

(Nandi County Legislative Supplement No. 1)

LEGAL NOTICE NO. 1

THE PUBLIC FINANCE MANAGEMENT ACT

(No. 18 of 2012)

THE NANDI COUNTY ALCOHOLIC DRINKS CONTROL ACT, 2014

(No. 6 of 2014)

THE PUBLIC FINANCE MANAGEMENT (THE NANDI COUNTY ALCOHOLIC  
DRINKS CONTROL FUND) REGULATIONS, 2025

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THE PUBLIC FINANCE MANAGEMENT ACT

(No. 18 of 2012)

THE NANDI COUNTY ALCOHOLIC DRINKS CONTROL ACT, 2014

(No.6 of 2014)

IN EXERCISE of the powers conferred by section 67 of the Nandi County Alcoholic Drinks Control Act, 2014, the County Executive Committee Member for Trade, Tourism, Investment and Industrialization makes the following Regulations—

THE PUBLIC FINANCE MANAGEMENT (THE NANDI COUNTY ALCOHOLIC DRINKS CONTROL FUND) REGULATIONS, 2025

*Citation*

1. These Regulations may be cited as the Public Finance Management (the Nandi County Alcoholic Drinks Control Fund) Regulations, 2025.

*Interpretation*

2. In these regulations, unless the context otherwise requires —

“Act” means the Nandi County Alcoholic Drinks Control Act, 2014;

“Review Committee” means the Nandi County County Alcoholic Drinks Review Committee established under section 28(1) of the Act;

“Chief Officer” means the accounting officer for the time being responsible for matters relating alcoholic drinks control;

“County” means the County Government of Nandi;

“Department” means the County department responsible for matters relating to alcoholic drinks;

“Fund” means the Nandi County Alcoholic Drinks Control Fund established under section 6 of the Act;

*Administration of the Fund*

3. (1) Pursuant to the provisions of section 7(1) of the Act, the County Executive Committee Member in charge of finance shall designate the Director to be responsible for administration of the Fund.

(2) The Fund Administrator appointed under sub-reg (1) above shall be responsible in ensuring that—

- (a) disbursement out of the Fund are made promptly;
- (b) payment is made directly to the designated function, activity or program;
- (c) Section 6 (4) of the Act relating to application of disbursed funds is complied with; and
- (d) any other related matter is dealt with in accordance with the Act.

(3) The Director shall be the fund administrator of the Fund.

(4) The Fund Administrator shall—

- (a) prepare and keep the accounts of the Fund in each financial year; and

- (b) not later than three (3) months after the end of each financial year, submit financial statements relating to those accounts to the Executive Committee Member responsible for matters relating to alcoholic drinks control for onward transmission to the Auditor- General.

(5) The Fund Administrator shall cause an account to be opened in any commercial bank, approved by the County Treasury, and such an account shall be known as the “Nandi County Alcoholic Drinks Control Fund Account”.

(6) The signatories of the account stated in sub-rule (5) above shall include the Fund Administrator, the Chief Officer responsible for alcoholic drinks control and any other officer designated by the County Executive Committee Member in charge of finance.

(7) The bank account must be operated in accordance with Part II of the Act and the Public Finance Management Act, 2012.

(8) The Fund Administrator will ensure that the account’s resources are used for the purpose for which they were intended and shall ensure that the earnings of, or accruals to the Fund are retained in the Fund.

(9) The Fund Administrator shall ensure that the accounts for the Fund and the annual financial statements relating to those accounts comply with the accounting standards prescribed and published by the Accounting Standards Board from time to time.

(10) The County Assembly Committee on Alcoholic Drinks Control formed in accordance with the County Assembly standing orders shall play an oversight role in the management of the Fund.

*Responsibility of the accounting officer of the Fund.*

4. (1) The Fund Administrator is accountable for ensuring that the resources of the Fund for which the officer is designated are used in a way that is—

- (a) lawful and authorized; and
- (b) effective, efficient, economical and transparent.

