



LEGAL NOTICE NO. ....

**THE PUBLIC FINANCE MANAGEMENT ACT, 2012**  
(No. 18 of 2012)

**THE PUBLIC FINANCE MANAGEMENT (COVID-19 EMERGENCY RESPONSE  
FUND) REGULATIONS, 2020**

*Arrangement of Regulations*

*Clause*

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**THE PUBLIC FINANCE MANAGEMENT ACT, 2012**  
(NO. 18 of 2012)

**THE PUBLIC FINANCE MANAGEMENT (COVID-19 EMERGENCY RESPONSE  
FUND) REGULATIONS, 2020**

**IN EXERCISE** of the powers conferred by section 24 (4) of the Public Finance Management Act, 2012, the Cabinet Secretary for the National Treasury and Planning makes the following Regulations—

**THE PUBLIC FINANCE MANAGEMENT (COVID-19 EMERGENCY RESPONSE  
FUND) REGULATIONS, 2020**

**PART I—PRELIMINARY**

Citation.                   **1.** These Regulations may be cited as the Public Finance Management (COVID-19 Emergency Response Fund) Regulations, 2020.

Interpretation.           **2.** In these Regulations, unless the context otherwise requires—

“Act” means the Public Finance Management Act, 2012

“Administrator of the Fund” means a person designated as such under Regulation 9 of these Regulations;

“Board” means the COVID-19 Emergency Response Fund Board established under Regulation 7 of these Regulations;

“Cabinet Secretary” has the meaning assigned to it under Section 2 of the Act;

“COVID-19” means an infectious disease caused by coronavirus;

“essential supplies” includes human medicine, medical equipment, medical consumables, medical protective gear, quarantine facilities, COVID-19 test kits, food, logistics, water, electricity and medical disposal bins;

“frontline workers” includes immigration officers, customs officers, security officers, community health assistants and volunteers;

“Fund” means the COVID-19 Emergency Response Fund established under Regulation 3 of these Regulations;

“voluntary contributions” includes voluntary pay cuts, voluntary salary contributions, subscriptions, donations and gifts; and

“vulnerable persons” includes persons with special needs, older

persons, pregnant women, orphans, vulnerable children and persons without a clear means of livelihood.

## **PART II—ESTABLISHMENT OF THE FUND**

Establishment of the Fund.

**3.** There is established a Fund to be known as the COVID-19 Emergency Response Fund.

Object and purpose of the Fund.

**4.** (1) The object and purpose of the Fund shall be to mobilize resources for emergency response towards containing the spread, effect and impact of COVID-19 pandemic.

(2) Notwithstanding the generality of sub regulation (1) the purpose of the Fund shall include the following—

- (a) to fund the purchase of essential supplies for public hospitals and other related institutions, health professionals and frontline workers, as need arises;
- (b) to fund programmes and initiatives towards cushioning and provision of emergency relief to the most vulnerable, older and poor persons in urban informal settlements;
- (c) to support and stimulate micro, small and medium enterprises rendered vulnerable by COVID-19 pandemic;
- (d) to fund restoration of the facilities being used for compulsory quarantine for safe use by the hosting institutions;
- (e) to enhance the capacity of the relevant research institutions in handling COVID-19 surveillance; and
- (f) to fund any other emerging issue arising from the COVID-19 pandemic.

Sources of the Fund.

**5.** The Fund shall consist of—

- (a) monies appropriated by National Assembly for purposes of the Fund;
- (b) voluntary contributions from public officers and private persons;
- (c) grants, donations, subscriptions, bequests or other gifts made to the Fund; and
- (d) monies from any other source approved by the Cabinet Secretary.

Expenditure of the Fund.

**6.** There shall be paid out of the Fund payments in respect of any expenses incurred in pursuance of the objects and purpose for which the Fund is established.

### **PART III—MANAGEMENT OF THE FUND**

Board of the Fund.

**7.** (1) There is hereby established a board to be known as COVID-19 Emergency Response Fund Board which shall comprise of—

- (a) a Chairperson appointed by the President;
- (b) Cabinet Secretary responsible for matters relating to Interior and Coordination of National Government;
- (c) Chairperson of the Council of County Governors; and
- (d) eight other members, who shall not be public officers, appointed by the President.

