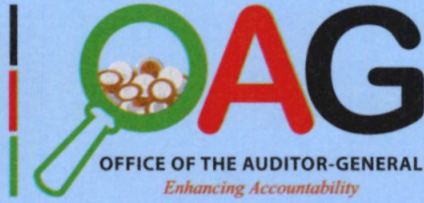


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 01 APR 2026 DAY: Wed

TABLED BY: Hon. Naomi Wago Deputy Majority Whip

PERK-AT-TABLE: Mado Miriam

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**OFFICE OF THE DATA PROTECTION
COMMISSIONER**

**FOR THE YEAR ENDED
30 JUNE, 2025**



**OFFICE OF THE DATA PROTECTION COMMISSIONER
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED**

30TH JUNE, 2025

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

Office of the Data Protection Commissioner

Annual Report and Financial Statements for the year ended June 30, 2025.



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1. Acronyms and Definition of Key Terms

A: Acronyms and Abbreviations

ODPC	Office of the Data Protection Commissioner
PFM	Public Finance Management
ICPAK	Institute of Certified Public Accountants of Kenya
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board

B: Definition of Key Terms

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

Comparative Year - Refers to the prior period which is used to compare against the current period to analyse financial trends and changes over time

2. Key MDA Information and Management

(a) Background information

The Office of the Data Protection Commissioner was established in November 2020 as an Independent State Office pursuant to the Data Protection Act, 2019. The Office is domiciled in Kenya with provisions for establishment of seven regional offices: Head Office Nairobi, Mombasa, Nakuru, Kisumu, Eldoret, Nyeri and Garissa as per the Data Protection Act, 2019 and the approved organization structure.

(b) Mandate

The Mandate of the Office of Data Protection Commissioner as derived from the Data Protection Act 2019 includes:

- 1) Regulate the processing of personal data.
- 2) Ensure that the processing of personal data of a data subject is guided by the principles set out in section 25 of the Act.
- 3) Protect the privacy of individuals.
- 4) Establish the legal and institutional mechanism to protect personal data; and
- 5) Provide data subjects with rights and remedies to protect their personal data from processing that is not in accordance with the Act.

Vision

“To enhance trust and build transparency of data protection in Kenya”

Mission

“Protect personal data in Kenya through compliance, enforcement, public awareness and institutional capacity development”

Core Values

- 1) Collaboration and Teamwork
- 2) Ethical organisational practices
- 3) Transparency and accountability
- 4) Inclusive and accessible
- 5) Organisational effectiveness

(c) Key Management

The Office day-to-day management is under the Data Commissioner who is the Accounting and Authorized Officer as per the Data Protection Act, 2019.

The Data Commissioner is assisted by three (3) Deputy Data Commissioners and a team of seven senior managers.

No.	Designation
1.	Data Commissioner
2.	Deputy Data Commissioner Corporate Services
3.	Deputy Data Commissioner Registration & Compliance
4.	Deputy Data Commissioner Complaints & Investigations
5.	Head of Finance
6.	Head of Supply Chain Management
7.	Assistant Data Commissioner, Research & Strategy
8.	Head of Legal
9.	Head of Internal Audit
10.	Head of ICT
11.	Head of Corporate Communication

(d) Fiduciary Management

The key management personnel who held office during the financial period ended 30th June, 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name	Date of Appointment
1.	Data Commissioner	Immaculate Kassait	16/11/2020
2.	Deputy Data Commissioner Corporate Services	Festus Musyoki	16/06/2022
3.	Deputy Data Commissioner Registration & Compliance	John Walubengo	01/10/2024
4.	Deputy Data Commissioner Complaints & Investigations	Oscar Otieno	01/07/2022
5.	Head of Finance	Wycliffe Muli	17/03/2023
6.	Head of Supply Chain Management	Andrew Kiarie	04/07/2022
7.	Assistant Data Commissioner, Research & Strategy	Augustus Munywoki	01/10/2021
8.	Head of Legal	Susan Waweru	25/07/2022

Office of the Data Protection Commissioner

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No.	Designation	Name	Date of Appointment
7.	Assistant Data Commissioner, Research & Strategy	Augustus Munywoki	01/10/2021
8.	Head of Legal	Susan Waweru	25/07/2022
9.	Head of Internal Audit	Abudo Dambala	14/07/2022
10.	Head of ICT	Amos Kiptoo Kosgei	14/07/2022
11.	Head of Corporate Communication	Dalton Mbondo	01/08/2023

(e) Fiduciary Oversight Arrangements

The Office is mandated to constitute eight (8) committees as part of her governance and administrative structure responsible for fiduciary oversight arrangements. These committee includes;

- Senior Management Committee
- Data Protection Compliance and Enforcement Committee
- Dispute Resolution Committee
- Human Resource Management Advisory Committee
- Budget Implementation Committee
- Public Finance Management Standing Committee
- Performance Management Committee
- Audit and Risk Committee

At national level, the institutions charged with fiduciary oversight arrangements of the Office of Data Protection Commissioner includes Parliamentary Committees and Office of the Auditor General.

(f) ODPC Headquarters

Office of the Data Protection Commissioner
P.O. Box 30920 - 00100
Britam Towers
Hospital Road, Upper hill
Nairobi, Kenya

(g) ODPC Contacts

Telephone: (254)796954269/0752896867
E-mail: info@odpc.go.ke
Website: www.odpc.go.ke

(h) ODPC Bankers

National Bank of Kenya
P.O. Box 72866-00200
Nairobi, Kenya

(i) Independent Auditors

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 Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. Profiles of the Accounting Officer and Key Management



Immaculate Kassait, MBS
Data Commissioner

Ms. Immaculate Kassait, MBS holds a Bachelor's Degree from Makerere University, a Post Graduate Diploma from Kenya School of Law and an Executive Global Masters in Business Administration from USIU Africa.

Ms. Immaculate Kassait, MBS is the Data Commissioner and Accounting Officer for the Office of the Data Protection Commissioner.



CPA, FA, Festus Musyoki
Deputy Data Commissioner, Corporate Services

Festus holds a Master of Business Administration (finance) and Bachelor of Commerce (finance) both from the University of Nairobi and is a Certified Public Accountant of Kenya and a member of Institute of Certified Public Accountants of Kenya and Institute of Certified Investments and Financial Analysts.

At the Office of Data Protection Commissioner, Festus is charged with overseeing finance, human resources, administration and corporate communication divisions of the Office.



Oscar Otieno
Deputy Data Commissioner, Complaints, Investigation and Enforcement

Oscar holds a Master of Business Administration (MBA) from the University of Nairobi. He is a graduate of Egerton University with a Bachelor of Science in Computer Science. He is a Certified Information Systems Auditor (CISA) and a Microsoft Certified Systems Engineer (MCSE). He is responsible for providing leadership in Complaints, Investigations and Enforcement Division



John Walubengo, OGW

Deputy Data Commissioner, Compliance

Mr. Walubengo holds an MSc in Strategic Business IT (University of Portsmouth) and a BSc in Mathematics (Kenyatta University). He holds several industry certifications including the CDPSE, (Certified Data Privacy Solutions Engineer) CCNA (Certified Cisco Network Associate) and the CISA (Certified Information Systems Auditor) certification. His area of specialisation is in ICT Governance, Security, Policy & Strategy.



Susan Waweru

Senior Principal Legal Officer

Susan Waweru holds a Master's Degree in Public Policy & Management, an MBA in Strategic Management & Entrepreneurship, a Post Graduate Diploma in Law, and a Bachelor of Law (LL. B). She is a member of the Institute of Certified Secretaries (ICS), the Chartered Institute of Arbitrators (MCI Arb), the East Africa Law Society (EALS), and the Law Society of Kenya (LSK).

Susan is the head of legal department and provides legal services at the Office of Data Protection Commissioner.

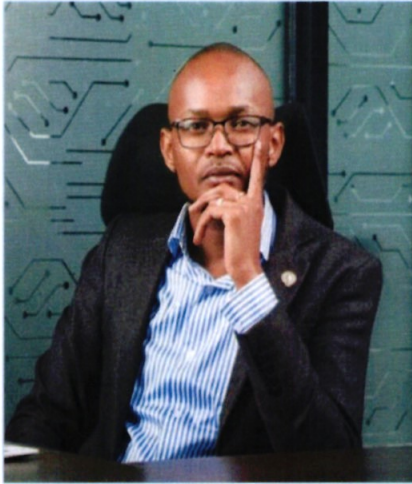


Augustus Munywoki

Assistant Data Commissioner, Research and Strategy

Mr. Munywoki holds a Bachelors' Degree in Economics from the University of Nairobi and a Certificate in Project Management and Senior Management.

Augustus is charged with the responsibility to develop, review and implement advocacy and collaboration strategies, policies, processes and procedures in accordance with Personal Data Protection Laws.



Andrew Kiarie
Senior Principal Supply Chain Management Officer

Andrew holds a Master of Business Administration degree and Bachelor of Arts degree (Economics) from the University of Nairobi. He is a member of the Kenya Institute of Supplies Management (KISM) and Chartered Institute of Procurement and Supply (CIPS).

