
 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 31 MAR 2026	DAY: TUE
TABLED BY: HON. SAMUEL CHEPKONGA, MP	 HARAMBEE
CHAIRPERSON	
CLERK-AT-THE-TABLE: V. WAMBUI	

Approved SNA 31/3/26

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REPUBLIC OF KENYA

THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT – FIFTH SESSION – 2026

COMMITTEE ON DELEGATED LEGISLATION

REPORT ON:

THE PUBLIC FINANCE MANAGEMENT (WILDLIFE CONSERVATION TRUST FUND) REGULATIONS, 2025 (LEGAL NOTICE NO. 190 OF 2025)

MARCH 2026

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

NATIONAL ASSEMBLY RECEIVED 31 MAR 2026 SPEAKER'S OFFICE P.O. Box 41842-00100 NAIROBI

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ABBREVIATIONS AND ACRONYMS

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 and Agency
MP	Member of Parliament
OAG	Office of the Auditor-General
ODM	Orange Democratic Movement
UDM	United Democratic Movement
UDA	United Democratic Alliance
UPA	United Progressive Alliance
UPIA	United Party of Independent Alliance
WDM–Kenya	Wiper Democratic Movement–Kenya

CHAIRPERSON'S FOREWORD

The Public Finance Management (Wildlife Conservation Trust Fund) Regulations, 2026 were made vide LN. No. 190 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 Wednesday, 26th November 2025 and received by the Clerk of the National Assembly on Tuesday, 9th December 2025. Subsequently, they were tabled before the House on Tuesday, 10th February 2026, within the statutory timelines set out in section 11(1) of the Statutory Instruments Act (Cap. 2A) and then committed to the Committee on Delegated Legislation for consideration.

The purpose of this Statutory Instrument is to establish the Wildlife Conservation Trust Fund to support wildlife conservation in Kenya including to develop wildlife conservation initiatives, manage and restore protected areas and conservancies, protect endangered species, support wildlife security operations, support community-based initiatives, award wildlife conservation grants, conserve endangered and endemic species, provide education and advocacy for wildlife policies, provide for wildlife conservation and national wildlife research priorities and to support initiatives to mitigate human-wildlife conflict.

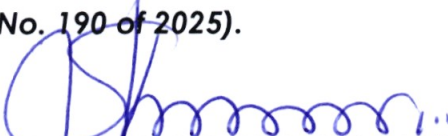
Pursuant to section 16 of the Statutory Instruments Act (Cap. 2A), which requires the Committee to confer with the regulation-making authorities before making its decision, the Committee held a meeting with the National Treasury and Economic Planning on Thursday, 12th March, 2025, to deliberate on the Regulations.

Having examined the Public Finance Management (Wildlife Conservation Trust Fund) Regulations, 2025 (LN. No. 190 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 (Wildlife Conservation Trust Fund) Regulations, 2025 (LN. No. 190 of 2025) in accordance with section 24(4) the Public Finance Management Act (Cap. 412A)**

I 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 in considering 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 (Wildlife Conservation Trust Fund) Regulations, 2025 (LN. No. 190 of 2025)**.



HON. CHEPKONG'A KIPRONO SAMUEL, CBS, MP.
Chairperson, Committee on Delegated Legislation.

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 accordance 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 an 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 on 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. Mbuyi 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 Constituency

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

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

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

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

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

Hon. Moses Okoth Omondi, M.P.
Ugunja Constituency
ODM

Hon Mnyazi Amina Laura, MP.
Malindi Constituency
ODM

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

1.3 Committee Secretariat

4. The Secretariat facilitating the Committee comprises –

Ms. Wanjiru Mwaura	Principal Clerk Assistant (Team Leader)
Mr. Dima Dima	Deputy Director-DLS
Mr. Brian Langwech	Clerk Assistant III
Ms. Grace Odedere	Clerk Assistant III
Mr. Peter Barasa	Legal Counsel II
Ms. Angela Musau	Legal Counsel II
Ms. Angela Musau	Legal Counsel II
Ms. Brenda Michira	Research Officer III
Mr. Noah Chemweno	Serjeant at Arms
Mr. Daniel Psirimoi	Media Relations Officer III

2.0 CONSIDERATION OF THE PUBLIC FINANCE MANAGEMENT (WILDLIFE CONSERVATION TRUST FUND) REGULATIONS, 2025 (L.N. NO. 190 OF 2025)

2.1 Introduction

5. The Public Finance Management (Wildlife Conservation Trust Fund) Regulations, 2025 (LN. No. 190 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) and section 23(2) of the Wildlife Conservation Management Act, 2013, hence, is 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 Wednesday, 26th November 2025, received by the Clerk of the National Assembly on Tuesday, 9th December 2025, and tabled before the House on Tuesday, 10th February 2026, 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 and the Ministry of Tourism and Wildlife on Thursday, 12th March 2026, to deliberate on the Regulations.

2.2 Object and Purpose of the Regulations

8. The purpose of this Statutory Instrument is to establish a fund to support the wildlife conservation in Kenya and in particular:
 - (a) Develop wildlife conservation initiatives;
 - (b) Manage and restore protected areas and conservancies;
 - (c) Protect endangered species, habitats and ecosystems;
 - (d) Support wildlife security operations;
 - (e) Facilitate community-based wildlife initiatives;
 - (f) Award wildlife conservation grants based on criteria to be established by the governing board;
 - (g) Develop wildlife conservation initiatives for terrestrial and marine national parks, national reserves, community conservancies and sanctuaries;
 - (h) Conserve endangered and endemic species;
 - (i) Provide education awareness including advocacy for wildlife policies;

- (j) Provide for wildlife conservation and national wildlife research priorities;
- (k) Support initiatives to mitigate human-wildlife conflict; and
- (l) Such other purposes as may be provided by the governing board.

2.3 Policy Context and Rationale for the Public Finance Management (Wildlife Conservation Trust Fund) Regulations, 2025 (LN. No. 190 of 2025)

9. Wildlife resources contribute a substantial proportion of the country's earnings through tourism. This is because Kenya's wildlife, particularly the big five, are the most treasured unique selling point for the country's tourism.
10. Government intervention in wildlife conservation and management dates back to 1898, when the then British East African Protectorate enacted laws to control hunting and trade in wildlife and wildlife products. In 1945, the Royal National Parks of Kenya Ordinance was promulgated to provide for the establishment of national parks.
11. The first post-colonial wildlife policy in Kenya was Sessional Paper No. 3 of 1975 titled '*A Statement on Future Wildlife Management Policy in Kenya*'. By the mid-eighties, it had become clear that further policy adjustments were necessary to help deal with the chronic challenges in the sector such as increased human-wildlife conflict, increased poaching, failure to achieve integrated wildlife management approaches, and loss of wildlife populations within and outside the protected areas.
12. In 1989, the Wildlife Act (Cap 376) and later the Wildlife Conservation and Management Act, 2013 were enacted creating a legal framework for the establishment of various conservation institutions including the Kenya Wildlife Service (KWS), the Wildlife Research and Training Institute (WRTI), the Community Wildlife Conservation Committee (CWCC), the Wildlife Compensation Scheme and the Wildlife Conservation Trust Fund.
13. In June 2020, the national government through the Ministry responsible for Wildlife developed a Sessional Paper No. 01 of 2020 on Wildlife Policy that committed the government to; designate wildlife as a strategic national resource and allocate adequate funding from the

national budget; include the economic value of wildlife in the national income, accounting, planning and budgeting; promote retention of the benefits generated from wildlife and their habitats to develop and manage wildlife conservation areas; establish a Fund to promote wildlife conservation and management; promote access to innovative and sustainable utilization of wildlife as an economic incentive; and mainstream wildlife resources into the frameworks of blue and green economies.

