilities supplied with HPTs		75	75	75
			No of medical supply undertaken by Use of drones		6	6	6
			No of antimicrobial stewardship conducted		10	10	10
	Immunization Services	vaccine collection and distribution Coordinated	Number		4	4	4
		FT2 gadgets for temperature monitoring Procured	Number		130	130	130
		world immunization week Coordinated	Number		1	1	1
		EPI support supervision	Number		4	4	4
SP 3.3: County Referral Services	County referral	County referral command center established	Number of functional emergency operation center	0	1	1	1

2.5 EDUCATION, SCIENCE, TECHNICAL & VOCATIONAL TRAINING

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

The Department of Education, Technical and Vocational Training comprises of two directorates namely; Technical and Vocational Education Training and Early Childhood Development Education (ECDE). The sector is critical in the provision of knowledge, skills and training necessary in attainment of socio-economic development.

In the FY 2023/24 the Department was allocated KES. 600,458,432 towards implementation of the sector plans, policies and strategies. Key achievements realized included: Cumulative rise in the number of ECDE centers to 930 ECD centers with enrolment of 44,638 (Girls 22,274, Boys 22,364); number of VTCs rose to 34 VTCs with an enrolment of 5,674 (Male 3,495, Female 2,179); piloted digital literacy in 50 ECDE centers in partnership with Futures Infinite; rolled out school feeding and nutrition program in 42 ECDE centers in Partnership with SOFDI; Partnered with Shining Hope for Communities (SHOFCO) to support 533 trainees with full training scholarship in 11 VTCs, Stanbic bank foundation in training 18 VTC trainers as ToTs on digital skills; capacity building of 43 VTC trainers on competency based education and training under Young Africa Works Program by Master Card Foundation and Colleges and Institutes Canada(CICan), enhanced Governor's scholarship program with beneficiaries increasing to 160 from 153 in 2022/23 and disbursed ward-based bursary funds of KES.. 100 million, each ward receiving Kes 4 million.

Other milestones were; Equipping of 10 ECDE centres with child friendly chairs for better learning environment. in Central Maragoli Ward(Magaka, Kidundu, Kegendirova, Womulalu, Chango, Emanda, Mkombozi, Vihiga, Kidinye, and Matsigulu) each receiving 40 chairs, 10 tables and 7 crates; ECDE and VTCs learners' participation in drama, film and music festivals; equipping of 11 VTCs with teaching and learning tools i.e. Electrical and Electronics, Hair Dressing and Beauty Therapy and ICT distributed to Kabinjari, Jepkose ,Muhudu, Muhanda, Busaina, St Peters Hambale, Ebusiratsi, Ematete, Mudete , North Maragoli and Solongo.

In the FY 2025/26 Budget the Department has an allocation of Kes. 597,947,205.The expenditure will facilitate the following programs; Administration Planning and Support services Kes. 239,852,048; Vocational Education and Training Services Kes.119,656,877. ECDE Development & Coordination Kes. 238,438,280.

The following key activities have been prioritized for implementation during the financial year; completion of on -going education infrastructure; Gratuity to ECDE teachers and TVET instructors; Equipping of ECDE centers; enhancing capitation for ECDE and VTCs; Education support programs including scholarships and school feeding and nutrition programs and promotion of co-curricular activities in learning institutions.

Part D: Programs and their Objectives

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

Part E: Summary of Expenditure by Programs, 2025/26- 2027/28(KES..)

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration Planning and Support services				
Sub Program (SP)				
SP 1. 1 General Administrative Services	138,900,632	237,506,048	244,441,225	251,701,129
SP.1.2: Quality Assurance and Standards Services	1,346,000	2,346,000	2,414,503	2,486,214
Total Expenditure of Program	140,246,632	239,852,048	246,855,728	254,187,343
Program 2: Vocational Education and Training Services				
SP 2. 1, Education Support	80,517,177	25,517,177	26,262,279	27,042,268
SP 2. 2 Youth Polytechnic Development	85,100,000	94,139,700	96,888,579	99,766,170
Total Expenditure of Program 2	165,617,177	119,656,877	123,150,858	126,808,438
Program 3: ECD development & Coordination.				
SP 3.1 ECDE Development	229,800,000	238,438,280	245,400,678	252,689,078
Total Expenditure of Program 3	229,800,000	238,438,280	245,400,678	252,689,078
Total Expenditure of Vote -----	535,663,809	597,947,205	615,407,263	633,684,859

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Compensation to Employees	270,136,000	366,700,204	377,407,850	388,616,863
Use of goods and services	105,331,177	111,848,463	115,114,438	118,533,337
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,478,000	17,423,033	17,931,786	18,464,360
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	-
Capital Transfers to Government Agencies	0	0	0	-
Development	158,718,632	101,975,505	104,953,190	108,070,299
Total Expenditure of Vote	535,663,809	597,947,205	615,407,263	633,684,859

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	64,636,000	96,322,224	99,134,833	102,079,137
Use of goods and services	15,114,000	24,131,286	24,835,920	25,573,546
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,478,000	17,423,033	17,931,786	18,464,360
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	59,018,632	101,975,505	104,953,190	108,070,299
Total Expenditure	140,246,632	239,852,048	246,855,728	254,187,343
Sub-Program 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	64,636,000	96,322,224	99,134,833	102,079,137
Use of goods and services	15,114,000	21,785,286	22,421,416	23,087,332
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	1,478,000	17,423,033	17,931,786	18,464,360
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Development	59,018,632	101,975,505	104,953,190	108,070,299
Total Expenditure	140,246,632	237,506,048	244,441,225	251,701,129
Sub-Program 1.2: Quality Assurance and Standards Services				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,346,000	2,346,000	2,414,503	2,486,214
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	0	-	-	-
Total Expenditure	1,346,000	2,346,000	2,414,503	2,486,214
Program 2: VOCATIONAL EDUCATION AND TRAINING SERVICES.				
Current Expenditure				
Compensation to Employees	50,500,000	67,789,700	69,769,159	71,841,303
Use of goods and services	85,117,177	51,867,177	53,381,699	54,967,135
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	30,000,000	0	-	-
Total Expenditure	165,617,177	119,656,877	123,150,858	126,808,438
SP 2. 1, Education Support				
Current Expenditure				
Compensation to Employees	-	0	0	0
Use of goods and services	80,517,177	25,517,177	26,262,279	27,042,268
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Total Expenditure	80,517,177	25,517,177	26,262,279	27,042,268
Program 2.2: Vocation Education & Training.				
Current Expenditure				
Compensation to Employees	50,500,000	67,789,700	69,769,159	71,841,303
Use of goods and services	4,600,000	26,350,000	27,119,420	27,924,867
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	30,000,000	0	0	0
Total Expenditure	85,100,000	94,139,700	96,888,579	99,766,170
Program 3: ECD development & Coordination.				
Current Expenditure				
Compensation to Employees	155,000,000	202,588,280	208,503,858	214,696,422
Use of goods and services	5,100,000	35,850,000	36,896,820	37,992,656
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	69,700,000	0	-	-
Total Expenditure	229,800,000	238,438,280	245,400,678	252,689,078
SP 3. 1 ECDE Development				
Current Expenditure				
Compensation to Employees	155,000,000	202,588,280	208,503,858	214,696,422
Use of goods and services	5,100,000	35,850,000	36,896,820	37,992,656
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	69,700,000	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Total Expenditure	229,800,000	238,438,280	245,400,678	252,689,078

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
ADMINISTRATION, PLANNING AND SUPPORT SERVICE							
Outcome: To harmonize and improve coordination of education activities							
SP1.1: General Administrative Services	administration	Pending bills paid	Amount of pending bills paid				
		Policy framework developed	No of policies and regulations(County Vocational training Act, Child Care Act) developed		2	2	2
		VTC trainers recruited	No of VTC trainers recruited		40	40	40
		Quality assurance and standards officers employed	No of quality assurance and standards officers employed		2	2	2
		VTC and ECDE trainers (CBC and CBET) Capacity built	No of VTC and ECDE trainers (CBC and CBET) Capacity built		1,337	1,337	1,337
		ECDE Teachers employed	No of additional ECDE Teachers employed		139	139	139
		ECDE ward coordinators employed	No of ECDE ward coordinators employed		7	7	7
EDUCATION SUPPORT SERVICES							
Outcome: To increase enrolment and improve access to education							
SP2.1:Education Support	administration	Students supported with scholarship	No. of students supported by Governor's Scholarship Program	197500	314 students	314 students	314 students
VOCATIONAL EDUCATION AND TRAINING							
Outcome: To provide skilled manpower for self-reliance							
SP3.1: youth polytechnic development	Directorate of Vocational and Education Training	model VTCs Equipped	No of model VTCs Equipped		7	7	7
		VTCs renovated	No of VTCs renovated		7	7	7
		Performing arts Promoted	No of VTCs supported		34	34	34
		Integration of ICT training	No of VTCs supported		34	34	34

