

SPECIAL ISSUE

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MANDERA COUNTY ACTS, 2020

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THE MANDERA COUNTY EMERGENCY FUND ACT, 2020

No. 3 of 2020

Date of Assent: 6th May, 2020

Date of Commencement: 12th May, 2020

ARRANGEMENT OF SECTIONS

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THE MANDERA COUNTY EMERGENCY FUND ACT, 2020

AN ACT of the County Assembly of Mandera to operationalize Sections 110 to 115 of the Public Finance Act No. 18 of 2012; provide for the establishment of Mandera County Emergency Fund; and for connected purposes

ENACTED by the County Assembly of Mandera, as follows—

PART I— PRELIMINARY**Short title**

1. This Act may be cited as the Mandera County Emergency Fund Act, 2020.

Interpretation

2. In this Act, unless the context otherwise requires—

“appropriation” means funds provided for to pay for the supply of services;

“County” means the County Government of Mandera;

“County Assembly” means the County Assembly of Mandera County;

“Fund” means the County Emergency Fund established under section 4 of this Act;

“County Executive Committee Member” means the County Executive Member for the time being responsible for matters relating to finance; and

“financial year” means the period of twelve months ending on thirtieth day of June.

Object and Purpose of the Act

3. The object of this Act is to—

- (a) establish the Mandera County Emergency Fund;
- (b) give effect to Sections 110 to 115 of the Public Finance Act No. 18 of 2012;
- (c) to enable payment to be made in respect of the County when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority.

PART II—EMERGENCY FUND**Establishment of the County Emergency Fund**

4. (1) There is established a Fund to be known as the Mandera County Emergency Fund.

(2) The County Emergency Fund shall be financed from the following sources, namely —

(a) monies appropriated by the County Assembly;

(b) Grants made by the national government or other county government;

(c) loans, aid or donations from national or international agencies;

(d) all monies from other sources provided, accruing, donated, or lent to the fund;

(e) monies from other sources approved by the County Executive Committee member;

(3) The County Emergency Fund shall be used towards meeting the following expenses—

(a) emergency preparedness;

(b) emergency response;

(c) emergency mitigation;

(d) relief and reconstruction after a disaster.

Allocation for the fund

5. The County Government, shall in their annual budgets, make provision for the fund.

Officer responsible for administering the Fund

6. (1) The County Executive Committee Member shall be responsible for administering the Fund.

(2) The County Executive Committee Member shall open and maintain a separate account into which all money appropriated to that Fund shall be paid.

Power of County Executive Committee Member

7. (1) The County Executive Committee Member may make payments from the Fund only if satisfied that —

(a) there is an urgent and unforeseen need for the expenditure for which there is no legislative authority;

- (b) it is for the public interest; and
 - (c) an event has caused a damage, loss, hardship or suffering to residents of the County or threatens to damage the environment and the event is limited to the County.
- (2) For the purpose of subsection (1) —
- (a) there is an urgent and unforeseen expenditure if, in the opinion of the County Executive Committee Member—
 - (i) payment cannot be delayed until the next financial year without harming the general public interest of the county;
 - (ii) payment is necessary to alleviate the damage, loss, hardship or suffering, which may directly be caused by the event; and
 - (iii) need for expenditure is unforeseen and has not been provided for in an appropriation law made by the County Assembly for the current financial year.

Limitation of the powers of the County Executive Committee Member

8. The County Executive Committee Member shall not, during a financial year, make a payment under Section 7 if the payment exceeds two per cent of the total revenues as shown in the county's audited financial statements for the previous financial year.

Accruals

9. All receipts, earnings and accruals to the Fund and the balance of the Fund at the close of the financial year shall be retained by the Fund for the purpose for which it is established.

Approval of County Assembly

10. (1) The County Executive Committee Member shall notify the County Assembly in writing within two months after payment is made out of the Fund.

(2) If the County Assembly is not sitting during the period referred to in subsection (1) and the County Executive Committee Member has not sought the approval of the County Assembly before the end of that period, the County Executive Committee Member shall seek the approval of the County Assembly for the payment within fourteen days after it next sits.

(3) As soon as practicable after the County Assembly has approved the payment, the County Executive Committee Member shall arrange for an Appropriation Bill to be introduced into the County Assembly for the appropriation of the money paid and for the replenishment of the Fund to the extent of the amount of the payment.

Financial Statement

11. (1) Within three months after the end of each financial year, the County Treasury shall prepare and submit to the Auditor-General a financial statement in respect of the Fund for that year.

(2) The financial statement prepared under subsection (1) shall include the following information—

- (a) the date and the amount of each payment;
- (b) the person to whom the payment was made;
- (c) the purpose for which the payment was made;
- (d) whether the person to whom the payment was made spent the money for that purpose and a statement made to that effect;
- (e) if the person to whom the payment has been made has not spent the money for that purpose, a statement specifying the reasons for not having done so; and
- (f) a statement indicating how the payment conforms to section 7 of this Act.

Annual estimates

12. (1) Before the commencement of each financial year, the County Executive Committee Member shall cause to be prepared estimates of the revenue of the Fund for that year.

(2) The annual estimates shall be approved by the County Executive Committee before the commencement of the financial year to which they relate and shall be submitted to the executive committee member for transmission to and tabling in the County Assembly.

Financial Year

13. The financial year of the Fund shall be the period of twelve months ending on the thirtieth June in each year.

Regulations

14. The County Executive Committee Member may make regulations for the better carrying out of the provisions of this Act.