2.4 Summary of the Public Finance Management (Wildlife Conservation Trust Fund) Regulations, 2025 (LN. No. 190 of 2025)

14. The Regulations are in five (5) parts: Part I contains the preliminary provisions; Part II contains the provisions on the establishment of the Fund; Part III contains the provisions on the management of the Fund; Part IV contains the financial provisions; and Part V contains the miscellaneous provisions.
15. **Regulations 1 and 2** are preliminary provisions which include the citation and interpretation.
16. **Regulation 3** establishes the Fund, while **Regulation 4** provides for its capital.
17. **Regulation 5** provides for the object and purpose of the Funds.
18. **Regulation 6** provides for the sources of the Fund.
19. **Regulation 7** provides for innovative funding arrangements with the private sector.
20. **Regulation 8** provides for mitigation of human-wildlife conflict.
21. **Regulation 9** establishes the Wildlife Conservation Trust Fund Governing Board.
22. **Regulation 10** provides for the functions of the Board.
23. **Regulation 11** establishes the office of the Chief Executive Officer, who shall be competitively recruited and appointed by the Governing Board, while **Regulation 12** provides for the qualifications of the Chief Executive Officer.
24. **Regulation 13** provides that the Administrator of the Fund shall be the Chief Executive Officer while **Regulation 14** provides for the functions of the Chief Executive Officer.

25. **Regulation 15** provides for the functions of the Secretariat.
26. **Regulation 16** provides for the disbursements to be made in accordance with funding agreements.
27. **Regulation 17, 18, 19 and 20** provides for the financial provisions of the Fund.
28. **Regulation 21** provides for the records of disbursements.
29. **Regulation 22** provides for the administration cost of the Fund.
30. **Regulation 23** expenditure and commitments of the Fund.
31. **Regulation 24** provides for the investment of surplus funds.
32. **Regulation 25** provides for the retention of receipts, earnings and accruals.
33. **Regulation 26 and 27** provides for the annual reports and audited accounts.
34. **Regulation 28 and 29** provide for conflict of interest and conflict resolution mechanism.
35. **Regulation 30** provides for the procedure of the winding up of the Fund.
36. **Regulations 31** provide for the winding up of the Fund, and transitional clauses.
37. **Regulation 32** provides for the revocation of L.N. 220 of 2023, and transitional clauses.

2.5 Scrutiny of the Instrument

38. The Committee examined the Public Finance Management (Wildlife Conservation Trust Fund) Regulations 2025 (LN. No. 190 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).
39. The scrutiny was undertaken following the tabling of the Regulations before the House on Tuesday, 10th February 2026 and their subsequent referral to the Committee on Delegated Legislation. The Committee held a meeting with the National Treasury and Economic Planning on Thursday, 12th March, 2026, at Room 21, 5th Floor, Bunge Tower, Parliament Buildings, to deliberate on the Regulations.

3.0 COMMITTEE OBSERVATIONS

40. Having examined the Public Finance Management (Wildlife Conservation Trust Fund) Regulations, 2025 (LN. No. 190 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

41. The Regulations were published in the gazette on Wednesday, 26th November, 2025 vide Legal Notice No. 190 of 2025, submitted to the Clerk of the National Assembly on Tuesday, 9th December, 2025 and laid on the table of the House on Tuesday, 10th February, 2026, being within the requisite statutory timelines under section 11(1) of the Statutory Instruments Act (Cap. 2A).

3.2 Consultations/Public Participation

42. 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.

43. The Taskforce responsible for the preparation and development of the Regulations, held consultations with key stakeholders and their input was considered before finalization of the Draft Regulations. The Taskforce comprised the National Treasury and the Ministry of Wildlife and Tourism.

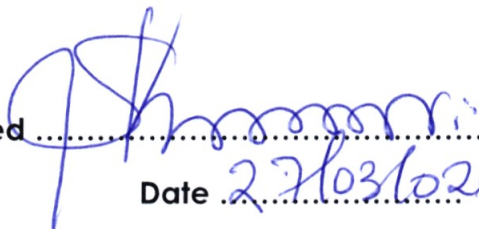
44. In line with section 5 of the Statutory Instruments Act (Cap. 2A), the National Treasury, together with the Ministry of Tourism and Wildlife, undertook public participation before publication of the Regulations. The mode of public participation included an invitation to key stakeholders via an advertisement posted on the National Treasury website and published in the My Gov Newspaper on 26th November, 2024, and written submissions received via ps@treasury.go.ke and jona.wala@treasury.go.ke.

3.3 Regulatory Impact Statement

45. The Ministry of National Treasury and Economic Planning prepared an impact assessment for the statutory instrument in line with Part II of the Statutory Instruments Act (Cap. 2A).


4.0 COMMITTEE RECOMMENDATION

46. Having examined the Public Finance Management (Wildlife Conservation Trust Fund) Regulations, 2025 (LN. No. 190 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 (Wildlife Conservation Trust Fund) Regulations, 2025 (LN. No. 190 of 2025) in accordance with section 24(4) the Public Finance Management Act (Cap. 412A).**

Signed 
Date 27/03/2026

THE HON. CHEPKONG'A SAMUEL KIPRONO, CBS, MP
(CHAIRPERSON)

COMMITTEE ON DELEGATED LEGISLATION

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CLERK-AT THE-TABLE:	Y. WAMBUL

SPECIAL ISSUE

2277

Kenya Gazette Supplement No. 203

26th November, 2025

(Legislative Supplement No. 100)

CORRIGENDUM

IN L. N. No. 138 of 2025—

On page 1356—

In rule 12 (b)—

- (a) delete the expression “Sub-rule (2)(a)” and substitute therefor the expression “Sub-rule (2)(b);
- (b) delete the word “inserting”;
- (c) delete the word “Court” appearing immediately after the words “the word” and substitute therefor the words “Registrar of the courts”; and
- (d) delete the words “of the court of Appeal” appearing immediately after the words “therefor the words” and substituting therefor the words “Registrar of the Court of Appeal”.

