

**SPECIAL ISSUE**

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***KENYA GAZETTE SUPPLEMENT***

**KITUI COUNTY ACTS, 2018**

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**NAIROBI, 17th August, 2018**

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**THE KITUI COUNTY EMERGENCY FUND ACT, 2018**

**No. 4 of 2018**

*Date of Assent: 8th August, 2018*

*Date of Commencement: See Section 1*

**ARRANGEMENT OF SECTIONS**

*Section*

- 1—Short title.
- 2—Interpretation.
- 3—Establishment of the Fund.
- 4—Purpose of the Fund.
- 5—Officer responsible for administering the Fund.
- 6—Power of County Executive Committee Member.
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**THE KITUI COUNTY EMERGENCY FUND ACT, 2018**

**AN ACT of the County Assembly of Kitui to establish a Kitui County Emergency Fund, provide for its management, operation and for connected purposes**

**ENACTED** by the County Assembly of Kitui, as follows—

**PART I— PRELIMINARY**

1. This Act may be cited as the Kitui County Emergency Fund Act, 2018 and shall come into operation upon gazettment in the *County Gazette* or *Kenya Gazette*. Short title.

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

“Appropriation” means funds appropriated by the County Assembly through an Appropriation Act for purposes of paying for the supply of goods and services;

“Emergency” means an urgent and unforeseen need for expenditure that is not budgeted for, cannot be delayed, is of small scale limited to the county and the event threatens human life, welfare or environment.

“County” means the County Government of Kitui as established under Article 176 of the Constitution;

“County Assembly” means the County Assembly of Kitui County as established under Article 176 of the Constitution;

“Fund” means the County Emergency Fund established under Section 3 of this Act;

“County Executive Committee Member” means the County Executive Committee member at the time being responsible for finance matters in the county;

“Financial year” means the period of twelve months ending on the 30th June.

**PART II— EMERGENCY FUND**

3. (1) There is established a Fund to be known as the Kitui County Emergency Fund. Establishment of the County Emergency Fund.

(2) The Fund shall consist of —

- (a) monies appropriated by the County Assembly; and
- (b) grants and donations made into the Fund.

(3) The County Assembly shall, in appropriating monies under subsection (2)(a) in each financial year, ensure that the monies contained in the Fund shall not exceed two per cent of the County’s budget.

4. The object and purpose of the Fund is to enable payments 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 arises.

Purpose of the Fund.

5. (1) The County Executive Committee Member shall be responsible for administering the Fund in accordance with a framework and criteria approved by the County Assembly.

Officer 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 and received as grants or donations shall be paid.

6. (1) The County Executive Committee Member may make payments from the County Government’s Emergency Fund only if he or she is satisfied that there is an urgent and unforeseen need for expenditure for which there is no legislative authority.

Power of County Executive Committee Member.

(2) For the purposes of subsection (1) there is an urgent and unforeseen event for expenditure if the County Executive Committee Member, guided by regulations and relevant laws, establishes that—

- (a) payment not budgeted for cannot be delayed until a later financial year without harming the general public interest;
- (b) payment is meant to alleviate the damage, loss, hardship or suffering which may be caused directly by the event; and
- (c) the damage caused by the event is on small scale and limited to the County.

(3) For the purposes of subsection (1), the unforeseen event is one which—

- (a) threatens damage to human life or welfare; or
- (b) threatens damage to the environment.

7. The County Executive Committee Member shall not, during a financial year, make a payment under Section 6 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.

Limitation on power of County Executive Committee Member.

8. 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.

Accruals.

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

Approval by the County Assembly.

(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.

10. (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.

Financial Statement.

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

- (a) the total monies appropriated by the assembly and all grants and donations made into the Fund.
- (b) the date and the amount of each payment made out of the Fund;
- (c) the person to whom the payment was made;
- (d) the purpose for which the payment was made;
- (e) whether the person to whom the payment was

made spent the money for that purpose and a statement made to that effect;

- (f) 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
- (g) a statement indicating how the payment conforms to section 6 of this Act, the legislation or the policy of the County relating to disaster management.

**11.** The County Executive Committee Member may <sup>Regulations.</sup> make regulations for the better carrying out of the provisions of this Act.

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