



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**

Kikuria Version

Kuyambele

Ogotomera ichimbiria gutungana korre ehamate Ekebara ngutuna kerre ichisemia cha kunyoria obhoome kobamenyi bakio na bhoore baratomere.

Eserekare ya Kenya nkunyoria ere iruguti gokohetera ubusurusia, koo bhinto, bhirra na bhitakoreberwa iriguti, ngokoheetera kogosaba.

Egatiba ya Kenya 2010 yahetiri esera na goitora 15% (ikumi na isaano kwiigana) iga chiyi chiratomeka guchikaunti.

Amabuunge ga Kenya gano gagokora iribunge reigoro ereseneti na iribunge reikaunti, ngaana ichinguru cha gokora amarago gano garayi garaimererra boore ubusurusia bhogotomeka komabunge gaigoro na gano gichikaunti.

Ichincherra nchiiho chino chaatorwa niiribunge riigoro kogokomaheera bore ichisenti cha abaanto chigotomeka .

Iririchokyo reno nderagere gotobya oborongochi bono, neesera eno koomonto ore oonswe gosesora na kumuturia kobahamwe kwimerera ibinto bia abaanto.

Gano kobotambe, ngaagaranchorwa kubigambo biino; igikuria, ekegaya na igiswahiri koogotora omoyo abaanto biichikaunti cha Mogori na Homabay baabe numukia gokurusia ichihamuri gosemia inchiya

Bether Kokach

Regional Director

Amaitabirrio

Enchera entobu ya Korokeeria bhore inchimbirria cha abanto chirai chiratomeka Kenya yaatoka gokohetera kobogotaine, gose irikomo re EACOR na abateberria baabo hanse ya Regional Director -Bether Juma Kokach, inchikuma inchinene chimogeere Fenny Jael, Florence Ann, Timothy Achieng, Benjamin Wambua, bonswe hamwe na bano baaturria gokorichokia amamaho gayo.

EACOR nguitabirria erre na abanene bano baarigia incherra ya gotomeka bano-bhakurwa Homabay na Migori County; Addah Okelo na Benedict Ochieng bano baarigia inchera inchiiya kurua ko baanto.

Baito hamwe torre na abasirika bonswe hamwe na amakomo.

Agande agabaanto (CBOS) ,(FBOS) hamwi na amakomo gande (CSOS) gano gakogenderria gotosegeka kogotana na ni nchinguru cha kogenderria kogokora ichiseemi cha gututurria abaanto gontahana ya inchimbirria cha (PFM).

Amaitabirio gamogeerre Masiaga Asunza, Omoteberia ono akora emeremo na baito ichinkaga chonswe kogoteberria na kogaranchora esemia, wiiki nkogambatorre iga Digiprints Media gokohetera harre Arnold Kinuthia ono aturria omondiki we ibitabo ibia amang'ana gano.

Ogosokerria EACOR (BFTW) kobaturria go nkoro inchiya yabo harre baito gukuimukia incherra inchiyaya amakomo gaito na komaheerra inchimbirria cheito.

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HAMWI NA AMABHAGA GA'ABHO,

ESEMIYA KWIMEREERA ICHIMBIRIA CHA ABHENE IRITONGO EREH EKOORWE GONCHERA ENTOBU

A. GOKOHETERA KOMARAGO GU UBWIMIRIRI
BWI ICHIMBIRIA CHA EBHIENE IRITONGO GUKIARO GE KENYA
IKIGIMA.

1. Amarago ga kenya agoomoka go 2010

i. Amarago gano gakorokiria ubwimiriri bwa amasenti gi iritongo gu-kiaro ge Kenya.

- Ubwimiriri bwi ichimbiria cha abhiene iritongo, bhobe harabu na gokomanyekana na abhanto bonswi kebore chimerereywue.
- maha iga abanto baturiyi na ichisemi cha kuimereera ichimbiria chabo
- Ikinyoro gi ichimbiria chi ikebharu niga chitwenanibwe bhuya

goserekare enene na iyakaunti.

