Approved
26/11/2025

Hon. Speaker
to approve
for
Tabling.
25/11/25

REPUBLIC OF KENYA

THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT – FOURTH SESSION – 2025

COMMITTEE ON DELEGATED LEGISLATION

REPORT ON THE CONSIDERATION OF THE PUBLIC FINANCE MANAGEMENT (SPORTS, ARTS, AND SOCIAL DEVELOPMENT FUND) (AMENDMENT) REGULATIONS, 2025 (*L.N. NO. 106 OF 2025*)

NOVEMBER 2025

THE NATIONAL ASSEMBLY
PAPERS LAID
DATE: 26 NOV 2025
DAY. WED
TABLED BY: Hon. Samuel Chepkonga, MP Chairperson
CLERK-AT THE-TABLE: David Mchaw

The Directorate of Audit, Appropriations & General Purpose Committees
The National Assembly
Parliament Buildings

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ABBREVIATIONS AND ACCRONYMS

AG	Attorney-General
CBS	Chief of the Order of the Burning Spear
CEO	Chief Executive Officer
DLS	Directorate of Legislative and Procedural Services
EGH	Elder of the Order of the Golden Heart
EBS	Elder of the Order of the Burning Spear
GoK	Government of Kenya
LN	Legal Notice
MDA	Ministry, Department or Agency
MP	Member of Parliament
OAG	Office of the Auditor-General
PFM	Public Finance Management
SASDF	Sports, Arts and Social Development Fund
UDA	United Democratic Alliance
UDM	United Democratic Movement
UPA	United Progressive Alliance
UPIA	United Party of Independent Alliance
ODM	Orange Democratic Movement
KANU	Kenya African National Union
WDM–Kenya	Wiper Democratic Movement–Kenya

CHAIRPERSON'S FORWARD

The Public Finance Management (Sports, Arts, and Social Development Fund) (Amendment) Regulations, 2025 were made vide *LN. No. 106 of 2025* pursuant to powers conferred on the Cabinet Secretary for the National Treasury and Planning under section 24(4) of the Public Finance Management Act (*Cap. 412A*), hence, is a statutory instrument within the meaning of section 2 of the Statutory Instruments Act (*Cap. 2A*).

The Regulations were published in the Gazette on 12th June, 2025 and received by the Clerk of the National Assembly on 18th June, 2025. They were tabled before the House on 22nd July, 2025, within the statutory timelines contemplated under section 11(1) of the Statutory Instruments Act (*Cap. 2A*) and committed to the Committee on Delegated Legislation for consideration.

The purpose of the Public Finance Management (Sports, Arts, and Social Development Fund) (Amendment) Regulations, 2025 is to amend the Public Finance Management (Sports and Arts Fund) Regulations, 2025, whose objects and purpose are to provide funds to support the development and promotion of sports and arts.

Pursuant to section 16 of the Statutory Instruments Act (*Cap. 2A*), which requires the Committee to confer with the regulation-making authorities before making its decision, the Committee held a meeting with the National Treasury and Economic Planning on Thursday, 13th November, 2025, to deliberate on the Regulations.

Having examined the Public Finance Management (Sports, Arts, and Social Development Fund) (Amendment) Regulations, 2025 (*LN. No. 106 of 2025*) against the Constitution, the Statutory Instruments Act (*Cap. 2A*), the Public Finance Management Act (*Cap. 214A*), and the Interpretation and General Provisions Act (*Cap. 2*), the Committee resolved to recommend that the House **APPROVES the Public Finance Management (Sports, Arts, and Social Development Fund) (Amendment) Regulations, 2025 (*LN. No. 106 of 2025*) in accordance with section 24(4) the Public Finance Management Act *(Cap. 412A*).**

I wish to most sincerely thank the Speaker and the Office of the Clerk of the National Assembly for the invaluable support accorded to the Committee in the discharge of its mandate. I also wish to thank the Committee Membership and the Secretariat for their diligence during the consideration of these Regulations.