LEGAL NOTICE NO. 190

THE PUBLIC FINANCE MANAGEMENT ACT

(Cap. 412A)

THE PUBLIC FINANCE MANAGEMENT (WILDLIFE
CONSERVATION TRUST FUND) REGULATIONS, 2025

ARRANGEMENT OF REGULATIONS


Regulation

PART I—PRELIMINARY PROVISIONS

- 1—Citation.
- 2—Interpretation.
- 3—Purpose of the Fund.

PART II—THE WILDLIFE CONSERVATION TRUST FUND

- 4—Initial capital.
- 5—Apportionment of funds.
- 6—Sources of funds.
- 7—Innovative funding arrangements with the private sector.
- 8—Mitigation of human wildlife conflict.

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 10 FEB 2025	DAY: Tuesday
TABLED BY:	The Deputy Majority Whip
CLERK-AS-THE-TABLE:	Getunde Chebet

PART III—MANAGEMENT OF THE FUND

- 9—Members of the Governing Board.
- 10—Functions of the Governing Board.
- 11—Chief executive officer of the Fund.
- 12—Tenure of the chief executive officer.
- 13—Administrator of the Fund.
- 14—Functions of the chief executive officer.
- 15—Secretariat of the Fund.
- 16—Disbursements to be made in accordance with funding agreements.

PART IV—FINANCIAL PROVISIONS

- 17—Application of Government Regulations and procedures.
- 18—Financial year of the Fund.
- 19—Preparation and submission of a work plan.
- 20—Quarterly and annual reports.
- 21—Record of disbursements.
- 22—Administration costs of the Fund.
- 23—Expenditure of the Fund.
- 24—Investment of surplus funds.
- 25—Retention of receipts, earnings and accruals.
- 26—Annual reports.
- 27—Audited accounts.

PART V—MISCELLANEOUS PROVISIONS

- 28—Conflicts of interest.
- 29—Conflict resolution mechanism.
- 30—Winding up of the Fund.
- 31—Effect of winding-up of the Fund.
- 32—Revocation.

THE PUBLIC FINANCE MANAGEMENT ACT

(Cap. 412A)

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

THE PUBLIC FINANCE MANAGEMENT (WILDLIFE CONSERVATION TRUST FUND) REGULATIONS, 2025

PART I—PRELIMINARY PROVISIONS

1. These Regulations may be cited as the Public Finance Management (Wildlife Conservation Trust Fund) Regulations, 2025.

Citation.

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

Interpretation.

“Administrator” means the person designated as the Administrator of the Fund under regulation 13;

“beneficiary” means a legal entity that is a recipient of financial support from the Fund;

“beneficiary in productive and service sectors” includes an individual, community, business, industry and government that uses or depends on environmental services offered by a park, reserve, conservancy or sanctuary;

“environmental service” means any positive direct or indirect benefit that wildlife or environment provides to people;

“Fund” means the Wildlife Conservation Trust Fund established under section 23(1) of the Wildlife Conservation and Management Act;

Cap. 376.

“Governing Board” means the Governing Board of the Wildlife Conservation Trust Fund established under section 23(2) of the Wildlife Conservation and Management Act; and

“grantee” means a person or institution to whom a grant is made out of the Fund.

3. The purpose of the Fund shall be as specified in section 23(4) of the Wildlife Conservation and Management Act.

Purpose of the Fund.
Cap. 376.

PART II—THE WILDLIFE CONSERVATION TRUST FUND

4. The initial capital for the Fund shall be two hundred million shillings provided out of the voted funds of the State Department for Wildlife in the 2020/2021 financial year.

Initial capital.

5. (1) The funds paid into the Fund shall be apportioned for the following purposes—

Apportionment of funds.

(a) wildlife conservation initiatives for terrestrial and marine national parks, national reserves, wildlife conservancies and sanctuaries;

(b) conservation of endangered and endemic species;

(c) education awareness including advocacy for wildlife policies;

- (d) wildlife conservation and national wildlife research priorities; and
- (e) subject to sub-regulation (3), such other purposes as may be determined by the Governing Board.

(2) The funds apportioned under sub-regulation (1) shall be disbursed in accordance with the terms and conditions of the agreement between the Fund and the entity receiving the funds.

(3) Notwithstanding the provisions of sub-regulation (1), the Governing Board may, with the approval of the Cabinet Secretary, vary the apportionment of funds in sub-regulation (1) in favour of conservation and mitigation in any particular year.

(4) In this regulation, "wildlife conservancy" means land set aside by an individual, body corporate, group of landowners or a community for the purposes of wildlife conservation in accordance with the Wildlife Conservation and Management Act.

6. Pursuant to section 23(3) of the Wildlife Conservation and Management Act, the Fund shall consist of moneys paid into the Fund from—

- (a) moneys appropriated by Parliament;
- (b) one per cent of the monies paid for payment of environmental services by beneficiaries in productive and service sectors, and for biodiversity offset schemes that compensate for conservation impacts;
- (c) moneys for payment of environmental services and biodiversity offset schemes including one per cent of the proceeds from bio-prospecting which shall be paid into the Fund pursuant to section 22 (7) of the Wildlife Conservation and Management Act;
- (d) moneys from debt-for-nature transactions including—
 - (i) debt-for-nature swaps; and
 - (ii) green bonds;
- (e) income from investments made by the Governing Board; and
- (f) such grants, donations, bequests or other gifts as may be made to the Fund including from—
 - (i) national, international and multi-lateral institutions; and
 - (ii) philanthropic donations by individuals or private charities; and
 - (iii) legacy giving and bequests.

7. (1) The Board may, with the approval of the Cabinet Secretary, enter into innovative funding arrangements with the private sector to support the purposes for which the Fund is established.

Cap 376.

Sources of funds.
Cap. 376.

Innovative
funding
arrangements
with the private
sector.

(2) An arrangement under sub-regulation (1) may include—

- (a) blended financing;
- (b) impact investing;
- (c) participation in carbon credit markets; and
- (d) participation in biodiversity credit markets.

8. Pursuant to section 23(4)(f) of the Wildlife Conservation and management Act, the Governing Board may use moneys from the Fund for the purposes of mitigating human wildlife conflict.

Mitigation of human wildlife conflict.
Cap. 376.

PART III—MANAGEMENT OF THE FUND

9. The Governing Board of the Fund shall consist of the persons specified in section 23(2) of the Wildlife Conservation and Management Act.

Members of the Governing Board.
Cap. 376.

10. The Governing Board shall—

Functions of the Governing Board.

