

SPECIAL ISSUE

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LEGAL NOTICE NO 1

THE PUBLIC FINANCE MANAGEMENT ACT, 2012

(No. 18 of 2012)

THE PUBLIC FINANCE MANAGEMENT (TAITA TAVETA COUNTY COVID-19
EMERGENCY RESPONSE FUND) REGULATIONS, 2020

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THE PUBLIC FINANCE MANAGEMENT ACT, 2012

(No. 18 of 2012)

IN EXERCISE of the powers conferred by section 116 (1) and (9) of the Public Finance Management Act, 2012, the County Executive Committee Member for Finance and Economic Planning makes the following Regulations—

THE PUBLIC FINANCE MANAGEMENT (TAITA TAVETA COUNTY COVID-19 EMERGENCY RESPONSE FUND) REGULATIONS, 2020

PART I—PRELIMINARY

Citation

1. These Regulations may be cited as the Public Finance Management (Taita Taveta County COVID-19 Emergency Response Fund) Regulations, 2020.

Interpretation.

2. In these Regulations, unless the context otherwise requires—

“Act” means the Public Finance Management Act, 2012

“Administrator of the Fund” means a person designated as such under Regulation 9 of these Regulations;

“Board” means the Taita Taveta County COVID-19 Emergency Response Fund Board established under Regulation 7 of these Regulations;

“County Executive Committee Member” means the County executive Committee member for finance;

“COVID-19” means an infectious disease caused by coronavirus;

“essential supplies” includes human medicine, medical equipment, medical consumables, medical protective gear, quarantine facilities, COVID-19 test kits, food, logistics, water, electricity and medical disposal bins;

“frontline workers” includes healthcare professionals and community health volunteers, enforcement officers, security officers, water operators, food monitors, sub county and ward administrators and any other staff providing essential services.

“Fund” means the Taita Taveta County COVID-19 Emergency Response Fund established under Regulation 3 of these Regulations;

“voluntary contributions” includes voluntary pay cuts, voluntary salary contributions, subscriptions, donations and gifts; and

“vulnerable persons” includes persons with special needs, older persons, pregnant women, orphans, vulnerable children, rural nomadic pastoralists communities, semi-nomadic agro-pastoralists, fisher folks, and any others persons without a clear means of livelihood during the pandemic period.

PART II—ESTABLISHMENT OF THE FUND

Establishment of the Fund.

3. There is established a Fund to be known as the Taita Taveta County COVID-19 Emergency Response Fund.

Object and purpose of the Fund

4. (1) The object and purpose of the Fund shall be to mobilize resources for emergency response towards containing the spread, effect and impact of COVID-19 pandemic within Taita Taveta County and the Republic of Kenya.

(2) Notwithstanding the generality of sub regulation (1) the purpose of the Fund shall include the following—

- (a) to fund the purchase of essential supplies for public hospitals and other related institutions, health professionals and other frontline workers, as need arises;
- (b) to fund programmes and initiatives towards cushioning and provision of emergency relief to the most vulnerable, older and poor persons in urban informal settlements and rural poor nomadic pastoralists communities;
- (c) to support and stimulate micro, small and medium enterprises rendered vulnerable by COVID-19 pandemic;
- (d) to fund restoration of the facilities being used for compulsory quarantine for safe use by the hosting institutions;
- (e) to fund emergency rehabilitation of amenities and water facilities to enhance access and sanitation by local communities;
- (f) to support emergency evacuations of affected populations;
- (g) to provide for some form of compensation, resettlement and alternative means of livelihoods during emergency restrictions;
- (h) to fund any other emerging issue arising from the COVID-19 pandemic.

(2) the administration costs of the Fund shall be a maximum of three (3) percent of the approved budgets of the Fund.

(3) The records of expenditure relating to the Fund shall be kept and maintained in accordance with the provisions of the Act and Regulations made thereunder.

Sources of the Fund

5. The Fund shall consist of—

- (a) monies appropriated by the County Assembly for purposes of the Fund;
- (b) voluntary contributions from public officers and private persons;
- (c) grants, donations, subscriptions, bequests or other gifts made to the Fund; and
- (d) monies from any other source approved by the County Executive Committee Member for Finance.

Expenditure of the Fund

6. There shall be paid out of the Fund payments in respect of any expenses incurred in pursuance of the objects and purpose for which the Fund is established.

PART III—MANAGEMENT OF THE FUND

Board of the Fund

7. (1) There is hereby established a board to be known as Taita Taveta County COVID-19 Emergency Response Fund Board which shall comprise of—

- (a) a Chairperson appointed by the Governor;
- (b) County Executive Committee Member responsible for matters of Public Service, Administration and Disaster Management;
- (c) County Executive Committee Member responsible for Health Services and Sanitation ;
- (d) four other members, who shall not be public officers, appointed by the Governor.

(2) The Board shall have a secretary selected and deployed from among county directors and whose duties shall be specified in the deployment instrument.

(3) The Board shall remain in office for the period of the Cobvid-19 emergency or for a term of service as maybe determined by the Governor based on emergency needs.