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		TVET Trainers gratuity	No of VTCs		34	34	34
		TVET capitation (15,000 per trainee) Implemented	No		1	1	1
		ongoing and stalled VTC projects completed (Jepkose, Kegendirova, Muhanda, Chanzeywe,Elukhobe, Kabinjari, Shiru ,muhudu ,senende and Shamakhokho)	No of ongoing and stalled VTC projects completed		10	10	10
ECDE DEVELOPMENT AND COORDINATING							
Outcome: To provide a strong foundation in early childhood education							
SP4.1: ECDE development	ECDE	ECDE classrooms renovated	No of ECDE classrooms renovated		25	25	25
		Ongoing/stalled projects completed	No of ongoing/stalled projects completed		47	47	47
		ECDE centers Equipped.(Furniture, Branding materials)	No of ECDE centers Equipped.(Furniture, Branding materials)		100	100	100
		WASH facilities in ECDE centers constructed	No of ECDE centers		25	25	25
		Implementation of digital literacy in pre-primary schools	No of pre-primary schools		125	125	125
		Promotion of performing arts - ECDE	No		412	412	412
		Pilot ECDE feeding program	No of ECDE Centers		50	50	50
		Capitation for ECDE					
		Payment of Gratuity- ECDE Teachers	No of ECDE Teachers				

2.6 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

In the FY 2023/24 the Department was allocated KES. 182,117,499 and realized the following achievement: the upgrade of Mumboha and Makuchi sports grounds; rehabilitation of Shamakhokho, Avugwi and Esirabe community halls and establishment of a GBV Rescue Center in Sabatia; continued support to 13 local sports teams including Vihiga United, Vihiga Queens and Bunyore Starlets Football clubs; establishment of the Youth and PWDs boards to address socio-economic issues affecting them; held the 4th edition of the Youth Extravaganza reaching out to 3,000 youths; coordinated capacity-building of 150 youths on skills and knowledge development and organized the Annual Vihiga County Cultural Festivals in (Bunyore, Maragoli, Terik, and Tiriki) which enhanced cultural awareness and community engagement.

In the F/Y 2025/26 Budget, the Department was allocated Kes. 139,032,994. This expenditure seeks to facilitate the following programs; Administration, Planning and Support Service Kes; 78,932,994, Management and development of culture and sports Kes KES. 45,600,000; Youth and gender development KES. 14,500,000. ;

The Department seeks to implement the following specific activities during the year; Completion of Hamisi Stadium; proportion of sports and cultural development through participation in the KICOSCA/ EALASCA, cultural exhibitions/festivals; Equipping of the SGBV center in Sabatia; undertake sensitization on GBV & Child Protection; support child assembly forums; undertake empowerment programs for PWDs, Widows, gender, youth and other vulnerable group.

Part D: Programs and their Objectives

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

Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES..)

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration Planning and Support services				
Sub Program (SP)				
SP 1. 1 General Administrative Services	44,223,012	78,932,994	81,237,837	83,650,601
Total Expenditure of Program 1	44,223,012	78,932,994	81,237,837	83,650,601
Program 2: Management and Development of Youth and sports				
SP 2. 1. Recreation and Arts (KICOSCA)	18,000,000	4,000,000	4,116,800	4,239,069
SP 2. 2. Sports Promotion	34,000,000	37,200,000	38,286,240	39,423,341
SP 2.3. Youth Development	5,000,000	4,400,000	4,528,480	4,662,976
Total Expenditure of Program 2	57,000,000	45,600,000	46,931,520	48,325,386
Program 3: Management of Culture and Gender development				
SP 3. 1. Gender and Social Protection	9,950,000	6,900,000	7,101,480	7,312,394
SP 3. 2. Culture and Library Services	8,500,000	7,600,000	7,821,920	8,054,231
Total Expenditure of Program 3	18,450,000	14,500,000	14,923,400	15,366,625
Total Expenditure of Vote -----	119,673,012	139,032,994	143,092,757	147,342,612

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	40,260,000	48,428,152	49,842,254	51,322,569
Use of goods and services	43,597,390	35,642,051	36,682,799	37,772,278
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	828,704	2,250,926	2,316,653	2,385,458
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	34,986,918	52,711,865	54,251,051	55,862,308
Total Expenditure of Vote	119,673,012	139,032,994	143,092,757	147,342,612

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	40,260,000	48,428,152	49,842,254	51,322,569
Use of goods and services	1,547,390	10,542,051	10,849,879	11,172,120
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	828,704	2,250,926	2,316,653	2,385,458
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	1,586,918	17,711,865	18,229,051	18,770,454
Total Expenditure	44,223,012	78,932,994	81,237,837	83,650,601
Sub-Program 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	40,260,000	48,428,152	49,842,254	51,322,569
Use of goods and services	1,547,390	10,542,051	10,849,879	11,172,120
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	828,704	2,250,926	2,316,653	2,385,458
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	1,586,918	17,711,865	18,229,051	18,770,454
Total Expenditure	90,920,203	78,932,994	81,237,837	83,650,601
Program 2: Management and Development of Youth and sports				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	35,500,000	15,600,000	16,055,520	16,532,369
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	21,500,000	30,000,000	30,876,000	31,793,017
Total Expenditure	57,000,000	45,600,000	46,931,520	48,325,386

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
SP 2. 1. Recreation and Arts				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	18,000,000	4,000,000	4,116,800	4,239,069
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	18,000,000	4,000,000	4,116,800	4,239,069
SP 2. 2. Sports Promotion				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	15,500,000	7,200,000	7,410,240	7,630,324
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	18,500,000	30,000,000	30,876,000	31,793,017
Total Expenditure	34,000,000	37,200,000	38,286,240	39,423,341
SP 2.3. Youth Development				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	2,000,000	4,400,000	4,528,480	4,662,976
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	3,000,000	0	-	-
Total Expenditure	5,000,000	4,400,000	4,528,480	4,662,976
Program 3: Management of Culture and Gender development				
Current Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Compensation to Employees	0	0	-	-
Use of goods and services	6,550,000	9,500,000	9,777,400	10,067,789
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	11,900,000	5,000,000	5,146,000	5,298,836
Total Expenditure	18,450,000	14,500,000	14,923,400	15,366,625
SP 3. 1. Gender and Social Protection				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	4,050,000	1,900,000	1,955,480	2,013,558
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	5,900,000	5,000,000	5,146,000	5,298,836.2
Total Expenditure	9,950,000	6,900,000	7,101,480	7,312,394
SP 3. 2. Culture and Library Services				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	2,500,000	7,600,000	7,821,920	8,054,231
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	0	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	6,000,000	0	-	-
Total Expenditure	8,500,000	7,600,000	7,821,920	8,054,231

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimate s 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
S.P 1: General Administrative Services	Administration	Enforcement officers recruited	No of enforcement officers recruited		10	10	10
		Child protection staff at community level recruited	No of child protection staff at community level recruited		10	10	10
		Policy framework developed	No of Policies and plans formulated		3	3	3
		National/county celebrations conducted	No of national/county celebrations conducted		6	6	6
		Staff Capacity built	No of staff Capacity built		58	58	58
		Subscription to Professional bodies	No of officers				
		Training of staff at KSG	No of staff trained at KSG		5	5	5
Program 2: Management and Development of culture and sports							
Outcome: Improved culture and excellence in sports Performance							
S.P 2.1: Recreation and Arts	Sports Department	KICOSCA/ EALASCA supported	No	1	1	1	
S.P 2.2 Sports Promotion	Sports Department	Hamisi stadium completed	% works		100%	-	
		Sports ground (Mumboha,Makuchi) completed	No of sports ground (Mumboha,Makuchi) completed		2	2	2
		Enhancement of the county sports fund	Amount	-	-	-	-
S.P 2.3:Culture and Heritage	Culture	Cultural heritage promoted	No of cultural centers (Maragoli, Tiriki,Terik) constructed		3	3	3
			No of cultural sites, forests and shrines preserved		7	7	7
			Undertake cultural exhibitions/festivals (KMCF)		3	3	3
			No of Annual cultural and tourism festivals conducted		1	1	1
		IK DODI	No		1	1	1

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimate s 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		Establishment of County anthem and symbols	No	0	1	-	-
		Terik cultural center –(Leveling and fencing)	No		1	-	-
S.P 3.1: Social Protection	Gender and Social Services	Rescue and rehabilitation centers equipped with fixed assets	No of rescue and rehabilitation centers equipped with fixed assets,		1	1	1
		Sensitization on GBV & Child Protection	Sensitization on GBV & Child Protection				
		Child assembly forums undertaken	No of child assembly forums undertaken		3	3	3
		Recreational park established	No of recreational park established		1	-	-
		empowerment programs for Widows and PWDs	No of groups supported		1000 groups, 50 assistive devices	1000 groups, 50 assistive devices	1000 groups, 50 assistive devices
		PWDs Supported	No of PWD boards established		1	1	1
		Avugwi and Esirabe SH completed	No	-	2	-	-
		Completion of shamakhokho resource center	No		1	1	1
		Completion of Tambua social hall	No		1	1	1
S.P 3.2: Youth and Gender development	Youth and Gender	Completion of GBV dining hall and a kitchen	No	-	1	-	-
		Gender mainstreaming	No	-	1	-	-
		Youth empowered	No of Youth Fund established (to implement Youth service and operationalize Youth training schools and Support youth board activities)		1	1	1
			No of film production hub and music production and recording		1	1	1

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			studio targeting on youth employment established .				
			No of youth talent centers established		2	2	2
			No of youth extravaganza conducted.		1	1	1
			No of youth Capacity built		500	500	500

2.7 COMMERCE, TOURISM AND COOPERATIVES

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

The Department pursues the sector vision of being a vibrant and regionally competitive economy with sustainable socio-economic development. The mandate of the Department include provision of conducive environment for accelerating investments through industries, spurring growth of MSMEs and revitalizing tourism activities that will result to creation of jobs and incomes especially to the youth and women, increased savings through cooperatives leading to growth in the County.

