



Eastern Africa Collaboration for Economic  
Social and Cultural Rights



We advocate for transparent accountable management  
of public resources

SIMPLIFIED VERSION  
OF THE PUBLIC FINANCE  
MANAGEMENT LEGAL AND  
POLICY FRAMEWORKS

*English/ Kiswahili Version*



# Forward

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Public Finance Management concerns public spending. Governments the world over require resources to deliver services to their citizens. The Government of Kenya generates income from tax revenue, nontax revenue and borrowing.

The constitution of Kenya 2010 established a devolved governance structure and allocates 15% of the funds generated to be used in the counties. Kenya parliament consisting of the National Assembly, the senate and county Assemblies have the responsibility of making relevant laws to manage the use of revenue at the national and county levels.

There are various legal frameworks that have been developed by the National Assembly to manage use of public finances. This publication is intended to simplify these legal and policy frameworks to enable ordinary citizen to understand them and effectively participate in the management of public resources.

The version has further been translated into the local languages of Kikuria, Dholuo and Kiswahili to encourage citizens in Migori and Homabay counties involvement in decision making process in an informed manner.

**Bether Kokach**

Regional Director

# Acknowledgements

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# SIMPLIFIED VERSION OF THE PUBLIC FINANCE MANAGEMENT LEGAL AND POLICY FRAMEWORKS

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## A. Legal Foundations and Governance Of Public Finance Management

### 1. Constitution of Kenya 2010

#### i. Principles that guide public finance management in Kenya

- Make public finance management open and accountable.
- Ensure there is citizen participation in financial matters.
- Revenues raised nationally to be shared fairly among National and County Governments.
- Use of public funds to ensure fair development

of the country including making special conditions for marginalised groups and areas.

- Public money to be used in a careful and responsible way.

#### ii. Category of Public Funds

- **Consolidated Fund:** This is a national fund where all money raised or received by National Government.
- **Equalization fund:**

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<sup>1</sup>This is revenue raised national and shared fairly between the National and County Governments on yearly basis based on a sharing formula recommended by Commission on Revenue Allocation.

<sup>2</sup>Government Financial Year starts from 1st July and ends 30th June.

<sup>3</sup>This is a yearly law that divides revenue raised by the National Government between the National and County Governments



This is a national fund where 0.5% of all revenue collected nationally is set aside by National Government to provide basic services like water, roads, health facilities and electricity to marginalised areas.

- **Contingencies Fund:** This is a national fund to address an urgent or unforeseen expenditure. It shall be

controlled by Cabinet Secretary in charge of Finance.

- **County Revenue Fund:** This is a county fund where all money raised or received by County Government.
- iii. **Division of Revenue**
  - Every 5 yrs, Senate will determine the basis for allocating (NB: it is not a formula) the annual equitable share among the counties based on criteria by

Commission on Revenue Allocation (CRA).

- Equitable (fair) share<sup>1</sup> to County Governments shall not less than 15% of all revenue collected by the National Government.
- Two months before the end of Financial Year<sup>2</sup>, Division of Revenue Bill<sup>3</sup> and County Allocation Revenue Bill shall be introduced in Parliament (Senate and National Assembly).

#### iv. Budgets and spending

- Budget of National and County Governments should contain:
- Estimates of revenue and expenditure,
- Proposals for funding shortfalls for the budget and,
- Proposals regarding borrowing that will increase public debt.

## 2. County Government Act, 2012

County Government Act sets the stage for planning framework (Sector Plans, CIDP, Spatial Plan, Cities and Urban Areas Plans) for the county. NB: We plan first then we budget for the plan.

- County Officers – One role of the Governor, CECMs, Sub County Administrator, Ward Administrator and Village Administrator to promote, facilitate and coordinate participation of citizens in development of policies, plans and service delivery that includes planning, budgeting, implementation, monitoring, evaluation and reporting
- CIDP to have a resource mobilization



and management framework: budget projection, funds available for capital project development and recurrent expenditure and financial strategy – sound financial management and expenditure control including revenue raising strategies.