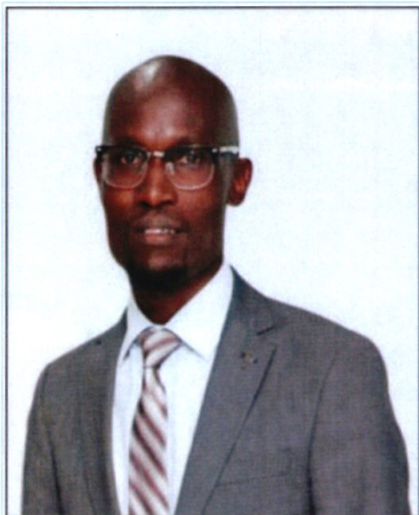
Mr. Kiarie is charged with providing leadership in supply chain division of the Office



CPA Abudo Dambala
Senior Principal Internal Auditor

Mr. Dambala holds a Bachelor of Commerce (finance) from University of Nairobi and Master of Business Administration from Kenya Methodist University. He is a Certified Public Accountant of Kenya (CPA) and a Certified Information System Auditor (CISA). He is a member of Institute of Certified Public Accountants of Kenya, Institute of Internal Auditors and ISACA.

Mr. Dambala is the Head of Internal Audit Department and Secretary to the Audit committee.



Amos Kiptoo Kosgei
Senior Principal Information Systems Officer

Amos holds Master's Degree in Information Technology Management from the University of Nairobi and a BSc Computer Science from Chuka University. He is a Certified Information Systems Auditor (CISA), Certified Huawei Networks Associate (HCNA), and a Certified IBM Security Intelligence Analyst. He is a member of Information Systems Audit and Control Association (ISACA).

He is responsible for the ICT Strategies & Policies, oversight of automation, and provision of advisory services on ICT matters to the Office.



CPA Wycliffe Muli

Senior Principal Finance Officer

Mr. Muli holds an MSc. Finance and Accounting and a Bachelors' Degree in Commerce from the KCA University. He is a Certified Public Accountant of Kenya (CPA) and has undertaken Senior Management Course at Kenya School of Government. He is a member of the Institute of Certified Public Accountants of Kenya (ICPAK).



Dalton Mbondo

Senior Principal Corporate Communications Officer.

Dalton holds a Masters of Arts in Communication degree from Daystar university and a Bachelors of Arts (Education) from Catholic University of East Africa. He is responsible for Communication Division that spearheads the development, review & implementation of corporate communication policies, strategies & procedures.

4. Statement by the Accounting Officer

It is with great pleasure that I present to you the Annual Report and Financial Statements for the financial year 2024/2025 for the Office of the Data Protection Commissioner. This report has been prepared under Section 81(1,2,3,4) of the Public Finance Management Act, 2012 which requires the Accounting Officer for a national government entity to prepare financial statements in respect of the entity. The report presents an overview of the financial and key non-financial performance for the year ended 30th June 2025, it provides key achievements of the office, implementation challenges and recommendation as reported in the detailed financial statements together with the commentary notes and comparative analysis for the key items.

During the period under review, the Office was allocated a total of Ksh.860.3 million which was fully absorbed (99.9 percent) towards the operationalization of three (3) regional offices in Eldoret, Nyeri and Machakos, Review of organizational Strategic Plan and Recruitment of phase III ODPC staff. The Office developed and published eight (8) Guidance notes and Data Sharing Code to enhance compliance with data protection and accredited data protection trainers and auditors.

The Office continued to automate its business processes for efficiency and service delivery by re-engineering 4 processes and digitalized 100 % of the targeted services during the financial year 2024/2025. During the same period, the Office registered six thousand, nine hundred and sixty-five (6,965) data controllers and data processors, resolved all the data breach complaints, undertook forty-six (46) audits/inspections of data controllers and data Processors to ascertain level of compliance with the Data Protection Laws, reviewed a total of seventy-six (76) Data Protection Impact Assessment Reports and issued one hundred and forty-six (146) advisories.

The Office has undertaken a series of public awareness campaigns, aimed at enhancing the understanding and compliance of Data Controllers, Data Processors, and Data Subjects with Data Protection Laws. These campaigns were designed to boost capacity and ensure effective reporting of complaints by Data Subjects. To achieve these goals, the Office organized a variety of forums including roadshows, townhall meetings, and exhibitions held at

prominent conferences. Each of these events provided a platform for educating and engaging with key stakeholders across different sectors, ensuring broad dissemination of information regarding data protection and compliance.

In addition to these initiatives, the Office hosted the International Data Privacy Day 2024, a global observance that emphasizes the importance of data protection and privacy rights and launched the 2nd Cycle Strategic Plan 2025-2029

The Office however, experienced several risks and challenges including Cyber security risk as a result of accelerating automation, privacy risk from the fast pace of emerging technology, Regulatory risk due to emerging issues such as Artificial Intelligence which may lack legal framework, delay in exchequer releases from the National Treasury through the State Department of ICT and Digital Economy therefore affecting the timeliness in budget execution and implementation.

The Office is proud of the accomplishments outlined in this year's report and those that we expect in the near future. The milestones achieved have been made possible by our various stakeholders who have supported our efforts through the multiagency approach model adopted by the Office.

We will continue to strive towards Strengthening of the data protection policy, legal and regulatory frameworks; Enhancing the institutional capacity; and Increasing adherence to data protection laws. This will ensure the achievement of our mandate and the attainment of our strategic mission of protecting personal data in Kenya through compliance, enforcement, public awareness and institutional capacity development. As we celebrate the progress and milestones achieved over the last one year, we focus with a lot of zeal on the opportunities awaiting this ever evolving and dynamic data protection sector.

We thank you most sincerely for your support and commitment.



.....
Immaculate Kassait, MBS
Data Commissioner.

5. Statement of Performance Against Predetermined Objectives for FY2024/25

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer presents a statement of performance against predetermined objectives of the Office of the Data Protection Commissioner.

The 2019/20 – 2024/25 programme performance review highlights the achievements of planned targets since the office establishment on 17th November 2020. During the period under review the office implemented three programmes as follows;

- 1) Institutional Capacity Development.
- 2) Regulatory Services
- 3) Awareness Creation

The key strategic objectives as per the ODPC Strategic Plan for 2019/20 – 2024/25) are:

- 1) To provide oversight over the processing of personal data
- 2) To enhance compliance with data protection laws
- 3) To Enhance execution of the process of ensuring compliance with laws, regulations, rules, standards, and social norms
- 4) Attract and develop competent human resources for timely service delivery
- 5) Leverage on ICT to improve service delivery
- 6) To establish and maintain a conducive working environment
- 7) To promote transparency and accountability in the utilization of financial resources
- 8) To promote transparency and accountability in procurement of goods and services in line with the Public Procurement and Disposal Act and Regulation
- 9) To enhance good public sector governance

During the year under review, the Office utilized part of the allocated resources to undertake the following key operational priorities.

i) Data Protection Guidance notes

The Office finalized the development of the following eight (8) sets of Data Protection guidance notes:

1. Guidance notes on the processing of Children's data

The Office reaffirms that children's personal data must never be treated as a commodity. Instead, it must be processed lawfully, fairly, and transparently, primarily to protect their rights to privacy, safety, and development. This guidance note offers guidance to those processing children's personal data on their legal but also moral obligations in ensuring that children can safely participate in and benefit from the digital society without harm.

2. Guidance notes on the processing of personal data for research purposes

This guidance note outlines the compliance requirements and provides information on the interpretation and implementation of the Act and the regulations as it relates to processing personal data for research purposes. By data handlers following this guidance note, researchers can ensure that their research activities are conducted in a responsible and ethical manner, maintaining the trust of participants and stakeholders while contributing to the advancement of knowledge.

3. Guidance notes on the public sector

To support compliance, the Office has developed this guidance note specifically for the public sector and it provides guidance on the interpretation and implementation of the Data Protection Act and relevant regulations as it relates to the public sector.

4. Guidance notes on processing data for historical and statistical purposes

The purpose of this guidance note is to provide clarity and direction on the processing of personal data for historical and statistical purposes, as well as archiving in the public interest. Given the increasing importance of data in research and public information, it is essential to balance the need for processing data with the protection of individuals' privacy rights. This guidance aims to ensure compliance with the Data Protection Act, 2019, and to promote best practices among data controllers and processors.

5. Guidance notes on biometric data processing

This guidance note is intended to assist Data Controllers and Data Processors who wish to process biometric data to comply with the Data Protection act and the subsidiary regulations. Data subjects' rights, especially their privacy, are greatly impacted by its use. It's imperative to make sure that data subjects can control the continuing processing of their data, have access to it, comprehend its usage, and are sufficiently informed about data processing while building biometric systems.

6. Guidance notes on processing of personal data by Micro, small and Medium Enterprises (MSMEs)

Data protection compliance emerges as a relatively new yet crucial area for MSMEs, especially as the adoption of technology and the collection of personal data become prevalent in business operations. The growing reliance on technologies such as mobile money transfers, payroll services, and e-commerce necessitates adherence to the Data Protection Act, 2019 aiming to boost consumer trust and ensure the privacy of personal data. This focus on safeguarding personal data aligns with the increasing value of data for business competitiveness and the heightened awareness among individuals about their privacy rights.

The Office supports MSMEs in data protection by engaging in awareness programs, simplifying compliance processes, and offering tools for self-assessment in data protection practices. The Office has created sector specific guidance notes, templates, and online resources specifically designed for MSMEs to understand and implement the Act's requirements efficiently.

7. Guidance notes on the processing of personal data for publication of audio-visual and recorded media

This guidance note aims to address key considerations such as obtaining consent for the collection and use of personal data, including the processing of personal data relating to children, ensuring the security and confidentiality of the data, and respecting the rights of data subjects. It also provides practical advice on managing and protecting personal data throughout the production process, including storage, access control, and data retention.

