

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

THE POLITICAL PARTIES FUND

**FOR THE YEAR ENDED
30 JUNE, 2023**

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OF KENYA
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DATE: 05 MAR 2024 DAY: TUESDAY

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Deputy Leader, Majority Party

Izofu mwale





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Strengthening Political Parties

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OFFICE OF THE REGISTRAR POLITICAL PARTIES

POLITICAL PARTIES FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023

Prepared in accordance with the Accrual Basis of Accounting Method under
the International Public Sector Accounting Standards
(IPSAS)

Political Parties Fund
Annual Report and Financial Statements
For the year ended June 30, 2023

**Political Parties Fund
Annual Report and Financial Statements
For the year ended June 30, 2023**

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1. ACRONYMS, ABBREVIATIONS AND GLOSSARY OF TERMS

A. Acronyms and Abbreviations

CEO	Chief Executive Officer
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupation Safety and Health Act 2007
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi – Autonomous Government Agencies
PPRA	Public Procurement Regulatory Authority
PPAD	Public Procurement and Asset Disposal Act

B. Glossary of Terms

Fiduciary Management – Members of Management directly entrusted with the responsibility of financial resources of the organisation

Comparative Year – Means the prior period

Registrar- The Registrar of Political Parties

Plenary – The ORPP Policy organ constituted by Registrar and two Assistants of the Registrar of Political Parties

2. KEY OFFICE OF THE REGISTRAR OF POLITICAL PARTIES INFORMATION AND MANAGEMENT

(a) Background Information

The Office of the Registrar of Political Parties (ORPP) is established in accordance with of the Constitution of Kenya, Article 260. Operationalised by Section 33 of the Political Parties Act, 2011 as a State Office. The Act provides that the ORPP shall be a body corporate with perpetual succession and a seal and capable of suing and being sued in its corporate name. Further, it provides that the Office shall be headed by the Registrar and deputized by three (3) Assistant Registrars.

The Act is the primary legal reference for management of political parties pursuant to Articles 38, 91 and 92 of the Constitution which envisage well-governed political parties that respect internal democracy and uphold constitutional values. The Office promotes a democratic political system that is issue-based, people-centred, result-oriented and accountable to the public as outlined in the political pillar of Vision 2030.

The Mandate of the ORPP is to register, regulate as well as administer the Political Parties Fund. The strategic direction of the Office is guided by the ORPP Strategic Plan 2020/2025 which identified five (5) Key Result Areas for effective and efficient execution of its mandate are:

- i. Registration and Documentation;
- ii. Regulation of Political Parties;
- iii. Institutional Capacity;
- iv. Stakeholder Partnerships and Collaboration and;
- v. Political Parties Participation in Elections.

Vision

A model regulator of political parties for a credible democratic multi-party system.

Mission

To promote the realization of political rights through registration and regulation of political parties in Kenya

Core Values

The Office is bound by the national values and principles of governance, leadership and integrity as stipulated in the Constitution. The specific core values are:

- **Professionalism** - The Office will inculcate competence and skills in order to efficiently, effectively and transparently serve internal and external clients.

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- **Integrity** - The Office will uphold high moral standards and honesty in the provision of services.
- **Respect for the rule of law**- The Office shall adhere to the applicable laws, rules and regulations.
- **Innovativeness** – The Office will adopt creative processes aided by modern technology
- **Impartiality** – The Office will observe political neutrality and offer equal treatment in the provision of services
- **Inclusivity** –The office will provide equal access to opportunities and resources for all people including special interest and marginalized groups.

Mandate and Functions

The mandate of the ORPP is to register, regulate and administer the Political Parties Fund. The statutory functions of the office are as outlined below: -

- (i) Register, regulate, monitor, investigate and supervise political parties to ensure compliance with the Political Parties Act;
- (ii) Administer the Political Parties Fund;
- (iii) Ensure publication of audited annual accounts of political parties;
- (iv) Verify and make publicly available the list of all members of political parties;
- (v) Keep and maintain a register of members of registered political parties;
- (vi) Maintain a register of political parties and the symbols of the political parties;
- (vii) Ensure and verify that no person is a member of more than one political party and notify the Commission of the findings;
- (viii) Certify that an independent candidate in an election is not a member of any registered political party;
- (ix) Certify that the symbol intended to be used by an independent candidate in an election does not resemble the symbol of a registered political party;
- (x) Certify that the names appearing in a party list are the names of members of the political party presenting the party list;
- (xi) Train political parties' elections agents upon request and financing by the political party
- (xii) Investigate complaints received under the Political Parties Act; and
- (xiii) Perform such other functions as may be conferred by the PPA or any other written law.

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(b) Key Management

The ORPP day-to-day management is under the following key directorates:

1. Registration and Field Services Coordination
2. Regulation and Compliance; and
3. Strategy, Planning and Administrative Support.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Names
1.	Registrar of Political Parties/CEO	Ann N. Nderitu, CBS
2.	Assistant Registrar of Political Parties	Ali Abdullahi Surraw
3.	Assistant Registrar of Political Parties	CPA Florence Biry
4.	Director Compliance	Daniel Kinuthia
5.	Assistant Director, Registration	Locha Erukudi
6.	Senior Chief Finance Officer	Joshua Kimulu
7.	Principal Accountant	Douglas Wanzala
8.	Assistant Director, Internal Audit	Veronicah Muasya
9.	Senior Economist	Joseph Kariuki
10.	Senior Compliance Officer (Political Parties Capacity Building)	Anastacia Kaberere
11.	Senior Information Communication and Technology Officer	Robert Waithaka
12.	Senior Communication Officer	Mutethia Mberia
13.	Principal Human Resource Management Officer	Jacqueline Kosgei
14.	Senior Administration Officer	Jane Kamau
15.	Supply Chain Management Officer	Esther Kiarie
16.	Legal Officer	Wafula Wakoko
17.	Senior Partnership and Linkages Officer	Beatrice Nderi
18.	Senior Field Services Officer	Joshua Ngala

(d) Fiduciary Oversight Arrangements

1. Plenary

The ORPP Plenary comprises the Registrar of Political Parties (RPP) and the Assistant Registrars of Political Parties (ARPPs) with the Registrar as the Chairperson.

Terms of Reference were;

- i. To oversee the execution of the mandate of the Office;
- ii. To approve and provide policy and strategy directions to the ORPP in line with the statutory mandate; and
- iii. To approve, ratify resolutions/recommendations, and adopt reports/decisions made by the directorates and or management on policy issues as the case may require.

2. Management Committee

The ORPP has a management committee which comprises the Registrar, Assistant Registrars, heads of department and units with the Registrar as the chairperson.

Terms of Reference were: -

- i. Review policies, Reports and guidelines developed by departments
- ii. Receive and review recommendations from various committees
- iii. Review departmental budgets;
- iv. Review operational and financial performance of the organization to ensure sustainability
- v. Review financial statements before submission to the Office of the Auditor General

3. Audit Committee

The Public Finance Management Act, 2012 under Section 73(5) and Regulation 174 of the Public Finance Management Regulations, 2015 provides for the establishment of the Audit Committee for a term of three (3) years. The Registrar through letters' Ref: RPP/CMT/13 vol. IV (18-23) dated 4th January 2021, appointed the following as members of ORPP Audit Committee. Appointment was effective from 1st February 2021 for a period of 3 years.

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S/No.	Name	Appointment
1.	Maryann Njau-Kimani, EBS	Chairperson
2.	Pariken Ole Sankei	Member
3.	Kyalo Mwengi	Member
4.	Osman Ibrahim	Member
5.	Elizabeth Kiano	Member
6.	Joseph Welimo	The National Treasury Representative
7.	Veronica Muasya	Secretary

The functions of the Audit committee are to:

- i. Obtain assurance from management that ORPP financial and non-financial internal control and risk management functions are operating effectively and reliably.
- ii. Provide an independent review of ORPP reporting functions to ensure the integrity of financial reports.
- iii. Monitor the effectiveness of the entity's performance management and performance information.
- iv. Provide strong and effective oversight of the internal audit function.
- v. Provide effective liaison and facilitate communication between management and external audit.
- vi. Provide oversight of the implementation of accepted audit recommendations.
- vii. Ensure that ORPP effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behavior.

4. Budget Implementation Committee

In line with The National Treasury Circular No.04/2022, the Registrar constituted a Budget Implementation Committee (BIC) with the following members: -

S/No	Name	Designation	Appointment
1.	Ann Nderitu, CBS	Registrar of Political Parties/CEO	Chairperson
2.	Joshua Kimulu	Senior Chief Finance Officer	Alternate Chairperson
3.	Jacqueline Kosgei	Principal HR Officer	Member
4.	Daniel Kinuthia	Director Compliance	Member
5.	Joseph Kanja	Senior Economist	Member
6.	Esther Kiarie	Senior Supply Chain Management Officer	Member

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7.	Wafula Wakoko	Legal Officer	Member
8.	Locha Erukudi	Assistant Director, Registration	Member
9.	Joshua Ngala	Senior Field Services Officer	Member
10.	Jane Kamau	Senior Administration Officer	Member
11.	Douglas Wanzala	Principal Accountant	Secretary
12.	Abdirahman Hussein	Planning Officer	Secretariat
13.	Yatich Kelvin	Finance Officer	Secretariat

The functions of the committee are to:

- i. Review and consider the cash flow plans – this shall involve a regular review of ORPP cash plan and approval of any changes to the initial cash flow plan to be communicated to National Treasury;
- ii. Review the utilization of cash limits and consider any changes as may be required;
- iii. Review the utilization of donor funds voted for ORPP;
- iv. Advise the Accounting Officer on any challenges related to the budget implementation;
- v. Review and recommend reallocation of expenditures;
- vi. Review and approve the submission of expenditure returns, IPPD, pending bills and A-I-A returns for ORPP and recommend actions to be taken;
- vii. Participate in sector Working Groups in budget preparation processes; and
- viii. Prepare budget for ORPP in consultation with Heads of Departments.

