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**The Public Financial Management Nakuru County Alcoholic Drinks Fund, Regulations, 2018**

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IN EXERCISE of the powers conferred by Section 106 of the Public Financial Management Act, the County Executive Committee Member - Finance makes the following Regulations:-

**Citation**

These Regulations may be cited as the Public Financial Management Nakuru County Alcoholic Drinks Control Fund, Regulations, 2018.

**1. Interpretation**

In these Regulations, unless the context otherwise requires-

**“Alcoholic Drinks”** include alcohol, spirit, wine, beer, liquor, traditional alcoholic drink and any one or more of such varieties containing one-half of one per-cent or more of alcohol by volume capable of being consumed by a human being.

**“Committee”** means the Sub-County Alcoholic Drinks Control Committee.

**“Directorate”** means the Alcoholic Drinks Control Directorate established under Section 4 of the Nakuru County alcoholic Drinks Control Act, 2015.

**“Financial Year”** means the period of twelve months ending on the 30<sup>th</sup> June in each year.

**“Fund”** means the Alcoholic Drinks Control Fund established under Regulation 2.

**“County Executive Committee Member (CEC)”** means the County Executive Committee Member for the time being responsible for matters relating to Trade.

**“Officers Administering the Fund”** means the Chief Officers responsible for Trade and Finance and the Director, Alcoholic Control Directorate.

**2. Establishment of the Alcoholic Drinks Control Fund**

- (I) There is established an Alcoholic Drinks Control Fund to consist of-

- (a) Such monies as may be appropriated by the County Assembly;
  - (b) Such license fees and other fees as may be payable under the Alcoholic Drinks Control Act;
  - (c) Such sums as may be realized from property forfeited to the County Government under the Nakuru County Alcoholic Drinks Act, 2015;
  - (d) Sums received, including contributions, gifts or grants from or by way of testamentary bequest by any person;
  - (e) Moneys earned or arising from any investment of the Fund; and
  - (f) All other sums which may in any manner become payable to, or vested in the Fund.
- (II) All the monies and receipts referred above shall be paid or transferred into the Fund's bank Account, as applicable.
- (III) Where immovable property is assigned to the Fund, the Director shall deal with the property in such a manner as he/she thinks fit and may sell the property and use the proceeds of sale for the purposes which the Fund is established and as per the requirements of the Public Financial Management Act, the Public Procurement and Disposal Act and any other written Law governing Public Financial Management.

### **3. The Objects and Purposes of the Fund**

The Fund shall be used for meeting the capital and recurrent expenditure relating to-

- (a) Carrying out the functions of the Directorate;
- (b) Assisting in the operations of the Sub-County Committees;
- (c) Any other matter incidental to paragraph (a) and (b) above.

### **4. Administration of the Fund**

- (1) The Fund shall be administered by the Chief Officer – Finance, Chief Officer - Trade and the Director.
- (2) The Officers administering the Fund shall-

- (a) Supervise and control the administration of the Fund;
- (b) Impose conditions on the use of any expenditure personally authorized;
- (c) Impose any restrictions or other requirements concerning use of expenditure;
- (d) Cause to be kept proper Books of Accounts and records relating to all receipts, payments, assets and liabilities of the Fund and to any other activities and undertakings financed by the Fund;
- (e) Prepare, sign and transmit to the County Treasury in respect of each financial year and within three months after the end thereof, a statement of account relating to the Fund specifying all contributions to the Fund and the expenditure incurred from the Fund, and such details as the Treasury may from time to time direct, in accordance with the provisions of the Public Audit Act, No. 12 of 2003;
- (f) Furnish such additional information as may be required that is proper and sufficient for the purpose of examination and audit by the Auditor-General or under any Law.
- (g) Designate such Staff as may be necessary to assist in the management of the Fund provided such Staff shall work in the Directorate;
- (h) Institute prudent measures for the proper utilization for monies deposited in the Fund using suitable internal controls and appropriate mechanism for accountability including audit of accounts by internal auditors of the Ministry responsible for matters relating to finance;
- (i) Cause to be kept proper Books of Accounts and records;
- (j) Open and operate a Bank Account at a bank to be approved by the County Executive Member for the time being responsible for Finance.

**5. Fees**

The fees payable as license fees and other fees shall be as per the prevailing County applicable Finance Act. These fees may be/shall be reviewed from time to time by the County Executive Committee Member for Trade in consultation with the County Treasury.

**6. Authorized Expenditure**

- (1) Any expenditure incurred from the Fund shall be on the basis of, and limited to, the annual allocation or grants, authority to incur expenditure and/or approval by the County Executive Member, Finance.
- (2) The County Treasury may instruct the Fund Administrators to use the funds for other legal County functions.

**7. Application of the Financial and Procurement Regulations**

The existing Public Financial Management and Procurement and Disposal Regulations and Procedures shall apply in the administration of the Fund.

**8. Retention of Fund Balances**

The receipts, earnings, accruals and balances of the Fund at the close of each financial year shall not be paid into the County Revenue Fund, but shall be retained for the purpose for which the Fund is established.

**9. Winding-up of the Fund**

In the event of winding-up of the Fund, the cash balances shall be transferred to the County Exchequer while other assets of the Fund shall be transferred to the County Department for the time being responsible for matters relating to Trade.

**COUNTY EXECUTIVE COMMITTEE MEMBER  
FINANCE**