- No public funds will be used outside a planning framework approved by the County Assembly.
- The County Assembly to approve the budget and expenditure of the County Government annually.
- Participation of the citizens in county planning process is a must.

### 3. Public Finance Management Act, 2012

This law provides for the effective management of public finances by the National and County Governments, the oversight responsibility of Parliament and County Assemblies and the different responsibilities of government entities and other bodies.

This should be read together with Public Finance Management (National Government) Regulations and Public Finance Management (County Government) Regulations. Key issues for public finance management:

- **CECM** in-charge of Planning to publish & publicize County Annual Development Plan (ADP).

- **CECM** in-charge of Finance to ensure public participation in budget making process including during the Supplementary (revised) Budget Estimates.
- County Treasury to involve the public in the process of developing a County Fiscal Strategy Paper (CFSP)
- Requires every county to prepare a development plan with strategic priorities and programs to be delivered.
- Disclosure of information - on time, different formats, easily accessible, affordable, local language
- Limitation to provision of information – upon government to justify that limitation

#### 4. Access to Information Act, 2016

- This is administered by the Commission on Administrative Justice (Ombudsman).
- Public entities to facilitate provision of information

#### 5. Commission of Revenue Allocation Act, 2011

The Commission on Revenue Allocation (CRA) is a constitutional determines basis sharing of the public funds among the two levels of government. The main function of CRA is to make recommendations concerning the basis for the fair share of revenue raised by the National Government:

<sup>4</sup>This is a yearly law that divides revenue allocated to the County Governments as per the basis for sharing that's determined by the Senate

- Between the National and County Governments and
- Among the County Governments.

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## **6. Salaries and Remuneration Commission Act, 2011**

- Salaries and Remuneration Commission is a constitutional commission that sets and regularly review the remuneration, benefits of all public officers and advise the National and County Governments.
- The wage bill has an effect on the recurrent and development expenditure by National and County Governments.

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## **7. Controller of Budget Act, 2016**

Office of the Controller of Budget is a constitutional independent office and important expenditure

control structure. The Key issues for public finance management are the functions of the Controller of Budget which are;

- Authorize withdrawals from the Equalization Fund, Consolidated Fund, County Revenue Funds.
- Monitor, evaluate, report and make recommendations to National and County Governments on measures to improve budget in consultation with the National and County Treasuries and the Public Sector Accounting Standards Board
- Enforce budgetary sector ceilings by Parliament and County Assemblies of National and County Government expenditures

- respectively.
- Submit to Parliament quarterly Budget Implementation Reports for National and County Governments within 30 days after the end of each quarter
  - Publish and publicise the quarterly Budget Implementation Reports for National and County Governments within 14 days after submission to Parliament.



<sup>5</sup> This is a three year rolling budget framework i) to create the link policy making with planning, budgeting and implementation of programs and projects ii) maintain fiscal discipline by establishing hard budget targets and (iii) and facilitate expenditure prioritization.

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## 8. Public Audit Act, 2015

Office of the Auditor General is an important and critical structure for evaluating use of public funds. The Office of the Auditor General is critical in bringing out any cases of corruption and mismanagement of public funds. The key functions of the Auditor General are:

- Undertake audit activities in state organs and public entities to confirm whether or not public money has been applied lawfully and in an effective way
- Conduct investigations of a complaint made by the public or otherwise
- Within 6 months to audit and report on accounts of National and County Governments after end of financial year.
- All Audit reports

are submitted Parliament or relevant County Assemblies. Within 7 days of receiving the reports shall publicize on its website and other public spaces.

- Within 14 days after submitting the report to Parliament or relevant County Assembly to publicize the report on the official website and other public spaces.

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## 9. Public Procurement and Disposal Act, 2015

This law provides procedures for efficient public procurement and assets disposal by public entities under the Public Procurement and Regulatory Authority (PPRA).

