

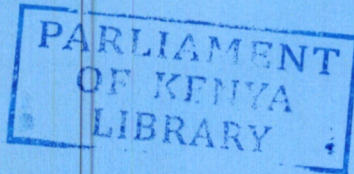
REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

PAPERS LAID	
DATE	02/05/2023
TABLED BY	DEPUTY SPEAKER WMP
COMMITTEE	←
CLERK AT THE TABLE	MR. INNOCENT ISBATA



**OF**

**THE AUDITOR-GENERAL**

**ON**

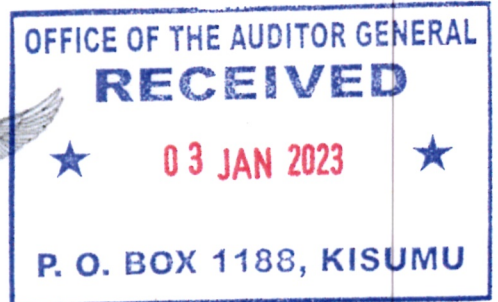
**COUNTY EXECUTIVE OF VIHIGA**

**FOR THE YEAR ENDED  
30 JUNE, 2022**





# COUNTY GOVERNMENT OF VIHIGA



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COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS).



**VIHIGA COUNTY EXECUTIVE**  
**Report and Financial Statements**  
**for the year ended June 30, 2022.**

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**VIHIGA COUNTY EXECUTIVE  
Report and Financial Statements  
for the year ended June 30, 2022.**

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**LIST OF ABBREVIATIONS AND ACCRONYMS**

<b>ALV</b>	African Leafy Vegetables
<b>ASDSP</b>	Agriculture Sector Development Support Programme
<b>AR &amp; FS</b>	Annual Report and Financial Statements
<b>CADP</b>	County Annual Development Plan
<b>CAIP</b>	County Aids Implementation Plan
<b>CARA</b>	County Revenue Allocation Act
<b>CEC</b>	County Executive Committee
<b>CECM</b>	County Executive Committee Member
<b>CIDP</b>	County Integrated Development Plan
<b>CO</b>	Chief Officer
<b>CPA</b>	Certified Public Accountant
<b>CRF</b>	County Revenue Fund
<b>ECDE</b>	Early Childhood Development Education
<b>FY</b>	Financial Year
<b>ICU</b>	Intensive Care Unit
<b>IFMIS</b>	Integrated Financial Management Information System
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>KUSP</b>	Kenya Urban Support Programme
<b>MOH</b>	Ministry of Health
<b>NARIGP</b>	National Agriculture Rural Inclusive Growth project
<b>PC</b>	Performance Contract
<b>PFM</b>	Public Finance Management
<b>SDU</b>	Service Delivery Unit
<b>TVET</b>	Technical Vocational Education Training
<b>UDG</b>	Urban Development Grant
<b>UHC</b>	Universal Health Care
<b>UIG</b>	Urban Institutional Grant
<b>VTC</b>	Vocational Training Center



*Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)*