

(Nairobi City County Legislative Supplement No. 1)

LEGAL NOTICE NO. 1

THE PUBLIC FINANCE MANAGEMENT ACT 2012

(Cap. 412A)

THE PUBLIC FINANCE MANAGEMENT (NAIROBI CITY COUNTY BETTING,  
LOTTERIES AND GAMING FUND) REGULATIONS, 2026

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THE PUBLIC FINANCE MANAGEMENT ACT

(Cap. 412A)

IN EXERCISE of the powers conferred by section 116 of the Public Finance Management Act 2012, Cap. 412A, the County Executive Committee Member for Finance and Economic Planning makes the following Regulations: —

THE PUBLIC FINANCE MANAGEMENT (NAIROBI CITY COUNTY BETTING, LOTTERIES AND GAMING) REGULATIONS, 2026

PART I—PRELIMINARY

*Citation and commencement*

1. These Regulations may be cited as the Public Finance Management (Nairobi City County Betting, Lotteries and Gaming) Regulations, 2026 and shall come into operation on the date of publication in the *Gazette*.

*Interpretation*

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

“Administrator” means the person designated as such by the County Executive Committee Member under these Regulations;

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

“County lottery” means the lottery established by the Nairobi City County Government to raise money for good causes;

“County” means the Nairobi City County;

“Financial year” means the period of 12 months ending on the 30th June of each year. “County Assembly” means the Nairobi City County Assembly;

“Act” means the Public Finance Management Act 2012 (Cap. 412A);

“Fund” means Nairobi City County Betting, Lotteries, and Gaming Fund as established in Part II of these Regulations.

*Application of the Regulations*

3. These Regulations shall apply to Nairobi City County Betting, Lotteries and Gaming Fund.

PART II — ESTABLISHMENT OF THE FUND

*Establishment of the Fund*

4. There is established a Fund to be known as the Nairobi City County Betting, Lotteries and Gaming Fund.

*Purpose of the Fund*

5. The purpose of the Fund is to retain and distribute the proceeds of county betting, lotteries and gaming in such a manner as any written law or these Regulations prescribe.

*Objects of the Fund*

6. The monies in the Fund shall be used to facilitate the conduct of goods and services of good causes in the County or for any other purposes provided in the Nairobi City County Betting, Lotteries and Gaming Act, 2026 as follows—

- (a) Charitable causes including—
- (i) facilitate the protection and rehabilitation of vulnerable or problem gamblers;
  - (ii) providing care and protection for the physically or mentally afflicted, the needy, the aged, orphans and vulnerable children;
  - (iii) aid to the needy, such as through the provision of food, shelter, or healthcare services;
  - (iv) sports, recreation, arts and culture;
  - (v) support for county teams to participate in local and regional sports;
  - (vi) facilitation for the acquisition and provision of equipment to sports and recreation facilities;
  - (vii) support for the identification, nurturing and development of talent in sports and arts;
  - (viii) facilitating training and capacity building programs for persons involved in sports and recreation, creative arts, artistic production, contemporary and cultural practitioners;
  - (ix) facilitating the identification, development and capacity building of technical personnel and sports support personnel involved in sports and recreation;
  - (x) promotion of culture, arts, and heritage, such as through the support of museums or cultural events; and
  - (xi) facilitate training of County gaming inspectors on emerging trends in the industry.
- (b) (i) response to emergencies or crises affecting communities or populations including natural disasters, conflicts, public health crises, or other unforeseen events that require urgent intervention; and
- (ii) response as well as disaster risk reduction initiatives that help communities prepare for and respond to emergencies and disasters.

*Sources of the Fund.*

7. (1) The Fund shall consist of—
- (a) monies apportioned from the proceeds of the County Lottery;
  - (b) licenses and other fees on betting, lotteries, and gaming paid into the fund;
  - (c) such monies or assets as may accrue in the course of the exercise of powers or the performance of functions under these Regulations;
  - (d) such license, permits, and other fees as may be payable as prescribed by the County Executive Committee Member or any county legislation;
  - (e) sums received, including contributions, gifts, donations or grants;
  - (f) monies earned or arising from any investment of the Fund;
  - (g) proceeds from penalties or cost recoveries;

- (h) all other sums which may in any manner become payable to, or vested in the Fund.
- (2) There shall be paid out of the Fund any expenses incurred in pursuance of the object and purpose for which the Fund is established.
- (3) Any revision of the approved budget estimates shall be in line with the Public Finance Management Act 2012 (Cap. 412A).

