

COUNTY GOVERNMENT OF VIHIGA



COUNTY TREASURY

DRAFT VIHIGA COUNTY PROGRAM BASED BUDGET (PBB) FOR THE FINANCIAL YEAR

2026/27

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 2026/27-2028/29

To obtain copies of the document, please contact;

County Executive Committee Member, Finance and Economic Planning

The Vihiga County Treasury

P.O. Box 344-30500.

MARAGOLI,

KENYA

Table of Contents

Contents

Table of Contents.....	ii
List of Tables.....	viii
FOREWORD	viii
ACKNOWLEDGEMENT	x
CHAPTER ONE: RESOURCE ENVELOPE FOR THE YEAR 2026/27 AND DEPARTMENTAL EXPENDITURE	1
1.1 Resource Envelope for the Fy 2026/2027 Budget Estimates and the Medium Term	1
1.2 Summary of Budget Estimates For MTEF Period 2026/27-2028/29	1
1.2.1 Analysis of Recurrent and Development for the F/Y 2026/27 Budget Estimates.	2
1.2.2 Analysis of Compensation of Employees, Total Recurrent and Development Expenditure to the Total Budget Estimates.....	4
CHAPTER TWO: DEPARTMENTAL PROGRAM BASED BUDGET FOR MTEF 2026/2027-2028/2029	5
2.0 Introduction	5
2.1 OFFICE OF THE GOVERNOR.....	5
<i>Part A: Vision</i>	5
<i>Part B: Mission</i>	5
<i>Part C: Strategic Overview and Context for Budget Intervention</i>	5
<i>Part D: Programs and Objectives</i>	6
<i>Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES...)</i>	6
<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES...)</i>	7
<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES...)</i>	7
<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2026/27- 2028/29</i>	13
2.2 DEPARTMENT OF FINANCE & ECONOMIC PLANNING	17
<i>Part A: Vision</i>	17
<i>Part B: Mission</i>	17
<i>Part C: Strategic Overview and Context for Budget Intervention</i>	17

<i>Part D: Programs and Objectives</i>	<i>18</i>
<i>Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES...)</i>	<i>18</i>
<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES...)</i>	<i>19</i>
<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES...)</i>	<i>19</i>
<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26- 2027/28</i>	<i>25</i>
2.3 AGRICULTURE, LIVESTOCK AND FISHERIES	28
<i>Part A: Vision</i>	<i>28</i>
<i>Part B: Mission</i>	<i>28</i>
<i>Part C: Strategic Overview and Context for Budget Intervention</i>	<i>28</i>
<i>Part D: Programs and Objectives</i>	<i>29</i>
<i>Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES...)</i>	<i>29</i>
<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES...)</i>	<i>30</i>
<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES...)</i>	<i>30</i>
<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26- 2027/28</i>	<i>38</i>
2.4 HEALTH SERVICES	42
<i>Part A: Vision</i>	<i>42</i>
<i>Part B: Mission</i>	<i>42</i>
<i>Part C: Strategic Overview and Context for Budget Intervention</i>	<i>42</i>
<i>Part D: Programs and Objectives</i>	<i>42</i>
<i>Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES...)</i>	<i>43</i>
<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES...)</i>	<i>44</i>
<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES...)</i>	<i>45</i>
<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26- 2027/28</i>	<i>55</i>
2.5 VIHIGA TEACHING AND REFERRAL HOSPITAL	60
<i>Part A: Vision</i>	<i>60</i>
<i>Part B: Mission</i>	<i>60</i>
<i>Part C: Strategic Overview and Context for Budget Intervention</i>	<i>60</i>
<i>Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES...)</i>	<i>60</i>
<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES...)</i>	<i>60</i>

<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES...)</i>	61
2.6 EDUCATION AND TECHNICAL VOCATIONAL TRAINING	63
<i>Part A: Vision</i>	63
<i>Part B: Mission</i>	63
<i>Part C: Strategic Overview and Context for Budget Intervention</i>	63
<i>Part D: Programs and their Objectives</i>	63
<i>Part E: Summary of Expenditure by Programs, 2025/26- 2027/28(KES...)</i>	64
<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES...)</i>	64
<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES...)</i>	65
<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26- 2027/28</i>	69
2.7 GENDER, CULTURE, YOUTH, SPORTS & SOCIAL SERVICES	72
<i>Part A: Vision</i>	72
<i>Part B: Mission</i>	72
<i>Part C: Strategic Overview and Context for Budget Intervention</i>	72
<i>Part D: Programs and their Objectives</i>	72
<i>Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES...)</i>	72
<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES...)</i>	73
<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES...)</i>	74
<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28</i>	79
2.8 COMMERCE, TOURISM AND COOPERATIVES	82
<i>Part A: Vision</i>	82
<i>Part B: Mission</i>	82
<i>Part C: Strategic Overview and Context for Budget Intervention</i>	82
<i>The mandate of the Department includes; provision of conducive environment for accelerating investments environment and market infrastructure, spur growth of MSMEs and revitalizing tourism activities that will result to creation of jobs and incomes especially to the youth and women and increased savings through cooperatives leading to growth in the County.</i>	82
<i>Part D: Programs and their Objectives</i>	82
<i>Part E: Summary of Expenditure by Programs, 2025/26-2027/28(KES...)</i>	82
<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES... Million)</i>	84
<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES...)</i>	84

<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28</i>	88
2.9 PUBLIC SERVICE BOARD.....	92
<i>Part A: Vision</i>	92
<i>Part B: Mission</i>	92
<i>Part C: Strategic Overview and Context for Budget Intervention</i>	92
<i>Part D: Programs and Objectives</i>	92
<i>Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES..)</i>	92
<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES... Million).....</i>	93
<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES..)</i>	93
<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26-2027/28</i>	94
2.10 ENVIRONMENT, WATER, ENERGY, CLIMATE CHANGE & NATURAL RESOURCES.....	97
<i>Part A: Vision</i>	97
<i>Part B: Mission</i>	97
<i>Part C: Strategic Overview and Context for Budget Intervention</i>	97
<i>Part D: Programs and Objectives</i>	97
<i>Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES..)</i>	98
<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES..).....</i>	99
<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES..)</i>	100
<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26- 2027/28</i>	107
2.11 TRANSPORT AND INFRASTRUCTURE.....	114
<i>Part A: Vision</i>	114
<i>Part B: Mission</i>	114
<i>Part C: Strategic Overview and Context for Budget Intervention</i>	114
<i>Part D: Programs and Objectives.</i>	114
<i>Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES..)</i>	114
<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES..).....</i>	115
<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES..)</i>	116
<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26- 2027/28</i>	121

2.12	PHYSICAL PLANNING, LANDS , HOUSING AND URBAN DEVELOPMENT	123
	<i>Part A: Vision</i>	<i>123</i>
	<i>Part B: Mission</i>	<i>123</i>
	<i>Part C: Strategic Overview and Context for Budget Intervention</i>	<i>123</i>
	<i>Part D: Program Objectives</i>	<i>123</i>
	<i>Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES..)</i>	<i>123</i>
	<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES..).....</i>	<i>124</i>
	<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES..).....</i>	<i>125</i>
	<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26- 2027/28</i>	<i>129</i>
2.13	URBAN MUNICIPALITIES.....	132
	<i>Part A: Vision</i>	<i>132</i>
	<i>Part B: Mission</i>	<i>132</i>
	<i>Part C: Strategic Overview and Context for Budget Intervention</i>	<i>132</i>
	<i>Part E: Summary of Expenditure by Programs, 2025/26-2027/28 (KES...)</i>	<i>132</i>
	<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES...).....</i>	<i>132</i>
	<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES...).....</i>	<i>133</i>
2.14	PUBLIC SERVICE AND ADMINISTRATION	135
	<i>Part A: Vision</i>	<i>135</i>
	<i>Part B: Mission</i>	<i>135</i>
	<i>Part C: Strategic Overview and Context for Budget Intervention</i>	<i>135</i>
	<i>Part D: Programs and Objectives</i>	<i>135</i>
	<i>Part E: Summary of Expenditure by Programs, 20225/26-2027/28.....</i>	<i>135</i>
	<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES..).....</i>	<i>136</i>
	<i>Part G: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26- 2027/28</i>	<i>136</i>
	<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26- 2027/28</i>	<i>139</i>
2.15	COUNTY ASSEMBLY	141
	<i>Part A: Vision</i>	<i>141</i>
	<i>Part B: Mission</i>	<i>141</i>
	<i>Part C: Strategic Overview and Context for Budget Intervention</i>	<i>141</i>

<i>Part D: Programs and Objectives.....</i>	<i>141</i>
<i>Part E: Summary of Expenditure by Programs, 20225/26-2027/28.....</i>	<i>141</i>
<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES..).....</i>	<i>142</i>
<i>Part G: Summary of Expenditure by Program, Sub-Program and Economic Classification (KES..).....</i>	<i>142</i>
<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26- 2027/28</i>	<i>144</i>
2.16 OFFICE OF THE COUNTY ATTORNEY	146
<i>Part A: Vision</i>	<i>146</i>
<i>Part B: Mission</i>	<i>146</i>
<i>Part C: Strategic Overview and Context for Budget Intervention</i>	<i>146</i>
<i>Part D: Programs and Objectives</i>	<i>146</i>
<i>Part E: Summary of Expenditure by Programs, 2025/26-2027/28.....</i>	<i>146</i>
<i>Part F: Summary of Expenditure by Vote and Economic Classification (KES..).....</i>	<i>147</i>
<i>Part G: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26- 2027/28</i>	<i>147</i>
<i>Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2025/26- 2027/28</i>	<i>148</i>

List of Tables

Table 1: Resource Envelope for FY 2026/2027 Budget Estimates.....	1
Table 2: Summary of Departmental Budget FY 2025/26-2028/29	1
Table 3: Summary of Recurrent and Development Budget Estimates.....	3
Table 4: Analysis of Compensation of Employees, Total Recurrent and Development Expenditure to theTotal Budget Estimates	4

DRAFT

FOREWORD

The Budget Estimates for the F/Y 2026/27 and Medium Term was prepared pursuant to the Constitution of Kenya (CoK) 2010 and the Public Finance Management Act 2021. Specifically, Chapter 12 of the CoK outlines the principles of public finance for both national and county governments, while Article 201 emphasizes responsible financial management, clear fiscal reporting and the need to maintain openness and accountability including public participation in financial matters. Similarly, Section 129 of the PFMA 2012 requires the County Executive Member for Finance to submit the county government budget estimates for the following financial year by 30th April in the format and contents prescribed therein, together with other information and document supporting the submitted estimates.

Accordingly, the County Treasury has prepared this Programme Based- Budget (PBB) for the F/Y 2026/27 and Medium Term which seeks to organize government expenditure around specific objectives, programmes and measurable outcomes. The PBB links funds to policy goals to intended achievements, thereby increasing efficiency, transparency and accountability for service delivery, as well as facilitating oversight by linking funds to performance metrics. The overall theme of the FY 2026/2027 Budget is “Towards inclusive growth and shared prosperity” premised on the third Generation County Integrated Development Plan (CIDP 2023-2027) hinged on the Fourth Medium Term Plan (MTP IV) and the Bottom-up Economic Transformation Agenda (BETA) for inclusive growth.

The 2026/27 Budget seeks to consolidate gains made in the implementation of the CIDP 2023-27 towards the realization of envisioned growth and shared prosperity. To accelerate good governance and socio-economic transformation, the F/Y 2026/27 Estimates has focused on the following key thematic areas: Settlement of outstanding pending bills; completion of ongoing and viable stalled projects including road, water, education and other Infrastructural development; Strengthening the county communication strategy including publicity and branding; human capital development by strengthening the healthcare delivery systems in the county towards achieving universal healthcare access, and knowledge and skills development by enhancing accessing to quality technical and vocational training and early childhood education; automation of government services, procedures and innovations and further decentralization of services by strengthening the devolved units.

Other critical areas of the budget include; enhancing the public sector reforms by

strengthening the public service administration and human resource capacity; promotion of climate-smart agriculture technologies with emphasis on food security job creation for youth and women; increased access to clean water and improved sanitation services; youth empowerment and sports development; enhanced social protection programmes including SGBV; sustained environmental conservation and climate change adaptation and mitigation; Promotion of trade and enterprise development of market infrastructure with emphasis on MSMEs and strengthening the oversight capacity providing of the County Assembly.

The expected total revenue for the F/y 2026/27 is estimated at Kes. 7,722,505,772. This comprise of Kes.6, 083, 197,019 equitable share allocation from the National Treasury; Kes. 1,167,308,747 conditional and unconditional grants and Kes. 472,000,006 as projected Own Source Revenue (OSR) to be collected by the County Government. Similarly, the total expenditure during the FY 2026/27 is estimated at Kes. 7,722,505,772 comprising of recurrent and development expenditure of Kes. 5,257,979,584 and Kes. 2,316,526,188 translating to 69% and 31% of the total estimates respectively. The Development expenditure of 31 % of the total budget meets the fiscal responsibility principles requirement in Section 107 PFM Act 2012. Compensation to employees amounts to Kes. 3,420,565,890 translating to 44% of the total budget estimates, while other recurrent expenditure mainly operation and maintenance amounts to Kes. 1,985,413,694 translating to 26% of the total budget estimates.

Finally, County Government Departments and Agencies are accordingly required to make their expenditure plans within the provided ceilings and allocate resources to priority programmes and policies. All county stakeholders and residents are also expected to actively participate in the implementation of the budget and financial management in order to improve ownership, efficiency, accountability and accountability in public sector management.

Hon. Meshack Onzere Mulongo.
CECM-Finance and Economic Planning

ACKNOWLEDGEMENT

The F/Y 2026/27 Budget Estimates was prepared in a collaborative and all-inclusive effort that involved the County Departments and Agencies, the County Assembly the Sector Working Groups (SWGs), the Members of the County Budget and Economic Forum (CBEF), the public and other stakeholders. Their contributions and productive insights immensely enriched the budget document.

I wish to acknowledge H. E the Governor for providing the policy and strategic direction that guided the Budget preparation process. I further wish to acknowledge the County Executive Committee, Chief Officers and the respective technical teams for the providing the various policies and programmes that informed the 2026/27 Budget Estimates.

Special mention goes to the CECM in charge of Finance Economic Planning for steering the budget preparation process as well as the budget preparation secretariat drawn from the Directorate of Economic Planning & Budgeting , the Directorate of Public Participation and Devolved units for their commitment in coordinating various stakeholder engagements and dedication that enabled timely consolidation and finalization of the estimate.

Finally, I wish to thank all other stakeholders and individuals for their invaluable support and dedication during preparation of the Budget and look forward to a successful implementation of the 2026/27 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

CHAPTER ONE: RESOURCE ENVELOPE FOR THE YEAR 2026/27 AND DEPARTMENTAL EXPENDITURE

1.0 Overview

This chapter presents the resource envelope for the FY 2026/27 budget as well as Summary of Departmental Budget Estimates for MTEF Period 2026/27-2028/29.

1.1 Resource Envelope for the Fy 2026/2027 Budget Estimates and the Medium Term

The County Government aims to mobilize a total revenue of **Kes.7, 722,505,772** during the F/y 2026/27 to finance its programmes and projects. This shall comprise of equitable share allocation from the National Treasury amounting to **Kes. 6,083,197,019**, Conditional and unconditional grants totaling to **Kes. 1,167,308,747** and **Kes. 472,000,006** projected own source revenue (OSR) to be collected during the F/Y 2026/27 as shown in table 1 below.

Table 1: Resource Envelope for FY 2026/2027 Budget Estimates

Revenue Source	Budget for 2026/27 (In KES)
Equitable Share	6,083,197,019
Own Resources	472,000,006
DANIDA	7,497,000
Aggregated Industrial Parks Programme	
Community Health Promoters (CHPS)	43,380,000
IDA FLLOCA County Climate Resilient Investment (CCRI)Grant	159,000,000
Kenya Devolution Support Programme II (KDSP II) Level I Grant	36,454,750
Kenya Devolution Support Programme II (KDSP II) Level 2 Grant	352,500,000
Kenya Urban Support Programme - UIG Grant	21,216,333
Kenya Urban Support Programme - UDG Grant	200,000,000
Kenya Water Sanitation and Hygiene (K-WASH) Programme	190,209,385
National Agriculture Value Chain Development Projects (NAVCDP)	105,000,000
Building Resilient & Responsive HEALTH Systems-(BREHS) Credit/ Grant	44,264,222
0.5% of Housing Levy Fund to the County Rural and Urban Affordable Housing Committees	7,787,057
Total Proposed County Expenditure Estimates	7,722,505,772

Data Source: County Treasury

1.2 Summary of Budget Estimates For MTEF Period 2026/27-2028/29

The total expected budget expenditure for the F/Y 2026/27 is KES. 7,722,505,772. The projected estimates for the F/Y 2027/28 and 2028/29 are KES. 8,108,631,061 and KES. 8,919,494,167 respectively as shown in Table 2.

Table 2: Summary of Departmental Budget FY 2026/27-2028/29

S/No	Departments	Baseline	Estimates	Projected	Projected
------	-------------	----------	-----------	-----------	-----------

		Estimates 2025/26	2026/27	estimates 2027/28	estimates 2028/29
1	Office of The Governor	198,797,415	224,701,490	235,936,565	259,530,221
2	Finance and Economic Planning.	354,745,759	958,192,294	1,006,101,909	1,106,712,100
3	Agriculture, Livestock & Fisheries	380,493,042	326,199,073	342,509,027	376,759,929
4	Health Services	1,947,152,970	1,936,738,744	2,033,575,681	2,236,933,249
5	Vihiga Teaching & Referral Hospital	0	248,000,000	260,400,000	286,440,000
6	Education & Technical Vocational Training	597,947,205	594,459,576	624,182,555	686,600,810
7	Gender, Culture, Youth, Sports and Social Services	139,032,994	167,419,384	175,790,353	193,369,389
8	Commerce, Tourism and Cooperatives.	497,648,001	209,499,730	219,974,717	241,972,188
9	County Public Service Board	78,278,504	79,156,454	83,114,277	91,425,704
10	Environment, Water, Natural Resources and Climate Change	524,706,741	699,363,730	734,331,917	807,765,108
11	Transport & Infrastructure	432,648,383	192,123,404	201,729,574	221,902,532
12	Physical Planning, Lands, Housing & Urban Development	161,592,840	367,960,393	386,358,413	424,994,254
13	Urban Municipalities	0	36,000,000	37,800,000	41,580,000
14	County Assembly	724,216,240	709,945,512	745,442,788	819,987,066
15	Public Service & Administration	843,533,807	940,213,566	987,224,244	1,085,946,669
16	County Attorney	31,832,340	32,532,422	34,159,043	37,574,947
	Total County Expenditure	6,912,626,241	7,722,505,772	8,108,631,061	8,919,494,167

Data Source: County Treasury

1.2.1 Analysis of Recurrent and Development for the F/Y 2026/27 Budget Estimates.

The projected total recurrent and development expenditures is **Kes. 5,257,979,584** and **Kes. 2,316,526,188** respectively translating to **69%** and **31%** of the total estimates respectively. The Development expenditure of **31 %** of the total budget meets the fiscal responsibility principles requirement in Section 107 PFM Act 2012. Table 3 shows analysis of expected recurrent and development expenditure during the f/y 2026/27.