The main function of

PPRA is to monitor, assess and review the public procurement and asset disposal system by National and County Governments. This has an effect on the recurrent and development

expenditures in value for money – eliminate corruption and mismanagement of public funds and provide better delivery of services.



## 10. Budget Circular

This is a policy that is released to inform and give a roadmap of preparation of the budget. The Circular provides budget making calendar and activities for the

specific financial year.

- National Annual Budget Circular – this is a policy that is released by the Cabinet Secretary in charge of Finance to National Government Ministries,

Departments and Agencies (MDAs).

- County Budget Circular – this is a policy that is released by the CECM in charge of Finance to County Government Departments and Entities.

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### 11. Annual Budget Policy documents

- Annual budget policy documents provide a framework for the budget making process. These are:
- National Budget Policy Statement (BPS) – is a policy that confirms or readjusts the sector ceilings in the BROP for 3 yrs under the Medium Term Expenditure Framework .
- National Budget Review and Outlook Paper (BROP)
- County Budget Review and Outlook Paper

- County Fiscal Strategy Paper
- County Debt Management strategy

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### 12. Annual government money laws

These annual government money laws set the stage for budgeting and implementation of budgets. These are:

- **Division of Revenue Act** (DoRA) – fair share of national revenue between National and County Governments
- **County Allocation Revenue Act** (CARA) – fair share of revenue allocated for County Governments and among counties
- **Appropriation Act**
- Based on the Approved County Budget Estimates, a County Appropriation

law is enacted to authorize County Treasury to withdraw public funds from the County Revenue Fund.

- Based on the National Approved Budget Estimates a National Appropriation law is enacted to authorize National Treasury to withdraw public funds from the Consolidated Fund.
- **Finance Act** – this is a law that authorizes the National and County Governments to put in place multiple provisions on taxes each financial year as sources of revenue and fees for public services. This is part of revenue strategies by governments. We have annual National Finance Act and County Finance Act.

## B. PUBLIC FINANCE MANAGEMENT OVERSIGHT INSTITUTIONS AND THEIR ROLES

- **National Treasury** – to formulate, implement and monitor macro-economic policies involving expenditure and revenue including to manage national public debt, promote economic and financial policies that facilitate social and economic development
- **County Treasury** - ensure that all money raised or received by or on behalf of the County Government is paid into the County Revenue Fund.
- **County Assemblies** – approves budget, expenditure and borrowing by the County Government.
- **Salaries & Remuneration Commission (SRC)** - sets and reviews the



remuneration by State/  
Public Officers.

- **Public Procurement & Regulatory Authority (PPRA)** – ensures efficient public procurement and assets disposal system by National and County Governments’ agencies.
- **Commission on Revenue Allocation** - to make recommendations concerning the basis for the fair share of national revenue raised by the National Government.
- **Intergovernmental Budget and Economic Council (IBEC)** – forum for consultation and cooperation between the National and County Governments chaired by Deputy President of the Republic of Kenya.
- **County Budget and Economic Forum (CBEF)** – the purpose is to provide a consultation forum by the County Government

on the preparation of county plans, the County Fiscal Strategy Paper and the Budget Review and Outlook Paper for the county; matters arising from Intergovernmental Budget and Economic Council and other intergovernmental forums and on matters relating to budgeting, the economy and financial management at the county level. CBEF is chaired by the Governor.