*Initial Fund Capital*

- 8. The initial capital of the Fund shall be appropriated by the County Assembly.

*Retention of receipts and earnings*

- 9. (1) All receipts, earnings and accruals to the Fund, and the balance of the Fund at the close of each financial year shall be retained in the Fund, unless the County Executive Committee Member directs otherwise.
- (2) Notwithstanding the provisions of Regulation 9(1), the administrative costs of the fund shall be a maximum of three (3%) percent of the approved budget of the fund.

PART III—ADMINISTRATION OF THE FUND

*Administrator of the Fund*

- 10. (1) The County Executive Committee Member shall designate a person responsible for administering the Fund.
- (2) The designated administrator of the Fund may, with the approval of the County Executive Committee Member, invest or place in a deposit account any of the monies for the Fund and any interest earned on monies so invested or deposited.
- (3) The Administrator of the Fund designated under Regulation 10 (1) above shall—
  - (a) supervise and control the administration of the Fund;
  - (b) ensure that the monies held in the Fund, including any earnings or accruals referred to in these Regulations is spent only for the purposes for which the Fund is established;
  - (c) prepare accounts for the Fund for each financial year;
  - (d) not later than three (3) months after the end of each financial year, submit financial statements relating to Fund's accounts to the Auditor General, and a copy thereof to the County Executive Committee Member, and to the County Executive Committee Member for the time being responsible for matters responsible for Betting, Lotteries and Gaming;
  - (e) ensure that the Fund is not overdrawn at any particular time;
  - (f) 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 in accordance with the provisions of the Public Finance Management Act, 2012 (Cap. 412A);
  - (g) prepare annual budget estimates subject to the annual budget cycle of the county;
  - (h) furnish such additional information as may be required for the purposes of examination and audit by the Auditor-General.

(4) If any property is assigned to or acquired by the Fund, the administrator of the Fund shall deal with the property in accordance with the Public Procurement and Asset Disposal Act (Cap. 412C) and any other relevant national and county laws.

*Fund Allocation*

11. (1) The allocation of monies from the Fund shall be determined by the Administrator of the Fund in consultation with the County Executive Committee Member.

(2) Subject to regulation 11(1), monies from the Fund shall be allocated based on the approved budget.

*Signatories to the Fund*

12. The County Executive Committee Member shall appoint the signatories to the Fund.

*Reporting*

13. (1) The County Executive Committee Member for the time being responsible for Betting, Lotteries and Gaming shall submit to the County Executive Committee and the County Assembly, an annual financial and non-financial statements and a report of the activities including details of expenditure and furnish such additional information as may be deemed sufficient and necessary.

(2) The County Executive Committee Member for the time being responsible for Betting, Lotteries and Gaming shall, through regular publications, inform the public of its activities and operations.

PART IV—GENERAL PROVISIONS

*Extension of time for the Fund*

14. The approval for establishment of this Fund shall be for a maximum period of ten (10) years, beyond which the County Executive Committee and County Assembly approvals shall be sought for extension within six (6) months before the lapse of 10 years.

*Circumstances for winding up the Fund*

15. (1) The Fund shall be wound up in any of the following circumstances—

- (a) on the tenth anniversary of the operationalisation of the Fund as per the Public Finance Management (County Governments) Regulations unless the County Executive Committee and County Assembly approvals are sought;
- (b) where the County Executive Committee Member for the time being responsible for Betting, Lotteries, and Gaming, considers that the Fund has fully and successfully completed the specific objectives for which it was created; or
- (c) any other reason as determined by the County Executive Committee Member.

*Commencement of winding up*

16. (1) Where the lifespan of the Fund has lapsed —

- (a) the County Executive Committee Member shall commence the process of winding up the fund within thirty (30) days from the date of lapse, by issuing a written notice to the Administrator of the Fund;
- (b) the notice shall specify the date upon which the winding up is to take place and shall require that the winding up be completed within a period not exceeding six (6) months from the date of issuance of that notice.

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(h) all other sums which may in any manner become payable to, or vested in the Fund.

(2) There shall be paid out of the Fund any expenses incurred in pursuance of the object and purpose for which the Fund is established.

(3) Any revision of the approved budget estimates shall be in line with the Public Finance Management Act 2012 (Cap. 412A).