(2) In carrying out a responsibility imposed by sub-rule (1) above, the Fund Administrator, shall—

- (a) ensure that all expenditure made out of the Fund complies with sub-rule (1) above;
- (b) ensure that the financial and accounting records comply with the Public Finance Management Act;
- (c) ensure that all financial and accounting records that the Fund keeps in any form including in electronic form are adequately protected and backed up;
- (d) ensure that all contracts entered into on behalf of the Fund are lawful and are complied with;
- (e) ensure that all applicable accounting procedures are followed when acquiring or disposing of goods and services and that, in the case of goods, adequate arrangements are made for their custody, safe guarding and maintenance;
- (f) bring a matter to the attention of the County Executive Committee Member responsible for alcoholic drinks control and the County Treasury through the

chief officer, if, in the accounting officer's opinion a decision or policy or proposed decision or policy of the Fund may result in resources being used in a way that is contrary to sub-rule (1);

- (g) submit the estimates of the Fund to the Chief Officer responsible for alcoholic drinks control who will forward the same to the County Treasury;
- (h) not later than three (3) months after the end of each financial year, prepare annual financial statements for that financial year and submit them to the County Treasury;
- (i) try to resolve any issues resulting from an audit that remain outstanding;
- (j) manage the assets of the Fund to ensure that it receives value for money when acquiring, using or disposing of its assets;
- (k) dispose of assets at the most competitive price and at the lowest possible cost ensuring that the proceeds from all asset disposals are deposited in the bank account of the Fund;
- (l) ensure that the Fund has adequate systems and processes in place to plan for, procure, account for, maintain, store and dispose of assets, including an asset register that is current, accurate and available to the County Treasury;
- (m) provide the County Treasury with any information it requires to fulfill its functions under the Act;
- (n) provide information on any frauds, losses, or any violations of sub-rule (1) and provide explanations for the actions taken to prevent similar conduct in future; and
- (o) carry out such other responsibilities as may be specified in regulations by the County Executive Committee Member responsible for Finance.

(3) Not later than three (3) months after the County Assembly has adopted a report by a committee of the County Assembly with respect to a report submitted by the Controller of Budget under Article 228 (6) of the Constitution, the Chief Officer shall—

- (a) prepare a report on actions taken by the Fund to implement any recommendations made in the report as adopted by the County Assembly; and
- (b) submit the report to the County Treasury.

(4) Not later than one month after receiving a report by the Chief Officer under sub-rule (3) above, the County Treasury shall submit to the County Assembly and the auditor-general, the accounting officer's report and may include any comments on the report.

(5) The report referred to in sub-rule (3) shall be published and publicized.

#### *Management of Assets and Liabilities of the Fund*

5. (1) The Fund Administrator—

- (a) is responsible for the management of the Fund's assets and liabilities; and
- (b) shall manage those assets in such a way as to ensure that the Fund achieves value for money in acquiring, using or disposing of those assets.

(2) The Fund Administrator shall dispose of assets only in terms of the Public Procurement and Disposal Act and pursuant to Article 227 of the Constitution, and shall ensure that the proceeds from all asset disposals are credited into the Fund's bank account.

*Reports*

6. (1) At the end of each financial year, the Fund Administrator shall prepare financial statements in respect of the Fund in formats to be prescribed by the Accounting Standards Board.

(2) The Fund Administrator shall include in the financial statements—

- (a) appropriation accounts, showing—
  - (i) the services for which the appropriated money was spent;
  - (ii) the amounts actually spent on each service;
  - (iii) a statement explaining any variations between the actual expenditure and the sums voted; and
  - (iv) any other information specified by the County Treasury;
- (b) a statement of the Fund's debt that is out at the end of the financial year;
- (c) a statement of the Fund's assets as at the end of the financial year;
- (d) a statement of the accounting policies followed in preparing the financial statement; and
- (e) a statement of the Fund's performance against predetermined objectives.