- Ichimbiria chiekebara niga chikiirwa amagenderio gi ikiari na kemoekemoe guchintahana chiira chatigara nyuma komagendeerio.
- Ichimbiria cha abene iritongo niga chitomeka buya.

ii. Ichimenga chi ichimbiria

- Iribeko irihiko-Reno ndio iribeko irinene



bokongi ereserekale
hare ichimbiria
chooswe chire
chikwiribwa chigisiha.

- Iribeko rekoreng'ania amagendeerio –Reno ni iribeko hare 0.5% chigokorwa kurwako chitwuria gokora amagendeerio gakuhira Ibinto kama manche isitima, oboreerini ibinde gucbintahan chiira chitana amagendeerio.
- Iribeko ria amang'ana

amabache –
Reno ni iribeko
eregutwuria
amang'ana ga
bongobongo , gose
amabache rera
rikwimereerwa
no omowaziri wi
ichimbiria.

- Iribeko riekaunti iribeko ri ichimbiria chooswe chire chikwiribwa ne ekaunti.

iii. Ugutwenana ikinyor

- Kila nyuma yeemeka 5 koheta, iribunge ri isenate

ngokengas rere
kebore ichimbiria
chi ikinyoro chirayi
chiratwenanibwa
guchicounty
gokoreng'ana
ni ichinchera
chi irikomo rere
rimerereye ikinyoro
(CRA).

- Igitweno gi
ichimbiria
guchicounty
tiragere koba hanse
15 % yi ikinyoro
gionswe ge serekale
enene hai.
- Imieli 2 omoka
gwichimbiria cha
serekale getarasira,
amang'ana gi
igitweno gi
ichimbiria ngaraayi
garahirwa gusenete
na kubunge ya
kenya.

iv. Ebajeti noogotomera ichimbiria

Ebajeti ya serekale enene na
ichiekaunti nchiragere koba
na:

- Ukwire ngeeria igoro yi
ikinyoro no ogotomera
ichimbiria.
- Ugutuurania amaitegeero
kebore ubusuhu bwi
ichimbiria bokaimera.
- Ugwitegeera kebore
ichimbiria chigakobwa
kurwa kebarakwimereera
ubusuhu kobajeti.

2. Esheria ya serekale yi ichicounty, 2012.

Irirago(sheria) reyo ngotora
rere borabu amatamboka
gare garagere guchisemi
hagarehagre. Ngosemia tore
totaratora ebajeti ye esemi.
Amang'ana gare gatondoye
gukwi mereera ichimbiria cha
abene iritongo. Abahopisa
bee ekaunti omogavana,
umubunge, abawakilishi
bi ichiwadi mbaragere
gutwurania ichisemi, ebajeti,

nu ubwimiriri bonde bwe ekaunti. *N/B Amangana go obhwera igoro yu ubwimiriri bwa amasenti ge iritongo.*

- Abatangati be ekaunti__gavana CECMs, abaimiriri be entahana ye iribunge, abaimiriri bi ichiwodi na abaimiriri bi igichichi kwimukira nagokora omweya gwe iritongo koba hamwi na gosangia ichisemi chia amagenderio no obokorimeremo bono bokohanwa bono borenge hamwi no ogosemia ogokora amasabo, ogotora kubikore okomaheera ukurwa nyuma na kohana iriboti.
- CIDP koba ne esemi inchiya ya komanyekana nagotangatera: ogotema amasabo, okomaha amasenti

gano gaho kotangs esemi enene iyaa amagenderio na amasenti gano gagotomeka guchisemia chia kwimrengera hamwi na ukuringia inchinhera chiakunyoria amasenti.

- Tesenti chirichonswi chira chiratomeke isiko ye esemia eno itabiribwi ne iribunge re ekaunti.
- Iribunge re ekaunti ndiaheti ebajeti na amasenti gare eserekare ye ekaunti eratomere keramoka.
- Ogosangia iritongo guchisemi chionswi chie ekaunti kuhika habe igo(ndasima)

3. Amarago gu ubwimiriri bwa amasenti gi iritongo, 2012

Irirago reno nkurusia rere ubwimiriri ubuya bwa amasenti gi iritongo goserekare yi ikiaro ikigima na koera ye ekaunti, emeremo geyo gioobomahiri nkohanwa gere kwiibunge re eseneti, na iribunge rie ekaunti ne emeremo hagarehagare nkohanwa gere guchinsagia chinde chia serekare ni ibimahiri bia chio. Eno niseini gosomwa hamwi ni ichisemiia chiubwimiriri bwi ichisenti chi iritongo(serekare ye ecounty). Amang'ana gu obwera bo ubwimiriri bwi ichisenti chi iritongo.

