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**VIHIGA COUNTY ACTS, 2025**

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FINANCING ACT, 2025**

**No. 6 of 2025**

*Date of Assent: 8th May, 2025*

*Date of Commencement: 15th August, 2025*

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**THE VIHIGA COUNTY FACILITIES IMPROVEMENT  
FINANCING ACT, 2025**

**AN ACT of the County Assembly of Vihiga to provide for  
public health facility improvement financing; the  
management and administration of facility  
improvement financing; and for connected purposes**

**ENACTED** by the County Assembly of Vihiga, as follows—

**PART I — PRELIMINARY**

**Short title**

1. This Act may be cited as the Vihiga County Facilities Improvement Financing Act, 2025.

**Interpretation**

2. In this Act unless the context otherwise requires—

“AIE” means authority to incur expenditure.

“chief officer” means the chief officer responsible for health in the county;

“County” means Vihiga County.

“county executive committee member” means the member of the, county executive committee responsible for health matters in the county;

“county health facility” includes county and sub-county hospitals, health centres, dispensaries and any other health entity registered to provide health services;

“director of health services” means the County Director of Health Services appointed by the County Public Service Board;

“dispensary” means a health facility at level 2;

“entity” means a county health facility declared to be a county government entity under section 5(1) of the Public Finance Management Act (Cap. 412A);

“exemptions” means exemptions as defined in national policies;

“expenditure committee” means a committee constituted by the Chief Officer for Health for the purposes of receiving, interrogating and approving the plans and budgets from county and sub-county hospitals, health centers and dispensaries;

“facilities improvement financing” means revenue collected, retained, planned for and used by public health facilities and units;

“health center” means a health facility at level 3;

“health facility committee” means the existing and currently constituted administrative arm that manages health facilities;

“hospital” includes sub-county and county health facilities at levels 4 and 5 respectively;

“hospital management board” means the administrative arm that manages hospitals and includes the appointed and gazetted Boards as currently constituted;

“Hospital Management Team” means the executive management team of the hospitals as currently constituted;

“operational and management costs” includes planned and budgeted activities by county health facilities;

“public health facilities” means the whole or part of a public institution, building or place, whether for profit or not, that is operated or designed to provide in-patient or out-patient treatment, diagnostic or therapeutic interventions, nursing, rehabilitative, palliative, convalescent, preventative or other health service;

“receivables” means monies raised by a county health facility, monies appropriated by a county government, conditional grants, donations and gifts; and

“source of funds” means all sources of monies and receivables collected for public health facilities' improvement financing.

### **Objects and purposes of this Act**

3. The object and purpose of this Act is to —

- (a) give effect to section 109(2)(b) of the Public Finance Management Act 2012 by establishing county health facilities as entities;
- (b) establish the county health facilities improvement financing mechanism that allows the county health facilities to retain revenue collected for defraying operational, management and capital costs;
- (c) provide for appropriate governance structures and accountability measures to support the county health facility improvement financing as provided for in the Public Finance Management Act, 2012;
- (d) promote equitable health facilities improvement financing including benefit sharing in accordance with the relevant laws of Kenya; and
- (e) provide for a unified system to guide financial management in public health facilities, improving efficiency and effectiveness and ultimately quality of health service delivery.

### **Principles of this Act**

4. The following principles shall guide the implementation of this Act—

- (a) health services shall be available, accessible, acceptable, affordable and of good quality and standard;
- (b) health facilities shall be well funded to offer quality care to all patients;



- (c) accountability, transparency and integrity shall be upheld, observed, promoted, and protected in the collection, management and use of revenue; and
- (d) that revenue generated at health facilities will be considered to be an additional to the budgets appropriated to health facilities by the County Assembly and not a substitute.

**Application of this Act**

**5.** This Act applies to the following county health facilities—

- (a) the Vihiga Teaching and Referral Hospital;
- (b) sub-county hospitals;
- (c) health centers;
- (d) dispensaries;
- (e) public health services; and
- (f) any other public health entities as may be conferred on them as such by this Act or any other legislation.