5. Human Resource and Administration Committee

The Human Resource and Administration Committee is responsible for effective implementation of the Human Resource Policy. Members of the committee were: -

S/No	Name	Designation	Appointment
1.	Joseph Kanja	Senior Economist	Chairperson
2.	Joshua Kimulu	Senior Chief Finance Officer	Member
3.	Jane Kamau	Senior Administration Officer	Member
4.	Mutethia Mberia	Senior Communication Officer	Member
5.	Locha Erukudi	Assistant Director, Registration	Member
6.	Judy Gathoni	Registration Officer	Member
7.	Jacqueline Kosgei	Principal HR Officer	Secretary

The terms of reference were to: -

- i. Recommend recruitments and appointments of staff to fill vacant positions;
- ii. Deliberate and make recommendations to the Management Committee on all requests for promotions and re-designations;
- iii. Handle employee discipline cases and make appropriate recommendations to the Management Committee;
- iv. Deliberate and make recommendations to the Management Committee on all requests of acting allowance and special duty allowance;
- v. Handle staff performance management;
- vi. Management of internship and requests for industrial attachment; and
- vii. Co-ordinate review of organizational structure and other human resource policies.

6. Information, Communication and Technology (ICT) Steering Committee

The Office constituted the above committee to provide guidance on matters relating to effective and efficient management of ICT resources in ORPP. Members of the committee were:

S/No	Name	Designation	Appointment
1.	Joshua Ngala	Senior Field Services Officer	Chairperson
2.	Josephat Nyongesa	ICT Officer	Member
3.	Saqib Kazungu	Records Management Officer	Member
4.	Lenard Rotich	Senior ICT Assistant	Member
5.	Josephat Kombo	Senior Accountant	Member
6.	Beatrice Adera	Librarian	Member
7.	Robert Waithaka	Senior ICT Officer	Secretary

The terms of reference were to: -

- i. Deliberate and make recommendations on matters related to effective and efficient management of IT resources.
- ii. Ensure that ICT policies are aligned with the strategic objectives of ORPP.
- iii. Take action to ensure that the ICT projects are delivered within the agreed budget and timeframe.
- iv. Monitor and report on the implementation of ICT projects against approved project plans, with particular emphasis on quality, risk management, benefits realization and change management.
- v. Assess the quality and value of ICT project proposals and provide advice and recommendations to the office on the merits of those proposals.

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- vi. Review and approve ICT project implementation plans and project management documents such as systems disaster recovery management, information security and policies.
- vii. Provide the office with regular progress reports on the implementation of the ICT plans.
- viii. Oversee development, approval and implementation of ICT Strategic objective
- ix. Make recommendations on ICT related projects.

7. Communication, CSR and Resource Centre Committee

The Committee is responsible for all facets pertaining to ORPP communication and resource centre. Members of the committee were: -

S/No.	Name	Designation	Appointment
1.	Beatrice Nderi	Senior Partnership and Linkages Officer	Chairperson
2.	John Mwaura	Registration Officer	Member
3.	Marjorie Okeyo	Senior Research Officer	Member
4.	Lucy Kemunto	Communication Officer	Member
5.	Beatrice Amollo	Librarian	Member
6.	Hope Nandwa	Registration Officer	Member
7.	Mutethia Mberia	Senior Communication Officer	Secretary

The terms of reference were to: -

- i. Monitor implementation of communication-related policies and strategies
- ii. Identify and coordinate sourcing of appropriate infrastructure (software, systems, hardware) in line with the Resource Centre objectives;
- iii. Collate and Collect information periodically for stocking information at the Resource Centre on behalf of the assigned functional areas;
- iv. Periodic review of corporate communication gaps and recommend appropriate interventions
- v. Oversee implementation of ORPP Corporate Social Responsibility activities;
- vi. Identify and periodically appraise Management with appropriate measures on statutory, regulatory and policy requirements/developments on matters pertaining to the Committee mandate;
- vii. Provide input into organization, participation or hosting of corporate events;
- viii. Formulate the ORPP acquisition policy and relevant manuals and procedures that will guide the running of the Resource Centre.

8. Legal Standards Committee

The legal standards committee is responsible for effective implementation of the Act and advisory on registration and regulation processes. Members of the committee were: -

S/No.	Name	Designation	Appointment
1.	Daniel Kinuthia	Director Compliance	Chairperson
2.	Joy Onyango	Compliance Officer	Member
3.	Lodupo Tukei	Liaison Officer	Member
4.	Locha Erukudi	Assistant Director, Registration	Member
5.	Sylvia Makanga	Compliance Officer	Member
6.	Elizabeth Ndwiga	Registration Officer	Member
7.	Judy Gathoni	Registration Officer	Member
8.	Wafula Wakoko	Legal Officer	Secretary

The terms of reference were to: -

- i. Develop strategies and policies for the registration, compliance and regulation of political parties;
- ii. Deliberate on the legal issues pertaining to the operations of ORPP;
- iii. Advise ORPP on litigation matters;
- iv. Develop guidelines for investigation of offences and sanctions for non-compliant political parties under the Act;
- v. Coordinate Political Parties Liaison Committee (PPLC) programmes; and
- vi. Coordinate legal reform initiatives.

9. Capacity Building, Partnerships and Stakeholders Engagement Committee

The Capacity Building, Partnerships and Stakeholders Engagement Committee is responsible for development ORPP framework for capacity building programmes and mechanisms for forging strategic partnership with stakeholders. Members of the committee were: -

S/No.	Name	Designation	Appointment
1.	Joshua Kimulu	Senior Chief Finance Officer	Chairperson
2.	Joseph Kanja	Senior Economist	Member
3.	Abdiaziz Mohamed	HRMO	Member
4.	Beatrice Nderi	Senior Partnership and Linkages Officer	Member
5.	Joshua Ngala	Senior Officer Field Services	Member
6.	Ezekiel Obonyo	Senior County Coordinator	Member
7.	Anastacia Kaberere	Senior Compliance Officer (Political Parties Capacity Building)	Secretary

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The Terms of Reference were to: -

- i. Develop institutional procedures for capacity building, partnership and stakeholder engagement;
- ii. Identify and recommend thematic focus areas in line with Office needs on capacity building, partnership and stakeholder engagement and recommend for implementation;
- iii. Develop institutional guidelines and monitoring & reporting framework on capacity building, partnership and stakeholder engagement;
- iv. Develop and review materials for capacity building;
- v. Mobilize resources for the advancement of Office mandate
- vi. Recommend research areas and repository of information pertaining capacity building, partnership and stakeholder engagement programmes;
- vii. Periodically report on its capacity building capacity building, partnership and stakeholder engagement initiatives;
- viii. Advice Management on capacity building capacity building, partnership and stakeholder engagement.

10. ORPP Staff Mortgage and Car Loan Scheme Advisory Committee

The Committee is responsible for overseeing the implementation and administration of the ORPP Staff Mortgage and Car Loan Scheme pursuant to paragraph 7 of Political Parties (Staff Mortgage and Car Loan Scheme) Regulations, 2017. Members of the committee are: -

S/No	Name	Designation	Appointment
1.	Joshua Kimulu	Senior Chief Finance Officer	Chairperson
2.	Anastacia Kaberere	Senior Compliance Officer (Political Parties Capacity Building)	Member
3.	Douglas Wanzala	Principal Accountant	Member
4.	Geraldine Mukele	Senior County Coordinator	Member
5.	Lenard Rotich	Senior Assistant ICT Officer	Member
6.	Jane Kamau	Senior Administration Officer	Member
7.	Jacqueline Kosgei	Principal Human Resource Management Officer (PHRMO)	Secretary
	Alternate Members		
1.	Loserian Tukei	Compliance Officer	Alternate to Senior County Coordinator
2.	Mary Kavindu	Human Resource Management Officer	Alternate to PHRMO
	Secretariat		
1.	Abdiaziz Mohammed	Human Resource Management Officer	Secretariat
2.	Elizabeth Wakesho	Office Administrator	Secretariat

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The functions of the committee are to: -

- i. Select competitively the Service Provider for the administration of the Scheme on behalf of the Office
- ii. Liaise with the Service Provider to set up a revolving fund for the disbursement of loans
- iii. Supervise the day-to-day running of the Scheme
- iv. Forward the successful applications with recommendations to the Service Provider for approval
- v. Process applications for loans in accordance with the existing terms and conditions of borrowing
- vi. Identify and credit valuation firms for the purpose of rendering valuation and services
- vii. Identify and credit law firms for the purpose of rendering legal services

11. Name Search and Registration Committee

The Committee advises the Office on the registration of political parties, mergers, coalitions including coalition political parties in pursuance to section 6, 7 and 10 of the Political Parties Act, 2011 as read together with regulations 3,4 and 21 of the Political Parties (Registration) Regulations, 2019. Members of the committee were: -

S/No.	Name	Designation	Appointment
1.	Locha Erukudi	Assistant Director, Registration	Chairperson
2.	Judy Gathoni	Registration Officer	Member
3.	Wafula Wakoko	Legal Officer	Member
4.	Anastacia Kaberere	Senior Compliance Officer (Political Parties Capacity Building)	Member
5.	Miriam Wambui	Registration Officer	Member
6.	Kazungu Saquib	Records Management Officer	Member
7.	Josephat Nyongesa	ICT Officer	Secretary

The Terms of Reference were to;

- a) Advise on the registration of political parties, coalitions, coalitions political parties and mergers, together with all their particulars including names, symbols, slogans, colours, officials, members and offices;
- b) Develop and implement manuals, guidelines, checklists and statutory forms for verification and scrutiny of provisional and full registration application documents in line with the Political Parties Act, 2011
- c) Implement strategies and policies for registration of political parties.
- d) Develop procedures for verification and scrutiny of changes to constitutive documents and particulars of political parties.
- e) Prepare all statutory documents on registration for publishing in the Kenya Gazette and in the newspapers as provided for in law.
- f) Prepare correspondences on the registration of political parties;

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- g) Develop guidelines for verification and scrutiny of mergers, coalitions and coalition political parties' documents;
- h) Develop and implement manuals, guidelines and statutory forms for receipt, review and scrutiny of documents for political parties' coalitions, coalitions political parties and mergers in line with the Political Parties Act (Act);
- i) Develop guidelines and implementing strategies and policies for winding up of deregistered political parties.