- Omowaziri / omoCECM ono aimerereye ichiseemi chiakondeka na gotora borabu

ichisemi chia amagenderio ichiomoka (ADP) gwe ekaunti.

- Omuimiriri/CECM onoaimerereye amasenti gi iritongo komaha iga obogotaini hobore gatai yi iritongo ni ichisemi chia-kebore amasenti garakore emeremo
- Emongo ye ekaunti gosangia iritongo gosemia nagotoora hamwi kebore amasenti ge ekaunti garakore emeremo.
- Kere ekaunti gosemia ichisemi chiayo inchia amagenderio na kohana imieyo ge mbere kugwitungana na amatuna gabo.

4. Amarago gakunyoria amang'ana amaiya, 2016

- Eno nimirereywe ni irikomo riobogambi bo obohena (ombudsman)
- Amakomo gi iritongo

kohabwa ogotora go kohana amangana amahya.

- Okurichokibwa kwa amang'ana amaiya gonkaga, gosemi ehagare, ogotoka koobotobu kwiguri iritobu gokegambo ke ehamate ehagare.
- Ekerengere gekunyona amang'na amaiya hare serekare gwitabirania ne ekerengere keyo.

5. Amarago gagutwenania amasenti gi iriguti, 2011

Reno ndo irikomo regutwenania amasenti gano gatokere(CRA) ndiorekohamora kebore amasenti garatwenanwe guchingansi chi icheserekare chionswi ibhere(2). Emeremo emenene ge CRA nuukurusia esemi kebore amasenti garatwenanibwe koboreng'ani gano

gairibwi ne eserekare ye enene.

- Gatai ye eserekare enene na chira chie ekaunti
- Gatai ye ichiserekare chiekaunti

6. Amarago gi irikomo rimesaara na amarebo, 2016

Irikomo rimesaara na amarebo ndisaini iga riyi reraitaha igituho emesara gere abakori meremo bonswi bha serekare bakorebwa nakoragiiria serekare enene hamwi niya ekaunti. Irituna rio omosaara nkoreta rere amaihonchoro amanene kebore amasenti ga serekare enene na eera ye ekaunti.

7. Omomahiri wa amarago ga kebore amasenti ga serekare garatomeke, 2016

Ehobisi yo omomahiri wa amasenti ga serekare ngosemibwi ere eno eramaheere kebore amasenti gagotomeka. Amang'ana gu ubwera kubwimiriri bwa amasenti giritongo bore gagotomeka ngano iga:

- Ugwitabina kunchokia kurwa komongo yaserekare amasenti gakoreng'ania obokori meremo, amasenti gano gagotoka gukurwa kwiguti riichisenti chiaserekare enene na era yichikaunti.
- Ukurwa nyuma, ugwitaha na kurusia iriboti nakoragiria serekare enene na era yiinchikaunti igoro ya

amatamboka gaguturia gokora buya amasenti gaara na koragiria emongo yi ikiaro na eera yiichikaunti na amakomo hagarehagare gi ichiserekare gare gagwitungana na ogokora amasabo gi amasenti gano gatomekereguchintahana chionswi chia amasenti gi iritongo.

- Okohamiiria komaha iga esemi yakobanga ubutumiri bwa amasenti kwibunge na kamabunge ge ekaunti ngokorekana gare kera nkaga.
- Ukuhira iriboti bunge ya kebore amasenti gakore emeremo (erebo) monse yichinsiko 30 nyuma ya kera robo gusira.
- Kondigisa na gotoora borabu amang'ana gonswi gichisenti chiaserekare bore chiakoore emeremo keramoka moonse yi ichinsiiko 14 nyuma

yakuhira iriboti bunge.