**PART II — PUBLIC HEALTH FACILITIES  
IMPROVEMENT FINANCING**

**Establishment of County Public Health Facilities  
Improvement Financing**

**6.** There is established the County Public Health Facilities Improvement Financing.

**Functions of the Public Health Facility Improvement  
Financing**

**7.** The Public Health Facilities Improvement Financing shall be used to —

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- (a) enable the county health facilities to collect and retain revenue paid as user fees in order to defray its expenses;
- (b) support the respective public health facilities' optimal operations for effective service delivery throughout the year;
- (c) sustain daily operations and promote improved health access to health services to all residents seeking services in the county public health facilities;
- (d) establish the county health facilities as procurement entities in line with the Public Procurement and Asset Disposal Act, 2015 and its attendant regulations;
- (e) ensure readily available financial resources for purchase and acquisition of urgent goods and services at the respective health facility;
- (f) enhance, where applicable, the accessibility and predictability of finances for procurement of essential products, commodities and technologies;
- (g) facilitate primary health care and preventive services at the community level; and
- (h) enable county health facilities to plan, budget and utilize collected revenue in line with the Public Finance Management Act, 2012;

**Sources of Public Health Facilities Improvement Financing**

**8.** The Facilities Improvement Financing shall consist of—

- (a) own source revenues that include monies received as user fees, charges and monies paid as reimbursement for services offered from insurance firms and other relevant entities;
- (b) monies received as capitation from SHA;

- (c) monies appropriated by the County Assembly;
- (d) conditional grants; and
- (e) donations and gifts.

### **Retention of the Public Health Facilities Improvement Financing**

9. (1) There shall be retention of all monies raised and received by or on behalf of all public health facilities except the three percent operations purposes.

(2) Non-financial receivables and donations may be retained in whole or be re-donated to another public health facility upon full disclosure as provided for in relevant laws.

### **Limitations of the Public Health Facilities Improvement Financing**

10. Any payments made in respect of expenses incurred in carrying out the functions of this Act shall be in pursuance of the objects and purpose for which the Facility Improvement Financing is established.

## **PART III—POLICY FORMULATION, RESEARCH AND DEVELOPMENT TO PUBLIC HEALTH FACILITIES IMPROVEMENT FINANCING**

### **Role of the County Executive Committee Member**

11. When implementing the provisions of this Act, the County Executive Committee Member for Health shall be guided by and give effect to the policy guided by the national policy frame work, county assembly resolutions and resolutions of the Vihiga Teaching Referral Hospital Management Board.

## **PART IV—MANAGEMENT AND ADMINISTRATION OF THE PUBLIC HEALTH FACILITIES IMPROVEMENT FINANCING**

### **Role of the County Government**

12. The county executive committee member shall support the implementation of the facility improvement financing by —

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- (a) facilitating effective collection and retention of facility improvement financing revenue by the public health facility in accordance with this Act;
- (b) collating and reporting on all facility improvement financing revenue collected by public health facilities and ensuring their reflection in the County Budget Implementation Review Report as Appropriation in Aid;
- (c) implementing policies that will ensure direct complementary funding for all public health facilities;
- (d) establishing a repository for financial information on facility improvement within the respective county;
- (e) reviewing and approving expenditure plans and issuance of timely authority to incur expenditure to health facilities;
- (f) subject to the relevant financial laws, overseeing health facilities to ensure optimal management of revenues;
- (g) planning and budgeting support to health facilities to ensure integration into the county planning and budgeting process on facility improvement financing;
- (h) evaluating the quality of health services and its linkage to health resource allocation decisions on facility improvement financing;
- (i) ensuring that community members are represented in the facility improvement financing governance structures of public health facilities;
- (j) ensuring health facility management committees and Boards, health management committees, where applicable operate in accordance with the provisions of this Act;

- (k) performing any other role that the county or national legislation may prescribe on facility improvement financing:

Provided that the roles assigned in clause (h), (i), (j), and (k) shall be performed by the County Chief Officer under the supervision of the County Executive Committee Member.