On behalf of the Members of the Committee on Delegated Legislation and pursuant to Standing Order 210, it is my pleasure and duty to present to the House the Committee's ***Report on the Consideration of the Public Finance Management (Sports, Arts, and Social Development Fund) (Amendment) Regulations, 2025 (LN. No. 106 of 2025).***

HON. CHEPKONG'A KIPRONO SAMUEL, CBS, MP.

1.0 PREFACE

1.1 Establishment and Mandate of the Committee

1. The Select Committee on Delegated Legislation is established under ***Standing Order No. 210*** of the National Assembly Standing Orders and is mandated to consider statutory instruments submitted to Parliament for consideration. The Committee is expected to consider in respect of any statutory instrument, whether it is in accord with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written laws.

2. The Committee is mandated to consider in respect of any statutory instrument, whether it:

    a) is in accordance with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written laws;

    b) infringes on fundamental rights and freedoms of the public;

    c) contains a matter which in the opinion of the Committee should more properly be dealt with in an Act of Parliament;

    d) contains imposition of taxation;

    e) directly or indirectly bars the jurisdiction of the Courts;

    f) gives retrospective effect to any of the provisions in respect to which the Constitution or the Act does not expressly give any such power;

    g) involves expenditure from the Consolidated Fund or other public revenues;

    h) is defective in its drafting or for any reason the form or purport of the statutory instrument calls for any elucidation;

    i) appears to make some unusual or unexpected use of the powers conferred by the Constitution or the Act pursuant to which it is made;

    j) appears to have had unjustifiable delay in its publication or laying before Parliament;

    k) makes rights, liberties or obligations unduly dependent upon non-reviewable decisions;

    l) makes rights, liberties or obligations unduly dependent insufficiently defined administrative powers;

    m) inappropriately delegates legislative powers;

    n) imposes a fine, imprisonment or other penalty without express authority having been provided for in the enabling legislation;

    o) appears for any reason to infringe on the rule of law;

    p) inadequately subjects the exercise of legislative power to Parliamentary scrutiny; and

    q) accords to any other reason that the Committee considers fit to examine.

1.2 Committee Membership

3. The Committee membership comprises –

Chairperson
Hon. Chepkong'a Kiprono Samuel, CBS, M.P.
Ainabkoi Constituency
UDA

Vice-Chairperson
Hon. Githinji Robert Gichimu, M.P.
Gichugu Constituency
UDA

Committee Members

Hon. Mbui Robert, CBS, M.P
Kathiani Constituency
WDM-Kenya

Hon. (Maj) (Rtd) Dekow Barrow Mohamed, M.P
Garrisa Township Constituency
UDA

Hon. Julius Lekakeny Ole Sunkuli, EGH, EBS, M.P.
Kilgoris Constituency
KANU

Hon. Kamene Joyce, M.P
Machakos County
WDM-Kenya

Hon. Dr. Onchoke, Mamwacha Charles, M.P.
Bonchari Constitueny
UPA

Hon. Dr. Kimaiyo,Gideon Kipkoech, M.P.
Keiyo South Constituency
UDA

Hon. Waithaka, John Machua, M.P.
Kiambu Constituency
UDA

Hon. Chebor, Paul Kibet, M.P
Rongai Constituency
UDA

Hon. Yakub Adow Kuno, M.P
Bura Constituency
UPIA

Hon. (Maj) (Rtd) Abdullahi, Bashir Sheikh, M.P.
Mandera North Constituency
UDM

Hon. Mwirigi John Paul, M.P.
Igembe South Constituency
UDA

Hon. Chepkorir Linet, M.P.
Bomet County
UDA

Hon. Oluoch, Anthony Tom M.P.
Mathare Constituency
ODM

Hon. Mwale, Nicholas S. Tindi M.P.
Butere Constituency
ODM

Hon. Mugabe Innocent Maino, M.P.
Likuyani Constituency
ODM

Hon. Odoyo, Jared Okello, M.P.
Nyando Constituency
ODM

Hon. Munyoro Joseph Kamau, M.P
Kigumo Constituency
UDA

Hon. Lenguris Pauline, M.P.
Samburu County
UDA

Hon Mnyazi Amina Laura, MP.
Malindi Constituency
ODM

1.3 Committee Secretariat

4. The secretariat facilitating the Committee comprises –

Ms. Esther Nginyo
Senior Clerk Assistant (Team Leader)

