

**THE PUBLIC FINANCE MANAGEMENT ACT (THE KAKAMEGA COUNTY  
YOUTH AND SPORTS SUPPORT FUND) REGULATIONS, 2018**

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*Regulation*

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	<p style="text-align: center;"><b>THE PUBLIC FINANCE MANAGEMENT ACT</b> <b>(No. 18 of 2012)</b></p> <p><b>IN EXERCISE</b> of the powers conferred by section 116 of the Public Finance Management Act, 2012 the Kakamega County Executive Committee Member for Finance makes the following Regulations —</p> <p style="text-align: center;"><b>THE PUBLIC FINANCE MANAGEMENT ACT (THE KAKAMEGA COUNTY YOUTH AND SPORTS SUPPORT FUND) REGULATIONS, 2018</b></p> <p style="text-align: center;"><b>PART I</b> <b>PRELIMINARY</b></p>
Short title	1. These regulations may be cited as The Public Finance Management (The Kakamega County Youth and Sports Support Fund) Regulations, 2018.
Interpretation	2. In these regulations unless the context otherwise requires — “ <b>Accounting Standards Board</b> ” means the Public Sector Accounting Standards Board established under section 192 of the Public Finance Management Act, 2012; “ <b>County</b> ” means Kakamega County; “ <b>County Assembly</b> ” means County Assembly of Kakamega; “ <b>County Exchequer Account</b> ” means the county revenue fund pursuant to Article 207 of the Constitution of Kenya, 2010; “ <b>Executive Committee</b> ” means County Executive Committee pursuant to Article 179 of the Constitution of Kenya; “ <b>Executive Committee Member</b> ” means the County Executive Committee Member for Finance;

<p>Object and purpose</p>	<p><b>“Fund”</b> means the Kakamega County Youth and Sports Support Fund established under Regulation 4;</p> <p><b>“Local sports team”</b> means a sports team that is domiciled in Kakamega County with at least seventy percent of its members being residents of the County and is affiliated to a recognised federation or association;</p> <p><b>“Sports”</b> includes all forms of physical or mental activity which, through casual or organized participation, or through training activities, aims at expressing or improving physical and mental well-being, forming social relationships or obtaining results in competition at all levels, and includes any other lawful activity as the Executive Committee Member may prescribe;</p> <p><b>“Youth”</b> means any Kenyan citizen who has attained the age of eighteen but has not attained the age of thirty five years.</p> <p>3. The object and purpose of these regulations is to -</p> <p>(a) provide for establishment of a Fund to enable the County Government support youth, sports activities and local teams within the County; and</p> <p>(b) attract lawful paid activities at the Bukhungu Stadium and other county stadia for purposes of raising revenue to sustain the Stadium.</p>
<p>Establishment of the Fund</p>	<p style="text-align: center;"><b>PART II – ESTABLISHMENT OF THE FUND</b></p> <p>4. There is established a Fund known as Kakamega County Youth and Sports Support Fund to support local youth and sports activities in the County.</p>
<p>Sources of monies for the Fund</p>	<p>5(1) The sources of monies for the Fund shall include-</p> <p>(a) revenue collected for use of Bukhungu Stadium and other county stadia;</p> <p>(b) money appropriated by the County Assembly;</p> <p>(c) interest accruing from bank deposits in respect of the Fund;</p> <p>(d) donations, grants and endowments; and</p>