**NOTE THAT:**

*This Simplified Popular Version of Kenya’s Public Finance Management Legal and Policy Frameworks should be read together with the source documents.*

*NAKALA ILIYO RAHISISHWA YA  
MFUMO WA USIMAMIZI WA FEDHA  
ZA UMMA NA SERA*

# Nukuu

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Usimamizi wa Fedha za Umma unahusu matumizi ya umma. Serikali ulimwenguni zinahitaji rasilimali ili kufikisha huduma kwa raia wao. Serikali ya Kenya huingiza mapato kutokana na mapato ya ushuru, mapato yasiyokuwaya kodi na kukopa. Katiba ya Kenya 2010 ilianzisha muundo wa utawala uliogawanyika na kutenga 15% ya pesa zilizopatikana kutumika katika kaunti. Bunge la Kenya linalojumuisha Bunge la Kitaifa, baraza la seneti na Assemblies za kaunti zina jukumu la kutunga sheria zinazohusika kusimamia matumizi ya mapato katika ngazi za kitaifa na kaunti.

Kuna mifumo mbali mbali ya kisheria ambayo imetengenezwa na Bunge la kitaifa kusimamia matumizi ya fedha za umma. Chapisho hili limekusudiwa kurahisisha mifumo hii ya kisheria na sera kuwezesha raia wa kawaida kuzielewa na kushiriki kikamilifu katika usimamizi wa rasilimali za umma. Toleo hilo limetafsiriwa zaidi katika lugha za mitaa za Kikuria, Dholuo na Kiswahili ili kuhamasisha raia katika kaunti za Migori na Homabay kuhusika katika mchakato wa kufanya maamuzi kwa njia ya ufahamu.

**Bether Kokach**

Mkurugenzi wa Mkoa

# Shukrani

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Tunadaiwa na washirika wengi pamoja na mashirika ya kijamii (CBOS) mashirika ya Imani (FBOS) na asasi zingine za kiraia (AZAKi) ambazo zimeendelea kutuunga mkono katika juhudi zetu za kutekeleza mpango juu ya uwezesaji wa raia katika Usimamizi wa Fedha za Umma (PFM).

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UMMA NA MAJUKUMUYAO

# NAKALA ILIYO RAHISISHWA YA MFUMO WA USIMAMIZI WA FEDHA ZA UMMA NA SERA

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## A. MISINGI YA KISHERIA NA UTAWALA WA USIMAMIZI WA FEDHA ZA UMMA.

### 1. Katiba ya Kenya 2010

#### i. Kanuni zinazoongoza usimamizi wa fedha za umma nchini Kenya

- Fanya usimamizi wa fedha za umma uwe wazi na uwajibike.
- Hakikisha wananchi wanashiriki katika maswala ya kifedha.
- Mapato yaliyopatikana kitaifa kugawanywa kwa usawa kati ya Serikali za Kitaifa na Kaunti.
- Matumizi ya fedha za

umma kuhakikisha maendeleo ya haki ya nchi pamoja na kuweka hali maalum kwa vikundi na maeneo yaliyotengwa.

- Fedha za umma zitumike kwa umakini na uwajibikaji

#### ii. Makundi ya Fedha za Umma

- **Mfuko Mkuu/ Uliojumuishwa:**  
Huu ni mfuko wa kitaifa ambapo pesa zote zinakusanywa

au kupokelewa na Serikali ya Kitaifa zinakusanywa.

- **Mfuko/Fedha wa Usawazishaji:** Huu ni mfuko wa kitaifa ambapo asilimia 0.5 ya mapato yote yanayokusanywa kitaifa na Serikali ya Kitaifa yametengwa kutoa huduma za msingi kama maji, barabara, vituo vya afya na umeme kwa maeneo yaliyotengwa.
- **Mfuko/Fedha za dharura:** Hii ni mfuko wa kitaifa kushughulikia matumizi ya haraka au yasiyotarajiwa. Inasimamiwa na kudhibitiwa na waziri wa kitaifa anayesimamia Fedha.
- **Mfuko wa Mapato wa Kaunti:** Huu ni mfuko wa kaunti ambapo pesa zote zinakusanywa au kupokelewa na Serikali

za Kaunti zinakusanywa.

