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THE NYERI COUNTY EMERGENCY FUND BILL, 2026

AN ACT of the County Assembly of Nyeri to provide for establishment and effective operation of the Nyeri County Emergency Fund and for connected purposes

ENACTED by the County Assembly of Nyeri, as follows—

PART 1—PRELIMINARY**Short title**

1. This Act may be cited as the Nyeri County Emergency Fund Act, 2026.

Interpretation

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

“Administration Committee” means the Nyeri County Emergency Fund Administration Committee established under section 7 of this Act;

“Accounting officer” means an accounting officer of a County Government entity referred to in section 148 of the PFM Act;

“Appropriation” means funds provided for supply of services;

“County” means the County Government of Nyeri;

“County Assembly” means the County Assembly of Nyeri;

“County Executive Committee” means the Nyeri County Executive Committee as established by the County Governments Act;

“County Executive Committee Member” means the County Executive Committee Member responsible for Finance;

“Department” means a County Government Department as established by the County Governments Act;

“Financial year” means the period of twelve (12) months ending on the thirtieth day of June in each year;

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

“PFM Act” means the Public Finance Management Act.

PART II—ESTABLISHMENT OF THE FUND**Establishment of the Fund**

3. There is established a Fund to be known as the Nyeri County Emergency Fund and it shall come into operation after gazettment.

Object and purpose of the Fund

4. The object and purpose of the Fund is to enable payments to be made when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority.

Capital of the Fund

5. (1) The capital of the Fund shall consist of—

- (a) the initial capital of twenty million shillings paid out of the vote of the Department responsible for Finance;
- (b) such monies as shall be appropriated to the fund by the County Assembly by an appropriation law;
- (c) such interests as shall from time to time accrue from the initial capital; and
- (d) Grants and Donations made into the Fund.

PART III—ADMINISTRATION OF THE FUND

Administration of the Fund

6. Pursuant to section 111 of the PFM Act the County Executive Committee Member shall administer the Fund.

Establishment of Administration Committee

7. (1) There is established an Administration Committee which shall be known as the Nyeri County Emergency Fund Administration Committee.

(2) The Administration Committee shall consist of—

- (a) the Governor, who shall be the Chairperson of the Committee;
- (b) the County Executive Committee Member responsible for finance, who shall be the Fund Administrator and Secretary;
- (c) the County Executive Committee Member responsible for Environment;
- (d) the County Executive Committee Member responsible for Health;
- (e) the County Executive Committee Member responsible for Roads and Public Works;
- (f) the County Executive Committee Member responsible for Agriculture;
- (g) the County Executive Committee Member responsible for County Administration;
- (h) the County Attorney; and
- (i) the County Secretary.

(3) The Administration Committee may co-opt members to assist in the discharge of specific functions and on such terms as the Committee may specify.

Functions of the Administration Committee

8. The Administration Committee shall—

- (a) provide oversight on the administration and management of the Fund;
- (b) ensure that money held in the Fund, including any earnings or accruals, is spent only for the purposes for which the Fund is established;
- (c) receive any gifts, donations, grants or endowments made to the Fund;
- (d) oversee implementation of County and National Government policies on emergency response;
- (e) receive and discuss emergency reports;
- (f) review and determine resource implication of emergency interventions; and
- (g) perform such other functions as the Committee may deem necessary for the proper discharge of its mandate.

Approval to make Payments from the Fund

9. (1) The County Executive Committee Member may make payments from the Fund only if satisfied that there is an urgent and unforeseen need for the expenditure for which there is no legislative authority.

(2) For the purpose of sub-section (1), there is an urgent and unforeseen event for expenditure if the County Executive Committee Member establishes that—

- (a) payment not budgeted for cannot be delayed until the next financial year without harming the general public interest;
- (b) payment is necessary 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 a small scale and limited to the County.

(3) For the purposes of sub-section (1) the unforeseen event is one which—

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

Advances from the County Emergency Fund

10. Where an accounting officer wishes to access the County Emergency Fund in accordance with section 9, that accounting officer shall first identify resources within his or her vote through identification of savings for re-allocation before applying for financing from the Fund.

Establishment of the Fund account

11. The County Executive Committee member shall establish and maintain a separate account, which may be interest earning, into which all money appropriated to the Fund shall be paid.

Limitation on the power of the County Executive Committee Member

12. (1) The County Executive Committee Member may not, during a financial year, make a payment from the Fund under section 9 exceeding two per cent of the total county government revenue as shown in the county government's audited financial statements for the previous financial year, except for the first year.

(2) Within two months after payment from the fund is made under section 9, the County Executive Committee Member shall seek the approval of the County Assembly for the payment.

(3) If the County Assembly does not sit during the first period referred to in sub-section (2), or is not sitting at the end of that period 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 for the payment within fourteen (14) days after it next sits.

(4) As soon as practicable after the County Assembly has approved the payment, the County Executive Committee Member shall arrange for a draft appropriation law to be introduced into the County Assembly for the appropriation of the money paid and for the replenishment of the emergency fund to the extent of the amount of the payment.

Financial reports

13. (1) The administrator of the Fund shall prepare quarterly financial statements for the fund in a form prescribed by the Accounting Standards Board and not later than fifteen days after the end of each quarter, submit the quarterly report to the County Treasury and a copy to the Controller of Budget.

(2) The County Treasury shall within two months after the end of each financial year prepare and submit to the Auditor-General financial statements for that year in respect of the Fund.

Accruals and retention of Funds

14. All receipts, earning and accruals to the Fund and the balance of the Fund at the close of the Financial Year shall be retained by the Fund.

Power to make Regulations

15. The County Executive Member may make regulations, for or with respect to any matter that is necessary or convenient to be prescribed for carrying out or giving effect to the provisions of this Act.

MEMORANDUM OF OBJECTS AND REASONS

Statement of the Objects and Reasons for the Bill

The principal object of the Bill is to provide for the establishment and effective operation of the Nyeri County Emergency Fund. It is divided into three parts.

Part I of the Bill provides for the preliminary provisions. It contains the short title and the interpretation clause.

Part II of the Bill provides for the Establishment of the Fund. It provides for the establishment of the Fund and also provides for the object and purpose of the Fund. It further provides for the capital of the Fund and what the said capital shall consist of.

Part III of the Fund provides for the administration of the Fund. It establishes the Administration Committee and outlines its composition and functions. It further provides for the approval process for payments from the Fund, advances from the Fund, the establishment of the Fund Account, limitations on the powers of the County Executive Committee Member, financial reporting obligations, accruals and retention of funds and the power of the County Executive Committee Member to make regulations.

Statement as to whether the Bill a Money Bill within the meaning of Article 114 of the Constitution

The enactment of this Bill may occasion additional expenditure of public funds.

Dated the 22nd February, 2026.

JAMES KANYUGO,
Leader of Majority.