12. Assets Disposal Committee

In line with Section 163 Public Procurement and Asset Disposal Act, 2015, the Registrar constituted an Assets Disposal Committee. The members of the committee were: -

S/No	Name	Designation	Appointment
1.	Jane Kamau	Senior Administration Officer	Chairperson
2.	Lenard Rotich	Senior ICT Assistant	Member
3.	Gladys Morara	Senior Accountant	Member
4.	Abdirahman Hussein	Planning Officer	Member
5.	Elizabeth Wakesho	Office administrator	Member
6.	Kelvin Yatich	Finance Officer	Member
7.	Esther Kiarie	Senior Supply Chain Management Officer	Secretary

The functions of Assets Disposal Committee are to:

- a) verify and process of all disposal recommendations in liaison with the head of procurement function as prescribed
- b) recommend the best method of disposing of unserviceable, obsolete or surplus stores or equipment
- c) Draft a technical report, and
- d) Recommend to the Registrar the best method of disposing of the stores/equipment.

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Office Headquarters

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Westlands, Nairobi, Kenya
Telephone: (254) (020) 4022000
E-mail: info@orpp.or.ke
Website: www.orpp.or.ke.

Office of the Registrar of Political Parties – Regional Offices

i. Kisumu Re-insurance Plaza 3 rd floor Wing B Oginga Odinga Road Kisumu	ii. Mombasa Palli House, 5 th Floor Nyerere Avenue, Mombasa	iii. Uasin-Gishu Kerio Valley Development Authority (KVDA) Plaza 7 th floor, Oloo Street Eldoret
iv. Isiolo County Estate, Isiolo Township Plot No. LR7918/164 Isiolo	v. Kitui Mamelondi House JICA/KEFRI road Next to Main Prisons Kitui	vi. Nakuru Assumption Centre 4th Floor Moi Road Nakuru
vii. Nyeri Advocates Plaza, Baden Powell Road Nyeri	viii. Bungoma Daima Plaza Bungoma – Mumias Road Bungoma	ix. Malindi Malindi Complex Mall Malindi – Garsen Road Malindi Town
x. Nyahururu GF Plaza Kenyatta Avenue Nyahururu	xi. Garissa Office of the Auditor General Second Floor Garissa	

(e) Entity Bankers

- i. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

Accounts Maintained

Rec: Registrar of Political Parties	1000181206
CBK 165:	1000182806

- ii. Cooperative Bank of Kenya
Westlands Branch
P.O Box 48231 - 00100
Nairobi, Kenya

Account Maintained

Office of the Registrar of Political Parties - 01141588919600

(f) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(g) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. MANAGEMENT TEAM




Ann N. Nderitu, CBS
Registrar of Political Parties/
CEO

Ann Nderitu is the Registrar of Political Parties in Kenya. She is also the Chief Executive Officer (CEO) and the Accounting Officer of the Office of the Registrar of Political Parties (ORPP). The Registrar is responsible for strategic and visionary leadership for the effective implementation of ORPP's mandate of registration, regulation of political parties and Administration of the Political Parties Fund. Since 2018 at when she assumed ORPP apex leadership, she has been instrumental in streamlining registration and compliance of political parties; forging strategic partnerships and collaborations; reengineering internal processes including customer service delivery models, digitalization of all critical services and spearheading the establishment of innovative and creative human capital.


Ms. Nderitu is a seasoned public service professional with a specialization in Public Administration; Elections Management, Governance and Education. She has a vast experience spanning over 22 years in her forte with accomplished assignments locally, regionally and internationally. In varied public and cross-sector portfolios held, she has a demonstrable proven track record. The Registrar holds a Master's Degree in Linguistics, Bachelor of Education (English and Literature) from The University of Nairobi; Diploma in Public Administration (Israel); Diploma in Project Management, Human Resource, Corporate Governance, Transformative Leadership among other professional certification.

She is a Certified BRIDGE Accrediting Facilitator who is internationally recognized for running numerous electoral training programmes and elections observation programmes across the

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	<p>globe; a credential that qualifies her among the few Election Management and Electoral Training Experts in African continent and beyond. She has been a team leader in writing and publishing over 15 manuals and training guides on election and political processes in Kenya.</p> <p>Ann Nderitu is also a holder of a Presidential Award- Chief of Burning Spear (CBS) as a recognition of her intense contribution to promoting good governance. She firmly believes in justice and fairness and is a keen advocate for upholding the principles of good governance. She is also zealous in shaping corporate entities to be responsive to the stakeholders' needs and aspirations of all Kenyans through positions held in trust.</p> <p>Besides being a corporate leader, she is also passionate about empowering women and Special Interest Groups (SIGs) in general, especially at the grassroots. She has successfully steered empowerment and mentorship programmes across the country, with many young girls and aspiring women leaders having been moulded through her impactful initiatives.</p>
 <p>CHRP, Ali Abdullahi Surraw Assistant Registrar of Political Parties</p>	<p>Mr. Ali Surraw is presently the Assistant Registrar in charge of Regulation, Compliance and Capacity Building of Political Parties Directorate. He is responsible for giving policy direction as well as providing strategic leadership and supervising the technical functions of the directorate for effective implementation of the office mandate.</p> <p>Mr. Ali is a public policy and governance expert. He has offered consultancy services to both county and national government agencies in the areas of policy development, public participation, public finance, strategy development and ethical leadership. He holds a Masters degree in Public Administration with a</p>

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	<p>specialization in public policy analysis. He has also undertaken courses in public finance, strategic management and organizational development. Mr. Ali is a member of good standing with the Institute of Human Resource Management of Kenya (IHRM), The Kenya Institute of Management (KIM) and Institute of County Managers' Association-America (ICMA).</p> <p>He previously worked as a manager with National Social Security Fund and later with Independent Electoral and Boundaries Commission as an Elections Coordinator. Thereafter he worked as a County Executive Committee Member for Finance and Economic Planning in Isiolo County Government. Mr. Ali also served as the Executive Director for Devolution Research and Policy Centre, an organization that is involved in improving public policy making for realization of national development goals by Developing capacities in public policy research as well as providing advisory and technical services on public policy issues.</p>
 <p>CPA Florence Birya Assistant Registrar of Political Parties</p>	<p>CPA Florence Birya is presently the Assistant Registrar charged with the Registration, Field Services and Coordination of Elections Directorate.</p> <p>She is a qualified Accountant and a Management professional with vast experience in various functional and policy areas in the public sector. She holds a Master in Business Administration Finance Major and Bachelor's Degree Finance Major from the University of Nairobi. She is a Certified Public Accountant of Kenya - CPA (K), a member of the Institute of Certified Public Accountants Kenya (ICPAK) and is currently the ICPAK Coast Branch Chairperson and a member of the Devolution Committee of the ICPAK Council. She has held various senior management positions in the Kenya Public Sector including Finance &</p>

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	<p>Administration Director, County Director of Treasury, Finance Manager, Grants Manager and Senior Accountant among others. She is an abridged trained trainer and passionately participates a lot in civic education, women empowerment, youth mentorship and church ministry. She has attained numerous outstanding achievements both in employment, professional appointments and community probono services.</p>
 <p>CPA Joshua M. Kimulu Senior Chief Finance Officer</p>	<p>Mr. Joshua Kimulu is responsible for effective implementation of prudent financial management strategies, policies, standards and procedures in budget planning and preparation, and resource mobilisation. He holds a Master of Science Degree in International Economics and Business from University of Groningen, the Netherlands, a Bachelor of Arts Degree in Economics from Moi University. He holds a certificate of Certified Public Accountants Part III (CPA K), Strategic Leadership and Senior Management from Kenya School of Government. He also holds a Professional Certificate in International Trade from the University of Adelaide, Australia.</p>
 <p>Locha Erukudi Manager, Registration</p>	<p>Mr. Locha Erukudi is the Manager Registration. He is responsible for registration of political parties and confirmation of mergers and coalitions.</p> <p>He holds master's degree in education.</p> <p>Prior his appointment, Mr. Locha served as the acting County Elections Manager in Turkana County. He has also served in several positions in Independent Electoral and Boundaries Commission, Teachers Service Commission, AIC Lokichogio Health Centre, Mount Kenya University, Several private Teachers Colleges, South Sudan, Sudan, Ethiopia and Uganda.</p>

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 <p>CPA Douglas Wanzala Principal Accountant</p>	<p>Douglas A.O Wanzala is responsible for implementing prudent financial management policies, strategies, standards, procedures in accounting in line with Public Financial Management Act (PFM) and other Treasury Circulars. He holds a Master of Science (Msc) in Finance and Economics, and a Bachelor of Commerce degree (Finance Option) from KCA University. He is a Certified Public Accountant and a Member of the Institute of Certified Public Accountants of Kenya (ICPAK). He has a certificate in Strategic Leadership development Programme (SLDP) and a certificate in Senior Management Course (SMC) from Kenya School of Government.</p>
 <p>CPA Veronicah N. Muasya Assistant Director Internal Audit</p>	<p>Veronicah Muasya is responsible for internal audit and Risk Management of the Institution as per Public Financial Management Act and Auditing Standards. She holds an MBA from the Management University of Africa (Kenya), a Diploma in Auditing from Institute of Internal Audit (IIA), Kenya, a CPA (K) holder, a Certificate in Certified Fraud Examiner (CFE) from Association of Certified Fraud Examiner, a Strategic Leadership development Programme (SLDP) and Senior Management Course (SMC) from Kenya School of Government. She is a member of the following professional bodies: Association of Certified Fraud Examiner (CFE), Institute of Internal Audit and ICPAK.</p>
 <p>Robert G. Waithaka Senior ICT Officer</p>	<p>Robert Waithaka is responsible for strategic direction on ICT services including security, networks, policy, training and the website. He holds a Masters degree in IT, in Systems Security and Audit from Strathmore University and a Bachelor's degree in IT from Jomo Kenyatta University of Agriculture and Technology (JKUAT). He has the following certifications: Enterasys Certified Specialist (ECS), Enterasys Certified Network Associate (ECNA),</p>