Table 3: Summary of Recurrent and Development Budget Estimates

		RECURRENT	DEVELOPMENT
1	Office of The Governor	224,701,490	0
2	Finance and Economic Planning.	394,729,553	563,462,741
3	Agriculture, Livestock & Fisheries	167,887,423	158,311,650
4	Health Services	1,837,443,321	99,295,423
5	Vihiga Teaching & Referral Hospital	0	100,000,000
6	Education & Technical Vocational Training	541,498,763	52,960,813
7	Gender, Culture, Youth, Sports and Social Services	125,310,220	42,109,164
8	Commerce, Tourism and Cooperatives.	88,630,026	120,869,704
9	County Public Service Board	79,156,454	0
10	Environment, Water, Natural Resources and Climate Change	220,198,616	479,165,114
11	Transport & Infrastructure	144,239,114	47,884,290
12	Physical Planning, Lands, Housing & Urban Development	109,111,953	258,848,440
13	Urban Municipalities	6,000,000	30,000,000
14	County Assembly	704,103,951	5,841,561
15	Public Service & Administration	582,436,278	357,777,288
16	County Attorney	32,532,422	0
	TOTAL COUNTY EXPENDITURE	5,257,979,584	2,316,526,188

Data Source: County Treasury

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

Compensation to employees is estimated at Kes. **3,420,565,890** translating to **44%**, while other recurrent expenditure mainly operations and maintenance is projected at Kes. **1,985,413,694** translating to **26%** of 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
1	Office of The Governor	83,712,728	140,988,762	0	224,701,490
2	Finance and Economic Planning.	212,291,397	182,438,156	563,462,741	958,192,294
3	Agriculture, Livestock & Fisheries	122,019,876	45,867,547	158,311,650	326,199,073
4	Health Services	1,530,807,367	306,635,954	99,295,423	1,936,738,744
5	Vihiga Teaching & Referral Hospital	0	148,000,000	100,000,000	248,000,000
6	Education & Technical Vocational Training	386,135,806	155,362,957	52,960,813	594,459,576
7	Gender, Culture, Youth, Sports and Social Services	57,575,030	67,735,190	42,109,164	167,419,384
8	Commerce, Tourism and Cooperatives.	53,512,208	35,117,818	120,869,704	209,499,730
9	County Public Service Board	48,150,782	31,005,672	0	79,156,454
10	Environment, Water, Natural Resources and Climate Change	142,657,352	77,541,264	479,165,114	699,363,730
11	Transport & Infrastructure	86,491,171	57,747,943	47,884,290	192,123,404
12	Physical Planning, Lands, Housing & Urban Development	52,095,916	57,016,037	258,848,440	367,960,393
13	Urban Municipalities	0	6,000,000	30,000,000	36,000,000
14	County Assembly	370,000,000	334,103,951	5,841,561	709,945,512
15	Public Service & Administration	255,252,835	327,183,443	357,777,288	940,213,566
16	County Attorney	19,863,422	12,669,000	0	32,532,422
	TOTAL COUNTY EXPENDITURE	3,420,565,890	1,985,413,694	2,316,526,188	7,722,505,772

Data Source: County Treasury

CHAPTER TWO: DEPARTMENTAL PROGRAM BASED BUDGET FOR MTEF 2026/2027-2028/2029

2.0 Introduction

This section presents the strategic goals and objectives the budgets seeks to achieve during the FY 2026/27 by Departments. The section further outlines summaries of expenditure by vote and economic classification, program outputs, performance indicators and targets for the Medium Term 2026/27- 2028/29.

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 responsible for providing policy leadership and guidance 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.

In the FY 2026/2027 Budget the Department has been allocated Kes. **224, 701,490**. The expenditure intends to facilitate the following programs: Administration and Support Service, Kes. **173,971,490**; Coordination and Supervisory Services, Kes. **16,000,000** and Management and Administration of County Services Kes. **34,730,000**.

During the FY 2026/2027 the Office of the Governor will undertake the following specific activities; transforming the county communication strategy focusing on branding and publicity, strengthening policy coordination and implementation, deepening good governance and accountability systems and strengthening the internal audit services. Other key areas will include strengthening public participations and civic educations; enhancing emergency and disaster preparedness and response strategies as well as deepening performance management and championing reforms towards automation of public service delivery.

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...)

<i>COUNTY EXECUTIVE</i>				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services	–	–	–	
Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	132,197,415	173,971,490	182,670,065	191,803,568
Total Expenditure of Programme 1	132,197,415	173,971,490	182,670,065	191,803,568
Programme 2: Coordination and Supervisory Services.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 2. 1 Audit and accountability	-	5,700,000	5,985,000	6,284,250
SP 2. 2. performance management	4,500,000	5,300,000	5,454,760	5,616,766
SP 2. 3. Emergency and Disaster management	1,000,000	5,000,000	5,146,000	5,298,836
Total Expenditure of Programme 2	5,500,000	16,000,000	16,585,760	17,199,853
Programme 3: Management and Administration of County services.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 3. 1 County Executive	40,700,000	7,600,000	7,980,000	8,379,000
SP 3.2 County Secretary	5,750,000	11,000,000	11,550,000	11,893,035
SP 3.3 Geospatial Technologies Services (GTS)	3,100,000	3,430,000	3,601,500	3,708,465
SP 3.4 Communication Unit	5,400,000	6,300,000	6,615,000	6,811,466
SP 3.5 County Research and Development Service	2,650,000	2,500,000	2,625,000	2,702,963
SP 3.6 Service Delivery unit (SDU)	3,500,000	3,900,000	4,095,000	4,216,622
Total Expenditure of Programme 3	61,100,000	34,730,000	35,744,116	36,805,716
Total Expenditure of Vote -----	198,797,415	224,701,490	231,262,774	238,131,278

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	81,286,601	83,712,728	87,898,364	92,293,283
Use of goods and services	106,699,442	103,971,742	109,170,329	114,628,846
Current Transfers Govt. Agencies		0	0	0
Other Recurrent	10,811,372	37,017,020	38,867,871	40,811,265
Capital Expenditure			0	0
Acquisition of Non-Financial Assets		0	0	0
Capital Transfers to Government Agencies		0	0	0
Development		0	0	0
Total Expenditure of Vote	198,797,415	224,701,490	235,936,565	247,733,393

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	81,286,601	83,712,728	87,898,364	92,293,283
Use of goods and services	40,099,442	53,741,742	56,428,829	59,250,271
Current Transfers Govt. Agencies		0	0	0
Other Recurrent	10,811,372	36,517,020	38,342,871	40,260,015
Capital Expenditure			0	0
Acquisition of Non-Financial Assets		0	0	0
Capital Transfers to Govt. Agencies		0	0	0
Development		0	0	0
Total Expenditure	132,197,415	173,971,490	182,670,065	191,803,568
Sub-Programme 1.1: General Administration duties				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29

Current Expenditure				
Compensation to Employees	81,286,601	83,712,728	87,898,364	92,293,283
Use of goods and services	40,099,442	53,741,742	56,428,829	59,250,271
Current Transfers Govt. Agencies		0	0	0
Other Recurrent	10,811,372	36,517,020	38,342,871	40,260,015
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development		0	0	0
Total Expenditure	132,197,415	173,971,490	182,670,065	191,803,568
Program 2: COORDINATION AND SUPERVISORY SERVICES				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	5,500,000	16,000,000	16,800,000	17,640,000
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent		0	0	0
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	-	0	0
Capital Transfers to Govt. Agencies	0	-	0	0
Development	0	0	0	0
Total Expenditure	5,500,000	16,000,000	16,800,000	17,640,000
Sub-Programme 2. 1: audit and accountability				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	-	5,700,000	5,985,000	6,284,250

Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	-	-	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt.	0	0	-	-
Development	0	0	-	-
Total Expenditure	-	5,700,000	5,985,000	6,284,250
Sub-Programme 2. 2: Performance Management				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	4,500,000	5,300,000	5,565,000	5,843,250
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	0	0	-	-
Total Expenditure	4,500,000	5,300,000	5,565,000	5,843,250
Sub-Programme 2. 3: Emergency and Disaster mitigation				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,000,000	5,000,000	5,250,000	5,512,500
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	0	0	-	-
Total Expenditure	1,000,000	5,000,000	5,250,000	5,512,500
Programme 3. MANAGEMENT AND ADMINISTRATION OF COUNTY SERVICES.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees		-	-	-
Use of goods and services	61,100,000	34,230,000	35,941,500	37,738,575
Current Transfers Govt. Agencies			-	-
Other Recurrent		500,000	525,000	551,250
Capital Expenditure			-	-
Acquisition of Non-Financial Assets		0	-	-
Capital Transfers to Govt. Agencies		0	-	-
Development		0	-	-
Total Expenditure	61,100,000	34,730,000	36,466,500	38,289,825
Sub Programme 3.1 : County Executive Services (Cabinet affairs)				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees		-	-	-
Use of goods and services	40,700,000	7,600,000	7,980,000	8,379,000
Current Transfers Govt. Agencies		0	-	-
Other Recurrent		0	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets		0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-

Development	0	-	-	-
Total Expenditure	40,700,000	7,600,000	7,980,000	8,379,000
Sub-Programme 3. 2: County Secretary (intergovernmental relation, public participation, records and archives and general admin)				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	5,750,000	11,000,000	11,550,000	12,127,500
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	5,750,000	11,000,000	11,550,000	12,127,500
Sub-Programme 3. 3: Geospatial Technologies Services (GTS)				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees		-	-	-
Use of goods and services	3,100,000	3,430,000	3,601,500	3,781,575
Current Transfers Govt. Agencies		0	-	-
Other Recurrent		0	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets		0	-	-
Capital Transfers to Govt. Agencies		0	-	-
Development		0	-	-
Total Expenditure	3,100,000	3,430,000	3,601,500	3,781,575

Sub-Programme 3.4: Communication Unit				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees		-	-	-
Use of goods and services	7,322,518	5,800,000	6,090,000	6,394,500
Current Transfers Govt. Agencies	-	0	-	-
Other Recurrent	-	500000	525,000	551,250
Capital Expenditure			-	-
Acquisition of Non- Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	7,322,518	6,300,000	6,615,000	6,945,750
SP 3.5 : County Research and Development Service				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	2,650,000	2,500,000	2,625,000	2,756,250
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	2,650,000	2,500,000	2,625,000	2,756,250
SP 3.5 : Service Delivery unit (SDU)				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29

Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	3,500,000	3,900,000	4,095,000	4,299,750
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	3,500,000	3,900,000	4,095,000	4,299,750

Part H: Summary of the Program Outputs, Performance Indicators and Targets for FY 2026/27- 2028/29

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets(20 26/2027	Planned Targets(20 27/2028
Programme Name: Administration, Planning and support Services					
Objective: To Improve Service delivery					
Outcome: Improved efficient and effective public service delivery					
General administrative services	Staff remunerated	Number			
Programme Name: Coordination and Supervisory Services					
Objective: To enhance Coordination of County Functions					
Outcome: Enhanced Coordination in Service Delivery					
Emergency and Disaster Mitigation	Emergency response Centre established	Number	0	1	1
	Capacity building on disaster response and mitigation measures done	No. of staff and the public trained	0	400	400
	Create awareness on possible disasters and mitigation measures	No. of roadshows conducted	0	4	5
Inter-Governmental Relations	Intergovernmental relations (Liaison offices , CoG, LREB, IGRTC Agencies)strengthened	Number of Meetings organized	5	20	20
	Bench marking meetings, Conferences and summits attended	Number of bench marking meetings, Conferences	2	10	10
	Assets (Land and Buildings) register handed	Number of assets (Land and	1	2	2

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets(2026/2027)	Planned Targets(2027/2028)
	over	Buildings) register			
	Directorate operationalized	Number of directorate operationalized	1	1	1
Cabinet affairs	Office of the cabinet affairs strengthened	Number of office equipped	1	1	1
		Number of cabinet meetings	25	30	30
Record management and archives	Records staff capacity build	capacity building of records staff	0	20	20
	Directorate established	Number of directorates	1	1	1
	Policies formulated	Number	0	1	1
	Record procedure manual, records disposal, records classification developed	Number	0	3	3
	Records Management Retention and Disposal Schedule developed	No. of Records Survey and Appraisal	0	1	3
County Secretary (intergovernmental relation, public participation, records and archives and general admin)	Access to information Act, 2016 domesticated	Vihiga County Access to information Act	0	1	1
	GRM committees operationalized	No of committees	5	5	1
	Public participation and civic engagement coordinated	No of Public participation and Civic engagement fora	43	50	5
	GRM guidelines developed	Number	0	1	50
	Grievances documented and resolved	No of GRM reports developed	4	4	4
	Public participation and civic engagement officers recruited	Number officers recruited	3	4	4
	Public participation and civic engagement officers capacity build	No of officers trained	0	7	7
Geospatial Technologies Services (GTS)	GIS Policy developed	GIS Policy	0	1	1
	Remote Sensing and GIS Experts recruited	Number of Staff Recruited	0	6	6
	GIS License Renewed	Number of Licenses Renewed	15	10	10
	Departmental Datasets created	Number of Datasets	450	400	400

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets(2026/2027)	Planned Targets(2027/2028)
	Departmental GIS staff trained	Number of staffs	300	200	200
Service Delivery unit (SDU)	Real time Monitoring and evaluation reports developed	No of real time M&E reports	-	12	12
Programme Name: Communication and Public Relations Services					
Objective: To develop and strengthen communication, publicity and awareness					
Outcome: An informed society					
Communication and public relations services	County Newsletter developed	No. of newsletters	0	4	4
	Sectoral Documentaries produced	No of sectoral documentaries	6	10	10
	Weekly Broadcast done	No of Weekly Broadcast	12	24	24
	Radio Talk shows held	No of talk shows	4	10	10
	Graphic Designer and a Videographer/ Editor recruited	No. of officers recruited	1	1	1
	Communication Strategy/Policy implemented	Communication Strategy/Policy	0	1	1
	Publicity Campaigns done	No of Vihiga Wiki Hii – Digital Media and Radio	52	52	52
		No of Feedback Fridays - Digital Media and Radio	0	12	12
		State of the County address held	1	1	1
	Communication and publicity officers trained	Number of officers trained	0	14	4
Programme Name: Governance and Performance Management					
Objective: To promote effective service delivery					
Outcome: Enhanced Public service Delivery					
Performance management services	Performance Management implemented	% of staff on performance appraisal	40%	100%	100%
		No of Ceremony for award and recognition held	0	1	1
	Governmental Dispute Resolution Mechanism established	Number of trainings done.	0	1	
	Service charter and code of conduct completed	Number of charters and code of conduct	0	2	

DRAFT

2.2 DEPARTMENT OF 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 CIDPs, ADPs, CBROPs, SWG Reports, CFSPs. Debt Management Paper and Budget Estimates; strengthen internal audit control 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 polices and plans.

In the FY 2026/2027 Budget the Department has been allocated Kes. **958,192,294**. The expenditure intends to facilitate the following programs; Administration and Support Service, Kes.**348,342,294**; County Planning Services, Kes.**563,150,000** and County financial Management Services Kes. **46,700,000**.

During this financial year, the Department will prioritize the following activities: human resource development including capacity building ; strengthen public finance management systems and management of county assets and liabilities including pending bills.; roll out the electronic government procurement system (e-GPS) ; coordinating the county planning and budgeting processes including preparation the preparation of the fourth generation CIDP; support implementation of digitization of services including the asset register, suppliers files and other documents ; upgrade the own source revenue

management system ;deepen the county M&E and reporting and the county statistical framework.

Part D: Programs and Objectives

pogramed 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...)