Furthermore, the guidance note outlines the responsibilities of data controllers and processors in relation to personal data processing for publication. It emphasizes the importance of conducting data protection impact assessments to identify and mitigate potential risks to individuals' privacy. Additionally, it highlights the need for transparency in informing individuals about the processing of their personal data and their rights in relation to such processing.

8. Guidance notes on the processing of personal data for journalistic purposes

The processing of personal data for journalistic purposes is governed by the Media Council Act, 2022 and the Data Protection Act, 2019. This guidance note outlines the compliance requirements and provides information on the interpretation and implementation of the Act and the regulations as it relates to processing personal data for journalistic purposes.

ii) Automation of Data Protection Services

The Office undertook an ICT Business Impact Analysis (BIA), developed Disaster Recovery Plan, Backups and Storage Strategy: Implemented 100% daily incremental backups which have adequate storage and retention period of up to 6 months. The Office also digitalized 100 % of the targeted services during the financial year 2024/2025. The Office has Developed a Cyber Security Strategy, an AI driven Chatbot as a tool for awareness creation and timely responses to clients on matters data protection and as part of Business Process Reengineering of Key Processes, Developed

and Submitted Terms of Reference for an Integrated Data Management System by the World Bank under the Kenya Digital Economy Acceleration Project

iii) Strategic Plan

The Office of the Data Protection Commissioner developed and launched the second cycle Strategic plan for the period 2025 – 2029.

iv) HRM Policy Documents and Staff Recruitment

During the period under review, the Office reviewed its organizational structure and staff establishment to align them to emerging structural and operational needs of the Office. The revised documents has since been approved by the Public Service Commission.

The Office completed phase III staff recruitment of twelve (12) positions during the financial year.

v) Complaints Resolution

The Office of Data Protection Commissioner received a total of 2,071 Complains from data subjects as at the end of reporting period. Out of the received Complaints, 1,988 had been investigated and resolved 100%. However, 83 complains were lodged towards the end of the FY and are being investigated with a view of resolving them in collaboration with other relevant government agencies. During the period under review, the Office issued one hundred and one (101) determinations of complaints, fifty-three (53) enforcement notices and seven (7) penalty notices.

vi) Data Protection Advisories

During the period under review, the Office received 146 requests for advisories in relation to implementation of the Data Protection Act, 2019, and had subsequently issued the 143 service advisories to Data Controllers and Data Processors in public and private sector on the provisions of the Act to ensure compliance with the provisions of Data Protection Act, 2019. The remaining 3 advisory requests were submitted late by data handlers during the reporting period and remains under review.

vii) Data Protection Regulation

The Office developed and published the Data Sharing Code. The Office also developed draft data protection audits regulations and initiated the review of the Data Protection Act 2019.

i) **The Data Protection (Accreditation of Auditors) Regulations, 2024**

The draft regulations set out the procedure for the conduct of audits by the Office of the Data Protection Commissioner as well as the procedure for entities that want to be accredited by the Office of the Data Protection Commissioner to carryout data protection audits.

ii) **Data Sharing Code**

The Code outlines the requirements that data controllers and data processors are required to observe prior to carrying out the sharing of personal data, as well as the measure to put in place in sharing the personal data to ensure protection of the individual whose data is being shared.

viii) **Public Awareness on Personal Data Protection**

The Office has undertaken a series of public awareness campaigns, aimed at enhancing the understanding and compliance of Data Controllers, Data Processors, and Data Subjects with Data Protection Laws. These campaigns were designed to boost capacity and ensure effective reporting of complaints by Data Subjects. To achieve these goals, the Office implemented the National Data Protection Program and organized a variety of forums including roadshows, townhall meetings, and exhibitions held at prominent conferences. Each of these events provided a platform for educating and engaging with key stakeholders across different sectors, ensuring broad dissemination of information regarding data protection and compliance.

In addition to these initiatives, the Office hosted the International Data Privacy Day 2024, a global observance that emphasizes the importance of data protection and privacy rights. This conference brought together stakeholders from different sectors including representatives from Government, Academia, the Financial Services sector, Technology, and Not-for-Profit organizations creating a collaborative environment for sharing best practices and discussing the latest developments in data protection.

Office of the Data Protection Commissioner

Annual Report and Financial Statements for the year ended June 30, 2025.

Table 1: Programme performance

Table 1 below provides analysis of programmes target and actual target achievements for the financial year 2024/25;

Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks
Regulatory Services	Compliance and Inspection	Registration	No. of registration Certificate issued	10,000	6,965	-3,035	The Office registered 6,965 data handlers against a target of 10,000. The target was not achieved due to low response to comments by the applicants.
		Guidance Notes	No of Guidance Notes/manuals issued	4	8	+4	Target surpassed. The Office developed and issued the following Guidance notes; <ol style="list-style-type: none"> 1. Journalistic, Literary & Artistic purposes 2. Biometric Data 3. Processing of Children's Data 4. Historical & Statistical Purposes 5. Research purposes 6. MSMES 7. Processing of recorded Media 8. Public sector
		Data Breach	% of data breach notifications addressed	100	100	-	The Office has reviewed 81 data breaches as at 30 th June 2025. The data breach reports submitted late in the reporting period remain under review.

Office of the Data Protection Commissioner

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Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks
		Data Protection Impact Assessment	% Data Protection Impacts Assessment Reports reviewed	100	100	-	The Office has reviewed 76 data protection impact assessments submitted as at 30 th June 2025. 7 DPIA requests submitted late during the reporting period remains under review
		Audits and Inspection	No. of Data Protection Inspections and Audits Reports	50 (30 Public Sector & 20 private sector)	46 (31 Public & 15 private)	-4	The underachievement is attributed to some private entities being unable to meet the costs associated with audits conducted by our accredited auditors.
		Assessments of Data Handlers	No of Assessments of Data Controllers	50	50	-	Target achieved 50 assessments on Data handlers conducted

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			and Data Processor s				
		Advisories	% of data protection advisories issued	100	98	-2	The Office issued 98% of the 146 advisory requests. The underachievement is attributed to the late submission of advisory requests by data handlers during the reporting period and remains under review.

Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks
	Complaints, Investigation and	Complaints	% of data breach complaints resolved	100	100	-	The Office received 2071 complaints, resolved 1988 and has 83 still undergoing investigation

Office of the Data Protection Commissioner

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Enforcement	Investigations	No of investigations initiated and concluded	12	13	1	Target surpassed. The overachievement is attributed to suo moto initiated due to the high volumes of personal data at risk
	Complaints, Investigation and enforcements	Reports on Complaints, Investigation and enforcements	5	5		Target achieved. Quarterly and Annual reports on Complaints, Investigation and enforcements submitted
	Regional Offices Investigation Support	Training of regional staff on complaints, investigation & enforcement	100%	100%	-	Target achieved. Regional staff trained on complaints, investigation & enforcement procedures

Office of the Data Protection Commissioner

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Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks
			procedures				
		SOPs for Complaints & Investigations Division for Suo moto and for Evidence chain of custody	No of SOPs developed	2	2	-	Target achieved. SOPs for Suo moto and for Evidence chain of custody developed
		Guidelines for managing complaints	No of guidelines developed	1	1	-	Target achieved. Guidelines for managing complaints from data subjects developed

Office of the Data Protection Commissioner

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		from data subjects					
		Development of an Enforcement	% Development and Update of	100	100	-	Target achieved. Updated enforcement database

Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks
		Databases.	Enforcement Database				
		Execution Policy	Approved Execution Policy	1	1	-	Target achieved. Execution Policy developed

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		Enforce ment Notices	% issuance of enforcem ent notices	100	100	-	Target achieved. 16 enforcement notices issued
		Court Orders	% of Court orders obtained	100	100	-	Target achieved. Three (3) court orders issued
		Penalty Notices	% issuance of penalty notices	100	100	-	Target achieved. Twenty (20) penalty notices issued -
		Guideli nes for Prosecu tion	% completi on of the guideline s for Prosecuti on	100	50	-50	The development of Guidelines for Prosecution ongoing

Progr amm	Deliver y Unit	Key Output	Key Performa	Annual Target	Actual Achievement	Vari anc e	Remarks
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Office of the Data Protection Commissioner

Annual Report and Financial Statements for the year ended June 30, 2025.

e			nce Indicator				
Awar ness Creati on	Advoca cy & Collabo ration	Awaren ess creation on Data Protecti on	No. of Awarene ss creation conducte d	10	22	12	Target surpassed due to the rollout of the National Data Protection Advocacy Program
			Develop & Producti on and dissemin ation of IEC Materials	100	100	-	-2 sets of IEC materials developed for Data Controllers/Data Processors and for Data Subjects. - Produced of 1000 copies each
		Nationa l Data Protecti on Advoca cy Progra m	Impleme ntation of the National Data Protectio n Develop ment in	47	22	-	Target not achieved due to budgetary constraints. The Office conducted the National Data Protection Advocacy Program in 22 counties.

Office of the Data Protection Commissioner

Annual Report and Financial Statements for the year ended June 30, 2025.

			47 counties				
		International Obligations on Data Protection	% implementation of obligations on	100	100	-	Participated in the NADPA annual Conference and AGM held in Abuja Nigeria from 6 th -8 th May 2025
Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks
		on (NADPA, GPA)	Data Protection				

Office of the Data Protection Commissioner

Annual Report and Financial Statements for the year ended June 30, 2025.