- (a) formulate the Fund's strategic direction including strategic plans, investment plans and policies;
- (b) set up administrative, governance and financial management structures of the Fund;
- (c) consider and approve the procedures relating to eligibility criteria, processes, and access to the Fund for the purposes of awarding grants from the Fund pursuant to section 23(4)(f) of the Wildlife Conservation and Management Act;
- (d) oversee the administration and management of the Fund;
- (e) supervise the performance of the chief executive officer of the Fund;
- (f) consider, review and approve the estimates of revenue and expenditure of the Fund for each financial year;
- (g) consider and approve the opening of a bank account or bank accounts for the purposes of the Fund and submit the proposal to open the bank account or bank accounts to the Cabinet Secretary for approval;
- (h) receive, review and approve statutory and management reports of the Fund before the reports are submitted to the Auditor-General, Cabinet Secretary, Commission for Revenue Allocation and Controller of Budget;
- (i) approve, monitor and evaluate the programmes and activities of the Fund;
- (j) set fundraising targets and mobilise resources for the Fund;
- (k) approve, with the concurrence of the Cabinet Secretary, the investment policy, investment plan and risk threshold of the Fund;

Cap. 376.

- (l) receive and review reports on the performance of the Fund and make recommendations thereon;
- (m) review the Fund's policies on the management of the Fund's assets, equipment and properties of the Fund; and
- (n) approve the criteria for funding requirements.
11. (1) There shall be a chief executive officer of the Fund who shall be competitively recruited and appointed by the Governing Board. Chief executive officer of the Fund.
- (2) A person shall be qualified to be appointed as the chief executive officer if that person—
- (a) is a Kenyan citizen;
- (b) possesses a Bachelor's degree from a university recognised in Kenya;
- (c) possesses at least ten years' relevant experience in financial management and resource mobilisation; and
- (d) satisfies the requirements of Chapter Six of the Constitution.
- (3) A person is not qualified to be appointed as the chief executive officer if that person—
- (a) is a member of any legislature in Kenya;
- (b) has been adjudged bankrupt by a court of competent jurisdiction;
- (c) is a member of the governing body of a political party;
- (d) has been convicted of an offence the penalty of which is imprisonment for a term of at least six months without the possibility of a fine;
- (e) has been found to have violated any provision of the Constitution; or
- (f) has been removed from any public office because of a conviction for an offence or violation of the Constitution.
12. The chief executive officer shall serve for a term of three years and shall, upon satisfactory performance, be eligible for reappointment for only one further term of three years. Tenure of the chief executive officer.
13. The chief executive officer shall be the Administrator of the Fund. Administrator of the Fund.
14. (1) The chief executive officer shall, subject to the direction of the Governing Board, be responsible for the day-to-day management of the Fund. Functions of the chief executive officer.
- (2) The chief executive officer shall—
- (a) be accountable to the Governing Board;
- (b) open and operate a bank account or bank accounts with the approval of the Governing Board and the National Treasury;

- (c) consult with the Governing Board on matters relating to the administration of the Fund;
- (d) cause to be kept proper books of account and records in relation to the Fund;
- (e) prepare, sign and submit to the Governing Board, in respect of each financial year and within three months after the end thereof, a statement of account relating to the Fund for consideration and approval;
- (f) prepare quarterly reports on financial and non-financial activities of the Fund in accordance with the provisions of the Act and as may be prescribed by the Public Sector Accounting Standards Board, and submit the reports to the Governing Board for approval and transmission to the Cabinet Secretary, the Auditor-General, Commission for Revenue Allocation and Controller of Budget;
- (g) be the custodian of the assets, equipment and property of the Fund;
- (h) engage the Fund's stakeholders to secure funding commitments;
- (i) develop, with the approval of the Governing Board, the operational and strategic documents of the Fund including strategic plans, communication materials, grant-making frameworks and operation manuals;
- (j) facilitate the recruitment or secondment of the staff of the Fund;
- (k) supervise and monitor utilisation of funds by beneficiaries of the Fund;
- (l) communicate effectively and in a timely manner to the contributors and beneficiaries of the Fund; and
- (m) provide leadership for the programmes and operations of the Fund.

15. (1) There shall be a secretariat of the Fund to be known as the Wildlife Conservation Trust Fund Secretariat which shall provide secretariat and support services to the Fund.

Secretariat of the Fund.

(2) The Secretariat shall be headed by the chief executive officer of the Fund and shall consist of such staff as the Governing Board may consider necessary for the proper performance of the functions of the Fund under these Regulations.

(3) The staff of the Fund shall be recruited and appointed by the Governing Board on such terms of service as may be determined by the Governing Board on the advice of the Salaries and Remuneration Commission.

16. (1) The chief executive officer shall develop and submit to the Governing Board for approval a mechanism for evaluating proposals for funding for the purposes of these Regulations.

Disbursements to be made in accordance with funding agreements.

- (2) The chief executive officer shall represent the Fund in all funding agreements with beneficiaries and grantees who receive disbursements for the purposes of these Regulations from the Fund.
- (3) Each beneficiary or grantee to whom funds are disbursed under these Regulations, upon receipt of the funds, shall utilise those funds in accordance with the funding agreement.
- (4) Each beneficiary or grantee who enters into a funding agreement under this regulation shall return to the Fund any unutilised funds disbursed under these Regulations if—
- (a) the purpose for which the funds were disbursed was not undertaken;
 - (b) the purpose for which the funds were disbursed was undertaken but the funds were not fully utilised; or
 - (c) savings have been realised as a result of a change in circumstances.
- (5) Any funds returned under sub-regulation (4) shall be recorded by the Administrator as receipts of the Fund.
- (6) Any beneficiary or grantee who fails to comply with the provisions of this regulation—
- (a) shall not be eligible to receive funds from the Fund until that beneficiary or grantee has fully complied with the provisions of this regulation or any other provision of these Regulations; and
 - (b) may be subject to such administrative sanctions or penalties as may be determined by the Governing Board.

PART IV—FINANCIAL PROVISIONS

17. Subject to the provisions of the Act, all relevant existing Government regulations and procedures shall apply in the administration of the Fund's financial resources.
18. The financial year of the Fund shall be the period of twelve months ending on the 30th June of every year.
19. The Administrator shall prepare a work plan in respect of each financial year and submit it to the Governing Board for approval.
20. (1) The Governing Board shall submit quarterly and annual reports to the Cabinet Secretary responsible for matters relating to wildlife conservation.
- (2) The reports under sub-regulation (1) shall contain—
- (a) in the case of a quarterly report, a summary of the proposals approved, rejected, or deferred by the Governing Board in the preceding quarter as recommended by the Administrator and indicating the funding status of such proposals, if any;
 - (b) in the case of an annual report, a summary of all the proposals that were received, approved, rejected and

Application of
Government
Regulations and
procedures.

Financial year of
the Fund.

Preparation and
submission of
work plans.

Quarterly and
annual reports.

deferred, the reasons for thereof, and the funding status of any proposals that were approved, including any funds that have been paid back to the Fund;

- (c) a summary of the status of disbursements from the Fund for the implementation of any proposals financed out of the Fund;
- (d) any restrictions, administrative sanctions or penalties imposed on a non-compliant beneficiary or grantee; and
- (e) information on the financial and non-financial performance of the Fund.

(3) The Governing Board shall, on an annual basis, prepare and submit monitoring and evaluation reports in respect of the Fund to the Cabinet Secretary responsible for wildlife conservation.

21. The Administrator shall keep and maintain an accurate record of disbursements from and payments into the Fund which shall be updated at least once every month.