### iii. Mgawo wa Mapato

- Kila baada ya miaka 5, Seneti itaamua msingi wa kutenga (NB: sio fomula) **mgao** sawa wa kila mwaka kati ya kaunti kulingana na vigezo vilivyopendekezwa na Tume ya **Mgao** wa Mapato (CRA).
- **Mgao** sawa kwa Serikali za Kaunti hazitapungua asilimia 15 ya mapato yote yanayokusanywa na Serikali ya Kitaifa.
- **Miezi miwili kabla** ya kumalizika kwa Mwaka wa Fedha wa Serikali, Sheria ya **Mgao** wa Mapato na Sheria ya Mapato ya Mgao katika ya Kaunti utaletwa Bungeni (Seneti na Bunge la Kitaifa).

### iv. Bajeti na matumizi ya fedha ya umma

Kwa kawaida, Bajeti ya Serikali za Kitaifa na Kaunti



zinapaswa kuwa na:

- Makadirio ya mapato na matumizi ya fedha ya umma,
- Mapendekezo ya kufadhili upungufu wa fedha kwa bajeti na
- Mapendekezo kuhusu kukopa ambayo itaongeza deni la umma.

## 2. Sheria ya Serikali ya Kaunti, 2012

Sheria ya Serikali ya Kaunti inaweka hatua kwa mfumo wa mipanga (Mipango ya Sekta, **Mpango wa Maendeleo Yaliojumuishwa**

**ya Kaunti**, Mpango wa Spatial, Miji na Mipango ya Maeneo ya Mjini) ya kaunti. NB: Tunapanga kwanza kisha tuweke bajeti ya mpango huo. Maswala muhimu kwa usimamizi wa fedha za umma:

Maafisa wa Kaunti – Jukumu **mojawapo** ya Gavana, Mawaziri wa Kaunti, Mkuu wa Kaunti Ndogo, Msimamizi wa Kata/wadi na Msimamizi wa Kijiji ni kukuza, kuwezesha na kuratibu kushiriki kwa wananchi



katika maendeleo ya sera, mipango na utoaji wa huduma pamoja na kupanga, utengenezaji wa bajeti, utekelezaji wa mipango na bajeti, ufuatiliaji, utathmini na ripoti.

**Mpango wa Maendeleo Yaliojumuishwa ya Kaunti (CIDP)** kuwa na mpango wa kusanya rasilimali na mfumo wa usimamizi: makadirio ya bajeti, fedha zinazopatikana kwa maendeleo ya miradi na matumizi ya kawaida na mkakati wa kifedha - usimamizi mzuri wa fedha na udhibiti wa matumizi pamoja na mikakati ya kukusanya mapato.

- Hakuna fedha za umma zitakazotumiwa nje ya mfumo wa upangaji ulioidhinishwa na Bunge la Kaunti.
- Bunge la Kaunti kuidhinisha kila mwaka bajeti na matumizi ya fedha ya Serikali ya Kaunti.

- Kushirikishwa kwa wananchi ni lazima katika mchakato wa kupanga kaunti.

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### 3. Sheria ya Usimamizi wa Fedha za Umma, 2012

Sheria hii inatoa mwelekeo wa usimamizi mzuri wa fedha za umma na Serikali za Kitaifa na Kaunti, jukumu la uangalizi wa Bunge la Kitaifa na Seneti, na bunge la Kaunti na majukumu tofauti ya vyombo vya serikali. Hii sheria inapaswa kusomwa pamoja na Kanuni za Usimamizi wa Fedha za Umma (Serikali ya Kitaifa) na Kanuni za Usimamizi wa Fedha za Umma (Serikali ya Kaunti). Maswala muhimu kwa usimamizi wa fedha za umma:

- **CECM** anayesimamia maswala ya mipango kuchapisha na

kutangaza mpango wa maendeleo wa kila mwaka (ADP) ya Kaunti.

