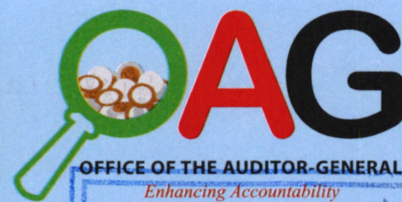


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL  
Enhancing Accountability



THE NATIONAL ASSEMBLY  
PAPERS LAID

REPORT DATE: 19 NOV 2025 DAY.

PARLIAMENT  
OF KENYA  
LIBRARY

TABLED BY:

OF CLERK-AT-THE-TABLE:

THE AUDITOR-GENERAL

ON

POLITICAL PARTIES FUND

FOR THE YEAR ENDED

30 JUNE, 2025

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 02 DEC 2025 DAY. Tuesday

TABLED BY:

Hon. Naomi Jillo, MP  
Deputy Majority Whip

CLERK-AT-THE-TABLE:

Benson Inzafu



REPUBLIC OF KENYA  
Telephone: +254(0)204022000  
Mobile: 0772281357  
Email: [info@orpp.or.ke](mailto:info@orpp.or.ke)  
Website: [www.orpp.or.ke](http://www.orpp.or.ke)



Office of the Registrar  
of Political Parties  
ORPP  
Strengthening Political Parties  
Lion Place, 1<sup>st</sup>, 2<sup>nd</sup> & 4<sup>th</sup> Floor  
Off Waiyaki Way  
P.O. Box 1131-00606  
Sarit Centre, Nairobi.

**OFFICE OF THE REGISTRAR OF POLITICAL PARTIES**

**POLITICAL PARTIES FUND**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2025**

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

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

<b>Table of Contents</b>		<b>Page</b>
1.	Acronyms, Definition of Key Terms, and List of Tables .....	iii
2.	Key Office Information and Management .....	v
2.	Key Management Team .....	xix
3.	Report of the Registrar of Political Parties /Chief Executive Officer .....	xxix
4.	Statement of Performance against Predetermined Objectives for FY 2024/2025.....	xxxi
5.	Corporate Governance Statement.....	xxxiv
6.	Management Discussion and Analysis.....	xxxix
7.	Environmental and Sustainability Reporting .....	xliv
8.	Report of the Management .....	xlviii
9.	Statement of Management's Responsibilities .....	xlix
10.	Report of the Independent Auditor for the Financial Statements of ORPP .....	li
11.	Statement of Financial Performance for the year ended 30 <sup>th</sup> June 2025.....	1
12.	Statement of Financial Position as at 30 <sup>th</sup> June 2025 .....	2
13.	Statement of Changes in Net Assets for the year ended 30 June 2025 .....	3
14.	Statement of Cash Flows for the year ended 30 June 2025 .....	4
15.	Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025 .....	5
16.	Notes to the Financial Statements.....	6
17.	Appendices.....	28

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

---

**1. Acronyms, Definition of Key Terms, and List of Tables**

**A. Acronyms**

A-i-A	Appropriation in Aid
CBK	Central Bank of Kenya
CEO	Chief Executive Officer
ICPAK	Institute of Certified Public Accountants of Kenya
IEBC	Independent Electoral Boundaries Commission
IPPD	Integrated Personnel Payroll Database
IPPMS	Integrated Political Party Management System
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
ORPP	Office of the Registrar of Political Parties
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
PPRA	Public Procurement Regulatory Authority
PPAD	Public Procurement and Asset Disposal Act
MTP	Medium Term Plan
PPA	Political Parties Act CAP 7D
PPLC	Political Parties Liaison Committee
TNA	Training Need Assessment

**B. Definition of Key Terms**

**Fiduciary Management** -Members of Management are directly entrusted with the responsibility of the financial resources of the organisation.

**Comparative Year** - Means the prior period.

**Plenary** - The Office Policy Organ is constituted by the Registrar and two Assistants of the Registrar of Political Parties

**Office** - Office of the Registrar of Political Parties

**C. List of Tables**

Table 1: Key Management Directorates

Table 2: Fiduciary Management

Table 3: Plenary Members

Table 4: Audit Committee

Table 5: Budget Implementation Committee

Table 6: Human Resource Management Advisory Committee

Table 7: Information and Communication Technology (ICT) Committee

Table 8: Communication, Corporate Social Responsibility, and Resource Centre Committee

Table 9: Capacity Building, Partnerships and Stakeholder Engagement Committee

Table 10: Name Search and Registration Policy Committee

Table 11: Administration and Asset Disposal Committee

Table 12: Office of the Registrar of Political Parties – Regional Offices

Table 13: Changes in Political Parties' Fund Allocation during Financial Year 2024/25

Table 14: ORPP Programme Performance Report

Table 15: Plenary Meetings

Table 16: Management Meetings

Table 17: Fund Budget Requirements, Allocation, and Performance

Table 18: Training of Political Party Officials

## **2. Key Office Information and Management**

### **(a) Background information**

The Office of the Registrar of Political Parties (ORPP) is an independent state office established under Section 33 of the Political Parties Act, CAP. 7D within the meaning of Article 260 of the Constitution of Kenya. The ORPP is a body corporate with perpetual succession and a seal and Capable of suing and being sued in its corporate name. The Office shall be headed by the Registrar and deputized by three (3) Assistant Registrars.

The Constitution declares Kenya a multi-party democratic state and guarantees political rights under Article 38. Article 91 envisages well-governed and managed political parties that meet basic requirements, including but not limited to having a national character, abiding by the democratic principles of good governance and promoting democracy through regular, free, and fair elections, and respecting the rights of all persons to participate in political processes. Pursuant to Article 92 on legislation of political parties, the Political Parties Act, CAP. 7D was enacted.

### **(b) Principal Activities**

The mandate of the Office is to register, regulate political parties, and administer the Political Parties Fund.

The functions of the Office are outlined under section 34 of the Political Parties Act, CAP. 7D are to;

- 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) keep and maintain a register of political parties and the symbols of political parties;
- vii) ensure and verify that no person is a member of more than one political party and notify the Independent Electoral and Boundaries 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 party election agents upon request and financing by the political party;
- xii) investigate complaints received under the Act; and
- xiii) perform such other functions as may be conferred by the Act or any other written law.

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

---

**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:

- i) **Professionalism** - The Office will inculcate competence and skills in order to efficiently, effectively and transparently serve internal and external clients.
- ii) **Integrity** - The Office will uphold high moral standards and honesty in the provision of services.
- iii) **Respect for the rule of law** - The Office shall adhere to the applicable laws, rules and regulations.
- iv) **Innovativeness** – The Office will adopt creative processes aided by modern technology
- v) **Impartiality** – The Office will observe political neutrality and offer equal treatment in the provision of services
- vi) **Inclusivity** –The Office will provide equal access to opportunities and resources for all people including special interest and marginalized groups.

**Core Objectives**

The core objectives as per the ORPP Strategic Plan 2020-2025 are to:

- i) undertake effective registration of political parties
- ii) enhance compliance with PPA and any other applicable laws
- iii) strengthen the quality management and good governance systems of ORPP
- iv) monitor prudent financial reporting by political parties
- v) maintain a secure, reliable, and verifiable database of political parties
- vi) enhance linkages and synergies with partners and stakeholders
- vii) strengthen the legal and regulatory framework

**(c) Key Management**

The Office is structured into four (4) directorates each mandated to drive functions and strategic priorities of the Office as outlined in the table 1 below:

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

Table 1: Key Management

S/No	Directorates
1.	Registration and Field Services Coordination
2.	Compliance and Political Parties Capacity Building
3.	Finance, Political Parties Fund & Strategy
4.	Human Resource and Administration.

**(d) Fiduciary Management**

The key management personnel who were in charge of various operations with direct fiduciary responsibilities during the financial year ended 30<sup>th</sup> June 2025 were as outlined in table 2 below.

Table 2: Fiduciary Management

S/No.	Designation	Names
1.	Ag. Registrar of Political Parties	Sophia Sitati
2.	Registrar of Political Parties	Ann N. Nderitu, CBS *
3.	Assistant Registrar of Political Parties	Ali Abdullahi Surraw
4.	Assistant Registrar of Political Parties	CPA Florence Biryra
5.	Director Compliance & Political Parties Capacity Building	Daniel Kinuthia
6.	Director Finance, Political Parties Fund & Strategy	Joshua Kimulu
7.	Deputy Director, Registration	Locha Erukudi
8.	Deputy Director Accounting Services	Douglas Wanzala
9.	Deputy Director, Internal Audit	Veronicah Muasya
10.	Deputy Director Human Resource Management*	Jacqueline Kosgei*
11.	Deputy Director Planning and Research	Joseph Kanja
12.	Deputy Director, Political Parties Capacity Building	Anastacia Kaberere
13.	Deputy Director Field Services	Joshua Ngala
14.	Deputy Director Information Communication and Technology	Robert Waithaka
15.	Deputy Director Corporate Communication	Mutethia Mberia
16.	Deputy Director Administration	Jane Kamau
17.	Senior Supply Chain Management Officer	Esther Kiarie
18.	Senior Legal Officer	Wafula Wakoko
19.	Deputy Director Partnership and Linkages	Beatrice Nderi
20.	Deputy Director Human Resource Management	Damaris Mwendwa
21.	Senior Records Management Officer	Saqib Kazungu
22.	Deputy Director, Compliance	Geraldine Mukele
23.	Deputy Director, Finance	Sinteria Lemain

\*The member served upto January 2025

**(e) 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.

Table 3: Plenary

No.	Designation	Names
1.	Ag. Registrar of Political Parties	Sophia Sitati
2.	Registrar of Political Parties	Ann N. Nderitu, CBS *
3.	Assistant Registrar of Political Parties	Ali Abdullahi Surraw
4.	Assistant Registrar of Political Parties	CPA Florence Biryra

*\*Registrar served upto 10<sup>th</sup> July 2025*

**Terms of Reference**

The terms of reference include;

- 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;
- iii) to approve, ratify resolutions/recommendations, and adopt reports/decisions made by the management 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 directorates and departments with the Registrar as the chairperson.

The terms of reference include;

- i) review policies, reports, and guidelines developed by directorates and departments and recommend for approval by plenary;
- ii) receive and review recommendations from various committees;
- iii) review and recommend departmental budgets to plenary;
- iv) review operational and financial performance of the organization to ensure sustainability; and
- v) review financial statements before submission to the Office of the Auditor General

**3. Audit Committee**

The Public Finance Management Act, CAP. 412A, under Section 73(5) and Regulation 174 of the Public Finance Management Regulations, 2015, and Gazette Notice 40 of 15<sup>th</sup> April 2016, provide for the establishment of the Audit Committee for a term of three (3) years, which is renewable once.

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

---

The Registrar, through letters Ref: RPP/CMT/13 Vol (34-44) dated 11<sup>th</sup> March, 2024, appointed the following as members of the ORPP Audit Committee. The appointment was effective from 1<sup>st</sup> April 2024 for 3 years, renewable once as per Table 4 below

Table 4: Audit Committee

S/No.	Name	Appointment
1.	Kyalo Mwenji	Chairperson
2.	Reuben Chirchir	Member
3.	Lydia Mokaya	Member
4.	Elizabeth Kiano	Member
5.	Joseph Welimo	The National Treasury Representative
6.	Veronicah Muasya	Secretary

The terms of reference include;

- i) provide strong and effective oversight of the internal audit function and 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 Office's performance information and compliance with the performance management framework and performance reporting requirements;
- iv) engage with the external audit and assess the adequacy of management response to issues identified in audit.
- v) provide oversight of the implementation of accepted audit recommendations; and
- vi) ensure that ORPP effectively monitors compliance with legislative and regulatory requirements and promote a culture committed to lawful and ethical behavior.