In the FY 2023/24 the Department was allocated KES. 309,893,214 and realized the following achievements : Commenced construction of the County Aggregation and Industrial Park (CAIP) in Luanda; the State Department for Mining floated Expression of interest for the development of Granite factory in West Bunyore; Constructed and Installed Six (6) High mast and Flood lights (Essongolo market, stage matope, Nabwani Primary School & tea collection Centers, Chamakanga, Magada and Jebrock market); Constructed Seventeen (17) Boda sheds (Magada stage, Esiamatate, Esibila, Esikhuyu stage, 2-Wangulu-Kisatiru stage, Mbale junction, Lunyere, Munoywa, Nadanya, Muhaya stage, Chandumba, Chavakali junction, Kegondi, Chavakali high school and 2-Mwichio stage); Completed construction of Vihiga Dairy and Sabatia Banana processing plants; Regulations for the Co-operative Enterprise Development Fund, 2023 was finalized; enhanced mobilization of deposits of KES.. 34.1 Million in the year 2023/2024 in cooperatives; Supported 20 Agriculture-based SACCOs with inclusion grant of KES.. 16,000,000 with each SACCO receiving KES.. 800,000.

In the FY 2025/26 Budget, the Department has been allocated Kes.497, 648,001. The expenditure aims to facilitate the following key programs; Administration Planning and Support services Kes. 487,148,001; Trade Development and Investment Kes. 7,400,000; Tourism Development Kes. 1,650,000 and Cooperatives Development Kes. 1,450,000.

The Department seeks to undertake the following specific activities during the year; construction of the County Aggregation and Industrial Park (CAIP); Completion of on-going eco-toilets and rehabilitation of sanitation facilities in market centers (Ekwanda, Kilingili, Mahanga); Trade and investment conference ; Development of tourism sites(Mungoma caves, Kibiri Forest, Ebusiekwe Forest); feasibility study for the establishment of eco-lodges and mobilization of cooperative members registration and supervision of cooperatives.

Part D: Programs and their Objectives

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

Part E: Summary of Expenditure by Programs, 2025/26-2027/28(KES..)

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration Planning and Support services				
Sub Program (SP)				
SP 1. 1 General Administrative Services	421,851,548	487,148,001	501,372,723	516,263,492
Total Expenditure of Program 1	421,851,548	487,148,001	501,372,723	516,263,492
Program 2: Trade Development and Investment.				
SP 2. 1, Market Development and Management	43,995,000	250,000	257,300	264,942
SP 2. 2. Business Support and Consumer Protection	2,900,000	7,150,000	7,358,780	7,577,336
Total Expenditure of Program 2	46,895,000	7,400,000	7,616,080	7,842,278
Program 3: Tourism Development.				
SP 3. 1 Tourism Promotion	3,159,000	1,650,000	1,698,180	1,748,616
Total Expenditure of Program 3	3,159,000	1,650,000	1,698,180	1,748,616
Program 4: Cooperatives Development				

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
SP 4. 1, Cooperatives Development	8,599,000	1,450,000	1,492,340	1,536,662
Total Expenditure of Program 4	8,599,000	1,450,000	1,492,340	1,536,662
Total Expenditure of Vote -----	480,504,548	497,648,001	512,179,323	527,391,049

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	35,872,374	45,968,214	47,310,486	48,715,607
Use of goods and services	24,849,851	21,550,000	22,179,260	22,837,984
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,000,000	9,370,818	9,644,446	9,930,886
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	418,782,323	420,758,969	433,045,131	445,906,571
Total Expenditure of Vote	480,504,548	497,648,001	512,179,323	527,391,049

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	45,968,214	45,968,214	47,310,486	48,715,607
Use of goods and services	11,250,000	11,050,000	11,372,660	11,710,428
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	700,000	9,370,818	9,644,446	9,930,886
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	373,982,323	420,758,969	433,045,131	445,906,571
Total Expenditure	431,900,537	487,148,001	501,372,723	516,263,492
Sub-Program 1.1: General Administration duties				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	35,872,374	45,968,214	47,310,486	48,715,607
Use of goods and services	10,996,851	11,050,000	11,372,660	11,710,428
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,000,000	9,370,818	9,644,446	9,930,886
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	373,982,323	420,758,969	433,255,510	446,123,199
Total Expenditure	421,851,548	487,148,001	501,583,102	516,480,120
Program 2: Trade Development and Investment.				
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	4,095,000	7,400,000	7,616,080	7,842,278
Current Transfers Govt. Agencies		-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	42,800,000	0	-	-
Total Expenditure	46,895,000	7,400,000	7,616,080	7,842,278
SP 2. 1, Market Development and Management				
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	4,095,000	250,000	257,300	264,942
Current Transfers Govt. Agencies		-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	39,900,000	0	-	-
Total Expenditure	43,995,000	250,000	257,300	264,942
SP 2. 2. Business Support and Consumer Protection				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	-	7,150,000	7,358,780	7,577,336
Current Transfers Govt. Agencies	0	-	-	-
Other Recurrent	0	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	-	7,150,000	7,358,780	7,577,336
Program 3: Tourism Development.				
Current Expenditure				
Compensation to Employees		-	-	-
Use of goods and services	3,159,000	1,650,000	1,698,180	1,748,616
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent		-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development		0	-	-
Total Expenditure	3,159,000	1,650,000	1,698,180	1,748,616
SP 3. 1 Tourism Promotion				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	3,159,000	1,650,000	1,698,180	1,748,616
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent		-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development		-	-	-
Total Expenditure	3,159,000	1,650,000	1,698,180	1,748,616
Program 4: Cooperatives Development				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees		0	0	0
Use of goods and services	6,599,000	1,450,000	1,492,340	1,536,662
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent		0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	6,599,000	1,450,000	1,492,340	1,536,662
SP 4. 1, Cooperatives Development				
Current Expenditure				
Compensation to Employees		0	0	0
Use of goods and services	6,599,000	1,450,000	1,492,340	1,536,662
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent		0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	6,599,000	1,450,000	1,492,340	1,536,662

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
ADMINISTRATION, PLANNING AND SUPPORT SERVICE							
Outcome: enhanced access to quality, timely and effective service delivery							
SP1.1: General Administrative Services	Administration	Policies, Bills and regulations formulated	Number	4	2	2	2
Program: Trade and Investment Development							
Outcome: An enabling environment for trade activities							

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
SP 2. 1, Market Development and Management	Trade	Market sheds Renovated	No of market sheds Renovated		5	5	5
		Land for Construction of modern market at Mbale Identified	Number		3	3	3
		modern market constructed at Mwichio under KDSP II	Number		1	1	1
		Entrepreneurs trained	No of entrepreneurs trained		1,000	1,000	1,000
		Ongoing eco-toilets Completed	No of ongoing eco-toilets Completed		5	5	5
		Solarization of Highmasts/floodlights	Number		20	20	20
		Organize Vihiga investment conference	Number		1	1	1
		Strengthen market management (market committees)	Number		20	20	20
		Data collection for business activities	Number		25	25	25
		Trade and Enterprise Fund	Amount		-	-	-
		Completion of CAIP			100%	-	-
		Development of investment profile			1	-	-
		Undertake trade investment conference			1	-	-
SP 2. 2 Business Support and Consumer Protection	Trade	Sensitization programs for traders and consumers	Number		5	5	5
		Working standards acquired	Working standards		4	4	4
		Undertake inspections/ verifications of traders weighing equipment	Number		500	500	500
Program 3: Tourism Development.							
Outcome: Increased tourism activities in the county							
SP 3. 1 Tourism Promotion	Tourism directorate	curio market Developed	Number		1	1	1

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		tourism sites Developed(Mungoma caves,Kibiri Forest,Ebusiekwe Forest)	Number		1	1	1
		feasibility study for the establishment of Eco-lodges undertaken	Number		1	1	1
		Tourism documentaries and publications produced	Number		2	2	2
Program 4: Cooperatives Development							
Outcome: SACCOs strengthened							
SP 4.1 Cooperatives Development	Cooperatives	Cooperatives registered	Number		100	100	100
		cooperative membership mobilization	Number		15,000	15,000	15,000
		Supervision of cooperative general meetings	Number		90	90	90
		Cooperative policies developed	Number		2	2	2
		Cooperatives audit Undertaken	Number		195	195	195
		Cooperative fund operationalized	Number		1	1	1

2.8 PUBLIC SERVICE BOARD

Part A: Vision

A citizen centric county public service

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

In the FY 2023/24 the Board had a budgetary allocation of Kes. 50,812,039. During this period the Board undertook the following; facilitated recruitment and promotion of staff in different carders; conducted an outreach on public awareness and sensitization in regards to National Values and Principals of governance enshrined in Article 10 and 232 of the constitution of Kenya 2010; Capacity built its staff through a 2 weeks training at Kenya School of Government to enhance staff efficiency in service delivery.

In the FY 2025/26 Budget, the CPSB was allocated Kes. 78,278,504 to facilitate the Board mandate and responsibilities.

During this financial year, Board aims to implement the following key functions; strategic recruitment and placement of county public service staffs; Development of enabling HRM plans, policies strategies and guidelines; establishing and strengthening directorate of Research; Planning and ICT (recruitment of staff and equipping) and automation of CPSB services.