Mr. Dima Dima
Deputy Director-DLS

Mr. Brian Langwech
Clerk Assistant III

Mr. Silvanus Makau
Clerk Assistant III

Ms. Angela Musau
Legal Counsel II

Ms. Elzy Cherop
Legal Counsel II

Mr. Daniel Ominde
Research Officer III

Mr. Noah Chemweno
Serjeant at Arms

Mr. Valerian Pascal
Hansard Reporter III

Ms. Rahab Chepkilim
Audio Officer

2.0 CONSIDERATION OF THE PUBLIC FINANCE MANAGEMENT (SPORTS, ARTS, AND SOCIAL DEVELOPMENT FUND) (AMENDMENT) REGULATIONS, 2025 (*L.N. NO. 106 OF 2025*)

2.1 Introduction

5. The Public Finance Management (Sports, Arts, and Social Development Fund) (Amendment) Regulations, 2025 (*LN. No. 106 of 2025*) were made pursuant to the powers conferred on the Cabinet Secretary for the National Treasury and Planning under section 24(4) of the Public Finance Management Act (*Cap. 412A*) thereby constituting a statutory instrument within the meaning of section 2 of the Statutory Instruments Act (*Cap. 2A*).

6. The Regulations were published in the Gazette on 12th June 2025, received by the Clerk of the National Assembly on 18th June, 2025 and were tabled before the House on 22nd July, 2025, being within the statutory timelines contemplated under section 11(1) of the Statutory Instruments Act. They were subsequently transmitted to the Committee on Delegated Legislation for consideration.

7. Pursuant to section 16 of the Statutory Instruments Act Cap 2A, which requires the Committee to confer with the regulation-making authorities before making its decision, the Committee held a meeting with the National Treasury and Economic Planning on Thursday, 13th November, 2025, to deliberate on the Regulations.

2.2 Object and Purpose of the Regulations

8. The purpose of this Statutory Instrument is to amend the Public Finance Management (Sports and Arts Fund) Regulations, 2025, whose objects and purpose are to provide funds to support the development and promotion of sports and arts.

2.3 Policy Context and Rationale for the Public Finance Management (Sports, Arts, and Social Development Fund) (Amendment) Regulations, 2025 (*LN. No. 106 of 2025*)

9. The Sports, Arts and Social Development Fund (SASDF) is established under the Public Finance Management (Sports, Arts and Social Development Fund) Regulations, 2018. The mandate of the Fund is to provide funding to support the development and promotion of sports and arts, and the promotion of social development, including universal health care.

10. The Government therefore noted the need to amend the scope of the Fund to include the Sports and Arts. The Government also resolved to properly establish the Fund under the provisions of the Public Finance Management Act (*Cap. 412A*) and to provide it with appropriate resources of funds.

2.4 Summary of the Public Finance Management (Sports, Arts, and Social Development Fund) (Amendment) Regulations, 2025 (*LN. No. 106 of 2025*)

11. The Regulations are in four (4) parts: Part I is on preliminary provisions; Part II is on the establishment of the Fund; Part III is on the administration and management of the Fund; Part IV is on miscellaneous provisions.

12. **Regulations 1 and 2** are preliminary provisions which include the citation and amendment to the citation of the Public Finance Management (Sports, Arts, and Social Development Fund) Regulations, 2018.

13. **Regulation 3** amends the definitions of "Board", "Fund" and "Government implementing agency".

14. **Regulation 4** amends Regulation 3 of the Principal Regulations by deleting the words "Arts and Social Development".

15. **Regulation 5** amends Regulation 4 of the Principal Regulations to introduce a new formula for apportionment of the Fund.

16. **Regulation 6** deletes and substitutes Regulation 7 of the Principal Regulations on the objects and purpose of the Fund.