<p>Expenditure of the Fund</p>	<p>(e) money from any other legitimate sources.</p> <p>(2) Any unused monies at the end of the financial year shall not be paid to the county revenue account but shall be retained in the Fund and carried forward to the next financial year as provided for in section 116(3) of the Public Finance Management Act, 2012.</p> <p>(3) Monies retained in the Fund under this regulation shall not form part of the annual allocation for the Fund.</p> <p>6(1) There shall be paid out of the Fund payments in respect of any expenses incurred in pursuant of the object and purpose for which the Fund is established.</p> <p>(2) The expenditure incurred on the Fund shall be on the basis of and limited to annual work programmes and cost estimates which shall be prepared by the administrator of the Fund, and approved by the Advisory Committee at the beginning of the financial year to which they relate.</p> <p>(3) Any revision of the approved annual work programme, and of any cost estimate, shall be referred to the Advisory Committee for approval.</p> <p>(4) Funds provided under these Regulations shall not be used for the purpose of supporting political parties or entities.</p>
<p>Advisory committee</p>	<p style="text-align: center;"><b>PART III - ADMINISTRATION OF THE FUND</b></p> <p>7 (1) There is established an Advisory Committee for the Fund.</p> <p>(2) The committee shall consist of-</p> <ul style="list-style-type: none"><li>(a) a chairperson appointed by the executive committee member for sports who has at least a first degree or its equivalent from a university recognized in Kenya with at least five years experience and background in management;</li><li>(b) chief officer for Finance;</li><li>(c) stadium Manager who shall be the Fund Administrator and secretary to the committee;</li></ul>

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<p>Removal of committee members</p>	<p>(d) chief officer responsible for sports;</p> <p>(e) youth coordinator;</p> <p>(f) county attorney; and</p> <p>(g) three representatives of local sports federations or associations recognized by the Fund and elected by the federations or associations.</p> <p>(3) In making appointments under regulation (2) (a) and (g) the executive committee member shall ensure there is gender parity and regional balance.</p> <p>8. A member of the Advisory Committee for the Fund shall be removed from office:</p> <p>(a)for gross misconduct;</p> <p>(b)violation of the Constitution or any other law;</p> <p>(c)mental or physical infirmity;</p> <p>(d)on being declared bankrupt by a court of law;</p> <p>(e)upon death;</p> <p>(f)upon missing three consecutive Committee meetings</p>
<p>Functions of the advisory committee</p>	<p>9. (1) The Advisory Committee shall-</p> <p>(a) manage, control and administer the assets of the Fund in such manner and for such purposes as to best promote the purpose for which the Fund is established;</p> <p>(b) consider, verify and approve funding for local sports teams and youth activities;</p> <p>(c) receive any gifts, grants, donation or endowments made to the Fund and make disbursements therefrom in accordance with the provisions of these regulations;</p> <p>(d) attract lawful paid activities at the Bukhungu stadium and other county</p>

	<p>stadia for purposes of raising revenue to sustain the stadia;</p> <ul style="list-style-type: none"><li>(e) manage Bukhungu stadium and other county stadia;</li><li>(f) make periodic payments to eligible local youth and sports teams for activities sponsored by the County Government;</li><li>(g) enter into contracts on behalf of the Fund;</li><li>(h) raise funds through sports lotteries, investments and any other means and disburse the funds for the development of sports and recreation in the County;</li><li>(i) ensure that any sport activity carried out for the purposes of the Fund complies with the law;</li><li>(j) receive from local sports teams, at least six months before the commencement of every financial year, an annual sports programme outlining a comprehensive plan of action for the development, rehabilitation and maintenance of sports projects or programmes of the team and the estimated costs of every activity;</li><li>(k) formulate guidelines to achieve the objects of the Fund;</li><li>(l) provide oversight on the administration and management of the Fund;</li><li>(m) maintain proper records of the committee affairs and books of accounts;</li><li>(n) submit quarterly returns and reports of the committee operations to the Executive Committee;</li><li>(o) prepare annual estimates and reports to the Executive Committee;</li><li>(p) approve the opening and operation of bank accounts for the Fund;</li><li>(q) not later than three months after the end of each financial year, cause to be prepared financial statement of the Fund and submit the same to the Auditor General;</li><li>(r) ensure that the earnings of, or accruals to the Fund are retained in the Fund unless the Executive Committee Member directs otherwise;</li><li>(s) ensure that money held in the Fund, including any earnings or accruals is spent only for the purposes for which the Fund is established; and</li></ul>
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<p>Fund Administrator</p>	<p>(t) perform such other functions as the committee may deem necessary for the proper discharge of its mandate.</p> <p>10.(1) The Executive Committee Member shall designate the County Stadium Manager to be the Fund Administrator of the Fund.</p> <p>(2) The Fund Administrator shall be responsible for the running of the day-to-day activities of the Fund.</p>
<p>Functions of the Fund Administrator</p>	<p>11.(1) The Fund Administrator shall —</p> <p>(a) prepare accounts for the Fund for each financial year;</p> <p>(b) not later than three months after the end of each financial year submit financial statements relating to those accounts to the Auditor General which shall include-</p> <p>(i) the date and amount of each payment made from the Fund;</p> <p>(ii) the person to whom the payment was made;</p> <p>(iii) the purpose for which the payment was made; and</p> <p>(iv) whether the person to whom the payment was made has spent the money for that purpose and a statement made to that effect.</p> <p>(c) present the financial statements to the County Assembly; and</p> <p>(d) supervise and manage the operations of the Fund.</p> <p>(2) Accounts for the Fund and the annual financial statements relating to those accounts shall comply with the accounting standards prescribed and published by the Accounting Standards Board from time to time.</p>
<p>Secretariat of the Fund</p>	<p>12. The advisory committee shall set up a secretariat of public officers who may be seconded from the department of sports or other relevant department within</p>