#### **4. Budget Implementation Committee**

In line with Regulation 18 of The Public Finance Management Regulations, 2015 and The National Treasury Circular No.10/2024, the Registrar constituted a Budget Implementation Committee (BIC) with the following members in Table below 5: -

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

Table 5: Budget Implementation Committee

S/No	Name	Designation	Appointment
1.	Joshua Kimulu	Director Finance, Political Parties Fund & Strategy	Chairperson
2.	Jacqueline Kosgei*	Assistant Director Human Resource Management	Member
3.	Damaris Mwendwa	Deputy Director Human Resource Management	Member
4.	Daniel Kinuthia	Director Compliance	Member
5.	Joseph Kanja	Deputy Director Planning and Research	Member
6.	Esther Kiarie	Senior Supply Chain Management Officer	Member
7.	Wafula Wakoko	Senior Legal Officer	Member
8.	Locha Erukudi	Deputy Director, Registration	Member
9.	Joshua Ngala	Deputy Director Field Services	Member
10.	Jane Kamau	Deputy Director Administration	Member
11.	Beatrice Nderi	Deputy Director Partnership and Linkages	Member
12.	Sinteria Lemain	Deputy Director Finance	Member
13.	John Mberia	Deputy Director Corporate Communication	Member
14.	Robert Waitthaka	Deputy Director Information Communication and Technology	Member
15.	Douglas Wanzala	Deputy Director Accounting Services	Secretary

\*The member served upto January 2025

The terms of reference include;

- i) review and consider the cash flow plans ;
- 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.

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

**5. Human Resource Management Advisory Committee**

In line with the ORPP Human Resource Policy and Procedure Manual, 2024, the Registrar constituted a Human Resource Management Advisory Committee with the following members in Table 6 below:

Table 6: Human Resource Management Advisory Committee

S/No.	Name	Designation	Appointment
1.	Locha Erukudi	Deputy Director, Registration	Chairperson
2.	Mutethia Mberia	Deputy Director, Corporate Communication	Vice Chairperson
3.	Joshua Kimulu	Director Finance, Political Parties Fund & Strategy	Member
4.	Jane Kamau	Deputy Director, Administration	Member
5.	Joseph Kanja	Deputy Director, Planning and Research	Member
6.	Geraldine Mukele	Deputy Director, Compliance	Member
7.	Robert Waithaka	Deputy Director, ICT	Member
8.	Joshua Ngala	Deputy Director, Field Services Coordination	Member
9.	Jacqueline Kosgei*	Assistant Director HRM	Secretary
10.	Damaris Mwendwa	Deputy Director HRM	Secretary

\*The member served upto January 2025

The terms of reference include;

- 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 internship and industrial attachment requests; and
- vii) co-ordinate review of organizational structure and other human resource policies.

**6. Information and Communication Technology (ICT) Committee**

The Registrar constituted the ICT Committee to ensure that ICT projects are aligned with national policies, standards, and ORPP strategic goals for efficient and effective service delivery. Members of the committee for the Financial Year 2024/25 were as per Table 7 below:

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

Table 7: Information and Communication Technology (ICT) Committee

S/No	Name	Designation	Appointment
1.	Daniel Kinuthia	Director Compliance	Chairperson
2.	Josephat Nyongesa	Senior ICT Officer	Member
3.	Saqib Kazungu	Senior Records Management Officer	Member
4.	Judy Gathoni	Senior Registration Officer	Member
5.	Lenard Rotich	ICT Officer	Member
6.	Marjorie Okeyo	Senior Research Officer	Member
7.	Serah Wachuka	Registration Officer	Member
8.	Robert Waithaka	Deputy Director ICT	Secretary

The terms of reference include 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) 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;
- vi) review and approve ICT project implementation plans and project management documents;
- vii) oversee development, approval and implementation of ICT strategic objectives;
- viii) provide the Office with regular progress reports on the implementation of the ICT plans.

**7. Communication, CSR and Resource Centre Committee**

The Registrar constituted the Committee which is responsible for providing quality assurance to ORPP communication, Corporate Social Responsibility (CSR) and the resource centre programmes. Members of the Committee as per Table 8 below: -

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

Table 8. Communication, CSR and Resource Centre Committee

S/No.	Name	Designation	Appointment
1.	Beatrice Nderi	Deputy Director, Partnership and Linkages	Chairperson
2.	Winn Karimi	Compliance Officer	Member
3.	Kelvin Yatich	Senior Finance Officer	Member
4.	Lucy Kemunto	Senior Registration Officer	Member
5.	Beatrice Amollo	Librarian	Member
6.	John Mwaura	Senior Registration Officer	Member
7.	Abdirahman Hussein	Senior Planning Officer	Member
8.	Mutethia Mberia	Deputy Director, Corporate Communication Officer	Secretary

The terms of reference include 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) undertake periodic review of corporate communication gaps and recommend appropriate interventions;
- v) oversee the implementation of ORPP Corporate Social Responsibility activities;
- vi) identify and periodically apprise the Management Committee with appropriate measures on statutory, regulatory and policy requirements/developments on matters pertaining to the Committee's mandate;
- vii) provide input into organization, participation or hosting of corporate events; and
- viii) formulate the ORPP Resource Centre policies, manuals, and procedures that will guide the running of the Resource Centre.
- ix) periodically report on its functions to the management committee.

**8. Capacity Building, Partnerships and Stakeholders Engagement Committee**

The Registrar constituted the Capacity Building, Partnerships and Stakeholders Engagement Committee, which is responsible for the development ORPP framework for capacity building programmes and mechanisms for

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

forging strategic partnerships with stakeholders. Members of the committee appointed on 30<sup>th</sup> August 2023 were as per Table 9 below: -

Table 9: Capacity Building, Partnerships and Stakeholders Engagement Committee

S/No.	Name	Designation	Appointment
1.	Mathew Sinteria	Deputy Director, Finance and Accounts	Chairperson
2.	Jacqueline Kosgei*	Deputy Director, HRM	Member
3.	Damaris Mwendwa	Deputy Director, HRM	Member
4.	Joseph Kanja	Deputy Director, Planning	Member
5.	Beatrice Nderi	Deputy Director, Partnership and Linkages	Member
6.	Joshua Ngala	Deputy Director, Field Services Coordination	Member
7.	Hope Nandwa	Senior Registration Officer	Member
8.	Ifrah Ibrahim	Registration Officer	Member
9.	Anastacia Kaberere	Deputy Director, Political Parties Capacity Building	Secretary

\*The member served upto January 2025

The terms of reference include 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 and 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) advise the Management Committee on capacity building capacity building, partnership and stakeholder engagement;
- viii) periodically report on its capacity building, partnership and stakeholder engagement initiatives.

### **9. Name Search and Registration Policy Committee**

The Registrar constituted the Committee which advises the ORPP 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 CAP

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

7D as read together with regulations 3,4 and 21 of the Political Parties (Registration) Regulations, 2019. The Committee members for the Financial Year 2024/25 were as per Table 10 below;

Table 10: Name Search and Registration Policy Committee

S/No.	Name	Designation	Appointment
1.	Joshua Ngala	Deputy Director, Field Services Coordination	Chairperson
2.	Kenneth Kania	Partnership and Linkages Officer	Member
3.	Brian Alphayo	ICT Officer	Member
4.	Daniel Mngat	Administration Officer	Member
5.	Joyce Onyango	Senior Compliance Officer	Member
6.	Kazungu Saqib	Senior Records Management Officer	Member
7.	Miriam Wambui	Senior HRM Officer	Secretary
8.	Mary Maingi	Registration Officer	Secretary

The terms of reference include to;

- i) review applications for reservation of the proposed political parties' names and ensure that the names, symbols, slogans and colors comply with the Political Parties Act, 2011, and subsequent regulations.
- ii) advise the Registrar on the acceptability of proposed party names, symbols, abbreviations, slogans and colors.
- iii) review membership recruitment system of political parties and advise political parties and Registration department for improvement, and recommend approval by the Registrar.
- iv) assess the functionality and performance of the Integrated Political Parties Management Information System (IPPMS), registration information database, and advise on the improvement.
- v) maintain an updated database of submitted names, symbols, and abbreviations of proposed political parties.
- vi) review the registration process for political parties and advise on the identified opportunities for improvement.
- vii) handle complaints and grievances related to the registration of political parties and advise the Registrar on resolution mechanisms and improvements to the complaint-handling process.
- viii) review and evaluate the policies and guidelines for the registration of political parties and advise the Registrar on necessary updates and improvements.
- ix) provide regular reports on the committee's activities, including updates on the progress of applications and the committee's deliberations.

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

---

**10. Administration and Asset Disposal Committee**

In line with Section 163 Public Procurement and Asset Disposal Act, CAP. 412C the Registrar constituted an Asset Disposal Committee. The members of the Committee were as per Table 11 below:

Table 11: Administration and Asset Disposal Committee

S/No	Name	Designation	Appointment
1.	John Mberia	Deputy Director, Corporate Communication	Chairperson
2.	Joan Sirma	Records Management Officer	Member
3.	Jane Kamau	Deputy Director, Administration	Member
4.	Ezekiel Obonyo	Principal Registration Officer	Member
5.	Wafula Wakoko	Senior Legal Officer	Member
6.	Susane Mwaingo	Registration Officer	Member
7.	Loserian Tukei	Principal Compliance Officer	Member
8.	Esther Kiarie	Senior Supply Chain Management Officer	Secretary

**Terms of Reference:**

The Committee's Terms of Reference (ToRs) for the year as contained in the individual members' appointment letters were as follows:

- i) Verification and processing of all disposal recommendations in liaison with the head of Procurement function as prescribed.
- ii) Recommend the best method of disposing of unserviceable, obsolete or surplus stores or equipment
- iii) Recommend to the Registrar the best method of disposing of the stores/equipment and draft a technical report.
- iv) Access and recommend to the Registrar on the office space needs and allocation.
- v) Review and evaluate relevant policies and guidelines in consultation with relevant department and advise the Registrar on necessary action.
- vi) Review the office records management system and advise on the identified opportunities for improvement
- vii) Carryout an assessment and give recommendations on the office assets requirements and allocation and office refurbishment.
- viii) Access and offer technical advice on office fleet including acquisition, management, maintenance, sustainability, and disposal and recommend best practices for fleet management.
- ix) Undertake any other task as may be assigned by Registrar of Political Parties.

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

(f) **ORPP Headquarter**

P.O. Box 1131-00606  
 Lion Place Building  
 1<sup>st</sup>, 2<sup>nd</sup> & 4<sup>th</sup> Floors Building  
 Karuna Close, Off Waiyaki Way  
 Westlands, Nairobi, Kenya

**Table 12-Office of the Registrar of Political Parties – Regional Offices**

i. <b>Kisumu</b> Re-insurance Plaza 3 <sup>rd</sup> floor Wing B Oginga Odinga Road kisumu@orpp.or.ke +254(0)204022442	ii. <b>Mombasa</b> Jubilee Building, 2 <sup>nd</sup> Floor Moi Avenue, mombasa@orpp.or.ke +254(0)204022401	iii. <b>Uasin-Gishu</b> Kerio-Valley Development Authority (KVDA) Plaza 7 <sup>th</sup> floor, Oloo Street uasingishu@orpp.or.ke +254(0)204022427
iv. <b>Isiolo</b> County Estate, Isiolo Township Plot No.LR7918/164 isiolo@orpp.or.ke +254(0)204022411	v. <b>Machakos</b> Mutunguni Plaza 4 <sup>th</sup> Floor Syokimau Avenue machakos@orpp.or.ke +254(0)204022416	vi. <b>Nakuru</b> Assumption Centre 4 <sup>th</sup> Floor Moi Road nakuru@orpp.or.ke +254(0)204022432
vii. <b>Nyeri</b> Advocates Plaza, Baden Powell Road nyeri@orpp.or.ke +254(0)204022419	viii. <b>Bungoma</b> Daima Plaza Bungoma – Mumias Road bungoma@orpp.or.ke +254(0)204022439	ix. <b>Malindi</b> Malindi-Complex Mall Malindi – Garsen Road malindi@orpp.or.ke +254(0)204022403
x. <b>Nyahururu</b> GF Plaza Kenyatta Avenue nyahururu@orpp.or.ke +254(0)204022418	xi. <b>Garissa</b> ORPP of the Auditor General Second Floor garissa@orpp.or.ke +254(0)204022408	xii. <b>Kitale</b> One Tanna Towers Fourth Floor kitale@orpp.or.ke +254(0)204022426

(g) **ORPP Contacts**

Telephone: (254) (020) 4022000  
 Mob: +254 772 281 357  
 E-mail: info@orpp.or.ke  
 Website: [www.orpp.or.ke](http://www.orpp.or.ke)

(h) **ORPP Bankers**

Central Bank of Kenya  
 Haile Selassie Avenue  
 P.O. Box 60000, 00200  
 Nairobi, Kenya

**Accounts Maintained**

Fund Account: Registrar of Political Parties – 1000181842

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

---

**(i) Independent Auditor**

Auditor-General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya.

