

Reporting Legislative Framework (references to reporting mandates)

County Government Act, 2012

30. Functions and responsibilities of a county governor

(2) Subject to the Constitution, the governor shall—

- (j) submit to the county assembly an annual report on the implementation status of the county policies and plans;

47. Performance management plan

(1) The county executive committee shall design a performance management plan to evaluate performance of the county public service and the implementation of county policies.

(2) The plan shall provide for among others—

- (a) objective, measurable and time bound performance indicators;
- (b) linkage to mandates;
- (c) annual performance reports;
- (d) citizen participation in the evaluation of the performance of county government; and
- (e) public sharing of performance progress reports.

(3) The governor shall submit the annual performance reports of the county executive committee and public service to the county assembly for consideration.

(4) The performance management plan and reports under this section shall be public documents.

108. County integrated development plan

(1) There shall be a five year county integrated development plan for each county which shall have—

- (a) clear goals and objectives;
- (b) an implementation plan with clear outcomes;
- (c) provisions for monitoring and evaluation; and
- (d) clear reporting mechanisms

121. Support to county governments

(1) The ministry or government department responsible for matters relating to intergovernmental relations shall provide support to county governments to enable them to perform their functions.

(2) Without prejudice to the generality of subsection (1), the ministry or government department shall—

- (a) on its own initiative or on request by a county government or group of persons, assess the performance of a county government with a view to determine its support requirements;
- (b) make a report on the assessment made under paragraph (a) and the capacity needs of the county governments;
- (c) in consultation with the relevant county government, conduct research or inquiries to determine the extent of its support requirements;

- (d) where necessary assess and value the requirements of the county for the cabinet secretary to take the relevant measures towards providing support;
 - (e) collect information on county performance and on best practices in resolving performance problems;
 - (f) assist county governments to identify the causes of their performance problems, and potential solutions to the problems;
 - (g) where circumstances indicate that the county is unable or has difficulty in performing its functions, prepare clear and practical measures and recovery plan to build the capacity of the county to enable it to effectively perform its functions;
 - (h) in collaboration with the relevant county secretary consult with the cabinet secretary for finance on any matter of support relating to finance;
 - (i) consult with the relevant county assembly on the findings of the report made under paragraph (b) and the recommendations under paragraph (f) and jointly adopt an implementation plan; and
 - (j) with the approval of the secretary, obtain the services of any financial expert to perform any specific work for the service.
- (3) The report made under subsection (2) shall give full and clear details of inability of the county to function and cover all aspects that hinder the county from undertaking its functions.
- (4) Where after receiving the report under subsection (1) the cabinet secretary is of the view that it is necessary for the national government to intervene and perform the relevant functions, the Cabinet Secretary shall seek the approval of Parliament before assuming responsibility for the functions.
- (5) The Cabinet Secretary shall give notice to the county government of the nature of intervention, the measures to be taken and the period required to rectify the problem.

PFM Act, 2012

108. County government deviation from financial objectives

- (1) A county government may, with the approval of its county assembly, deviate from the financial objectives in the relevant County Fiscal Strategy Paper, but only on a temporary basis and only if the deviation is required because of a major natural disaster or some other significant unforeseen event.
- (2) If there is a change of county government, the new county government may deviate from the financial objectives in a County Fiscal Strategy Paper, but may not deviate from the fiscal responsibility objectives.
- (3) The County Treasury shall also provide a report to the county assembly regarding the deviation and its implication and shall include in the report—
 - (a) information on the reasons and implication for the deviation;
 - (b) proposals to address the deviation;
 - (c) the time the deviation is estimated to last; and
 - (d) the status of development projects initiated by the county government and if any projects have been stopped, the reasons for doing so.
- (4) The County Treasury shall publish and publicise the report not later than fifteen days after it has been submitted to the county assembly.