Part D; Programs and Objectives

CODE	Program	Objectives
P1	Administration, Planning and Spport Servicives	To increase access to quality, timely and effective services

Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES.)

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration Planning and Support services				
Sub Program (SP)				
SP 1. 1 General Administrative Services	50,812,039	78,278,504	80,564,236	82,956,994
Total Expenditure of Program 1	50,812,039	78,278,504	80,564,236	82,956,994
Total Expenditure of Vote -----	50,812,039	78,278,504	80,564,236	82,956,994

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	27,840,023	56,759,639	58,417,020	60,152,006
Use of goods and services	22,722,016	21,268,865	21,889,916	22,540,046
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	250,000	250,000	257,300	264,942
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure of Vote	50,812,039	78,278,504	80,564,236	82,956,994

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	27,840,023	56,759,639	58,417,020	60,152,006
Use of goods and services	22,722,016	21,268,865	21,889,916	22,540,046
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	250,000	250,000	257,300	264,942
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure	50,812,039	78,278,504	80,564,236	82,956,994
Sub-Program 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	27,840,023	56,759,639	58,417,020	60,152,006
Use of goods and services	22,722,016	21,268,865	21,889,916	22,540,046
Current Transfers Govt. Agencies		0	0	0
Other Recurrent	250,000	250,000	257,300	264,942
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	0	0	-	-
Total Expenditure	50,812,039	78,278,504	80,564,236	82,956,994

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target	Target
				(Baseline) 2024/25	2025/26	2026/27	2027/28
Name of Program: Administration, Planning and Support services							
Outcome: Improved service delivery							
SP.1.1 General Administrative Service	Administration	CPSB office block constructed	Number	0	1	1	1
		Benchmarking on best HRM practices	Number	-	3	3	3
		Maintenance of motor vehicle	Number		1	1	1
		HR reports prepared	Number		1	1	1
		CPSB services Automated	Number		1	1	1
		Purchase of assorted equipment and stationery	Number	Assorted	Assorted	Assorted	Assorted
		Directorate of Research, Planning and ICT established and equipped Staff recruited	Number		5	5	5
		plans policies strategies and guidelines developed	Number		2	2	2

		CPSB -HRM performance management framework developed	Number		1	1	1
		Sensitization forums on Article 10 conducted	Number		4	4	4

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

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

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

The Department was allocated KES. 383,497,562 in the FY 2023/24 towards implementation of it key priority projects. The department realized the following achievements ;mapped, gazetted and protected six (6) wetlands; re-afforested 10 acres of Ebusiekwe hills; protected four (4) community forests in Hamisi sub county(Jeptorori (0.9475 acres), Gidagadi (0.625acres), Jegereni (0.5175 acres) Gidimo (0.4425 acres), rehabilitation of 130 acres of Maragoli Hills in partnership with KFS; fenced off Kakamega- Kibiri Forest where 10.2km of the 15km was fenced; implemented the second phase of school greening program through distribution and growing of 12,000 assorted fruit seedlings and 10,000 exotic seedlings in 267 schools; undertook 25 community awareness campaigns on Climate Change and mitigation; Acquisition of 12 waste holding skips to support routine cleaning in 63 markets centres and urban areas; Held 10 monthly clean-up exercises conducted in Mbale, Luanda, Chavakali, Esibuye, Majengo, Gambogi, Serem, Mudete, Ekwanda and Kilingili; Trained 500 gold artisanal miners on safe gold mining without Mercury; Enhanced Riparian Ecosystem Conservation and Restoration where One thousand five hundred (1,500) bamboo seedlings were planted at Wakikuyu wetland ; five hundred (500) indigenous seedlings planted at Evojo wetland and along

the river lines where bamboo seedlings were planted covering an extent of 400 meters; conservation of Emabungo River in Emabungo by planting bamboo covering an extent of 4.3 kilometers; Amare spring in Central Bunyore, 500 meters along the stream.

In the FY 2025/26 Budget, the Department was allocated Kes. 524,506,741. This expenditure aims to facilitate the following programs; Administration, Planning and Support Service Kes. 220,761,682; Water and Sanitation services Kes. 29,640,000; Environmental management services Kes. 20,250,000; Forestry and Natural resources management Kes. 6,390,000 and Climate Change Adaptation, Resilience and Mitigation in Kes. 247,665,059.

During this financial year, the Department seeks to implement the following specific activities; Implementation of FLLoCA, CCRI; Expansion of water access through rehabilitation of existing piped water schemes and implementation of the last mile connectivity under Vihiga cluster water project; Completion of Ongoing water projects; implementation of the County Water, Sanitation Strategy & Investment Plan program on rural water and sanitation - K-WASH Program; Implement the school greening program targeting 100 schools; promote clean energy and solarization program; Leasing of Dumpsite for Waste Management; Lease of waste management Trucks, Re-afforestation of Maragoli Hills Forest; Protection and re-afforestation of community Forests and Establishment of county tree nursery.

Part D: Programs and Objectives

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

Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES..)

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration Planning and Support services				
Sub Program (SP)				
SP 1. 1 General Administrative Services	70,037,562	220,761,682	227,207,923	233,955,998
Total Expenditure of Program 1	70,037,562	220,761,682	227,207,923	233,955,998
Program 2: Water and Sanitation Services.				

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
SP 2. 1. Water supply and sanitation management	215,878,293	29,640,000	30,505,488	31,411,501
Total Expenditure of Program 2	215,878,293	29,640,000	30,505,488	31,411,501
Program 3: Environmental Management Services.				
SP 3. 1 Environmental protection and conservation	1,100,000	2,400,000	2,470,080	2,543,441
SP 3.2 Energy Service	1,000,000	0	0	0
SP 3.3 Environmental Compliance	750,000	1,100,000	1,132,120	1,165,744
SP 3.4 Waste Management	9,863,742	16,750,000	17,239,100	17,751,101
Total Expenditure of Program 3	12,713,742	20,250,000	20,841,300	21,460,287
Program 4: Forestry and Natural Resources Management.				
SP 4. 1. Farm Forest Management	-	5,000,000	5,146,000	5,298,836
SP 4. 2. Natural Resources Management	14,500,000	1,390,000	1,430,588	1,473,076
Total Expenditure of Program 4	14,500,000	6,390,000	6,576,588	6,771,913
Program 5: Climate Change Adaptation and Resilience Change				
SP 5.1: Climate Change	253,765,059	247,665,059	254,896,879	262,467,316
Total Expenditure of Program 4	253,765,059	247,665,059	254,896,879	262,467,316
Total Expenditure of Vote -----	566,894,656	524,706,741	540,028,178	556,067,015

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	46,026,302	82,077,444	84,474,105	86,982,986
Use of goods and services	68,825,002	55,637,317	57,261,927	58,962,606
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	24,678,411	11,499,947	11,835,745	12,187,267
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Government Agencies	0	0	-	-
Development	427,364,941	375,492,033	386,456,400	397,934,155
Total Expenditure of Vote	566,894,656	524,706,741	540,028,178	556,067,015

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	46,026,302	82,077,444	84,474,105	86,982,986
Use of goods and services	23,011,260	9,547,317	9,826,099	10,117,934
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,000,000	7,009,947	7,214,637	7,428,912
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	122,126,974	125,693,082	129,426,166
Total Expenditure	70,037,562	220,761,682	227,207,923	233,955,998
Sub-Program 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	46,026,302	82,077,444	84,474,105	86,982,986
Use of goods and services	23,011,260	9,547,317	9,826,099	10,117,934
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,000,000	7,009,947	7,214,637	7,428,912
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	0	122,126,974	125,693,082	129,426,166
Total Expenditure	70,037,562	220,761,682	227,207,923	233,955,998
Program 2: Water and Sanitation Services.				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	33,100,000	22,150,000	22,796,780	23,473,844
Current Transfers Govt. Agencies	-	0	-	-
Other Recurrent	22,178,411	1,990,000	2,048,108	2,108,937
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	160,599,882	5,500,000	5,660,600	5,828,720
Total Expenditure	215,878,293	29,640,000	30,505,488	31,411,501
SP 2. 1. Water Supply Management				
Current Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Compensation to Employees	0	0	-	-
Use of goods and services	33,100,000	22,150,000	22,796,780	23,473,844
Current Transfers Govt. Agencies	-	0	-	-
Other Recurrent	22,178,411	1,990,000	2,048,108	2,108,937
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	160,599,882	5,500,000	5,660,600	5,828,720
Total Expenditure	215,878,293	29,640,000	30,505,488	31,411,501
Program 3: Environmental Management Services				
Current Expenditure				
Compensation to Employees	-	0	0	0
Use of goods and services	10,213,742	17,750,000	18,268,300	18,810,869
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	1,500,000	2,500,000	2,573,000	2,649,418
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	1,000,000	-	-	-
Total Expenditure	12,713,742	20,250,000	20,841,300	21,460,287
SP 3. 1 Environmental Protection & Conservation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,100,000	2,400,000	2,470,080	2,543,441
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	-	0	-	-
Total Expenditure	1,100,000	2,400,000	2,470,080	2,543,441
SP 3. 2Energy Service				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	-	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	-	-	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	1000000	-	-	-
Total Expenditure	1,000,000	-	-	-
SP 3. 3 Environmental Compliance				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	750,000	1,100,000	1,132,120	1,165,744
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	750,000	1,100,000	1,132,120	1,165,744
SP 3. 4 Waste Management				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	8,363,742	14,250,000	14,666,100	15,101,683
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	1,500,000	2,500,000	2,573,000	2,649,418
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	9,863,742	16,750,000	17,239,100	17,751,101
Program 4: Forestry, Natural Resources Management and Climate Change Resilience & Adaptation				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	2,500,000	1,290,000	1,327,668	1,367,100
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	-	5,100,000	5,248,920	5,404,813

