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Eastern Africa Collaboration for Economic
Social and Cultural Rights

SIMPLIFIED VERSION
OF THE PUBLIC FINANCE
MANAGEMENT LEGAL AND
POLICY FRAMEWORKS

Luo Version

Weche ma Otelo

Rito pesa mag jopiny en wach ma otenore kod kaka sirikal tiyo kod pesa jopiny. . Sirkande duto e piny mangima dwaro yore ma opogore opogore mar yudo pesa ma gi tiyogo ni jopinje gi.

Sirikal Mar Kenya yuodo pesa ka oa e osuru ma jopiny goyo, yore mamoko ma ok mag osuru, to kod gope magi holo koa kuom pinje maoko. Pend chik(constitution) mane oval higa 2010 ne oketo serikal mamalo kod serikal mapiny.

Pend chick no owalo ni atamalo apar gi abich(15%) mag pesa ma serikal oyudo duto itero mondo otigo e serikande mapiny (county governments).

Od bura (parliament) kama otingo od bura mamalo (National Assembly), senate ka achiel gi od buche mapiny (County Assemblies) nigi teko mar loso chike magayowa kaka onego watи gi pesa jopiny.

E kinde ni nitiere chike ma ose puodhi gi od bura mamalo ma tayo wa eyor tiyo kod pesa jopiny.

Wandiko chike gi e bugni e yo machiek mundo omi jopiny ngeyo gi e yo mayot kendo tego gi mundo gi bed kanyakla mar neno ni pesa gi otigo kaka owinjore.

Andika mar chike gi e yo machiek olok e dholuo, dho Kuria kod Kiswahili mundo otieg kendo ojiw jopiny man Homabay kod Migori counties mundo oriware kod josirikal ka gi ngiyo kaka pesa jopiny tiyo.

Bether Kokach
Regional Director

Duoko Erokamano

Andika mar chike mag rito pesa jopiny e Kenya en tich ma okawo ndalo kod reikeo ma ogol kod jogo matiyo ne EACOR ka otel ne gi kod Regional director, Bether Juma Kokach. Erokamano makende dhi ne Fenny Jael, Florence Ann, Timothy Ochieng, Benjamin Wambua, mane osomo andika ni e yo matut ma ongiyo kendo oloso kuonde ma ne nyalo bedo maricho.

EACOR duoko erokamano ni jogo matiyo e field (field Officers) Homabay kod Migori counties Benedict Ochieng kod Addah Okello kuom tich mane gi tiyo ka gigolo paro pa opogore opogore kendo mathuth kuom jopiny ei county ariyo go.

Wan kod mor mar wacho ayanga ni wagoyo erokmano ne grube ma opogore opogore ma tiyo kanyakla gi jopiny ei Homabay kod Migori counties. Mag gin grube kata riwruok ma jo piny oriware kaka; community based organisations(CBOS), kaka grube mag jodolo Faith based organisations (FBOS) to gi moko majopiny oloso kaka civil society organisations(CSOs). Gise bedo ka gi konyowa kendo gimiyo wa tengno ma ochopo kama wachakoe programme mar tiego jopiny mondo okaw dhuolo mar neno ni pesa gi itoyo go eyo ma owinjore kendo kaka oket echike ma opuodh kod bunge mamalo.

Erokamano maduong dhi ne Masiga Asunza jalo mane otiyo kaka consultant kendo ne odimbo chike ma oketo gi kamoro achiel bange to oloko gi e dholuo, dho Kuria kod Kiswahili. Bende waduoko erokamano ne Digiprints Media ka okalo kuom Arnold Kinuithia nikel negi loso kendo bero andika ni bange to gitere pa obedo printed ma gigolo copies gi duto te. Mogik , EACOR goyo erokamano makende kendo maduong ne jo Bread for the World (BFTW) ma ose miyowa tekoh kod mijingo ma ochopo kama wa chakoe program matiego kendo jiwo jopiny mondo ongi kendo onon kaka pesa gi tiyo.