17. **Regulation 7** amends Regulation 8 of the Principal Regulations in the marginal note, 8(2), 10(5), 10(6) and inserts a new sub-regulation (3A).

18. **Regulation 8** amends Regulation 9(b) of the Principal Regulations.

19. **Regulation 9** amends Regulation 10(1)(b), 10(2) and 10(3)(c).

20. **Regulation 10** amends Regulation 11(1) by deleting the words "accounting officer responsible for matters relating to sports" and substituting therefor with the words "Chief Executive Officer".

21. **Regulation 11** amends Regulation 12(3) of the Principal Regulations by deleting the word "Administrator" and substituting therefor with the word "Board".

22. **Regulation 12** amends Regulation 13(c) of the Principal Regulations by deleting subparagraph (i).

23. **Regulation 13** amends Regulation 15(2) of the Principal Regulations by inserting new paragraph (c).

2.5 Scrutiny of the Instrument

24. The Committee examined the Public Finance Management (Sports, Arts, and Social Development Fund) (Amendment) Regulations, 2025 (*LN. No. 106 of 2025*) against the Constitution, the Interpretation and General Provisions Act (*Cap 2*), the Public Finance Management Act (*Cap. 412A*) and the Statutory Instruments Act (*Cap. 2A*).

25. The scrutiny was undertaken following the tabling of the Regulations before the House on 22nd July, 2025 and their subsequent referral to the Committee on Delegated Legislation. The Committee held a meeting with the National Treasury and Economic Planning on Thursday, 13th November, 2025, at Room 21, 5th Floor, Bunge Tower, Parliament Buildings, to deliberate on the Regulations.

3.0 COMMITTEE OBSERVATIONS

26. Having examined the Public Finance Management (Sports, Arts, and Social Development Fund) (Amendment) Regulations, 2025 (*LN. No. 106 of 2025*) against the Constitution, the Public Finance Management Act (*Cap. 412A*) and the Statutory Instruments Act (*Cap. 2A*), the Interpretation and General Provisions Act (*Cap. 2*), the Committee observed **THAT**: -

3.1 Statutory Timelines

27. The Regulations were published in the gazette on 12th June, 2025 vide *Legal Notice No. 106 of 2025*, submitted to the Clerk of the National Assembly on 18th June, 2025 and laid on the table of the House on 22nd July, 2025, being within the requisite statutory timelines under section 11(1) of the Statutory Instruments Act (*Cap. 2A*).

3.2 Consultations/Public Participation

28. Articles 10 and 118 of the Constitution and section 5 of the Statutory Instruments Act require that the regulation-making authority conduct public participation and sufficient consultation with the stakeholders and persons likely to be affected by the regulations.

29. The Taskforce responsible for the preparation and development of the Regulations held targeted consultations with key stakeholders, and their input was considered before finalization of the Regulations. The Taskforce comprised the National Treasury and Economic Planning, the State Department for Sports, the State Department for Culture, The Arts and Heritage, Sports, Arts and Social Development Fund, and the Office of the Attorney General and State Department of Justice.

30. In line with section 5 of the Statutory Instruments Act (*Cap. 2A*), the National Treasury, together with the State Department for Sports, State Department for Culture, The Arts and Heritage and Sports, Arts and Social Development Fund, undertook public participation before publication of the Regulations. The mode of public participation included an invitation of key stakeholders via an advertisement posted on the National Treasury website and published in the My Gov section of Nation and Standard Newspapers on 3rd December, 2024, and written submissions received vide psnt@treasury.go.ke and jona.wala@treasury.go.ke.

3.3 Regulatory Impact Statement

31. The Committee was satisfied with the explanation and the demonstration that a regulatory impact assessment need not to have been prepared for the statutory instrument as it falls within the exceptions provided under section 9 of the Statutory Instruments Act (*Cap. 2A*) to the effect that the nature of the Regulations are such that they do not occasion any significant effect to the community or part of the community.