104. General responsibilities of a County Treasury

- (q) reporting regularly to the county assembly on the implementation of the annual county budget;

108. County government deviation from financial objectives

(3) The County Treasury shall also provide a report to the county assembly regarding the deviation and its implication and shall include in the report—

- (a) information on the reasons and implication for the deviation (deviation from the MTEF)

109. Establishment of a County Revenue Fund for each county government

(1) There is established, for each county a County Revenue Fund in accordance with Article 207 of the Constitution.

(9) Financial reports shall be submitted to the Commission on Revenue Allocation with a copy to the Controller of Budget.

122. County Treasury to maintain record of county government loans

(5) The County Treasury shall submit both quarterly and annual reports of all loans made to the county government to the county assembly.

123. County Treasury to submit county government debt management strategy to county assembly

(5) The County Treasury shall submit both quarterly and annual reports of all loans made to the county government to the county assembly.

124. County Treasury to provide county assembly with additional reports when required

On being requested to do so by the county assembly, the County Treasury shall prepare and submit to the county assembly a report on any matter relating to its responsibilities within fourteen days of the request.

132. Submission and consideration of the revenue raising measures in the county assembly

(4) The recommendation of the County Executive Committee member for finance shall be included in a report and tabled in the county assembly.

147. Role of accounting officers in management of public finances

(1) Subject to the Constitution, the accounting officer of a county assembly shall monitor, evaluate and oversee the management of their public finances, including—

- (h) reporting regularly to the county assembly on the implementation of their budget; and

149. Responsibilities of accounting officers designated for county government entities

(1) An accounting officer is accountable to the county assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is—

- (a) lawful and authorised; and
- (b) effective, efficient, economical and transparent.

(2)

Financial reporting by county government entities

163. County government to prepare annual financial statement's

(1) At the end of each financial year, the County Treasury shall, for the county government, consolidate the annual financial statements in respect of all the county government entities in formats to be prescribed by the Accounting Standards Board.

164. Annual reporting by accounting officers

(1) At the end of each financial year, the accounting officer for a county government entity shall prepare financial statements in respect of the entity in formats to be prescribed by the Accounting Standards Board.

(2) The accounting officer shall include in the financial statements—

(a) appropriation accounts, showing—

(i) the services for which the appropriated money was spent;

(ii) the amounts actually spent on each service; and

(iii) the status of each Vote compared with the appropriation for the Vote; and

(iv) a statement explaining any variations between the actual expenditure and the sums Voted; and

(v) any other information specified by the County Treasury;

(b) a statement of the entity's debt that is outstanding at the end of the financial year;

(c) a statement of the entity's debt guaranteed by the national government as at the end of the financial year;

166. Accounting officer to prepare quarterly reports for county government entity

(1) An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.

(2) In preparing a quarterly report for a county government entity, the accounting officer shall ensure that the report—

(a) contains information on the financial and non-financial performance of the entity; and

(b) is in a form determined by the Accounting Standards Board.

(3) Not later than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.

(4) Not later than one month after the end of each quarter, the County Treasury shall—

(a) consolidate the quarterly reports and submit them to the county assembly;

(b) deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and

(c) publish and publicise them.

(5) In the case of an entity that is a county corporation, the accounting officer for the corporation shall also submit a copy of the quarterly report to the County Executive Committee member responsible for the corporation, who, upon approving it, shall submit a copy to the County Treasury.

180. Reporting by urban areas or cities

185. Annual reporting by the County Treasury on county corporations

194. Functions of the Board

(1) The Accounting Standards Board shall provide frameworks and set generally accepted

201. Duty of County Chief Officer to report suspected offences

(1) If the County Chief Officer suspects that an offence may have been committed under this Act, he or she shall notify the County Executive Committee member for finance and take all practicable steps to report the matter to the relevant law enforcement authority to enable that authority to investigate the suspected offence and, if evidence of the offence is discovered, to institute proceedings to prosecute any person who is alleged to have committed it.

(2) If the County Chief Officer fails to report a suspected offence as required by subsection (1), that County Chief Officer is liable to disciplinary action in accordance with—

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