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(3) The Administrator of the Fund designated under Regulation 10 (1) above shall—

- (a) supervise and control the administration of the Fund;
- (b) ensure that the monies held in the Fund, including any earnings or accruals referred to in these Regulations is spent only for the purposes for which the Fund is established;
- (c) prepare accounts for the Fund for each financial year;
- (d) not later than three (3) months after the end of each financial year, submit financial statements relating to Fund's accounts to the Auditor General, and a copy thereof to the County Executive Committee Member, and to the County Executive Committee Member for the time being responsible for matters responsible for Betting, Lotteries and Gaming;
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- (g) prepare annual budget estimates subject to the annual budget cycle of the county;
- (h) furnish such additional information as may be required for the purposes of examination and audit by the Auditor-General.

(4) If any property is assigned to or acquired by the Fund, the administrator of the Fund shall deal with the property in accordance with the Public Procurement and Asset Disposal Act (Cap. 412C) and any other relevant national and county laws.

*Fund Allocation*

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*Signatories to the Fund*

12. The County Executive Committee Member shall appoint the signatories to the Fund.

*Reporting*

13. (1) The County Executive Committee Member for the time being responsible for Betting, Lotteries and Gaming shall submit to the County Executive Committee and the County Assembly, an annual financial and non-financial statements and a report of the activities including details of expenditure and furnish such additional information as may be deemed sufficient and necessary.

(2) The County Executive Committee Member for the time being responsible for Betting, Lotteries and Gaming shall, through regular publications, inform the public of its activities and operations.

PART IV—GENERAL PROVISIONS

*Extension of time for the Fund*

14. The approval for establishment of this Fund shall be for a maximum period of ten (10) years, beyond which the County Executive Committee and County Assembly approvals shall be sought for extension within six (6) months before the lapse of 10 years.

*Circumstances for winding up the Fund*

15. (1) The Fund shall be wound up in any of the following circumstances—

- (a) on the tenth anniversary of the operationalisation of the Fund as per the Public Finance Management (County Governments) Regulations unless the County Executive Committee and County Assembly approvals are sought;
- (b) where the County Executive Committee Member for the time being responsible for Betting, Lotteries, and Gaming, considers that the Fund has fully and successfully completed the specific objectives for which it was created; or
- (c) any other reason as determined by the County Executive Committee Member.

*Commencement of winding up*

16. (1) Where the lifespan of the Fund has lapsed —

- (a) the County Executive Committee Member shall commence the process of winding up the fund within thirty (30) days from the date of lapse, by issuing a written notice to the Administrator of the Fund;
- (b) the notice shall specify the date upon which the winding up is to take place and shall require that the winding up be completed within a period not exceeding six (6) months from the date of issuance of that notice.

(2) Where the County Executive Committee Member for the time being responsible for Betting, Lotteries and Gaming considers that the Fund has fully and successfully completed the specific objectives for which it was established—

- (a) the County Executive Committee Member for the time responsible for Betting, Lotteries and Gaming shall within fourteen (14) days of being so satisfied, issue a written communication to the Fund Administrator;
- (b) the County Executive Committee Member shall within seven (7) days of receiving the communication submit a written request to the County Executive Committee and the County Assembly seeking approval for the winding up of the Fund, which request shall be accompanied by the written communication from the County Executive Committee Member for the time being responsible for Betting, Lotteries and Gaming;
- (c) upon receiving approval from both the County Executive Committee and the County Assembly, the County Executive Committee Member shall, within seven (7) days, issue a written notice to the Administrator of the Fund directing the winding up of the Fund;
- (d) the County Executive Committee Member shall attach to the notice under Regulation 16 (2) (c), the communication from the County Executive Committee Member for the time being responsible for Betting, Lotteries and Gaming together with the approvals from the County Executive Committee and the County Assembly; and
- (e) The notice under Regulation 16 (2) (c) shall specify the date on which the winding up is to take effect and shall require that the winding up process be completed within a period not exceeding six (6) months from the date of issuance of the notice.

(3) Where the County Executive Committee Member has determined that the Fund should be wound up —

- (a) the County Executive Committee Member shall submit a written request to the County Executive Committee and the County Assembly seeking approval for the winding up of the Fund, stating the written justification for winding up the Fund before the expiration of its term;
- (b) upon receiving approval from both the County Assembly and the County Executive Committee, the County Executive Committee Member shall, within seven (7) days, issue a written notice to the Administrator of the Fund directing the winding up of the Fund;
- (c) the County Executive Committee Member shall attach to the notice under Regulation 16 (3) (b), the approvals from both the County Executive Committee and the County Assembly; and
- (d) the notice shall specify the date on which the winding up is to take effect and shall require that the winding up process be completed within a period not exceeding six (6) months from the date of issuance of the notice.

