

**THE POLITICAL PARTIES ACT**

**(NO. 11 OF 2011)**

**POLITICAL PARTIES (FUNDING) REGULATIONS, 2018**

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IN EXERCISE of the powers conferred by section 49 of the Political Parties Act, 2011 the Registrar of Political Parties makes the following regulations—

	<b>PART I—PRELIMINARY</b>
Citation.	<b>1.</b> These Regulations may be cited as the Political Parties (Funding) Regulations, 2018.
Interpretation.	<p><b>2.</b> In these Regulations, unless the context otherwise requires—</p> <p>“Act” means the Political Parties Act, 2011;</p> <p>“financial year” means the period of twelve months ending on the thirtieth June each year;</p> <p>“Fund” means the Political Parties Fund established under section 23 of the Act;</p> <p>“Fund Account” means the account established under Regulation 7;</p> <p>“political party” has the meaning assigned to it in Article 260 of the Constitution;</p> <p>“work plan” in relation to a political party means a schedule showing the activities the political party intends to undertake, their costs and time frame.</p>
	<b>PART II—ADMINISTRATION AND MANAGEMENT</b>
Management and control of the Fund	<p><b>3.</b> The Registrar shall be the accounting officer of the Fund and shall be responsible for—</p> <p>(a) the administration and management of the Fund;</p> <p>(b) the accounting of the receipts to the Fund;</p> <p>(c) the distribution of the Fund to political parties;</p> <p>(d) the monitoring and evaluation of expenditures of the Fund by political parties;</p> <p>(e) ensuring that proper books and records of income and expenditure of the Fund are kept;</p> <p>(f) ensuring the reporting and disclosure of all monies received by Political Parties; and</p> <p>(g) such other functions necessary for the effective implementation</p>

	<p>of the Act.</p> <p>(2) The Registrar shall ensure that money held in the Fund, including any earnings or accruals is spent only for the purposes for which the Fund is established.</p> <p>(3) The accounts of the Fund shall be audited annually and reported upon by the Auditor General in accordance with the Act, the regulations, the Public Finance and Management Act, Public Procurement and Disposal Act, the Public Audit Act and any other law relating to the management of public funds.</p>
<p>Power of the Registrar</p>	<p><b>4.</b> (1) The Registrar shall have all powers necessary for the execution of the functions under these Regulations.</p> <p>(2) Without prejudice to the generality of sub- regulation (1), the Registrar may—</p> <ul style="list-style-type: none"> <li>(a) conduct investigations on the Registrar’s own initiative or on a complaint made by any person;</li> <li>(b) work in collaboration with other agencies in ensuring compliance with the Act;</li> <li>(c) request for any information or attendance by any person necessary for the performance of its functions; and</li> <li>(d) subject to section 21 (1) (g) of the Act, deregister a political party.</li> </ul>
<p>Declaration after full registration of a political party</p>	<p><b>5.</b> (1) A political party shall, within sixty days after being issued with a certificate of full registration, submit to the Registrar a written declaration giving details of all assets and expenditure including, all contributions, donations or pledges of contributions or donations, whether in cash or in kind, made or to be made to the initial assets of the political party by its founding members in respect of the first year of its existence.</p> <p>(2) The declaration submitted under sub regulation (1) shall—</p> <ul style="list-style-type: none"> <li>(a) be in Form PPF 1;</li> <li>(b) state the sources of all funds and other assets of the political party;</li> <li>(c) contain such other relevant particulars as the Registrar may prescribe.</li> </ul>