COUNTY TREASURY				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	277,024,402	348,342,294	358,513,889	369,161,751
Total Expenditure of Programme 1	277,024,402	348,342,294	358,513,889	369,161,751
Programme 2: County Planning Services.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 2. 1 Planning Policy and Formulation	9,340,000	518,800,000	533,948,960	549,807,244
SP 2. 2. Budget Policy and Formulation	9,800,000	15,450,000	15,901,140	16,373,404
SP 2.3 Budget expenditure management	9,114,853	16,700,000	17,187,640	17,698,113
SP 2. 4 Monitoring and evaluation	8,530,000	12,200,000	12,556,240	12,929,160
Total Expenditure of Programme 2	36,784,853	563,150,000	579,593,980	596,807,921
Programme 3: County Financial Management				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 3. 1 Accounting Services	9,100,000	15,600,000	16,055,520	16,532,369
SP 3.2 Audit Services	6,806,502	0	0	0
SP 3.3 Revenue management services	15,050,000	22,100,000	22,745,320	23,420,856
SP 3.4 Procurement Services	9,980,002	9,000,000	9,262,800	9,537,905
Total Expenditure of Programme 3	40,936,504	46,700,000	48,063,640	49,491,130

Total Expenditure of Vote -----	354,745,759	958,192,294	986,171,509	1,015,460,803
---------------------------------	-------------	-------------	-------------	---------------

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	188,253,996	212,291,397	218,490,306	224,979,468
Use of goods and services	102,291,357	154,355,504	158,862,685	163,580,906
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	12,181,755	28,082,652	28,902,665	29,761,075
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	52,018,651	563,462,741	579,915,853	597,139,354
Total Expenditure of Vote	354,745,759	958,192,294	986,171,509	1,015,460,803

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	188,253,996	212,291,397	218,490,306	224,979,468
Use of goods and services	29,570,000	47,565,504	48,954,417	50,408,363
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	7,181,755	25,022,652	25,753,313	26,518,187
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	52,018,651	63,462,741	65315853.04	67255733.87
Total Expenditure	277,024,402	348,342,294	358,513,889	369,161,751
Sub-Programme 1.1:				

General Administration duties				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	188,253,996	212,291,397	222,905,967	234,051,265
Use of goods and services	29,570,000	47,565,504	49,943,779	52,440,968
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	7,181,755	25,022,652	26,273,785	27,587,474
Capital Expenditure			0	0
Acquisition of Non-Financial Assets		0	0	0
Capital Transfers to Govt. Agencies		0	0	0
Development	5,201,851	63462741	66,635,878	69,967,672
Total Expenditure	230,207,602	348,342,294	365,759,409	384,047,379
Program 2: COUNTY PLANNING SERVICES				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	36,784,853	63,150,000	66,307,500	69,622,875
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	500,000,000	525,000,000	551,250,000
Total Expenditure	36,784,853	563,150,000	591,307,500	620,872,875
Sub-Programme 2.1: Planning Policy and Formulation				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	

	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	9,800,000	18,800,000	19,740,000	20,727,000
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	-	-
Development	0	500,000,000	525,000,000	551,250,000
Total Expenditure	9,800,000	518,800,000	544,740,000	571,977,000
Sub-Programme 2. 2: Budget Policy and Formulation				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	9,800,000	15,450,000	16,222,500	17,033,625
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	9,800,000	15,450,000	16,222,500	17,033,625
SP2.3 Budget expenditure management				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				

Compensation to Employees	0	0	0	0
Use of goods and services	9,114,853	16,700,000	17,535,000	18,411,750
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	9,114,853	16,700,000	17,535,000	18,411,750
SP2.4 Monitoring and evaluation				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	8,530,000	12,200,000	12,810,000	13,450,500
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	8,530,000	12,200,000	12,810,000	13,450,500
Program 3:County Financial Management				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	35,936,504	43,640,000	45,822,000	48,113,100

Current Transfers Govt. Agencies		0	-	-
Other Recurrent	5,000,000	3,060,000	3,213,000	3,373,650
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	40,936,504	46,700,000	49,035,000	51,486,750
Sub Programme 3.1 : Accounting Services				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	9,100,000	15,600,000	16,380,000	17,199,000
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	-	-
Development	0	0	-	-
Total Expenditure	9,100,000	15,600,000	16,380,000	17,199,000
Sub-Programme 3.3: Revenue management services				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	10,050,000	19,040,000	19,992,000	20,991,600
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	500,000	3,060,000	3,213,000	3,373,650

Capital Expenditure			-	-
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	10,550,000	22,100,000	23,205,000	24,365,250
SP 3.4 : Procurement Services				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	9,980,002	9,000,000	9,450,000	9,922,500
Current Transfers Govt. Agencies		0	-	-
Other Recurrent		-	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	0	0	-	-
Total Expenditure	9,980,002	9,000,000	9,450,000	9,922,500

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

Sub Programme	Key Outputs	Key performance indicators	Baseline (FY 2025/2026)	Planned Targets(FY 2026/2027)	Planned Targets(FY 2027/2028)
Programme name: Administration, Planning and Support Services					
Objective: To improve service delivery in the Department.					
Outcome: Improved and efficient service delivery.					
General Administration Services.	Policy and guidelines formulated	No of policies/guidleines prepared	3	3	3
	HR capacity developed	No of staff capacity build	30	30	40
	Departmental staff compensated	No of officers			

Sub Programme	Key Outputs	Key performance indicators	Baseline (FY 2025/2026)	Planned Targets(FY 2026/2027)	Planned Targets(FY 2027/2028)
Supply Chain Management services	Officers trained on e-procurement processes and procedures	No of capacity building	3	3	10
	Contractors and suppliers trained on IFMIS	Number of trainings	1	1	1
	e-Government Procurement System (e-GP system) rolled out	No of systems	0	1	1
	Automated asset inventory updated	No of automated asset inventory	1	1	1
Programme Name: County Financial Management Services					
Objective: To enhance prudent management of public finance and advisory services					
Outcome: Improved Public Finance Management					
Accounting services	PFM manuals developed	Number of manuals developed	1	2	1
	Financial reports developed	Number of reports	4	4	4
	Capacity building of Treasury staff	No of staff trained	20	20	30
	IFMIS upgraded	No. Of systems	1	1	1
Audit services	Periodic internal audit reviews	Number of audit reviews	2	4	4
	Internal audit controls automated	Number of audit systems established	0	1	
	County Audit committee strengthened	Number of committees	1	1	1
Revenue Management Services	Enhanced own source revenue collected	Amount	336M	500M	700M
	Bills , Policies and regulations for revenue administration and management developed	No. of policy documents prepared	10	1	22
	Revenue reports prepared	Number of reports	4	4	4
	Automation of OSR enhanced	Number of automated revenue system upgraded	1	1	1
	Human resource capacity for OSR enhanced	Number of revenue officers recruited		10	

Sub Programme	Key Outputs	Key performance indicators	Baseline (FY 2025/2026)	Planned Targets(FY 2026/2027)	Planned Targets(FY 2027/2028)
		No of revenue equipment purchased	Assorted	Assorted	Assorted
Budget policy and expenditure control	Budget policy documents prepared	Number of policy documents	4	4	4
	SWG convened	No of SWG reports	10	10	10
	Budget Estimates prepared	Number	1	1	1
	Budget officers capacity build	No of officers trained	5	10	10
	Hyperion module rolled out	No of system	0	1	1
	Budget expenditure monitoring and control done	No. of Budget Implementation Review Reports	4	4	4
Programme name: Economic Planning and management					
Objective: To improve coordination of county planning					
Outcome: Enhanced development planning, tracking of results and reporting					
County Planning Services	County development planning strengthened	Number of plans & policies	CIDP midterm review , ADP	3	3
	Capacity building of departments on planning processes done	No of capacity building forums	0	2	2
	Economic Planning staff capacity build	Number of officers trained	0	8	8
	Coordination of the development of Departmental 10-year sector plans , Strategic Plans and policies	Number of policies/plans	5	5	5
Monitoring and Evaluation services	e-CIMES operationalized	e- CIMES system in place	0	1	1
	Period M&E undertaken	No of M&E reports	4	4	4
	Capacity building on M&E undertaken	No of M&E trainings	0	1	2
County statistics	County statistics services strengthened	County statistics unit established	0	1	1
		County Statistical Abstract disseminated	0	1	1
Research and documentation	Research publications done	No of publications	-	4	2

Sub Programme	Key Outputs	Key performance indicators	Baseline (FY 2025/2026)	Planned Targets(FY 2026/2027)	Planned Targets(FY 2027/2028)
	Research and development Staff trained	No of staff trained	1	4	4
	Operationalize county research policy	No. of policy	0	1	1
	Innovations patented	Number of innovations	0	4	4
	Research partnerships established	Number of partnership	0	4	4
	County documentation/repository established	Number of repository	0	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: Strategic Overview and Context for Budget Intervention

The Department of Agriculture, Livestock and Fisheries has a mandate in facilitating; food and nutrition security, capacity building of farmers on agronomy ,crop biodiversity management ,protection of agro-ecosystems , promotion of value addition and crop market access , promotion of livestock production and productivity, promotion of dairy industry , Apiculture and Poultry Production; control animal diseases and pest, promotion of food safety of animal origin to safeguard human health, Control animal diseases and pest; Promote food safety of animal origin to safeguard human health; regulation of animal breeding, Promote and regulate fish production and productivity, improved fish production and productivity.

In the FY 2026/27 Budget Estimates the Department has an allocation of Kes. **326,199,073**. The Department seeks to focus the expenditure on the following programs; Administration Planning and Support services, Kes. **290,879,073**; Livestock Development and Management Services, Kes. **27,120,000**, Fisheries development & Management Services, Kes. **3,100,000** and Crop Development and Management Services, Kes. **5,100,000**.

During this period the sector seeks to focus on the following activities ; promotion of advanced Agricultural Technologies, Innovations, and Management Practices (ATIMPs); upscale livestock development and extension services as well as promoting youth participation as agripreneurs, climate-smart investments and agro-ecological practices, including agroforestry essential in building climate smart and sustainable food systems. In addition, the Department seeks to implement the NCVDP in promoting value chain development and market access, construction of Agricultural Training and Innovation Centre (ATIC) at Musinaka; promotion fish farming, and youth participation in agri-nutrition Initiatives.

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...)

<i>Agriculture, Livestock, Fisheries & Co-operatives</i>				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	370,157,145	281,391,073	295,460,627	310,233,658
SP 1. 2 Research & Development	0	0	0	0
Total Expenditure of Programme 1	370,157,145	281,391,073	295,460,627	310,233,658

Programme 2: Livestock development and Management Services.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 2. 1, Value Chain Development	200,000	21,000,000	22,050,000	23,152,500
SP 2. 2. Veterinary Services and Extension	2,765,897	3,620,000	3,801,000	3,991,050
SP 2.3, Livestock Extension	600,000	2,500,000	2,625,000	2,756,250
Total Expenditure of Programme 2	3,565,897	27,120,000	28,476,000	29,899,800
Programme 3: Fisheries development & Management Services.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 3. 1 Promotion of Fish Farming	2,450,000	5,500,000	5,775,000	6,063,750
Total Expenditure of Programme 3	2,450,000	5,500,000	5,775,000	6,063,750
Programme 4: Crop Development and Management Services.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 4. 1, Crop Extension	450,000	3,300,000	3,465,000	3,638,250
SP 4. 2. Farm Input Subsidy	500,000	500,000	525,000	551,250
SP 4.3, Cash crop production and development	200,000	500,000	525,000	551,250
SP 4.4, Food Security Initiative	3,170,000	800,000	840,000	882,000
Total Expenditure of Programme 4	4,320,000	5,100,000	5,355,000	5,622,750

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	88,982,209	122,019,876	128,120,870	134,526,913
Use of goods and services	29,110,833	45,567,547	47,845,924	50,238,221
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	6,494,745	300,000	315,000	330,750
Capital Expenditure			0	0
Acquisition of Non-Financial		0	0	0

Assets				
Capital Transfers to Government Agencies		0	0	0
Development	255,905,255	158,311,650	166,227,233	174,538,594
Total Expenditure of Vote	380,493,042	326,199,073	342,509,027	359,634,478

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	88,982,209	122,019,876	128,120,870	134,526,913
Use of goods and services	18,774,936	31,247,547	32,809,924	34,450,421
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	6,494,745	300,000	315,000	330,750
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	-	-	0	0
Capital Transfers to Govt. Agencies	-	-	0	0
Development	255,905,255	134,911,650	141,657,233	148,740,094
Total Expenditure	370,157,145	288,479,073	302,903,027	318,048,178
Sub-Programme 1.1: General Administration duties				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	88,982,209	122,019,876	128,120,870	134,526,913
Use of goods and services	18,774,936	31,247,547	32,809,924	34,450,421
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	6,494,745	300,000	315,000	330,750

Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	255,905,255	127,823,650	134,214,833	140,925,574
Total Expenditure	370,157,145	281,391,073	295,460,627	310,233,658
Sub-Programme 1.2: Research and Development				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
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	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	7088000	7294969.6	7511630.197
Total Expenditure	0	7,088,000	7,294,970	7,511,630
Program 2: Livestock Development & Management Services				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	3,565,897	6,120,000	6,426,000	6,747,300
Current Transfers Govt. Agencies		0	-	-
Other Recurrent		0	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets		-	-	-

Capital Transfers to Govt. Agencies		-	-	-
Development		21,000,000	22,050,000	23,152,500
Total Expenditure	3,565,897	27,120,000	28,476,000	29,899,800
Sub-Programme 2.1: Value Chain Development				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	200,000	-	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
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	21,000,000	22,050,000	23,152,500
Total Expenditure	200,000	21,000,000	22,050,000	23,152,500
Sub-Programme 2. 2: Veterinary Services & Extension				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	2,765,897	3,620,000	3,801,000	3,991,050
Current Transfers Govt. Agencies		0	-	-
Other Recurrent		0	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets		0	-	-
Capital Transfers to Govt. Agencies		0	-	-
Development		0	-	-

Total Expenditure	2,765,897	3,620,000	3,801,000	3,991,050
Sub-Programme 2. 3: Livestock Extension				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	600,000	2,500,000	2,625,000	2,756,250
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	600,000	2,500,000	2,625,000	2,756,250
Programme 3. Fisheries Development & Management				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	-	0	-	-
Use of goods and services	2,450,000	3,100,000	3,255,000	3,417,750
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		2,400,000	2,470,080	2,543,441
Total Expenditure	2,450,000	5,500,000	5,725,080	5,961,191
Sub Programme 3.1: Promotion of Fish				

Farming				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	2,450,000	3,100,000	3,255,000	3,417,750
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		2,400,000	2,470,080	2,543,441
Total Expenditure	2,450,000	5,500,000	5,725,080	5,961,191
Programme 4. Crop Development & Management Services				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	4,320,000	5,100,000	5,355,000	5,622,750
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	4,320,000	5,100,000	5,355,000	5,622,750
Sub-Programme 4. 1: Crop Extension				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	

	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	450,000	3,300,000	3,465,000	3,638,250
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	450,000	3,300,000	3,465,000	3,638,250
Sub-Programme 4.2: Farm input Subsidy				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	500,000	500,000	525,000	551,250
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	525,000	551,250
SP 4.3 : Cash crop production & Development				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0

Use of goods and services	200,000	500,000	525,000	551,250
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	200,000	500,000	525,000	551,250
SP 4.4: Food security initiatives				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	3,170,000	800,000	840,000	882,000
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	3,170,000	800,000	840,000	882,000

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

Sub Programme	Key Outputs	Key performance indicators	Baseline (FY 2025/26)	Planned Targets (FY 2026/27)	Planned Targets (FY 2027/28)
Programme Name: Administration planning and support services					
Objective: To enhance service delivery					
Outcome: Improved service delivery in the sector					
General administrative	Human Resource capacities developed	Staff trained	30	15	20

Sub Programme	Key Outputs	Key performance indicators	Baseline (FY 2025/26)	Planned Targets (FY 2026/27)	Planned Targets (FY 2027/28)
services	Policies, Plans and strategies Developed	Number of policies and plans developed	1 Agro ecology policy	Agro-ecology bill, and CASCOM fund regulations.	
	Agricultural Training & innovation Centre (ATIC) established	% of work done	10%	70% Construction works	100% Construction Works
	Soil testing lab established	No of Soil laboratory	0	0	1 laboratory
	Agricultural Machinery Unit Established	No. of machinery units established	0	0	1 machinery unit
	Departmental staff compensated	No of officers remunerated	142	142	142
Programme Name: Crop Development and Management					
Objective: To increase crop production and productivity					
Outcome: Increased crop production and productivity					
Crop development	Farm input subsidy programme implemented	Number of farmers supported	33,000	45,000	55,000
	Industrial crops (Tea, Avocado, Coffee, Sunflower) promoted	No of t farmers supported with seedlings and trained	600 farmers supported	1,300	1,700
	African Leafy Vegetables Crops (ALV) promoted	No of Farmers trained and supported	4000	4000	4000
	Post-harvest Facilities developed	No. of Cold storage facilities developed	0	1 Cold room	1 Cold room
	Seed Bank Established	No. of Seed Banks established	0	1 Seed Bank	1 Seed Bank
	Sustainable Land Management initiatives implemented	No of nature positive landscapes sites established	2	25 sites	30
		No of agro forestry seedlings procured	-	6000	8000
		No of innovation platforms established	-	2	2
	Increased area under irrigation	Ha. of land under irrigation	32 Ha	50Ha	100Ha
	Agroforestry & value addition promoted	No of Farmers capacity build	1,800	3000	4500
		No. of Value Chains supported (Avocadoes, TC Bananas, Macadamia, Sunflowers, Passion	3	5	7

Sub Programme	Key Outputs	Key performance indicators	Baseline (FY 2025/26)	Planned Targets (FY 2026/27)	Planned Targets (FY 2027/28)
		Fruits, and Mushrooms)			
Agri-nutrition	Climate smart / underutilized Food crops promoted	Seed and other inputs procured		5,000 Packages	5,000 Packages
	Bulking sites / Learning sites established	No of Demo sites / Bulking sites established		125	125
	Farmers trained on urban and Peri-urban technologies, Nutrition education	No of Farmer s Trained		3000	4000
	County Exhibition, World food day and farm judging Conducted	Number of exhibitions	1	3	4
Youth in Agribusiness	Enhanced employability and entrepreneurial skills	No of youths trained and supported		1000	1500
		No. of Youth Led, women, and PWDs model farms/ enterprises supported	2	7	8
		No. of 4 K-Clubs and Young farmer Clubs established		6	6
		No of Incubation Centre Established	0	1	1
	Enhanced Youth Coordination Structures	Pro youth Value chain Supported		5	5
		No. of youth, women, and PWDs Agri enterprise supported		100	100
Programme Name: Fish Production Services					
Objective: To increase fish production per unit area					
Outcome: Increased fish productivity					
Fish Production services	Fish farmers supported	Number of fish farmers supported	130	250	350
	Cottage fish feed production promoted	Number Cottage fish feed promoted	0	2	3
	Fingerling production facility and aquaculture training center operationalized	Number	1	1	1
	Construction of training facilities and kitchen at the Mwitoko hatchery	No. and type of facilities constructed	0%	50%	100%

Sub Programme	Key Outputs	Key performance indicators	Baseline (FY 2025/26)	Planned Targets (FY 2026/27)	Planned Targets (FY 2027/28)
	and Aquaculture training centre				
	Establishment of fish kiosks	Number of fish kiosks	0	3	3
Programme Name: Veterinary Services					
Objective: To enhance animal productivity, Animal health and safeguard human health					
Outcome: Increased household incomes, Human and animal health					
Veterinary Services	Animals vaccinated	Number of animals vaccinated		55,000	55,000
	Farmer groups trained on Pest control and management	Number of groups trained		25	25
	Cows inseminated	No. of Cow inseminations supervised		10,000	10,000
	Poultry Slaughter houses established	Number of Poultry Slaughter houses	0	1	1
	Satellite Livestock laboratory established	Number of Livestock laboratory	0	0	1
	Youths spray groups trained and established	No. of youth groups trained	0	15	15
	Curing facilities established	No. of curing facilities	0	2	2
Programme Name: Livestock Development and Management					
Objective: To increase livestock production and productivity for food and nutrition security					
Outcome: Enhanced livestock production					
Livestock development and management	Poultry Incubation and brooding facilities established	Number of Incubation and brooding facilities	2	5	7
	Dairy Cattle farming promoted	Number of Heifers procured	0	50	100
		Dairy Multiplication centres established	0	1	1
		Number of farmers trained on modern dairy keeping	1,200	1,500	1,500
	Pig farming promoted	Number of farmers trained	0	100	150
		Number of demonstration farms established	0	1	1
	Dairy goat farming promoted	No of Dairy goats procured	0	100	200
	Beekeeping promoted	Number of assorted beehives and harvesting	0	10	10

Sub Programme	Key Outputs	Key performance indicators	Baseline (FY 2025/26)	Planned Targets (FY 2026/27)	Planned Targets (FY 2027/28)
		kits acquired			
	Feeds and Fodder conservation established	Number of demonstration sites		2	2

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 Health Sector plays a critical role in human capital development by building progressive, responsive and sustainable health care systems for accelerating realization of access to affordable, quality healthcare delivery systems for all.