### **Establishment of County Health Management Team**

**13.** (1) There is established the County Health Management Team.

(2) The county health management team shall be appointed by the county executive committee member as follows—

- (a) the County Director of health, who shall be the chairperson;
- (b) the administrative officer of the department of health services, who shall be the secretary to the team;
- (c) the officer for the time being in charge of the Vihiga Teaching and Referral Hospital;
- (d) all section or unit heads within the health department;
- (e) the medical officer in charge of the county hospitals; and
- (f) not more than three members nominated in writing by a consortium of development partners engaged in health care promotion in the county.

### **Functions of County Health Management Team**

**14.** (1) The county health management team shall, in relation to facility improvement financing, perform the following functions—

- (a) co-ordinating and overseeing the interpretation and implementation of county health laws and national

health policies, including maintenance of standards on quality, performance, co-ordination and regulation, and control of all health and private sectors in their areas of jurisdiction;

- (b) reviewing, monitoring the implementation and advising the county department of health on appropriate measures to be adopted for effective implementation of relevant national and county legislation and policies;
- (c) coordinating, supporting and supervising the planning, implementation, monitoring and evaluation of technical and managerial activities for health services in the county;
- (d) ensuring that good governance and management standards are applied within facilities and in the relations between facilities;
- (e) supporting sub-county health management teams and facility management teams in preparing annual and quarterly operational plans, including their respective budgets and procurement plans;
- (f) reviewing and approving the consolidated facility plans submitted by sub-county hospitals;
- (g) providing support and supervision to the management of county health facilities;
- (h) developing supplementary sources of income for the provision of services, in so far as these are compatible with the applicable law;
- (i) making due provision and developing criteria to compensate health care facilities for debts arising through failure to secure payment for bills or from non-payment of treatment of indigent users;
- (j) checking the accuracy and timeliness of all financial reports submitted by the sub-county health facility

management team to facilitate prompt approval of spending by facilities;

- (k) ensuring that available qualified human resources are equitably deployed, capacity building needs assessed and any identified gaps effectively addressed;
- (l) ensuring an efficient and effective vertical and horizontal flow of information;
- (m) reviewing and approving annual financial statements and reports before submission to the chief officer of health; and
- (n) ensuring that health facilities are adequately resourced in terms of budgetary provisions, health products and technologies, equipment and human resource.

(2) Except as provided in this Act or other legislation, nothing in this section shall be construed as barring the Team to perform the roles of the management systems for healthcare services established under a county legislation.

### **Establishment of the Sub – County Health Management Team**

**15.** (1) There is established a Sub- County Health Management Team for each sub- county in the county.

(2) The Sub-County Health Management Team shall be appointed by the county executive committee member as follows —

- (a) the health officer in-charge of the sub- county;
- (b) the sub- county administrative officer;
- (c) all unit heads within the sub- county department;
- (d) the medical officer in-charge of the sub- county hospitals;

- (e) any other officer as the county executive committee member may, in consultation with the County Health Management Team, designate.

### **Functions of the Sub-County Health Management Team**

**16.** The Sub-County Health Management Team shall, in relation to facility improvement financing—

- (a) support health facility management teams in preparing annual and quarterly operational plans, including their respective budgets and procurement plans;
- (b) review and consolidate plans submitted by health facility management teams;
- (c) consolidate and send annual and quarterly facility budgets to the County Health Management Team for approval by the Department of Health; and
- (d) check the accuracy and timeliness of all financial reports submitted by the Hospital Management Team in order to facilitate prompt release of quarterly funds.

### **Hospital Management Team**

**17.** Every hospital in the county shall have a hospital management team which shall consist of—

- (a) the Medical Officer in-charge;
- (b) the Hospital Administrator;
- (c) the Hospital Accountant;
- (d) the Hospital Procurement Officer;
- (e) the Hospital Human Resource Management Officer; and
- (f) all hospital departmental heads.

(2) This section applies to all hospitals except the Vihiga Teaching and Referral Hospital.