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	Cisco Certified Network Associate (CCNA) and Microsoft Certified Technology Specialists (MCTS).
 <p>Joseph K. Kanja Senior Economist</p>	Joseph Kanja is responsible for the formulation of policies on monitoring and evaluation of the overall performance of the institution and political parties. He holds a Bachelor of Science degree in Mathematics and Economics from Moi University. He has a certificate in Project Management from GIZ (Kenya), Certificate in Monitoring and Evaluation from GIZ (Kenya) and a certificate in Senior Management Course (SMC) from Kenya School of Government. He is a member of Evaluation Society of Kenya (ESK)
 <p>Anastacia N. Kaberere Senior Compliance Officer (Political Parties Capacity Building)</p>	<p>Anastacia Kaberere is responsible for developing and implementing strategies for capacity of Political Parties. Prior to this appointment she served for over 15 years as a Facilitator, Lecturer, and Administrator with various government and non-governmental organizations where she managed enormous and complex national and international programs.</p> <p>She is passionate in giving back to the society and serve as a School Board Member, Mentor with Global Give Back Foundation, Children, Youth and Family Ministry. She also steers gender and inclusion matters in her line of duty and contributes to policies while serving as a member of various statutory committees. She is an accredited NITA trainer in Leadership, Governance and project management, a member of Kenya Institute of Management and a KSG Alumni.</p> <p>She holds a Masters degree in Business Administration (Project Management) Bachelor's Degree in Business Administration (Human Resource Management) and a Diploma in Business Management. She has also attended numerous short courses</p>

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	<p>key among them Strategic Leadership Course, Governance and Public Policy, Facilitators Course, 21st Global Leadership course and Senior Management course.</p>
 <p>Jacqueline Kosgei Principal Human Resource Management Officer</p>	<p>Jacqueline Kosgei is a Human Resource professional with over 15 years' experience in management of Human capital in various government Ministries and Agencies. Jacqueline has extensive knowledge and skills in end to end recruitment, employee performance management, job evaluation and reward management, training and development, organizational development and formulation of HR policies, procedures and strategies While at the State Department for Public Service, Jacqueline provided extensive technical support to many government institutions in the development and review of their Human Resource Policies, Procedures and strategies Her other skills, include development and implementation of Quality Management System based on ISO .</p> <p>Jacqueline holds a Bachelor' of Arts degree in, Government and Public Administration, Higher National Diploma in HRM, Master of Business Administration (Strategic Management) and has attended various leadership and management courses at the Kenya School of Government. She is a full and active member of the Institute of Human Resource Management (IHMRM)</p>
 <p>Mutethia Mberia Senior Communication Officer</p>	<p>Mr. Mberia is the head of the Corporate Communication Unit. The Unit is charged with responsibility of providing a framework for developing and sustaining effective communication thrust through policy, definitive strategies, multi-content creation and dissemination as well as corporate communication advisory for a favourable standpoint between ORPP and its mapped-out stakeholders. He has also served in various Committees and Taskforces dealing with drafting of first ever University Standards</p>

and Guidelines; Corporate Communication; Corporate Social Responsibility and those concerned with automation, digitization and other business re-engineering initiatives.


He is a holder of a Master degree of Arts degree in Communication Studies (Public Relations concentration) from The University of Nairobi (UoN), a single subject professional certification in Public Relations, Customer Service, Advertising, International Business Communication and Marketing from Institute of Commercial Management-UK and Bachelor of Education Arts degree in English and Literature from Kenyatta University. He has also undertaken Management courses having attended Senior Management Course and Strategic Leadership Development Course at the Kenya School of Government.

He is a certified internal auditor in Quality Management System (QMS) and Information Security Management System (ISMS). Additionally, he is trained in corporate risk, quality assurance, performance contracting, access to information and resolution of public complaints among others. He has organized and participated in various national and international fora and served in various taskforces. He has also other interests such as commentary in mainstream media on progressive topical issues, advocacy for use of Swahili language in corporate settings, theatre, corporate events moderation and poetry. Mberia is a member with good standing of the Public Relations Society of Kenya (PRSK), at which he has contributed to the PRSK's varied sub-committees' programmes.

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 <p>Esther Nyathira Kiarie Senior Supply Chain Management Officer</p>	<p>Esther Nyathira Kiarie is a qualified, skilled, experienced, and certified Supply Chain Professional who is licensed and a member of good standing with Kenya Institute of Supplies Management (KISM) with 6 years' hands on experience in Public Procurement, currently working at the Office Registrar of Political Parties as a Senior Supply Chain Management Officer. Esther graduated with Bachelor's Degree in Procurement and Contract Management from JKUAT and currently pursuing a Master's Degree in Procurement and Logistics. She has undertaken a Senior Management Course (SMC) from the Kenya School of Government (KSG).</p>
 <p>Daniel Kinuthia Director Compliance</p>	<p>Daniel Ngugi Kinuthia is an advocate of High Court of Kenya of eleven (11) year standing and a member of Institute of Certified Secretaries (ICS) in good standing.</p> <p>Mr. Kinuthia holds a Master of Laws (LLM) Bachelor of Laws (LLM) both from the University of Nairobi.</p> <p>Mr. Kinuthia has wide experience in law. He has practiced law in private law firm, worked as a Senior legal researcher in the Judiciary of Kenya, held position of company secretary in a state corporation, and currently serving as Director Compliance in the Office of Registrar of Political Parties.</p>
 <p>JANE NJERI KAMAU Senior Administration Officer</p>	<p>Jane Kamau is the head of Administration Department. The Department is charged with providing the logistic support for ORPP operations in order to ensure the smooth running of Office activities. The Department is fundamental in ensuring that the accommodation needs of the Office are met, coordinating the office transport services, enhancing the security of staff and premises and enhancing adherence to Occupational Health and Safety Standards of the Office.</p>

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	<p>She holds a Master of Arts degree in Linguistics from the University of Nairobi and Bachelor of Arts in English and Literature from the University of Nairobi.</p> <p>She has worked in various fields including education, Community Development and Communication. She desires to be a competent professional and mentor in the fields of Education, Research, Administration and Communication.</p> <p>Jane is a full and active member of good standing with the Kenya Institute of Management.</p>
 <p>Beatrice Nderi Senior Partnership and Linkages Officer</p>	<p>Beatrice Muthoni Nderi holds a master's in Business Administration from Eastern and Southern African Management Institute (ESAMI) and a Bachelors of Arts in Journalism and Communication from Kenya Methodist University. She has undertaken the Strategic Leadership Development Programme and the Senior Management Course (SMC) from the Kenya School of Government (KSG).</p> <p>She is the officer in charge of Partnership & Linkages department at the Office of Registrar of Political Parties (ORPP). She is a communication expert and knowledgeable in partnerships and collaborations as well as resource mobilization. She is a member of Public Relations Society of Kenya. She has been the chairperson of the ORPP Communication, Corporate Social Responsibility and Resource Centre Committee. As the person bestowed with the mandate of overseeing the operations and adherence of the Political Parties regulations and Code of Conduct in the North Rift Region, she is conversant with service delivery operations and management skills and has ability and experience in making strategic decisions.</p>

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Joshua Ngala

Senior Field Services
Coordinator

Joshua Ngala Holds a Master's Degree in International Studies from the University of Nairobi and a Bachelor of Arts in Journalism and Mass Communication from Bugema University in Kampala, Uganda.

As a strategic communication and management professional, Ngala is deeply committed to making a positive impact across public, humanitarian, and business sectors. His track record showcases his ability to elevate employee engagement, and foster work harmony, making a significant impact on team performance. His expertise extends to coordinating dynamic teams both at headquarters and branch offices, with a proven ability to lead successful community engagement and partnerships. In his role as Senior Field Services Coordinator, the Officer has been instrumental in streamlining field services workflows through establishment of guidelines reducing errors and missed steps.

4. REPORT OF THE REGISTRAR OF POLITICAL PARTIES

The Constitution under Articles 91 and 92 envisages well-governed and managed political parties as important governance institutions in the promotion of democracy. The Political Parties Act, 2011 (PPA) was enacted to operationalize these two Articles. The Act establishes the Office of the Registrar of Political Parties (ORPP) as an independent State Office within the meaning of Article 260 of the Constitution.

The Act also established the Political Parties Fund which is administered by the Registrar of Political Parties. The objective of the Fund is to promote democracy including representation in Parliament and in the county assemblies of women, person with disabilities, youth, ethnic and other minorities and marginalized communities; promoting active participation by individual citizens in political life; covering election expenses of the political party and broadcasting their policies; civic education in democracy and other electoral processes and bringing political parties influence to bear on the shaping of public opinion.

The Political Parties Act, 2011 requires that sources of the Fund are *“such funds not being less than zero point three per cent of all the national government’s share of revenue as divided by the annual Division of Revenue Act enacted pursuant to Article 218 of the Constitution as may be determined by the National Assembly”*. In line with the above provision, the Office had budgeted for five billion two hundred ninety-two million three hundred thousand shillings (Kshs. 5,292,300,000) for consideration and allocation.