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Total Expenditure	2,500,000	6,390,000	6,576,588	6,771,913
SP 4. 1. Farm Forest Management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	-	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	-	5000000	5,146,000	5,298,836
Total Expenditure	-	5,000,000	5,146,000	5,298,836
SP 4. 2. Natural Resources Management				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	2,500,000	1,290,000	1,327,668	1,367,100
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	-	100,000	102,920	105,977
Total Expenditure	2,500,000	1,390,000	1,430,588	1,473,076
Program 5: Climate Change Adaptation and Resilience Change				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	-	4,900,000	5,043,080	5,192,859
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	253,765,059	242,765,059	249,853,799	257,274,457
Total Expenditure	253,765,059	247,665,059	254,896,879	262,467,316
SP 5.1: Climate Change				
Current Expenditure				
Compensation to Employees	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Use of goods and services	-	4,900,000	5,043,080	5,192,859
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	253,765,059	242,765,059	249,853,799	257,274,457
Total Expenditure	253,765,059	247,665,059	254,896,879	262,467,316

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25(Baseline	Target 2025/26	Target 2026/27	Target 2027/28
Name of Program: Administration, Planning and Support Service							
Outcome: strengthened institutional and legal frameworks for environment governance							
SP 1. 1 General administrative Service	Administration	departmental legal and policy framework(Policies and sector plan) Formulated/reviewed/operationalized	Number		2	2	2
		departmental staffs Capacity built and trained	Number		20	20	20
		Human resource strengthened	No of Casuals recruited		120	-	-
		Operationalize of a Research and Planning Unit	Number		1	1	1
		Strengthen M&E Unit	Number		1	1	1
		Motorbikes purchased	Number		6	6	6
		Amatsi water services company restructured, rural Water board established and county environment committees strengthened	Number		3	3	3
		Pending bills Settled	Amount				
Name of Program 2: Water and Sanitation Services							
Outcome: Improved access to clean and safe water in a clean environment							
Sp 2. 1 water supply management	Water Directorate	Vihiga Cluster Water Project Implemented (LVNWWDA)- Pipes-laid	km		90km	90km	90km
		Vihiga County pipeline extended	km		30km	30km	30km

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target	Target
				2024/25(Baseline	2025/26	2026/27	2027/28
		Boreholes Drilled, equipped and solarized	No		5	5	5
		Rehabilitation and expansion of existing piped water scheme	No		10	10	10
		Completion of Ongoing / stalled water projects	No		5	5	5
		Water meters Installed under Last mile connectivity (KWASH program)	No		2000	2000	2000
		Water schemes solarized under KWASH program)	No		10	10	10
		Rain water harvesting promotion (ECD centers equipped with roof catchment and storage tanks)	No		10	10	10
		Payment of electricity for water schemes(Amatsi and rural schemes)	No		2	2	2
Sp 2. 2. Sanitation services	Water directorate	Completion of ongoing /stalled sanitation projects	No		2	2	2
		Market sanitary facilities Constructed/rehabilitated	No		2	2	2
		land Acquired for urban decentralized sewerage system and Nang'oli water project			1000	1000	1000
		HHs Connected to sanitation services (KWASH program)	No		10	10	10
		Villages declared open defecation free (ODF)	No		10	10	10
		Promote sanitation services towards villages achieving community wide sanitation status					
Name of Program 3: Environmental management services							
Outcome: compliance to regulations on environment management							
SP 3. 1 Environmental protection and conservation	Environmental directorate	Artisanal miners capacity built on safe mining and environmental safeguards through but not limited to the Planet Gold Program	Number		1,000	1,000	1,000
		Restoration of degraded mining sites enforced	Number		50 sites	50 sites	50 sites
SP 3.2 Energy Services	Environment directorate	Promotion of Renewable Energy in clean cooking	No of HH		100 HH	100 HH	100 HH
		Promotion of Renewable Energy in clean lighting	No of HH		100 HH	100 HH	100 HH
		Promotion of Renewable Energy by establishment of a solar village	No of HH		1	1	1
	Environment	Environmental inspectors trained gazetted and deployed	Number		10	10	10

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target	Target
				2024/25(Baseline	2025/26	2026/27	2027/28
SP3.3 Environmental Compliance	directorat e	Raise awareness on environmental compliance	Number of fora		10	10	10
		Routine inspections and enforce compliance undertaken	Number of inspections		100	100	100
SP 3.4 Waste Management	Environm ent directorat e	Sustainable waste management facility in Luanda South operationalized(Feasibility and establishment of waste recycling plant for organic materials, maintenance of fenced area)	No		1	-	-
		Material recovery facilities in Luanda, Hamisi and Sabatia established	No		3	-	-
		Waste transportation trucks acquired	No		3	-	-
		Routine collection of waste (Acquisition of protective gear and small equipment, procurement of waste holding facilities, Procurement of fuel, and Routine maintenance and repair of waste management vehicles)	No		4	-	-
		Sustainable waste management awareness created(cleanups, conduct radio programs, training of market committees on sustainable waste management	No		3	3	3
Name of Program 4:Forestry and Natural resources management							
Outcome: Improved tracking of results and reporting on implementation of projects and Programs							
SP 4.1 Farm forest management		-	-	-	-	-	-
SP 4.2 Natural Resources Management	Environm ent directorat e	Re-afforestation of Maragoli Hills Forest			20 Ha	20 Ha	20 Ha
		Protection of Kibirii Forest under MoU Framework	Km of forest fenced		35 km	35 km	35 km
		Ebusekwe Hills Forest Re-afforested	Acreage		4 Ha	4 Ha	4 Ha
		Community forests protected and re-afforested	No		5 forests	5 forests	5 forests
		County tree nursery established	No of tree seedlings procured		100,000 seedlin gs	100,000 seedling s	100,000 seedling s
Program Name: Climate Change Adaptation, Resilience and Mitigation							

Program	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Target	Target	Target
				2024/25(Baseline	2025/26	2026/27	2027/28
Outcome: Enhanced adaptive capacity and resilience to climate change							
SP 5.2: Climate change	Climate change directorate	Climate Change Awareness and Capacity Building Program implemented	No of Community Consultation forums		2	2	2
		mid-term review of the County Climate Change Action Plan developed	Number	0	1	-	-
		Climate Change Policy and Governance enhanced	No of Vihiga County Regulations on Carbon Credits formulated		1	1	1
		Climate Change Resilience Investment Projects in Partnership with the FLLoCA CCRI Program implemented (Environmental Conservation Projects, Climate Smart Agriculture Projects, Water Conservation, Storage and reticulation projects, Climate Change Disaster Risk Reduction and Early warning systems)	No of wards	24wards	25 wards	25 wards	25 wards

2.10 TRANSPORT AND INFRASTRUCTURE

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

The department comprises the roads, public works and mechanical services. The key roles include; facilitating the development and maintenance of a cost-effective road network, provision of design, documentation and supervision services for public buildings and infrastructure, inspection and maintenance of county vehicles, plant and machinery as well as overseeing fire and rescue services and fleet management.

In FY 2023/24 the department was allocated KES. 300,738,645 and realized the following key achievements: maintained and rehabilitated 203 km of access roads across the county; Constructed 5No. Bridges, box culverts and river crossings to improve intra county connectivity; Maintained 10No High masts, flood lights and solar street lights in various market centers; Provided technical support and supervision of construction projects undertaken by departments in the county .

In the FY 2025/2026 Budget, the Department was allocated Kes. 432,648,383 .This expenditure aims to facilitate the following programs; Administration, planning and support services Kes. 150,407,097; Transport Management Kes. 1,891,286 and Road Infrastructure Development Kes. 280,350,000.

During this financial year, the Department aims to implement the following activities; Rehabilitation and maintenance of county roads; Construction of river crossing; installation of solar lights; establishment of fleet management system; operationalize mechanical unit and technical support to departments through Architectural drawings, structural designs and bills of quantities development and supervision of works.

Part D: Programs and Objectives.

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

Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES..)