(3) Within three (3) months after the end of each financial year, the Fund Administrator shall submit the Fund's financial statements to the Chief Officer responsible for matters relating to alcoholic drinks control for onward transmission to the County Treasury.

*Quarterly reports*

7. (1) The Fund Administrator shall prepare a report for each quarter of the financial year in respect of the Fund.

(2) In preparing the quarterly report, the Fund Administrator shall ensure that the report—

- (a) contains information on the financial and non-financial performance of the Fund; and
- (b) Is in a form determined by the Accounting Standards Board.

(3) Not later than fifteen (15) days after the end of each quarter, the Fund Administrator shall submit a copy of the quarterly report to the Chief Officer responsible for matters relating to alcoholic drinks control, who shall ensure that a copy thereof is submitted to the County Treasury.

*Application of the Fund.*

8. The funds allocated to the Nandi County Alcoholic Drinks Control Fund shall be applied as follows—

- (a) thirty-seven per cent (37%) shall be used towards financing advocacy, awareness, education, research activities, wellness, treatment and rehabilitation activities and programmes;
- (b) twenty-five per cent (25%) shall be used towards financing compliance and enforcement activities and programmes;
- (c) twenty per cent (20%) shall be used towards financing licensing activities and programmes;
- (d) three per cent (3%) shall be used towards financing administrative costs;
- (e) fifteen per cent (15%) shall be used towards financing legal, Monitoring and Evaluation costs, activities and programmes of the Fund.

*Disbursement procedure.*

9. (1) The Chief Officer shall ensure that monies allocated to the Fund are remitted directly to the Nandi County Drinks Control Fund Account.

(2) The Fund Administrator shall maintain and keep records of the disbursements made from the Fund in accordance with Part II of the Public Finance Management Act, 2012, for a period of five (5) years.

*Monitoring and Evaluation.*

10. (1) Every year, monitoring and evaluation shall be done so as to provide feedback on the progress and challenges faced in the administration of the Fund.

(2) Capacity building for staff, committee members, Management Board and other persons responsible for this Fund shall be conducted and facilitation thereof shall be deducted from the Fund.

*Fees*

11. All fees payable under these Regulations and the Act shall be paid electronically into the Fund and shall be as follows:

ALCOHOL CONTROL LICENSING CHARGES

<i>Categories</i>	<i>Zone A1</i>	<i>Zone A2</i>	<i>Zone B</i>	<i>Zone C</i>	<i>Zone D</i>
BAR	Kapsabet Central Business District	Namgoi T.C, Kamobo T.C, Kipsigak T.C, Chebarbar T.C, Chepterit T.C, and Baraton T.C	Nandi Hills And Mosoriot	Kaptumo, Serem, Kobujoi, Kabiyet, Chepsonoi, Maraba, Kaiboi, Lessos, Himaki, Kipkaren.	Areas Not Covered In A, B And C
	45,000	40,000	35,000	30,000	20,000
Bar & Restaurant	Kapsabet Central Business District	Namgoi T.C, Kamobo T.C, Kipsigak T.C, Chebarbar T.C, Chepterit T.C, and Baraton T.C	Nandi Hills and Mosoriot	Kaptumo, Serem, Kobujoi, Kabiyet, Chepsonoi, Maraba, Kaiboi, Lessos, Himaki, Kipkaren.	

