

Annual Report - Step by Step Description

Step Description	General Actor(s)	Specific Actor(s)	Indicative Timing	Statutory Deadline
1. Issue Reporting guidance and templates as part of Budget Implementation Circular to relevant sectors/departments. The annual report will provide a strategic (CIDP-related), programmatic and project performance and financial review, and outline prospects for the coming year.	County Executive	County Finance and Economic Planning	July (beginning of year)	
2. Prepare annual financial and non-financial reports against approved budgets, work plans and performance targets for direct submission to the Auditor-General	County Executive	Departments	July-August (following the financial year)	30th September (within three months of end of financial year)
3. Consolidate annual financial and non-financial report at County Government level for review by the County Executive Committee	County Executive	County Finance and Economic Planning		
4. Approve annual report, subject to any revisions, adjustments or added information	County Executive	CEC		
5. Prepare and circulate final annual reports to the County Assembly, Auditor-General and Controller of Budget	County Executive	County Finance and Economic Planning	September-October (following the financial year)	31st October (within four months of end of financial year)
6. Publish and publicize annual reports on county web site or other media for public accessibility				
7. Review, interrogate, query or otherwise comment on the report	County Assembly	County Assembly	October-December (following the financial year)	
	Citizens	Citizens/CSOs		
8. Use the report as input to the Annual CBIRR	National Government	Controller of Budget		
9. Use the report as a basis for Audit	National Government	Auditor-General		31st December