**(j) Principal Legal Adviser**

The Attorney General  
State Law ORPP and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**2. Key Management Team**



**Sophia Sitati**  
**Acting Registrar of Political Parties**  
**Accounting Officer**

Sophia Sitati is the Acting Registrar of Political Parties. She is also the Chief Executive Officer (CEO) and the Accounting Officer of the Office of the Registrar of Political Parties (ORPP). She is an Advocate of the High Court of Kenya, holds a Master's Degree in International Studies, and a Bachelor of Laws from the University of Nairobi. The Registrar further holds a Post-graduate Diploma in Law from the Kenya School of Law. 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 under the Political Parties Act CAP. 7D. She assumed the position of the Registrar from 14<sup>th</sup> July, 2025.



**Ann Nderitu, CBS**  
**Former Registrar of Political Parties/ CEO**  
**Accounting Officer**

Ann Nderitu is the former Registrar of Political Parties. She held the position of Registrar until 10<sup>th</sup> July 2025. She was also the Chief Executive Officer (CEO) and the Accounting Officer of the Office of the Registrar of Political Parties (ORPP).

The Registrar was 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.

**Office of the Registrar of Political Parties**

**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

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, and Transformative Leadership, among other professional certifications.

She is a Certified BRIDGE Accredited Facilitator who is internationally recognized for running numerous electoral training programmes and election observation programmes across the globe.

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.



**CHRP, Ali Surraw**

**Assistant Registrar of Political Parties**

He holds a Master's degree in Public Administration with a specialization in public policy analysis. He has also undertaken courses in public finance, strategic management, and organizational development. A member of good standing with the Institute of Human Resource Management of Kenya (IHRM), the Kenya Institute of Management (KIM), and the Institute of County Managers' Association-America (ICMA).

Mr. Ali Surraw is currently the Assistant Registrar in charge of Regulation, Compliance, and Capacity Building at the 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 the effective implementation of the Office mandate.



**CPA Florence Birya**

**Assistant Registrar of Political Parties**

CPA Florence Birya is the Assistant Registrar in charge of Registration, Field Services, and Coordination Directorate. CPA Florence Birya holds a Master in Business Administration, Finance Major, and a Bachelor's Degree in 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 in Kenya (ICPAK), and a member of the Devolution Committee of the ICPAK Council.



**CS Daniel N. Kinuthia  
Director, Compliance and Political Parties Capacity Building**

Mr. Kinuthia is an advocate of the High Court of Kenya. He holds a Master of Laws (LLM) Bachelor of Laws (LLB) from the University of Nairobi, and a Post-Graduate Diploma in Law from the Kenya School of Law. He's also a certified Public Secretary (CPS-K) and a member of the Institute of Certified Secretaries with a wealth of experience in governance.

As the Director of Compliance & Capacity Building, Mr. Kinuthia is responsible for the regulation and Capacity building of political parties by ensuring they comply with the relevant laws, rules, and regulations.



**CPA Joshua M. Kimulu  
Director, Finance, Political Parties Fund and Strategy.**

He holds a Master of Science Degree in International Economics and Business from the University of Groningen, the Netherlands, and a Bachelor of Arts Degree in Economics from Moi University, Certificate of Certified Public Accountants (CPA K), Strategic Leadership, and Senior Management from the Kenya School of Government. He also holds a Professional Certificate in International Trade from the University of Adelaide, Australia.

Mr. Joshua Kimulu is responsible for the effective implementation of prudent financial management strategies, policies, standards, and procedures in budget planning and preparation, and resource mobilisation.



**Locha Erukudi  
Deputy Director, Registration**

He holds one certificate in education, two diplomas in education and law (Kenya School of Law), and three degrees in education, public administration, and management.

Mr. Locha is responsible for the registration of Political Parties and mergers, as well as the confirmation of the coalitions.



**CPA Douglas Wanzala  
Deputy Director, Accounting Services**

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 the Strategic Leadership Development Programme (SLDP) and a certificate in the Senior Management Course (SMC) from the Kenya School of Government.

Douglas Wanzala is responsible for implementing prudent financial management policies, strategies, standards, and procedures in accounting in line with the Public Financial Management Act (PFM) and other Treasury Circulars.

**Office of the Registrar of Political Parties  
Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**



**CPA Veronicah N. Muasya  
Deputy Director, Internal Audit & Assurance**

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 Examiners (CFE), Institute of Internal Auditors, and ICPAK.

Veronicah Muasya is responsible for internal audit and Risk Management of the Institution as per the Public Financial Management Act and Auditing Standards.



**Robert G. Waithaka  
Deputy Director, ICT**

He holds a Master's 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), Cisco Certified Network Associate (CCNA), and Microsoft Certified Technology Specialists (MCTS).

Robert Waithaka is responsible for strategic direction on ICT services, including security, networks, policy, training, and the website.



**Joseph Kanja  
Deputy Director, Planning & Research**

He holds a Bachelor of Science degree in Mathematics and Economics from Moi University. He has a certificate in Project Management from GIZ (Kenya), a Certificate in Monitoring and Evaluation from GIZ (Kenya), and a certificate in Senior Management Course (SMC) from the Kenya School of Government. He is a member of the Evaluation Society of Kenya (ESK).

Joseph Kanja is responsible for the formulation of policies on monitoring and evaluation of the overall performance of the institution and political parties.



**Anastacia Kaberere  
Deputy Director, Political Parties Capacity Building**

She holds a Master's 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, key among them the Strategic Leadership Course, Governance and Public Policy, Facilitators Course, 21st Global Leadership course, and Senior Management Course.

Anastacia Kaberere is responsible for developing and implementing strategies for the Capacity of Political Parties.

**Office of the Registrar of Political Parties  
Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**



**Jacqueline Kosgei  
Assistant Director HRM**

Jacqueline holds a Bachelor of Arts degree in Government and Public Administration, a Higher National Diploma in HRM, a 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 (IHRM). Jacqueline is the former Assistant Director HRM in charge of managing human Capital, end-to-end recruitment and employee performance training development, and formulation of HR policies, procedures and strategies. She held the position until January 2025.



**Damaris Mwendwa  
Deputy Director, Human Resource Management**

Damaris Mwendwa is a seasoned and strategic Human Resource professional with over 14 years of experience in various HR and administrative functions within the public sector. Her expertise lies in driving HR excellence, leadership development, change management, and fostering high-performing teams. She holds a Master of Business Administration (Human Resource Management) and a Bachelor of Arts degree, both from the University of Nairobi. In addition, she possesses a Diploma in Human Resource Management and is a Certified Human Resource Professional (CHRP-K). She is also a Certified Executive Coach accredited by the Academy of Executive Coaching (UK), a Certified Change Management Practitioner by PROSCI (USA), and a Certified Public Accountant (CPA-K).



**Mutethia Mberia**  
**Deputy Director, Corporate Communication**

Mberia heads the Corporate Communication Unit at the ORPP of the Registrar of Political Parties (ORPP), where he leads strategic communication, policy development, content creation, and stakeholder engagement to promote a positive institutional image. He holds a Master of Arts in Communication Studies (Public Relations) from the University of Nairobi, a Bachelor of Education (Arts) in English and Literature from Kenyatta University, and professional certifications in Public Relations, Customer Service, Advertising, International Business Communication, and Marketing from the Institute of Commercial Management–UK. He is also a certified internal auditor in Quality Management Systems (QMS) and Information Security Management Systems (ISMS), and has completed both the Senior Management Course and Strategic Leadership Development Course at the Kenya School of Government.

Mr. Mberia is the head of the Corporate Communication Unit, charged with the 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.



**Jane Njeri Kamau**  
**Deputy Director, Administration**

Holds a Master of Arts degree in Linguistics from the University of Nairobi and a Bachelor of Education (BED) degree from the University of Nairobi. A member of the Kenya Institute of Management (KIM)

Jane Kamau is the head of the Administration Department. The Department is responsible for providing the logistical support for ORPP operations in order to ensure the smooth running of Office activities.

**Office of the Registrar of Political Parties  
Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**



**Beatrice Nderi**  
**Deputy Director, Partnership & Resource Mobilization**

Beatrice Muthoni Nderi holds a master's in Business Administration from Eastern and Southern African Management Institute (ESAMI) and a Bachelor's 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).

Beatrice Nderi is the Officer in charge of the Partnership & Linkages department at the Office of Registrar of Political Parties (ORPP).



**Joshua Ngala**  
**Deputy Director, Field Services Coordination**

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.

Mr. Ngala is a certified M & E practitioner from the Kenya Institute of Management (KIM), and a full member of the Public Relations Society of Kenya

Joshua Ngala heads the Field Services Department. The department coordinates the operations of ORPP county Offices. The Field Offices represent the Registrar at the county level, and act as focal points for service delivery.



**CPA Sinteria Lemain  
Deputy Director, Finance & Political Parties Fund**

Sinteria Lemain holds a Masters degree in Development Finance from KCA University and a Bachelor of Commerce degree in Accounting from Daystar University. He is a Certified Public Accountant and a Member of the Institute of Certified Public Accountants of Kenya (ICPAK) in good standing.

Sinteria Lemain is responsible for prudent financial management in budgeting and reporting at ORPP.



**Esther Nyathira Kiarie  
Senior Supply Chain Management Officer**

Esther graduated with Bachelor's Degree in Procurement and Contract Management from JKUAT and a Master's Degree in Procurement and Logistics. She has undertaken a Senior Management Course (SMC) from the Kenya School of Government (KSG).

Esther Kiarie is in charge of the procurement function of the Office.



**Wafula Wakoko  
Senior Legal Officer**

Wakoko holds a Bachelor of Laws (Hons) from the University of Nairobi (UoN), a Post-Graduate Diploma in Law from the Kenya School of Law, and a Master's in Law, Governance, and Democracy at the University of Nairobi. He has previously worked with and for actors in human rights and election management spaces.

Wafula Wakoko heads the Legal & Advisory Unit at the Office of the Registrar of Political Parties. He is an Advocate of the High Court of Kenya whose areas of focus include governance and democracy.

### **3. Report of the Registrar of Political Parties /Chief Executive Officer**

The Constitution under Articles 91 and 92 envisages well-governed and managed political parties as important governance institutions in the promotion of democracy. It is against this background that the Political Parties Act, CAP 7D (PPA), was enacted. The PPA 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 establishes the Political Parties Fund, which is administered by the Registrar of Political Parties. The objective of the Fund is to promote democracy, including representation of women, persons with disabilities, youth, ethnic and other minorities, and marginalized communities in Parliament and in the County Assemblies. Further, the fund is intended to promote active participation by individual citizens in political life; cover election expenses of the political parties and broadcast their policies, and cover administrative and staff expenses of political parties. The fund is also utilised to offer civic education in democracy and other electoral processes and to bring political parties' influence to bear on the shaping of public opinion.

The Political Parties Act, CAP 7D, stipulates that the sources of the Fund shall include "such funds not being less than zero point three per cent (0.3%) of the national government's share of revenue as divided by the annual Division of Revenue Act enacted under Article 218 of the Constitution, as may be determined by the National Assembly." In accordance with this legal provision, the Office had requested Kenya shillings six billion, five hundred thirty-two million, ninety-six thousand two hundred seventy-eight (Kshs. 6,532,096,278) for consideration and allocation in the Financial Year 2024/2025.

In the printed estimates for the Financial Year 2024/2025, the Office was allocated Kenya Shillings one billion, five hundred eight million, three hundred thousand (Kshs. 1,508,300,000) under the Political Parties Fund (PPF). However, during Supplementary Estimates No. 1 of FY2024/25, this allocation was revised downward to Kenya shillings one billion, four hundred twenty-eight million, three hundred thousand (Kshs. 1,428,300,000) and thus a reduction of Kenya shillings eighty million (Kshs. (80,000,000)). The Fund was further reduced during Supplementary Estimates No. 2 of FY2024/25 to an approved budget of Kenya shillings one billion two hundred twenty-eight million three hundred thousand (Kshs 1,228,300,000), hence a reduction of Kenya shillings two hundred million (Kshs 200,000,000).

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

---

**Table 13: Changes in Political Parties' Fund Budget Allocation during Financial Year 2024/2025**

<b>Printed Estimates (Kshs)</b>	<b>Supplementary Estimates No. 1 (Kshs)</b>	<b>Approved Budget (Kshs)</b>
1,508,300,000	1,428,300,000	1,228,300,000

In the approved budget of Kenya Shillings one billion two hundred twenty-eight million three hundred thousand (Kshs. 1,228,300,000) allocated to the PPF, Kenya Shillings one billion one hundred sixty-six million eight hundred eighty-five thousand (Kshs. 1,166,885,000) was for distribution to the forty-eight (48) political parties that qualified for the Fund in line with section 25 of the PPA. The balance of Kenya shillings sixty-one million four hundred fifteen thousand (Kshs. 61,415,000) was for the administration of the Fund.

