

**SPECIAL ISSUE**

*Taita Taveta County Gazette Supplement No. (Bills No. )*



REPUBLIC OF KENYA

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**TAITA TAVETA COUNTY  
GAZETTE SUPPLEMENT**

**BILLS, 2014**

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**NAIROBI, ..... , 2014**

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**No.** *Taita Taveta County Emergency Fund Bill, 2014*

**THE TAITA TAVETA COUNTY EMERGENCY FUND BILL, 2014**

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**THE TAITA TAVETA COUNTY EMERGENCY FUND BILL, 2014****A BILL for****AN ACT of the County Assembly of Taita Taveta to provide for the establishment of an Emergency Fund and for connected purposes**

**ENACTED** by the County Assembly of Taita Taveta, as follows—

**PART I – PRELIMINARY**

1. This Act may be cited as the Taita Taveta County Emergency Fund Act, 2014 and shall come into operation upon the expiry of thirty days from the date of publication. Short title

2. In this Act, unless the context otherwise requires— Interpretation  
 “appropriation” means funds provided for to pay for the supply of services;  
 “County” means the County Government of Taita Taveta;  
 “County Assembly” means the County Assembly of Taita Taveta County;  
 “Fund” means the County Emergency Fund established under section 3 of this Act;  
 “County Executive Committee Member” means the County Executive Committee member responsible for finance;  
 “financial year” means the period of twelve months ending on thirtieth day of June.

**PART II – EMERGENCY FUND**

3. (1) There is established a Fund to be known as the Taita Taveta 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 are not more than 2 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 a County when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority.

Purpose of the Fund

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

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 shall be paid.

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

Power of County  
Executive Committee  
Member

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

(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 purposes of subsection (1)—

(a) there is an urgent and unforeseen need for 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) the payment is necessary to alleviate the damage, loss, hardship or suffering which may be directly caused by the event; and

(b) 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.

7. The County Executive Committee Member shall not, during a financial year, make a payment under this section 6 if the payment exceeds two per cent of the total County Government's revenues as shown in that County's audited financial statements for the previous financial year except for the first 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 of 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 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 6 of this Act, the legislation or the policy of the County relating to disaster management.

*Taita Taveta County Emergency Fund Bill, 2014*

Regulations

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

Dated the .....2014

*FLORA MAGHANGA MTUWETA*  
*County Executive Committee Member*  
*of the Taita Taveta County in-charge of Finance and Planning.*