8. Amarago goomokaguri ni iritongo, 2015.

Ehobisi yo omokaguri omonene wa amasabo gaamasenti gaserekare ni iyobwera kogwitaha nakomaha kebore amasenti giritongo gakoore emeremo. Ehobisi eno ni yobwera kugwitaha ibina bionswe be obotabisia na ubwinuriri bwi ichimberia cha serekare ne emeremo ge omokaguri omonene wa amasabo na chiochino iga:

- Ogokora emeremo ge obokaguri kubyombo bia serekare na amashirika ga serekare reno komaha ichimberia chiaserekare nchikore emeremo gonchera ere eragere.
- Ogokora ubwisunchi igoro yo uguchana

koregonswi kwi iritongo gose enchera yende yonswi.

- Omokaguri omonene wa amasabo monse yi imieri 6 akagore na kurusia iriboti igoro ya eserekare ye ekaunti ne eserekare enene nyuma yo omoka gwe ebajeti gusira.
- Iriboti rionswi riobwitahi rekorwe na nakuhikibwa komabunge giichikaunti na kwibunge reserekare enene monse yi ichinsiko 7 nyuma yakohanwa kunyoribwa soki retorwe borabu komotandao na kumieya gende gere iritongo rekahekeera
- Monse yi ichinsiko 14 nyuma yakunyora iriboti reyo na kurihikia ku ubunge enene gose gaara gichikaunti iriboti reyo retotwe borabu kometandao ni ichintahana chinde chino iritongo rikahekeera.

9. Amarago igoro yu ubuguri nu ubuguria bwe emongo ye iritongo, 2015.

Irirago reno nkurusia rere esemi yu ubuguri ubuya nu ubuguri bwe emongo ya amakomo hagare yi iritongo hause yo ogotora kwi irikomo reno rimerereye ubuguri nu ubuguria bwe emongo yi iritongo(PPRA). Amang'ana na guobwera igoro yu ubwimiriri bwa amasenti gi iritongo ne emeremo emenene ge PPRA eho egosorana gokora ebei na gokagora esemi yakuguri.

Emongo gose obhome bho serekare ya ikiaro na chira cha ekaunti. Eno nkorettere okobha na obhwera bhwi ichisenti chi iritongo nakorebhera obosakurina obhwiriri obhobhebe bhwi ichisenti.

10. Umwinaro gho kebhire ichisenti chigotomeka

Eno nhe esemi eno ikurichokibwa komanyekania na korokania esemi kebhire amasenti gagokora emeremo komoka nyaborebhe. Eno nee engana yo obwera kubwimiriri ubuya na gotoora esemi yamatamboka kebhire amasenti gagokora emeremo komoka nyaborebhe.

- Engamba gose amangore ge eserekare ge ikiaro gionswi kebhire amasenti gagotomeka komoka –eno nee esera eno ikurusubwa no omowaziri onho aimerereye irikomo rie emongo.
- Engamba ye eserekare ye ekaunti



bhore amasenti gagotomeka- Eno nee esemi eno ikurichokibwa nho omowaziri wee ekaunti (CECM) Ono aimeirereye irikomo rii ichisenti chia ekaunti.

11. Iritachandigi re-korokia kebore ichisenti chigotomeka komoka.

Engamba eno yeesera ya-korokia kebore amasenti gagokora egasi, eno nee esemi eno egokorwa koori:

- Eno nee esemi ya amasenti ga-serekare enene (BPS)- Eno ekohekerania gose komanyia ya BROP komeka etato (3) geno gigucha hanse yobhokori bweh emeremo bweh enkaga ye enkaga ye ekerengere kegatai.
- Go-kohetera amatachandigi ge esemi yo obhokori meremo bho serekari enene(BROP)
- Go-kohetara amatachandigi go-

obhokori meremo bweh eserekari ye ekaunti kebhore bhokomahekana.