(4) The Governor may remove and / or replace any member from the Board for reasons of—

- (a) incompetence;
- (b) incapacity to perform functions of the Board;
- (c) gross misconduct; and
- (d) any other reason that may be deemed to negatively affect the objects and purpose for which the Fund is established.

Functions of the Board

8. The functions of the Board shall be—

- (a) to consider and recommend the estimates of revenue to and expenditure from the Fund to the County Executive Committee Member for Finance for approval;
- (b) to support resource mobilization for the Fund from partners
- (c) with to approve the opening and closing of bank accounts in accordance the Act;
- (d) to approve disbursements from the Fund;
- (e) to receive, review and approve reports on the performance of the Fund;
- (f) to oversee the monitoring and evaluation of the programmes and activities under the Fund;
- (g) to approve the financial statements of the Fund prepared in accordance with the Act;
- (h) to consult with the County Executive Committee Member for Finance on matters relating to the administration of the Fund; and to perform any other functions that shall be assigned by the County Executive Committee Member for finance.

Administrator of the Fund

9. (1) The Administrator of the Fund shall be the County Chief Officer for the time being responsible for matters relating to finance.

(2) The Administrator of the Fund shall exercise the following functions—

- (a) shall ensure that the earnings of, or accruals to a county public fund are retained in the fund, unless the County Executive Committee Member for finance directs otherwise;
- (b) shall ensure that money held in the fund, including any earnings and accruals referred to in regulation (2) (a) above are spent only for purposes for which the fund is established;
- (c) shall upon winding up of the fund ensure any amount remaining in the fund is paid into the County Exchequer Account;
- (d) Shall prepare accounts of the fund for each year
- (e) not later than three months after the end of each financial year, submit financial statements relating to those accounts to the Auditor-General;
- (f) Shall present the annual statements of accounts to the county assembly;
- (g) ensure the accounts of the fund and the annual financial statements relating to those accounts comply with accounting standards prescribed and published by Accounting Standards Board from time to time;
- (h) supervise and control the administration of the Fund;
- (i) prepare estimates of annual revenue and expenditure of the Fund relating to its obligations and operational expenses and submit it to the Board for adoption;
- (j) cause to be established proper systems of control and oversight under the provisions of the Act;
- (k) advise and consult the Board on matters relating to the administration of the Fund;
- (l) prepare non-financial performance reports of the Fund and submit them to the Board for adoption;
- (m) cause to be kept proper books of accounts and other books and records relating to the Fund and the activities financed under the Fund;
- (n) furnish any additional information which is proper and sufficient for the proper discharge of the mandate of the Auditor-General.

(3) Upon approval by the Board, the Administrator of the Fund shall submit estimates of revenue and expenditure to the County Executive Committee.

(4) The Administrator of the Fund shall designate officers under the County Treasury as the secretariat to the Fund.

PART IV—FINANCIAL PROVISIONS

Bank accounts for the Fund

10. (1) The Administrator of the Fund may open bank accounts in consultation with the Board in the name of the Fund with a bank as may be approved by the County Treasury.

(2) All moneys payable into the Fund shall be received into the bank accounts of the Fund.

Overdrawn accounts

11. The Administrator of the Fund shall ensure the accounts of the Fund are not overdrawn.

Withdrawals from the Fund.

12. (1) Withdrawals from the Fund shall only be for purposes of promoting the objects and purpose for which the Fund is established.

(2) the administration costs of the Fund shall be a maximum of three (3) percent of the approved budgets of the Fund.

(3) The records of expenditure relating to the Fund shall be kept and maintained in accordance with the provisions of the Act and Regulations made thereunder.

Financial and procurement Regulations

13. The Fund shall be governed in accordance with the financial and procurement laws and Regulations as applicable.

Quarterly reports

14. The Administrator of the Fund shall prepare quarterly financial and non-financial reports in accordance with the Act.

Accounts of the Fund

15. (1) The Board shall cause to be kept all proper books and records of account of the income, expenditure, assets, equipment and properties of the Fund.

(2) The Administrator of the Fund shall prepare financial statements of the Fund in accordance with the Act.

PART V—GENERAL PROVISIONS*Declarations on end of emergency and lapse of Fund*

16. (1) The Governor may, in consultation with the County Emergencies and Disasters Management Committee and the National Government may declare the end of the emergency and disaster in Taita Taveta County in accordance with the provisions of the Taita Taveta County Emergency and Disaster Management Act, 2016.

(2) When the President of the Republic of Kenya by Notice in the *Gazette*, declares that COVID-19 pandemic is no longer a threat to the social, economic and political stability of the country.

(3) Upon such declarations as provided for under paragraph (1) and (2), the Fund shall lapse.

Winding up of the Fund

17. Upon the lapsing of the Fund in the manner provided for under regulation 16, the Fund shall be wound up in accordance with the provisions of the Act and Regulations made thereunder.

Made on the 27th April, 2020.

ANDREW KUBO MLAWASI,
County Executive Committee Member for Finance and Economic Planning.