In the F/Y 2026/27 Budget, the Department of Health has been allocated Kes. **1,936,738,744**. This expenditure aims to facilitate the following programs; Health administrative, Human Resources and Support Services Kes. **1,702,881,290**; Preventive and Promote health Kes. **79,257,454**; Curative and Rehabilitative health Kes. **102,600,000** and FIF at Kes. **52,000,000**.

During this period, the Department aims to focus on the following; enhanced service delivery ensuring sustainable medical supplies and health technologies, Strengthening the human resource capacity in health, completion and operationalization of ongoing health infrastructural development, improving health care financing with focus on upscaling enrolment in Social Health Insurance Fund (SHIF) and SHA, increased

partnerships and collaborations with private sector actors in the health sector as well as strengthening health information and monitoring and strengthening community health interventions.

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
P4	FIF	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...)

<i>Health</i>				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services	—	—	—	—
Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	1,854,368,782	1,653,535,267	1,736,212,030	1,823,022,632
SP 1. 2 Human Resource Management & Development	1,000,000	43,000,000	45,150,000	47,407,500
SP 1. 3 Health Financing	7,000,000	6,346,023	6,663,324	6,996,490
Total Expenditure of Programme 1	1,862,368,782	1,702,881,290	1,788,025,355	1,877,426,622
Programme 2: Preventive & Promotive Health Services.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 2. 1, Public Health Services	1,300,000	6,000,000	6,300,000	6,615,000
SP 2. 2. Nutrition	2,500,000	3,139,454	3,296,427	3,461,248

SP 2.3, Community Health Strategy	34,984,188	69,318,000	72,783,900	76,423,095
SP 2.4, Disease Surveillance & Emergency	200,000	0	0	0
SP 2.5, Health Promotion	4,300,000	800,000	840,000	882,000
Total Expenditure of Programme 2	43,284,188	79,257,454	83,220,327	87,381,343
Programme 3: Curative & Rehabilitative.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 3. 1 Medical Services	14,000,000	0	0	0
SP 3. 2 Drugs & Other Medical Supplies	27,000,000	102,300,000	107,415,000	112,785,750
SP 3. 3 County Referral Services	500,000	300,000	315,000	330,750
Total Expenditure of Programme 3	41,500,000	102,600,000	107,730,000	113,116,500
Programme 4: Facility Improvement Fund (FIF).	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 4. 1 Hamisi Sub County Hospital	0	12,410,000	13,030,500	13,682,025
SP 4. 2 Emusire Sub County Hospital	0	8,390,000	8,809,500	9,249,975
SP 4. 3 Sabatia Referral Services	0	12,745,000	13,382,250	14,051,363
SP 4. 4 Lyanaginga Sub County Hospital	0	4,815,000	5,055,750	5,308,538
SP 4. 5 Emuhaya Sub County Hospital	0	13,640,000	14,322,000	15,038,100
Total Expenditure of Programme 4	0	52,000,000	54,600,000	57,330,000

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

Expenditure Classification	Baseline Estimates	Baseline Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	1,434,446,548	1,530,807,367	1,607,347,735	1,687,715,122

Use of goods and services	321,450,438	303,130,187	318,286,696	334,201,031
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	51,221,954	3,505,767	3,681,055	3,865,108
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	140,034,030	99,295,423	104,260,194	109,473,204
Total Expenditure of Vote	1,947,152,970	1,936,738,744	2,033,575,681	2,135,254,465

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	1,434,446,548	1,530,807,367	1,607,347,735	1,687,715,122
Use of goods and services	246,666,250	70,778,500	74,317,425	78,033,296
Current Transfers Govt. Agencies		0	0	0
Other Recurrent	51,221,954	2,000,000	2,100,000	2,205,000
Capital Expenditure			0	0
Acquisition of Non-Financial Assets		0	0	0
Capital Transfers to Govt. Agencies		0	0	0
Development	130,034,030	99,295,423	104,260,194	109,473,204
Total Expenditure	1,862,368,782	1,702,881,290	1,788,025,355	1,877,426,622
Sub-Programme 1.1: General Administration duties				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	1,434,446,548	1,489,807,367	1,564,297,735	1,642,512,622

Use of goods and services	238,666,250	66,278,500	69,592,425	73,072,046
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	51,221,954	2,000,000	2,100,000	2,205,000
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	130,034,030	95,449,400	100,221,870	105,232,964
Total Expenditure	1,854,368,782	1,653,535,267	1,736,212,030	1,823,022,632
Sub-Programme 1.2: Human Resource Management & Development				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	41,000,000	43,050,000	45,202,500
Use of goods and services	1,000,000	2,000,000	2,100,000	2,205,000
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure			0	0
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	43,000,000	45,150,000	47,407,500
SP 1. 3 Health Financing				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	7,000,000	2,500,000	2,625,000	2,756,250
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-

Capital Expenditure			-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	3,846,023	4,038,324	4,240,240
Total Expenditure	7,000,000	6,346,023	6,663,324	6,996,490
Programme 2: Preventive & Promotive Health Services.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees		0	0	0
Use of goods and services	43,284,188	79,257,454	83,220,327	87,381,343.04
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	43,284,188	79,257,454	83,220,327	87,381,343
Sub-Programme 2.1: Public Health Services				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,300,000	6,000,000	6,300,000	6,615,000
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	1,300,000	6,000,000	6,300,000	6,615,000
Sub -Programme 2.2 :Nutrition				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employee	0	0	0	0
Use of goods and services	2,500,000	3,139,454	3,296,427	3,461,248
Current Transfers Govt. Agencies	0	0	0	-
Other Recurrent	0	0	0	-
Capital Expenditure			0	-
Acquisition of Non-Financial Assets	0	0	0	-
Capital Transfers to Govt. Agencies	0	0	0	-
Development	0	0	0	-
Total Expenditure	2,500,000	3,139,454	3,296,427	3,461,248
Sub-Programme 2.3:Community Health Strategy				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees		-	-	-
Use of goods and services	34,984,188	69,318,000	71,342,086	73,460,946
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	34,984,188	69,318,000	71,342,086	73,460,946
SP 2.4, Disease Surveillance & Emergency				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	200,000	-	0	0
Current Transfers Govt. Agencies	-	-	0	0
Other Recurrent	-	-	0	0
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	-	-	0	0
Capital Transfers to Govt. Agencies	-	-	0	0
Development	-	-	0	0
Total Expenditure	200,000	-	-	-
SP 2.5, Health Promotion				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	4,300,000	800,000	840,000	882,000
Current Transfers Govt. Agencies	0	0	-	0
Other Recurrent	0	0	-	0
Capital Expenditure			-	
Acquisition of Non-Financial Assets	0	0	-	0
Capital Transfers to Govt. Agencies	0	0	-	0
Development	0	0	-	0
Total Expenditure	4,300,000	800,000	840,000	882,000

Programme 3: Curative & Rehabilitative.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	31,500,000	102,600,000	107,730,000	113,116,500
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	10,000,000	0	0	0
Total Expenditure	41,500,000	102,600,000	107,730,000	113,116,500
SP 3. 1 Medical Services				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	4,000,000	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	10,000,000	0	0	0
Total Expenditure	14,000,000	0	0	0
SP 3. 2 Drugs & Other Medical Supplies				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				

Compensation to Employees	0	0	0	0
Use of goods and services	27,000,000	102,300,000	107,415,000	112,785,750
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	27,000,000	102,300,000	107,415,000	112,785,750
SP 3. 3 County Referral Services				
Programme 3: Curative & Rehabilitative.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	500,000	300,000	315,000	330,750
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure			0	0
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	500,000	300,000	315,000	330,750
Programme 4: Facility Improvement Fund (FIF)				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				

Compensation to Employees	-	-	-	-
Use of goods and services	-	50,494,233	53,018,945	55,669,892
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	1,505,767	1,581,055	1,660,108
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	-	52,000,000	54,600,000	57,330,000
SP 4. 1: Hamisi Sub County Hospital				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	-	12,110,000	12,715,500	13,351,275
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	300,000	315,000	330,750
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	-	12,410,000	13,030,500	13,682,025
SP 4. 2: Emusire Sub County Hospital				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees				

	-	-	-	-
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent		8,240,000	8,652,000	9,084,600
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	-	8,240,000	8,652,000	9,084,600
SP 4. 3 : Sabatia Sub County Hospital				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	-	12,345,000	12,962,250	13,610,363
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	400,000	420,000	441,000
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	-	12,745,000	13,382,250	14,051,363
SP 4. 4: Lynaginga Sub County Hospital				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				

Compensation to Employees	-	-	-	-
Use of goods and services	-	4,815,000	5,055,750	5,308,538
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	-	4,815,000	5,055,750	5,308,538
SP 4. 5: Emuhaya Sub County Hospital				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	-	12,984,233	13,633,445	14,315,117
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent		655,767	688,555	722,983
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	-	13,640,000	14,322,000	15,038,100

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

Sub Programme	Key Outputs	Key Performance Indicators	Baseline (FY 2025/26)	Planned Targets FY 2026/27	Planned Targets FY 2027/28
Programme name: Administration, Planning and Support Services					
Objective: To improve service delivery in the Department.					
Outcome: Improved and efficient service delivery.					
General administrative services	Policies, plans and regulations developed	No of policies, plans and regulations developed	3	2	2
	Health management committees capacity built	Number of health committees capacity built	70	75	100
	Theatres established	Number of sub county hospital with functional theatres	2	1	2
	Radiology units established	Number of hospital with equipped radiology Units	2	1	2
	maternity and new born units constructed	Number modern maternity and new born units constructed and operationalized	1	2	2
	Dispensaries Upgraded	Number of dispensary Upgraded to Health centers	0	2	2
	Medical waste transportation van acquired	Number of vans procured	0	1	1
	Health infrastructure constructed /rehabilitated/completed	Number of ongoing projects completed and operationalized	5	2	3
		Number of incinerators constructed	4	1	1
		Number of Health facilities renovated	3	5	5
		% works done (Blood Transfusion Phase II)	50%	100%	100%
		% equipping of VCRH Hospital plaza	0	75%	50
Health Information M&E and research	Health Management Information Systems developed	Number of facilities implementing eHMIS	1	3	5
	Research and surveys conducted	Number of Health Research / Surveys conducted	2	4	4
Human Resources for health	Staff employed and capacity built	Number of Health workers employed	3	30	
		Number of healthcare workers capacity built	20	20	20
	Departmental staff capacity compensated	Number of staff remunerated	1,125	1,175	
Health care financing and	Health Insurance Coverage enhanced	Number of vulnerable HHs registered with SHIF	25,000	10,000	

Sub Programme	Key Outputs	Key Performance Indicators	Baseline (FY 2025/26)	Planned Targets FY 2026/27	Planned Targets FY 2027/28
UHC					
Programme Name: Preventive and Promotive Health Services					
Objective: To provide effective and efficient preventive and promotive health interventions					
Outcome: Reduced morbidity and mortality due to preventable causes					
Reproductive Health	ANC visits strengthened	Proportion of Mothers attending 1 st ANC	86.1	90	90
		Proportion of Mothers attending 4 th ANC	56.7%	75%	75%
	Deliveries by skilled birth attendant	Proportion of skilled deliveries	90.9	98	98
	Postnatal care enhanced	Proportion of PNC visits made within 48 hours	88.8	100	100
	Family planning uptake enhanced	Proportion of women of reproductive age on of FP	40	60	80
	Women of reproductive age screened and treated for cancer	Number of Cancer screening done	6,485	7,000	7,150
		Number of cancers treated with cryoll	12	500	500
	Reduced child mortality	Prenatal mortality	24.4 per 1,000 live births	<10 per 1,000 live births	<8 per 1,000 live births
		Proportion of children treated for diarrhea	6.6	1.5%	1.5%
		Proportion of preterm and low birth weight neonates initiated on KMC	63.7	100%	100%
	Boresha Afya mama na Mtoto programme strengthens	Proportion of Mothers enrolled on the programme	62.7%	65%	67%
	Adolescent, Youth sexual and reproductive health strengthened	% reduction in teenage pregnancies to 15%	21.3	15	15
		% reduction in HIV/AIDS and STI new infection among adolescent and youth	1.3	<1.0	<1.0
		% reduction in drug and substance abuse among adolescents and youth	-	18	18
		% reduction of GBV cases among adolescents and youth	2.1	1.0	1.0
	Increased immunization coverage	Percentage of fully immunized children	96	99	99
		Number of health facilities with cold chain	68	75	75

Sub Programme	Key Outputs	Key Performance Indicators	Baseline (FY 2025/26)	Planned Targets FY 2026/27	Planned Targets FY 2027/28
Non-Communicable Diseases Control and management	Drug and substance abuse treatment Centre established	Number	0	1	1
	Mental Health Clinic established	Number	1	1	1
Communicable disease control(Malaria,TB, HIV/AIDS and STI)	Improved Malaria prevention and management	Percentage of HHs with LLINs		98%	98%
		Percentage of Pregnant who received LLINs in ANC	95.8	100%	100%
		Percentage of ANC mothers receiving IPTp 2&3	58.3	80%	80%
		Percentage of suspected malaria cases tested for malaria	98.4	100%	100%
		Percentage of confirmed Malaria cases treated with ACT	87	100%	100%
	Reduced TB burden	Percentage of newly diagnosed TB cases	ND	90%	90%
		Percentage of TB patients tested for HIV	ND	100%	100%
		Percentage of TB Patients completing Treatment.	ND	92%	92%
	Reduced HIV/AIDS prevalence	% PLWHAs who know their status		92%	92%
		% PLWHAs on HAART	83.9	95%	95%
		% of PLWHAs who are virally suppressed	94.6	100%	100%
		% of pregnant women on HAART		90%	90%
		%of HIV exposed infants(HEIs) on prophylaxis		100%	100%
Nutrition Services	Improved nutrition status of women of reproductive age and children aged 0-59 Months.	% Increase in Vitamin A coverage		80%	80%
		% of pregnant women attending ANC receiving iron /folic supplements	87.1	100%	100%
	Enhanced screening & management of malnutrition	Proportion of < 5 years attending growth monitoring	42.5	50%	50%
	Increased intake of micronutrients through dietary diversification	Proportion of H/H meeting dietary diversity score		90%	90%
	Reduced prevalence of stunting	% of stunting in children		22%	22%

Sub Programme	Key Outputs	Key Performance Indicators	Baseline (FY 2025/26)	Planned Targets FY 2026/27	Planned Targets FY 2027/28
	Reduced % of mortality due to acute MAM/SAM	Proportion of deaths among acutely malnourished children/ adults		0.2%	0.2%
Public Health Services	Increased Safe HHs Water Supply	Number of Community Water Point Disinfected		450	450
	Improved environmental health	% of Villages declared ODF	0	10	10
		% of Environmental Health Surveillances Conducted	100	100	100
		Number of Facilities with IPCs	40	75	75
		No of Biomedical Waste Management system established	1	1	1
	Enhanced Schools health and safety	% Schools sensitized on school health and safety	100	100	100
		% of school going children dewormed	100	100	100
	Enhance health seeking behavior	No of health promotions initiatives undertaken	169	200	200
	Enhanced control and prevention of NTDs	No. of WASH activities undertaken		10	10
		No. of NTD Forums held		50	50
Community health services	Improved community level health care services	% of functional community units	100	100	100
		% of community health services digitized		100	100
Programme Name: Curative and Rehabilitative Health Services					
Objective: To provide effective and efficient preventive and promotive health interventions across the county					
Outcome: Effective and efficient preventive and promotive health interventions within the county					
Rehabilitative Health Services	Strengthen and mainstream disability program agenda	Number of persons with disability registered		10	10
		Number of PWD identified and referred by CHVs		50	50
	Integrate rehabilitation services in Hospitals	Number of Hospitals with integrated Rehabilitation services	0	1	1
Curative Services	Patient safety and quality improvement	Number of facilities with functional Infection, prevention and control committee		40 Facilities	40 Facilities
	Mental and drug rehabilitation unit established	Number of functional mental and drug rehabilitation unit	0	1	1
	Functional ENT clinics/unit established	Number of functional ENT clinics/Unit	0	1	1

Sub Programme	Key Outputs	Key Performance Indicators	Baseline (FY 2025/26)	Planned Targets FY 2026/27	Planned Targets FY 2027/28
	Endoscopy/Laparoscopy equipment in place	Number of Endoscopy/Laparoscopy equipment	0	1	1
Diagnostic services	Laboratories ISO certified	Number of Laboratories ISO certified	1	2	2
	Laboratories upgraded and equipped	Number of Laboratories upgraded and equipped	1	10	10
	Ultra sound and X-ray services in place	Number of functional facilities with Ultra sound and X-ray services	2	1	1
	CT scan machines operational	Number of CT Scan machines operational	1	1	1
County Referral services	County referral command center established	Number of referral command center	0	1	1
Health Products and Technologies (HPTs) services	Health facilities reporting no stock outs in 7 days	Number of health facilities reporting no stock outs in 7 days	71	75	75
	Emergency medical drugs distributed	Number of emergency medical commodities undertaken(Use of drones)	0	6	6
		Composite score in Management and accountability of HPTs	60	75	75
	Antimicrobial stewardship conducted	Number of antimicrobial stewardship conducted	5	10	10

2.5 VIHIGA TEACHING AND REFERRAL HOSPITAL

Part A: Vision

A model patient-centered specialized care Hospital.

Part B: Mission

To optimize patient experience through innovative, evidence –based healthcare, facilitate training and research, and participate in county health sector policy formulation.

Part C: Strategic Overview and Context for Budget Intervention

The establishment of Vihiga Teaching and Referral Hospital (VTRH) as a distinct spending unit seeks to accelerate the realization of the hospital objectives of optimizing patient experience through evidence-based specialized care as well as facilitating training and research.