- **CECM** anayesimamia Fedha kuhakikisha kushiriki kwa wananchi katika michakato ya kutengeneza bajeti ikiwa ni pamoja na Makadirio ya Bajeti ya Ziada (Supplementary Budget)
- Hazina ya Kaunti kuhusisha umma katika mchakato wa kuandaa Sera ya Mkakati wa Fedha ya Kaunti (County Fiscal Strategy Paper)
- Hii sheria inahitaji kila Kaunti kuandaa mpango wa maendeleo na vipaumbele vya kimkakati na mipango ya kutolewa.

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#### 4. Sheria ya Upataji Habari, 2016

- Hii sheria inatekelezwa na Tume ya Haki ya Utawala (Ombudsman).
- Mashirika ya umma yanatakiwa kuwezesha utoaji wa habari.
- Utoaji wa habari - kwa wakati, muundo tofauti, kupatikana kwa urahisi, bei nafuu, kwa lugha ya wakaaji.
- Kuzuia kwa utoaji wa habari – jukumu hili limewachiwa kitengo cha serikali kuhalalisha kutotoa habari.

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#### 5. Sheria ya Tume ya Mgao wa Mapato, 2011

- Tume ya Mgao wa Mapato (CRA) ni tume ya kikatiba ambayo hutoa msingi wa mgao wa fedha za umma kati ya ngazi mbili za serikali. Kazi kuu ya hii Tume ni kutoa

mapendekezo kuhusu usawa kwa ugavi wa haki wa mapato yaliyokusanywa na Serikali ya Kitaifa:

- Kati ya Serikali za Kitaifa na Kaunti
- Miongoni mwa Serikali za Kaunti.

## **6. Sheria ya Tume ya Mishahara na Malipo, 2011**

- Tume ya Mishahara na Malipo ni tume ya kikatiba inayoweka na kukagua mara kwa mara mishahara na ujira wa maafisa wote wa Serikali na kutoa ushauri kwa Serikali za Kitaifa na Kaunti.
- Kiwango cha mishahara kina athiri kwa matumizi ya kawaida na ya maendeleo kwa Serikali za Kitaifa na Kaunti.

## **7. Sheria ya Mdhhibiti wa Bajeti, 2016**

- Ofisi ya Mdhhibiti wa Bajeti ni afisi huru ya kikatiba na muhimu na muundo wa kudhibiti matumizi ya fedha za umma. Maswala Muhimu kwa usimamizi wa fedha za umma ni kazi za Mdhhibiti wa Bajeti ambazo ni;
- Idhinisha utoaji wa fedha za umma kutoka kwa Mfuko/Fedha za Usawazishaji, Mfuko Mkuu/Ulioletuaji wa Serikali, Fedha za Mapato za Kaunti.
- Kufuatilia, kutathmini, kutoa ripoti na kutoa mapendekezo kwa Serikali za Kitaifa na Kaunti juu ya hatua za kuboresha bajeti kwa kushauriana na Hazina za fedha za Kitaifa





na Kaunti na Bodi ya Viwango vya Uhasibu katika Sekta ya Umma.

- **Kutekeleza viwango vya bajeti ya sekta** ilivyoidhinishwa na Bunge na Bunge la Kaunti kwa matumizi ya Serikali ya Kitaifa na Kaunti mtawaliwa.
- Kuwasilisha Bungeni **Ripoti ya miezi mitatu ya Utekelezaji**

wa Bajeti ndani ya siku 30 kila baada ya kumalizika kwa kila robo ya mwaka.

- Kuchapisha na kutangaza Ripoti za **Utekelezaji wa Bajeti ya kila mwaka** ya Serikali za Kitaifa na Kaunti ndani ya siku 14 baada ya kuwasilishwa kwa Bunge.