		Ratification of international conventions & adequacy decision on data protection	% implementation of ratification of international convention and adequacy decision	100	100	-	Target achieved. Cabinet memo submitted awaiting approval
Research, Policy and Quality Assurance	Annual Report	No. of report submitted		1	1	-	Target achieved. Annual Report for FY2023/24 prepared and submitted
	Published Data Sharing Code Regulation	% Finalization of data sharing code regulation		100	100	-	Target achieved. Data sharing code published
	Strategic Plan	% review of the 2nd cycle		100	100	-	Target achieved. The Strategic Plan reviewed

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Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks
			Strategic Plan				
		Performance Contracting	No. of reports	5	5	-	Target achieved. Quarterly and Annual reports prepared
	Training	Data Protection Training Curriculum	% development of Data Protection training curriculum	100	15	-85	The Multi-Stakeholder Committee was established.

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		Training of data handlers on matters data protection	No. of data handlers trained	2,000	1,635	- 365	Target not met due to low uptake by the Data Controllers and Data Processors
Institutional Capacity Building	HR & Admin	Payroll	Payroll management for all staff	12	12	0	Target achieved. Twelve Payroll management reports prepared
		Competency	%Implementation of	100	100	0	Target met. 17 senior staff members enrolled to the Leadership & Coaching program

Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks
		Development	Leadership & Coaching program				

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	HR Instruments	%completion of HR manual & career guidelines	100	100	0	Target achieved. The Office reviewed the HR Manual, Organizational Structure, Staff Establishment and Career Guidelines
	Staff recruited	No of staff recruited	12	12	0	Target achieved
	Youth internship and attachment	No of interns posted	10	8	-2	Target not achieved. Eight (8) interns were posted by the PSC and the MICDE against the requested 10.
		No. of Attachments offered	20	40	+20	Target surpassed due to the operationalization of regional Offices
Legal	Litigation	Address 100% Data Protection Litigation matters	100	100	0	Target achieved. All the 89 litigation matters addressed

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		Legal Advisories	% issue of advisories	100	100	0	Issued 10 advisories internally and submitted proposals to the National Assembly & the Senate
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Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks
			s upon request				
		Contracts	% completion of review of contracts	100	100	0	Target achieved. Reviewed and submitted 7 contracts
		Governance & Legal Compliance	% review of governance and legal compliance status	100	90	-10	The Governance & Legal Compliance Audit is 90% complete. Awaiting submission of reports by the consultant

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ICT	staff	Conduct quarterly training of all Staff on ICT Policy and SOPs	25	73	48	Target surpassed. Sensitized 73 staff on ICT policy, cyber security and SOPs, thus exceeding the target by 48, The training was a three-day event focusing on office 365 and ICT policies.
	Onboarded services on the e-citizen	Integrate and Onboard to e-	100%	100%	-	Target achieved All identified additional public-facing services (5) were onboarded onto the e-Citizen platform in Quarter One

Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks
		platform	citizen Platform				
		Software Licenses	No. of Software licenses Renewed	15	15	-	Target achieved. 15 Software licenses Renewed

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	Links Connected	Subscription to Internet Services and Connectivity between Head Office & Regional Offices	9	9	-	Connected and subscribed to 3 internet links and p2p connectivity for the Head Office and 6 regional offices.
	EDMS and CMS licenses	Renewal of the EDMS and CMS licenses.	1	1	-	Target achieved. EDMS and CMS licenses renewed
	Antivirus licenses	Acquire Antivirus Licenses for Laptops, Servers,	150	150	-	Target achieved. Antivirus Licenses for Laptops, Servers, and Desktops acquired.

Program	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks
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e						
		and Desktops				
	Network and security monitoring tools.	Acquisition of a Network monitoring tool and a Security Information and Events Management tool.	2	2	-	Target achieved. Implemented the Network monitoring tool and a Security Information and Events Management tool on the network. ICT staff trained on the use of the two systems.
	Devices & Accessories Procured	Purchase of ICT accessories	30	37	7	Target surpassed Purchased Datacenter UPS monitoring cards, 2 Long HDMI cables, 5 Short HDMI cables, 1 External Storage Drive, 2 CD readers, 16 Channel Hikvision NVR, 2

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							Aluminum TV stand with wheels, 3 Router Management cable, 10 Screen cleaner sprays (LED, LCD) and 10 Screen cleaner cloths (micro fiber).
		SSL certificate.	Renewed the SSL certificate.	1	1	-	Target achieved. Renewed the SSL certificate for safe access to ODPC portals

Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks
		Web Application Firewall & VPN Licenses	Renew Licenses for Web Application Firewall & VPN Licenses	3	3	-	Target achieved. 3 Licenses renewed for Web Application Firewall & VPN Licenses

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	Server software	Purchase five Microsoft SQL server 2022 licenses and 1 Microsoft Visual Studio Professional 2022 licenses.	2	2		Target achieved. Five Microsoft SQL server 2022 licenses package and 1 Microsoft Visual Studio Professional 2022 licenses package purchased
Corporate Communication	Communication Policy	Sensitization of staff on Communication Policy and Brand Strategy	100	100	-	Target achieved.

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Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks
		Customer Service Charter	Sensitization regional staff on customer service charter.	100%	100%	-	Target achieved. Regional staff sensitized on customer service charter.
		Public Complaints handling policy	Conducting brand perception survey	1	0	-1	Procurement process ongoing
			Develop public complaints handling policy-	1	1	-	Draft policy in place awaiting senior management approval
			Monitor & evaluate call center services	4	4	-	Target achieved. Quarterly Monitoring & evaluation reports developed

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		Comme moration of customer service week	1	1	-	Target achieved
		Monitor &	12	12	-	Target achieved

Progr amm e	Deliver y Unit	Key Output	Key Performa nce Indicator	Annual Target	Actual Achievement	Vari anc e	Remarks
		External Commu nication	evaluate PR firm				
			Prepare & dissemin ate newslette rs	4	4	-	Target achieved
			Provision of press briefings	1	7	-	Target surpassed due to the press briefings during the National Data Protection Awareness Program

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		Partnership with Kenya		100%	100%	-	Target achieved. The editorial committee trained
		Year Book					
		Editorial Board on news writing					
		Public Outreach	% placement of advertisement on Digital media	100	100	-	Target achieved. Digital media report on advertisements developed
		Media Engagement	Conduct 4 media breakfast with	4	1	-	Target not met due to budgetary constraints
Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target	Actual Achievement	Variance	Remarks

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	editors and journalist s					
Newspaper adverts	Have four adverts on print media	4	4	-	Target achieved.	
ODPC Brand Awareness in Corporate events.	Implement CSR strategy, sponsorship, Commemoration of National Annual Events.	6	5	-	Undertook tree planting in Baringo (Kositei Sec & KIRDAM), Machakos, Taita Taveta and Marsabit counties. The underachievement attributed to budgetary constraints.	
Exhibition & Trade shows	No. of exhibition attended	3	8	+5	Target surpassed. Undertook exhibitions during the LSK conference, Nairobi, Mombasa and Nyeri Agricultural shows, Connected, KEPSHA Conference, Kiambu Golf Club exhibition, and IASP Conference	

6. Governance Statement

The Office of the Data Protection Commissioner (ODPC) is an independent office established under the Data Protection Act, 2019, tasked with overseeing the implementation and enforcement of the Act. The leadership of the ODPC is vested in the Data Commissioner who is the Accounting Officer of the Office and is deputized by three Deputy Data Commissioners. The Data Commissioner is appointed by the President following a competitive recruitment process conducted by the Public Service Commission (PSC). The Data Commissioner serves a non-renewable term of six years. The mandate of the Office is to;

- Regulate the processing of personal data;
- Ensure that the processing of personal data of a data subject is guided by the principles set out in section 25 of the Act;
- Protect the privacy of individuals;
- Establish the legal and institutional mechanism to protect personal data; and
- Provide data subjects with rights and remedies to protect their personal data from processing that is not in accordance with the Act

To enhance the governance and ensure compliance with the Leadership and Integrity Act 2012, the National Values and Principles of Governance, the Office has eleven (11) standing committees as part of governance and administrative purposes. These committees are Senior Management Committee; Human Resource Management Advisory Committee, Data Protection, Registration, Compliance, Audit and Inspection Committee, Complaints, Investigations and Enforcement Committee, General Purpose Committee, Dispute Resolution Committee, Public Finance and Budget Implementation and Public Finance Management Committee, Performance Management Committee, Audit Committee, Editorial Committee, and Digitization and ICT steering Committee.

As an oversight committee, the Audit and Risk Committees has held quarterly meetings in accordance with the prescribed statutory requirements. The committees effectively reviewed financial and operational performance, risk management reports, and internal control issues during the period under review.

A Risk Management Policy has been developed, approved, and is being implemented to identify, assess, and mitigate potential risks affecting the institution's operations. The policy is periodically reviewed to ensure its continued relevance and alignment with best practices.

On Governance Training, management facilitated continuous capacity-building programs for members of the Audit Committee, management staff, and other key personnel to enhance understanding of governance principles, accountability frameworks, and ethical standards.

Regarding Public Participation, the office had conducted several public participation forums on guidance notes before they are published. The office has also undertaken various online feedback sessions on the mandate and service delivery of the office in line with constitutional and statutory provisions.

The office remains committed to adhering to all constitutional, statutory, and regulatory requirements and continues to strengthen internal controls, governance practices, and compliance mechanisms to enhance accountability and service delivery.

7. Management Discussion and Analysis

The Office compliance with statutory requirements

The Office has complied 100% with all policy and legal provisions including but not limited to the Public Finance Management Act, 2012 of prudent utilization of resources, Data Protection Act, 2019 on submission of Annual Report and relevant government circulars on submission of timely reports. During the period under review there was no court case involving the Office.

Key Programs/projects or investment decisions implemented or ongoing.