During the FY 2022/23, the Office was allocated one billion four hundred seventy-five million shillings (Kshs. 1,475,000,000) for the Political Parties Fund (PPF) during the printed estimates. The amount was reduced to eight hundred eighty-four million three hundred fifty-four thousand shillings (Kshs. 884,354,000) during supplementary estimates No. 1 of FY2022/2023. This led to a reduction of five hundred ninety million six hundred forty-six thousand shillings (Kshs. 590,646,000). The allocated amount for the fund was below the statutory requirement envisaged in the Political Parties Act, 2011.

Table 1: Changes in Political Parties Fund Budget Allocation during Financial Year 2022/2023

Printed (Kshs)	Approved (Kshs)
1,475,000,000	884,354,000

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Out of eight hundred eighty-four million three hundred fifty-four thousand shillings (Kshs. 884,354,000) allocated to the PPF, eight hundred forty million one hundred thirty-six thousand three hundred shillings (Kshs. 840,136,300) was for distribution to the forty eight (48) political parties that qualified for the Fund in line with section 25 of the PPA while forty-four million two hundred seventeen thousand seven hundred shilling (Kshs. 44,217,700) was for administration of the Fund.

During the year under review, the Office disbursed eight hundred thirty-six million eight hundred fifteen thousand six hundred ninety-two shillings (Kshs. 836,815,692) to forty seven (47) political parties that had complied with the law while three million three hundred twenty thousand five hundred ninety (Kshs. 3,320,590) was not disbursed to two (2) political parties for non-compliance issues.

The Fund allocation has been less than the percentage that is required under the Political Parties Act, 2011 and therefore there is need for the Government to allocate adequate funds in compliance with the Act.



Ann N. Nderitu, CBS
Registrar of Political Parties/ CEO

5. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

The Strategic Objective of ORPP as per the 2020-2025 Strategic Plan is to promote competitive and issue based political parties. The Office has one programme namely registration, regulation and funding of political parties. The Programme has three sub programmes and one of them is Administration of Political Parties Fund.

5.1 Introduction

The Public Finance Management Act, 2012 Section 81 (2) (f) of requires that at the end of each financial year, the accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

5.2 Progress on the Attainment of Strategic Objectives through Performance Contracting

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement. Below is the progress on attaining the stated objectives: _

Table 2: Strategic Objectives through Performance Contracting

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
Registration, Regulation and Funding of Political Parties	To promote competitive and issue based political parties	Competitive and Issue Based Political Parties	No. of Political Parties officials sensitized on Public Finance Management Act, 2012	89	The Office developed a Finance and Procurement Manual for political parties highlighting crucial aspects of public finance management.
			Amount of Money disbursed to	884.354,000	Disbursements were made to qualifying

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
			political parties (Kshs. Million)		parties in line with the distribution criteria.
			Percentage of political parties that complied with funding regulations	100	The target was met

6. CORPORATE GOVERNANCE STATEMENT

6.1 Key Leadership Structure

The Office of the Registrar of Political Parties (ORPP) draws its corporate status from Article 260 of the Constitution of Kenya (the Constitution) and section 33 of the Political Parties Act (PPA), 2011 which establishes the ORPP. It is headed by the Registrar of Political Parties (RPP) who is the Accounting Officer and deputized by Assistant Registrars of Political Parties (ARPPs) who form the ORPP Plenary. The Plenary is complemented by competent staff for the proper functioning and effective discharge of its mandate.

In its operations, ORPP adheres to the Constitution, PPA with its attendant subsidiary legislations, and other relevant laws as an embodiment of values and principles of public service.

The ORPP Plenary comprises of RPP and the ARPPs with the Registrar as the Chairperson. The broad function of the Plenary is to oversee the execution of the mandate of the Office, approve and provide policy and strategy directions of the Office in line with the statutory mandate; and approve, ratify resolutions/recommendations, and adopt reports/decisions made by the directorates and or management on policy issues as the case may require. Plenary holds regular meetings as convened by the Registrar. During the period under review the plenary held five meetings as indicated in table 3:-

Table 3: Plenary Meetings

S/No.	Date of Meeting	Membership	Percentage
1.	6 th – 11 th February 2023	3/3	100%
2.	12th June 2023	3/3	100%
3.	18th May 2023	3/3	100%
4.	4th May 2023	3/3	100%
5.	3 rd October 2023	3/3	100%
6.	17th Oct 2022	3/3	100%
7.	22nd Aug 2022	3/3	100%

ORPP has a workable structure that allows seamless reporting flow, inclusivity of all cadres of staff and clearly delineated tasks and responsibilities for each of its functional areas.

6.2 Management Committee and Roles

The Management Committee comprises of the Registrar, Assistant Registrars, Heads of Department and independent units. The committee holds bi-quarterly meetings where recommendations are made to the Plenary. In the year under review, the Office held nine (9) meetings as indicated in table 3 below;

Table 3: Management Meetings

S/No.	Date of Meeting	Membership	Percentage
1.	25/08/2022	16/18	89%
2.	12/09/2022	17/18	94%
3.	12/11/2022	14/18	78%
4.	12/01/ 2023	14/18	78%
5.	20/01/2023	10/18	56%
6.	03/03/2023	17/18	94%
7.	06/04/2023	14/18	78%
8.	05/05/2023	11/18	61%
9.	26/05/2023	12/18	67%

The roles of the Management Committee were; -

- a. Review policies, Reports and guidelines developed by departments
- b. Receive and review recommendations from various committees
- c. Review departmental budgets;
- d. Review operational and financial performance of the organization to ensure sustainability
- e. Review financial statements before submission to the Office of the Auditor General

6.3 Audit Committee

The Public Finance Management Act, 2012 under Section 73(5) and Regulation 174 of the Public Finance Management Regulations, 2015 provides for the establishment of the Audit Committee whose members server for a term of three (3) years renewable once. The Registrar vide letters' Ref: RPP/CMT/13 vol. IV (18-23) dated 4th January 2021, appointed the following as members of ORPP Audit Committee effective 1st February 2021 for a period of 3 years.

The Committee comprises the Chairperson, four members, The National Treasury and Economic Planning representative and a secretary who is the head of internal Audit. During the year under review,

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the committee held four (4) meetings and undertook the following activities as indicated in the table 4 below:

Table 4: Audit Committee Meetings

S/No.	Meeting No.	Meeting Date	Activity/Deliberations
1.	7th	16/09/2022	Audit Committee and Internal Audit Committee Charter
2.	8th	26/09/2022	Pending bills for the year ended 30th June, 2022 Review of the ORPP Recurrent, Political Parties Fund and Mortgage and Car financial statements for the financial year ended 30th June, 2022.
3.	9th	08/05/2023	Approved Internal Audit Work plan for the FY 2021/2022
4.	10th	15/06/2023	Internal Audit reports ORPP Audit Committee Strategic Plan 2022-2025

6.4 Conflict of Interest

A conflict of interest register was maintained to which any member with conflicting affiliation in a matter(s) under discussion was obliged to declare.

6.5 Trainings and Development

To enhance its management capacity, the Office build staff capacity through short trainings on Management courses among other respective members' trainings as provided in the ORPP training plan, as tabulated in table 5 below.

Table 5: Trainings

S/No.	Courses	Number of staff trained	Male	Female
1.	Various Individual short courses	49	24	25
2.	Individual long course	1	-	1
3.	Group training	8	2	6
	Total	58	26	32

7. MANAGEMENT DISCUSSION AND ANALYSIS

The Political Parties Fund (PPF) is established under section 23 of the Political Parties Act (PPA) and administered by the Registrar of Political Parties. The main sources of the fund are:

- (a) such funds not being less than zero point three per cent of all the national government's share of revenue as divided by the annual Division of Revenue Act enacted pursuant to Article 218 of the Constitution as may be determined by the National Assembly; and
- (b) Contributions and donations from any other lawful sources.

The Act stipulates the criteria for the distribution of the fund as follows:

- (a) seventy per cent (70%) of the Fund proportionately by reference to the total number of votes secured by each political party in the preceding general election;
- (b) fifteen per cent (15%) of the Fund proportionately to political parties based on the number of candidates of the political party from special interest groups elected in the preceding general election;
- (c) ten per cent (10%) of the Fund proportionately to political parties based on the total number of representatives from the political party elected in the preceding general election; and
- (d) five per cent (5%) for the administration expenses of the Fund.

A political party shall not be entitled to receive funding from the Fund if: -

- (a) more than two-thirds of its registered office bearers are of the same gender;
- (b) the party does not have, in its governing body, representation of special interest groups;
- (c) the party does not have—
 - (i) an elected member of the National Assembly;
 - (ii) an elected member of the Senate;
 - (iii) an elected Governor; or
 - (iv) an elected member of a county assembly.

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The purpose for which the PPF is utilized is to:

- (i) promoting the representation in Parliament and in the county assemblies of women, persons with disabilities, youth, ethnic and other minorities and marginalized communities;
- (ii) promoting active participation by individual citizens in political life;
- (iii) covering the election expenses of the political party and the broadcasting of the policies of the political party;
- (iv) the organization by the political party of civic education in democracy and other electoral processes;
- (v) bringing the political party's influence to bear on the shaping of public opinion; and
- (vi) administrative and staff expenses of the political party which shall not be more than thirty per cent of the moneys allocated to the political party

Not less than thirty per cent of the moneys allocated to a political party shall be used for the promoting the representation in Parliament and in the county assemblies of women, persons with disabilities, youth, ethnic and other minorities and marginalized communities

The Act further stipulates that the money allocated to the PPF should not to be utilized for:

for paying directly or indirectly remuneration, fees, rewards, allowances or any other benefit to a member or supporter of the political party, other than a party election agent or a contracted person in furtherance of the objectives under the law or an employee of the political party;

to finance or as a contribution to any matter, cause, event or occasion directly or indirectly in contravention of any code of ethics binding on public officers;

directly or indirectly for the purposes of establishing any business or acquiring or maintaining any right or financial interest whatsoever in any business or in any immovable property; or

for any other purpose incompatible with the promotion of a multiparty democracy and the electoral processes, or with the Constitution.