(4) The County Executive Committee Member may, with approval by the County Executive Committee, issue a further written notice extending the period specified under Regulation 16 (1), (2) and (3) for a single additional period not exceeding three (3) months and shall state the reasons for such extension.

*Effect of Notice*

17. (1) Upon issuance of notice under Regulation 16 (1) (a) or 16 (3) (b) —
- (a) all substantive functions, powers, and activities of the Fund shall cease, except to the extent necessary for the winding up of the Fund as provided for under Regulation 18;
  - (b) no further expenditure or transaction shall be undertaken in the name of the Fund from the date of lapse, save for expenditure or actions strictly required to facilitate the winding up of the Fund in accordance with regulation 18 (1) (a).
- (2) Upon receipt of the Notice, the Administrator of the Fund shall immediately take all necessary steps to secure and preserve the records, assets and property of the Fund.

*Duties of the Administrator of the Fund upon receipt of Notice*

18. (1) Upon receipt of the notice to wind up the Fund the Administrator of the Fund shall—
- (a) settle all the pending liabilities of the Fund, if any;
  - (b) take all reasonable steps to collect receivables due to the Fund, and where collection is impractical within the winding-up period, transfer the receivables register and recovery responsibility to the County Treasury;
  - (c) transfer assets to a department or departments within the County Executive as may be determined by the County Executive Committee; and
  - (d) prepare a winding up report and submit to the County Executive Committee Member.
- (2) Where the liabilities of the Fund exceed its assets, the Administrator of the Fund shall prepare a statement explaining the position and submit it to the County Executive Committee Member for inclusion in the final winding-up report.
- (3) The Administrator of the Fund shall ensure that all duties specified under Regulation 18 (1) are completed within the period stipulated in the notice issued by the County Executive Committee Member.

*Contents of a winding up report*

19. The winding up report prepared by the Fund Administrator shall contain—
- (a) the Fund's legal mandate and term;
  - (b) a summary of activities, outputs, and outcomes during the Fund's lifespan;
  - (c) details of all obligations settled and all assets disposed of, or transferred;
  - (d) receivables realized or transferred;
  - (e) an account of residual risks, pending matters, and recommendations for follow-up action;
  - (f) evidence of transfer of balances to the County Revenue Fund;
  - (g) a statement of receipts and payments;
  - (h) a statement of assets and liabilities;
  - (i) a statement specifying whether the Fund has a deficit;

- (j) notes to the accounts explaining all material items and transactions;
- (k) bank reconciliation statements; and
- (l) such other statements as may be necessary for a true and fair view of the Fund's closure position.

*Submission, closure and transfer of balances*

20. (1) The County Executive Committee Member shall submit the winding up report to the County Executive Committee, the County Assembly and the Auditor General within thirty (30) days of receipt of the report from the Administrator of the Fund.

(2) The County Executive Committee Member shall close all bank accounts operated by the fund and transfer any outstanding balances to the County Revenue Fund within thirty (30) days of receiving the winding up report.

(3) The County Executive Committee Member shall with the approval of the County Assembly, settle any deficit in the Fund from the County Revenue Fund.

*Public Notice and Disclosure*

21. (1) Upon completion of the winding-up process and receipt of the audit report, the County Executive Committee Member shall cause to be published in the *Kenya Gazette* a notice declaring the fund wound up, which notice shall specify—

- (a) the name of the Fund and the legal instrument establishing it;
- (b) the effective closure date;
- (c) confirmation of transfer of any outstanding balances to the County Revenue Fund;
- (d) the location where records of the Fund may be inspected; and
- (e) such other particulars that may be necessary.

(2) The County Executive Committee Member shall cause to be published on the county government's official website a summary of the winding-up outcomes, including—

- (a) the Fund's achievements during its term;
- (b) financial position at closure;
- (c) disposition of assets; and
- (d) contact information for public inquiries.

PART V —OFFENCES AND PENALTIES

*Offenses and Penalties*

22. (1) A person commits an offence of financial misconduct if they—
- (a) take possession of the funds or assets of the Fund without lawful authority;
  - (b) misappropriate funds or assets of the Fund;
  - (c) cause any person to misappropriate or apply the funds otherwise than in the manner provided in these Regulations;

- (d) conceal information on finances of the Fund to obtain a financial benefit either for themselves or another person;
- (e) fail to implement the approved winding up plan;
- (f) authorize or undertake transaction on the Fund after the commencement of the winding up process without authorisation;
- (g) refuse, delay, or neglect to prepare and submit final accounts or reports;
- (h) refuse to transfer any outstanding balance to the County Revenue Fund;
- (i) fail to account for any asset of the Fund during the existence of the Fund or during winding up; or
- (j) destroy, conceal, or falsify records relating to the Fund.