**Functions of the Hospital Management Team**

**18.** A Hospital Management Team shall, in relation to facility improvement financing—

- (a) prepare and present the annual hospital work plan and budget;
- (b) prepare monthly, quarterly and annual financial reports;
- (c) monitor the performance target of the facility improvement financing and other sources of funds to the facility;
- (d) undertake resource mobilization for the hospital;
- (e) ensure internal audits are periodically undertaken to mitigate financial risks;
- (f) ensure external audits are undertaken on a timely basis;
- (g) ensure efficient and effective utilization of resources paid into the facility improvement financing;
- (h) receive reports from hospital departmental heads and monitor collection, waivers, exemptions, expenditure and use of funds; and
- (i) perform any other function assigned by the county executive committee member or county legislation.

**Establishment of Health Facility Management Team**

**19.** (1) There shall be established a Health Facility Management Team which shall comprise of the health facility in- charge and all section or unit heads.

(2) The Health Facility Management Team shall oversee the overall management of the health facility with collaboration from the Health Facility Management Committee.

**Composition of the Health Facility Management Committee**

**20.** (1) The Health Facility Management Committee shall consist of not less than seven and not more than (9) nine members appointed by the county executive committee member as follows—

- (a) the in-charge of the health facility, who shall be the *ex-officio* and the Secretary to the committee;
- (b) the Sub- County Medical Officer of Health or a person delegated in writing by him or her;
- (c) the ward administrator in the area of jurisdiction;
- (d) a village representative nominated by the host community;
- (e) one person, who is a resident of the area, nominated in writing by a joint forum of women’s organizations in the area;
- (f) one person, who is a resident of the area, nominated in writing by a joint forum of youth organizations in the area;
- (g) one person who is a resident of the area, nominated in writing by a joint forum of faith – based organizations; and
- (h) two people representing the interests of vulnerable and marginalized communities, one whom shall be a person with disability.

(2) The Chairperson of the Committee shall be elected from amongst the members of the Committee.

(3) In constituting the Committee, the county executive member shall ensure that—

- (a) at least one third of the total membership of the committee shall be of the opposite gender;

- (b) the interests of diverse groups in the catchment area are represented;
- (c) members appointed under subsection (1)(d), (e), (f) and (g) possess at least a post-secondary certificate;
- (d) the nomination of members falling under the subsection shall be conducted by a representative of the respective groups at a meeting convened by the county executive committee member in charge of health services at a convenient venue in the respective ward;
- (e) a person qualifies to be appointed a member of the health facility management committee if —
  - (i) is a holder of a Kenya Certificate of Secondary education certificate or its equivalent;
  - (ii) fulfils the requirements of chapter six of the constitution of Kenya on leadership and integrity;
  - (iii) demonstrates good understanding of health matters and has engaged in health development activities;
  - (iv) indicates willingness to serve the community; and
  - (v) within sixty (60) days of the nominations the CECM shall facilitate the gazetting of committee members.

(4) The health facility committee members shall serve for a period of three years.

### **Role of the Health Facility Management Committee**

**21.** The Health Facility Management Committee shall, in relation to the Improvement Financing—

- (a) consider and submit for approval to the chief officer the annual facility work plan and budget;
- (b) consider and submit for approval to the chief officer the facility quarterly budgets;

- (c) ensure the quarterly implementation plans and budgets are based on available resources;
- (d) monitor the utilization of facility improvement financing and take corrective action in relation to implementation challenges identified that hinder efficient absorption of funds;
- (e) ensure all financial procedures and reporting requirements are met by the facility in-charges and conform to the Public Finance Management Regulations;
- (f) ensure strict adherence to procurement rules as prescribed in the Public Procurement and Asset Disposal Act (No. 33 of 2015);
- (g) ensure public awareness on administration of the facility improvement financing through public participation during annual planning and budgeting;
- (h) receive the audit report and initiate response to management queries;
- (i) implement the recommendations of the Auditor-General made pursuant to section 31(3)(a) of the Public Audit Act (No. 34 of 2015);
- (j) implement the recommendations of the Senate and the respective county assembly on the, relevant report of the Auditor-General;
- (k) implement the relevant recommendations of the Controller of Budget on the facility; and
- (l) act as liaison between the health center or dispensary and the community to strengthen delivery of quality health services.