During the year under review, the Office disbursed Kenya shillings one billion one hundred sixty-four million fifty thousand two hundred twelve (Kshs. 1,164,050,212) to forty-seven (47) political parties, while Kenya shillings two million eight hundred thirty-two thousand seven hundred ninety-two (Kshs 2,832,792) was not disbursed to one (1) political party (Amani National Congress) that voluntarily dissolved.

The Fund is distributed to qualifying political parties on a quarterly basis or as advised by the National Treasury through the exchequer release. Since the inception of the PPF, the Parliament has yet to comply with the 0.3% allocation of the Political Parties' Fund as per the Act. This underfunding of the political parties has been a subject of court cases, audit observations, and adversely affects parties' planned programs/ activities. In addition to the referenced inadequate allocation to the Fund, there have also been budget cuts through supplementary budget estimates that disrupt political parties' work plans.



**Sophia Sitati**  
Ag. Registrar of Political Parties/CEO

**4. Statement of Performance against Predetermined Objectives for FY 2024/2025**

The Office of the Registrar of Political Parties has five (5) strategic themes within the Strategic Plan for the FY 2020/2025. These strategic themes are as follows:

Theme 1: Registration of Political Parties

Theme 2: Regulation of Political Parties

Theme 3: Institutional Capacity

Theme 4: Stakeholder Partnerships and Collaboration

Theme 5: Political Participation in Elections

The ORPP develops its annual work plans based on the above five (5) themes. Assessment of the Office's performance against its annual work plan is done on a quarterly basis. The ORPP achieved its performance targets set for the FY 2024-2025 period for its five (5) strategic themes, as indicated in the table below;

**Office of the Registrar of Political Parties  
Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

**Table 14: ORPP Programme Performance Report**

<b>Strategic Themes</b>	<b>Objective</b>	<b>Activities</b>	<b>Output</b>	<b>Key Performance Indicators</b>	<b>Achievements for FY 2024/2025</b>
Theme 1: Registration of Political Parties	To undertake effective registration of political parties	Review provisional registration applications in line with compliance checklist and relevant laws	Political Parties Registration Services	Percentage of applications for provisional registration processed	The Office received twenty-one (21) applications for provisional registration, out of which seventeen(17) applications met the requirements and were provisionally registered
		Receive and review full registration applications		Percentage of applications for full registration processed	The Office received two (2) applications for full registration which met the requirements and were fully registered
Theme 2: Regulation of Political Parties	To enhance compliance with PPA and any other applicable laws	Conduct quarterly compliance Audits	Oversight of political parties' compliance with Political Parties Act CAP. 7D	No. of Political Parties supervised to ensure compliance with the Political Parties Act CAP. 7D	There are 91 political parties registered in Kenya
		Carry out inspection of political parties' head and county offices to ensure compliance.		No. of political parties inspected	The Office conducted inspection exercises for the head and county offices of ninety-one (91) registered political parties.

**Office of the Registrar of Political Parties  
Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

<b>Strategic Themes</b>	<b>Objective</b>	<b>Activities</b>	<b>Output</b>	<b>Key Performance Indicators</b>	<b>Achievements for FY 2024/2025</b>
		Train political parties PWD's Leagues		No. of sensitization forums held with PWDs leagues	Two (2) sensitization forums held with the leadership of political parties, PWDs to enhance PWDs' inclusion in political processes
Theme 3: Institutional Capacity	To Strengthen quality management and good governance systems of ORPP	Develop/Review Policy documents	Policy documents developed	No. of policy documents developed/reviewed and published	10 policy documents developed/ reviewed
Theme 4: Stakeholder Partnerships and Collaboration	To enhance linkages and synergies with partners and stakeholders	Coordinate National Political Parties Liaison Plenary and sub-committee's meetings	Tripartite Administrative Services	No. of consultative dialogue forums held at the National Level	The Office held two (2) PPLC meetings
Theme 5: Political Participation in Election	To prepare political parties for elections	Conduct training of political parties organs including Dispute committees	Training of political parties Dispute Committees held	No. of sensitization forums held with Political Party Dispute Resolution Committees	Two sensitization forums held

## **5. Corporate Governance Statement**

### **5.1 Leadership Structure**

The Office of the Registrar of Political Parties is established by section 33 of the Political Parties Act, CAP 7D, as contemplated under Article 260 of the Constitution. In its operations, ORPP adheres to the Constitution, PPA with its subsidiary legislations, and other relevant laws as an embodiment of values and principles of public service. The Office is headed by the Registrar of Political Parties, who is the Accounting Officer and deputized by Assistant Registrars.

The Registrar and the Assistant Registrars are competitively recruited by the Public Service Commission in accordance with the Sixth Schedule to the PPA. Upon appointment by the President, the appointees are forwarded to the National Assembly for vetting and approval. The list is then gazetted, upon which the persons sworn in assume office for a tenure of six (6) non-renewable years.

### **5.2 Roles of Registrar /Accounting Officer**

The Cabinet Secretary to the National Treasury designates and provides the responsibilities of an accounting officer for the Office to the Registrar of Political Parties.

The following are the roles of the Registrar/Accounting Officer as drawn from PPA Section 34 of PPA and Section 68 of the PFM Act, CAP 412 A:

- i) register, regulate political parties and administer the Political Parties Fund in accordance with the Political Parties Act CAP 7D;
- ii) authorize payments and Approving Budgets, Financial Statements, Procurement plans, Work plans, and Policies;
- iii) promote and enforce transparency, effective management, and accountability with regard to the use of their finances;
- iv) implement financial policies as per the Public Finance Management Act CAP 412A;
- v) ensure proper management and control of, and accounting for, their finances in order to promote the efficient and effective use of budgetary resources;
- vi) act as a custodian of the Office's assets except as may be provided by other legislation or the Constitution;
- vii) monitor the management of Office finances and financial performance; and
- viii) oversee and monitor the implementation of the Risk Management Strategy.

### 5.3 Plenary

For strategic leadership and direction, the Office has constituted the Plenary as the highest policy-making organ, which is composed of the Registrar as the Chairperson and Assistant Registrars as members. The Plenary is complemented by the Management for the proper functioning and effective discharge of its mandate.

The broad function of the Plenary is to oversee the execution of the mandate of the Office, approve, and provide policy and strategy direction. It also guides on recommendations and reports developed by Management and committees on need basis. Plenary holds regular meetings to deliberate on policy issues as planned. During the period under review, the Plenary held ten (10) meetings as indicated in Table 15: -

**Table 15: Plenary Meetings**

Meeting No.	Date of Meeting	Membership	Percentage
1	10/09/2024	3	100%
2	18/09/2024	3	100%
3	10/12/2024	3	100%
4	17/12/2024	3	100%
5	13/01/2025	3	100%
6	23/01/2025	3	100%
7	29/01/2025	3	100%
8	04/04/2025	3	100%
9	14/04/2025	3	100%
10	21/05/2025	3	100%

### 5.4 Management Committee

The Management Committee comprises the Registrar, Heads of Directorates and Departments. The Committee deliberates on matters touching on diverse aspects of the Office operations and makes recommendations to the Plenary for consideration and approval. In the year under review, the Committee held nine (9) meetings as indicated in Table 16 below;

**Table 16: Management Meetings**

S/No.	Date of Meeting	Membership	Percentage
1.	15 <sup>th</sup> July 2024	16/18	89%
2.	11 <sup>th</sup> September 2024	14/18	78%
3.	27 <sup>th</sup> November 2024	16/18	89%
4.	16 <sup>th</sup> December 2024	19/19	100%
5.	9 <sup>th</sup> January 2025	14/19	78%
6.	26 <sup>th</sup> February 2025	17/19	89%
7.	21 <sup>st</sup> March 2025	19/19	100%
8.	11 <sup>th</sup> June 2025	18/19	95%
9.	20 <sup>th</sup> June 2025	13/19	68%

The roles of the Management Committee; -

- i) review draft policies, reports, and guidelines developed by directorates and departments;
- ii) receive and review recommendations from various committees;
- iii) review departmental procurement plans and budgets;
- iv) review operational and financial performance of the Office to ensure sustainability; and
- v) review financial statements before submission to the Office of the Auditor General.

### **5.5 Audit Committee**

The Public Finance Management Act CAP 412 A under Section 73(5) and Regulation 174 of the Public Finance Management Regulations, 2015 provide for the establishment of the Audit Committee for a term of three (3) years, which is renewable once. The Registrar is guided by the Gazette Notice No. 40 of 15<sup>th</sup> April 2016 in the appointment of the ORPP Audit Committee Members.

The Audit Committee is responsible for oversight of the ORPP's risk and mitigation strategies put in place by the Office. The Audit Committee provides corporate assurance through the Internal Audit Unit on the adequacy of risk mitigation strategies within the operations of the office.

The Committee serving during the period under review was appointed with effect from 1st April 2024 to serve for three (3) years as shown in page ix.

### **5.6 Succession Plan**

The Office has reviewed the organization structure and the career progression plan. This has enabled staff to grow within their cadre and reduce stagnation. To allow for the identification, selection, and preparation of individuals to succeed to the next level, the Office has provided a framework to formulate a Succession Management Policy. This guarantees continuity of services in the Office when a person exits. In addition, the Office has implemented performance contracting, staff performance appraisals, reward and sanction framework to enhance skills development and staff retention.

The succession planning has allowed for the identification, training, mentorship, and development of potential employees to take up higher responsibilities.

### **5.7 Policy to Manage Conflict of Interest**

The Office has ensured that Officers and committee members declare their conflicts of Interest if they intend to undertake an activity where they have an interest or their participation may influence them to provide a decision in their favour. Members of Committees and staff declare and sign the Conflict-of-Interest register maintained by the Office, and the same is documented in the minutes. Where necessary, the affected employee/committee member refrains from participating in any deliberations with respect to the subject matter.

The Office has entrenched management of conflict of interest in Section 10.21 of the Human Resource and Procedure manual and the ORPP Staff Code of Conduct and Ethics.

### **5.8 Ethics and Conduct**

ORPP has an established Staff Code of Conduct and Ethics that is observed by all staff to maintain integrity and uphold the dignity of the Office. On joining ORPP, all staff are required to sign and commit to the provisions of the Code of Conduct. In addition, an employee is required to comply with the provisions of Chapter Six of the Constitution on Leadership and Integrity and Articles 10 and 232 of the Constitution; Leadership and Integrity Act, 2012; Public Service (Values and Principles) Act, CAP 185 A; Public Officer Ethics Act, CAP 183; Anti-corruption and Economic Crimes Act, CAP 65; Labour Relations Act, CAP. 233.

### **5.9 Governance Audit**

The Internal Audit undertakes the governance audits in line with Public Finance Management Regulation, 2015 and the Global Internal Audit Standards 6.1. The Internal auditors review and evaluate the budgetary performance, financial and non-financial management, and transparency of the operations. It also provides reasonable assurance through the Audit Committee on the state of risk, control, and governance for the ORPP.

The Internal Audit prepares an Annual Risk-Based Work Plan (ARBWP), which is approved by the Audit Committee by the month February every year.

#### **5.10 Communication Policy**

The ORPP has in place a Corporate Communication Policy and Strategy. In the Period under review, the Office reviewed its Communication Policy and aligned its communication practice with stakeholders' needs and prevailing statutory requirements. The review was also to respond to emerging issues relating to access to information, data protection, cybersecurity, digital communication, and stakeholder feedback management.

The implementation of the Communication Policy and Strategy is part of ORPP's commitment to ensuring a structured, effective, and diverse approach in the management of information dissemination to stakeholders. The policy anchors Office communication efforts to be coherent and consistent with the government's endeavor for a unified communication to the citizens and projection of Kenya's brand across other nations. The policy and specified strategies therein also offer members of staff clear guidelines in management and relay of information in the course of their duties while outlining responsibilities and safeguards in their professional and individual Capacities.

This policy informed the development of other communication-related guidelines and customer service tools. These include Media Engagement Guidelines, reviewed Service Delivery Charter, Transcribed Service Charter into Braille, and guidelines on Use of official WhatsApp by staff.