(2) A person who commits any of the offences under Regulation 22 (1) shall be liable, on conviction, to a term of imprisonment not exceeding ten (10) years or to a fine not exceeding ten million Kenya Shillings or to both.

#### PART VI — REPEAL, SAVINGS AND TRANSITIONAL PROVISIONS

##### *Review*

22. The County Executive Committee Member may on their own motion or upon recommendation by the County Executive Committee Member for the time being responsible for matters relating to Betting, Lotteries and Gaming review these regulations.

##### *Savings and Transitional Provisions*

23. Any existing contracts, or other administrative acts made, given, issued or undertaken before the commencement of these Regulations, under any of the Regulations revoked by these Regulations or any other law, shall continue to be in force and shall be construed with alterations, adaptations, qualifications and exceptions where necessary to bring them into conformity with these Regulations.

Made on the 1st April, 2026.

CHARLES KERICH,  
*County Executive Committee Member for Finance and Economic Planning.*





(2) Where the County Executive Committee Member for the time being responsible for Betting, Lotteries and Gaming considers that the Fund has fully and successfully completed the specific objectives for which it was established—

- (a) the County Executive Committee Member for the time responsible for Betting, Lotteries and Gaming shall within fourteen (14) days of being so satisfied, issue a written communication to the Fund Administrator;
- (b) the County Executive Committee Member shall within seven (7) days of receiving the communication submit a written request to the County Executive Committee and the County Assembly seeking approval for the winding up of the Fund, which request shall be accompanied by the written communication from the County Executive Committee Member for the time being responsible for Betting, Lotteries and Gaming;
- (c) upon receiving approval from both the County Executive Committee and the County Assembly, the County Executive Committee Member shall, within seven (7) days, issue a written notice to the Administrator of the Fund directing the winding up of the Fund;
- (d) the County Executive Committee Member shall attach to the notice under Regulation 16 (2) (c), the communication from the County Executive Committee Member for the time being responsible for Betting, Lotteries and Gaming together with the approvals from the County Executive Committee and the County Assembly; and
- (e) The notice under Regulation 16 (2) (c) shall specify the date on which the winding up is to take effect and shall require that the winding up process be completed within a period not exceeding six (6) months from the date of issuance of the notice.

(3) Where the County Executive Committee Member has determined that the Fund should be wound up —

- (a) the County Executive Committee Member shall submit a written request to the County Executive Committee and the County Assembly seeking approval for the winding up of the Fund, stating the written justification for winding up the Fund before the expiration of its term;
- (b) upon receiving approval from both the County Assembly and the County Executive Committee, the County Executive Committee Member shall, within seven (7) days, issue a written notice to the Administrator of the Fund directing the winding up of the Fund;
- (c) the County Executive Committee Member shall attach to the notice under Regulation 16 (3) (b), the approvals from both the County Executive Committee and the County Assembly; and
- (d) the notice shall specify the date on which the winding up is to take effect and shall require that the winding up process be completed within a period not exceeding six (6) months from the date of issuance of the notice.

(4) The County Executive Committee Member may, with approval by the County Executive Committee, issue a further written notice extending the period specified under Regulation 16 (1), (2) and (3) for a single additional period not exceeding three (3) months and shall state the reasons for such extension.

*Effect of Notice*

17. (1) Upon issuance of notice under Regulation 16 (1) (a) or 16 (3) (b) —
- (a) all substantive functions, powers, and activities of the Fund shall cease, except to the extent necessary for the winding up of the Fund as provided for under Regulation 18;
  - (b) no further expenditure or transaction shall be undertaken in the name of the Fund from the date of lapse, save for expenditure or actions strictly required to facilitate the winding up of the Fund in accordance with regulation 18 (1) (a).
- (2) Upon receipt of the Notice, the Administrator of the Fund shall immediately take all necessary steps to secure and preserve the records, assets and property of the Fund.