**PART V—FINANCIAL PROVISIONS****Bank account for the Public Health Facilities Improvement Financing**

**22.** There shall be opened and operated a Special Purpose Account at the Central Bank of Kenya into which all monies received by and on behalf of every county public health facility improvement financing shall be paid into.

**Establishment of the Public Health Facilities Improvement Financing Oversight Committee**

**23.** There is established a committee to be known as The Public Health Facilities Improvement Financing Oversight Committee.’

**Composition of the Public Health Facilities Improvement Financing Oversight Committee**

**24.** The Public Health Facilities Improvement Financing Oversight Committee shall comprise of the —

- (a) County Director for Health Services;
- (b) County Nursing Officer;
- (c) Department Director Of Administration, Planning and Support;
- (d) Departmental Accountant;
- (e) Department Procurement Officer;
- (f) County Pharmacist;
- (g) County Laboratory Coordinator.

**Functions of the Public Health Facilities Improvement Financing Oversight Committee**

**25.** The Functions of the Facilities Improvement Financing Oversight Committee shall be—

- (a) to coordinate capacity building for the in-charges of health facilities in respect to financial management, revenue management, Health insurance claims processing and procurement;
- (b) to help health facilities in developing effective revenue targets;
- (c) to support facilities to develop and implement resource mobilization strategies;
- (d) to conduct periodic and targeted support supervision to health facilities to ensure compliance the provisions of this Act and other relevant legislation;
- (e) review the AIE requests from facilities and offer recommendations to the Chief Officer for Health;
- (f) monitor and advice on the facility utility management;
- (g) review health facility workplans and quarterly implementation reports and align them with the department's objectives;
- (h) conduct any other functions assigned to the committee by the Chief Officer and the CECM responsible for Health.

### **Authority to Incur Expenditure**

**26.** (1) The Chief Officer shall be the Accounting Officer under this Act.

(2) The hospital and facility in-charge and the Sub-County Public Health Officer shall receive authority to incur expenditure from the Chief Officer.

### **Expenditure of the Public Health Facilities Improvement Financing**

**27.** (1) Upon issuance of the authority to incur expenditure to the facility, the facility shall raise vouchers for payment for services and procurement of commodities.

(2) The vouchers shall be verified by the respective hospital accountant, or the accountant responsible for the public health facility, whichever is applicable, for confirmation that the items requested are in the vote book.

(3) The voucher shall be approved and authorized by the facility in-charge.

(4) All county public health facilities shall not expend any finances without express authority to incur expenditures.

(5) The Chief Officer for the County Treasury in consultation with the Chief Officer responsible for health matters may appoint accountants for health centers and dispensaries for purposes of proper financial accounting and record keeping.

(6) The expenditure incurred by the health facilities shall be on the basis of and limited to, the available finances in the respective bank accounts and the authority to incur expenditure.

(7) Health facilities shall be expected to file returns and financial accounts in the format prescribed by county legislation for the preceding quarter to the chief officer before a new authority to incur expenditure is issued.

### **Annual reporting**

**28.** Within three months after the end of each financial year, the accounting officer for a county health facility shall—

- (a) submit the facility's financial statements to the Auditor-General in accordance with the Public Audit Act (No. 34 of 2015); and
- (b) submit a copy of the facility's financial statements to the Controller of Budget and the Commission on Revenue Allocation.

**Audit**

**29.** The facility improvement financing shall be subjected to audits in accordance with the Public Audit Act (No. 34 of 2015).

**Overdraft and continuity**

**30.**(1) The accounting officer shall ensure that the facility improvement financing accounts are not overdrawn.

(2) The facility improvement financing shall not lapse with the turn of a new financial year, but any residue of finances shall be captured in the following financial year budget and annual plans and rolled over.

**Winding up of improvement Financing**

**31.** In circumstances when a health facility is closed and the improvement financing is to be wound up, the balances shall be swept to the Special Purpose Account and a certificate to that effect sent to the accounting officer for the department of Health.