7.1 Summary of Budget Performance for the Year ended 30th June 2023

In the printed Estimates of FY2022/23, the Office had an allocation of one billion four hundred seventy-five million shillings (Kshs. 1,475,000,000) for the Political Parties Fund (PPF).

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The amount was reduced to eight hundred eighty-four million three hundred fifty-four thousand shillings (Kshs. 884,354,000) during supplementary estimates No. 1 of FY2022/2023. This led to a reduction of five hundred ninety million six hundred forty-six thousand shillings (Kshs. 590,646,000). The allocated amount for the fund was below the statutory requirement envisaged in the Political Parties Act, 2011.

Table 6: Overall Budget

Printed (Kshs)	Approved (Kshs)
1,475,000,000	884,354,000

Out of eight hundred eighty-four million three hundred fifty-four thousand shillings (Kshs. 884,354,000) allocated to the PPF, eight hundred forty million one hundred thirty-six thousand three hundred shillings (Kshs. 840,136,300) was for distribution to the forty-eight (48) political parties that qualified for the Fund in line with section 25 of the PPA while forty-four million two hundred seventeen thousand seven hundred shilling (Kshs. 44,217,700) was for administration of the Fund.

During the year under review, the Office disbursed eight hundred thirty-six million eight hundred fifteen thousand six hundred ninety-two shillings (Kshs. 836,815,692) to forty-seven (47) political parties that had complied with the law while three million three hundred twenty thousand five hundred ninety (Kshs. 3,320,590) was not disbursed to two (2) political parties for non-compliance issues.

The distribution of the Fund in the period under review is as detailed in annex 1 of the Financial Statement

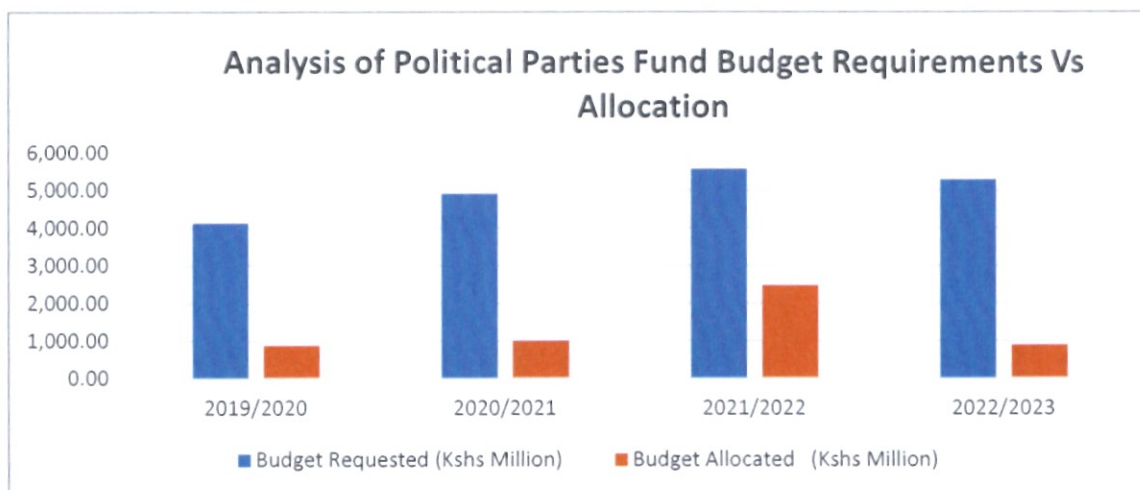
7.2 Analysis of Political Parties Fund Budget Requirements Vs Allocation

The table below indicates the amounts requested for the Fund in line with section 24 of the Political Parties Act, 2011 and the amounts allocated over the FY 2019/2020 – 2022/2023.

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Table 7: Fund Budget Requirements Vs Allocation

S/No	Financial Year	Requested Budget as per PPA (Kshs Million)	Budget Allocated (Kshs Million)
1.	2019/2020	4,140.00	871.19
2.	2020/2021	4,923.00	995.24
3.	2021/2022	5,568.85	2,475.26
4.	2022/2023	5,292.30	884.354



8. ENVIRONMENTAL AND SUSTAINABILITY

8.1 Sustainability Strategy and Profile

The Office of the Registrar of Political Parties (ORPP) in its governance, policy and operational framework is committed to instituting sustainable measures. These measures pertain and not limited to; ICT developed and secured systems and solutions. Some of ICT gains in place are; Integrated Political Parties Management System (IPPMS); functional website and authenticated official social media platforms; various mobile applications and web-based/online portals; human resources management systems, adoption and full utilization of relevant modules in the of Integrated Personnel and Payroll Database; (IPPD); Integrated Financial Management Information System (IFMIS)), enlisting of e-services on eCitizen platforms among other efforts in line with digital government requirements. The Office has also set up operational knowledge and learning portal on its Resource Centre where information resources on relevant areas are organised, availed and accessed by staff; institutional information repository is maintained and leaning, experience sessions are shared among existing and exiting staff members.

Further, the Office has in place policies to anchor operations and sustainable initiatives. In the period, over five policies, Standard Operating Procedures and Guidelines were developed. This Included Registration Policy; Records Management Policy; Compliance Standard Operating Procedures; Media Engagement Guidelines among others. Other areas guided by corresponding policies pertain to; human capital succession management plan, recovery and continuity plans on its Information & Communication Technology (ICT) infrastructure. These policies and guidelines are drafted and reviewed from time to time to be in line with emerging trends, best practices, public sector guidelines and align to the ORPP strategic direction.

Some of the challenges to sustainable efforts of ORPP pertain to; dynamic technological advancements; threat of cyber-crime and inadequate staff in some functional areas and specializations.

8.2 Environmental Performance

Cognizant of the important need to conserve the environment, ORPP in the period under review continued to donate to recycling and paper producing companies its waste papers as a waste disposal mechanism. A policy direction to minimize hard copies documents, adopting soft copy use in creation and dissemination of documents to minimize paper usage, printers and related accessories, therefore efficiently handling the business at hand with reduced cost. Essential printing was done using controlled pool printers to avoid wastage.

The Office and utility spaces are designed to allow necessary ventilation and natural lighting to effectively utilize power. Staff members are encouraged to conserve water and electricity while at their work stations. In its procurement of various goods, particular interest is put to ensure eco-friendly products and assets are procured. The disposal of waste in the period under review was undertaken in line with relevant waste disposal guidelines.

8.3 Employee Welfare

The ORPP has developed various HR Policy documents to ensure objectivity, fairness and parity of treatment in the management of its employees. The ORPP Authorized Establishment indicates the optimal staffing levels in each grade. This is therefore the key document of reference while identifying and prioritizing critical vacant positions by the Office. In developing the indent for advertisement, the Office is guided by the Career Progression Guidelines which stipulates the minimum academic qualifications, competencies and skills set required for optimal performance at each level of the organizations structure. Adherence to the Career Progression Guidelines has ensured qualified personnel are appointed, promoted and retained to deliver the office mandate while ensuring that objectivity and fairness is observed.

In all its appointments and promotions, the Office ensures that the 2/3 gender principle, ethnic balance and Persons with Disability (PWD) is adhered to as espoused by the Constitution. As currently established, the Office has met the 2/3 gender rule and the ethnic representation across various levels/grades in the organization including at the management. As regard to persons with disability the Office is at 2% and is progressively working towards the statutory requirement of 5%.

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Once the officers are on-boarded, the Office takes deliberate steps to further enhance their skills and capacity by sponsoring Officers for trainings aimed at improving their work performance and facilitating their career progression. In addition, the Office has a robust performance management system which helps to not only improve employee performance but identify performance gaps which may be mitigated through training. The Office has automated the performance appraisal system to make it efficient and effective and maintain a documented history of staff performance from one financial year to the other.

The Policies guiding recruitment, appointment, maintenance and development of staff are reviewed after every five years or on a need basis to ensure they are in tandem with the Constitution, relevant labour laws and emerging trends and best practices in management of Human Resource. Development and review of HR Policies are usually consultative and incorporate participants from key institutions mandated with management of Human Resource in the Public Service including Public Service Commission, State Department for Public Service and Salaries and Remuneration Commission (SRC). The documents are then subjected to review by management and staff of ORPP prior to approval and publishing.

To ensure health and safety of staff at work the office adheres with the provision of the Occupational Safety and Health Act, (OSHA), 2007 including provision of clean drinking water, Hand washing facilities, first Aid Kits, fire extinguishers, proper lighting and ensuring no hazardous chemicals are kept at the work place. Further, the Office organizes sensitization of staff on various provisions of health and safety including training of fire marshals.

8.4 Market Place Practices

a) Responsible Competition Practice

The Office has continued to adhere to the requirements of the Public Procurement and Asset Disposal Act, 2015 and Public Procurement and Asset Disposal Regulation 2020. In its procurement process ORPP comply with the 30% provision for Special Interest Groups (SIG) as per the law.

The Office initiates processes and awards for works, goods and services in conformity with the law. The ORPP in all its procurement uses the list of registered suppliers, appointed relevant committees in appropriate stages of procurement, utilizes acceptable systems, avails relevant procurement information for public knowledge and scrutiny; and undertakes timely reporting of procurement matters to the Public

Procurement Regulatory Authority (PPRA). The Office maintains a register of legally binding agreements/contracts/ leases that guide applicable engagement.