The Office had no development projects during the period under review; however, the Office is implementing the following Key programmes as per its mandate and the Strategic plan.

- 1) Institutional Capacity Development - which aims to build the capacity of the data protection institution and partnership to enhance data processing operations.
- 2) Regulatory Services - which aims to establish policy and Legal framework to safeguard private data.
- 3) Awareness Creation - which aims to equip stakeholders with adequate knowledge on the Provisions of the Data Protect Act,2019 and any subsidiary legislation on Data Protection.

Compliance with statutory requirements

The office was in full compliance with all statutory and constitutional provisions and made all required deductions appropriately during the review period.

Major risks facing the office.

The Office experienced several risks during the reporting period including Cyber security risk as a result of accelerating automation, privacy risk from the fast pace of emerging technology, Regulatory risk due to emerging issues such as Artificial Intelligence which may lack legal framework and Staff Retention due to high demand of data protection experts by the industry.

Material arrears in statutory/financial obligations

The Office had no loan default, pending bills, tax default, outstanding staff and pension obligations/actuarial deficit on pension schemes and loan redemption to the National Exchequer as required by PFM Act.

Review of the economy and sector

The percentage of ICT Sector contribution to GDP was 2.4% as per the 2025 economic survey. The Investment in the ICT sector, specifically from telecommunication operators, reached Ksh 70.9 billion as at June 2024 with revenue generated amounting to Ksh 384.4 billion. In 2024, Ksh 13.6 billion was invest ed in Konza Technopolis, which is a flagship smart city and a key driver of digital transformation up from Ksh 10.6 billion invested in 2023.

Revenue generated at the Technopolis amounted to Ksh 252.4 million, drawn from diversified streams including land leases, cloud services, and other operational activities. The ICT output value increased by 8.3 per cent to 701.3 billion in 2024. Consequently, the value added increased from 339.5 billion in 2023 to 364.5 billion in 2024.

Future developments

The office commits to review the Data Protection Act, 2019, domesticate the African Union Convention on Cyber security and Data Protection (Malabo) and the Convention 108 of the European Union (EU), pursue adequacy decisions with regard to data governance with different jurisdictions, promote the independence of the Office the Data Protection Commissioner, adequately resource the same Office with both the financial and human resources and further, establish a sandbox to test new technologies in relation to personal data governance.

8. Environmental and Sustainability Reporting

i) Sustainability strategy and profile

A strategic situational scan was carried out to understand the operational environment for the ODPC. Considering the newness of the institution, conducting SWOT analysis was considered premature and may be based on assumptions rather than facts/evidence. Nonetheless, an assessment of the environment was conducted using Critical Success Factor Analysis (CSFA) techniques. The outcomes of the CSFA were used in the identification of the priority key result areas, the strategic focus areas, strategic objectives and strategies.

In addition, the situational scan aimed at taking stock of the institution's functional resources, capacity and opportunities. The design and success of a new strategy for the organization depends on the strategic fit between the internal and the external conditions. A summary of the Critical Success Factor Analysis is presented in Table below;

Issues	Impact on the Strategic Direction
Existence of a legal framework on the establishment of the ODPC with a clear mandate	Strategic environment for implementation of the legal provisions of The Act at both levels of government
Clear Data Protection Regulations	Enhanced enforcement and compliance of The Act
Adequate budgetary allocation by the National Treasury, support from other government departments, agencies, county governments and development partners	Effective delivery of public projects and programs on data protection
Human resource capacity	Capacity to respond to data protection processes
Dynamic and agile administrative structure	Capacity to adopt to highly dynamic data protection environment
National government investments in the infrastructure and systems to keep pace with the dynamics of the 4 th Industrial Revolution	Enabling a digital ecosystem that promotes data protection

Issues	Impact on the Strategic Direction
Strong goodwill and positive reception of the ODPC by all stakeholders	Attracts partnerships and establish collaboration & networks
Government digitization programs	Leverage on the digitization program to entrench data protection
Standard operating procedures	Effective service delivery through quality Standard Operating Procedures (SOPs)
Cooperation with other countries and multinationals on data protection	Leveraging experiences on data protection
Digital skills for professional and individuals on data protection	Enhanced capability and capacity to handle data protection tasks
Complacency, level of understanding, and familiarity with data protection processes and usage	Enforcement mechanisms for self-regulation
Disseminating information and knowledge on the provisions of the Data Protection Act	Enhanced understanding and levels of awareness on the data protection
Data protection skills, trust, positive attitude, and culture	Ability to protect data, share data to authorized controllers/processors and sense of data protection
Fourth Industrial Revolution (4IR) and associated rapid technological changes leading to a high rate of technological redundancy	Increased reliance on the 4IR and assimilation into the digital economy and establishment of a framework for adopting new and emerging technologies

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Policies and procedures for setting-up register of data controllers and data processors	Accessible and well-regulated register of data controllers and data processors
Personal data is scattered across multiple applications, devices, locations and storage	Data aggregation and centralization framework
Issues	Impact on the Strategic Direction
Data protection infrastructures and systems to coordinate data controllers, data processors, and data subjects	Coordinated monitoring of data controllers, data processors and data subjects
Big data storage and management that clash with the principles of data minimisation	Data centre positioning in the country
Alignment and compliance with data privacy laws of different countries and compliance to International & Regional conventions	Established collaboration framework on the international and national conventions
Enforcement of the rights and obligations of the public on data protection	Well informed citizenry on data protection
Data capture forms/documents disposal legal framework	Data archiving and protection for future references
The reluctance of data Superpowers (e.g., Facebook) to adhere to data protection regulations	Establish adherence mechanisms and references/arbitration mechanism
Lack of unified data regulations leading to difficulty in enforcing the data protection Act	Harmonize existing and subsidiary policies to create a uniform approach to the data-centric landscape in line with data protection requirements

Increased cyber hygiene breaches may cause personal data loss and business disruptions	Strengthening and entrenching the cyber hygiene programmes
Working with the devolved levels of Government	Faster delivery of services and enhanced data protection inclusivity
Integrated technological infrastructure and data management systems	Enhanced interoperability and data sharing for effective data protection

Further, the Office has put in place measures to complement exchequer funding through collection of A-in-A in registration of Data Controllers and Data Processors and accreditation of trainers and auditors on data protection.

ii) Environmental performance /climate change/ mitigation of natural disasters

In the financial year 2024/25 The Office carried out tree planting initiatives in Churo Baringo county, Gumbo Siaya county and Kimondi in Nandi County and was able to plant a total of 7,000 trees. In addition, the Office has put in place policy measures to conserve wastage of public utilities such as water and electricity through effective use of the resources with the aim also of conserving the environment. The Office also minimises printing to only what is necessary thus avoiding wastage of papers.

iii) Employee welfare

The Office has an elaborate recruitment policy that provides for a structured framework for the management of human resource processes of recruitment, selection appointment, development and promotions. The policy emphasizes the need to take into consideration the ODPC's commitment to diversity to represent the face of Kenya. It is the policy of ODPC to provide continuous high-quality training and development to staff to improve their skills and competencies that will contribute to improved organizational performance.

During the period under review, the Office pension scheme was fully set up and functional. The office has also in place a staff medical scheme to ensure a healthy work force and that of close family members. During the same period, the Office drafted and submitted Car Loan

Scheme and Mortgage Scheme Regulations to National Treasury for approval. The welfare programs are geared towards ensuring a dedicated and motivated staff which eventually leads to improved productivity and employee retention.

iv) Market place practices

a) Responsible competition practice.

The Office has developed and gazetted 4 sets of Data Protection Regulations which outlines penalties and fines for failure to comply with the provisions on ensuring that the rights of data subjects are safeguarded. In addition to providing for institutional framework through which data subjects can lodge complaints against data controllers and data processors for personal data breach.

b) Responsible Supply chain and supplier relations

The main objective for supply chain function is to improve processes, service delivery to stakeholders for sustained economic development. Supply Chain plays a pivotal role in timely procurement of quality goods, works and services. The procurement process is guided by the Public Procurement and Assets Disposal Act 2015, relevant regulations, policy and procedures and best practices in the industry.

During the period under review, the Office complied 100% with the provisions of Public Procurement and Assets Disposal Act 2015 and Regulations in matters of procuring goods and services. This has ensured good working relationships between the Office and various suppliers. In addition, the Office has ensured prompt payment for goods and services and as at 30th June 2024 the office had no pending bills.

c) Responsible marketing and advertisement

The Office has an interactive website where it engages stakeholders in addition to ensuring that all social media accounts are active. Further the Office has ensured that any information of public interest such as job adverts, tenders is placed at both print and electronic media for public awareness. The office has also carried out media outreach activities such as media breakfast, Media programmes and documentary features, publication of newsletters and participation in exhibitions and trade shows.

d) Product stewardship

The largest client of the Office is the general citizens who are the data subjects as well as data controllers and data processors. The Office always endeavours to seek their opinion while developing regulations and strategic Plans.

v) Corporate Social Responsibility / Community Engagements

The Office has developed a Corporate Social Responsibility plan. In the year under review the ODPC participated in tree planting activities, media outreach, participated in exhibitions and trade shows and carried out ombudsman training on customer service.

9. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time

The Data Commissioner is responsible for the preparation and presentation of the Office of The Data Protection Commissioner's financial statements, which give a true and fair view of the state of affairs of the Office for and as at the end of the financial year ended on 30th June 2025. This 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 entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Data Commissioner accept responsibility for the Office of The Data Protection Commissioner'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, 2012 and the Data Protection Act, 2019. The Data Commissioner is 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 period, and of the Office's financial position as at that date. The Data Commissioner 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.