In the F/Y 2026/27 Budget, the Referral Facility has been allocated Kes. **248,000,000**. This expenditure aims to facilitate the following program: Health administrative and Support Services with Kes. **148,000,000** allocated towards operations and maintenance focusing on equipping the blood satellite laboratory complex; completion of the mental wellness complex and the establishment of a medical emergency operation centre among others. In addition while Kes. **100,000,000** has been set aside to complete and operationalize the Hospital Plaza.

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

Vihiga Teaching & Referral Hospital				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES		248,000,000	260,400,000	273,420,000
Total Expenditure of Programme 1	0	248,000,000	260,400,000	273,420,000
Total Expenditure of Vote -----	0	248,000,000	260,400,000	273,420,000

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	141,700,000	148,785,000	156,224,250
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	6,300,000	6,615,000	6,945,750
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	0
Total Expenditure of Vote	0	148,000,000	155,400,000	163,170,000

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	141,700,000	148,785,000	156,224,250
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	6,300,000	6,615,000	6,945,750
Capital Expenditure			0	0
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	148,000,000	155,400,000	163,170,000
Sub-Programme 1.1: General Administration duties				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	141,700,000	148,785,000	156,224,250
Current Transfers Govt. Agencies		0	0	0
Other Recurrent	0	6,300,000	6,615,000	6,945,750
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	-	0	0
Capital Transfers to Govt. Agencies	0	-	0	0
Development	0	100,000,000	105,000,000	110,250,000
Total Expenditure	0	248,000,000	260,400,000	273,420,000

2.6 EDUCATION AND 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 plays a pivotal role in enhancing access to high quality, equitable and relevance in pre-primary education, vocational and technical training.

In the FY 2026/27 Budget, the Department has an allocation of Kes. **594,459,576**. The expenditure will facilitate the following programs; Administration Planning and Support services Kes. **145,054,971**; Vocational Education and Training Services Kes. **206,522,090** and ECDE Development & Coordination Kes. **242,882,515**.

The following key activities have been prioritized for implementation during the financial year; completion of on-going education infrastructure; equipping of ECDE centers; provision of capitation for ECDE and VTCs; facilitating education support programs including the Governor's scholarship programme and rollout of school feeding and nutrition programs, capacity building on CBET and CBC 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...)

Education Science &				
---------------------	--	--	--	--

Technology				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	237,506,048	141,054,971	148,107,720	155,513,106
SP.1.2: Quality Assurance and Standards Services	2,346,000	4,000,000	4,200,000	4,410,000
Total Expenditure of Programme 1	239,852,048	145,054,971	152,307,720	159,923,106
Programme 2: VOCATIONAL EDUCATION AND TRAINING SERVICES				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 2. 1, Education Support	25,517,177	2,500,000	2,625,000	2,756,250
SP 2. 2 Youth Polytechnic Development	94,139,700	204,022,090	214,223,195	224,934,354
Total Expenditure of Programme 2	119,656,877	206,522,090	216,848,195	227,690,604
Programme 3: ECD development & Coordination.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 3.1 ECDE Development	238,438,280	242,882,515	255,026,641	267,777,973
Total Expenditure of Programme 3	238,438,280	242,882,515	255,026,641	267,777,973
Total Expenditure of Vote ----- -	597,947,205	594,459,576	624,182,555	655,391,683

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	366,700,204	386,135,806	405,442,596	425,714,726
Use of goods and services	111,848,463	146,368,530	153,686,957	161,371,304

Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	17,423,033	8,994,427	9,444,148	9,916,356
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	101,975,505	52,960,813	55,608,854	58,389,296
Total Expenditure of Vote	597,947,205	594,459,576	624,182,555	655,391,683

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	96,322,224	57,331,201	60,197,761	63,207,649
Use of goods and services	24,131,286	25,768,530	27,056,957	28,409,804
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	17,423,033	8,994,427	9,444,148	9,916,356
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	101,975,505	52,960,813	55,608,854	58,389,296
Total Expenditure	239,852,048	145,054,971	152,307,720	159,923,106
Sub-Programme 1.1: General Administration duties				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	

	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	96,322,224	57,331,201	60,197,761	63,207,649
Use of goods and services	21,785,286	21,768,530	22,856,957	23,999,804
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	17,423,033	8,994,427	9,444,148	9,916,356
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	-	0	0
Capital Transfers to Govt. Agencies	0	-	0	0
Development	101,975,505	52,960,813	55,608,854	58,389,296
Total Expenditure	237,506,048	141,054,971	148,107,720	155,513,106
Sub-Programme 1.2: Quality Assurance and Standards Services				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	2,346,000	4,000,000	4,200,000	4,410,000
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	-	0	0
Capital Transfers to Govt. Agencies	0	-	0	0
Development	0	-	0	0
Total Expenditure	2,346,000	4,000,000	4,200,000	4,410,000
Programme 2: VOCATIONAL				

EDUCATION AND TRAINING SERVICES.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	67,789,700	124,422,090	130,643,195	137,175,354
Use of goods and services	51,867,177	82,100,000	86,205,000.00	90,515,250
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development		0	-	-
Total Expenditure	119,656,877	206,522,090	216,848,195	227,690,604
SP 2. 1, Education Support				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	-	0	0	0
Use of goods and services	25,517,177	2,500,000	2625000	2756250
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure			0	0
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	25,517,177	2,500,000	2,625,000	2,756,250
Programme 2.2: Vocation Education & Training.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	67,789,700	124,422,090	130,643,195	137,175,354
Use of goods and services	26,350,000	79,600,000	83,580,000.00	87,759,000
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	94,139,700	204,022,090	214,223,195	224,934,354
Programme 3: ECD development & Coordination.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	202,588,280	204,382,515	214,601,641	225,331,723
Use of goods and services	35,850,000	38,500,000	40,425,000	42,446,250
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	238,438,280	242,882,515	255,026,641	267,777,973
SP 3. 1 ECDE Development				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	202,588,280	204,382,515	214,601,641	225,331,723
Use of goods and services	35,850,000	38,500,000	40,425,000	42,446,250
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		0	-	-
Total Expenditure	238,438,280	242,882,515	255,026,641	267,777,973

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

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current status FY 2025/26)	Planned Targets (2026/27)	Planned Targets (2027/28)
Programme Name: Administration, Management and Planning services					
Objective: To improve performance and efficiency of staff					
Outcome: Improved service delivery					
Administration, Management, Planning and Human Resource Development	Acts, policies and regulations developed	No. of Acts, policies, regulations and guidelines developed	7	5	3
	Schemes of service for ECDE teachers implemented	No. of teachers remunerated	0	830	830

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current status FY 2025/26)	Planned Targets (2026/27)	Planned Targets (2027/28)
Services	ECDE Teachers, VTC trainers and staff capacity build	No. of ECDE teachers, VTC trainers and staff capacity built	1,069	1,337	1,337
	ECDE ward coordinators employed	No. of ECDE Ward coordinators	0	25	25
	ECDE and TVET quality assurance and monitoring done	No. of institutions	446	449	449
	Departmental motor vehicle purchased	No. of departmental vehicles purchased	0	1	0
Programme Name: ECDE Development Services					
Objective: To improve access to ECDE education					
Outcome: Improved access to ECDE education					
ECDE Development Services	Model ECDE centres established	No. of model ECDE centres	0	6	6
	ECDE classrooms renovated	No. of classrooms renovated	1	7	7
	ECDE centres equipped with learning and play materials	No. of ECDE centers equipped	0	415	415
	WASH facilities in ECDE centres constructed	No. of WASH facilities established	12	25	25
	Digital literacy in pre-primary schools implemented	No. of Centres implementing digital literacy	50	50	50
	ECDE capitation programme implemented	No. of learners benefiting	0	32,000	32,000
	Co-curricular activities in ECDE promoted	No. of centres participating	415	415	415
	ECDE feeding and nutrition program implemented	No. of centres benefitting	54	415	415
Programme Name: Vocational Education and training					
Objective: To improve access to Vocational Education and training					
Outcome: Improved access Vocational Education and training					
VTC Development Services	VTCs capitation programme implemented	No. of trainees benefiting	5,460 trainees	6,000 trainees	6,500 trainees
	Model VTCs rehabilitated and equipped	No. of model VTCs expanded, rehabilitated	7	7	7
	VTC Storeyed	No. of workshops	1	2	2

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current status FY 2025/26)	Planned Targets (2026/27)	Planned Targets (2027/28)
	workshops constructed and equipped	constructed and equipped			
	VTCs renovated and equipped	No. of VTCs rehabilitated /renovated and equipped	5	5	5
	Co-curricular activities (performing arts) in VTCs promoted	No. of VTCs facilitated	34	34	34
	VET trade shows, exhibitions, skills competition and innovation promoted	No. of VTCs participating	0	34	34
	ICT Integration in training done	No. of VTCs benefitting	0	34	34
	Purchase of bus	No. of buses purchased	0	1	1
	Stalled/ ongoing VTCs infrastructure projects completed	Number of projects completed	7	5	5
	Land banking for expansion of Jepkose VTC	Acreage		To be determined	To be determined

2.7 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 F/Y 2026/27 Budget, the Department has an allocation of Kes. **167,419,384**. This expenditure seeks to facilitate the following programs; Administration, Planning and Support Service Kes. **115,119,384**, Management and development of youth and sports Kes. **40,800,000** and Management of culture and gender development KES. **11,500,000**.

The Department seeks to implement the following specific activities during the year; Completion of Hamisi Stadium; promotion of sports and cultural development through participation in the KICOSCA/ EALASCA, cultural exhibitions/festivals; Equipping of the SGBV center in Sabatia; conduct Kenya Music and Cultural Festivals (KMCF); Gender mainstreaming programmes, Upscale interventions on GBV and SGBV & Child Protection, and 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...)

Gender, Culture, Sports & Youth				
Programme	Baseline Estimates	Estimates	Projected Estimates	

	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	78,932,994	115,119,384	120,875,353	126,919,121
Total Expenditure of Programme 1	78,932,994	115,119,384	120,875,353	126,919,121
Programme 2: Management and Development of Youth and sports				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 2. 1. Recreation and Arts (KICOSCA)	4,000,000	20,000,000	21,000,000	22,050,000
SP 2. 2. Sports Promotion	37,200,000	11,700,000	12,285,000	12,899,250
SP 2.3. Youth Development	4,400,000	9,100,000	9,555,000	10,032,750
Total Expenditure of Programme 2	45,600,000	40,800,000	42,840,000	44,982,000
Programme 3: Management of Culture and Gender development				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 3. 1. Gender and Social Protection	6,900,000	5,950,000	6,247,500	6,559,875
SP 3. 2. Culture and Library Services	7,600,000	5,550,000	5,827,500	6,118,875
Total Expenditure of Programme 3	14,500,000	11,500,000	12,075,000	12,678,750
Total Expenditure of Vote -----	139,032,994	167,419,384	175,790,353	184,579,871

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	48,428,152	57,575,030	60,453,782	63,476,471

Use of goods and services	35,642,051	62,737,977	65,874,876	69,168,620
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,250,926	4,997,213	5,247,074	5,509,427
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	52,711,865	42,109,164	44,214,622	46,425,353.31
Total Expenditure of Vote	139,032,994	167,419,384	175,790,353	184,579,871

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	48,428,152	57,575,030	60,453,782	63,476,471
Use of goods and services	10,542,051	10,437,977	10,959,876	11,507,870
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,250,926	4,997,213	5,247,074	5,509,427
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	17,711,865	42,109,164	44,214,622	46,425,353
Total Expenditure	78,932,994	115,119,384	120,875,353	126,919,121
Sub-Programme 1.1: General Administration duties				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	48,428,152	57,575,030	60,453,782	63,476,471

Use of goods and services	10,542,051	10,437,977	10,959,876	11,507,870
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	2,250,926	4,997,213	5,247,074	5,509,427
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	-	-	0	0
Capital Transfers to Govt. Agencies	-	-	0	0
Development	17,711,865	42,109,164	44,214,622	46,425,353
Total Expenditure	78,932,994	115,119,384	120,875,353	126,919,121
Programme 2: Management and Development of Youth and sports				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	15,600,000	40,800,000	42840000	44982000
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure			0	0
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	45,600,000	40,800,000	42,840,000	44,982,000
SP 2. 1. Recreation and Arts				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	4,000,000	20,000,000	21,000,000	22,050,000
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	4,000,000	20,000,000	21,000,000	22,050,000
SP 2. 2. Sports Promotion				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	7,200,000	11,700,000	12,285,000	12,899,250
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	30,000,000	-	-	-
Total Expenditure	37,200,000	11,700,000	12,285,000	12,899,250
SP 2.3. Youth Development				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	4,400,000	9,100,000	9,555,000	10,032,750
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		0	-	-
Total Expenditure	4,400,000	9,100,000	9,555,000	10,032,750
Programme 3: Management of Culture and Gender development				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	9,500,000	11,500,000	12,075,000	12,678,750
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	5,000,000	-	-	-
Total Expenditure	14,500,000	11,500,000	12,075,000	12,678,750
SP 3. 1. Gender and Social Protection				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	1,900,000	5,950,000	6,247,500	6,559,875
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	5,000,000	-	-	-
Total Expenditure	6,900,000	5,950,000	6,247,500	6,559,875
SP 3. 2. Culture and Library Services				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	7,600,000	5,550,000	5,827,500	6,118,875
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	7,600,000	5,550,000	5,827,500	6,118,875

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

Sub Programme	Key Outputs	Key performance indicators	Baseline (FY 2025/26)	Planned Targets(FY 2026/27)	Planned Targets(FY 2027/28)
Programme Name: Administration planning and support services					
Objective: To strengthen the institutional and legal framework for effective service delivery					
Outcome: Improved service delivery in the sector					
General Administrative	Policies and plans formulated	No. of policies and plans formulated	2	3	2

Sub Programme	Key Outputs	Key performance indicators	Baseline (FY 2025/26)	Planned Targets(FY 2026/27)	Planned Targets(FY 2027/28)
services	National/County celebrations conducted	No. of performances in National/County celebrations	6	6	1
	Departmental staff capacity build	No. of staff trained	0	7	1.5
		Office equipment acquired		Assorted	3
	Departmental staff compensated	No. of officers remunerated	62	62	60
Programme Name: Management and Development of sports and culture					
Objective: To promote cultural heritage and sporting activities					
Outcome: Improved culture and excellence in sports Performance					
Sports and recreation	Sports Talent and Performing Arts academies established	No. of Sports Talent and Performing Arts academies	0	1	5
	Playgrounds upgraded and leveled	No of Playgrounds	2	3	7
	Tournaments (KYISA,KICOSCA, Ward Competitions, County Marathon) organized	No. of Tournaments organized	1	4	35
	County Sports Fund enhanced	Number of teams supported	10	15	20
		No. of PWD sports supported	1	1	2
	Sports gala held	No of Sports gala held	0	1	5
	Coaches trained	No of coaches trained	100	100	150
	Exercise and wellness programmes held	No of exercise and wellness programmes held	0	24	24
Culture and Heritage	Cultural centers renovated and equipped	No of cultural centers (Shiru, Mungoma & Bunyore)	0	3	9
	Cultural sites and physical heritage assets preserved(circumcision and other cultural sites)	No. of cultural sites and physical heritage assets (circumcision and other cultural sites)	1	2	3
	Cultural Festivals/Exhibitions held	No of Cultural Festivals/Exhibitions (KMCF , cultural festivals, culture week & Gala night)	1	4	5
	Restored culture and traditions	No. of Documentaries developed	1	2	2
	Musical instruments, and county cultural attire established	No. of Musical instruments and attire	0	Assorted	
Programme Name: Youth & Gender Development and Promotion Services					
Objective: To enhance Youth and Gender Empowerment and Mainstreaming for Sustainable Development in the County					
Outcome: Empowered Youth, Children, Women and People with Disabilities					

Sub Programme	Key Outputs	Key performance indicators	Baseline (FY 2025/26)	Planned Targets(FY 2026/27)	Planned Targets(FY 2027/28)
Social Protection	Rescue and Rehabilitation centers equipped	No. of rescue centers	0	1	3
	Children Assembly Forum held	Number of Children assemblies	1	3	1
	Vihiga county recreational park established	Number of recreational parks/botanical garden	0	1	5
	Elderly and PWDs empowered	No of Elderly , Vulnerable groups and PWDs	200	500	700
		No of PWDs supported with assistive devices	0	50	50
		Vihiga Disability Fund operationalized	0	1	5
	Sub county Social halls established	Number of social halls	3	2	6
Youth development services	Youth service programme rolled out	Number of youth trained	0	500	500
	Youth in Business start-up Fund operationalized	Amount allocated	0	5m	5
	Youth Empowerment Centres established	No of Youth Empowerment Centres	1	2	5
	Youth extravaganza held	No. of youth extravaganza	0	1	8
	Youth convention held	No of youth conventions held	0	1	5
	Youths trained on digital skills	No. of Youths trained	500	500	700
	Film/Recording studios established	No of Film/Recording studios established	0	1	5
	Sensitization and awareness creation on drugs and substance abuse, GBV and Child labor	No of sensitization fora held	0	20	30
	ward-based youth leadership structures for the youth Board established	No of ward-based youth leadership structures for the youth Board established	0	25	25
Gender Development	Gender issues mainstreamed	No. of GBV centers equipped	0	1	5
		No. of women and other vulnerable groups empowerment programmes supported	0	5	3

Sub Programme	Key Outputs	Key performance indicators	Baseline (FY 2025/26)	Planned Targets(FY 2026/27)	Planned Targets(FY 2027/28)
		No of gender officers trained	0	20	20

DRAFT

2.8 COMMERCE, TOURISM AND COOPERATIVES

Part A: Vision

A Lead Department in positioning the county as competitive, dynamic and preferred for trade, commerce and 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 mandate of the Department includes; provision of conducive environment for accelerating investments environment and market infrastructure, spur growth of MSMEs and revitalizing tourism activities that will result to creation of jobs and incomes especially to the youth and women and increased savings through cooperatives leading to growth in the County.

In the FY 2026/27 Budget, the Department has been allocated Kes. **209,499,730**. The expenditure aims to facilitate the following key programs; Administration Planning and Support services Kes. **193,222,022**; Trade Development and Investment Kes. **10,177,708**; Tourism Development Kes. **2,800,000** and Cooperatives Development Kes. **3,300,000**. Other specific activities include; county government contribution of Kes. 106,000,000 towards construction of the County Aggregation and Industrial Park (CAIP), market infrastructure development

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...)