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<p>Sponsorship of local sports teams and youth groups</p>	<p>the county government or competitively employed who shall ensure proper management of records of the Fund.</p> <p>13. (1) A local sports team or youth group seeking support from the Fund shall be registered in accordance with the relevant law and be recognised by the respective sports federation or association.</p> <p>(2) A local sports team or youth group sponsored by the Fund shall submit to the Advisory Committee the record of expenditure of amounts received from the Fund once every quarter.</p> <p>(3) The Advisory committee may require a local sports teams or youth group sponsored by the Fund to admit to its board of management a member recommended by the Advisory Committee.</p>
<p>Disbursements from the Fund</p>	<p>14. (1) All disbursement from the Fund shall be approved and minuted by the Advisory Committee.</p> <p>(2) The Board may impose reasonable requirements, including restrictions, on a particular local sports team or youth group.</p>
<p>Eligibility criteria for sponsorship.</p>	<p>15. A local sports team or youth group shall qualify for sponsorship if the team or group -</p> <ul style="list-style-type: none"> <li>(a) is registered under the relevant law;</li> <li>(b) has a bank account in the name of the group;</li> <li>(c) must have been active and in existence for at least one year; and</li> <li>(d) has at least seventy percent of its membership drawn from the county.</li> </ul> <p>(2) An application for the funds shall be accompanied by a resolution of a properly constituted meeting and the resolution shall be minuted.</p>



Annual estimates	<p><b>PART III - FINANCIAL PROVISIONS RELATING TO THE FUND</b></p> <p>16(1) Before the commencement of each financial year the Advisory Committee shall cause to be prepared estimates of the revenue and expenditure of the Fund for that year.</p> <p>(2) The annual estimates shall make provision for all the estimated expenditure of the Fund for the financial year concerned and in particular shall provide for –</p> <ul style="list-style-type: none"><li>(a) payments to local sports teams;</li><li>(b) the operations of the Fund;</li><li>(c) maintenance of assets of the Fund;</li><li>(d) payment of allowances;</li><li>(e) compensation for claims; and</li><li>(f) creation of such reserves to meet future or contingent liabilities and in respect of such other matters as the Advisory Committee in consultation with the Executive Committee may determine.</li></ul> <p>(3) The annual estimates shall be approved by the Advisory Committee before the commencement of the financial year in which they relate and shall be submitted to the Executive Committee for approval and after the Executive Committee has given approval the Advisory Committee shall not increase any sum provided in the estimates without the consent of the Executive Committee.</p> <p>(4) No expenditure shall be incurred for the purposes of the Fund except with the funds voted or appropriated by County Assembly.</p>
Accounts and audit	<p>17. (1) The Advisory Committee shall cause to be kept all proper books and records of accounts of the income, expenditure, assets and liabilities of the Fund.</p> <p>(2) Within a period of three months after the end of each financial year the Executive Committee Member shall in addition to the requirement of regulation 10(1)(b) submit to the Auditor General the accounts of the Fund in</p>