<p>Political Parties Fund Account.</p>	<p><b>6.</b> (1) The Registrar shall open an account to be known as the Political Parties Fund Account at a designated bank into which the National Treasury shall pay directly—</p> <p style="padding-left: 40px;">(a) all the funds approved or appropriated by the National Assembly in accordance with section 24 (1) (a) of the Act; and</p> <p style="padding-left: 40px;">(b) contributions or donations from any other lawful source as contemplated under section 24 (1) (b) of the Act.</p> <p>(2) The Registrar shall declare in the annual report, all accruals, interest and liabilities related to the Fund.</p>
<p>Accounts of Political Parties</p>	<p><b>7.</b> (1) Every registered political party qualifying to receive monies from the Fund shall open a bank account into which only disbursements from the Registrar shall be paid.</p> <p>(2) Every registered political party shall open a bank account or bank accounts into which all donations and contributions from lawful sources other than the Fund shall be paid.</p> <p>(3) A political party may open other accounts and every account shall for purposes of financial reporting be considered to be part of the account referred to under sub-paragraph (2).</p> <p>(4) Every political party shall file Form PPF2 stating at least three officials authorised in the constitution or rules of the political party to sign accounts and bank accounts of the political party.</p> <p>(5) At least three signatories shall be required for any withdrawal of funds from the account.</p> <p>(6) A political party shall utilize the funds in sub-regulation (1) in accordance with the purposes set out in section 26(1) of the Act.</p> <p>(7) A political party shall declare in the annual report, all accruals, interest and liabilities.</p>
<p><b>PART III— FUNDING OF POLITICAL PARTIES</b></p>	
<p>Application for the Fund by Political Parties</p>	<p><b>8.</b> (1) The Registrar shall within fourteen days after receiving moneys in the Fund—</p> <p style="padding-left: 40px;">(a) notify all fully registered political parties in writing,</p> <p style="padding-left: 40px;">(b) require the eligible political parties to apply for the Fund.</p>

	<p>(2) The Registrar shall within fourteen days after receiving moneys in the Fund publish a notice in the Gazette stating the political parties eligible to receive the Fund and their respective allocation.</p> <p>(3) A political party eligible for allocation of moneys from the Fund shall make the application under paragraph (1) (b) in Form PPF 3.</p> <p>(4) An application under paragraph (3) shall include a work plan containing a schedule of the activities and a budget that the political party intends to undertake in financial year, including an estimate cost and timeframe for every activity.</p> <p>(5) The activities contained in the work plan referred to in sub-regulation (4) shall conform to the requirements of section 26 of the Act.</p>
Processing of applications.	<p><b>9.</b> Upon receipt of the application under Regulation 9, the Registrar shall assess the application to ascertain whether the political party meets the requirements of the Act and in particular, whether—</p> <p>(a) the party secured at least three per cent of the total number of votes at the preceding general elections computed as required under section 25 (3) of the Act;</p> <p>(b) the political party has, in its governing body, representation of special interest groups.;</p> <p>(c) all activities in the work plan relate and conform to the purposes for which the Fund should be used as set out in section 26 of the Act; and</p> <p>(d) the application meets any other lawful requirement as may be set by the Registrar from time to time.</p>
Decision by the Registrar	<p><b>10.</b> (1) The Registrar shall within fourteen days of the application made under Regulation 8, notify the political party of its decision in writing.</p> <p>(2) Where the application is approved, the Registrar shall notify the political party and effect the disbursement of the funds within fourteen days of such approval.</p> <p>(3) If the application is declined, the Registrar shall, in writing notify the political party and give reasons for the decision and recommendations, if any.</p> <p>(4) Where an application is declined under paragraph (2)(b), the political party may reapply taking into consideration the</p>