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration Planning and Support services				
Sub Program (SP)				
SP 1. 1 General Administrative Services	283,592,634	150,407,097	154,798,984	159,396,514
Total Expenditure of Program 1	283,592,634	150,407,097	154,798,984	159,396,514
Program 2: Transport & Management.				
SP 2. 1. Transport System Management	5,312,600	1,220,643	1,256,286	1,293,597
SP 2. 2. Mechanical Services	16,346,000	420,643	432,926	445,784
SP 2. 3. Fire Fighting Services	6,200,000	250,000	257,300	264,942
Total Expenditure of Program 2	27,858,600	1,891,286	1,689,212	1,739,381
Program 3: Infrastructure Development.				
SP 3.1: Street lighting.	19,336,293	-	-	-

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
SP.3.2: construction of Low seal tarmac road	0	1,500,000	1,543,800	1,589,651
SP 3. 3 Roads Maintenance	224,600,000	278,850,000	286,992,420	295,516,095
Total Expenditure of Program 3	243,936,293	280,350,000	288,536,220	297,105,746
Total Expenditure of Vote -----	555,387,527	432,648,383	445,024,416	458,241,641

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	61,602,360	57,848,383	59,537,556	61,305,821
Use of goods and services	34,285,224	59,766,884	61,512,077	63,338,986
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	4,581,022	8,247,912	8,488,751	8,740,867
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Government Agencies	0	0	-	-
Development	454,918,921	306,785,204	315,743,332	325,120,909
Total Expenditure of Vote	555,387,527	432,648,383	445,281,716	458,506,583

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	61,602,360	57,848,383	59,537,556	61,305,821
Use of goods and services	30,077,624	23,525,598	24,212,545	24,931,658
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,930,022	8,247,912	8,488,751	8,740,867
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Development	191,982,628	60,785,204	62,590,525	64,449,463
Total Expenditure	285,592,634	150,407,097	154,829,377	159,427,809
Sub-Program 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	61,602,360	57,848,383	59,537,556	61,305,821
Use of goods and services	30,077,624	23,525,598	24,212,545	24,931,658
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,930,022	8,247,912	8,488,751	8,740,867
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	191,982,628	60,785,204	62,560,132	64,418,168
Total Expenditure	285,592,634	150,407,097	154,798,984	159,396,514
Program 2: Transport & Management.				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	6,207,600	1,891,286	1,946,512	2,004,323
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	1,651,000	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	20,000,000	0	-	-
Total Expenditure	27,858,600	1,891,286	1,946,512	2,004,323
SP 2. 1. Transport System Management				
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	5,312,600	1,220,643	1,256,286	1,293,597
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	0	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Development	0	0	-	-
Total Expenditure	5,312,600	1,220,643	1,256,286	1,293,597
SP 2. 2. Mechanical Services				
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	195,000	420,643	432,926	445,784
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	1,151,000	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	15,000,000	-	0	0
Total Expenditure	16,346,000	420,643	432,926	445,784
SP 2. 3.Fire Fighting Services				
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	700,000	250,000	257,300	264,942
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	500,000	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	5,000,000	-	0	0
Total Expenditure	6,200,000	250,000	257,300	264,942
Program 3: Infrastructure Development.				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	-	34,350,000	35,353,020	36,403,005
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	1,000,000	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	242,936,293	246,000,000	253,183,200	260,702,741

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Total Expenditure	243,936,293	280,350,000	288,536,220	297,105,746
SP.3.1: Street lighting.				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1000000	-	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	18,336,293	-	-	-
Total Expenditure	19,336,293	0	0	0
SP.3.2: construction of Low seal tarmac road				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	0	1,500,000	1,543,800	1,589,651
Total Expenditure	0	1,500,000	1,543,800	1,589,651
SP.3.3: Roads maintenance				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	-	34,350,000	35,353,020	36,403,005
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	224,600,000	244,500,000	251,639,400	259,113,090
Total Expenditure	224,600,000	278,850,000	286,992,420	295,516,095

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Name of Program: Administration planning and support services							
Outcome: Improved service delivery in the sector							
Name of Sub-program							
SP.1: General Administrative services	Administration	Improved legal, policy and institutional framework	No of policies, plans and strategies developed		2	2	2
		Improved standards of buildings	% of Certification of work supervision		100	100	100
			No of Monitoring and Evaluation visits		4	4	4
	County Public Works and Services	solar lights Installed	No of solar lights Installed		10	10	10
		Architectural drawings, structural designs and bills of quantities developed	%		100	100	100
		Certification of works	%		100%	100%	100%
Program Name: Road Infrastructure Development							
Outcome: Improved road network for effective and efficient mobility							
SP.2.1: Road infrastructure development	Roads Department	Improved road accessibility	Km of road(Ward Based Projects) Rehabilitated		120KM	120KM	120KM
			Km of road (RMLF) Rehabilitated		80KM	80KM	80KM
			Km of Road Maintained(Hire of Equipment)		500KM	500KM	500KM
		Improved road interconnectivity	No of river crossings constructed		5	5	5
			No of machinery unit (office) established		1	1	1
Program Name: Transport Management and Safety							
Outcome: effectively and efficiently managed county transport services							
SP 3.1: Mechanical services	Mechanical unit	No of motor vehicles Maintained		Assorted	Assorted	Assorted	1
		No of mechanical unit operationalized		1	1	1	1
SP. 3.2: Transport system management	Transport unit	Improved management of traffic	No of a fleet management systems Established	1	1	1	1
SP 3.3 Firefighting services	Fire services unit	Disaster management- fire station equipped	Number		Assorted	Assorted	Assorted

2.11 PHYSICAL PLANNING, LANDS & HOUSINGS

Part A: Vision

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

Part B: Mission

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

Part C: Performance Overview and Background for Programs

Physical Planning, Lands & Housing department is responsible in the sustainable land use planning and management, urban planning services, prudent land management and decent housing for sustainable development in Vihiga County.

In FY 2023/24 the department was allocated KES. 233,144,601 and made the following achievements ;Developed a departmental Strategic Plan, the County Urban Institutional Development Strategy (CUIDS) to strengthen institutional capacity and operational effectiveness; completion of the Governor and Deputy Governor's residences; Completed the construction of a wetland and bio-digester system in Mbale;; conducted surveys in two informal settlements; Mji wa Ajabu in Serem and Mjini in Mbale as part of the Kenya Informal Settlements Improvement Project (KISIP II) and collaborated with the State Department of Housing and Development to undertake a reconnaissance survey aimed at establishing affordable housing program at Lunyerere and Kaimosi; the constitution and gazettment of Vihiga Municipal Board, the Municipal Chair and Six board members and the appointment of Vihiga Municipal Board Manager. Further, employment of the required technical staff for the Municipality, including- Superintending Engineer/Assistant engineer, Environmentalist, Urban Planners, Surveyors, Cartographer, Housing officers, Lands Officer and ICT Officer. Similarly, the county government facilitated transfer of functions and staff to Vihiga Municipal Board as outlined in the Urban Areas and Cities Act 2012.

In FY2025/26 Budget, the Department was allocated KES. 161,592,840. This expenditure aims to facilitate the following programs; Administration Planning and Support services Kes. 87,863,900; Land Survey & Mapping Services Kes. 22,092,517 and Urban, Physical Planning & Housing Services Kes 51,636,423.

During this financial year, the Department seeks to undertake the following activities; equipping and furnishing of the Governor's and Deputy Governor's residences; Implementation of the Land information management system; Completion of 10 year GIS based County spatial plan; Elevation and gazztment of Luanda and Cheptul/Kaimosi to municipalities; Automations of physical plans approvals ; Roll out and implementation of the County Valuation Roll; Development of urban municipality policies, municipality zoning regulations, parking regulations, municipality solid waste management regulations and Rehabilitation of storm water drainage system.

Part D: Program Objectives

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

Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES..)

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration planning and Support services				
Sub Program (SP)				
SP 1. 1 General Administrative Services	58,636,960	86,363,900	88,885,726	91,525,632
SP 1. 1. Formulation of policies, Regulation & Legal Framework	0	1,500,000	1,543,800	1,589,651
Total Expenditure of Program 1	58,636,960	87,863,900	90,429,526	93,115,283
Program 2: Land Survey & Mapping Services.				
SP 2. 1. Land Survey & Mapping.	12,800,000	22,092,517	22,737,618	23,412,926
Total Expenditure of Program 2	12,800,000	22,092,517	22,737,618	23,412,926
Program 3: Urban, Physical Planning & Housing Services.				
SP 3. 1 Urban & Physical Planning	90,506,971	-	-	-
SP 3. 2 Housing Development	-	700,000	720,440	741,837
SP 3. 3 Vihiga Municipality	-	50,936,423	52,423,767	53,980,752
Total Expenditure of Program 3	90,506,971	51,636,423	53,144,207	54,722,589
Total Expenditure of Vote -----	90,506,971	161,592,840	166,311,351	171,250,798

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	61,523,559	43,880,323	45,161,628	46,502,929
Use of goods and services	57,745,912	56,350,000	57,995,420	59,717,884

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	3,100,000	9,552,490	9,831,423	10,123,416
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Government Agencies	0	0	-	-
Development	39,574,460	51,810,027	53,322,880	54,906,569
Total Expenditure of Vote	161,943,931	161,592,840	166,311,351	171,250,798

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	41,248,048	35,228,900	36,257,584	37,334,434
Use of goods and services	14,288,912	10,735,000	11,048,462	11,376,601
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	3,100,000	9,452,490	9,728,503	10,017,439
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	32,447,510	33,394,977	34,386,808
Total Expenditure	58,636,960	87,863,900	90,429,526	93,115,283
Sub-Program 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	41,248,048	35,228,900	36,257,584	37,334,434
Use of goods and services	13,988,912	10,735,000	11,048,462	11,376,601
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	3,100,000	9,452,490	9,728,503	10,017,439
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	30,947,510	31,851,177	32,797,157
Total Expenditure	58,336,960	86,363,900	88,885,726	91,525,632
SP 1. 2. Formulation of policies, Regulation & Legal Framework				
Current Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Compensation to Employees	0	0	0	0
Use of goods and services	300,000	-	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	1,500,000	1,543,800	1,589,651
Total Expenditure	300,000	1,500,000	1,543,800	1,589,651
Program 2: Land Survey & Mapping Services.				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	1,000,000	2,730,000	2,809,716	2,893,165
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	11,800,000	19,362,517	19,927,902	20,519,761
Total Expenditure	12,800,000	22,092,517	22,737,618	23,412,926
SP 2. 1. Land Survey & Mapping.				
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	1,000,000	2,730,000	2,809,716	2,893,165
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	11,800,000	19,362,517	19,927,902	20,519,761
Total Expenditure	12,800,000	22,092,517	22,737,618	23,412,926
Program 3: Urban, Physical Planning & Housing Services.				
Current Expenditure				
Compensation to Employees	20,275,511	8,651,423	8,904,045	9,168,495
Use of goods and services	42,457,000	42,885,000	44,137,242	45,448,118
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	100,000	102,920	105,977