Record of disbursements.

22. (1) The administration costs of the Fund shall not exceed three per cent of the approved annual budget of the Fund.

Administration costs of the Fund.

(2) The Administrator shall submit a statement on the estimated administration costs of the Fund for each financial year to the Governing Board for approval together with the approved annual work plan and budget of the Fund.

(3) The statement on the estimated administration costs of the Fund shall ensure that the funds in the Fund are maximised for conservation activities and management of the Fund.

23. (1) There shall be paid out of the Fund payments in respect of any expenses incurred in furtherance of the objects for which the Fund is established.

Expenditure of the Fund.

(2) The expenditure incurred on the Fund shall be on the basis of and limited to annual work plans and cost estimates which shall be prepared by the Administrator and approved by the Governing Board at the beginning of the financial year to which they relate.

(3) Any revision of the approved annual work plans and of any cost estimate shall be referred to the Governing Board for approval subject to the provisions of the Act.

24. The Administrator may, with the approval of the Governing Board and the National Treasury, invest any funds of the Fund which are not immediately required for the Fund's purposes.

Investment of surplus funds.

25. All receipts, earnings and accruals to the Fund and the balance of the Fund at the close of each financial year shall be retained by the Fund for the purpose for which the Fund is established.

Retention of receipts, earnings and accruals.

26. (1) The Administrator shall prepare annual financial and non-financial reports in accordance with the provisions of the Act.

Annual reports.

(2) In addition to the reports prepared under subregulation (1), the Administrator shall prepare an annual general performance report of the Fund that shall be submitted to the Governing Board together with the annual report under subregulation (1).

27. The accounts of the Fund shall be audited and reported on in accordance with the provisions of the Public Audit Act.

Audited accounts.

Cap. 412C.

PART V – MISCELLANEOUS PROVISIONS

28. No member of the Governing Board shall hold any interest in any property of the Fund otherwise than in the member's capacity as a member of the Governing Board nor receive remuneration nor be interested in the supply of work, goods or services to the Fund or any other non-pecuniary conflict of interest.

Conflicts of interest.

29. (1) The Governing Board shall establish a conflict resolution mechanism to deal with any dispute by a beneficiary or grantee against any decision by the Governing Board regarding disbursements from the Fund or the imposition of any administrative sanctions or penalties by the Governing Board.

Conflict resolution mechanism.

(2) Any person dissatisfied by the decision of the Governing Board in respect of the outcome of the conflict resolution process contemplated under sub-regulation (1) may appeal against that decision to the High Court.

30. (1) In the case of the winding up of the Fund, the winding up shall be undertaken in accordance with regulation 209 of the Public Finance Management (National Governments) Regulations.

Winding up of the Fund.

Sub. Leg.

(2) Where the Fund is wound up, the cash balances shall be transferred to the Exchequer and the other assets of the Fund shall be transferred to the national government.

31. (1) On winding up of the Fund—

Effect of winding-up of the Fund.

- (a) the Administrator of the Fund shall compile any valid outstanding obligations and commitments for payment;
- (b) the Administrator of the Fund shall pay any amount remaining in the Fund into the National Exchequer Account for the credit of the national government;
- (c) the Cabinet Secretary shall pay any deficit in the Fund from the funds of the national government in the National Exchequer Account with the approval of the National Assembly; and
- (d) the assets, equipment and properties of the Fund, other than cash, shall be transferred to the Ministry for the time being responsible for matters relating to wildlife conservation.

(2) Within three months after the decision to wind up the Fund, the Administrator of the Fund shall prepare final financial and non-financial statements of the Fund and submit them —

- (a) to the Cabinet Secretary responsible for matters relating to wildlife conservation; and
- (b) to the Auditor-General to be audited and reported on in accordance with the Public Audit Act.

Cap. 412C.

(3) Upon approval under sub-regulation (2) (a), the Administrator shall submit the final financial and non-financial statements to the Cabinet Secretary.

32. The Public Finance Management (Wildlife Conservation Trust Fund) Regulations, 2023, are revoked.

Revocation.
L.N. 220/2023.

Made on the 11th November, 2025.

JOHN MBADI NG'ONGO,
Cabinet Secretary for the National Treasury.

LEGAL NOTICE NO. 191

THE INCOME TAX ACT

(Cap. 470)

AMENDMENT OF LEGAL NOTICE NO. 15 OF 2021

IN EXERCISE of the powers conferred by section 13(2) of the Income Tax Act, the Cabinet Secretary for the National Treasury amends the Schedule to Legal Notice No. 15 of 2021 published on the 26th February, 2021, by adding the following item immediately after item 16—

S/No.	Agreement	Date
17.	The Project for Strengthening Research Capacity for Kenya Medical Research Institute	2024

Dated the 10th November, 2025.

JOHN MBADI NG'ONGO,
*Cabinet Secretary for the
National Treasury.*

EXPLANATORY MEMORANDUM TO THE INCOME TAX ACT (Cap. 470) AMENDMENT OF LEGAL NOTICE NO. 15 OF 2021

LEGAL NOTICE NO. 191, KENYA GAZETTE SUPPLEMENT NO. 203 OF 2025, (LEGISLATIVE SUPPLEMENT NO. 100) OF 26TH NOVEMBER 2025

PART I

Name of Statutory Instrument	: Income Tax Act Cap. 470 Amendment of Legal Notice No. 15 Of 2021
Name of Parent Act Enacted Pursuant to	: Income Tax Act Cap. 470 : Section 13(2) of the Income Tax Act Cap. 470
Name of the Ministry/Department Gazetted on	: The National Treasury : Gazetted on 10th November, 2025 and Published on 26th November, 2025

PART II

1.0 Purpose of the Memorandum

1. The purpose of this Memorandum is to submit **Legal Notice No. 191 of 2025**, Kenya Gazette Supplement No. 203 of 2025, (Legislative Supplement No. 100) of 26th November 2025 for tabling in the National Assembly in accordance with the Constitution of Kenya, 2010, and the provisions of Section 11 of the Statutory Instruments Act, 2013.

2. The Legal Notice amends **Legal Notice No. 15 Of 2021** in line with the provisions of section 13(2) of Income Tax Act Cap 470.

2.0 Legislative Context

Article **210(1)** of the Constitution of Kenya, 2010 provides that no tax or licensing fee may be imposed, waived, or varied except as provided by legislation.

1. Section **13(2)** of the Income Tax Act Cap. 470 empowers the Cabinet Secretary responsible for matters relating to finance to exempt specified income from tax, subject to Parliamentary oversight.
2. **Legal Notice No. 15 of 2021** was issued to grant income tax exemptions to Japanese Nationals implementing specified projects funded by the Government of Japan through the Japan International Cooperation Agency (JICA).
3. The **Project for Strengthening Research Capacity of the Kenya Medical Research Institute (KEMRI)**, implemented with the support of the Government of Japan through JICA, was not included in the list of projects under Legal Notice No. 15 of 2021.