(2) There shall be a Secretary to the Board appointed by the President and whose duties shall be specified in the appointing instrument.

Functions of the Board.

**8.** The functions of the Board shall be—

- (a) to consider and recommend the estimates of revenue to and expenditure from the Fund to the Cabinet Secretary for approval;
- (b) to approve the opening and closing of bank accounts in accordance with the Act;
- (c) to approve disbursements from the Fund;
- (d) to receive, review and approve reports on the performance of the Fund;
- (e) to oversee the monitoring and evaluation of the programmes and activities under the Fund;
- (f) to approve the financial statements of the Fund prepared in accordance with the Act;
- (g) to consult with the Cabinet Secretary on matters relating to the administration of the Fund; and
- (h) to perform any other functions that shall be assigned by the Cabinet Secretary.

Administrator of the Fund.

**9.** (1) The Administrator of the Fund shall be the Principal Secretary for the time being responsible for matters relating to finance.

(2) The Administrator of the Fund shall exercise the following functions—

- (a) supervise and control the administration of the Fund;
- (b) prepare estimates of annual revenue and expenditure of the Fund relating to its obligations and operational expenses and submit it to the Board for adoption;
- (c) cause to be established proper systems of control and oversight under the provisions of the Act;
- (d) advise and consult the Board on matters relating to the administration of the Fund;
- (e) prepare non-financial performance reports of the Fund and submit them to the Board for adoption;
- (f) cause to be kept proper books of accounts and other books and records relating to the Fund and the activities financed under the Fund;
- (g) prepare, sign and transmit to the Auditor-General financial statements in accordance with the Act; and
- (h) furnish any additional information which is proper and sufficient for the proper discharge of the mandate of the Auditor-General.

(3) Upon approval by the Board, the Administrator of the Fund shall submit estimates of revenue and expenditure to the Cabinet Secretary for approval.

(4) The Administrator of the Fund shall designate officers under the National Treasury as the secretariat to the Fund.

#### **PART IV—FINANCIAL PROVISIONS**

Bank accounts for the Fund.

**10.** (1) The Administrator of the Fund may open bank accounts with the approval of the Board in the name of the Fund with a bank as may be approved by the National Treasury.

(2) All moneys payable into the Fund shall be received into the bank accounts of the Fund.

Overdrawn accounts.

**11.** The Administrator of the Fund shall ensure the accounts of the Fund are not overdrawn.

Withdrawals from the Fund.

**12.** (1) Withdrawals from the Fund shall only be for purposes of promoting the objects and purpose for which the Fund is established.

(2) The records of expenditure relating to the Fund shall be kept and maintained in accordance with the provisions of the Act and Regulations made thereunder.

Financial and procurement Regulations.

**13.** The Fund shall be governed in accordance with the financial and procurement laws and Regulations as applicable.

Quarterly reports.

**14.** The Administrator of the Fund shall prepare quarterly financial and non-financial reports in accordance with the Act.

Accounts of the Fund.

**15.** (1) The Board shall cause to be kept all proper books and records of account of the income, expenditure, assets, equipment and properties of the Fund.

(2) The Administrator of the Fund shall prepare financial statements of the Fund in accordance with the Act.

### **PART V—GENERAL PROVISIONS**

Presidential declaration and lapse of Fund.

**16.** (1) The President may, in consultation with the Cabinet Secretary responsible for matters relating to health, and by Notice in the *Gazette*, declare that COVID-19 pandemic is no longer a threat to the social, economic and political stability of the country.

(2) Upon such declaration as provided for under paragraph (1), the Fund shall lapse.

Winding up of the Fund.

**17.** Upon the lapsing of the Fund in the manner provided for under regulation 16, the Fund shall be wound up in accordance with the provisions of the Act and Regulations made thereunder.

Made on the ....., 2020.

**UKUR YATANI,**  
*Cabinet Secretary for the National Treasury & Planning.*