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	27,774,460	-	-	-
Total Expenditure	90,506,971	51,636,423	53,144,207	54,722,589
SP 3. 1 Urban & Physical Planning				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,500,000	-	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	7774460	-	0	0
Total Expenditure	9,274,460	-	-	-
SP 3. 2 Housing Development				
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	1,500,000	700,000	720,440	741,837
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	-	0	0
Total Expenditure	1,500,000	700,000	720,440	741,837
SP 3. 2 Vihiga Municipality				
Current Expenditure				
Compensation to Employees	20,275,511	8,651,423	8,904,045	9,168,495
Use of goods and services	39,457,000	42,185,000	43,416,802	44,706,281
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	100,000	102,920	105,977
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Development	20,000,000	-	-	-
Total Expenditure	79,732,511	50,936,423	52,423,767	53,980,752

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Name of Program: Administration, Planning and Support Services							
Outcome: improved service delivery							
SP.1: General Administrative services	Administration	Human resource capacity built	No. of staff trained		10	10	10
		Policy framework developed	No of policies developed (development control regulations, Land acquisition policy, Urban Financing bill, Valuation for rating, land use protection bill, development regularization regulations, fire regulations)		3	3	3
Name of Program: Land Management and Survey Services							
Outcome: Enhanced land use and management							
SP.2: Land management services	Lands directorate	Vihiga Land Management Information System (LIMS) established	No of Vihiga Land Management Information System (LIMS) established		1	1	1
		land clinics conducted	No of land clinics conducted		10	10	10
		Public land Titled	No of title deeds processed		100	100	100
SP 2.2: Survey and mapping services	Survey directorate	County Valuation Roll rolled out and implemented	No of County Valuation Roll rolled out and implemented		1	1	1
		Modern survey equipment and software purchased	No of modern survey equipment and software purchased		Assorted	Assorted	Assorted
		Market plots Surveyed	Number of market plots Surveyed		25	25	25
Program Name: Physical and Urban Planning Services							
Outcome: Improved physical planning							
SP 3.1: Physical and Urban Planning Services	Physical Planning directorate						
		10 year GIS based County spatial plan completed	Number		1	1	1
		Luanda and Cheptul/Kaimosi Elevated	Number		2	2	2

Program	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimate s2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		to municipalities and gazette					
		Approval of physical plans automated	Number		1	1	1
		institution master plans developed	Number		10	10	10
SP 3.2: Housing Services	Housing directorate	Completion of external works at the Governor and Deputy Governors Residences, servant quarters, security installation, drilling of boreholes, solarization, installation of transformers	% works		100	-	-
3. Vihiga Municipality	Vihiga municipality	Municipal strategic plan developed	No of Municipal strategic plan developed		1	1	1
		Policy framewok and regulations developed	No of urban municipality policies, , municipality zoning regulations, parking regulations, municipality solid waste management regulations developed		3	3	3
		municipality control regulations developed	No of municipality control regulations developed		1	1	1
		county government private sector engagement framework developed	No of county government private sector engagement framework developed		1	1	1
		Management of waste water and faucal sludge	Number		1	1	1
		Solid waste management tools and equipment procured (tipper, compactors, waste bins)	Number		assorted	assorted	assorted
		Land for waste management Purchased	Number		1	1	1
		Fire station Constructed	Number		1	1	1
		Storm water drainage system rehabilitated	Number		6	6	6

2.12 PUBLIC SERVICE AND ADMINISTRATION

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

The Department of Public Service and Administration includes is mandated to oversee : Public sector reforms and Management; Human Resource Management and Development; Coordinate prevention of drug, alcohol and substance abuse; Coordinate administrative functions at the devolved levels; Enforcement of government policies, laws and regulations; Ensure effective communication and publicity; and Integration of ICT in all county programs .

In the FY 2023/24 the department was allocated KES. 323,854,479 and achieved the following : Operationalized the Human Resource Information System (HRMIS) ;Established an e-platform for sharing of payroll with accounting officers ; Established a skills database to inform appropriate deployment and enhancement of professionalism in the County Public Service , succession management, promotions and staff development matters; Constructed Hamisi sub county administration office and commenced construction of Sabatia Sub county office; Organized County Dialogue Forum at the Municipal grounds on that preceded the biannual devolution conference held in Eldoret the same month at lion's club; Enhanced the enforcement of the Alcoholic drinks control regulations 2018 thereby exceeded our 2023/24 budget of 5 million on alcoholic drinks licensing fees at 170 % by achieving 8.5 million.

In the FY 2025/2026 Budget, the Department was allocated Kes.843, 533,807. This will facilitate the sector program; KDSP II Kes 390,500 County/Sub County Administration, Kes-21,375,000, County Fm Radio Kes-6,205,000; ICT Services, Kes. 3,600,000.

During this financial year the department aims to implement the following specific activities ; Strengthening the county institutional framework in the implementation of the devolved governance system through the Second Kenya Devolution Support Program (KDSP II);Investment in capital projects under KDSP II Level II Grant; Establishing Staff welfare Unit to effectively address socio-economic issues impacting on staff; Implementation of insurance scheme for county staff ; Integration of information communication technology in service delivery ;Establishment of a Directorate in Charge of enforcement, a County Band and Governor's Escort unit and Completion of ongoing infrastructure development-Sabatia and Hamisi Sub- County Administration Offices.

Part D: Programs and Objectives

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

Part E: Summary of Expenditure by Programs, 20225/26-2027/28

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration planning and Support services				
Sub Program (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	541,193,006	812,353,807	836,074,538	860,487,915
SP 1.2 County/Sub county Administration	26,300,000	21,375,000	21,999,150	22,641,525
SP 1.3 ICT SERVICES	200,000	3,600,000	3,705,120	3,813,310
SP 1.4 County FM Radio	8,600,000	6,205,000	6,386,186	6,572,663
Total Expenditure of Program 1	576,293,006	843,533,807	868,164,994	893,515,412
Total Expenditure of Vote -----	576,293,006	843,533,807	868,164,994	893,515,412

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	450,898,623	276,523,848	284,598,344	293,050,915
Use of goods and services	67,938,041	188,231,611	193,727,974	199,481,695
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	41,956,342	14,084,546	14,495,815	14,926,340
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	15,500,000	364,693,802	375,342,861	386,490,544
Total Expenditure of Vote	576,293,006	843,533,807	868,164,994	893,949,494

Part G: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration, Planning and Services				
Current Expenditure				
Compensation to Employees	450,898,623	276,523,848	284,598,344	293,050,915
Use of goods and services	67,938,041	188,231,611	193,727,974	199,481,695
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	41,956,342	14,084,546	14,495,815	14,926,340
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	15,500,000	364,693,802	375,342,861	386,490,544
Total Expenditure of Vote	576,293,006	843,533,807	868,164,994	893,949,494
Sub-Program 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	433,598,623	259,203,848	266,772,600	274,695,747
Use of goods and services	61,638,041	174,371,611	179,463,262	184,793,321
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	41,956,342	14,084,546	14,495,815	14,926,340
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	4,000,000	364,693,802	375,342,861	386,490,544
Total Expenditure of Vote	541,193,006	812,353,807	836,074,538	860,905,952
Sub-Program 1.2 County/Sub county Administration				
Current Expenditure				
Compensation to Employees	12,500,000	12,520,000	12,885,584	13,268,286
Use of goods and services	4,300,000	8,855,000	9,113,566	9,384,239
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Capital Transfers to Government Agencies	0	0	0	0
Development	9,500,000	0	0	0
Total Expenditure of Vote	26,300,000	21,375,000	21,999,150	22,652,525
Sub-Program 1.3 ICT SERVICES				
Current Expenditure				
Compensation to Employees	200,000	200,000	205,840	211,953
Use of goods and services	0	3,400,000	3,499,280	3,603,209
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent		0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets		0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure of Vote	200,000	3,600,000	3,705,120	3,815,162
Sub-Program 1.4 County FM Radio				
Current Expenditure				
Compensation to Employees	4,600,000	4,600,000	4,734,320	4,874,929
Use of goods and services	2,000,000	1,605,000	1,651,866	1,700,926
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	2,000,000	0	0	0
Total Expenditure of Vote	8,600,000	6,205,000	6,386,186	6,575,856

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Name of Program: Administration, Planning and Support Services							
Outcome: Improved efficient and effective public service delivery							
SP.1: General Administrative services	Administration	Policies developed	Number		2	2	2
		County Library and repository center established	Number		1	1	1
		County organogram and staff establishment reviewed	Number		1	1	1
		County health insurance scheme established	Number		1	1	1
		County Offices renovated	Number		7	7	7
	Human resource directorate	Human resource capacity enhanced	No of staff trained on performance management		3,027	3,027	3,027
			No of staff welfare unit established		1	1	1
			No of staff capacity built		300	300	300
	Liquor Control directorate	liquor licensing and ticketing automated	Number		1	1	1
	Enforcement Directorate	Operationalization of the Directorate	Recruitment of enforcement officers		70	70	70
			No of Governors escort unit; Purchase of motor vehicle-Land cruiser established		1	1	1
			General enforcement unit (ceremonial uniform, training ,radio calls and accessories)		183	183	183
			band instruments acquired		Assorted	Assorted	Assorted
		county band established	No of county band established– training of band officers ,		1	1	1