The suppliers are continually guided on a need basis on matters pertaining to the processes, procedures, obligations that underpin procurement.

b) Responsible Supply Chain and Supplier Relations

The Office undertakes this function in conformity with the procurement laws including adhering to specifications in tender documents and contracts. To ensure consumer protection, the Office adheres to Article 46 of the Constitution on consumer protection. Further, in compliance with the principles of public finance as stipulated under Article 201 of the Constitution.

c) Responsible Marketing and Advertisement

The Office has a list of prequalified suppliers who supply the goods and services as and when required. The suppliers are competitively selected through an advertisement through the Office website, my Gov, and the newspapers. All suppliers are given equal chance the competitive bidding where the lowest bidder is awarded the contract of supply. Further, a committee known as the inspection committee is appointed to ensure that goods /services conform to the specifications provided by the user.

d) Product Stewardship

In Kenya, the rights and responsibilities of consumers are enshrined in the Consumer Protection Act, 2010. They are designed to ensure that products or services offered are safe and meet international standards. The Office makes all effort to engage suppliers who possess relevant licenses, and meet other mandatory requirements demanded by government agencies. Further, during inspection, goods are inspected to ensure that they are not expired, and they meet the expected quality. In addition, consumables are well stored to avoid contamination.

8.5 Corporate Social Responsibility/ Community Engagements

Corporate Social Responsibility (CSR) as underpinned in the ORPP's *Corporate Social Policy and Strategy, 2019* continued to be the guide to the CSR undertaking.

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The activities planned and undertaken were hinged on well assessed needs and clear criterion for desired impact.

The thematic areas in the policy include education and mentorship; environmental conservation and protection; sports among others.

During the year under review, the Office adopted a long-term CSR project on which it adopted to sponsor a bright and needy boy through his secondary education (presently in Form 1 in Kiambu High School). The Office through staff voluntary contributions conducted visits to Gatina primary in Kawangware, Nairobi and Kiriri in Ndeiya Kiambu county primary schools during which it donated food stuff, offered career talks and shared games and sporting activities with the pupils and school fraternity. The Office also visited and made donation to Newlife Home Trust, a children's home in Kisumu. The donations included food stuffs, clothing and toiletries.

The foregoing initiatives, demonstrate ORPP's commitment and efforts to operate and serve within jurisdiction of its mandate, mindful of its responsiveness to its environment as enshrined in sustainable development protocols, applicable laws and its belief of a community and a better world for the current and coming generations.



Fig. 3: CSR engagement visit where ORPP made career a talk and donated food items to Kiriri primary school, Ndeiya-Limuru sub-county

9 STATEMENT OF REGISTRAR OF POLITICAL PARTIES RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and section 32(2) of the Political Parties Act 2011, require the Registrar of Political Parties(Registrar) to prepare financial statements, which give a true and fair view of the state of affairs of the Office at the end of the financial year. The Registrar ensures that the Office keeps proper accounting records, which disclose with reasonable accuracy the financial position of the Office. The Registrar is also responsible for safeguarding the assets of the Office.

The Registrar is responsible for the preparation and presentation of the office's financial statements, which give a true and fair view of the state of affairs of the office for and as at the end of the financial year ended on June 30, 2023. These responsibilities include:

- i. Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- ii. Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Entity;
- iii. Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- iv. Safeguarding the assets of the office,
- v. Selecting and applying appropriate accounting policies; and
- vi. Making accounting estimates that are reasonable in the circumstances.

The Registrar of Political Parties accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the Political Parties Act 2011.

The Registrar of Political Parties is of the opinion that the financial statements give a true and fair view of the state of office's transactions during the financial year ended June 30, 2023, and of the financial position as at that date.

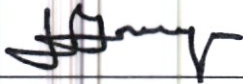
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The Registrar further confirms the completeness of the accounting records maintained for the office, which have been relied upon in the preparation of the office's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Registrar to indicate that the office will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Office's financial statements were approved on 30/6/ 2023 and signed by:



Ann N. Nderitu, CBS
Registrar of Political Parties /CEO



Douglas Wanzala
Principal Accountant
ICPAK M/ No: 10692

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON THE POLITICAL PARTIES FUND FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Political Parties Fund set out on pages 47 to 60, which comprise the statement of financial position as at 30 June, 2023, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for

the year ended 30 June, 2023, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Political Parties Fund as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Political Parties Fund Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Underfunding of the Political Parties

I draw attention to the statement of comparison of budget and actual amounts which reflects actual revenue receipts on transfers from other government entities of Kshs.884,354,000. However, the amount received was not in compliance with Section 24 (1) (a) of the Political Parties Act, 2011, (Rev. 2022) on funding of political parties which stipulates that allocation will be at least 0.3% of all the National Government's share of revenue as per the annual Division of Revenue Act. The underfunding may have impacted negatively on the planned activities for the forty-nine (49) eligible political parties to receive the funding.

My opinion is unmodified in respect to this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease its operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


 FCPA Nancy Gathungu CBS
AUDITOR-GENERAL

Nairobi

25 January, 2024

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11 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2022-2023	2021-2022
		Kshs.	Kshs.
Revenue from non-exchange transactions			
Transfers from Recurrent Account (ORPP)	5	884,354,000	2,475,260,000
		884,354,000	2,475,260,000
Revenue from exchange transactions			
Other income	-		-
Total revenue		884,354,000	2,475,260,000
Expenses			
Use of goods and services	6	87,589,219	24,377,447
Depreciation and amortization expense	7	2,748,864	3,380,014
Disbursement to Political Parties	8	840,136,300	2,351,497,000
Total expenses		930,474,383	2,379,254,461
Net Surplus for the year		(46,120,383)	96,005,539

The notes set out on pages 7 to 15 form an integral part of these Financial Statements.

The Financial Statements set out on pages 1 to 6 were signed by the Registrar



Ann N. Nderitu, CBS
Registrar of Political Parties / CEO



Douglas Wanzala
Principal Accountant
ICPAK M/ No: 10692

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12 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Notes	2022-2023	2021-2022
		Kshs.	Restated Kshs.
Assets			
Current Assets			
Cash and Cash equivalents	9	180,235,653	214,941,614
Receivables from Non-Exchange Transactions	-		-
Total Current Assets		180,235,653	214,941,614
Non-Current Assets			
Property, Plant and Equipment	10(a)	14,618,296	16,748,803
Intangible Assets (Software)	10(b)	1,238,571	1,856,928
Total Non-Current Assets		15,856,867	18,605,731
TOTAL ASSETS		196,092,520	233,547,345
Liabilities			
Payables	11	11,032,362	2,366,804
Total Liabilities			
Net Financial Assets		185,060,158	231,180,541
Represented by			
Fund balance b/fwd.		231,180,541	135,175,002
Surplus for the year		(46,120,383)	96,005,539
Net Assets Financial Position		185,060,158	231,180,541

The financial statements set out on pages 1 to 6 were signed by the Registrar



Ann N. Nderitu, CBS
Registrar of Political Parties / CEO



Douglas Wanzala
Principal Accountant
ICPAK M/ No: 10692

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13 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2023

	Ordinary share capital	Total
	Kshs	Kshs
As at July 1, 2021	136,421,429	136,421,429
Surplus/ deficit for the year	96,005,539	96,005,539
Prior year Adjustment	(1,246,426)	(1,246,426)
As at June 30, 2022	231,180,542	231,180,542
As at July 1, 2022	231,180,542	231,180,542
Surplus/deficit for the year	(46,120,383)	(46,120,383)
As at June 30, 2023	185,060,159	185,060,159

14 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government		884,354,000	2,475,260,000
Total Receipts		884,354,000	2,475,260,000
Payments			
Use of goods and services		87,589,219	24,377,447
Disbursement to political parties		836,815,709	2,351,497,000
Total Payments		924,404,928	2,375,874,447
Net Cash flow from Operating Activities		(40,050,928)	99,385,553
Cash Flow From Investing activities			
Purchase of Property, Plant, Equipment and Intangible assets		-	(2,784,000)
Net cash flows from/(used in) investing activities			(2,784,000)
Cash flows from financing activities			
Retention received during the year		5,344,968	-
Net cash flows (used in) financing Activities		5,344,968	
Net increase/(decrease) in cash & Cash equivalents		(34,705,960)	96,601,553
Cash and cash equivalents at 1 July 2022		214,941,614	118,340,061
Cash and cash equivalents at 30 June 2023		180,235,653	214,941,614

The financial statements set out on pages 1 to 6 were signed by the Registrar



Ann N. Nderitu, CBS
Registrar of Political Parties / CEO



Douglas Wanzala
Principal Accountant
ICPAK M/ No: 10692

Political Parties Fund
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15 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023

	Original budget	Adjustments	Final budget	Actual on Performance comparable basis	difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	B	C=(a+b)	d	e=(c-d)	f=d/c*100
Revenue						
Transfers from other government entities	1,475,000,000	(590,646,000)	884,354,000	884,354,000	-	100%
Total Income	1,475,000,000	(590,646,000)	884,354,000	884,354,000	-	-
Expenses						
Use of Goods and Services	73,750,000	(29,532,300)	44,217,700	87,589,219	(43,371,519)	198%
Acquisition of Fixed Capital Assets	-		-	-	-	-
Purchase of Office Furniture	-		-	-	-	-
Depreciation and Amortization Expense	-	-	-	-		100%
Grants and Subsidies	1,401,250,000	(561,113,700)	840,136,300	840,136,300	-	100%
Total Expenditure	1,475,000,000	(590,646,000)	884,354,000	927,725,519	(43,371,519)	

16 NOTES TO THE FINANCIAL STATEMENTS

1. General Information

The Office of the Registrar of Political Parties is established under section 33 of the Political Parties Act, 2011 (PPA) as a state office within the meaning of Article 260 of the Constitution of Kenya. The PPA under 23 establishes the Political Parties Fund, which shall be administered by the Registrar. The office is wholly owned by the Government of Kenya and is domiciled in Kenya. The principal activity of the fund is to ensure funds allocated to the political parties is distributed to all qualifying political parties in accordance with the criteria provided by the Act under section 25.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Office's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Office.

The financial statements have been prepared in accordance with the PFM Act, Political Parties Act, 2011, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Summary of Significant Accounting Policies

a) Revenue Recognition

i) Revenue from non-exchange transactions

Fees, Taxes and Fines

The Entity recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

Transfers from other Government Entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

Rendering of Services

The entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours.