#### **5.11 Policy on Related Party Transactions**

The Office has developed the following policies and guidelines to guide political parties on financial and non-financial operations:

- i) Political Parties Finance and Procurement Manual - This manual guides political parties in preparation of budgets, work plans, procurement plans, budget execution plans, and in keeping proper financial records and preparation of financial statements.
- ii) IPPMS API integration guidelines - this is a guideline developed by the Office to guide political parties intending to interface their recruitment systems with the Integrated Political Parties' management system for seamless exchange of data.
- iii) Guideline on manual recruitment of political party members - this guideline provides a guideline for political parties to enable them register persons who have no access to technology as party members.
- iv) Political Parties Ideologies Manual-provides guideline for development of ideologies in line with PPA.

## **6. Management Discussion and Analysis**

### **6.1 Management Discussion**

The Political Parties Fund (PPF) is established under section 23 of the Political Parties Act, CAP 7D, and administered by the Registrar of Political Parties. The main sources of the Fund are:

- i) 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
- ii) Contributions and donations from any other lawful sources.

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

- i) 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;
- ii) 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;
- iii) 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
- iv) 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: -

- i) More than two-thirds of its registered Office bearers are of the same gender;
- ii) The party does not have, in its governing body, representation of special interest groups;
- iii) The party does not have—
  - a. an elected member of the National Assembly;
  - b. an elected member of the Senate;
  - c. an elected Governor; or
  - d. an elected Member of a County Assembly.

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;

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

- 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 money allocated to the political party.

Not less than thirty per cent (30%) of the monies allocated to a political party shall be used for 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 be used: -

- i) 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;
- ii) 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;
- iii) 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
- iv) For any other purpose incompatible with the promotion of a multiparty democracy and the electoral processes, or with the constitution.

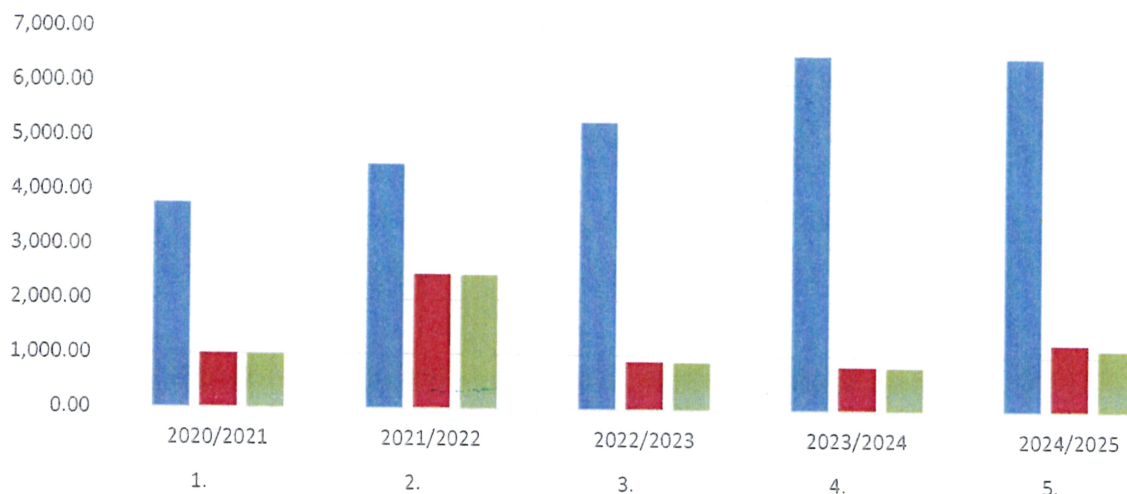
**6.2 Analysis of Political Parties' Fund Budget Requirements, Allocation, and Performance**

The table below presents a comparison between the amounts requested for the Political Parties Fund—based on the provisions of Section 24 of the Political Parties Act CAP 7D—and the actual amounts disbursed to Political Parties over the period from FY 2020/2021 to FY 2024/2025.

Table 17: Fund Budget Requirements, Allocation, and Performance

S/No.	Financial Year	Requested Budget as per PPA (Kshs Million)	Budget Allocated (Kshs Million)	Disbursed (Kshs Million)
1.	2020/2021	3,777.00	995.24	995.24
2.	2021/2022	4,500.00	2,475.26	2,475.26
3.	2022/2023	5,292.30	884.35	884.35
4.	2023/2024	6,532.09	808.30	808.30
5.	2024/2025	6,508.30	1,228.30	1,225.50

**Fund Budget Requirements, allocation and Performance**



**6.3 Achievements of the ORPP**

- i) Disbursement of Kshs 1,225.50M to qualified political parties
- ii) Developed Political Parties financial reporting template.
- iii) Sensitization of forty-eight (48) Secretaries General of Political Parties qualifying for the Fund on the budget allocation to the Fund for the FY2024/25, distribution of the Fund and use of PPF.
- iv) The Office convened two (2) workshops for political parties National Executive Council (NEC) officials on Leadership and governance. The Officials were trained on political parties', compliance, effective governance and leadership within political parties, integration of dispute resolution mechanisms within political parties for party cohesion, the role of party organs and data protection.
- v) The Office sensitized the Secretaries General and technical persons of all fully registered political parties on upgrades and improvements made to the IPPMS including membership recruitment procedure, added features to the USSD service that enable members of public join political parties of choice, interfaces that enable political parties approve requests made to join parties electronically, the new user registration process and the Integrated payment services with the Government Digital Payment platform (e-citizen) in line with the Government's directive.
- vi) The Office conducted an inspection exercise for the head Offices of fully registered political parties. The inspection was to verify proper maintenance of financial records in their head Office's.
- vii) Registration of seventeen (17) provisional parties and to (2) fully registered Political Parties.
- viii) Review of coalition agreement.

**Office of the Registrar of Political Parties  
Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

ix) The Office conducted political parties' county officials' sensitization forums aimed at enhancing compliance with the regulations. The clustered trainings were conducted in seven (7) regions as shown in the table below;

**Table 18-Training of Party Officials**

S/No.	Cluster	Date	No. of Parties	Number of attendees
1.	Launch of PP Education manual	8 <sup>th</sup> October 2024	56	143
2.	Training of Chairpersons	27 <sup>th</sup> -29 <sup>th</sup> October 2024	38	72
3.	Political Parties PFM Training	20 <sup>th</sup> -21 <sup>st</sup> November 2024	46	46
4.	Internal Dispute Resolution -Batch 1	9 <sup>th</sup> -11 <sup>th</sup> December 2024	23	59
5.	Political Parties PFM Training	23 <sup>rd</sup> -25 <sup>th</sup> February 2025	46	38
6.	Internal Dispute Resolution-Batch 2	12 <sup>th</sup> -14 <sup>th</sup> March 2025	25	65
7.	Governing Body officials	1 <sup>st</sup> -4 <sup>th</sup> April 2025	9	56
<b>Total</b>				<b>479</b>



*Figure 1-Registrar and guests during a presentation on the overview of political parties' compliance with the PPA*

## **6.4 Challenges and Recommendations**

### **6.4.1 Challenges**

The Office faced the following are some of challenges in FY2024/2025;

- i) Non-compliance with the provision of Section 24 of the Political Parties Act, 2011 which stipulates that the Political Parties Fund shall receive “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”.

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

---

- ii) Litigations by the Political Parties against the Office on the Political Parties fund allocation.
- iii) Budget cuts leading to a reduction of allocation to the PPF from Kshs. 1,508,300,000 to Kshs. 1,228,300,000, thereby adversely affecting the implementation of political party activities.
- iv) Non-compliance by Political Parties with the Public Sector Accounting Standards Board requirements for financial reporting.

**6.4.2 Recommendations**

- i) The Office to continuously engage the Parliament and National Treasury to comply with the provisions of PPA, CAP 7D, and court orders with respect to the Political Parties Funding.
- ii) Enhance collaborative training for Political Parties in good governance, including financial reporting.

## **7. Environmental and Sustainability Reporting**

### **i. Sustainability Strategy and Profile**

During the period under review, the Office aligned its sustainability agenda with prevailing global, political, and macroeconomic trends, including growing urgency, economic volatility, and social inclusion. These factors continue to shape the Office operations and influence its strategic priorities in Governance, Digital transformation, service delivery, and institutional development. In line with international best practices, ORPP's sustainability efforts are informed by the UN's SDGs, particularly SDG 5 on gender equality, SDG 10 on the promotion of inclusion of SIGs, SDG 16 on fostering peaceful, inclusive, and accountable institutions fostering inclusive, SDG 13 on climate action, and SDG 17 supporting partnership among others.

The Office also maintained a service delivery charter, which outlines expected service timelines, client responsibilities, and feedback mechanisms, serving as a key tool for ensuring responsive, ethical, and efficient service delivery. The charter is disseminated through the website and displayed at various service points at the headquarters and field offices.

Some of the challenges to sustainable efforts of ORPP pertain to: dynamism in technological advancements; gaps in the legal framework; threat of cybercrime; budgetary constraints; malformation against ORPP mandate and milestones; inadequate staffing.

### **ii. Environmental performance**

The ORPP under review implemented environmental measures of various environmental conservation measures. Such measures were minimizing hard copies of documents, adopting soft copy use in creation, dissemination, and storage of documents to minimize paper usage, printers, and related accessories, thus efficiently handling the business at hand with reduced cost was adhered to. Essential printing is done using controlled pool printers to avoid unnecessary 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. The Office has shared utilities such as kitchenettes, washrooms, and waste disposal areas to conserve water and energy. In its procurement of various goods, particular interest is taken to ensure that eco-friendly products and assets are procured. The disposal of electronic waste in the period under review was undertaken in line with such waste disposal guidelines.

### **iii. Employee welfare**

The Office recognizes the vital role of a healthy and productive workforce in delivering its mandate. In line with ORPP's commitment to building an engaged workforce, the Office organized targeted employee engagement

and wellness activities, including: Men's Wellness Forum; International Women's Day Celebration; ORPP Wellness Week; Staff Retreat and team building. These forums addressed psychosocial wellness, inclusion, leadership, personal development, and workplace culture. The ORPP has implemented its Human Resources management practices of planning, selection, recruitment, placement, and promotion at ORPP in line with articles 10 and 232 of the Constitution relating to principles of public service and other public service HR policy guidelines on progressively achieving the 5% threshold of PWDs.

The Office undertook annual staff development through short and long trainings, workshops, seminars, and symposia, to which staff were given equitable opportunities across cadres. The Head of functional areas developed and signed performance contracts to inform the setting of individual staff performance targets. To evaluate its performance the Office conducted mid and end-year performance appraisal via the HRMIS.

In compliance with OSHA, the office initiated the development of an OSHA policy to inform safety, compensation, wellness, and ergonomics.

#### **iv. Market Place Practices**

Procurement of goods, works and services for the reporting period was undertaken in line with Public Procurement and Asset Disposal Act CAP 17 (PPDA), and attendant regulations. The Office maintained transparent and accountable supplier relationships through timely performance reviews, clear contract management, prompt payments and regular communication with its suppliers to address inquiries and concerns. While some delays occurred due to system constraints, continued supplier engagement and the planned digitization under e-GP are expected to enhance collaboration and efficiency.

##### **a) Responsible Competition Practice**

The Office ensured open and fair competition through strict adherence to the Public Procurement and Asset Disposal Act (PPADA) 2015, attendant regulations, and ORPP Finance and Accounts Policy and Policy and Procedures Manual. To promote fairness, the Office advertised its procurement through the Public Procurement Information Portal (PPIP) and the ORPP Website. Additionally, the Office maintained an open communication by informing outcomes of the procurement processes to the tenderers. Efforts were made to promote access to procurement opportunities by special interest groups through AGPO sensitization. Payments of all works, goods and services were processed and paid through IFMIS. Standardized tender documents and the ongoing transition to the e-GP system continue to reinforce transparency and equity in procurement processes.

##### **b) Responsible Supply Chain and Supplier Relations**

The Office maintained transparent and accountable supplier relationships through timely performance reviews, clear contract management, and prompt payments. While some delays occurred due to system constraints,

continued supplier engagement and the planned digitization under e-GP are expected to enhance collaboration and efficiency.

**c) Responsible Marketing and Advertisement**

The Office ensured that all procurement advertised were carried out in line with the provisions of the Public Procurement and Asset Disposal Act (PPADA) CAP.412 C and attendant regulations to promote public access and fair competition. In the procurement notices, standard tender documents were used outlining the description of tenders, timelines, location of deposit and contact details of the Office for enquires and clarifications. To mitigate false information, the Office designed and disseminated information materials on website and social media platforms to offer necessary clarification and counter misinformation. To promote inclusivity, the Office reserved particular tenders under the AGPO category within the stipulated threshold.