**PART VI — MISCELLANEOUS PROVISIONS****Transitional provisions**

**32.** Funds under Public Health shall be continued to be collected, administered and managed under this Act and as per the approved regulations of this Act and any other written law.

**Offences of financial misconduct**

**33.** (1) A public officer commits an offence of financial misconduct if, without lawful authority, the officer —

- (a) opens a bank account for the purposes of the functions of this Act;
- (b) lends money on behalf of a public health facility;



- (c) issues guarantees or indemnities on behalf of a public health facility;
- (d) issues securities for loans made to a public health facility;
- (e) disposes of property belonging to or under the control of a public health facility;
- (f) fails to pay into a bank account any public money entrusted to the officer or received by the officer for or on behalf of a public health facility;
- (g) incurs wasteful expenditure on behalf of a public health facility;
- (h) fails to deliver to a facility a gift or a donation made to a public health facility;
- (i) fails to provide any information in the officer's possession, or under the officer's control, in relation to financial management, financial performance, or banking activities of a facility in relation to the management or control of an asset or liability of that facility when required to do so, except where such refusal or failure is required or authorized by this Act or any other written law;
- (j) fails to keep proper records or conceals, or wrongfully destroys, information that is required to be recorded;
- (k) intentionally or recklessly obstructs or hinders a person while the person is acting in the performance or exercise of the person's functions or powers under this Act;
- (l) makes any statement or declaration, or gives any information or certificate, lawfully required by or under this Act knowing it to be false or misleading in a material respect;

(2) For the purpose of procuring for the public officer, or any other person or organization —

- (a) makes improper payment of public money belonging to a facility;
- (b) makes improper use of any property of a facility; or
- (c) fails to remit revenue received.

**Other offences by public officers**

**34.** (1) A public officer commits an offence if that officer—

- (a) does an act prohibited by this Act;
- (b) takes possession of funds or assets under this Act without lawful authority;
- (c) misappropriates funds or assets of a facility;
- (d) conceals information on public finances to obtain a financial benefit either for the officer or another person; or
- (e) engages in a corrupt act.

(2) In this section, ‘corrupt act’ includes soliciting or receiving an inducement.

**Penalties for offences**

**35.** (1) Except as otherwise provided by this Act, a person who is found guilty of committing an offence under this Act for which no other punishment is given, that person is liable on conviction to a term of imprisonment not exceeding six months or to a fine not exceeding one hundred thousand, or to both.

(2) If the Chief Officer suspects that an offence may have been committed under this Act, he/she shall notify the County Executive Committee Member for Finance and take all practicable steps to report the matter to the relevant law enforcement authority to enable that authority to investigate the

suspected offence and, if evidence of the offence is discovered, to institute proceedings to prosecute any person who is alleged to have committed it.

(3) If the chief officer fails to report a suspected offence as required by subsection (2), that chief officer is liable to a disciplinary action in accordance with —

- (a) the terms and conditions of that chief officer's appointment or employment; and
- (b) any provisions prescribed by regulations for the purposes of this section.

(4) A public officer is personally liable for any loss sustained by a health facility that is attributable to —

- (a) the fraudulent or corrupt conduct, or negligence, of the officer; or
- (b) the officer's having done any act prohibited by this Act
- (c) the County Treasury may, by civil proceeding brought in a court of competent jurisdiction, recover damages from a public officer for any loss which the officer is liable under subsection (5).

### **Power of the County Executive Member to make Regulations**

**36.** The County Executive Committee Member in consultation with the County Health Management Team may make regulations for the better carrying into effect the provisions of this Act.

### **Repeal of the Vihiga County Facilities Improvement Fund Act, 2020**

**37.** The Vihiga County Facilities Improvement Fund Act, 2020 stands repealed upon commencement of this Act.

**Dissolution of the Board of Management**

**38.** The Board of Management established under the Vihiga County Facilities Improvement Fund Act, 2020 stands dissolved upon commencement of this Act.