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Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of Goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

Interest Income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

ii) Revenue from Exchange Transactions

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental Income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2022/2023 was approved by the National Assembly on 22nd June 2022. Subsequent revisions were made to the approved budget in accordance with specific approvals from the appropriate authorities.

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The additional appropriations were deducted from the original budget by the upon receiving the respective approvals in order to conclude the final budget. Accordingly, the ORPP recorded a reduction of five hundred and ninety million six hundred and forty six thousand (Kshs.590,646,000) on the 2022/2023 budget following the governing body's approval.

The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented in page forty eight (48).

c) Property, Plant and Equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied.

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All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation and amortisation is fully charged in the year of acquisition of the asset and the same is not calculated in the year of disposal. Reducing balance method is used in the calculation of depreciation.

The depreciation/amortisation rates are as follows:-

Building	Furniture	Computer	Intangible Asset (Software)
12.5%	12.5%	30%	33.3%

d) Changes in Accounting Policies and Estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

e) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

f) Comparative Figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

g) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2022.

4. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and Residual Value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a. The condition of the asset based on the assessment of experts employed by the Entity.
- b. The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c. The nature of the processes in which the asset is deployed.
- d. Availability of funding to replace the asset.
- e. Changes in the market in relation to the asset

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5. Transfers from Office of the Registrar of Political Parties (Recurrent Account)

Description	2022-2023	2021-2022
	KShs	KShs
Transfer		
Transfer	884,354,000	2,475,260,000
Total	884,354,000	2,475,260,000

b) Transfers from Ministries, Departments and Agencies (MDAs)

Name Of The Entity Sending The Grant	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Amount recognised in capital fund.	Total transfers 2022-23	Prior year 2021-2022
	KShs	KShs	KShs	KShs	KShs
Office of the Registrar of Political Parties	-	-	-	884,354,000	2,475,260,000
Total	-	-	-	884,354,000	2,475,260,000

6. Use of Goods and Services

Description	2022-2023	2021-2022
	Kshs	Kshs
Travel, Subsistence & Other Allowances	28,314,675	12,943,900
Training	4,935,600	522,000
Conference and Hospitality	32,093,017	-
Printing and Stationery	17,041,034	8,797,440
Foreign Travel	1,129,912	
Telecommunication	-	741,897
Other General Expenses	4,074,981	1,372,210
Total	87,589,219	24,377,447

**Travel, accommodation, subsistence and other allowances- Where this cost has been budgeted under employee costs, please report it under note 17*

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7. Depreciation and Amortization Expense

Description	2022-2023	2021-2022
	Kshs	Kshs
Property, plant and equipment	2,130,507	2,452,942
Intangible Asset (Software)	618,357	927,072
Total depreciation and amortization	2,748,864	3,380,014

8. Disbursement to political parties

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfer to Political Parties	840,136,300	2,351,497,000
Total Disbursement	840,136,300	2,351,497,000

9. Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	2022-2023	2021-2022
		Kshs	Kshs
Central Bank of Kenya	1000181842	180,235,653	214,941,614
Total		180,235,653	214,941,614

10. (a) Property, Plant and Equipment

	Buildings	Furniture and fittings	Computers	Total
Cost	Kshs	Kshs	Kshs	Kshs
Depreciation Rate	12.50%	12.50%	30%	
As at 1 July 2021	21,786,838	1,710,300	430,400	23,927,538
Additions	-	-	-	-
As At 30th June 2022	21,786,838	1,710,300	430,400	23,927,538
Additions	-	-	-	-
At 1st July 2022	21,786,838	1,710,300	430,400	23,927,538
	-	-	-	
Depreciation and Impairment				

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	Buildings	Furniture and fittings	Computers	Total
Cost	Kshs	Kshs	Kshs	Kshs
At 1 st July 2021	3,888,554	708,118	129,120	4,725,792
Depreciation for year	2,237,286	125,273	90,384	2,452,942
As at 30 th June 2022	6,125,840	833,391	219,504	7,178,734
At 1 July 2022	6,125,840	833,391	219,504	7,178,734
Depreciation	1,957,625	109,614	63,269	2,130,507
As at 30 th June 2023	8,083,465	943,005	282,773	9,309,242
Net book values				
As at 30 th June 2022	15,660,999	876,909	210,896	16,748,804
As at 30 th June 2023	13,703,373	767,295	147,627	14,618,296

10.(b)

	Software Ksh
	33.30%
As at 30 June 2022	2,784,000
Addition	-
Disposal	-
Cost As at 30 June 2022	2,784,000
Amortisation @33.3%	927,072
Net Book Value as at 30 June 2022	1,856,928

As at 1 st July 2022	1,856,928
Additions	-
Disposals	-
NBV as at 30 June 2022	1,856,928
Amortisation @33.3%	618,357
NBV at 30th June 2023	1,238,571

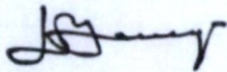
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11. Payables

Description	2022-2023	2021-2022 Restated
	Kshs	Kshs
Employee Payables	3,988,680	-
Political Parties payable	3,320,591	
Retention money	3,723,092	2,366,804
Total trade and other payables	11,032,363	2,366,804

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



Ann N. Nderitu, CBS
Registrar of Political Parties / CEO

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Annex 1

List of the qualifying 48 political parties and their Allocation

S/No	Code	Name of the Party	PPF 70%	PPF 15%	PPF 10%	Total
1	1	National Rainbow Coalition-Kenya	3,313,505	812,162	403,354	4,529,021
2	7	Party of Independent Candidate of Kenya	205,611	270,721	50,419	526,751
3	8	Devolution Empowerment Party	5,774,735	1,624,324	857,128	8,256,187
4	9	Kenya National Congress	807,461	-	302,516	1,109,977
5	12	Wiper- Democratic Movement	32,273,966	5,955,853	5,041,927	43,271,747
6	13	Democratic Party of Kenya	2,493,175	541,441	252,096	3,286,712
7	14	Party of National Unity	1,727,970	541,441	403,354	2,672,766*
8	15	United Democratic Alliance	254,958,860	55,497,726	35,343,908	345,800,493
9	19	Kenya Social Congress	307,249	270,721	151,258	729,227
10	21	Orange Democratic Movement	135,405,265	27,884,223	21,428,190	184,717,678
11	23	Forum for Restoration of Democracy-Kenya	11,261,764	2,165,765	2,067,190	15,494,719
12	25	Progressive Party of Kenya	1,366,415	270,721	252,096	1,889,232
13	27	Jubilee Party	65,778,092	9,745,942	5,495,700	81,019,735
14	28	Maendeleo Democratic Party	247,868	-	100,839	348,707
15	29	National Rainbow Coalition	2,193,164	541,441	352,935	3,087,540
16	30	Kenya African Democratic Union-Asili	237,089	-	50,419	287,508
17	32	Communist Party of Kenya	255,926	270,721	100,839	627,485
18	33	Kenya African National Union	8,949,896	3,790,089	1,663,836	14,403,820
19	34	Safina Party	1,458,888	270,721	151,258	1,880,866
20	36	Chama Cha Uzalendo	2,250,602	-	100,839	2,351,440
21	37	National Agenda Party of Kenya	496,220	541,441	302,516	1,340,177
22	38	People's Empowerment Party	180,348	270,721	50,419	501,487
23	39	Peoples Democratic Party	324,963	-	151,258	476,221

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S/No	Code	Name of the Party	PPF 70%	PPF 15%	PPF 10%	Total
24	41	United Democratic Movement	8,052,978	5,685,133	2,369,706	16,107,817
25	42	Shirikisho Party of Kenya	40,019	270,721	100,839	411,578
26	46	United Party of Independent Alliance	3,100,812	1,353,603	1,008,385	5,462,800
27	49	Federal Party of Kenya	703,332	-	50,419	753,751
28	50	Muungano Party	2,773,619	812,162	453,773	4,039,554
29	54	Chama Cha Mashinani	3,527,412	1,082,882	252,096	4,862,391
30	61	Ubuntu People's Forum	1,147,433	-	50,419	1,197,853
31	62	Amani National Congress	10,091,731	3,790,089	2,067,190	15,949,009
32	64	United Democratic Party	3,019,290	-	201,677	3,220,967
33	66	People's Trust Party	404,108	-	100,839	504,946
34	67	Maendeleo Chap Chap	5,130,137	1,353,603	1,109,224	7,592,964
35	72	Movement for Democracy and Growth	5,621,414	-	252,096	5,873,510
36	77	Justice and Freedom Party of Kenya	115,532	-	50,419	165,951
37	78	Grand Dream Development Party	178,757	-	100,839	279,596
38	81	United Progressive Alliance	3,239,763	1,353,603	605,031	5,198,397
39	82	The Service Party	4,786,574	1,082,882	453,773	6,323,230
40	83	National Ordinary People Empowerment Union	659,091	-	151,258	810,349
41	84	National Reconstruction Alliance	1,835,739	-	201,677	2,037,417
42	85	Democratic Action Party-Kenya	15,350,687	1,895,044	1,714,255	18,959,987
43	87	Chama Cha Kazi	3,070,539	541,441	302,516	3,914,496**
44	88	Tujibebe Wakenya Party	3,749,090	541,441	252,096	4,542,628
45	89	Kenya Union Party	4,158,116	1,082,882	453,773	5,694,772
46	91	Pamoja African Alliance	5,662,745	270,721	957,966	6,891,431
47	92	Mabandiliko Party of Kenya	61,201	270,721	50,419	382,340
48	84	Green Thinking Action Party	298,650	-	50,419	349,069
Administration						44,217,700
Grand Total			619,047,800	132,653,100	88,435,400	884,354,000

* Kshs. 2,672,766 not disbursed for non-compliance issues

**Kshs. 647,824 not disbursed for non-compliance issues