



**National Convening of County Heads of Budgets (HOBs)**  
**27th -28th August**  
**Pride Inn Rhapsa Road, Nairobi**  
**Summary of Resolutions**

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**Resolutions Relating to the Office of the Controller of Budget**

- 1) Resolution One: HOBs to submit a list of items with unclear classification to the National Treasury (NT) and the Office of the Controller of Budget (OCOB) on 28th August, 2015 (DONE).
- 2) Resolution Two: Interim Guidelines on budget classification (recurrent and development) to be issued by the OCOB by September, 2015.
- 3) Resolution Three: Further detailed guidelines on budget classification (recurrent and development) to be issued by the OCOB and NT after wide consultations, ideally by February 2016.
- 4) Resolution Four: the OCOB/NT to issue guidelines on Appropriations-in-Aid including the format of presentation in the budgets by the end of September, 2015. NT to share guidance from national budget circular on the same (this is not currently online).
- 5) Resolution Five: The OCOB to give guidance on Mpesa Pay Bill charges and other at source payments and how to classify these by the end of September, 2015.
- 6) Resolution Six: OCOB will publish a circular/guidelines on the format to be used for quarterly implementation reports on the OCOB website by the end of September, 2015.
- 7) Resolution Seven: the office of Controller of Budget was requested to issue a revised circular on the Ward Development Fund in light of the court findings related to CDF. This will be communicated to the Governors as the CEOs of the county governments and copied to the relevant County Executive Committee Member and the Speaker of the County Assembly. The OCOB promised to consult on this and revert with guidance by the end of September, 2015.
- 8) Resolution Eight: HOBs together with IBP Kenya committed to raise the issue of revising the CIDP guidelines with the Ministry of Devolution and Planning and give proposals on revision of the same. The intention of the revisions is to make CIDP a broader strategy document with less emphasis on specific projects, which will come later in ADP and subsequent budget documents (Mr. Musyimi from OCOB promised to notify Mr. Mukuyi from the MODP on this).
- 9) Resolution Nine: the office of the OCOB committed to publishing a checklist on the OCOB website of all the documents required by the office for exchequer release by the end of September, 2015.

**Resolutions Relating to the National Treasury**

- 10) Resolution Ten: The National Treasury shall share and publish all of the specific conditions relating to particular national conditional grants/ allocations over time, starting with all existing grants.

- 11) Resolution Eleven: The HOBs working with IBP Kenya will come up with proposals on how to expand the economic classification by the end of September, 2015. HOBs also committed to listing down all the items that currently fall under the 'other' classification and forwarding a memo to the National Treasury to allocate specific codes in the Standard Chart of Accounts (SCOA). The National Treasury promised to give an update on how to handle the 'other' classification by the end of September, 2015.

#### **Resolutions Relating to the Council of Governors**

- 12) Resolution Twelve: The Council of Governors (COG) committed to ensuring that county governments are restructured in line with the agreement reached in a recent COG meeting (in accordance with a standard classification of functions of government), and to issue an update on the same by 11th September, 2015. IBP Kenya was tasked to follow up with the COG on the same.

#### **Resolutions Relating to the Commission on Revenue Allocation**

- 13) Resolution Thirteen: The Commission on Revenue Allocation committed to issuing a circular on how capital projects carried out under the Assembly budget will be supervised, clarifying that all projects in the county will be supervised by Public Works, by end of September 2015.

#### **Resolutions Relating to the Salaries and Remuneration Commission**

- 14) Resolution Fourteen: The Salaries and Remuneration Commission to clarify the inconsistencies in their guidelines on allowances to state and public officers e.g. the housing allowance. The HOBs in collaboration with IBP Kenya to write to OCOB requesting further guidance on the issue of how to implement car loans and mortgages and OCOB to follow up with SRC by end of September, 2015.

#### **Resolutions Relating to the Heads of Budget**

- 15) Resolution Fifteen: HOBs to publish on their County website the database of proposed projects from public participation forums so that other stakeholders (NT, NGOs, CDF etc) can access the information.