## 8. Sheria ya Ukaguzi wa Fedha za Umma, 2015

Ofisi ya Mkaguzi Mkuu wa Hesabu za Serikali ni muundo muhimu wa kutathmini/kubaini matumizi ya fedha za umma. Ofisi ya Mkaguzi Mkuu wa Hesabu ni muhimu katika kutathmini kesi zozote za rushwa na usimamizi mmbaya wa fedha za umma. Majukumu muhimu ya Mkaguzi Mkuu wa Hesabu ni:

- Kufanya shughuli za **kukagua wa fedha za umma katika asasi za serikali na** mashirika ya umma ili kudhibitisha ikiwa pesa za umma zimetumika kihalali au kwa njia inayofaa.
- Kufanya uchunguzi wa malalamiko yaliyotolewa na umma au vinginevyo.

- Ndani ya miezi 6 **atakagua** na kuripoti kuhusu utumiaji wa fedha za umma na Serikali za Kitaifa na Kaunti baada ya mwisho wa mwaka wa fedha wa serikali.
- Ripoti zote za Ukaguzi zinawasilishwa Bungeni au Bunge la Kaunti husika. Ndani ya siku 7 baada ya kupokelewa, **ripoti hizo zitatangazwa kwenye tovuti ya Afisi ya Mukaguzi Mkuu wa Hesabu** na nafasi zingine za umma.
- Ndani ya siku 14 baada ya kuwasilisha ripoti y aukaguzi wa fedha za umma kwa Bunge au Bunge la Kaunti husika, wata tangaza ripoti hiyo kwenye tovuti yao rasmi na maeneo mengine ya umma.

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## 9. Sheria ya Ununuzi na Uuzaji wa mali ya Umma, 2015

- Sheria hii inatoa utaratibu za ununuzi bora na uuzaji mali wa umma kwa mashirika ya umma chini ya Mamlaka ya Ununuzi wa Umma na Udhibiti (PPRA).
- Jukumu kuu la Mamlaka ya Ununuzi wa Umma na Udhibiti (PPRA) kufuatilia, kutathmini na kukagua mfumo wa ununuzi na uuzaji wa mali ya umma na Serikali za Kitaifa na Kaunti.
- Hii ina athari kwa matumizi ya kawaida na ya maendeleo kwa kupata thamani ya pesa - kuondoa ufidia na usimamizi mbaya wa fedha za umma.

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## 10. Waraka wa Bajeti

Hii ni sera ambayo hutolewa kuarifu na kutoa mwelekeo wa utayarishaji wa bajeti. Hii sera hutoa kalenda ya utengenezaji wa bajeti na shughuli wa mwaka wa fedha maalum.

### a) Waraka wa Kitaifa wa

**Bajeti** ya Mwaka - hii ni sera ambayo hutolewa na Waziri anayesimamia Fedha kwa Wizara, Idara na Wakala za Serikali za Kitaifa.

### b) Waraka wa Bajeti ya

**Kaunti** - hii ni sera ambayo hutolewa na CECM wa Kaunti anayesimamia Fedha kwa Idara za Serikali za Kaunti na Vyombo.

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## 11. Nyaraka za Sera ya Bajeti ya Mwaka

Nyaraka za sera za bajeti ya kila mwaka hutoa mfumo wa mchakato wa utengenezaji wa bajeti.

Hizi ni:

Taarifa ya Sera ya Bajeti

ya Kitaifa (BPS) - ni sera ambayo inathibitisha au kubadilisha upya upeo wa sekta katika Sera ya Uhakiki na Mtazamo wa Bajeti (BROP) ya miaka 3 chini ya Mfumo wa Matumizi ya Muda wa Kati.

Sera ya Uhakiki na Mtazamo wa Bajeti (BROP)

Sera ya Uhakiki na Mtazamo wa Bajeti ya Kaunti (CBROP)

- Sera ya Mkakati ya Fedha za Kaunti
- Mkakati wa Usimamizi wa Deni la Kaunti

## 12. Sheria za kila mwaka za pesa za serikali

Sheria hizi za kila mwaka za pesa za serikali inaanda hatua za utengenezaji na utekelezaji wa bajeti.