4.0 COMMITTEE RECOMMENDATIONS

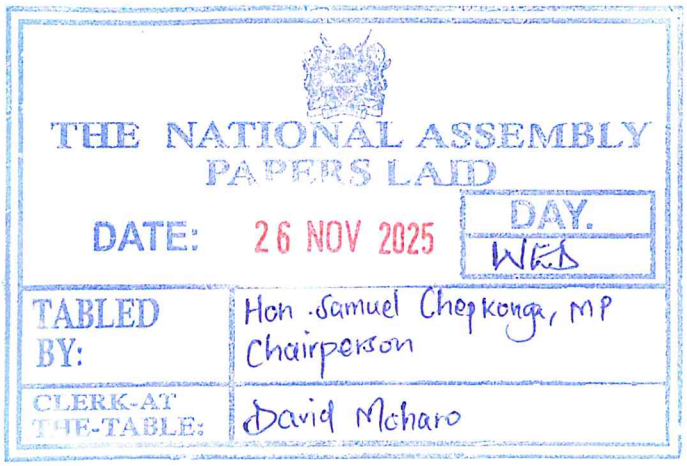
32. Having examined the Public Finance Management (Sports, Arts, and Social Development Fund) (Amendment) Regulations, 2025 (*LN. No. 106 of 2025*) in accordance with the Constitution, the Statutory Instruments Act (*Cap. 2A*), the Public Finance Management Act (*Cap. 412A*), the Interpretation and General Provisions Act (*Cap. 2*), the **Committee recommends that the House APPROVES the Public Finance Management (Sports, Arts, and Social Development Fund) (Amendment) Regulations, 2025 (*LN. No. 106 of 2025*) in accordance with section 24(4) the Public Finance Management Act *(Cap. 412A).***

Signed ..... **Date** 25th November 2025

THE HON. CHEPKONG'A SAMUEL KIPRONO, CBS, MP

(CHAIRPERSON)

COMMITTEE ON DELEGATED LEGISLATION



COMMITTEE ON DELEGATED LEGISLATION.

DATE 25/11/25 **VENUE** BUNGE TOWER 5TH FLOOR **TIME** 10.00 AM

ADOPTION OF THE COMMITTEES' REPORT ON ITS CONSIDERATION OF THE PUBLIC FINANCE MANAGEMENT (SPORTS, ARTS, AND SOCIAL DEVELOPMENT FUND) (AMENDMENT) REGULATIONS, 2025 (*LN. NO. 106 OF 2025*)

	NAME	SIGNATURE
1.	**The Hon. Chepkonga Kiprono Samuel, CBS, M.P, Chairperson**	
2.	**The Hon. Githinji, Robert Gichumi, M.P. Vice-Chairperson**	
3.	The Hon. Mbui, Robert, CBS, M.P.	
4.	The Hon. Sunkuli Julius Lekakeny, EGH,EBS, M.P.	
5.	The Hon. Maj. (Rtd) Abdullahi Bashir Sheikh, M.P.	
6.	The Hon. Mwirigi, John Paul, M.P.	
7.	The Hon. Kamene, Joyce, M.P.	
8.	The Hon. Mwale, Nicholas S. Tindi, M.P.	
9.	The Hon. Odoyo, Jared Okello, M.P.	
10.	The Hon. Waithaka, John Machua, M.P.	Machua
11.	The Hon. Maj. (Rtd.) Dekow Barrow Mohamed, M.P.	
12.	The Hon. Munyoro, Joseph Kamau, M.P.	
13.	The Hon, Kimaiyo, Gideon Kipkoech, M.P.	
14.	The Hon. Oluoch Anthony, M.P.	
15.	The Hon. Chepkorir, Linet, M.P.	
16.	The Hon. Chebor, Paul, M.P.	
17.	The Hon. Lenguris, Pauline, M.P.	
18.	The Hon. Mamwacha Onchoke Charles, M.P.	
19.	The Hon. Yakub, Adow Kuno, M.P.	
20.	The Hon. Mnyazi, Amina Laura, M.P.	
21.	The Hon. Mugabe, Innocent Maino, M.P.	