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PEND CHIKE KOD CHENRO MAG TIYO MABER GI PESA MAG JOPINY MOKET E YO MAYOT

A. PEND CHIKE KOD RITO MWANDU/PESA MAG JOPINY

1) Chike mar piny Kenya 2010

i. Chenro marito kaka itiyo gi mwandu mag jopiny mar Kenya

- Keto chenro mag rito mwandu mar jopiny obed ayanga kendo man gi adiera.
- Keto ondamo maneno ni pach jopiny owinji/okaw kuom weche mag mwandu
- Mwandu ma ochoki e piny Kenya mangima nyaka pog i e yo makare e kind sirikal maduong' kod sirikal

ma kaunti.

- Tiyo gi mwandu mag jopiny mar neno ni dongruok makare oyudore ne ji tee e pacho kae ka medore gi keto ondamo makare maneno ni jogo kod kuonde ma osebedo ka oket tenge/ojwang' oyudo dongruok.
- Mwandu mag jopiny nyaka ti godo maber kendo makare.

ii. Kindieny Mag Pesa mag Jopiny

¹Mae en mwandu ma ichoke Kenya te kendo ipoga eyo makare e kind sirikal maduong' kod mar county higa ka higa kaluware gi chenro/paro mar CRA.



- **Agulu makanyachel mar sirkal:** Mae en agulu mar piny mar Kenya kuma pesa te ichokoe kata irwako gi sirkal maduong'.
- **Pesa mag kelo romruok:** Mae en pesa mar Kenya kume ata malo 0.5 mag osuru te ma ochoki gi sirkal maduong' iketoe mar mondo dwarz ma ochuno kaka pii, yore/ndara, kuonde thieth gi weche stima ne kuonde ma osejwang' gi sirkal maduong'.
- **Pesa dwarz ma biro apoya:** Mae pesa mar Kenya ma iloso godo weche/ dwarz ma obiro apoya kata dwarz mag pesa ma ne ok ochan. Pesa ni irito/ otelne gi Minista ma ochung' ne mwandu/pesa.
- **Agulu mar yuto Mar kaunti:** Mae en agulu mar county kama pesa te ichokoe kata irwako gi sirkal mar

iii. Pok Mar Pesa (Division of Revenue)

- Bang' higa 5, OD bura mar senate biro loso chenro mar pok mar pesa mar higa e kind sirikal mag counties kaluwore gi chenro mar migawo mar pogo mwandu {Commission on Revenue Allocation (CRA)}.
- Pok ma kare/ mowinjore ma dhi ne sirikal mag county ok bi bedo matin ne ata malo 15% mar osuru te ma ochok gi sirkal ma maduong' .
- Dweche ariyo kapok higa mar pesa mar sirikal orumo , chike mar pogo mwandu (Division of Revenue Bill) kod chik mar pogo pesa ne kauti (County Allocation

Revenue Bill) ibiro kel e OD bura (od bura mar senate kod mar National Assembly).

iv. Bajet kod tiyo mare

Budget mar sirikal ma maduong' kod sirkal mag kaunti onego be kod:

- Goro mar osuru kod kaka owinjore pesa no ti godo,
- Paro/chenro mag yudo pesa mag dino rem mantiere e bajet,
- Paro/chenro maomako weche mak ahola mabiro medo gowi mar sirikal.

2) Chike matayo sirkal mag kaunti, 2012

- Pend chik matayo kaka sirkal mag kaunti tiyo keto chenro mar chano chon, yore/chenro tudo makanyakla kaka kaunti pango dongruok kuom

higni 5, chenro mar
kaka lo/puodho
onego ti godo,
chenro mar kaka
kuonde loko ohala/
taon onego riti
(Sector Plans, CIDP,
Spatial Plan, Cities
and Urban Areas
Plans) ne kaunti. **NB:**
Mokwongo wachano
kapok waloso ne
bajet/waketo e pesa.