3.0 Policy Background

Legal Notice No. 191 of 2025 amends **Legal Notice No. 15 of 2021** by including **the Project for Strengthening Research Capacity of KEMRI** among the projects whose Japanese Nationals are exempt from income tax.

1. The Legal Notice provides for exemption of income earned by Japanese Nationals engaged in the implementation of the project, in line with the bilateral cooperation framework between the Government of Kenya and the Government of Japan.
2. The amendment ensures parity and consistency in the tax treatment of Japanese experts implementing JICA-supported projects in Kenya.

4.0 Justification

The issuance of Legal Notice No. 191 of 2025 is justified on the following grounds:

1. To align Kenya's tax framework with commitments under bilateral cooperation arrangements between the Government of Kenya and the Government of Japan;
2. To facilitate effective implementation of the **Project for Strengthening Research Capacity of KEMRI**, which is critical

- to improving national health research, disease surveillance, and evidence-based policy formulation;
3. To enhance technical cooperation, skills transfer, and institutional capacity within KEMRI; and
 4. To ensure consistency with existing tax exemptions granted to Japanese Nationals implementing other JICA-funded projects.

5.0 Financial Implications

The tax exemption provided under Legal Notice No. 191 of 2025 is expected to result in minimal revenue forgone, given the limited number of Japanese nationals involved in the project. The long-term socio-economic benefits arising from strengthened health research capacity are anticipated to outweigh the short-term revenue implications.

6.0 Consultations

In accordance with the Statutory Instruments Act, 2013, no stakeholder consultations were undertaken in the preparation of **Legal Notice No. 191 of 2025**, as the amendment is administrative in nature and does not impose new obligations, costs, or regulatory requirements on the public. The Legal Notice solely amends **Legal Notice No. 15 of 2021** to include an additional project under an existing tax exemption framework.

7.0 Monitoring and Review

The Legal Notice will be implemented by the Kenya Revenue Authority and will be operational from the date of publication in the Kenya Gazette.

8.0 Request to the National Assembly

The National Treasury respectfully requests the National Assembly to:

1. Receive and table Legal Notice No. 191 of 2025; and
2. Note and approve the amendment to Legal Notice No. 15 of 2021

9.0 Contacts

Cabinet Secretary
The National Treasury and Economic Planning
P. O. Box 30007-00100
NAIROBI

MINUTES OF THE 7TH SITTING OF THE COMMITTEE ON DELEGATED LEGISLATION HELD ON THURSDAY, 12TH MARCH, 2026 IN COMMITTEE ROOM 21, 5TH FLOOR, BUNGE TOWER AT 10.00 A.M

PRESENT

1. The Hon. Samuel Kiprono Chepkong'a, CBS, M.P. - *Chairperson*
2. The Hon. Robert Gichimu Githinji, M.P. - *Vice-Chairperson*
3. The Hon. Robert Mbui, CBS, M.P
4. The Hon. Julius Lekakeny Ole Sunkuli, EGH, EBS M.P
5. The Hon. Omondi, Moses Okoth, M.P
6. The Hon. Pauline Lenguris, M.P.
7. The Hon. Joseph Kamau Munyoro, M.P.
8. The Hon. (Dr.) Mamwacha Onchoke Charles, M.P
9. The Hon. Waithaka John Machua, M.P.
10. The Hon. Chepkorir, Linet, M.P
11. The Hon. Paul Chebor, M.P. s
12. The Hon. Innocent Mugabe, M.P.
13. The Hon. (Dr) Kimaiyo, Gideon Kipkoech, M.P.

APOLOGIES

1. The Hon. Maj. (Rtd). Abdullahi Bashir Sheikh, M.P
2. The Hon. Mwirigi, John Paul, M.P
3. The Hon. Jared Okello Odoyo, M.P
4. The Hon. Maj. (Rtd) Dekow Barrow Mohamed, M.P
5. The Hon. Kamene Joyce, M.P.
6. The Hon. Anthony Oluoch, M.P.
7. The Hon. Yakub Adow Kuno, M.P.
8. The Hon. Laura Amina Mnyazi, M.P.

IN ATTENDANCE

SECRETARIAT

- | | | |
|-------------------------|---|---|
| 1. Ms. Wanjiru Mwaura | - | Principal Clerk Assistant I, HOD Statutory Comms. |
| 2. Mr. Wilson Dima Dima | - | Deputy Director, DLS |
| 3. Mr. Brian Langwech | - | Clerk Assistant III |
| 4. Ms. Grace Odedere | - | Clerk Assistant III |
| 5. Ms. Elsy Jerop | - | Legal Counsel II |
| 6. Mr. Peter Barasa | - | Legal Counsel II |
| 7. Ms. Brendah Michira | - | Research Officer III |

- | | | |
|-------------------------|---|-------------------------|
| 8. Mr. Rodgers Kilungya | - | Hansard Officer II |
| 9. Mr. Daniel Psirmoi | - | Media Relations Officer |

THE NATIONAL TREASURY AND ECONOMIC PLANNING

- | | | |
|---------------------------------------|---|------------------------|
| 1. Hon. FCPA. John Mbadi Ng'ongo, EGH | - | Cabinet Secretary, TNT |
| 2. Dr. Jonah Wala | - | DAS, TNT |
| 3. Ms. Ednah Alsa | - | DOP, TNT |
| 4. Mr. Godfrey Busolo | - | AO, TNT |
| 5. Mr. George Yogo | - | Advisor, TNT |
| 6. Ms. Caroline Tulo | - | SDFW, MOWD |
| 7. Ms. Angela Mary | - | AS, TNT |
| 8. Ms. Immaculate Munabi | - | Intern, TNT |
| 9. Mr. Robert Maina | - | PLO, TNT |

AGENDA

1. Prayers
2. Preliminaries
3. Adoption of the Agenda
4. Confirmation of minutes
5. Matters arising
6. **Meeting with the Cabinet Secretary, National Treasury and Economic Planning regarding the following Regulations;**
 - i. **The Public Finance Management (Wildlife Conservation Trust Fund) Regulations, 2025, and**
 - ii. **The Public Finance Management (State Officers and Public Officers Motor Car Loan Scheme Fund) (Amendment) Regulations, 2025**
7. Any Other Business; and
8. Adjournment.

MIN. DAA&GPC/CDL/036/2026: PRELIMINARIES

The Chairperson called the meeting to order at 10.16 a.m., after which he requested Hon. Pauline Lenguris, M.P. to say a word of prayer. He then welcomed all to the meeting, followed by a round of introductions.

MIN. DAA&GPC/CDL/037/2026: ADOPTION OF THE AGENDA

The agenda of the meeting was adopted, having been proposed by the Hon. Innocent Mugabe, M.P. and seconded by the Hon. Robert Gichimu Githinji, M.P.