The Accounting Officer in charge of Office of The Data Protection Commissioner's confirms that the Office of The Data Protection Commissioner has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that Office of The Data Protection Commissioner's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted

for. Further the Accounting Officer confirms that the Office of The Data Protection Commissioner's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Office of the Data Protection Commissioner's financial statements were approved on 29th August 2025 and signed on its behalf by:



Immaculate Kassait, MBS

Data Commissioner

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON OFFICE OF THE DATA PROTECTION COMMISSIONER 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 the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in 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 are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Office of The Data Protection Commissioner set out on pages 1 to 38, which comprise of the statement of financial

position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year 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 Office of The Data Protection Commissioner 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 Public Finance Management Act, 2012 and Data Protection Act, 2019.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Office of The Data Protection Commissioner 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.

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 Information

The Management is responsible for the Other Information set out on page iii to lii which comprise of Key Entity Information and Management, Profiles of the Accounting Officer and Key Management, Statement by the Accounting Officer, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting 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 Office 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 effect of the matters 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

1. Non-Compliance with the Law on Staffing Requirement of Persons with Disabilities

An analysis of the payroll data for the period under review revealed that the Office had only two (2) staff members under Persons with Disabilities (PWD) category, representing approximately two percent (2%) of the total workforce. This was contrary to Section B.23(1) of Human Resource Policies and Procedures Manual for the Public Service, 2016 and Section 4(f) the Persons with Disabilities Act, 2025 which requires every national government entity to promote the inclusion and integration of persons with disability in the public service and put in place measures to ensure that at least five per centum (5%) of the employment positions are filled by persons with disability

In the circumstances, Management was in breach of the law.

2. Non-Compliance with Climate Regulations

Audit review revealed that the Office has not complied with key provisions of the Climate Change (Amendment) Act, 2023. The Office has not established a designated Climate Change Unit responsible for coordinating climate action within the institution. Further, the Office has not integrated the National Climate Change Action Plan (2023–2027) into its strategic plan, annual work plans, or budgets, and has not developed internal policies or systems for monitoring and reporting on climate change initiatives or greenhouse gas emissions.

In the circumstances, Management was 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 and based on the audit procedures performed, I confirm that nothing else 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 Office 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 Office'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 in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

10 December, 2025

Office of the Data Protection Commissioner

Annual Report and Financial Statements for year ended June 30, 2025


11. Statement of Financial Performance for the year ended 30 June 2025

		2024-2025	2023-2024
	Notes	Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other government entities	6	810,300,000	857,000,000
Levies, Fines, and penalties	7	50,000,000	50,000,000
Public contributions and donations	8	6,118,100	3,586,726
Other income	9	279,600	-
Total Revenue		866,697,700	910,586,726
Expenses			
Employee costs	10	204,800,419	172,316,422
Depreciation & amortization expense	11	54,073,149	47,277,711
Use of Goods and Services	12	532,610,154	606,597,647
Contracted services	13	21,057,632	35,043,687
Repairs and maintenance	14	9,940,003	10,898,167
Total expenses		822,481,359	872,133,633
Surplus for the period		44,216,341	38,453,093

The Financial Statements set out on pages 1 to 25 were signed by:


.....
Immaculate Kassait, MBS
Data Commissioner

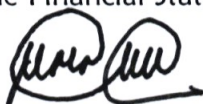

.....
CPA Festus Musyoki
Deputy Data Commissioner
Corporate Services


.....
CPA Wycliffe Muli
Head of Finance
ICPAK M/No: 19134

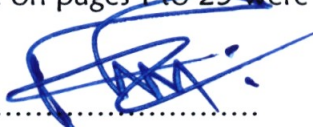
12 Statement of Financial Position as at 30 June 2025

	Notes	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents-Operations Acc	15	27,158,459	26,540,436
Cash and cash equivalents-Deposits Acc	15	40,386,739	35,840,896
Cash in transit	16	499,500	522,595
Total Cash and Cash Equivalents		68,044,698	62,903,927
Trade Receivables	17	16,600	
Total Current Assets		68,061,298	62,903,927
Non-current assets			
Property, plant and equipment	18	259,565,952	229,419,644
Intangible Assets	19	64,596,475	51,494,193
Total Non-Current Assets		324,162,428	280,913,838
Total Assets		392,223,726	343,817,764
Current Liabilities			
Trade and other Payables	20	(71,742)	2,929,829
Deferred Income	21	40,975,266	33,433,662
Total Liabilities		40,903,524	36,363,491
Accumulated Surplus		351,320,201	307,454,273
Total Net Assets and Liabilities		392,223,726	343,817,764

The Financial Statements set out on pages 1 to 25 were signed by:



Immaculate Kassait, MBS
Data Commissioner



CPA Festus Musyoki
Deputy Data Commissioner
Corporate Services



CPA Wycliffe Muli
Head of Finance
ICPAK M/No: 19134

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

Retained earnings	
	Kshs
As At 30th June, 2023	269,001,180
Surplus for the year	38,453,093
As At 30th June, 2024	307,454,273
Prior Year Adjustment	(350,413)
As At 30th June, 2024	307,103,860
Surplus for the year	44,216,341
As At 30th June, 2025	351,320,201

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

	Notes	2024-2025 Kshs	2023-2024 Kshs
Cash flows from operating activities			
Receipts			
Transfers from other Government Entities	6	810,300,000	857,000,000
Public Contributions and Donations	8	6,118,100	3,586,726
Compensation from Insurance	9	279,600	-
Registration Fees for the period	7	57,200,080	34,247,292
Fines and Penalties	7	754,454	-
Total Receipts		874,652,234	894,834,018
Payments			
Employee costs	10	204,800,419	172,316,422
Use of Goods and Services	12	531,805,608	606,597,647
Contracted Services	13	21,057,632	35,043,687
Repairs and maintenance	14	9,940,003	10,879,157
Increase in receivable-Imprest		16,600	
Total Payments		767,620,263	824,855,922
Net cash flows from operating activities	22	107,031,971	69,978,096
Cash flows from investing activities			
Purchase of Property and Equipment	18	76,586,564	74,527,715
Purchase of Intangible Assets	19	20,943,119	11,203,089
Net Change in Retention	20	4,861,017	
Net cash flows used in investing activities		102,390,699	85,730,804
Net increase in cash & cash equivalents		4,641,271	(15,752,708)
Cash in transit	16	499,500	
Cash & cash equivalents at Period Start	15	62,903,927	78,656,635
Cash and cash equivalents at Period End		68,044,698	62,903,927

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

Recurrent and Development Combined

Description	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable basis d	Variance e=c-d	% f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from Other Government Entities	818,300,000	42,000,000	860,300,000	860,300,000	-	100%
Public Contributions and Donations				6,118,100		
Compensation from insurance				279,600		
Total Receipts	818,300,000	42,000,000	860,300,000	866,697,700	- 6,397,700	101%
Payments						
Compensation of employees	221,570,660	(16,570,660)	205,000,000	204,800,419	199,581	100%
Use of Goods and Services	468,706,007	59,671,593	528,377,600	532,610,154	- 4,232,554	101%
Contracted services	20,450,400	772,000	21,222,400	21,057,632	164,768	99%
Repairs and maintenance	11,000,000	(1,000,000)	10,000,000	9,940,003	59,997	99%
Fixed assets	68,320,000	6,680,000	75,000,000	76,586,562	-1,586,562	100%
Intangible assets	28,252,933	(7,552,933)	20,700,000	20,943,117	-243,117	100%
Total Payments	818,300,000	42,000,000	860,300,000	866,070,713	- 5,637,887	100%
Surplus Amounts as per the statement of Budget				626,987		

Notes:

- 1.The Office was able to utilise the allocated budget within the approved budgetary limits registering a 100% absorption.
- 2.The Office received sponsorship during the hosting of the International Data Privacy Day 2025 amounting to Kshs.6.1 million.
3. Reallocations within the year was as a result of a supplementary budget of Ksh. 42 million geared towards awareness creation.

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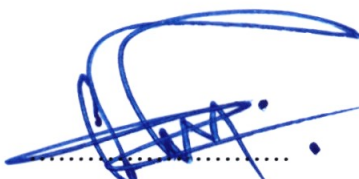
Budget Reconciliation to the Statement of Cash Flows

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	626,987
1	Increase in deferred income	7,200,000
2	Net change in Retention	(4,861,017)
3	Less: Increase in receivables	(16,600)
4	Prior-Year Adjustments	129,387
5	Fines and penalties	754,454
6	Cash in transit	499,500
7	Opening cash balance	62,903,927
	Closing Cash and Cash Equivalent as per the statement of Cash flows	68,044,698

The Financial Statements set out on pages 1 to 38 were approved on 29th August 2025 and signed by:



Immaculate Kassait, MBS
Data Commissioner



CPA Festus Musyoki
Deputy Data Commissioner
Corporate Services



CPA Wycliffe Muli
Head of Finance
ICPAK M/No: 19134

16. Notes to the Financial Statements

1. Establishment

The Office of the Data Protection Commissioner was established in November 2020 as Independent State Office pursuant to the Data Protection Act, 2019. The ODPC is wholly owned by the Government of Kenya and is domiciled in Kenya with seven regional offices in Kisumu, Nakuru, Mombasa, Nyeri, Eldoret, Machakos and Garissa currently.

2. Statement of Compliance and Basis of Reporting

Statement of compliance

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the ODPC'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 ODPC.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied.