	recommendations under sub-regulation (2)(b).
Allocation of funds and disbursement	<p><b>11.</b> (1) In allocating the monies from the Fund, the Registrar shall in addition to the requirements under section 25 of the Act have regard to —</p> <ul style="list-style-type: none"> <li>(a) the approved work-plan of a political party; and</li> <li>(b) a clearance certificate from the Auditor General after auditing of funds of the previous financial year.</li> </ul> <p>(2) Upon allocation of funds to a political party, the Registrar shall issue a confirmation letter of the disbursement of funds to the political party and require the political party to acknowledge receipt of the funds.</p>
	<b>PART IV—ACCOUNTING AND REPORTING</b>
Functions of accounting officer of a political party.	<p><b>12.</b> The accounting officer of a political party shall—</p> <ul style="list-style-type: none"> <li>(a) ensure that the political party complies with the Act and these Regulations;</li> <li>(b) ensure that the funds allocated to the political party are not used for a purpose not authorized by the Act;</li> <li>(c) be accountable to the Registrar for monies allocated to the political party; and</li> <li>(d) perform any other duties imposed by any other law or by these Regulations.</li> </ul>
Annual accounts	<p><b>13.</b> (1) The accounting officer shall keep separate books and records of accounts in respect of the funds of the political party and all transactions for each financial year.</p> <p>(2) The accounting officer of a political party, within three months after the end of each financial year and in accordance with section 32 of the Act and any other law, cause to be prepared annual reports and accounts of the political party.</p> <p>(3) The annual report and accounts prepared under sub-regulation (2) shall be in Form PPF 4 and shall include—</p> <ul style="list-style-type: none"> <li>(a) an income and expenditure statement;</li> <li>(b) a statement of assets and liabilities;</li> </ul>

	<p>(c) a cash flow statement;</p> <p>(d) a summary of activities undertaken within the financial year; and</p> <p>(e) any other information as may be required by the Registrar.</p>
Approval of accounts.	<p><b>14.</b> (1) The governing body of a political party shall be responsible for approving all reports and annual accounts of the political party.</p> <p>(2) The internal auditor of the political party shall express an opinion, in writing, on the accounts based on the results of each audit stating whether—</p> <p>(a) all information and explanations considered necessary for the audit were received;</p> <p>(b) proper records were maintained of all transactions as required under the generally accepted accounting practices;</p> <p>(c) the accounts are in agreement with the records referred to under sub-paragraph (b);</p> <p>(d) the accounts reflected fairly the financial position of the political party; and</p> <p>(e) there are any recommendations by the auditor.</p>
Auditing of Reports and accounts by Auditor General	<p><b>15.</b> (1) Subject to section 31(2) of the Act, the accounting officer shall concurrently submit the reports and accounts of the political party to the Registrar and the Auditor-General.</p> <p>(2) The Registrar shall implement any recommendations of the Auditor-General made pursuant to section 31(3) of the Act.</p>
Publication of reports by the Registrar	<p><b>16.</b> The Registrar may publish reports submitted by political parties in such a form and manner as may be determined by the Registrar.</p>
Inspection of Audited Accounts	<p><b>17.</b> Any person shall be entitled to inspect the audited accounts filed by a political party pursuant to section 31 (5) of the Act, and upon payment of a fee prescribed by the Registrar be issued copies of the audited accounts.</p>
Declaration before elections	<p><b>18.</b> Subject to section 30(1) of the Act, the accounting officer shall submit</p>

	to the Registrar a statement of its assets and liabilities in Form PPF5.
	<b>PART V— GENERAL PROVISIONS</b>
General guidelines on the management of the Fund.	<p><b>19.</b> Subject to the provisions of the Act and any other law relating to public funds, the Registrar may from time to time, set general guidelines, conditions and requirements for the management of the Fund including—</p> <ul style="list-style-type: none"> <li>(a) the guidelines for the disbursement of monies from the Fund to any political party, programme or activity;</li> <li>(b) the rules and procedures related to the disbursement and management of funds;</li> <li>(c) the funding needs to support the objectives of the Fund; and</li> <li>(d) any other issue related to the operation of the Fund.</li> </ul>
Administrative and staff expenses	<p><b>20.</b> For purposes of section 26 (1) (f) of the Act, administrative and staff expenses includes the payment of—</p> <ul style="list-style-type: none"> <li>(a) office rent and stationery;</li> <li>(b) office equipment;</li> <li>(c) property rates;</li> <li>(d) utility bills;</li> <li>(e) postage and other forms of communication expenses; and</li> <li>(f) staff salaries.</li> </ul>
Revocation of L.N. No. 169 of 2009	<b>21.</b> The Political Parties (Funding) Regulations, 2009 are revoked.