Hizi ni:

**Sheria ya Ugavi wa Mapato (DoRA)** – usawa wa ugavi wa mapato ya kitaifa kati ya Serikali za Kitaifa na Kaunti.

**Sheria ya Mgao wa Mapato ya Kaunti (CARA)**

- usawa wa mgao wa mapato yaliyotengewa Serikali za Kaunti na vile vile kati ya Makaunti.

**Sheria ya Matumizi ya fedha za umma:**

- Kulingana na Makadirio ya Bajeti yaliyoidhinishwa na Bunge la Kaunti, sheria ya Matumizi ya fedha za umma inatungwa kuidhinisha Hazina ya Kaunti kutoa pesa za umma kutoka kwa Mfuko wa Mapato wa Kaunti.
- Kulingana na Makadirio ya Bajeti yaliyoidhinishwa na Bunge, sheria



ya Matumizi ya Kitaifa inatungwa kuidhinisha Hazina ya Kitaifa kutoa fedha za umma kutoka kwa Mfuko Mkuu wa Serikali.

- **Sheria ya Fedha** - hii ni sheria inayoidhinisha Serikali za Kitaifa na Kaunti kuweka **mikakati** kadhaa ya ushuru kila mwaka wa fedha kama **vyanzo vya mapato na ada kwa huduma za umma**. Hii ni kati ya mikakati ya mapato **ya** serikali. **Kuna** Sheria ya Fedha ya Kitaifa na Sheria ya Fedha za **Kaunti ya kila mwaka**.

## **B. TAASISI ZA USIMAMIZI NA UAGALIZI WA FEDHA ZA UMMA NA MAJUKUMU YAO**

### ***i. Hazina ya Kitaifa***

- kuunda, kutekeleza na kufuatilia sera kuu za uchumi zinazohusu matumizi na mapato pamoja na kusimamia deni la kitaifa, kukuza sera za uchumi na fedha zinazowezesha maendeleo ya kijamii na kiuchumi

### ***ii. Hazina ya Kaunti -***

kuhakikisha kuwa pesa zote zilizokusanywa au kupokelewa na au kwa niaba ya Serikali ya Kaunti zinalipwa kwenye Mfuko wa Mapato wa Kaunti.

### ***iii. Bunge la Kaunti –***

inapitisha bajeti, matumizi na ukopaji wa Serikali ya Kaunti.

### ***iv. Tume ya Mishahara na***

***Malipo (SRC)*** - inaweka kiwango na kuhakiki malipo ya Maafisa wa

Serikali / Umma  
**v. Mamlaka ya Ununuzi wa Umma na Udhibiti (PPRA)** - inahakikisha ununuzi ulio bora wa umma na uzaji wa mali ya umma/serikali.

**vi. Tume ya Mgao wa Mapato** - kutoa mapendekezo kuhusu msingi wa ugavi kwa usawa ya mapato yaliyokusanywa na Serikali ya Kitaifa.

**vii. Baraza la Kiserikali la Bajeti na Uchumi (IBEC)** – hili ni jukwaa la mashauriano na ushirikiano kati ya Serikali za Kitaifa na Kaunti na mwenyekiti wake na Naibu Rais wa Jamhuri ya Kenya.

**viii. Jukwaa la Kaunti la Bajeti na Uchumi (CBEF)** – lengo la jukwaa hili ni kutoa fursa ya mashauriano ya Serikali ya Kaunti juu ya utengenezaji wa

mipango ya kaunti, Sera ya Mkakati ya Fedha za Kaunti na Sera ya Uhakiki na Mtazamo wa Bajeti ya Kaunti na maswala yanayohusu bajeti, uchumi na usimamizi wa fedha katika ngazi ya kaunti. Gavana ndio mwenyekiti wa jukwaa hili.

**KUMBUKA KUWA:**

Nakala hili lililorahisishwa ya mfumo wa usimamizi wa fedha za umma na sera za Kenya zinapaswa kusomwa pamoja na nakala zilizonukuliwa.



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