- Jotich mag kaunti–
Gavana, ministra
mag kaunti, jotelo
mag kuonde OD
bura, jotelo mag
OD bura mapiny/
ward, jotelo mag
gweng' mondo ojiw,
okony kendo otaa
donjruok mar jopiny
mondo ogol pachgi
e weche mag loso
chenro/chike mag
dongruok, weche
miparo tim, kod tiyo

ne jopiny moriwo
nyaka chano chon,
loso bajet, chopo
kaka waseyiero,
koda nono e yo
matut kabe gik
mwasetimogo gin
gik mabeyo koso
maricho, makare
kata maok kare, kod
golo ripot.

- Chenro tudo
makanyakla kaka
kaunti pango
dongruok kuom
higni 5 (CIDP mondo
obed kod yore mag
manyo kendo rito
mwandu: goyo
wang' mbele eyore
mag bajet, pesa
manitiere mag
timo dongruok/
tije madongo, kod
tiyo gi pesa kuomo
chulo osara kod
ngiewo gigo ma itiyo
godo kuom miyo

kaunti odhi nyime,
kod chenro mag
pesa-chenro maber
mar tayo kaka pesa
itiyo godo, kod rito/
tayo pesa ma itiyo
godo ka oriwo nyaka
chenro mag manyo
pesa.

- Onge pesa mar jopiny ma ibiro tiyo godo oko mar chike molosi kendo okadchie/oyie godo gi OD bura mar kaunti.
- OD bura mar county mondo akadchie/ osir lwedo bajet kod pesa ma itiyo godo mar county e higa ka higa.
- Kowo pach jopiny/ donjo mar jopiny e weche mag loso chenro ma nyime ochuno/nyaka timre.

3) Chike Matayo Rito Mwandum/Pesa Mag Jopiny, 2012, (Public Finance Management Act, 2012)

- Chik ni chiwo/ lero yore mag rito mwandum/pesa mag jopiny e yo maber/ makare gi sirkal maduong' kod mago mar kaunti, tich mar tayo/rito mwandum/ pesa gi OD bura kod UTE bura mag kaunti kod ting' ma opogre mag migawo mag sirkal kod mamoko.
- Chik ni nyaka som kanyachel gi Chike mag rito mwandum/ pesa mag jopiny (Sirkal maduong'), kod Chike mag rito mwandum/pesa mag jopiny (Sirkal mag kaunti).

¹ Kalenda mar pesa mar sirkal chakre tarik 1 due mar 7 to rumo tarik 30 due mar 6.

² Mae en chik ma higa ka higa mapogo pesa ma sirkal maduong' ochoko e kind sirkal maduong' kod mago ma kaunti.

³ Mae en chik ma higa ka higa mapogo pesa ma omi kauti kaluwore gi chenro no maogol gi od bura mar senet

- Minista mar kaunti ma ochung'ne yore/ chenro mag chano chon/weche miparo timo nyaka gol lendo e lela kendo go milome kuom chenro makende ma giseketo mar dongruok moyangi mar kaunti higa ka higa (County ADP).
- Minista mar kaunti ma ochung'ne agulu mar pesa mar kauniti mondo oketi okang' maber kendo oneni okwao pach jopiny e seche ma iloso bajet.
- Kar keno/agulu mar pesa mar county mondo okaw pach jopiny e yor loso oboke mar chenro mag pesa mag kaunti (County Fiscal Strategy Paper).
- Dwaro ni sirikal mag kaunti duto mondo

olosi chenro mar dongruok ka giketo gigo mwaketo mokwongo e ngima kod tije manyaka tim.

4) Chike Matayo Kaka Jopiny Nyalo Yudo Weche, 2016 (Access to Information Act, 2016)

Chik ni ochung'ne gi migawo maneno ni jopiny oyudo adiera/tim makare (the Commission on Administrative Justice (Ombudsman).

- Migawo mag sirkal mondo okony yore mag jopiny yude weche.
- Keto weche ayanga-e saa makare, yore mopogore, mayudo yot, kuom bei matin, e dhok mag jopiny winjo.