- Iritachandigi rie esemi ehekerani ke bore amasenti ge ekaunti gagokora emeremo.
- Esemi ya kwimerera amahaki ge ekaunti

12. Amarago gakera omoka ga amasenti ga serekare.

Amarago gano ngotoragale amatamboka gokobhokoli meremo bwa amasenti ga serekale na amatamboka gano bharaimuki:

- **Amarago gagutwenania amasenti gare-gatokere(DoRA)-** Okorengania ubutwenania boyo guchisirikale chi ichikaunti chionswi.
- **Amarago gagutwenania amasenti ge**

ichikaunti(CARA)- ugutwenania koborengania guchintahana chino chaibwa na eserekare ye ekaunti moonse yi ekaunti.

- **Amarago go obokori meremo:**
- kugwitungania ne esimi ya amasenti gee ekaunti bore garakore emeremo na eno yaitabiribwe ne ecounty, amarago go obokori meremo ngwitabiria gare iga amasenti garusibwe komongo ye ekaunti na gukurwa kumusuko gwe ecounty ye ekaunti.
- kugwitungania ne esemi eno itabiribwe ya ke bore amasenti ge ecounty enene garakore emeremo amarago ngwitabiria gare iga amasenti garusibwe komongo yu umusuko gwe eserekali enene.

- **Amarago ga amasenti-**

- reno ni irirago reno rigwitabiriana iga eserikali ye ekaunti gotoora kerengere nyaborebe ikiiri-guti keramoka. Eno nenchera emoe ye esemi ya serekare. Ntona amarago ga amasenti ge eserekare enene ga kera moka na amarago ge ekaunti.

B. AMAKOMO GA AMASENTI GI IRITONGO, UBWIMIRIRI HAMWI NA AMABHAGA GA'ABHO,

- ***Emongo ge eserekali***

enene-ogotanga, ogosemia, okohekerania ichisemia chionswi chuugukina gwe ekebara chino chigwitungana no ogotomera emongo ye ekebara hamwi nu ukwimerrera amahaki gonswi gana ekebara kegusebwa ogosemia ichisemi ichinchiya ichiamasenti gakomaha

iga ekebara nkogenderia kere na gukina.

- Emongo ye ekaunti - Gokohekerania na komaha iga ichisenti chionswi chira chiiribwi gose kohabwa gikura ya eserekare yonswi ye ekaunti korebwa chire kumusuko gwe emongo ye ekaunti.
- Iribunge re ekaunti- Nkohetia rere kebore amasenti ge ekaunti garakore emeremo na amwi noogokoba gwe ekaunti.
- Irikomo riemesaara no okohakana (SRC)- ngosemia ere na gwitaha kebore abakori meremo ba serekare (iritongo) bakoreba.
- Ubuguri nu ubuguria bwe emongo ye iritongo (PPRA)- nkomaha ere iga

ubuguri ubuya nu ubuguria
bwe emongo yi iritongo
(serekare)

- Irikomo regutwenania
emongo ya serekare
nkorokeria ere na gotora
oborosa kebore emongo
eratwenanibwe bila
bohanchiiri komasenti
gonswi gano gairibwe na
serekare.
- Ebajeti ya eserekare
na ubhumiriri bho
kebhore amasenti
gagotomeka(IBEC) –
esemi ya amaragirio noo
obhogoteini gatai ya
serekare enene na chi^{ra chie}
ekaunti chirarongochwa
numusiri womoraisi wee
ikiaro ge Kenya.
- Obokori meremo bwa
amasenti ga serekare ne
irikomo rekomaheera
ugukina gwe ekebara
(CBEF)__Obokori meremo
obonene nu ukwirania na
koragerania ne eserekare

ye ekaunti na
gosemia ichisemi
chie ekaunti, iritacha
ndigi rie esemi ya
amasenti ge ekaunti
nakohetera esemi
eyo nakorokeria
bore amasenti gayo
garakore emeremo
ge ekaunti na
amang'ana gonswi
gano gaitungaini
na amasenti,
ugukina gwe ekaunti
nu ubwimiriri
bwa amasenti
komatamboka
goonswi ge ekaunti.

OHETOKE IGA:

Iriorokeria reno
niriesemi na amarago
gu ubwimiriri bwa
amasenti gi iritongo
reno riseini gosomwa
na amarokereo gande.

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