Program	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			Accessories and uniform				
SP 2: County FM Radio	County radio	Radio frequency coverage increased- (Purchase of radio equipment)	Number		16 counties	16 counties	16 counties
		Radio studio renovated	Number		1	1	1
		Reorganize Vihiga FM (Payment of statutory licenses)	Number		1	1	1
SP 3: Sub county/County Administration	Decentralized directorate	Sensitization meetings conducted	Number		5	5	1
		Sub County offices constructed	Number		3	3	5
		Paramilitary Training of Administrators	Number		31	31	1
		Ward offices constructed	Number		2	2	
		Sub County/ ward offices equipped	Number		31	31	
		Sub County/ ward offices facilitated	Number		31	31	
		Uniforms purchased	Number		31	31	
SP 4: ICT Services	ICT directorate	Information Management System Maintained and upgraded	Number		1	1	5
		e-government platform established	Number		1	1	
		ICT hubs established	Number		5	5	
		Wi-Fi work stations installed	Number		10	10	10

2.13 COUNTY ASSEMBLY

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

The County Assembly is mandated by the constitution of Kenya 2010 to legislate, oversight and represent the public. During the period under review, the Assembly embraced public participation as ways of engaging the public in legislation and oversight.

In the FY 2023/24 the County Assembly was allocated KES. 357,264,943 and achieved the following; Legislated all statutory documents, Plans, Policies and bills in accordance with Article 212 of the Constitution; Completed construction and commissioned the Speaker's residence , and sinking and equipping of a borehole at the County Assembly compound.

In the FY 2025/26 Budget, the County Assembly has been allocated Kes. 724,216,240 to facilitate the Assembly programs and objectives.

During this financial year, County Assembly seeks to undertake the following activities; strengthen its institutional capacity to undertake the legislative, representation and oversight roles; enhance its human resource capacity; public participation on the executive bills and policies; construction of the proposed County Assembly Plaza and refurbishment of County Assembly Chambers.

Part D. Programs and Objectives

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

Part E: Summary of Expenditure by Programs, 20225/26-2027/28

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
<u>Program 1: Administration planning and Support services</u>				
Sub Program (SP)				
SP 1. 1 Legislative Services	357,264,943	724,216,240	745,363,354	767,500,646

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
SP 1. 2 General Administrative Services		0	0	0
Total Expenditure of Program	357,264,943	724,216,240	745,363,354	767,500,646
Total Expenditure of Vote -----	357,264,943	724,216,240	745,363,354	767,500,646

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	-	310,313,668	319,374,827	328,860,259
Use of goods and services	-	374,902,572	385,849,727	397,309,464
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	-	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Other Development	-	39,000,000	40,138,800	41,330,922
Total Expenditure of Vote	-	724,216,240	745,363,354	767,500,646

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	-	310,313,668	325,829,351	342,120,819
Use of goods and services	-	374,902,572	393,647,701	413,330,086
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	-		0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	-	39,000,000	40,950,000	42,997,500
Total Expenditure	-	724,216,240	760,427,052	798,448,405
Sub-Program 1.1: General Administration duties				
Current Expenditure				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Compensation to Employees	88,878,768	0	-	0
Use of goods and services	-	0	-	0
Current Transfers Govt. Agencies	-	0	-	0
Other Recurrent	-	0	-	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	-	0	-	-
Total Expenditure	88,878,768	-	-	-
SP 1. 2. Formulation of policies, Regulation & Legal Framework				
Current Expenditure				
Compensation to Employees	0	310,313,668	325,829,351	342,120,819
Use of goods and services	0	374,902,572	393,647,701	413,330,086
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	0	0	0	0
Total Expenditure	-	685,216,240	719,477,052	755,450,905

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Name of Program: Administration, Planning and Support Services							
Outcome: Improved public sector service delivery							
Name of Sub-program							
SP.1.1: General Administrative Services	County Assembly	Staff and MCAs capacity built	Number	45	45	45	45
		Public participation/outreaches undertaken	Number				
SP.1.2Formulation of policies, Regulation & Legal Framework		Bills/policies Legislated	Number	30	30	30	30
SP.1.3Infrastructure development		County Assembly Administration block constructed	% works		100%	-	-

		MCAs offices constructed	Number		10	-	-
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2.14 COUNTY ATTORNEY

Part A: Vision

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

Part B: Mission

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

Part C: Strategic Overview and Context for Budget Intervention

The Office of the County Attorney was established in accordance with section 4 of the Office of the County Attorney Act, 2020 as the principal legal adviser to the county government and to represent the county executive in legal proceedings. The mandate of the Office of the County Attorney include: Representing the County government in all legal proceedings to which the County Government is party of or has interest; Drafting proposed County bills, regulations and policies and gazettelement of assented County Acts; Negotiating, drafting, vetting and interpreting local and international agreements, MOUs and treaties for and on behalf of the County Government and its entities; In conjunction with Director of Public Prosecutions: prosecute offences resulting from County Legislations in any court (other than court martials); Advise the County Government on all matters relating to the Constitution, National legislations, County legislations, international law, human rights, consumer protection and legal aid; Handle public interest in litigation and represent any member of the public in matters that the Governor deems to be public interest; and Conducting civic education and interpretation of bills during public participation in consultation with the department of civic education and such other forums where the County has interests.

In FY 2023/24 Budget, the office was allocated KES. 14,500,000 and achieved the following: Provided advisory and legal input to departments in drafting and developing eighteen policies among them: Vihiga County Child Protection Policy, Vihiga County Gender Based Violence Policy, The Vihiga County Cooperatives Policy, 2023, The Vihiga County Cooperatives Bill, 2023, The Vihiga County Public Service Board Bill, Vihiga County Alcoholic Drinks Control Regulations 2024; Concluded sixty five court cases ;Finalized Legal Audit which provided the situational analysis/information on status of the county legal services in the county; Vetted/Interpreted/Drafted eleven MOU (Memorandum of Understanding) between the County Government and Stakeholders/Development Partners ;Attained zero expenditure on legal charges/fees from external lawyers: All legal services in the county are currently rendered by the Office.

In FY 2025/2026 Budget, the Office of County Attorney was allocated Kes 32,832,340 to facilitate its mandate and operations.

The Office of the County Attorney seeks to undertake the following specific activities during this period ; Deliver at least twelve Bills (average of one Bill monthly); twelve policy documents/regulations (average of one policy or regulation monthly) and six revision (amendments); installation of Wi-Fi /internet connectivity for virtual court hearings and at least one motor vehicle for ease of transport and additional furniture and safety lockers for operationalization of depository services and Acquire office space and recruit 5 additional staff .

Part D: Programs and Objectives

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

Part E: Summary of Expenditure by Programs, 2025/26-2027/28

Program	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Administration planning and Support services				
Sub Program (SP)				
SP 1. 1 General Administrative Services	24,500,000	31,832,340	32,761,844	33,734,871
Total Expenditure of Program 1	24,500,000	31,832,340	32,761,844	33,734,871
Total Expenditure of Vote -----	24,500,000	31,832,340	32,761,844	33,734,871

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Current Expenditure				
Compensation to Employees	10,500,000	17,832,340	18,353,044	18,898,130
Use of goods and services	13,000,000	13,000,000	13,379,600	13,776,974
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,000,000	1,000,000	1,029,200	1,059,767
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	-	0	0
Development		0	0	0
Total Expenditure of Vote	24,500,000	31,832,340	32,761,844	33,734,871

Part G: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28
Program 1: Program name: Administration, Planning and Services				
Current Expenditure				
Compensation to Employees	10,500,000	17,832,340	18,353,044	18,898,130
Use of goods and services	13,000,000	13,000,000	13,379,600	13,776,974
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,000,000	1,000,000	1,029,200	1,059,767
Capital Expenditure				
Acquisition of Non-Financial Assets		0	0	0
Capital Transfers to Government Agencies	0	-	0	0
Development		0	0	0
Total Expenditure of Vote	24,500,000	31,832,340	32,761,844	33,734,871
Sub-Program 1.1: General Administration duties				
Current Expenditure				
Compensation to Employees	10,500,000	17,832,340	18,353,044	18,898,130
Use of goods and services	13,000,000	13,000,000	13,379,600	13,776,974
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,000,000	1,000,000	1,029,200	1,059,767
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	0	0	0	0
Total Expenditure of Vote	24,500,000	31,832,340	32,761,844	33,734,871

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28

Program	Delivery Unit	Key Outputs(KO)	Key Performance Indicators	Baseline Estimates 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Name of Program: Administration, Planning and Support Services							
Outcome: Improved public sector service delivery							
SP.1: General Administrative Services	Solicitors office	Recruitment of Legal counsel and Clerk	No		5	5	5
		Purchase of office equipment	Number		Assorted	Assorted	Assorted
		Acquisition of Office space	Number		1	1	1
		Bills, subsidiary legislation, policies, legal advisory drafted	Number				
		legal audit and compliance Conducted	Number		4	4	4
		Legal Library Established	Number		1	1	1
		Processing of court awards					