Increased AGPO participation was achieved through targeted communication strategies, though further outreach is needed to reach marginalized suppliers.

**d) Product stewardship or Awareness creation**

The Office adhered to the principles of Data Protection Act such as data minimization, purpose limitation and accuracy in the processing, maintenance and disposal of personal information and data in all its processes. These processes were carried in line ORPP Data Protection and Privacy Statement available on its website. Appropriate disclosures on data protection were made to the tenderers at the point of sending procurement requests.

**e) Corporate Social Responsibility / Community Engagements**

The Office continued to implement its Corporate Social Responsibility (CSR) initiative in line with the ORPP's *Corporate Social Policy and Strategy, 2019*. The policy outlined education, sports, environmental conservation and humanitarian intervention as its four (4) focus areas. The year under review, ORPP carried out forums for information sharing and engagement through exhibitions, trade fairs, public baraza, official social media, print and electronic media and radio stations.

The Office continued to implement the CSR project (the Adopt, Education and Mentor- AdEM) of sponsoring adopted needy student, currently in form three in Kiambu High School through staff voluntary contributions and mentorship. Moreover, an ORPP team visited the sponsored student at their home to enhance the holistic approach towards implementing the AdEM programme.

Additionally, the Office engaged Kenya Forest Services (KFS) and established modalities for the implementation of the "Adopt a Forest" Government directive, which the Office has prioritized for as part of its subsequent CSR programmes.



Figure 2-ORPP team visited the family and shared an ORPP gift hamper to Warrenin the presence of his uncle and Grandparents at their home in Nguirubi, Kiriri in Ndeiya.



Figure 3-The team also shared some few goodies with the family being contribution from staff.

**8. Report of the Management**

The Management Committee submits its report together with the audited financial statements for the year ended June 30, 2025, which show the state of the Office's affairs.

**i) Principal activities**

The principal activities are as outlined under Key Office Information and Management.

**ii) Results**

The results of the Office for the year ended June 30, 2025, are set out on pages 1-9.

**iii) Key management**

The members of the key management who served during the year are shown on page vii

**iv) Auditors**

The Auditor-General is responsible for the statutory audit of the ORPP in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act, CAP. 412 B.

By Order of the Management



---

**Sophia Sitati**  
Ag. Registrar of Political Parties/CEO

## **9. Statement of Management's Responsibilities**

Section 81 of the Public Finance Management Act, CAP 412A requires the Management to prepare financial statements in respect of that Office, which give a true and fair view of the state of affairs of the Office at the end of the financial year and the operating results of the Office for that 30 June 2025. The Management are also required to ensure that the Office keeps proper accounting records which disclose with reasonable accuracy the financial position of the Office. The Management is also responsible for safeguarding the assets of the Office.

The Management 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 (period) ended on June 30, 2025. The responsibility includes:

- 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 Office;
- 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 Management accepts responsibility for the Office's 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, CAP 412A. The Management are of the opinion that the Office's financial statements give a true and fair view of the state of the Office's transactions during the financial year ended June 30, 2025, and of the Office's financial position as at that date. The Management 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.

In preparing the financial statements, nothing has come to the attention of the Management to indicate that the Office will not remain a going concern for at least the next twelve months from the date of this statement.

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

---


**Approval of the financial statements**

The ORPP's financial statements were approved on 02/10/ 2025 and signed on its behalf by:



**Sophia Sitati**

Ag. Registrar of Political Parties/CEO



**CPA Douglas Wanzala**

Deputy Director Accounting Services

ICPAK M/No 10692



# REPUBLIC OF KENYA

Phone: +254-(20) 3214000  
Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON POLITICAL PARTIES FUND FOR THE YEAR ENDED 30 JUNE, 2025**

---

### **PREAMBLE**

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 1 to 28, which comprise of the statement of financial position as at 30 June, 2025,

and the statement of financial performance, statement changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended 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, 2025, 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 Political Parties Act, 2011 (Revised 2022) and 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 the Political Parties Fund Management in accordance with ISSAI 130 on the 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**

#### **Under-Funding of the Political Parties**

The statement of comparison of budget and actual amounts reflects actual transfers from other Government entities' revenue of Kshs.1,228,300,000. However, the amount was not in compliance with Section 24(1)(a) of the Political Parties Fund Act, 2011, (Revised 2022) on funding of political parties, which requires that allocations be at least 0.3% of all the National Government's share of revenue as outlined in the annual Division of Revenue Act. The underfunding may have negatively affected the planned activities for the forty-eight (48) eligible political parties that were to receive funding.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the previous year's audit report, issues were raised on Underfunding of Political Parties, and Failure by Political Parties to Maintain Offices in the Counties under the Report on

Lawfulness and Effectiveness in the Use of Public Resources. However, Management did not disclose the matters under the Progress on Follow-up of Prior Year Auditor's recommendations section of the financial statements. Further, the issues remained unresolved as at 30 June 2025.

### **Other Information**

The Management is responsible for the Other Information set out on pages v to l which comprise of Key Fund Information and Management Team, Report of the Registrar of Political Parties, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Management and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's financial statements, my responsibility is to read the Other Information and, in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that, nothing else 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**

#### **Failure by Political Parties to Maintain Offices in the Counties**

Review of political party registration documents at the Office of the Registrar of Political Parties indicated that parties funded by the Political Parties Fund provided addresses for their headquarters and County offices prior to registration. However, as previously reported, field visits conducted to verify the existence of these offices revealed that the majority of parties did not maintain offices in more than half of the Counties. This was contrary to Section 7(f)(iii) of the Political Parties Act, 2011. Political parties attributed the

closure of their County offices to inadequate funding from the Political Parties Fund, which hindered their ability to afford rent for the offices after registration. Further, the lack of funding prevented the recruitment of staff to operate the offices in the Counties, forcing the parties to rely on volunteers to carry out party activities in the Counties.

In the circumstances, the Political Parties were in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 THE 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 effective processes and systems of internal controls, risk management and overall 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 controls 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease 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 comply 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi  
6 November, 2025

Office of the Registrar of Political Parties  
Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)

11. Statement of Financial Performance for the year ended 30<sup>th</sup> June 2025

	Notes	FY 2024-2025	FY 2023-2024
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from other government entities	6	1,228,300,000	808,300,000
		<b>1,228,300,000</b>	<b>808,300,000</b>
<b>Revenue from exchange transactions</b>			
Other income	7	17,002,343	-
<b>Total revenue</b>		<b>1,245,302,343</b>	<b>808,300,000</b>
<b>Expenses</b>			
Use of goods and services	8	154,429,089	65,121,829
Disbursement to Political Parties	9(a)	1,166,885,000	767,791,924
Depreciation and amortization expense	10	7,571,322	2,847,403
Gratuity Payment	11	13,689,202	-
Retention Payment	12	1,560,611	-
<b>Total expenses</b>		<b>1,345,887,754</b>	<b>835,761,156</b>
<b>Deficit before tax</b>		<b>(100,585,411)</b>	<b>(27,461,156)</b>
Taxation		-	-
<b>Deficit for the period/year</b>		<b>(100,585,411)</b>	<b>(27,461,156)</b>
Remission to National Treasury		-	-
<b>Net Loss for the year</b>		<b>(100,585,411)</b>	<b>(27,461,156)</b>
Attributable to:			
<b>Net Loss for the year</b>		<b>(100,585,411)</b>	<b>(27,461,156)</b>


The notes set out on pages 6 to 28 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 5 were signed on behalf of the Management by:



Sophia Sitati

Ag. Registrar of Political Parties/CEO

Date: 2/10/2025



CPA Douglas Wanzala

Deputy Director Accounting Services

ICPAK M/ No: 10692

Date: 2/10/2025

Office of the Registrar of Political Parties  
Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)

12. Statement of Financial Position as at 30<sup>th</sup> June 2025

Description	Notes	FY 2024-2025	FY 2023-2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	13	21,156,686	154,111,209
<b>Total Current Assets</b>		<b>21,156,686</b>	<b>154,111,209</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	15	46,795,206	16,838,036
Intangible Assets	16	551,027	826,127
<b>Total Non- Current Assets</b>		<b>47,346,233</b>	<b>17,664,163</b>
<b>Total Assets (A)</b>		<b>68,502,919</b>	<b>171,775,372</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	17	2,832,786	93,080
Refundable deposits	18(a)	8,656,541	14,083,289
<b>Total Current Liabilities</b>		<b>11,489,327</b>	<b>14,176,369</b>
<b>Non-Current Liabilities</b>			
<b>Total Non- Current Liabilities</b>		-	-
<b>Total Liabilities (B)</b>		<b>11,489,327</b>	<b>14,176,369</b>
<b>Net Assets (A-B)</b>		<b>57,013,592</b>	<b>157,599,003</b>
<b>Represented by:</b>			
Reserves		-	-
Accumulated Surplus		57,013,592	157,599,003
Capital Fund		-	-
<b>Net Assets</b>		<b>57,013,592</b>	<b>157,599,003</b>

The financial statements set out on pages 1 to 5 were signed on behalf of the Management by:



Sophia Sitati

Ag. Registrar of Political Parties/CEO

Date: 2/10/2025



CPA Douglas Wanzala

Deputy Director Accounting Services

ICPAK M/ No: 10692

Date: 2/10/2025

Office of the Registrar of Political Parties

Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)

13. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Accumulated Surplus	Total
	Kshs	Kshs
<b>As at July 1, 2023</b>	<b>185,060,159</b>	<b>185,060,159</b>
Deficit for the year	(27,461,156)	(27,461,156)
Proposed final dividends	-	-
<b>As at June 30, 2024</b>	<b>157,599,003</b>	<b>157,599,003</b>
<b>As at July 1, 2024</b>	<b>157,599,003</b>	<b>157,599,003</b>
Deficit for the year	(100,585,411)	(100,585,411)
<b>As at June 30, 2025</b>	<b>57,013,592</b>	<b>57,013,592</b>

Office of the Registrar of Political Parties  
Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)

14. Statement of Cash Flows for the year ended 30 June 2025

Description		FY 2024-2025	FY 2023-2024
	Notes	Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other government entities	6	1,228,300,000	808,300,000
Retention deposit received during the year.	18(b)	3,313,141	4,825,937
Other income (Staff Gratuity received during the year)	18(b)	13,689,202	7,200,000
<b>Total receipts</b>		<b>1,245,302,343</b>	<b>820,325,937</b>
<b>Payments</b>			
Use of goods and services	8	154,429,089	65,121,829
Transfers to Political parties	9(b)	1,164,052,214	767,791,924
Transfers to Political parties-FY2023/24		93,080	3,320,591
Retention paid	18(b)	1,560,611	1,572,657
CIC Insurance payment		-	3,988,680
Staff gratuity paid	18(b)	20,868,480	-
<b>Total payments</b>		<b>1,341,003,474</b>	<b>841,795,681</b>
<b>Net cash flows from/(used in) operating activities</b>	19	<b>(95,701,131)</b>	<b>(21,469,744)</b>
<b>Cash flows from investing activities</b>			
Purchase of PPE and Intangible assets	15	(37,253,392)	(4,654,700)
<b>Net cash flows from/(used in) investing activities</b>		<b>(37,253,392)</b>	<b>(4,654,700)</b>
<b>Cash flows from financing activities</b>			
<b>Net cash flows from financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net decrease in cash &amp; Cash equivalents</b>		<b>(132,954,523)</b>	<b>(26,124,444)</b>
Cash and cash equivalents at 1 July	13	154,111,209	180,235,653
<b>Cash and cash equivalents at 30 June</b>	13	<b>21,156,686</b>	<b>154,111,209</b>

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

**15. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025**

Description	Original budget	Adjustments	Final budget	Actual on a comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c*100
Budget carryovers from the previous year	-	-	-	-	-	-
<b>Receipts</b>						
Transfers from Other government entities	1,428,300,000	(200,000,000)	1,228,300,000	1,228,300,000	-	100%
Other Income	-	-	-	17,002,343	(17,002,343)	-
<b>Total Receipts</b>	<b>1,428,300,000</b>	<b>(200,000,000)</b>	<b>1,228,300,000</b>	<b>1,245,302,343</b>	<b>(17,002,343)</b>	<b>100%</b>
<b>payments</b>						
Use of Goods and Services	166,401,828	-	166,401,828	154,429,089	11,972,739	93%
Transfers to other government units	1,356,885,000	-	1,166,885,000	1,164,145,294	2,739,706	100%
Gratuity Payment	-	-	-	20,868,480	(20,868,480)	
Retention Payment	-	-	-	1,560,611	(1,560,611)	
<b>Total Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,341,003,474</b>	<b>(1,341,003,474)</b>	
<b>Capital Expenditure Payments</b>						
Acquisition of PPE	41,016,376	-	41,016,376	37,253,392	3,762,984	91%
Acquisition of Intangible Assets	3,931,636	-	3,931,636	-	3,931,636	
<b>Capital Expenditure Payments</b>	<b>44,948,012</b>	<b>-</b>	<b>44,948,012</b>	<b>37,253,392</b>	<b>7,694,620</b>	<b>83%</b>
<b>Deficit</b>	<b>(139,934,840)</b>		<b>(149,934,840)</b>	<b>(132,954,523)</b>	<b>-</b>	

**Budget Reconciliation**

	Description of Particulars	Amount in Kshs
	Actual Loss Amounts as per the statement of Budget	(132,954,523)
1.	Timing Difference	154,111,209
	Closing Cash and Cash Equivalent as per the statement of Cash flows	21,156,686

**16. Notes to the Financial Statements**

**1. General Information**

The Office is established by and derives its authority and accountability from section 33 of the Political Parties Act CAP 7D (PPA). The Office of the Registrar of Political Parties is wholly owned by the Government of Kenya and is domiciled in Kenya. The Office's principal activity is to ensure that Funds allocated to Political Parties are 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 judgment 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 and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

**3. Adoption of New and Revised Standards**

- i. New and amended standards and interpretations in issued effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

- ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
IPSAS 43: Leases	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an ORPP.