**FORM PPF 1**

**(r. 6(2))**

**STATEMENT OF ASSETS AND LIABILITIES UPON REGISTRATION OF A POLITICAL PARTY**

**NAME OF POLITICAL PARTY.....CERT. NO.....**

**PART I**

**STATEMENT OF ASSETS AND LIABILITIES AS OF .....**

*(This date being Sixty Days from date of full registration)*

**CURRENT ASSETS**

Cash on Hand	
Cash on Deposit	
Accounts Receivable	
Stocks, Other Short term Investments	
Inventory	
Surplus	
Others (Describe)	
<b>TOTAL CURRENT ASSETS</b>	

**FIXED/LONG TERM ASSETS**

Long term Investments	
Motor vehicle and machinery	
Furniture and Fixtures	
Office Equipment	

Land and Buildings

--

Others (Describe)

--

**TOTAL FIXED ASSETS**

**TOTAL ASSETS (A)**


**A**

**CURRENT LIABILITIES**

Accounts Payable

--

Wages, Salaries Payable

--

Short Term Loans Payable

--

Deficit (if any)

--

Others (Describe)

--

--

**TOTAL CURRENT LIABILITIES**

--

**LONG TERM LIABILITIES**

Long Term Loans Payable

--

Debentures

--

Others (Describe)

--

--

**TOTAL LONG TERM LIABILITIES**

**TOTAL LIABILITIES(B)**

**SURPLUS/DEFICIT (A-B)**


**ITEMIZED DETAILS OF SOURCES OF ASSETS AND LIABILITIES**

**(1) CURRENT ASSETS**

<i>Particulars</i>	<i>Name of Contributor</i>	<i>Address</i>	<i>Amount (Kshs)</i>	<i>Date Received</i>
Cash on Hand	(a)			
	(b)			
Cash on Deposit	(a)			
	(b)			
Accounts Receivable	(a)			
	(b)			
Other (Describe)	(a)			
	(b)			

**(2) FIXED/LONG TERM ASSETS**

<i>Particulars</i>	<i>Name of Contributor</i>	<i>Address</i>	<i>Amount (Kshs)</i>	<i>Date Received</i>
Investments	(a)			
	(b)			
Furniture and Fixture	(a)			
	(b)			
Office Equipment	(a)			
	(b)			
Other (Describe)	(a)			
	(b)			

**(3) CURRENT LIABILITIES**

<i>Particulars</i>	<i>Name of Contributor</i>	<i>Address</i>	<i>Amount (Kshs)</i>	<i>Date Received</i>
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Accounts Payable	(a)			
	(b)			
Wages and Salaries Payable	(a)			
	(b)			
Short Term Loans	(a)			
	(b)			
Other (Describe)	(a)			
	(b)			

**(4) LONG TERM LIABILITIES**

<i>Particulars</i>	<i>Name of Contributor</i>	<i>Address</i>	<i>Amount (Kshs)</i>	<i>Date Received</i>
Long Term Loans	(a)			
	(b)			
Debentures	(a)			
	(b)			
Other (Describe)	(a)			
	(b)			

**PART II**

**Statement of Income and Expenditure of .....**

**Income**

Membership Fees		
Dividends on Shares		
Rent Received		
Profit on Sale of Assets		
Others (Describe)		
<b>TOTAL INCOME(A)</b>		<b>A</b>

**EXPENDITURE**

Salaries		
Rent Paid		
Transport		
Electricity Bill		
Stationery, Printing, Photocopying		
Others (Describe)		
<b>TOTAL EXPENDITURE(B)</b>		<b>B</b>
<b>SURPLUS/DEFICIT (A-B)</b>		<b>C</b>

This declaration is made to the best of our knowledge, information and belief.

Made this ..... day of..... 20.....

Name and signature of authorized Party officials:

1. Name.....

Signature.....

ID/Passport No.....

2. Name.....

Signature.....

ID/Passport No.....

3. Name.....

Signature.....

ID/Passport No.....

In the presence of a Commissioner of Oaths/Magistrate.