	<p>respect of that year together with-</p> <p>(a) a statement of income and expenditure of the Fund for that year; and</p> <p>(b) a statement of the assets and liabilities of the Fund on the last day of that financial year.</p> <p>(3) The annual accounts of the Fund shall be prepared, audited and reported upon in accordance with the provisions of the Public Audit Act No. 34 of 2015.</p>
<p>Meetings</p>	<p style="text-align: center;"><b>PART IV – MISCELLANEOUS</b></p> <p>18. (1) The advisory committee shall meet quarterly in a meeting convened by the chairperson.</p> <p>(2) Notwithstanding sub-regulation (1), the Fund Administrator may request for a special meeting of the advisory committee and the chairperson shall convene the meeting.</p> <p>(3)The chairperson shall preside at every meeting of the advisory committee and in the absence of the chairperson, the members present shall elect one of their number to preside.</p>
<p>Allowances for members of the advisory committee</p>	<p>19. Members of the advisory committee may be paid such allowances as may be determined by the Executive Committee in line with existing guidelines of the Salaries and Remuneration Commission.</p>
<p>Rules of procedure</p>	<p>20. (1) The advisory committee shall regulate and make its own rules of procedure.</p> <p>(2) To transact any business of the committee at least any five members of the advisory committee who shall include the Fund Administrator must be present.</p>
<p>Protection against personal liability</p>	<p>21. No matter or anything done by a member of the advisory committee, employee or agent of the Fund shall, if the matter or thing is done bona fide for executing the functions, powers and duties of the Fund, render a</p>

<p>Liability of the Fund for damages</p>	<p>member of the committee, employee or agent of the Fund personally liable to any action, claim or demand whatsoever.</p> <p>22. The provisions of these regulations shall not relieve the Fund of the liability to pay compensation or damages to any person for any injury to him or her, his or her property or any of his or her interests caused by the exercise of or any power conferred by these regulations.</p>
<p>Winding up of the Fund</p>	<p style="text-align: center;"><b>PART IV – WINDING UP</b></p> <p>23. The Executive Committee Member may wind up the Fund with the approval of the County Assembly and upon winding up-</p> <ul style="list-style-type: none"><li>(a) the administrator of the Fund shall ensure payment of any amount remaining in the Fund into the county exchequer account;</li><li>(b) the executive committee member shall with the approval of the County Assembly pay any deficit in the Fund from the exchequer account; and</li><li>(c) all assets of the Fund will be absorbed into the County.</li></ul> <p style="text-align: center;"><b>MEMORANDUM OF OBJECT AND REASONS</b></p> <p>These regulations are intended to give effect to sections 110 to 115 of the Public Finance Management Act, 2012.</p> <p>The Regulations establish the Kakamega County Youth and Sports Support Fund to provide for establishment of a Fund to enable the County support local teams, youth and sport activities.</p> <p>These regulations are organised into four parts covering the following provisions-</p> <p>Part I provides for preliminaries including short title, interpretation and object and purpose of the Fund.</p>

Part II establishes the Fund and provides for the sources of funds for the Fund while Part III provides for establishment of the necessary structures for the administration of the Fund, eligibility and criteria for sponsorship.

Part IV provides for miscellaneous provisions including meetings, allowances for committee members, rules of procedure and protection against personal liability.

Part V provides for winding up of the Fund.

The promulgation of these Regulations will result into additional expenditure, which will be budgeted for.

Hon. Geoffrey Omulayi  
Executive Committee Member for County Treasury.