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

	<p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><b>No impact in the current Financial Year</b></p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><b>No impact in the current Financial Year</b></p>
<p>IPSAS 45: Property Plant and Equipment</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><b>No impact in the current Financial Year</b></p>
<p>IPSAS 46: Measurement</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement, and measurement-related disclosures.</li> </ol> <p>The standard also introduces a public sector-specific measurement basis called the current operational value.</p> <p><b>No impact in the current Financial Year</b></p>
<p>IPSAS 47: Revenue</p>	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts, and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an ORPP shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><b>No impact in the current Financial Year</b></p>
<p>IPSAS 48: Transfer Expenses</p>	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature,</p>

**Office of the Registrar of Political Parties  
Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

	amount, timing, and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. <b>No impact in the current Financial Year</b>
IPSAS 49: Retirement Benefit Plans	<b>Applicable 1<sup>st</sup> January 2026</b> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans that provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. <b>No impact in the current Financial Year</b>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<b>Applicable 1<sup>st</sup> January 2027</b> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the ORPP's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <b>No impact in the current Financial Year</b>

**iii. Early adoption of standards**

The Office did not early-adopt any new or amended standards in the financial year.

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i) Revenue from non-exchange transactions**

**Taxes, Levies, and Fines**

The *Office* recognizes revenues from taxes, levies, 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 *Office* 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 Office and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

**ii) Revenue from exchange transactions**

**Rendering of services**

The Office 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. 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 Office.

**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.

**Dividends**

Dividends or similar distributions must be recognized when the shareholder's or the Office'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 the Current FY was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Office upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Office recorded additional appropriations as outlined in the budget analysis on page 8 following the governing body's approval.

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

---

The Office's budget is prepared on a different basis from the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on an 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 cash flows has been presented under the section statement of comparison of budget and actual amounts of these financial statements.

**c) Taxes**

**Current income tax**

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Office operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

**Deferred tax**

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future. Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities, and the deferred taxes relate to the same taxable *period* and the same taxation authority.

**Sales tax**

Expenses and assets are recognized net of the amount of sales tax, except:

- i) When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.
- ii) When receivables and payables are stated with the amount of sales tax included  
The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

**d) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. *investment property is measured at fair value with gains and losses recognised through surplus or deficit*, properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

**e) 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 Office recognizes such parts

**Office of the Registrar of Political Parties**

**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

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. 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.

**f) Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the ORPP. Assets held under a finance lease are Capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The ORPP also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the ORPP will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the ORPP. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

**g) Intangible Assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding Capitalized development costs, are not Capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

**h) Biological Assets**

The Office recognizes biological assets when it controls the assets due to past events, it is probable that future economic benefits associated with the asset will flow to the Office, and when the fair value or cost of the asset can be measured reliably. Biological assets are initially and subsequently measured at fair value less costs to sell, except where fair value cannot be reliably determined. In such cases, the asset is measured

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

at its cost less accumulated depreciation and any accumulated impairment losses. Changes in fair value less costs to sell are recognized in surplus/deficit in the period in which they occur.

**i) Research and development costs**

The Office expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Office can demonstrate:

- a) The technical feasibility of completing the asset so that the asset will be available for use or sale.
- b) Its intention to complete and its ability to use or sell the asset.
- c) How the asset will generate future economic benefits or service potential
- d) The availability of resources to complete the asset.
- e) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

**j) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The ORPP does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements.* A financial instrument is any contract that gives rise to a financial asset of one ORPP and a financial liability or equity instrument of another ORPP. At initial recognition, the ORPP measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**i. Financial assets**

**Classification of financial assets**

The ORPP classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity, or fair value through surplus and deficit on the basis of both the ORPP's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding.

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an ORPP has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the ORPP classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the Office manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

### **Impairment**

The ORPP assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity.

The Office recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL).

### **ii. Financial liabilities**

#### **Classification**

The Office classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

#### **k) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating Capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Office.

#### **l) Provisions**

Provisions are recognized when the Office has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Where the Office expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

#### **m) Social Benefits**

Social benefits are cash transfers provided to

- i) specific individuals and/or households that meet the eligibility criteria,

- ii) mitigate the effects of social risks and
- iii) Address the needs of society as a whole.

The Office recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the Office will incur in fulfilling the present obligations represented by the liability.

**n) Contingent liabilities**

The ORPP does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**o) Contingent assets**

The ORPP does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the ORPP in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**p) Nature and purpose of reserves**

The Office creates and maintains reserves in terms of specific requirements. There are no current reserves maintained.

**q) Changes in accounting policies and estimates**

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

**r) Employee benefits**

**Retirement benefit plans**

The Office provides retirement benefits for its employees and Management. Defined contribution plans are post-employment benefit plans under which an Office pays fixed contributions into a separate Office (fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

---

credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on a proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**s) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

**t) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant, and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**u) Related Parties**

The Office regards a related party as a person or an Office with the ability to exert control individually or jointly, or to exercise significant influence over the Office, or vice versa.

**v) Service Concession Arrangements**

The Office analyses all aspects of service concession arrangements that it enters in, determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Office recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise, any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Office also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**w) 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.

**x) Comparative Figures**

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

**y) 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, 2025.

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the Office'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 Office 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 Office. 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 Office.
- 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

**Provisions**

Provisions were raised, and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material. No provision was provided by management during the financial year under review.

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

**6. Transfers from other Government Entities**

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Operational Grant	1,228,300,000	808,300,000
<b>Total</b>	<b>1,228,300,000</b>	<b>808,300,000</b>

*Operational grant relates to transfers from the ORPP Recurrent Account for the Political Parties Fund during the year under review.*

**7. Other Income**

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Retention	3,313,141	-
Gratuity	13,689,202	
<b>Total</b>	<b>17,002,343</b>	<b>-</b>

*Other income relates to transfers from the Recurrent account for staff gratuity and other receipts.*

**8. Use of Goods and Services**

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Transport and Travel	3,250,328	3,501,255
Utilities, supplies and services	1,430,545	1,690,130
Domestic travel and subsistence	67,534,870	49,046,416
Foreign travel and subsistence	3,561,689	798,225
Hospitality supplies and services	9,455,705	8,384,403
Printing and Stationery	20,390,729	580,000
Training	48,668,343	1,121,400
Other General Expenses*	136,880	-
<b>Total</b>	<b>154,429,089</b>	<b>65,121,829</b>

*\* Relates to the National Agricultural Show held in Machakos*

**9. Disbursement to Political Parties**

**9 (a) Disbursement to Political Parties**

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Disbursement to political parties	1,166,885,000	767,791,924
<b>Total</b>	<b>1,166,885,000</b>	<b>767,791,924</b>

*Disbursable funds to 48 Political Parties during the financial year under review.*

**9 (b) Actual Transfer to Political Parties**

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Transfer to political parties	1,164,052,214	767,791,924
<b>Total</b>	<b>1,164,052,214</b>	<b>767,791,924</b>

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

*Relates to the actual amount disbursed during the financial year under review.*

**10. Depreciation and Amortization Expense**

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Property, plant and equipment	7,296,222	2,434,959
Intangible assets	275,100	412,444
<b>Total depreciation and amortization</b>	<b>7,571,322</b>	<b>2,847,403</b>

*Depreciation and amortization charges relate to Assets acquired in the Fund Account*

**11. Gratuity Expense**

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Gratuity Expense	13,689,202	-
<b>Total</b>	<b>13,689,202</b>	<b>-</b>

*Gratuity expense paid during the year*

**12. Other Payments**

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Retention	1,560,611	-
<b>Total</b>	<b>1,560,611</b>	<b>-</b>

*Amount relates to retention funds paid during the year under review*

**13. Cash and Cash Equivalents**

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Current Account	21,156,686	154,111,209
<b>Total Cash and Cash Equivalents</b>	<b>21,156,686</b>	<b>154,111,209</b>

**Detailed Analysis of the Cash and Cash Equivalents**

Financial Institution	Account number	FY 2024-2025	FY 2023-2024
		Kshs	Kshs
a) <b>Current Account</b>			
CBK001	1000181842	21,156,686	154,111,209
<b>Grand Total</b>		<b>21,156,686</b>	<b>154,111,209</b>

*Actual cashbook balance as at the end of the financial year under review*

**14. Receivables from Exchange Transactions**

**a) Receivables from Exchange Transactions (Current)**

*No receivables from exchange transactions (Current) were recorded during the FY2024/2025*

**b) Receivables from Exchange Transactions (Long-term)**

*No receivables from exchange transactions (long-term) were recorded during the FY2024/2025*

**c) Ageing analysis for Receivables from exchange transactions**

*No ageing analysis for receivables from exchange transactions*

**d) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions**

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

*No reconciliation for Impairment Allowance on Receivables from Exchange Transactions was recorded during the FY2024/2025*

**15. Property, Plant and Equipment**

Cost	Furniture and fittings	Computers	Other Assets (Refurbishments)	Total
	12.5%	30%	12.5%	
	Kshs	Kshs	Kshs	Kshs
As At 1 July 2023	1,710,300	430,400	21,786,838	23,927,538
Additions	839,500	-	3,815,200	4,654,700
As at 30 <sup>th</sup> June 2024	2,549,800	430,400	25,602,038	28,582,238
Additions	1,169,354	2,952,625	33,131,413	37,253,392
As at 30 <sup>th</sup> June 2025	<b>3,719,154</b>	<b>3,383,025</b>	<b>58,733,451</b>	<b>65,835,630</b>
<b>Depreciation And Impairment</b>				
At 1 July 2023	943,005	282,773	8,083,465	9,309,243
Depreciation	200,849	44,288	2,189,822	2,434,959
As At 30 <sup>th</sup> 2024	1,143,854	327,061	10,273,287	11,744,202
Depreciation	321,912	916,789	6,057,521	7,296,222
As at 30 <sup>th</sup> June 2025	<b>1,465,766</b>	<b>1,243,850</b>	<b>16,330,808</b>	<b>19,040,424</b>
<b>Net Book Values</b>				
As at 30 <sup>th</sup> June 2024	<b>1,405,946</b>	<b>103,339</b>	<b>15,328,751</b>	<b>16,838,036</b>
As at 30 <sup>th</sup> June 2025	<b>2,253,387</b>	<b>2,139,175</b>	<b>42,402,644</b>	<b>46,795,206</b>

**Valuation**

Land and buildings/Equipment had not been valued yet.