<i>Commerce Tourism and Tourism</i>				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services				

Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	487,148,001	198,249,730	204,038,622	210,098,569
Total Expenditure of Programme 1	487,148,001	198,249,730	204,038,622	210,098,569
Programme 2: Trade Development and Investment.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 2. 1, Market Development and Management	250,000	1,250,000	1,286,500	1,324,709
SP 2. 2. Business Support and Consumer Protection	7,150,000	3,000,000	3,087,600	3,179,302
Total Expenditure of Programme 2	7,400,000	4,250,000	4,374,100	4,504,011
Programme 3: Tourism Development.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 3. 1 Tourism Promotion	1,650,000	3,700,000	3,808,040	3,921,139
Total Expenditure of Programme 3	1,650,000	3,700,000	3,808,040	3,921,139
Programme 4: Cooperatives Development				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 4. 1, Cooperatives Development	1,450,000	3,300,000	3,396,360	3,497,232
Total Expenditure of Programme 4	1,450,000	3,300,000	3,396,360	3,497,232
Total Expenditure of Vote -----	497,648,001	209,499,730	215,617,122	222,020,951

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	45,968,214	53,512,208	55,074,764	56,710,485
Use of goods and services	21,550,000	33,617,818	34,599,458	35,627,062
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	9,370,818	1,500,000	1,543,800	1,589,651
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	420,758,969	120,869,704	124,399,099	128,093,753
Total Expenditure of Vote	497,648,001	209,499,730	215,617,122	222,020,951

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	45,968,214	53,512,208	55,074,764	56,710,485
Use of goods and services	11,050,000	22,367,818	23,020,958	23,704,681
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	9,370,818	1,500,000	1,543,800	1,589,651
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-

Capital Transfers to Govt. Agencies	0	0	-	-
Development	420,758,969	120,869,704	124,399,099	128,093,753
Total Expenditure	487,148,001	198,249,730	204,038,622	210,098,569
Sub-Programme 1.1: General Administration duties				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	45,968,214	53,512,208	55,074,764	56,710,485
Use of goods and services	11,050,000	22,367,818	23,020,958	23,704,681
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	9,370,818	1,500,000	1,543,800	1,589,651
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	420,758,969	120,869,704	124,459,534	128,155,982
Total Expenditure	487,148,001	198,249,730	204,099,057	210,160,799
Programme 2: Trade Development and Investment.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	7,400,000	4,250,000	4,374,100	4,504,011
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	7,400,000	4,250,000	4,374,100	4,504,011
SP 2. 1, Market Development and Management				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	250,000	1,250,000	1,286,500	1,324,709
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	250,000	1,250,000	1,286,500	1,324,709
SP 2. 2. Business Support and Consumer Protection				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	7,150,000	3,000,000	3,087,600	3,179,302
Current Transfers	0	-	-	-

Govt. Agencies				
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	3,000,000	3,087,600	3,179,302
Programme 3: Tourism Development.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees		-	-	-
Use of goods and services	1,650,000	3,700,000	3,808,040	3,921,139
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	1,650,000	3,700,000	3,808,040	3,921,139
SP 3. 1 Tourism Promotion				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	1,650,000	3,700,000	3,808,040	3,921,139
Current Transfers	-	-	-	-

Govt. Agencies				
Other Recurrent		-	-	-
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development		-	-	-
Total Expenditure	1,650,000	3,700,000	3,808,040	3,921,139
Programme 4: Cooperatives Development				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees		0	0	0
Use of goods and services	1,450,000	3,300,000	3,396,360	3,497,232
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	1,450,000	3,300,000	3,396,360	3,497,232
SP 4. 1, Cooperatives Development				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees		0	0	0
Use of goods and services	1,450,000	3,300,000	3,396,360	3,497,232

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	1,450,000	3,300,000	3,396,360	3,497,232

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

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets (FY 2026/27)	Planned Targets (FY 2027/28)
Programme Name: Administration planning and support services					
Objective: To strengthen the institutional and legal framework for effective service delivery					
Outcome: Improved service delivery in the commerce tourism and cooperatives sub sector					
General administrative services	Policies, Bills and regulations formulated	Number of policies, bills and regulations (county tourism policy, Investments Act, Weights and measures regulations)	4	3	2
	Staff Compensation	Number of Staff Compensated	44	44	44
	Motor vehicles Acquired	Number of Motor vehicles Acquired	1	1	0
	Staff trained	Number of staff trained and capacity built	2	5	10
	Purchase of office equipment and tools	Assorted	2	Assorted	Assorted
Programme Name: Commerce and Industry development					
Objective: To enhance growth of enterprises and incomes to entrepreneurs					
Outcome: Increased growth of commerce and Industry					
Trade promotion services	Markets expanded	Number of markets	0	1	1
	Modern markets constructed	No. of modern markets	0	1	1
	Market Sheds and stalls constructed	No. of Market Sheds and stalls	0	5	5
	High mast flood lights /solar panels/ street lights Installed	Number	6	6	6
	Enterprise Incubation	No. of Enterprise	0	1	1

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets (FY 2026/27)	Planned Targets (FY 2027/28)
	Centers Established.	Incubation Centers			
	Business Information Center Established	No. of Business Information center	0	1	1
	Entrepreneurs Trained	No. of Entrepreneurs	0	600	600
	Modern Eco- toilets constructed	No. of Modern Eco-toilets -	3	2	2
	No. of Pit Latrines constructed/refurbished	No. of Pit Latrines	0	10	10
	Increased access to credit	No. of Loan Beneficiaries. (Trade Enterprise Fund)	3000	0	0
Fair trade and Consumer protection services (Weights and Measures)	Sensitization programmes for traders and consumers held	No. of Sensitization Programs	2	5	5
	Working standards acquired	No. of Working Standards	2	1 Set	1 Set
	Legal metrological lab established	No. of Legal Metrological Lab	0	1	1
	Inspections / Verifications of traders weighing and measuring equipment done	No. of Inspections / Verifications	380	500	600
Industrial & Investment promotion services	CAIP established	% of works for CAIP construction	5	100	100
	Granite factory Established (Ebuyangu-Bunyore west.	Number of Granite factory Established	0	1	1
	Stakeholders and entrepreneurs sensitized	No. of stakeholders sensitized	0	500	500
	Trade exhibition /Conference held	No of conference/Exhibitions	0	2	1
Promotion of innovation, digital Economy & Start ups	Innovation, digital Economy & Start-ups promoted	No of digital hubs/enterprises promoted	0	25	5
	business incubation centers established	No of business incubation centers established	0	1	1
Programme Name: Tourism development					
Objective: To promote growth of tourism in the county					
Outcome: Increased earnings from local and international tourism					
Tourism promotion and diversification	Curio market developed	No. of Curio Market	0	1	1
	Tourism Products Developed	No. of Tourism Products	0	4	4
	Tourism sites developed	No. of Tourism Site	0	2	2
	Feasibility study for the Establishment of Eco-Lodges (Kaimosi and	No. of Feasibility study	0	2	2

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets (FY 2026/27)	Planned Targets (FY 2027/28)
	Maragoli Hills done				
	Establishment of Eco Lodges	No. of Eco-lodges Established (Kaimosi and Maragoli Hills)	0	2	2
	Tourism Marketing (publications /Documentary Billboards/signage's	Number of Documentaries and Publications	2	8	8
	Publications and Sensitization	Number of Publications and Sensitization for a done	0	5	5
	Tourism Bill and Regulations				
Programme Name: Co-operative Development Services					
Objective: Strengthen management of co-operatives					
Outcome: Improved cooperative governance					
Cooperative development services	Cooperatives registered	Number of cooperative registered	195	7	7
	Cooperatives Member mobilized	Number of members mobilized	5,000	15,000	17,000
	Cooperatives General meetings supervised	No of General meetings supervised	94	90	90
	Cooperatives policies developed -	No of policies developed	31	20	20
	Cooperatives Audit and supervision done	No of Cooperatives audited	66	75	75
	Cooperative Enterprise Development fund operationalized	No. Cooperative Enterprise Development fund	1	1	1
	Bulking/Aggregation facilities established	Number of Bulking/Aggregation facilities	6	3	3
	Processing units established (Milk and Banana)	No. of processing units established	4	4	4

2.9 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 and facilitate the recruitment and appointment county staff, and development of coherent, integrated human resource and budgeting for personnel emoluments among others.

In the FY 2026/27 Budget, the CPSB has an allocation of Kes. **79,156,454** to facilitate the Board undertake its mandate and responsibilities. During this financial year, the

Board aims to undertake the following key activities; Undertake staff and skills audit, strengthen performance management, build on the CPSB institutional and policy framework through training Board members and staff, development of enabling HRM plans, policies strategies and guidelines, automation of boards activities including recruitment and placement processes and establishing requisite support units including the Directorate of Research; Planning and ICT.

Part D; Programs and Objectives

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

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

Public Service Board				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	56,759,639	79,156,454	83,114,277	87,269,991
Total Expenditure of Programme 1	56,759,639	79,156,454	83,114,277	87,269,991
Total Expenditure of Vote -----	56,759,639	79,156,454	83,114,277	87,269,991

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	56,759,639	48,150,782	50,558,321	53,086,237
Use of goods and services	21,268,865	28,628,865	30,060,308	31,563,324
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	250,000	2,376,807	2,495,647	2,620,430
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	0

Total Expenditure of Vote	78,278,504	79,156,454	83,114,277	87,269,991
---------------------------------	------------	------------	------------	------------

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	56,759,639	48,150,782	50,558,321	53,086,237
Use of goods and services	21,268,865	28,628,865	30,060,308	31,563,324
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	250,000	2,376,807	2,495,647	2,620,430
Capital Expenditure			0	0
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	78,278,504	79,156,454	83,114,277	87,269,991
Sub-Programme 1.1: General Administration duties				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	56,759,639	48,150,782	50,558,321	53,086,237
Use of goods and services	21,268,865	28,628,865	30,060,308	31,563,324
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	250,000	2,376,807	2,495,647	2,620,430
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	-	-	0	0
Capital Transfers to Govt. Agencies	-	-	0	0

Development	0	0	0	0
Total Expenditure	78,278,504	79,156,454	83,114,277	87,269,991

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

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets FY 2026/27	Planned Targets FY 2027/28
Programme Name: Administration Planning and Support Services					
Objective: To promote effective and efficient Human resource within the county executive					
Outcome: Enhanced Human resource capacities for effective service delivery					
General Administrative Services	CPSB offices established and operationalized	Office block constructed	0	1	1
		Bench-marking/Peer Learning on best practices on HRM	0	3	4
		No. of motor vehicle acquired	1	1	0
	HR reports prepared	Number of HR risk assessment and HR audit reports	0	1	1
		HR Staff Inventory prepared	0	1	1
	Staff compensated (Salaries)	Staff compensated			
Research ,planning and ICT	Improved information and coordination of programmes	No. of policies developed-(CBSP Strategic Plan)	0	2	2
		Automation/Digitization of CPSB services including recruitment processes	0	Assorted	Assorted
		Development/Review of a county HRM Performance Management framework	0	2	2
Programme Name: County Human Resource Development and Management					
Objective: To enhance Human resource capacities in the County Departments and Agencies					
Outcome: enhanced Human resource capacities for effective service delivery					
Human resource development	Policies, regulations and procedures reviewed	No. Policies , regulations and strategies formulated(Scheme Of	0	4	3

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets FY 2026/27	Planned Targets FY 2027/28
		Service , Recruitment and Placement Policy , Internship Guidelines , Job Descriptions & Specifications , Succession Plan)			
Programme Name: Performance Management Services					
Objective: To enhance Human resource Performance Management Services					
Outcome: enhanced Human resource Performance Management					
HR Performance Monitoring and Evaluation	Strengthened performance management	No. of Performance Appraisal Systems (PAS) developed	0	4	4
		No. of Human Resource Information Management System (HRIMS) Operationalized	0	1	1
	Publicity and sensitization of staff on Principles and values of governance (Article 10 and 232 of the Kenya Constitution)	Number of sensitization forums held	0	4	4

2.10 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.

In the FY 2026/27 Budget, the Department has an allocation of Kes. **699,363,730**. This expenditure aims to facilitate the following programs; Administration, Planning and Support Service Kes.**228,059,786**; Water and Sanitation services Kes. **234,492,680**; Environmental management services Kes. **24,621,264**; Forestry and Natural resources management Kes. **13,190,000** and Climate Change Adaptation, Resilience and Mitigation waste in Kes. **199,000,000**.

During the FY 2026/27, the Department seeks to undertake the following activities: operationalization of the Energy unit; Development of the Natural Resources Management Act; Implementation of FLLoCA-CCRI and K-WASH programmes towards increased access to clean and safe water, and improved hygiene and sanitation services. Others activities will include; 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 school greening program; promotion of use of clean energy and solarization program, sustainable waste

management and, continuous promotion of tree growing, as well as protection and restoration of hill-tops, wetlands and other degraded areas.

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..)

<i>Environment, Natural Resources, Water & Forestry</i>				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	220,761,682	157,837,352	162,446,203	167,270,855
Total Expenditure of Programme 1	220,761,682	157,837,352	162,446,203	167,270,855
Programme 2: Water and Sanitation Services.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 2. 1. Water supply and sanitation management	29,640,000	284,715,114	293,028,795	301,731,751
Total Expenditure of Programme 2	29,640,000	284,715,114	293,028,795	301,731,751
Programme 3: Environmental Management Services.				

	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 3. 1 Environmental protection and conservation	2,400,000	3,100,000	3,190,520	3,285,278
SP 3.2 Energy Service	0	20,000,000	20,584,000	21,195,345
SP 3.3 Environmental Compliance	1,100,000	2,000,000	2,058,400	2,119,534
SP 3.4 Waste Management	16,750,000	19,521,264	20,091,285	20,687,996
Total Expenditure of Programme 3	20,250,000	44,621,264	45,924,205	47,288,154
Programme 4: Forestry and Natural Resources Management.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 4. 1. Farm Forest Management	5,000,000	10,400,000	10,703,680	11,021,579
SP 4. 2. Natural Resources Management	1,390,000	2,790,000	2,871,468	2,956,751
Total Expenditure of Programme 4	6,390,000	13,190,000	13,575,148	13,978,330
Programme 5: Climate Change Resilience and Adaptation Response climate Change				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 5.1: Climate Change	247,665,059	199,000,000	204,810,800	210,893,681
Total Expenditure of Programme 4	247,665,059	199,000,000	204,810,800	210,893,681
Total Expenditure of Vote -----	524,706,741	699,363,730	719,785,151	741,162,770

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				

Compensation to Employees	82,077,444	142,657,352	146,822,947	151,183,588
Use of goods and services	55,637,317	71,041,264	73,115,669	75,287,204
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	11,499,947	6,500,000	6,689,800	6,888,487
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Government Agencies	0	0	-	-
Development	375,492,033	479,165,114	493,156,735	507,803,490
Total Expenditure of Vote	524,706,741	699,363,730	719,785,151	741,162,770

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

1.3 Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs. Million)				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
ADMINSTRATIO N, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	82,077,444	142,657,352	146,822,947	151,183,588
Use of goods and services	9,547,317	12,680,000	13,050,256	13,437,849
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	7,009,947	2,500,000	2,573,000	2,649,418

Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	122,126,974	-	-	-
Total Expenditure	220,761,682	157,837,352	162,446,203	167,270,855
Sub-Programme 1.1: General Administration duties				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	82,077,444	142,657,352	146,822,947	151,183,588
Use of goods and services	9,547,317	12,680,000	13,050,256	13,437,849
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	7,009,947	2,500,000	2,573,000	2,649,418
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	122,126,974	-	-	-
Total Expenditure	220,761,682	157,837,352	162,446,203	167,270,855
Programme 2: Water and Sanitation Services.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	22,150,000	23,050,000	23,723,060	24,427,635

Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	1,990,000	1,500,000	1,543,800	1,589,651
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	5,500,000	260,165,114	267,761,935	275,714,465
Total Expenditure	29,640,000	284,715,114	293,028,795	301,731,751
SP 2. 1. Water Supply Management				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	22,150,000	23,050,000	23,723,060	24,427,635
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	1,990,000	1,500,000	1,543,800	1,589,651
Capital Expenditure				
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	5,500,000	260,165,114	267,761,935	275,714,465
Total Expenditure	29,640,000	284,715,114	293,028,795	301,731,751
Programme 3: Environmental Management Services				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29

Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	2,400,000	22,121,264	22,767,205	23,443,391
Current Transfers Govt. Agencies	0	-	-	-
Other Recurrent	0	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	20,000,000	20,584,000	21,195,345
Total Expenditure	2,400,000	44,621,264	45,924,205	47,288,154
SP 3. 1 Environmental Protection & Conservation				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	2,400,000	3,100,000	3,190,520	3,285,278
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	2,400,000	3,100,000	3,190,520	3,285,278
SP 3. 2 Energy Service				

	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	-	0	0
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	-	-	-	-
Capital Expenditure				
Acquisition of Non- Financial Assets		0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	1,100,000	20,000,000	20,584,000	21,195,345
Total Expenditure	1,100,000	20,000,000	20,584,000	21,195,345
SP 3. 3 Environmental Compliance				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,100,000	2,000,000	2,058,400	2,119,534
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	1,100,000	2,000,000	2,058,400	2,119,534

SP 3. 4 Waste Management				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	14,250,000	17,021,264	17,518,285	18,038,578
Current Transfers Govt. Agencies	0	0	-	-
Other Recurrent	2,500,000	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	16,750,000	19,521,264	20,091,285	20,687,996
Programme 4: Forestry, Natural Resources Management and Climate Change Resilience & Adaptation				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,290,000	13,190,000	13,575,148	13,978,330
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure				
Acquisition of Non-	0	0	-	-

Financial Assets				
Capital Transfers to Govt. Agencies	0	0	-	-
Development	5,100,000	-	-	-
Total Expenditure	6,390,000	13,190,000	13,575,148	13,978,330
SP 4. 1. Farm Forest Management				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	-	10400000	10703680	11021579.3
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	5,000,000	0	-	-
Total Expenditure	5,000,000	10,400,000	10,703,680	11,021,579
SP 4. 2. Natural Resources Management				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	1,290,000	2,790,000	2,871,468	2,956,751
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	-	-	-
Total Expenditure	1,390,000	2,790,000	2,871,468	2,956,751
Programme 5: Climate Change Resilience and Adaptation Response cclimate Change				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	4,900,000	-	-	-
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	242,765,059	199,000,000	204,810,800	210,893,681
Total Expenditure	247,665,059	199,000,000	204,810,800	210,893,681
SP 5.1: Climate Change				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	4,900,000	0	0	0
Use of goods and services	-	-	-	-