**FORM PPF 2**

**(r. 8 (6))**

**DECLARATION OF SIGNATORIES TO POLITICAL PARTIES FUND ACCOUNT AND OTHER ACCOUNTS**

Name of Political Party:				
Full Name of Bank				
Account Number				
Address				
Town/Branch				
Name of Signatories	Designation	ID. No.	Specimen Signature	
1.				
2.				
3.				

This declaration is made to the best of our knowledge, information and belief.

Made this ..... day of ..... 20.....

Name and signatures of three party officials

1. Name .....

Signature .....

ID/Passport No .....

2. Name .....

Signature .....

ID/Passport No .....

3. Name .....

Signature .....

ID/Passport No .....

In the presence of a  
Commissioner of Oaths/Magistrate



**FORM PPF 3**

**(r. 9 (2))**

**APPLICATION FOR FUNDING OF A POLITICAL PARTY**

**A. Party Information:**

1. Date of application: .....
2. Name of Party: .....
3. Registration No: .....
4. Physical Address: .....
5. Postal Address: .....
6. Tel No: ..... Fax: .....
7. Website URL: ..... Email: .....

**B. Contact Information:**

*(Please provide contact information of person responsible for programme/project)*

- Name: .....
- Designation: .....
- Tel No: ..... Fax: .....
- Email: .....

**C. Bank account details**

- Name of Bank: .....
- Bank Account No.: .....
- Bank Account Name: .....
- Branch: .....

**D. Expenditure Information:**

1. Please list the project's budget expense items to be supported by this fund:

	Type of expense	Amount	
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A	Promoting representation of special interest groups.		
B-C-D	Promoting active participation by citizens in political life & civic education. Broadcasting policies & shaping public opinion. Electoral expenses.		
E	Administration		
	<b>TOTAL</b>		

**E. Workplan Template**

		Activities	Amount	Total
A.	Promoting representation of special interest groups (not less than 30% of the allocation from the Fund)			
				Subtotal
B.	Promoting active participation by citizens in political life & civic education			
				Subtotal
C.	Broadcasting policies & shaping public opinion			

				Subtotal
D.	Electoral expenses			
				Subtotal
E.	Administration (not more than 30% of the allocation from the Fund)			
				Subtotal
				TOTAL

**\* Attach any other supporting documentation.**

This declaration is made to the best of our knowledge, information and belief.

Made this ..... day of ..... 20.....

Names and signatures of three authorized party officials:

1. Name .....

Signature .....

ID/Passport No .....

2. Name .....

Signature .....

ID/Passport No .....

3. Name .....

Signature .....

ID/Passport No .....

In the presence of a

Commissioner of Oaths/Magistrate

**FORM PPF 4**

**(r. 15(3))**

**DECLARATION OF ASSETS AND LIABILITIES OF A POLITICAL PARTY**

**NAME OF POLITICAL PARTY.....CERT. NO.....**

**PART 1: STATEMENT OF ASSETS AND LIABILITIES AS OF .....**

**CURRENT ASSETS**

Cash on Hand	
Cash on Deposit	
Accounts Receivable	
Bonds, Stocks, Other Investments	
Inventory	
Other (Describe)	
<b>TOTAL CURRENT ASSETS</b>	

**FIXED ASSETS**

Investments	
Furniture and Fixtures	
Office Equipment	
Land and Buildings	
Others (Describe)	
<b>TOTAL FIXED ASSETS</b>	
<b>TOTAL ASSETS</b>	<b>A</b>

**CURRENT LIABILITIES**

Accounts Payable		
Wages, Salaries Payable		
Short Term Loans Payable		
Others (Describe)		
<b>TOTAL CURRENT LIABILITIES</b>		

**LONG TERM LIABILITIES**

Loans Payable			
Others (Describe)			
<b>TOTAL LONG TERM LIABILITIES</b>			<b>B</b>
<b>TOTAL LIABILITIES</b>			<b>C</b>
<b>SURPLUS/DEFICIT (A-C)</b>			