**Property, Plant and Equipment at Cost**

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Computers And Related Equipment	3,383,025	1,243,850	2,139,175
Office Equipment, Furniture, And Fittings	3,719,154	1,465,766	2,253,387
Refurbishments	58,733,451	16,330,808	42,402,644
<b>Total</b>	<b>65,835,630</b>	<b>19,040,424</b>	<b>46,795,206</b>

*No Property, plant, and Equipment were fully depreciated during the year*

Office of the Registrar of Political Parties  
Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)

16. Intangible Assets

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
<b>Cost</b>		
At beginning of the year	1,856,928	1,856,928
At end of the year	<b>1,856,928</b>	<b>1,856,928</b>
<b>Amortization and impairment</b>		
At beginning of the year	1,030,801	618,357
Amortization	275,100	412,444
At end of the year	<b>1,305,901</b>	<b>1,030,801</b>
At end of the year	<b>1,305,901</b>	<b>1,030,801</b>
<b>NBV</b>	<b>551,027</b>	<b>826,127</b>

17. Trade and Other Payables

Description	FY 2024-2025		FY 2023-2024	
	Kshs		Kshs	
Trade payables	2,832,786		93,080	
Employee payables	-		-	
Other payables	-		-	
<b>Total trade and other payables</b>	<b>2,832,786</b>		<b>93,080</b>	
<b>Ageing analysis: (Trade and other payables)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	2,832,786	100%	93,080	100%
1-2 years	-		-	
2-3 years	-		-	
Over 3 years	-		-	
<b>Total (tie to above total)</b>	<b>2,832,786</b>	<b>100%</b>	<b>93,080</b>	<b>100%</b>

Payables relate to the amount payable to the Amani National Congress

18. (a) Refundable Deposits

Description	FY 2024-2025		FY 2023-2024	
	Kshs		Kshs	
Retention deposits	8,635,819		6,883,289	
Other deposits (Staff gratuity deposit)	20,722		7,200,000	
<b>Total deposits</b>	<b>8,656,541</b>		<b>14,083,289</b>	
<b>Ageing analysis: (Refundable deposits)</b>	<b>FY2024-2025</b>	<b>% of the Total</b>	<b>Comparative FY2023-2024</b>	<b>% of the Total</b>
Under one year	1,773,252	20%	11,716,485	83%
1-2 years	4,265,163	49%	2,366,804	17%

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

2-3 years	2,618,126	30%	-
Over 3 years	-		-
<b>Total</b>	<b>8,656,541</b>		<b>14,083,289</b>

*Refundable deposits relate to retention deposits held and the Staff gratuity balance payable to the Staff.*

**18(b) Refundable Deposits and Staff Gratuity Schedule.**

Item	Balance BFW (FY 2023-2024)	Additions During the Year	Payments During the Year	Total Balance (FY 2024-2025)
	Kshs	Kshs	Kshs	Kshs
Retention	6,883,289	3,313,141	1,560,611	8,635,819
Staff Gratuity	7,200,000	13,689,202	20,868,480	20,722
<b>Total</b>	<b>14,083,289</b>	<b>17,002,343</b>	<b>22,429,091</b>	<b>8,656,541</b>

*Schedule of detailed refundable deposits and staff gratuity payable*

**19. Cash Generated from Operations**

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
<b>Surplus for the year before tax</b>	(100,585,411)	(27,461,156)
<b>Adjusted for:</b>		
Depreciation	7,571,322	2,847,403
Increase in payables	2,739,706	3,144,009
Decrease in payments received in advance	(5,426,748)	-
<b>Net cash flow from operating activities</b>	<b>(95,701,131)</b>	<b>(21,469,744)</b>

**20. Financial Risk Management**

The ORPP's activities expose it to a variety of financial risks, including credit and liquidity risks and effects of changes in foreign currency. The ORPP's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The ORPP does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The ORPP's financial risk management objectives and policies are detailed below:

**i) Credit Risk**

The ORPP has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the Management. The amounts presented in the statement of financial position are net of

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

allowances for doubtful receivables, estimated by the ORPP's management based on prior experience and their assessment of the current economic environment.

**Financial Risk Management**

The carrying amount of financial assets recorded in the financial statements representing the ORPP's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>				
Bank balances	21,156,686	21,156,686	-	-
<b>Total</b>	<b>21,156,686</b>	<b>21,156,686</b>	-	-
<b>As at 30 June 2024</b>				
Bank balances	154,111,209	154,111,209	-	-
<b>Total</b>	<b>154,111,209</b>	<b>154,111,209</b>	-	-

**Financial Risk Management**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the ORPP has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The board of Management sets the ORPP's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**ii) Liquidity Risk Management**

Ultimate responsibility for liquidity risk management rests with the ORPP's Management, who have built an appropriate liquidity risk management framework for the management of the ORPP's short, medium and long-term funding and liquidity management requirements. The ORPP manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the ORPP under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>				
Trade payables	2,832,786	-	-	2,832,786

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>Total</b>	<b>2,832,786</b>	-	-	<b>2,832,786</b>
<b>As at 30<sup>th</sup> June 2024</b>				
Trade payables	93,080	-	-	93,080
<b>Total</b>	<b>93,080</b>	-	-	<b>93,080</b>

**Financial Risk Management**

**iii) Market risk**

ORPP has put in place an internal audit function to assist it in assessing the risk faced by the ORPP on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the ORPP's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The ORPP's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the ORPP's exposure to market risks or the way it manages and measures the risk.

**a) Foreign Currency Risk**

The Office has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currency are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The ORPP manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

**Financial Risk Management**

The Office did not have any carrying amount on foreign currency denomination during the FY2024/2025.

**b) Interest rate risk**

Interest rate risk is the risk that the ORPP's financial condition may be adversely affected as a result of changes in interest rate levels. The ORPP's interest rate risk arises from bank deposits. This exposes the ORPP to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the ORPP's deposits.

**Management of interest rate risk**

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

**Financial Risk Management**

**Sensitivity analysis**

The ORPP analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant.

**Fair value of financial assets and liabilities**

**a) Financial instruments measured at fair value.**

**Determination of fair value and fair values hierarchy**

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the ORPP's market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The ORPP considers relevant and observable market prices in its valuations where possible.

**Financial Risk Management**

There were no analysis of financial and non-financial instruments recorded at fair value by level of the fair value hierarchy *in the financial year under review*.

There were no transfers between levels 1, 2, and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

**iv) Capital Risk Management**

The objective of the ORPP's Capital risk management is to safeguard the ORPP's ability to continue as a going concern. *There were no capital structure funds in the year under review.*

## **21. Related Party Disclosures**

### **Nature of related party relationships**

Entities and other parties related to the ORPP include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

### **Government of Kenya**

The Government of Kenya is the principal shareholder of the Office, holding 100% of the ORPP's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the ORPP, both domestic and external.

### **Other related parties include:**

- i) The Parent Ministry.
- ii) County Governments
- iii) Other MDAs
- iv) Key management.

## **22. Segment Information**

*No Segment information.*

## **23. Contingent Assets and Contingent Liabilities**

### **Contingent Assets**

*No Contingent Assets were transacted during the financial year under review*

### **Contingent Liabilities**

*No Contingent liabilities were transacted during the financial year under review.*

## **24. Capital Commitments**

*No cash commitment was set aside during the financial year under review.*

## **25. Events after the Reporting Period**

There were no material adjusting and non-adjusting events after the reporting period.

## **26. Ultimate And Holding ORPP**

The Office's ultimate parent is the Government of Kenya.

## **27. Currency**

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

17. Appendices

**Appendix 1: Implementation Status of Auditor-General's Recommendations**

There were no Key audit matters to report for the financial year period FY 2023/2024.



**Sophia Sitati**  
Ag. Registrar of Political Parties/CEO

Date: 2/10/2025

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

**Appendix II: Distribution of Political Parties' Fund per Party during FY2024/25**

The following 48 Political Parties received funding in the FY2024/2025, as demonstrated in the Table below:

S/No	Code	Name of the Party	PPF 70%	PPF 15%	PPF 10%	Total
1	1	People's Liberation Party	4,602,205	1,128,031	560,228	6,290,464
2	7	Party of Independent Candidate of Kenya	285,579	376,010	70,029	731,617
3	8	Devolution Empowerment Party	8,020,665	2,256,061	1,190,485	11,467,211
4	9	Kenya National Congress	1,121,502	-	420,171	1,541,673
5	12	Wiper- Democratic Movement	44,826,068	8,272,224	7,002,851	60,101,143
6	13	Democratic Party of Kenya	3,462,829	752,020	350,143	4,564,992
7	14	Party of National Unity	2,400,018	752,020	560,228	3,712,267
8	15	United Democratic Alliance	354,118,336	77,082,092	49,089,983	480,290,411
9	19	Kenya Social Congress	426,745	376,010	210,086	1,012,841
10	21	Orange Democratic Movement	188,067,546	38,729,051	29,762,115	256,558,712
11	23	Forum for Restoration of Democracy-Kenya	15,641,728	3,008,082	2,871,169	21,520,978
12	25	Progressive Party of Kenya	1,897,845	376,010	350,143	2,623,998
13	27	Jubilee Party	91,360,734	13,536,367	7,633,107	112,530,209
14	28	Maendeleo Democratic Party	344,270	-	140,057	484,327
15	29	National Rainbow Coalition	3,046,137	752,020	490,200	4,288,357
16	30	Kenya African Democratic Union-Asili	329,298	-	70,029	399,327
17	32	Communist Party of Kenya	355,462	376,010	140,057	871,529
18	33	Kenya African National Union	12,430,720	5,264,143	2,310,941	20,005,804
19	34	Safina Party	2,026,283	376,010	210,086	2,612,379
20	36	Chama Cha Uzalendo	3,125,914	-	140,057	3,265,971
21	37	National Agenda Party of Kenya	689,212	752,020	420,171	1,861,403
22	38	People's Empowerment Party	250,489	376,010	70,029	696,528
23	39	Peoples Democratic Party	451,349	-	210,086	661,435
24	41	United Democratic Movement	11,184,970	7,896,214	3,291,340	22,372,524
25	42	Shirikisho Party of Kenya	55,583	376,010	140,057	571,650
26	46	United Party of Independent Alliance	4,306,790	1,880,051	1,400,570	7,587,411
27	49	Federal Party of Kenya	976,874	-	70,029	1,046,902

**Office of the Registrar of Political Parties**  
**Annual Report and Financial Statements for the year ended June 30, 2025 (Fund Account)**

S/No	Code	Name of the Party	PPF 70%	PPF 15%	PPF 10%	Total
28	50	Muungano Party	3,852,344	1,128,031	630,257	5,610,631
29	54	Chama Cha Mashinani	4,899,306	1,504,041	350,143	6,753,489
30	61	Ubuntu People's Forum	1,593,697	-	70,029	1,663,726
31	62	Amani National Congress	14,016,641	5,264,143	2,871,169	22,151,953*
32	64	United Democratic Party	4,193,563	-	280,114	4,473,677
33	66	People's Trust Party	561,275	-	140,057	701,332
34	67	Maendeleo Chap Chap	7,125,368	1,880,051	1,540,627	10,546,046
35	72	Movement for Democracy and Growth	7,807,714	-	350,143	8,157,856
36	77	Justice and Freedom Party of Kenya	160,465	-	70,029	230,494
37	78	Grand Dream Development Party	248,280	-	140,057	388,337
38	81	United Progressive Alliance	4,499,783	1,880,051	840,342	7,220,176
39	82	The Service Party	6,648,185	1,504,041	630,257	8,782,483
40	83	National Ordinary People Empowerment Union	915,427	-	210,086	1,125,512
41	84	National Reconstruction Alliance	2,549,702	-	280,114	2,829,816
42	85	Democratic Action Party-Kenya	21,320,929	2,632,071	2,380,969	26,333,970
43	87	Chama Cha Kazi	4,264,744	752,020	420,171	5,436,935
44	88	Tujibebe Wakenya Party	5,207,199	752,020	350,143	6,309,362
45	89	Kenya Union Party	5,775,305	1,504,041	630,257	7,909,603
46	91	Pamoja African Alliance	7,865,119	376,010	1,330,542	9,571,671
47	92	Mabadiliko Party of Kenya	85,003	376,010	70,029	531,042
48	95	Green Thinking Action Party	414,802	-	70,029	484,831
<b>Sub Total</b>			<b>859,810,000</b>	<b>184,245,000</b>	<b>122,830,000</b>	<b>1,166,885,000</b>
<b>Administration</b>						<b>61,415,000</b>
<b>GRAND TOTAL</b>			<b>859,810,000</b>	<b>184,245,000</b>	<b>122,830,000</b>	<b>1,228,300,000</b>

\* Kshs. 2,832,792.25 allocation for the fourth quarter of FY2024/25 was not disbursed to the Amani National Congress party (ANC) because the party was voluntarily dissolved on 7<sup>th</sup> February 2025, as carried in Gazette Notice No. 3449 under Vol. CXXVII-No. 53.