- Rem kuom golo weche-en kuom sirkal mondo oyang/kete ratiro kuom rem makamano.

5) Chike matayo migawo mar pogo pesa, 2011 (Commission of Revenue Allocation Act, 2011)

Mae en chik ma ochung'ne gi migawo matayo pok mar pesa

e yo makare, maketo ayanga okang' ma iluwo ka ipogo pesa mar jopiny e kind kidienje ariyo (2) mag sirkal. Tich maduong' moloyo mar migawo ni en golo/chiwo paro kuom yore/ okang' ma iluwo e yo makare mar pesa ma sirkal maduong' ochoko;

- E kind sirkal maduong' kod mago mag kaunti.
- E kind sirkal mago mag kaunti.



6) Chike Matayo Migawo mar Osara kod Chudo Mag Jotich Sirkal, 2011 (Salaries and Remuneration Commission Act, 2011)

Migawo matayo osara kod chudo mag jotich sirkal mondo oketi kendo seche ka seche onon chudo, yuto maewi osara, mag jotich mag sirkal duto kendo okony sirkal maduong' gi sirkal mag kaunti gi paro.

Osara mag jotich sirkal ni kod ber/rach kuom pesa mag chulo jotich sirkal kod mago mag keto dongruok gi sirkal maduong' kod mag kaunti.

7) Chike Matayo Migawo Mang'iyo Kaka Bajet Tiyo, 2016 (Controller of Budget Act, 2016)

Ofis mang'iyo kaka bajet tiyo en ofis maochung'

kar kende kendo maber moloyo kuom ngiyo kaka pesa mar jopiny itiyo godo.

Ped weche mag rito mwandu mag jopiny en tich mar jang'i kaka bajet tiyo. Ma gin kaka:

- Oketo koke kuom golo pesa koya e agulu mar Pesa mag kelo romruok, Agulu makanyachel mar sirkal, Agulu mar yuto mar kaunti, ne sirkal maduong' kod mago mag kaunti.
- Nono weche e yo matut, chiwo ripot kendo chiwo paro ne sirkal maduong' kod mago mag kaunti e yore ma inyalo tiyo godo mondo okel lokruok maber ne bajet ka olalore e paro gi migawo mag kano pesa mag sirkal maduong' kod

mag county, migawo
ma ochung' ne yore
mabeyo/chike mag
pesa mag jopiny (Public
Sector Accounting
Standards Board).

- Neno ni ji luwo chike moketi mag nono kiwango mamalo mar bajet moket gi OD bura mamalo kod UTE bura mago mag kaunti ne kaka pesa itoyi kodo e sirkal maduong' kod mag kauti kaluwore kamano.
- Tero e OD bura ripot mag kaka buget tiyo (Bang' dweche adek ka dweche adek) mag sirkal maduong' kod mago mag kaunti ei odinchienge 30 bang' rumo mar dweche adek ka dweche adek.
- Lando e lela ripot mar dweche adek mag iga mar pesa kaka bajet mar sirkal maduong'

kod mago mag
kaunti tiyo ei
odiochienge 14
bang tero go ei OD
bura.

8) Chike Matayo Nono Kaka Pesa Mar Jopiny Otiyo, 2015 (Public Au- dit Act, 2015)

Ofis mar janon buge mar sirkal (Office of the Auditor General) en ofis maochung' kar kende kendo maber kuomo nono matut kaka pesa mag jopiny otiyo. Ofis mar janon buge mar sirkal ber moloyo kuom siemo weche go mag mibadhi kod tiyo gi pesa mar jopiny eyo maok kare.