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	242,765,059	199,000,000	204,810,800	210,893,681
Total Expenditure	247,665,059	199,000,000	204,810,800	210,893,681

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

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets 2026/27	Planned Targets 2027/28
Programme 1: Administration, Planning and Support Services					
Objective: To improve service delivery in the Sector					
Outcome: Improved Sector Service Delivery					
General Administrative services	Timely compensation of staff	No of officers compensated	357	200	
	Capacity Building and Staff Training	Number of Staff Trained	14	100	120
	Sector human resource management established	No. of Staff biometric system,	1	1	1
		No. of promotions, re-designations and rewards	11	30	35
	Operationalization of the established Energy Directorate	Number	1	1	1
	County Environment Committee operationalized	County Environment Committee	1	1	1
	Operationalization of Water boards and community committees restructured	No of boards and committees restructured	0	1	1
	Sector Legal Framework and Plans developed/reviewed and implemented	Number of legal frameworks, plans and strategies developed	8	3	2
	Sector public awareness and civic education conducted	Number of sector awareness activities undertaken	40	12	15

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets 2026/27	Planned Targets 2027/28
	School Environment and Climate Change Clubs established	Number of clubs established	-	20	20
PROGRAMME 2: WATER AND SANITATION SERVICES					
Objective: To enhance access to clean and safe water and sanitation					
Outcome: Improved access to clean and safe water in a clean environment					
Water management services	Operationalize water supply schemes	Number of water supply scheme operational	49	30	35
	Boreholes drilled and equipped with solar energy	Number of boreholes drilled and equipped	50	5	10
	Ongoing and stalled water projects completed	Number of ongoing and stalled water projects completed		3	5
	Last mile water connectivity and Metering implemented	Number of water connections	7900	2000	2500
		Number of bulk meters installed	6	10	15
		No of smart meters installed	200	100	150
	Water storage facilities constructed and upgraded	Number of Water storage facilities constructed/upgraded	66	2	3
	Water harvesting project in institutions, schools and households promoted	Number of institutions, schools and households with rain water harvesting	310	10	12
	Feasibility study and design for gravity water supply done	Number of Feasibility study and Designs conducted	0	3	5
	Water bowsers procured	No. of Water bowsers procured	1	1	1
	Laboratory for water quality analysis and surveillance established	Number of laboratories	0	1	1
	Water vehicles and motorbikes procured	No. of vehicles and motorbikes procured		3	3
	Land acquired for water projects	Hectares of land acquired		2	2
	Modern technologies and innovations implemented	Number of non-revenue water interventions adopted	1	1	1
		Number of improved water supply technologies adopted	2	1	2
	Pro poor approaches implemented in water	Number of water Kiosks constructed	47	20	35

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets 2026/27	Planned Targets 2027/28
	and sanitation services	Number of communal and Households water points constructed	1	10	15
	Rural water scheme management improved	Rural Water Committees established	0	30	300
		Rural Water Board established	0	1	1
	Kaimosi water dam desilted	Number of dams desilted	0	2	2
Sanitation Services	Sanitation projects constructed	No. of ongoing sanitation projects completed		2	2
		No. of Market sanitary facilities and Eco toilets	4	2	2
	Sewerage system established	No. of Urban centralized and decentralized sewerage system (Under VIW/ASCO)	0	1	1
		No. of exhausters acquired	0	0	0
		No. of Sewerage disposal systems designed in urban centers and markets	0	2	2
	Bio digester technology in sanitation and water recycling promoted	Number of bio digester technology promoted	0	1	1
	Waste water and storm water recycled	Number of waste water recycling & storm water system established	0	1	1
PROGRAMME 3: ENVIRONMENTAL MANAGEMENT SERVICES					
Objective: To promote sustainable management of environment and natural resources					
Outcome: Improved management of environment and natural resources					
Waste Management Services	Operationalization of the Material Recycling Facility (MRF) established	Number of Material Recovery Facility	0	1	1
	establishment of the waste to Energy plant in Kaimosi	Number of waste to Energy plant established	0	1	1
	Solid waste Transfer Stations established	No. of solid waste Transfer Stations	0	5	57
	Solid waste management tools and equipment acquired	No. of Waste Compactors purchased	1	1	1
		No. of Waste holding skips	12	5	5
		No. of solid Waste	-	2	2

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets 2026/27	Planned Targets 2027/28
		management protective gears			
	Sanitary land fill established	Number of sanitary landfills established	0	1	1
Environmental conservation and Management	Ecologically significant Ecosystems rehabilitated, restored and protected	No. of Ecologically significant ecosystems rehabilitated, restored and protected		5	5
	Land and soil conservation programme implemented	No. of Land and soil conservation programme done		10	10
	Riverine areas protected	No. of riverine areas protected		5	5
	Environmental and social impact assessments trainings	No. of ESIA trainings held		2	2
Programme Name: Environmental Compliance					
Objective: To improve the management and conservation of the environment					
Outcome: compliance to regulations on environment management					
Environmental compliance and enforcement	Mapping and survey of environment noncompliance areas.	No of areas of non-compliance mapped and surveyed	-	100	100
	Incorporation of ESIA/EA in project implementation at the County	No. of County Projects subjected to ESIA/EA	20%	100%	100%
PROGRAMME 4: NATURAL RESOURCE MANAGEMENT					
Objective: to conserve and restore fragile ecosystems.					
Outcome: conserved and restored ecosystems.					
Mining	Identification and mapping of key mining sites in the County	No. of key mining sites mapped	25	100	150
	Adoption of sustainable and safe mining practices	Establishment of an Artisanal mining training center	1	1	1
	Training and sensitization on safe and sustainable mining	No. of trainings conducted.	5	5	5
	Rehabilitation of quarry, mining and sand harvesting sites	No. of sites rehabilitated.	0	5	5
	Promote granite processing	No of Granite processing plants established		1	1
	Operationalization of the Planet Gold mercury free Gold processing project	No. of Gold processing projects implemented	1	1	1

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets 2026/27	Planned Targets 2027/28
	Adopted smart technologies and innovations in natural resource management	No of technologies adopted		1	1
Wetland Conservation	Identification Mapping and Gazettement of Wetlands	No of wetlands surveyed, mapped and gazetted	0	2	2
	Conservation of wetlands through establishment of buffer zones	No of Wetlands Conserved.	1	2	2
Riverine Conservation	Growing of indigenous/bamboo along river banks	No. of riverbanks restored	0	2	2
Protection of water sources	Planting bamboo around water sources	No. of bamboo seedlings planted.	0	2500	2500
	School Environment and Climate Change Clubs established	Number of clubs established	-	20	20
PROGRAMME 4: FORESTRY MANAGEMENT					
Objective: To improve Forest and Tree Cover in the County, as well ensure sustainable exploration of natural Resources					
Outcome: Increased Forest and Tree Cover and sustainable exploration of natural resources					
Forest management services	Re-afforestation of gazette forests done	No of gazetted forests re-afforested		2	2
	Mini tree nursery established	No. of Mini tree nurseries		1	1
	Re-afforestation of Community Forests, Hilltops and Shrine Centers implemented	No. of Community Forests, Hilltops and Shrine Centers		1	1
Farm Forest and greening development	Indigenous and fruit tree growing promoted	Tree coverage in acres		50	50
	Tree growing on Public land and Institutions promoted	Percentage of farmland under tree		40	40
	Tree nurseries established (farm and schools)	No. of nurseries established		52	52
	Urban greening program, established	No of urban greening programmes		2	2
PROGRAMME 5: CLIMATE CHANGE ADAPTATION, RESILIENCE AND MITIGATION					
Objective: To enhance adaptive capacity and resilience to climate change and promote low carbon development					
Outcome: Enhanced adaptive capacity and resilience to climate change					
Climate	Strengthened governance	No of climate change		3	3

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets 2026/27	Planned Targets 2027/28
change adaptation, resilience and management	on climate change	institutions strengthened			
	Operationalization of the Solid Waste Recycling facility established	Number of solid Waste Recycling facility	1	1	1
	Climate change awareness created	No of climate change awareness programmes implemented	40	15	15
	Prioritized community Climate Change resilience and adaptation Projects implemented	No of community climate change projects implemented	22	10	10
	Enhanced climate Information Services(Early warning system and digital dissemination platforms)	Climate Information Services and early warning system	1	1	1
PROGRAMME 6: ENERGY SERVICES					
Objective: To promote uptake of renewable energy and sustainable energy use					
Outcome: Improved uptake of renewable energy and sustainable energy use					
Energy Services	County Energy Learning and Innovation Center established	County Energy Learning and Innovation Center		1	1
	Clean and green energy promoted (Clean cooking stoves, solar energy, LPG and Biogas)	Percentage of households using clean and green energy		9	9
	Model solar powered village established	Number of solar powered villages		1	1
	Kaimosi mini hydro electricity plant established	Number hydro plant constructed		0	0
RREC Projects					
Promote uptake of green energy in the county.	Equip water schemes with hybrid energy	No. of community water schemes upgraded to hybrid system	33	3	3
		No. of Vihiga cluster water schemes upgraded to hybrid system systems (Maseno, Lunyerere and Kaimosi)		1	1
	Equip health facilities with hybrid energy	No. of health facilities (level 4) upgraded to hybrid energy (Hamisi, Emuhaya, Sabatia, Luanda, Vihiga-	0	2	2

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets 2026/27	Planned Targets 2027/28
		Lianaginga)			
		No. of level 4 facilities equipped with solar water heating systems	1	2	5
	Transit major markets and public spaces to green energy	No. of market centers and public spaces lighting converted from AC powered to solar powered lighting (solar powered high mast lights)		13	13
		No. of -solar streetlights within Vihiga municipality (Majengo, Mbale, Chavakali & Mudete)	0	20	20
	Transit key county administrative institutions to hybrid energy	Governor's office block transited to hybrid energy.	0	1	1
		No. of headquarters administrative offices transited to hybrid energy (Maji house and Transport & Infrastructure office block	0	2	2

2.11 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 Transport and Infrastructure sector play key role in 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 the FY 2026/2027 Budget, the Department has an allocation of Kes. **192,123,404**. This expenditure aims to facilitate the following programs; Administration, planning and support services Kes. **114,239,114**; Transport Management Kes. **30,884,290** and Road Infrastructure Development Kes. **47,000,000**.

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 management of public infrastructure development.

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..)

Transport & Infrastructure				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	150,407,097	114,239,114	119,951,070	125,948,623
Total Expenditure of Programme 1	150,407,097	114,239,114	119,951,070	125,948,623
Programme 2: Transport & Management.				
	Baseline Estimates	Estimates	Projected Estimates	
	2024/25	2025/26	2026/27	2027/28

SP 2. 1. Transport System Management	1,220,643	10,500,000	11,025,000	11,576,250
SP 2. 2. Mechanical Services	420,643	18,384,290	19,303,505	20,268,680
SP 2. 3. Fire Fighting Services	250,000	2,000,000	2,100,000	2,205,000
Total Expenditure of Programme 2	1,891,286	30,884,290	30,328,505	31,844,930
Programme 3: Infrastructure Development.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 3.1: Streetlighting.	-	2,500,000	2,625,000	2,756,250
SP.3.2: construction of Low seal tarmac road	1,500,000	1,500,000	1,575,000	1,653,750
SP 3. 3 Roads Maintenance	278,850,000	43,000,000	45,150,000	47,407,500
Total Expenditure of Programme 3	280,350,000	47,000,000	49,350,000	51,817,500
Total Expenditure of Vote -----	432,648,383	192,123,404	199,629,574	209,611,053

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	57,848,383	86,491,171	90,815,730	95,356,516
Use of goods and services	59,766,884	49,497,943	51,972,840	54,571,482
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	8,247,912	8,250,000	8,662,500	9,095,625
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	306,785,204	47,884,290	50,278,505	52,792,430
Total Expenditure of Vote	432,648,383	192,123,404	201,729,574	211,816,053

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	57,848,383	86,491,171	90,815,730	95,356,516
Use of goods and services	23,525,598	20,497,943	21,522,840	22,598,982
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	8,247,912	7,250,000	7,612,500	7,993,125
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	60,785,204	-	0	0
Total Expenditure	150,407,097	114,239,114	119,951,070	125,948,623
Sub-Programme 1.1: General Administration duties				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	57,848,383	86,491,171	90,815,730	95,356,516
Use of goods and services	23,525,598	20,497,943	21,522,840	22,598,982
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	8,247,912	7,250,000	7,612,500	7,993,125
Capital Expenditure			0	0
Acquisition of	0	0	0	0

Non-Financial Assets				
Capital Transfers to Govt. Agencies	0	0	0	0
Development	60,785,204	-	0	0
Total Expenditure	150,407,097	114,239,114	119,951,070	125,948,623
Programme 2: Transport & Management.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	1,891,286	24,000,000	25,200,000	26,460,000
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	-	-
Development	0	6,884,290	7,228,505	7,589,930
Total Expenditure	1,891,286	30,884,290	32,428,505	34,049,930
SP 2. 1. Transport System Management				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	-	-
Use of goods and services	1,220,643	10,500,000	11,025,000	11,576,250
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	-	-
Development	0	0	-	-
Total Expenditure	1,220,643	10,500,000	11,025,000	11,576,250
SP 2. 2. Mechanical Services				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	420,643	11,500,000	12,075,000	12,678,750
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	-	6,884,290	7,228,505	7,589,930
Total Expenditure	420,643	18,384,290	19,303,505	20,268,680
SP 2. 3. Fire Fighting Services				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	250,000	2,000,000	2,100,000	2,205,000
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-

Capital Expenditure			-	-
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	-	-	-	-
Total Expenditure	250,000	2,000,000	2,100,000	2,205,000
Programme 3: Infrastructure Development.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	34,350,000	5,000,000	5,250,000	5,512,500
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	1,000,000	1,050,000	1,102,500
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-
Development	246,000,000	41,000,000	43,050,000	45,202,500
Total Expenditure	280,350,000	47,000,000	49,350,000	51,817,500
SP.3.1: Streetlighting.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	-	1,500,000	1575000	1653750
Current Transfers Govt. Agencies	0	0	0	0

Other Recurrent	0	1,000,000	1050000	1102500
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	-	0	0
Capital Transfers to Govt. Agencies	0	-	0	0
Development	0	-	0	0
Total Expenditure	0	2,500,000	2,625,000	2,756,250
SP.3.2: construction of Low seal tarmac road				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	1,500,000	1,500,000	1,575,000	1,653,750
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	0	-	-	-
Total Expenditure	1,500,000	1,500,000	1,575,000	1,653,750
SP.3.3: Roads maintenance				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	35,350,000	2,000,000	2,100,000	2,205,000

Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	0	-	-	-
Capital Transfers to Govt. Agencies	0	-	-	-
Development	0	41,000,000	43,050,000	45,202,500
Total Expenditure	35,350,000	43,000,000	45,150,000	47,407,500

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

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets FY 2026/27	Planned Targets FY 2027/28
Programme Name: Administration, Planning and Support services					
Objective: To develop and strengthen appropriate policy and legal frameworks					
Outcome: Improved service delivery in the sector					
General administrative services	Policies/plans/strategies developed	Number of Policies/plans/strategies developed	4	2	2
	Departmental staff remunerated	Number staff remunerated	69	103	103
	Staff capacity build	Number of staff trained			
Programme Name: Road Infrastructure Development					
Objective: To improve infrastructure Supervision and Development					
Outcome: Improved road network for effective and efficient mobility					
Road Maintenance	Kms of roads maintained and rehabilitated	No. of Kms of roads maintained and rehabilitated	135.1KM	220KM	230KM
	River crossings constructed	No. of river crossings (bridges, footbridge) constructed	4	8	10
Street lighting	Solar high masts/Street lights installed/maintained in markets	No of solar lights installed in markets	2	15	30
		No of solar lights maintained in markets	0	20	20
Public Works Development	Works supervision and certifications done	% of sites supervised	100	100	100
	Aarchitectural drawings,	% developed	100	100	100

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets FY 2026/27	Planned Targets FY 2027/28
	structural designs and Bills of quantities developed				
Programme Name: Transport Management					
Objective: To ensure effective and efficient transport system					
Outcome: Improved and efficient transport system in the county					
Transport system management	Fleet management system operationalized	No. of systems operationalized	0	1	1
Mechanical services	Mechanical unit operationalized	No. of units Operationalized	1	1	1
Firefighting services	Fire station equipped and Engines maintained	Fire stationed equipped and Vehicles maintained		1	

2.12 PHYSICAL PLANNING, LANDS , HOUSING AND URBAN DEVELOPMENT

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 Forall In a Clean and Secure Environment

Part C: Strategic Overview and Context for Budget Intervention

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 the FY 2026/2027 Budget, the Department has an allocation of Kes. **367,960,393** This expenditure aims to facilitate the following programs; Administration Planning and Support services Kes. **123,707,003**; Land Survey & Mapping Services Kes. **3,550,000** and Urban, Physical Planning & Housing Services Kes. **240,703,390**.

During the financial year 2026/2027, the Department seeks to undertake the following activities: Purchase of land for the construction of a modern market at Mbale, Implementation of the Land information management system; 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..)

Lands, Housing, Physical Planning & Urban Planning				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	86,363,900	123,707,003	129,892,353	136,386,971
SP 1. 1. Formulation of policies, Regulation & Legal Framework	1,500,000	-	0	0
Total Expenditure of Programme 1	87,863,900	123,707,003	129,892,353	136,386,971
Programme 2: Land Survey & Mapping Services.				
	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
SP 2. 1. Land Survey & Mapping.	22,092,517	3,550,000	3,727,500	3,913,875
Total Expenditure of Programme 2	22,092,517	3,550,000	3,727,500	3,913,875
Programme 3: Urban, Physical Planning & Housing Services.				
	Baseline	Estimates	Projected	

	Estimates		Estimates	
	2024/25	2025/26	2026/27	2027/28
SP 3. 1 Urban & Physical Planning	-	223,216,333	234,377,150	246,096,007
SP 3. 2 Housing Development	700,000	8,487,057	8,911,410	9,356,980
SP 3. 3 Vihiga Municipality	50,936,423	9,000,000	9,450,000	9,922,500
Total Expenditure of Programme 3	51,636,423	240,703,390	252,738,560	265,375,487
Total Expenditure of Vote -----	51,636,423	367,960,393	386,358,413	405,676,333

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	43,880,323	52,095,916	54,700,712	57,435,747
Use of goods and services	56,350,000	48,516,333	50,942,150	53,489,257
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	9,552,490	8,499,704	8,924,689	9,370,924
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	51,810,027	258,848,440	271,790,862	285,380,405
Total Expenditure of Vote	161,592,840	367,960,393	386,358,413	405,676,333

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
ADMINISTRATION , PLANNING AND SUPPORT SERVICES.				