Categories	Zone A1	Zone A2	Zone B	Zone C	Zone D
	60,000	60,000	50,000	30,000	50,000
Wine & Spirit	Kapsabet Central Business District	Namgoi T.C, Kamobo T.C, Kipsigak T.C, Chebarbar T.C, Chepterit T.C, and Baraton T.C	Nandi Hills and Mosoriot	Kaptumo, Serem, Kobujoi, Kabiyet, Chepsonoi, Maraba, Kaiboi, Lessos, Himaki, Kipkaren.	
	40,000	40,000	35,000	35,000	35,000
Wholesales/Stockist	Kapsabet Central Business District	Namgoi T.C, Kamobo T.C, Kipsigak T.C, Chebarbar T.C, Chepterit T.C, and Baraton T.C	Nandi Hills and Mosoriot	Kaptumo, Serem, Kobujoi, Kabiyet, Chepsonoi, Maraba, Kaiboi, Lessos, Himaki, Kipkaren.	
	100,000	100,000	90,000	90,000	
Depot/Distributor Per Premise	Kapsabet Central Business District	Namgoi T.C, Kamobo T.C, Kipsigak T.C, Chebarbar T.C, Chepterit T.C, and Baraton T.C	Nandi Hills and Mosoriot	Kaptumo, Serem, Kobujoi, Kabiyet, Chepsonoi, Maraba, Kaiboi, Lessos, Himaki, Kipkaren.	
	100,000	100,000	90,000	90,000	
Distributor Without Premise	Kapsabet Central Business District	Namgoi T.C, Kamobo T.C, Kipsigak T.C, Chebarbar T.C, Chepterit T.C, and Baraton T.C	Nandi Hills and Mosoriot	Kaptumo, Serem, Kobujoi, Kabiyet, Chepsonoi, Maraba, Kaiboi, Lessos, Himaki, Kipkaren.	
	80,000	80,000	80,000	80,000	60,000
Hotel Alcoholic Drinks License	Kapsabet Central Business District	Namgoi T.C, Kamobo T.C, Kipsigak T.C, Chebarbar T.C, Chepterit T.C, and Baraton T.C	Nandi Hills and Mosoriot	Kaptumo, Serem, Kobujoi, Kabiyet, Chepsonoi, Maraba, Kaiboi, Lessos, Himaki, Kipkaren.	
	75,000	75,000	50,000	30,000	30,000
Members	Kapsabet	Namgoi T.C,	Nandi Hills	Kaptumo.	

<i>Categories</i>	<i>Zone A1</i>	<i>Zone A2</i>	<i>Zone B</i>	<i>Zone C</i>	<i>Zone D</i>
Club	Central Business District 50,000	Kamobo T.C, Kipsigak T.C, Chebarbar T.C, Chepterit T.C, and Baraton T.C 50,000	and Mosoriot 40,000	Serem, Kobujoi, Kabiyet, Chepsonoi, Maraba, Kaiboi, Lessos, Himaki, Kipkaren. 40,000	
Proprietary Or Night Club	Kapsabet Central Business District 100,000	Namgoi T.C, Kamobo T.C, Kipsigak T.C, Chebarbar T.C, Chepterit T.C, and Baraton T.C 100,000	Nandi Hills and Mosoriot 80,000	Kaptumo, Serem, Kobujoi, Kabiyet, Chepsonoi, Maraba, Kaiboi, Lessos, Himaki, Kipkaren. 70,000	
Supermarket	Kapsabet Central Business District 60,000	Namgoi T.C, Kamobo T.C, Kipsigak T.C, Chebarbar T.C, Chepterit T.C, and Baraton T.C 60,000	Nandi Hills and Mosoriot 50,000	Kaptumo, Serem, Kobujoi, Kabiyet, Chepsonoi, Maraba, Kaiboi, Lessos, Himaki, Kipkaren. 50,000	
Senator Keg	Kapsabet Central Business District 20,000	Namgoi T.C, Kamobo T.C, Kipsigak T.C, Chebarbar T.C, Chepterit T.C, and Baraton T.C 20,000	Nandi Hills and Mosoriot 15,000	Kaptumo, Serem, Kobujoi, Kabiyet, Chepsonoi, Maraba, Kaiboi, Lessos, Himaki, Kipkaren. 10,000	10,000

Made on the 26th May, 2025.

ALFRED LAGAT,  
County Executive Committee Member,  
Trade, Tourism, Investment and Industrialization.