- Ped weche mag rito mwandu mag jopiny en tich mar janon buge mar sirkal. Ma gin kaka:



- Timo nonro mag kaka pesa otigodo gi migawo mog sirkal, migawo mochuny ne jopiny mondo oyangi kaponi pesa mar jopiny oti godo eyo makare kose eyo maok oluwoire kaka chike dwaro kendo makelo ber ne jopiny.
 - Timo nonro kuom ywak ma oter kod jopiny kaluwore gi
- kaka pesa otiyo.
- Janon buge mar sirkal ei dweche 6 biro non kendo golo ayanga ripot ne agulu mar sirkal maduong' kod mago mag kaunti duto bang' ka higa mar pesa mar sirkal orumo.
 - Ripot duto mag kaka pesa otiyo nyaka ter ei OD buramamalo kod mago mag

sirkal mag kaunti. Ei odiochienge 7 bang' yudo ripot go ibiro ket ayanga ei wang' mbui mar sirkal kod kuonde duto ma jopiny nyalo tunde kendo neno gi e.

- Janon buge mar sirkal ei odiochienge 14 bang' tero ripot go ei OD bura mamalo kod ute bura mag kaunti, biro keto ayanga ripot go e wang' mbui kod kuonde duto ma jopiny nyalo tunde kendo neno gie.

9) Chike Matayo Ng'iewo Kod Uso Mwandumag Jopiny (Public Procurement and Disposal Act)

Chik ni chiwo yore/ chike ma iluwo kuom nyiewo kod uso mwandumag migawo duto mag

sirkal ei bwo migawo ma ochung' ne nyiewo kod uso mag mwandumag sirkal (Public Procurement and Regulatory Authority (PPRA)).

Ped weche mag rito mwandumag jopiny en tich maduong' mar migawo ma ochung'ne nyiewo kod uso mag mwandumag sirkal (PPRA) ma en kaka: nono eyo matut, ngi'yo matut chenro mar nyiepo kod uso mag sirkal maduong' kod mago mag kaunti. Magi ni kod ber/rach kuom pesa mag chulo jotich sirkal kod mago mag keto dongruok-tieko mibadhi kod tiyo marach kod mwandumag pesa mag jopiny.

10) Lendo Mar Loso Bajet (Budget Circular)

Ma en chik ma igolo
mondo onyisi kendo ogol
chenro mar loso bajet.
Ped weche mag rito
mwandu mag jopiny en
ni lendo ni chiwo kalenda
mar higa mar pesa mar
sirkal.

- **Lendo mar Loso
Bajet mar Sirkal
maduong' mar higa
ka higa (National
Annual Budget
Circular)** – mae en
chik ma igolo ne
bede mag sirkal, kod
migepe mamoko
mag sirkal. Lendo ni
igolo gi Minista mar
pesa.
- **Lendo mar Loso
Bajet Sirkal mag
Kaunti mar higa ka
higa (County Budget**

Circular) – mae en
chik maigolo ne
migawo mopogre
mag sirkal mag
kaunti, kod migawo
mamoko. Lendo
ni igolo gi Minista
mano maochung' ne
pesa ei kaunti.

Chike/oboke ma higa ka
higa mag Bajet chiwo
chenro mar loso bajet.
Magi gin kaka:

- *Oboke mar bajet
mar sirkal maduong'
(National Budget
Policy Statement (BPS))*
– *en chik ma keto
ayanga kendo rieyo
kiwango mamalo mar
bajet mag kidienje/
migawo e iotas mar
ng'iyo bajet (BROP) ei
higni 3 ei bwo chenro
ma chuok mag tiyo
gi pesa (the Medium
Term Expenditure*

⁵ Mae en chenro mar bajet maringo kuom higni 3 mondo i) eketi tudruak makare mar loso chike kod
yore mag chano chon, loso bajet kod chopo dwarz mar bajet kod yore dongruok ii) rito yore moyanmgre
kendo maber mag pesa ka giketo weche mag bajet mamalo, kod iii) keto mbele tiyo gi pesa kwom gigo
madwarore ahinya.

Framework .)