Current Expenditure				
Compensation to Employees	35,228,900	43,095,916	45,250,712	47,513,247
Use of goods and services	10,735,000	21,050,000	22,102,500	23,207,625
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	9,452,490	8,499,704	8,924,689	9,370,924
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	32,447,510	51,061,383	53,614,452	56,295,175
Total Expenditure	87,863,900	123,707,003	129,892,353	136,386,971
Sub-Programme 1.1: General Administration duties				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	43,095,916	45,250,712	47,513,247
Use of goods and services	0	21,050,000	22,102,500	23,207,625
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	8,499,704	8,924,689	9,370,924
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	51,061,383	53,614,452	56,295,175
Total Expenditure	0	123,707,003	129,892,353	136,386,971
SP 1. 2. Formulation of policies, Regulation & Legal Framework				

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	35228900	0	0	0
Use of goods and services	10,735,000	-	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	9452490	0	0	0
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	30947510	0	0	0
Total Expenditure	86,363,900	-	-	-
Programme 2: Land Survey & Mapping Services.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	-	3,550,000	3,727,500	3,913,875
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	1,500,000	-	-	-
Total Expenditure	1,500,000	3,550,000	3,727,500	3,913,875

SP 2. 1. Land Survey & Mapping.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	-	-	-
Use of goods and services	2,730,000	3,550,000	3,727,500	3,913,875
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	19,362,517	-	-	-
Total Expenditure	22,092,517	3,550,000	3,727,500	3,913,875
Programme 3: Urban, Physical Planning & Housing Services.				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	-	9,000,000	9,450,000	9,922,500
Use of goods and services	2,730,000	23,916,333	25,112,150	26,367,757
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-

Development	19,362,517	207,787,057	218,176,410	229,085,230
Total Expenditure	22,092,517	240,703,390	252,738,560	265,375,487
SP 3. 1 Urban & Physical Planning				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	8,651,423	0	0	0
Use of goods and services	42,885,000	23,216,333	24377149.65	25596007.13
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	100,000	0	0	0
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Development	0	200,000,000	210,000,000	220,500,000
Total Expenditure	51,636,423	223,216,333	234,377,150	246,096,007
SP 3. 2 Housing Development				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	-	-	-	-
Use of goods and services	700,000	700,000	735,000	771,750
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	0	0	-	-
Capital Transfers to Govt. Agencies	0	0	-	-

Development	0	7,787,057	8,176,410	8,585,230
Total Expenditure	700,000	8,487,057	8,911,410	9,356,980
SP 3. 2 Vihiga Municipality				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	8,651,423	9,000,000	9,450,000	9,922,500
Use of goods and services	42,185,000	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	100,000	-	-	-
Capital Expenditure			-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Development	-	-	-	-
Total Expenditure	50,936,423	9,000,000	9,450,000	9,922,500

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

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets 2026/27	Planned Targets 2027/28
Programme Name: Administration, Planning and Support Services					
Objective: To develop and strengthen appropriate policy and legal framework					
Outcome: improved service delivery					
General Administrative services	Staff capacity build	No. of staff trained	8	10	15
	Officers compensated	No of departmental officers compensated			
Programme Name: Physical and Urban Planning Services					
Objective: To promote sustainable Land use and Smart Urban Infrastructure					
Outcome: Improved physical planning					
Physical and Urban Planning	10 yrs GIS based County spatial plan	No of spatial plans	On going	1	1

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets 2026/27	Planned Targets 2027/28
Services	Town management offices and urban committees formed	No of Town management offices and urban committees formed	1	2	4
	Luanda and Kaimosi Municipality operational	No of municipalities operational	1	2	2
Housing services	Government buildings maintained	No. of county government offices.		10	10
		No. of county government 5houses		10	10
Establishment and operationalization of Cheptulu and Luanda Municipalities	Establishment of the Boards; Development of enabling policies, regulations and plans; recruitment of key staff; key infrastructure development.	NO of Municipalities	0	2	2
Programme Name: Land Management and Survey Services					
Objective: To enhance effective land use and administration					
Outcome: Enhanced land use					
Land management services	Land banking	Ha. of land acquired	1.36	5	8
	Public Land titling/Registration done	No. of Titles registered		25	100
	Land Management Information System	No. of LIMS implemented	0	1	1
	Land clinics done	No. of land clinics held	0	10	25
	Land disputes resolved	Number of land disputes resolved	90	100	100
Survey and mapping services	County valuation roll operationalized	Valuation roll	0	1	1
	Modern survey equipment purchased	Assorted Equipment bought	Assorted	Assorted	Assorted
	Disaster prone area mapped	No of disaster prone areas mapped	0	5	6
	Market plots surveyed for physical planning	Number of plots surveyed	0	25	30

2.13 URBAN MUNICIPALITIES

Part A: Vision

Vibrant, inclusive and premier municipalities to live, work and invest in.

Part B: Mission

Creating, sustainable, safe and vibrant urban municipalities through high service delivery, economic growth and inclusive governance.

Part C: Strategic Overview and Context for Budget Intervention

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

In the F/Y 2026/27 Budget, the Urban Municipalities has been allocated Kes. **36,000,000**. This expenditure aims to facilitate the following program: Vihiga Urban Municipality Kes. **12,000,000**, Luanda Urban Municipality Kes. **12,000,000** and Kaimosi Urban Municipality Kes. **12,000,000**

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

Urban Municipalities				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1.1 Vihiga Urban Municipality	0	12,000,000	12,600,000	13,230,000
SP 1.2 Luanda Urban Municipality	0	12,000,000	12,600,000	13,230,000
SP 1.3 Kaimosi Urban Municipality	0	12,000,000	12,600,000	13,230,000
Total Expenditure of Programme 1	0	36,000,000	37,800,000	39,690,000

Total Expenditure of Vote -----	0	36,000,000	37,800,000	39,690,000
---------------------------------	---	------------	------------	------------

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	6,000,000	6,300,000	6,615,000
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	0	30,000,000	31,500,000	33,075,000
Total Expenditure of Vote	0	36,000,000	37,800,000	39,690,000

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Sub-Programme 1:1 Vihiga Urban Municipality				
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	2,000,000	2,100,000	2,205,000
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	0	10,000,000	10,500,000	11,025,000

Total Expenditure of Vote	0	12,000,000	12,600,000	13,230,000
Sub-Programme 1.2: Luanda Urban Municipality				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	2,000,000	2,100,000	2,205,000
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	0	10,000,000	10,500,000	11,025,000
Total Expenditure of Vote	0	12,000,000	12,600,000	13,230,000
Sub-Programme 1.3 Kaimosi Urban Municipality				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	0	0	0
Use of goods and services	0	2,000,000	2,100,000	2,205,000
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	0	10,000,000	10,500,000	11,025,000
Total Expenditure of Vote	0	12,000,000	12,600,000	13,230,000

2.14 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 include 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 2026/2027 Budget, the Department has an allocation of Kes. **940,213,566**. This will facilitate the sector programs: Administrative and Planning, Kes. **901,530,745**; County/Sub County Administration, Kes. **26,881,275**; County FM Radio Kes. **7,001,546** and ICT Services, Kes. **4,800,000**. The Department will also facilitate the KDSP II Program of Kes. **388,954,750**.

During the financial year 2026/2027, the Department seeks to undertake the following activities: Strengthening the county institutional framework in the implementation of the devolved governance system through the Second Kenya Devolution Support Program (KDSP II); Proposed construction of a modern County Headquarter of Office Block under KDSP II Level II Grant; Establishing Staff welfare Unit to effectively address socio-economic issues impacting on staff; Implementation of medical insurance scheme for county staff ; Integration of information communication technology in service delivery and establish an alcoholic rehabilitation centre.

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

Public Service & Administration				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	812,353,807	901,530,745	946,607,282	993,937,646
SP 1.2 County/Subcounty Administration	21,375,000	26,881,275	28,225,339	29,636,606
SP 1.3 ICT SERVICES	3,600,000	4,800,000	5,040,000	5,292,000
SP 1.4 County FM Radio	6,205,000	7,001,546	7,351,623	7,719,204
Total Expenditure of Programme 1	843,533,807	940,213,566	987,224,244	1,036,585,457
Total Expenditure of Vote -----	843,533,807	940,213,566	987,224,244	1,036,585,457

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	276,523,848	255,252,835	268,015,477	281,416,251
Use of goods and services	188,231,611	304,438,221	319,660,132	335,643,139
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	14,084,546	22,745,222	23,882,483	25,076,607
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	364,693,802	357,777,288	375,666,152	394,449,460

Total Expenditure of Vote	843,533,807	940,213,566	987,224,244	1,036,585,457
---------------------------------	-------------	-------------	-------------	---------------

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration, Planning and Services				
Current Expenditure				
Compensation to Employees	276,523,848	255,252,835	268,015,477	281,416,251
Use of goods and services	188,231,611	304,438,221	319,660,132	335,643,139
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	14,084,546	22,745,222	23,882,483	25,076,607
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	364,693,802	357,777,288	375,666,152	394,449,460
Total Expenditure of Vote	843,533,807	940,213,566	987,224,244	1,036,585,457
Sub-Programme 1.1: General Administration duties				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	259,203,848	238,203,848	250,114,040	262,619,742
Use of goods and services	174,371,611	288,781,675	303,220,759	318,381,797
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	14,084,546	22,045,222	23,147,483	24,304,857
Capital Expenditure			0	0

Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	364,693,802	352,500,000	370,125,000	388,631,250
Total Expenditure of Vote	812,353,807	901,530,745	946,607,282	993,937,646
Sub-Programme 1.2 County/Subcounty Administration				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	12,520,000	12,248,987	12,861,436	13,504,508
Use of goods and services	8,855,000	9,355,000	9,822,750	10,313,888
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Government Agencies	0	0	0	0
Development	0	5,277,288	5,541,152	5,818,210
Total Expenditure of Vote	21,375,000	26,881,275	28,225,339	29,636,606
Sub-Programme 1.3 ICT SERVICES				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	200,000	200,000	210,000	220,500
Use of goods and services	3,400,000	4,400,000	4,620,000	4,851,000
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent		200,000	210,000	220,500
Capital Expenditure			0	0
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	3,600,000	4,800,000	5,040,000	5,292,000
Sub-Programme 1.4 County FM Radio				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	4,600,000	4,600,000	4,830,000	5,071,500
Use of goods and services	1,605,000	1,901,546	1,996,623	2,096,454
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	500,000	525,000	551,250
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	0
Total Expenditure of Vote	6,205,000	7,001,546	7,351,623	7,719,204

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

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets (2026/2027)	Planned Targets (2027/2028)
Programme Name: Administration, Planning and support Services					
Objective: To Improve Service delivery					
Outcome: Improved efficient and effective public service delivery					
General Administrative services	Legal and institutional frameworks strengthened	Number of policies/Service charter developed/ reviewed	0	1	1
	Decentralized Services strengthened	No. of periodic coordination meetings held	5	30	30
	Departmental staff compensated	No of officers remunerated			
	KDSP II Implemented	Achievements in the KRAs and DLIs No of infrastructure development undertake	0	7	7
Human Resource	Staff Performance Management	Number staff on performance contracts	48	68	103

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets (2026/2027)	Planned Targets (2027/2028)
Management and Development	enhanced				
	Staff welfare programmes established	Number of staff welfare established	0	1	1
		Number of staff on comprehensive medical insurance		3,300	3300
	Personnel registry digitized and upgraded	Number of digitized personnel registry	1	1	1
	Human resource capacity enhanced	Number of officers trained	9	300	350
Alcoholic drinks control services	Liquor licensing and control implemented	Number of licences issued	1	1	1
Inspectorate and Enforcement services	Inspectorate and Enforcement Directorate strengthened	Number of Enforcement Officers trained	0	70	70
		Number of tools and equipment acquired	0	Assorted	Assorted
Decentralized Administrative services	Sensitization forum/meetings held	No. of sensitization forum held	2	5	6
	Sub-county offices constructed	Number of Sub County offices constructed	(Hamisi and Emuhaya)	0	0
	Ward offices constructed	Number of ward offices Constructed	1(Gisambai)	0	5
	Sub County /Ward offices equipped	Number of Sub County /Ward offices	0	0	5
	County Headquarters refurbished	County Government headquarters Renovated (solarization)	1	1	1
ICT Services	Information Management Systems upgraded and maintained	No of County Information Systems Upgraded and maintained	0	1	1
	e-government platforms in public service established	No. of systems developed	0	1	1
	ICT hubs established	Number of ICT HUB established	0	6	6
	Wi-Fi installed and maintained in county and sub county offices	Number of Wi-Fi work stations	3	10	10
County FM Radio	Increased radio frequency coverage	No. of Counties covered	13	16	18

Sub Programme	Key Outputs	Key Performance Indicator	Baseline (current Status FY 2025/26)	Planned Targets (2026/2027)	Planned Targets (2027/2028)
	Radio studio expanded	radio studio /offices expanded and equipped	1	1	1

2.15 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 2026/27, the County Assembly has an allocation of KES. **709,945,512** to facilitate the Assembly programs and objectives.

During the financial year 2026/2027, the 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

County Assembly				
-----------------	--	--	--	--

Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
<u>Programme 1: Administration Planning and Support services</u>	—	—	—	—
Sub Programme (SP)				
SP 1. 1 LEGSLATIVE SERVICES	-	704,103,951	739,309,149	776,274,606
SP 1. 2 GENERAL ADMINISTRATIVE SERVICES		5,841,561	6,133,639	6,440,321
Total Expenditure of Programme 1	-	709,945,512	745,442,788	782,714,927
Total Expenditure of Vote -----	-	709,945,512	745,442,788	782,714,927

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	-	370,000,000	388,500,000	407,925,000
Use of goods and services	-	0	0	0
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	-	5,841,561	6,133,639	6,440,321
Total Expenditure of Vote	-	375,841,561	394,633,639	414,365,321

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
ADMINISTRATION, PLANNING AND SUPPORT SERVICES.				
Current Expenditure				
Compensation to Employees	-	370,000,000	388,500,000	407,925,000
Use of goods and services	-	0	0	0
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	-		0	0
Capital Expenditure			0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	-	5,841,561	6,133,639	6,440,321
Total Expenditure	-	375,841,561	394,633,639	414,365,321
Sub-Programme 1.1: General Administration duties				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	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	-	5,841,561	6,133,639	6,440,321
Total Expenditure	-	5,841,561	6,133,639	6,440,321
SP 1. 2. Formulation of policies, Regulation & Legal Framework				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	0	370,000,000	388,500,000	407,925,000
Use of goods and services	0	334,103,951	350,809,149	368,349,606
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	-	704,103,951	739,309,149	776,274,606

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

Programme name: Administration, Planning and Support Services					
Objective: To enhance prudent management of public finance and advisory services					
Outcome: Improved and efficient service delivery.					
Sub Programme	Key Outputs	Key performance indicators	Baseline (2025/26)	Planned Targets(2026/27)	Planned Targets(2027/28)
General Administrative	Bills/policies legislated	No of bills/policies	ND	30	30

e services		legislated			
	Staff and MCAs capacity build	No of staff and MCAs trained	ND	45	45
	Public participation/outreach es undertaken	Number of outreaches	ND		4
	Staff remunerated	Number	ND		
Programme name: County Assembly Infrastructure development					
Objective: To improve Assembly infrastructure.					
Outcome: Improved conducive working environment.					
Infrastructure development	County Assembly Administration block constructed	% of works done	0	25%	50%
	MCAs offices constructed	Number	0	10	10

2.16 OFFICE OF THE 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 the FY 2026/2027 Budget, the Department has an allocation of Kes. **32,532,422** 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; additional furniture and safety lockers for operationalization of depository services and Acquire office space.

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

County Attorney				
Programme	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration Planning and Support services				
Sub Programme (SP)				
SP 1. 1 GENERAL ADMINISTRATIVE SERVICES	0	31,832,340	33,423,957	35,095,155
Total Expenditure of Programme 1	0	31,832,340	33,423,957	35,095,155
Total Expenditure of Vote -----	0	31,832,340	33,423,957	35,095,155

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	17,832,340	19,863,422	20,856,593	21,899,423
Use of goods and services	13,000,000	11,369,000	11,937,450	12,534,323
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,000,000	1,300,000	1,365,000	1,433,250
Capital Expenditure			0	0
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	31,832,340	32,532,422	34,159,043	35,866,995

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

Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme name: Administration, Planning and Services				
Current Expenditure				
Compensation to Employees	17,832,340	19,863,422	20,856,593	21,899,423
Use of goods and services	13,000,000	11,369,000	11,937,450	12,534,323
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,000,000	1,300,000	1,365,000	1,433,250
Capital Expenditure			0	0
Acquisition of Non-Financial Assets		0	0	0
Capital Transfers to Government Agencies	0	-	0	0
Development		0	0	0
Total Expenditure of Vote	31,832,340	32,532,422	34,159,043	35,866,995
Sub-Programme 1.1: General Administration duties				
Expenditure Classification	Baseline Estimates	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure				
Compensation to Employees	17,832,340	19,863,422	20,856,593	21,899,423
Use of goods and services	13,000,000	11,369,000	11,937,450	12,534,323
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,000,000	1,300,000	1,365,000	1,433,250
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	0
Total Expenditure of Vote	31,832,340	32,532,422	34,159,043	35,866,995

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

Programme Name: Administration, Planning and Support Services					
Objective: To strengthen operations in the office of the county attorney					
Outcome: Improved public sector service delivery					
Sub Programme	Key Outputs	Key performance indicators	Baseline (2025/2026)	Planned Targets (2026/2027)	Planned Targets (2027/2028)
General administrative services	Office equipment acquired	Equipment	0	Assorted	Assorted
	Office space acquired	Number	0	1	0
	Officers compensated	Number			
Programme Name: Legal Services					
Objective: To strengthen legal counsel, representation and legislation process in the county executive					
Outcome: Improved public sector service delivery					
Legal Services	Draft bills, subsidiary legislation, policies, MoU's, legal advisory and representation in court done	No of draft bills, subsidiary legislation and policies drafted.	-	-	
	Legal audit and compliance done	No of Legal audit and compliance		4	4
	Vihiga county attorney legal library Service established	Number of library	0	1	1