MIN. DAA&GPC/CDL/038/2026: CONFIRMATION OF MINUTES

The Minutes of the 6th sitting held on Tuesday, 10th March 2026, were confirmed as an accurate record of the proceedings having been proposed by the Hon. Julius Lekakeny Ole Sunkuli, EGH, EBS M.P and seconded by the Hon. Pauline Lenguris, M.P

MIN. DAA&GPC/CDL/039/2026: THE PUBLIC FINANCE MANAGEMENT (WILDLIFE CONSERVATION TRUST FUND) REGULATIONS, 2025

The Cabinet Secretary, Ministry of National Treasury and Economic Planning appeared before the Committee and briefed it on the Public Finance Management (Wildlife Conservation Trust Fund) Regulations, 2025 as follows:

1. **Part I** provides for Citation, Interpretation, and Purpose of the Fund.
2. **Part II** provides for Initial Capital, Apportionment of funds, Sources of funds, Innovative funding arrangements with the private sector and mitigation of Human Wildlife Conflict.
3. **Part III** provides for Members of the Governing Board, Functions of the Governing Board, Chief Executive Officer of the Fund, Tenure of the Chief Executive Officer, Administrator of the Fund, Functions of the Chief Executive Officer, Secretariat of the Fund, and Disbursements to be made in accordance with funding agreements.
4. **Part IV** provides for application of Government Regulations and Procedures, Financial year of the Fund, preparation and submission of a workplan, Quarterly and annual reports, Record of disbursements, Administration costs of the Fund, Expenditure of the Fund, Investment of surplus funds, Retention of receipts, earnings and accruals, Annual reports, Audited accounts.
5. **Part V** provides for conflicts of interest, conflict resolution mechanisms, winding up of the Fund, effects of winding up of the Fund, and revocation.
6. Upon deliberations, the committee made the following observations;
 - i. The Regulations were published in the gazette on 26th November, 2025 vide Legal Notice No. 190 of 2025, submitted to the Clerk of the National Assembly on 9th December, 2025 and laid on the table of the House on 10th February, 2026, being within the requisite statutory timelines under section 11(I) of the Statutory Instruments Act (Cap. 2A).
 - ii. Legal Notice 190 of 2025 is a statutory instrument and has the force of law within the meaning of section 2 of the Statutory Instruments Act, Cap 2A.
 - iii. The Legal Notice No.190 of 2025 is accompanied by a detailed Explanatory Memorandum as required under section 5A of the Statutory Instruments Act, Cap 2A.

- iv. There is attached evidence of consultation with stakeholders, as required under section 5 of the Statutory Instruments Act, Cap 2A.
 - v. The regulatory impact statement has been attached as required by section 6 of the Statutory Instruments Act.
 - vi. The Committee also noted that the Regulations Making Authority had incorporated all the Comments raised by Members during Pre-Publication scrutiny engagement.
7. **In view of the findings above, the Committee resolved to recommend that the House APPROVES the Public Finance Management (Wildlife Conservation Trust Fund) Regulations, 2025 (LN. No. 190 of 2025) in accordance with section 24(4) of the Public Finance Management Act (Cap. 412A) having been proposed by the Hon. Pauline Lenguris, M.P., and seconded by the Hon. Munyoro, Joseph Kamau M.P.**

**MIN. DAA&GPC/CDL/040/2026: THE PUBLIC FINANCE MANAGEMENT
(STATE OFFICERS AND PUBLIC OFFICERS
MOTOR CAR LOAN SCHEME FUND)
(AMENDMENT) REGULATIONS, 2025**

The Cabinet Secretary, National Treasury & Economic Planning also briefed the Committee on the Public Finance Management (State Officers and Public Officers Motor Car Loan Scheme Fund) (Amendment) Regulations, 2025 as follows;

1. **Regulation 1** is the preliminary provision, which provides for the citation.
2. **Regulation 2** amends the Principal Regulations by expanding the definition of terms.
3. **Regulation 3** amends Regulation 7 of the Principal Regulations and provides for the expenses of the Fund.
4. **Regulation 4** amends Regulation 9 of the Principal Regulations and provides for the eligibility criteria of the beneficiaries to the Fund.
5. **Regulation 5** amends Regulation 10 of the Principal Regulations and provides for the functions of the Advisory Board.
6. **Regulation 6** amends Regulation 11 of the Principal Regulations by deleting the words “is set out in the Schedule in these Regulations or as may be” and substituting therefor with the words “shall be as”.
7. **Regulation 7** amends Regulation 12 of the Principal Regulations amending paragraph (b), by deleting the word “beneficiary”, and provides for loan application requirements.
8. **Regulation 8** amends Regulation 13 of the Principal Regulations by expanding the conditions and obligations for loan application.
9. **Regulation 9** amends the Principal Regulations by inserting a new Regulation 13A that provides for the eligibility requirements for subsequent loans.
10. **Regulation 10** amends the Principal Regulations by deleting and substituting new Regulation 14 that introduces insurance for loans.

11. **Regulation 11** amends the Principal Regulations by inserting a new Regulation 14A, that provides for installation of tracking and security systems.
12. **Regulation 12** amends Regulation 15 of the Principal Regulations and provides for expanded loan obligations.
13. **Regulation 13** amends Regulation 16 of the Principal Regulations and extends loan repayment periods and broadens the payment terms.
14. **Regulation 14** amends Regulation 18 of the Principal Regulations by deleting the word “borrower” and substituting it with the word “beneficiary”.
15. **Regulation 15** amends Regulation 19 of the Principal Regulations by requiring registration of security rights as provided under the Movable Property Security Rights Act over the motor cars acquired through loans.
16. **Regulation 16** amends Regulation 20 of the Principal Regulations.
17. **Regulation 17** amends Regulation 24 of the Principal Regulations by removing the requirement for gazettelement by the 10th day of every fourth month.
18. **Regulation 18** amends Regulation 28 of the Principal Regulations by expanding the financial scope and inserting the term “liabilities” immediately after the word “assets”.
19. **Regulation 19** amends Regulation 31 of the Principal Regulations by deleting the term “civil servants” and substituting with the words “public officers”.
20. **Regulation 20** amends the Principal Regulations by deleting the Schedule.
21. Upon deliberations, the committee made the following observations;
 - i. The Regulations were published in the gazette on 12th February, 2026 vide Legal Notice No. 7 of 2026, submitted to the Clerk of the National Assembly on 19th February, 2026 and laid on the table of the House on 19th February, 2026, being within the requisite statutory timelines under section 11(1) of the Statutory Instruments Act (Cap. 2A).
 - ii. Legal Notice 7 of 2026 is a statutory instrument and has the force of law within the meaning of section 2 of the Statutory Instruments Act, Cap 2A.
 - iii. The Legal Notice No.7 of 2026 is accompanied by a detailed Explanatory Memorandum as required under section 5A of the Statutory Instruments Act, Cap 2A.
 - iv. There is attached evidence of consultation with stakeholders, as required under section 5 of the Statutory Instruments Act, Cap 2A.
 - v. The regulatory impact statement has been attached as required by section 6 of the Statutory Instruments Act.
 - vi. The Committee also noted that the Regulations Making Authority had incorporated all the Comments raised by Members during Pre-Publication scrutiny engagement.
22. **In view of the findings above, the Committee resolved to recommend that the House APPROVES the Public Finance Management (State Officers and Public Officers Motor Car Scheme Fund) (Amendment) Regulations, 2025**

(LN. No. 7 of 2026) in accordance with section 24(4) the Public Finance Management Act (Cap. 412A) having been proposed by the Hon. (Dr) Mamwacha Onchoke Charles, M.P., and seconded by the Hon. Sunkuli Julius Lekakeny, M.P.