- *Otas/Oboke mar ng'iyo bajet mar sirkal maduong' (BROP)*
- *Otas/oboke mar ng'iyo bajet mar kaunti (County Budget Review and Outlook Paper)*
- *Otas/oboke maketo chenro mag pesa ne kaunti (County Fiscal Strategy Paper)*
- *Chenro mag nono/rito gowi mar kaunti (County Debt Management strategy)*

12) Chike ma higa ka higa mag pesa mar sirkal

Chike gi mag higa ka higa mar pesa mar sirkal keto chenro mar loso bajet kod tiyo kod bajet. Gin kaka:

- **Chik mar pok mar pesa (Division of Revenue Act (DoRA))**
 - pogo pesa e yo makare kuom sirkal maduong' kod mago

mag kaunti.

- **Chik mar pok mar pesa ne county (County Allocation Revenue Act (CARA))** – pogo pesa e yo makare kuom sirkal duto mag kaunti.
- **Chik mar pesa moket tenge (Appropriation Act)**

i. Kaluwore gi bajet mokadhi mar kaunti, chik ni iloso mondo oyiene agulu mar county mondo ogol pesa mar jopiny koya kuom Agulu mar yuto mar kaunti (County Revenue Fund).

ii. Kaluwore gi bajet mokadhi mar sirkal maduong', chik ni iloso mondo oyiene agulu mar sirkal maduong' mondo



ogol pesa mar jopiny
koya kuom Agulu mar
Agulu makanyachiel
mar sirkal maduong'
(Consolidated Fund).

- **Chik mar pesa (Finance Act)**
—mae en chik
ma iloso mondo
oyiene sirkal
maduong' kod
mago mag kaunti
mondo oket
okang'/chenro
mathoth mag
osuru higa ka higa.
Mae en moko
kuom yore mag
yuto/choko osuru
mag sirkal. Wan gi
Chik mar pesa mar
sirkal maduong'
kod mano mar
sirkal mag kaunti
higa ka higa.

B. MIGEPE MA OCHUNG' NE PESA JOPINY (PFM OVERSIGHT INSTITUTIONS)

- **Agulu mar pesa mar sirkal maduong'**—
mondo olosi, tiyo gi
gigo duto madwarore
e chopo kaka
waseyiero,kendo
nono chike mag yore
mag manyo pesa/yuto
ma oriwo tiyo gi pesa
kod osuru ka okwako
nyaka rito/nono
maber mar gowi mar
sirkal, jiwo chike mag
yuto ma konyo e yore
mag dongruak.
- **Gulu mar pesa mar sirkal mar county**—
neno ni pesa duto
maochoki kata
maoyudi e low sirkal
mar county ochul/
oketie e Agulu mar
yuto mar county.

- ***OD Bura mar county***—kadho bajet, yore tiyo gi pesa kod yore ahola pesa gi sirkal mag county.
- ***Migawo mar osara kod chudo mag jotich sirkal, (SRC)***
—keto kendo nono chudo mar jotich mag sirkal.
- ***Migawo ma ochung' ne nyiewo kod uso mag mwandu mag sirkal (PPRA)***—keto chenro maneno ni otim nyiepo kod uso mag mwandu mag jopiny eyo makare.
- ***Migawo mar pogo pesa***—mondo ogol paro kaluwore gi pok mag pesa ma ochok gi sirkal maduong' e yo makare.
- ***Kidieny mar yore yuto/pesa mokwako sirkal maduong' kod mago mag county (IBEC)***—ma en kidiany mal lalruaok e paro kendo riwruok e kind sirkal maduong' kod mago mag county. Kidieny ni otelne gi jalup kerr.
- ***Kidieny mar yore yuto/pesa mar sirkal mar county (CBEF)***—tije en



chiwo kar lalruok e
paro gi sirkal mar
county kuom loso
chenro mambele,
Otas maketo chenro
mag pesa ne county
(CFSP), Otas mar
ng'iyo bajet mar
county (CBROP) ne
county, kendo e wi
yore mag loso bajet,
weche yuto mag piny,
kod rito/tiyo gi pesa

e yo makare
gi sirikal mag
county.

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