

Quarterly 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	County Executive	County Finance and Economic Planning	July	
2. Prepare quarterly financial and non-financial reports against approved budgets, work plans and performance targets for programmes, sub-programmes, and where relevant, service delivery points	County Executive	Departments	Quarterly (October, January, April, July)	
3. Consolidate quarterly financial and non-financial reports at County Government level for review by the County Executive Committee	County Executive	County Finance and Economic Planning		15th of the relevant reporting month (15 days after the end of each quarter)
4. Approve quarterly reports, subject to any revisions, adjustments or added information	County Executive	CEC		
5. Prepare and circulate final quarterly reports to the County Assembly and the Controller of Budget	County Executive	County Finance and Economic Planning		30th of the relevant reporting month (30 days after the end of each quarter)
6. Publish and publicize quarterly reports on county web site or other media for public accessibility				
7. Review, interrogate, query or otherwise comment on the quarterly reports	County Assembly	Committees		
	Citizens	Citizens/CSOs		
	National Government	Controller of Budget		
8. Use report as input to quarterly CIBRR				