Notes to the financial statements

Reporting period

The reporting period for these financial statements is for the period ended June 2025.

Basis of preparation

These financial statements have been prepared on accrual basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of ODPC for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources

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embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgement is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The ODPC pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the ODPC is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the ODPC policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the ODPC's future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. ODPC's commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the ODPC as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of

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services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue 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	<p><i>Applicable 1st January 2025</i></p> <p>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 ODPC.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>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:</p> <p>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</p>

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Standard	Effective date and impact:
	<p>of discontinued operations to be presented separately in the statement of financial performance.</p> <p>This standard has no impact on ODPC</p>
<p>IPSAS 45- Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></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>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

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Standard	Effective date and impact:
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></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 ODPC 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>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></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, 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.</p> <p>This standard has no impact on ODPC</p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which 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.</p>
<p>IPSAS 50: Exploration For & Evaluation of</p>	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.

Office of the Data Protection Commissioner

Annual Report and Financial Statements for the year ended June 30, 2025.

Standard	Effective date and impact:
Mineral Resources	<ul style="list-style-type: none">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 entity'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.

iii) Early adoption of standards

The ODPC did not early – adopt any new or amended standards in the 2024/2025 financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

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

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after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Rendering of services

The ODPC 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.

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.

b) Budget information

The original budget for FY 2024/25 was approved by the National Assembly on June 2024. 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 ODPC upon receiving the respective approvals in order to conclude the final budget. Accordingly, the ODPC recorded additional appropriations of forty-two Million on the 2024/25 budget following the governing body's approval. The ODPC's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial

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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 section 2 of these financial statements.

c) 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. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a forty-year period. Investment 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 derecognition. Transfers are made to or from investment property only when there is a change in use.

d) 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 ODPC recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-

Office of the Data Protection Commissioner

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exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Type of Fixed Asset	Rate of Depreciation
Buildings	2.50%
Plants and Equipment	10.0%
Furniture and Fittings	12.50%
Telecommunication Equipment	12.50 %
Motor Vehicles	16.67%
Computers and accessories	30.00%

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the ODPC incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the ODPC expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the ODPC. 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 ODPC 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 ODPC 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.

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.

h) Research and development costs

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

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale
- ii) Its intention to complete and its ability to use or sell the asset
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset
- v) 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.

i) 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 ODPC 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 ODPC and a financial liability or equity instrument of another ODPC. At initial recognition, the ODPC 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.

a) Financial assets

Classification of financial assets

The ODPC 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 ODPC'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. 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 ODPC has made irrevocable election at initial recognition for particular investments in equity instruments.

Notes to the Financial Statements (Continued)

Subsequent measurement

Based on the business model and the cash flow characteristics, the ODPC 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

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the ODPC 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.

Notes to the Financial Statements (Continued)

Impairment

The ODPC 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.

b) Financial liabilities

Classification

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

j) 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 ODPC.

k) Provisions

Provisions are recognized when the ODPC 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 ODPC 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.

l) 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 need of society as a whole. The ODPC 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 ODPC will incur in fulfilling the present obligations represented by the liability.

m) Contingent liabilities

The ODPC 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.

n) Contingent assets

The ODPC 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 ODPC 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.

o) Nature and purpose of reserves

The ODPC creates and maintains reserves in terms of specific requirements

Notes to the Financial Statements (Continued)

Changes in accounting policies and estimates

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

p) Employee benefits

Retirement benefit plans

The ODPC provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an ODPC pays fixed contributions into a separate ODPC (a 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 credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) 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.

r) 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.

s) Related parties

The ODPC regards a related party as a person or an ODPC with the ability to exert control individually or jointly, or to exercise significant influence over the ODPC, or vice versa. Members of key management are regarded as related parties and comprise the Data Commissioner, Deputy Data Commissioners.

t) Service concession arrangements

The ODPC analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the ODPC 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 ODPC also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) 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.

v) Comparative figures

In preparing these financial statements, the ODPC has elected the comparative figures for 2023/2024 which was the third reporting time have been included.

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 ODPC'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 ODPC 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 ODPC. 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 ODPC.
- 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.

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- 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.

Note 6: Transfers from Other Government entities	2024-2025	2023-2024
	Kshs	Kshs
Recurrent grants from State department for ICT-DE	810,300,000	857,000,000
Total	810,300,000	857,000,000

The Office received Kshs. 810.3million and Kshs. 857 million in the year 2024-2025 and 2023-2024 respectively from the Government of Kenya.

Note 6 B: Transfers from Ministries, Departments and Agencies (ODPCs)

Name of the Entity sending the grant	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Amount recognized in capital fund.	Total transfers 2024-2025	2023-24
	Kshs	Kshs	Kshs	Kshs	Kshs
State Dept for ICT-DE	810,300,000	-	-	810,300,000	857,000,000
	810,300,000	-	-	810,300,000	857,000,000

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Note 7: Levies, Fines and Penalties

	2024-2025	2023-2024
	Kshs	Kshs
Registration fees and penalties	50,000,000	50,000,000
Total	50,000,000	50,000,000

The Office transferred to operations Kshs. 50 million in the year 2024-2025 and 2023-2024 respectively from the internally generated revenue as per the approved budget allocations.

Note 8: Public Contributions and Donations

Description	2024-2025	2023-2024
	Kshs	Kshs
Donations transferred to revenue on conditions being met.	6,118,100	3,586,726
Other Public Donations (Specify)	0	0
Total Transfers and Sponsorships	6,118,100	3,586,726
Reconciliation Of Public Contributions and Donations		
Balance Unspent at Beginning of The Year	0	0
Current Year Receipts	6,118,100	3,586,726
Conditions Met - Transferred to Revenue	6,118,100	3,586,726

The Office received Kshs. 6.118 million from various donors in support of celebrating the Annual International Data Privacy Day in the year 2024-2025.

Note 9: Other Income

Description	2024-2025	2023-2024
	Kshs	Kshs
Insurance recoveries	279,600	0
Total Other income	279,600	0

The Office received Kshs. 279,600 from Madison Insurance for repairing various laptops in the year 2024-2025.

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Note 10: Employee Costs	2024-2025	2023-2024
	Kshs	Kshs
Basic Salary and Allowances	178,231,785	159,430,558
Wages	1,661,978	1,358,301
Employer's contribution to pension schemes	21,152,426	10,095,603
Over Time	364,870	
Gratuity	3,389,360	1,431,959
Employee costs	204,800,419	172,316,421

The Office spent Kshs. 178.3 million and Kshs.159.4 million in the year 2024-2025 and 2022-2023 respectively, the increase was due to phase III staff recruitment of twelve (12) permanent staff during the financial year 2024-2025.

Note 11: Depreciation & Amortization Expense	2024-2025	2023-2024
	Kshs	Kshs
Property, plant and equipment	46,232,312	40,236,499
Intangible Assets	7,840,837	7,041,211
Total Depreciation & Amortization Expense	54,073,149	47,277,711

Note 12: Use of Goods and Services	2024-2025	2023-2024
	Kshs	Kshs
Utilities, Supplies and Services	2,285,291	2,552,898
Communication, supplies and services	6,998,885	10,366,298
Domestic Travel and Subsistence	15,813,982	71,419,178
Foreign Travel & subsistence	6,367,744	9,311,548
Advertising, Printing Awareness & publicity campaigns	149,305,198	238,296,317
Rent expenses	50,921,832	45,570,435

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Training/Workshops	12,628,128	15,892,280
Hospitality supplies and services	44,834,578	26,273,272
Insurance	29,900,039	23,459,385
General Printing and stationery	10,102,939	2,598,596
Fuel, oil and Lubricants	5,521,830	6,530,365
Bank Charges	993,190	617,794
Legal Expenses	24,715,363	22,587,868
Policy Regulations and sector specific guidelines	31,694,713	7,718,800
Collaboration and International obligations	17,885,576	23,354,538
Investigations and Enforcement	42,070,824	40,255,070
Compliance and Inspection	47,204,798	19,926,921
Other General expenses	6,576,399	10,183,853
ICT Accessories and consumables	26,782,032	3,348,000
Membership fees, dues and subscriptions to professional bodies	-	1,878,849
Audit fees provision	-	1,000,000
Specialized materials and supplies	-	23,455,383
Total Use of goods and services	532,610,154	606,597,647

Note 13: Contracted Services	2024-2025	2023-2024
	Kshs	Kshs
Contracted guards and cleaning services	6,683,619	4,415,717
Contracted professional services	12,540,681	22,755,596
Contracted technical services	1,833,332	7,872,374

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Total Contracted services	21,057,632	35,043,687
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The Office spent Kshs.21 million and Ksh.35 million in the year 2024-2025 and 2023-2024 respectively.

Note 14: Repairs and maintenance	2024-2025	2023-2024
	Kshs	Kshs
Motor vehicle maintenance	2,857,530	8,109,841
Repairs and Maintenance - buildings	6,722,550	2,769,316
Repairs and maintenance - other Assets	359,923	19,010
Total Repairs and maintenance	9,940,003	10,898,167

The Office spent Kshs.9 million and Kshs.10 million in the year 2024-2025 and 2023-2024 respectively, the main cost expenditure in the prior period was in office partitioning of the head office at Britam Towers.

Note 15: Cash and Cash Equivalents	30-Jun-25	30-Jun-24
	Kshs	Kshs
Cash at Bank - Operations Acc	27,158,459	26,540,436
Cash at Bank- Deposits	40,386,739	35,840,896
Cash in Transit	499,500	522,595
Total Cash and Cash Equivalents	68,044,698	62,903,927

Cash in Transit relates to registration fees recognized as revenue in the prior period but was yet to be remitted to our bank account.