**PART 2: STATEMENT OF INCOME AND EXPENDITURE**

**INCOME**

Political Parties Fund		
Membership Fees		
Dividends on Shares		
Rent Received		
Profit on Sale of Assets		
Others (Describe)		
<b>TOTAL INCOME</b>		<b>A</b>

	From Political Parties Fund	From Other Sources	
Salaries			
Rent Paid			
Transport			
Electricity Bill			
Other Administrative expenses			
<b>TOTAL EXPENDITURE</b>			<b>B</b>
<b>SURPLUS/DEFICIT (A-B)</b>			<b>C</b>

**PART 3: Reporting of activities implemented with the money allocated from the Fund.**

		ACTIVITES	AMOUNT	TOTAL
A.	Promoting representation of special interest groups  (not less than 30% of the allocation from the Fund)			
				Subtotal
B.	Promoting active participation by citizens in political life & civic education			
				Subtotal
C.	Broadcasting policies & shaping public opinion			
				Subtotal
D.	Electoral expenses			

				Subtotal
E.	Administration  (not more than 30% of the allocation from the Fund)			
				Subtotal
				TOTAL

**Attach:**

- (a) a cash flow statement; and
- (b) a summary of activities undertaken within the financial year.

This declaration is made to the best of our knowledge, information and belief.

Made this..... day of ..... 20.....

Name and signature of three party officials

1. Name.....  
 Signature.....  
 ID/Passport No.....

2. Name.....  
 Signature.....  
 ID/Passport No.....



3. Name.....  
Signature.....  
ID/Passport No.....

In the presence of a  
Commissioner of Oaths/Magistrate.

FORM PPF 5

(r. 18)

**DECLARATION OF ASSETS AND LIABILITIES OF A POLITICAL PARTY**

NAME OF POLITICAL PARTY.....CERT. NO.....

STATEMENT OF ASSETS AND LIABILITIES AS OF .....

*(This date being Sixty Days before date of Election)*

**CURRENT ASSETS**

Cash on Hand	
Cash on Deposit	
Accounts Receivable	
Bonds, Stocks, Other Investments	
Inventory	
Other (Describe)	
<b>TOTAL CURRENT ASSETS</b>	

**FIXED ASSETS**

Investments	
Furniture and Fixtures	
Office Equipment	
Land and Buildings	
Others (Describe)	
<b>TOTAL FIXED ASSETS</b>	
<b>TOTAL ASSETS</b>	<b>A</b>

**CURRENT LIABILITIES**

Accounts Payable			
Wages, Salaries Payable			
Short Term Loans Payable			
Others (Describe)			
	<b>TOTAL</b>	<b>CURRENT</b>	
	<b>LIABILITIES</b>		

**LONG TERM LIABILITIES**

Loans Payable			
Others (Describe)			
	<b>TOTAL</b>	<b>LONG</b>	<b>TERM</b>
	<b>LIABILITIES</b>		
	<b>TOTAL LIABILITIES</b>		<b>B</b>
			<b>C</b>
	<b>SURPLUS/DEFICIT (A-C)</b>		

**STATEMENT OF INCOME AND EXPENDITURE**

**INCOME**


Membership Fees	<b>TOTAL INCOME</b>		<b>A</b>
Dividends on Shares			
Rent Received			
Profit on Sale of Assets			
Others (Describe)			

**EXPENDITURE**

Salaries			<b>B</b>
Rent Paid			
Transport			
Electricity Bill			
Stationery, Printing, Photocopying			
Others (Describe)			
	<b>TOTAL EXPENDITURE</b>		<b>B</b>
	<b>SURPLUS/DEFICIT (A-B)</b>		<b>C</b>

This declaration is made to the best of our knowledge, information and belief.

Made this..... day of ..... 20.....

Name and signature of three party officials

1. Name.....

Signature.....

ID/Passport No.....

2. Name.....

Signature.....

ID/Passport No.....

3. Name.....

Signature.....

ID/Passport No.....

In the presence of a

Commissioner of Oaths/Magistrate.

Dated .....2018

**ANNE NDERITU, MBS**  
**REGISTRAR OF POLITICAL PARTIES**