MIN. DAA&GPC/CDL/041/2026: ADJOURNMENT

The meeting was adjourned at ten minutes past one o'clock. The next meeting will be held on Wednesday, 25th March 2026.

SIGNED:..... DATE 31/03/2026

**THE HON. SAMUEL CHEPKONG'A, CBS, M.P.
CHAIRPERSON, COMMITTEE ON DELEGATED LEGISLATION**



REPUBLIC OF KENYA
THE NATIONAL TREASURY AND ECONOMIC PLANNING

THE REGULATORY IMPACT STATEMENT

IN THE MATTER OF PUBLIC PARTICIPATION ON:

THE DRAFT LEGAL NOTICE ON THE PUBLIC FINANCE MANAGEMENT (WILDLIFE CONSERVATION TRUST FUND) REGULATIONS, 2024 BY THE MINISTRY OF TOURISM, WILDLIFE & HERITAGE AND THE NATIONAL TREASURY.

1. The objectives of and reasons for the proposed Legal Notice are mainly to provide funds to support wildlife conservation in Kenya, and in particular:
 - a. develop wildlife conservation initiatives;
 - b. manage and restore protected areas and conservancies;
 - c. protect endangered species, habitats and ecosystems;
 - d. support wildlife security operations;
 - e. facilitate community –based wildlife initiatives;
 - f. award wildlife conservation grants based on criteria established by Fund's governing board;
 - g. develop wildlife conservation initiatives for terrestrial and marine national parks, national reserves, community conservancies and sanctuaries;
 - h. conserve endangered and endemic species;
 - i. provide for education awareness including advocacy for wildlife policies;
 - j. provide for wildlife conservation and national wildlife research priorities;
 - k. support initiatives to mitigate human wildlife conflict; and
 - l. such other purposes as may be provided by the Fund's governing board.
2. The effect of the proposed gazettment of the Legal Notice includes the following:
 - a. Designation of wildlife as a strategic national resource and allocation of adequate funding from national budget;
 - b. Inclusion of the economic value of wildlife into the national income accounting, planning and budgeting;

- c. Promote retention of the benefits generated from wildlife and their habitats for the purpose of developing and managing wildlife conservation areas;
 - d. Establishment of a fund to promote wildlife conservation and management;
 - e. Promote access to innovate and sustainable utilization of wildlife as an economic incentive; and
 - f. Mainstream wildlife resources into the frameworks on blue and green economies.
- 3. Possible alternatives and practicable means of achieving the foregoing objectives, including other regulatory as well as non-regulatory options:**
- a. Development of these Regulations seeks to address the problems and challenges of conservation that the country currently deals with. Different conservation efforts need to be centrally coordinated and funded to achieve the maximum benefit. The effects of not having a fund are that there will be no common plan for conservation and various critical activities may not receive the support. Without the Fund, the country will fail on conservation efforts and critical wildlife and habitat may be lost;
 - b. There is need to provide a vehicle where donor funding can be mobilized for conservation activities;
 - c. Sessional Paper No.1 of 2020 on Wildlife Policy places significant importance to the strategic importance of wildlife as a tourism attraction in Kenya, the management of National Parks, Reserves and Sanctuaries, Wildlife Conservation and Management on Private and Community land, Human-wildlife conflict resolution, management of vulnerable and endangered wildlife species, wildlife diseases and veterinary services, research and funding. These activities can only be well coordinated through the Fund rather than the normal exchequer process.
- 4. Assessment of costs and benefits of the proposed Wildlife Conservation Trust Fund.**
- a. The seed capital for the Fund has already been appropriated and is Kshs 200 million currently with the Kenya Wildlife Services. Other revenues include donations and grants, service concessions, and endowments.
 - b. The costs will be equally apportioned between wildlife conservation for national parks, conservation activities for reserves, and to conservancies and other conservation initiatives. Basically, the Fund shall raise, manage and disburse funds to promote sustainable conservation in national parks, national sanctuaries, national reserves, and wildlife conservancies.
 - a. The benefits include:
 - Enhancing the contribution of wildlife resources earnings to the Country's reserves
 - Provision of ecosystem services
 - Carbon dioxide sequestration
 - Provision of fresh water and air when the habitat is conserved
- 5. Any other matters specified by the guidelines:**

Overall, the net impact of the proposed Legal Notice on Wildlife Conservation Trust Fund by the Ministry of Tourism, Wildlife and Heritage is positive. It is recommended that the proposed Regulations be adopted.

6. Draft copy of the proposed statutory instrument

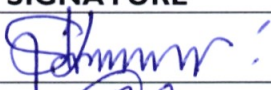
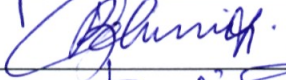
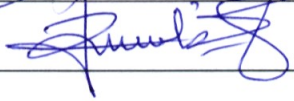
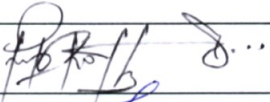



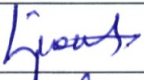
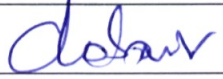
Draft copies of the proposed Legal Notice can be downloaded from the National Treasury website www.treasury.go.ke.

**HON.CPA JOHN MBADI NG'ONGO, EGH
CABINET SECRETARY/NATIONAL TREASURY AND ECONOMIC PLANNING**

COMMITTEE ON DELEGATED LEGISLATION ADOPTION LIST

DATE: 12/03/26 VENUE: BUNGLE TOWER 5TH FLOOR STARTING TIME: 10.00 AM
ENDING TIME:

AGENDA: CONSIDERATION OF THE PUBLIC FINANCE MANAGEMENT (PUBLIC CONSERVATION TRUST FUND) REGULATIONS, 2025

	NAME	SIGNATURE
1.	The Hon. Chepkong'a 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, MP	
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. Omondi, Moses Okoth M.P.	
9.	The Hon. Odoyo, Jared Okello, M.P.	
10.	The Hon. Anthony, Oluoch, M.P.	
11.	The Hon. Maj. (Rtd.) Dekow Barrow Mohamed, M.P.	
12.	The Hon. Munyoro, Joseph Kamau, M.P.	
13.	The Hon. (Dr.) Kimaiyo, Gideon Kipkoech, M.P.	
14.	The Hon. Waithaka, John Machua, 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. (Dr.) 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.	