Note 15b: Analysis of Cash and Cash Equivalent		30-Jun-25
Financial institution	Branch	Kshs
National Bank of Kenya - 01071238862200	Harambee	27,158,459
National Bank of Kenya - 01071238839200	Harambee	40,386,739
Grand total		67,545,198

In the 2024-2025 and 2023-2024 financial year, the office had Kshs. 446,000 and Kshs. 522,595 respectively in pending transfers from the National Treasury, comprising

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registration fees collected through the E-Citizen platform that had not yet been remitted to the office as at period end.

Note 16: Cash in transit	30-Jun-25	30-Jun-24
	Kshs	Kshs
Balance b/f	522,595	522,595
Cash In Transit Prior Year	801,405	
Received registration fees for previous period	(1,270,500)	
Cash in transit E-Citizen	446,000	-
Cash In Transit	499,500	522,595

Note 17: Receivables	30-Jun-25	30-Jun-24
	Kshs	Kshs
Outstanding Imprest	16,600	0
Balance c/d	16,600	0

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Note 18: Property Plant & Equipment at Cost						
Cost	Motor vehicles	Computers	Furniture and fittings	Other Assets Office Equipment	Capital Work in progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cost at 30th June 2024	54,762,788	40,363,345	154,641,549	8,928,045	31,195,706	289,891,433
Additions	6,989,000	6,894,000	58,974,048	3,729,516		76,586,564
Disposals						-
Transfer/Adjustments		(565,852)	31,195,706		(31,195,706)	(565,852)
As at 30th June 2025	61,751,788	46,691,493	244,811,303	12,657,561	0	365,912,145
Depreciation And Impairment						-
As At 30th June 2024	15,826,965	15,767,949	27,830,571	909,421	-	60,334,906
Depreciation	9,711,490	14,675,831	20,690,137	1,154,855		46,232,312
Disposals						-
Impairment						-
Transfer/Adjustment	348,497		(569,523)		0	(221,026)
As at 30th June 2025	25,886,952	30,443,780	47,951,185	2,064,27	-	106,346,192
Net Book Values						-
As at 30th June 2024	38,935,823	24,595,396	126,810,978	8,018,624	31,195,706	229,419,644
As at 30th June 2025	35,864,836	16,247,714	196,860,118	10,593,285	-	259,565,952

Note:

Under furniture and fittings, included is work in progress amounting Kshs 31,195,706.10 for office partitioning in the year 2023/24 that was capitalized during the financial year 2024/25.

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Note 18b: Property Plant & Equipment Summary

Asset	Cost	Accumulated Depreciation	Net Book Value
Motor Vehicle	61,751,788	25,886,952	35,864,836
ICT Equipment	46,691,493	30,443,779	16,247,714
Furniture & Fittings	244,811,303	47,951,185	196,860,118
Office Equipment	12,657,561	2,064,276	10,593,285
Total	365,912,145	106,346,192	259,565,952

Note 19: Intangible Assets	30-Jun-25	30-Jun-24
	Kshs	Kshs
Cost as at 1st July 2024	60,917,435	49,714,346
Additions	20,943,119	11,203,089
WIP		
Cost as at 31st June 2025	81,860,554	60,917,435
Amortization Rate		
Amortization at start of period	9,423,242	2,382,030
Charge for the period	7,840,837	7,041,211
Accumulated Amortization	17,264,078	9,423,242
NBV at End of Period	64,596,475	51,494,193

Note 20: Trade and other Payables	30-Jun-25	30-Jun-24
	Kshs	Kshs
Retention Balance b/f	2,929,829	4,065,289
Cut off Retention Held	1,859,446	
Retention Fees held for the period	4,515,869	6,510,969
Retention Fees	(9,376,886)	(7,646,429)
Balance c/d	-71,742	2,929,829

	2024- 2025	% of the Total	2023- 2024	% of the Total
Ageing analysis: (Trade and other payables)				
Under one year	-71,742	100%	2,929,829	100%
1-2 years	0	0	0	0
2-3 years	0	0	0	0
Over 3 years	0	0	0	0
Total	-71,742	0	2,929,829	0

Note 21: Deferred Income - A-in-A	30-Jun-25	30-Jun-24
	Kshs	Kshs
Balance b/f	33,433,662	48,385,903
Registration Fees for the period	55,929,580	34,331,809
Fines and Penalties	754,454	
Transfer to operations	(50,000,000)	(50,000,000)
Registration Fees Received for previous period	1,272,500	
Cash In Transit	499,500	
Deferred Income	40,975,266	33,433,662

Note 22: Cash Generated from Operations	30-Jun-25	30-Jun-24
	Kshs	Kshs
Surplus for the year before tax	44,216,341	38,453,093
Adjusted for:		
Depreciation & Amortization	54,073,149	47,277,711
Decrease in payable	804,546	
Increase in receivable	(16,600)	
Cash In Transit	(499,500)	
Increase / Decrease in deferred income	8,454,034	(15,752,708)
Net cash flow from operating activities	107,031,971	69,978,096

15. Financial Risk Management

The ODPC's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The ODPC'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 ODPC does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	0	0	0	0
Receivables from non-exchange transactions	16,600	16,600	0	0
Bank balances	67,545,198	67,545,198		
Total	67,561,798	67,561,798		
As at 30 June 2024				
Receivables from exchange transactions	0	0	0	0
Receivables from non-exchange transactions	522,595	522,595	0	0
Bank balances	62,381,332	62,381,332	0	0
Total	62,903,927	62,903,927	0	0

The ODPC's financial risk management objectives and policies are detailed below:

i) Credit risk

The ODPC 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.

The Management sets the ODPC'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 ODPC's management, who have built an appropriate liquidity risk management framework for the management of the ODPC's short, medium and long-term funding and liquidity management requirements. The ODPC manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

iii) Market risk

The ODPC has put in place an internal audit function to assist it in assessing the risk faced by the ODPC 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 ODPC'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 ODPC'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 ODPC's exposure to market risks or the manner in which it manages and measures the risk.

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 ODPC's market assumptions. These two types of inputs have created the following fair value hierarchy:

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- 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 *ODPC* considers relevant and observable market prices in its valuations where possible.

There were no transfers between levels 1, 2 and 3 during the year.

iv) Capital Risk Management

The objective of the *ODPC*'s capital risk management is to safeguard the *ODPC*'s ability to continue as a going concern. The *ODPC* capital structure comprises of the following funds:

	2024-2025
	Kshs
Revaluation Reserve	0
Retained Earnings	44,216,341
Capital Reserve	0
Total Funds	44,216,341
Total Borrowings	0
Less: Cash And Bank Balances	0
Net Debt/ (Excess Cash and Cash Equivalents)	0
Gearing	0%

31 Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the *ODPC* 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.

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Government of Kenya

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

Other related parties include:

- i) The Ministry of Information communication Tech. & Digital Economy
- ii) The Data Commissioner and Deputy Data commissioners.

32 Events after the Reporting Period

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

33 Ultimate And Holding ODPC

The ODPC is an Independent State Office under the Ministry of ICT-DE. Its ultimate parent is the Government of Kenya.

34 Currency

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

17. Appendix

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

The Office of the Data Protection Commissioner did not have pending matters with the Office of the Auditor General as at the end of the reporting period.



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Immaculate Kassait, MBS

Data Commissioner

Appendix II: Projects implemented by ODPC

The Office of the Data Protection Commissioner had no Capital Project in the year under review.

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Appendix III: Transfers from Other Government Entities

ODPC	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount KES	Statement of Financial Performance	Total Transfers during the Year
SDICT	14/08/2024	Recurrent	64,025,000	SFP	64,025,000
SDICT	06/09/2024	Recurrent	64,025,000	SFP	64,025,000
SDICT	06/10/2024	Recurrent	64,025,000	SFP	64,025,000
SDICT	06/11/2024	Recurrent	64,025,000	SFP	64,025,000
SDICT	06/12/2024	Recurrent	64,025,000	SFP	64,025,000
SDICT	03/01/2025	Recurrent	64,025,000	SFP	64,025,000
SDICT	07/02/2025	Recurrent	64,025,000	SFP	64,025,000
SDICT	12/03/2025	Recurrent	64,025,000	SFP	64,025,000
SDICT	04/04/2025	Recurrent	64,025,000	SFP	64,025,000
SDICT	07/05/2025	Recurrent	78,025,000	SFP	78,025,000
SDICT	11/06/2025	Recurrent	78,025,000	SFP	78,025,000
SDICT	30/06/2025	Recurrent	78,025,000	SFP	78,025,000
Total					810,300,000

Appendix VI: Reporting of Climate Relevant Expenditures

The Office of the Data Protection Commissioner is committed to playing a significant role in climate change and promoting sustainability across the country. The Office has an active Corporate Social Responsibility (CSR) Committee, led by the Senior Principal Corporate Communications Officer. This committee has been instrumental in fulfilling the requirements of Climate Change Act of 2023 and presidential directive on the National Tree Growing Restoration Campaign.

The Committee acts as the Climate Change Unit and consist of members drawn from different departments to facilitate integration of climate change initiatives into the departmental work plans. During the period under the review, the Committee implemented various environmental sustainability activities including tree planting exercises which is a key pillar of National Tree Growing Restoration Campaign under BETA administration.

Appendix V: Disaster Expenditure Reporting Template

The Office of the Data Protection Commissioner had no expenditure under disaster reporting during the period under review.