*Duties of the Administrator of the Fund upon receipt of Notice*

18. (1) Upon receipt of the notice to wind up the Fund the Administrator of the Fund shall—
- (a) settle all the pending liabilities of the Fund, if any;
  - (b) take all reasonable steps to collect receivables due to the Fund, and where collection is impractical within the winding-up period, transfer the receivables register and recovery responsibility to the County Treasury;
  - (c) transfer assets to a department or departments within the County Executive as may be determined by the County Executive Committee; and
  - (d) prepare a winding up report and submit to the County Executive Committee Member.
- (2) Where the liabilities of the Fund exceed its assets, the Administrator of the Fund shall prepare a statement explaining the position and submit it to the County Executive Committee Member for inclusion in the final winding-up report.
- (3) The Administrator of the Fund shall ensure that all duties specified under Regulation 18 (1) are completed within the period stipulated in the notice issued by the County Executive Committee Member.

*Contents of a winding up report*

19. The winding up report prepared by the Fund Administrator shall contain—
- (a) the Fund's legal mandate and term;
  - (b) a summary of activities, outputs, and outcomes during the Fund's lifespan;
  - (c) details of all obligations settled and all assets disposed of, or transferred;
  - (d) receivables realized or transferred;
  - (e) an account of residual risks, pending matters, and recommendations for follow-up action;
  - (f) evidence of transfer of balances to the County Revenue Fund;
  - (g) a statement of receipts and payments;
  - (h) a statement of assets and liabilities;
  - (i) a statement specifying whether the Fund has a deficit;

- (j) notes to the accounts explaining all material items and transactions;
- (k) bank reconciliation statements; and
- (l) such other statements as may be necessary for a true and fair view of the Fund's closure position.

*Submission, closure and transfer of balances*

20. (1) The County Executive Committee Member shall submit the winding up report to the County Executive Committee, the County Assembly and the Auditor General within thirty (30) days of receipt of the report from the Administrator of the Fund.

(2) The County Executive Committee Member shall close all bank accounts operated by the fund and transfer any outstanding balances to the County Revenue Fund within thirty (30) days of receiving the winding up report.

(3) The County Executive Committee Member shall with the approval of the County Assembly, settle any deficit in the Fund from the County Revenue Fund.

*Public Notice and Disclosure*

21. (1) Upon completion of the winding-up process and receipt of the audit report, the County Executive Committee Member shall cause to be published in the *Kenya Gazette* a notice declaring the fund wound up, which notice shall specify—

- (a) the name of the Fund and the legal instrument establishing it;
- (b) the effective closure date;
- (c) confirmation of transfer of any outstanding balances to the County Revenue Fund;
- (d) the location where records of the Fund may be inspected; and
- (e) such other particulars that may be necessary.

(2) The County Executive Committee Member shall cause to be published on the county government's official website a summary of the winding-up outcomes, including—

- (a) the Fund's achievements during its term;
- (b) financial position at closure;
- (c) disposition of assets; and
- (d) contact information for public inquiries.

PART V —OFFENCES AND PENALTIES

*Offences and Penalties*

22. (1) A person commits an offence of financial misconduct if they—

- (a) take possession of the funds or assets of the Fund without lawful authority;
- (b) misappropriate funds or assets of the Fund;
- (c) cause any person to misappropriate or apply the funds otherwise than in the manner provided in these Regulations;

- (d) conceal information on finances of the Fund to obtain a financial benefit either for themselves or another person;
- (e) fail to implement the approved winding up plan;
- (f) authorize or undertake transaction on the Fund after the commencement of the winding up process without authorisation;
- (g) refuse, delay, or neglect to prepare and submit final accounts or reports;
- (h) refuse to transfer any outstanding balance to the County Revenue Fund;
- (i) fail to account for any asset of the Fund during the existence of the Fund or during winding up; or
- (j) destroy, conceal, or falsify records relating to the Fund.

(2) A person who commits any of the offences under Regulation 22 (1) shall be liable, on conviction, to a term of imprisonment not exceeding ten (10) years or to a fine not exceeding ten million Kenya Shillings or to both.

#### PART VI — REPEAL, SAVINGS AND TRANSITIONAL PROVISIONS

##### *Review*

22. The County Executive Committee Member may on their own motion or upon recommendation by the County Executive Committee Member for the time being responsible for matters relating to Betting, Lotteries and Gaming review these regulations.

##### *Savings and Transitional Provisions*

23. Any existing contracts, or other administrative acts made, given, issued or undertaken before the commencement of these Regulations, under any of the Regulations revoked by these Regulations or any other law, shall continue to be in force and shall be construed with alterations, adaptations, qualifications and exceptions where necessary to bring them into conformity with these Regulations.

Made on the 1st April, 2026.

CHARLES KERICH,  
*County Executive Committee Member for Finance and Economic Planning.*



