

THE POLITICAL PARTIES ACT

(NO. 11 OF 2011)

POLITICAL PARTIES (FUNDING) REGULATIONS, 2014

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PART I—PRELIMINARY

- Citation. 1. These Regulations may be cited as the Political Parties (Funding) Regulations, 2014.
- Interpretation. 2. In these Regulations, unless the context otherwise requires—
- “Act” means the Political Parties Act, 2011;
- “financial year” means the period of twelve months ending on the thirtieth June each year;
- “Fund” means the Political Parties Fund established under section 23 of the Act;
- “Fund Account” means the account established under Regulation 7;
- “political party” has the meaning assigned to it in Article 260 of the Constitution;
- “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.

PART II—ADMINISTRATION AND MANAGEMENT

- Management and control of the Fund 3. The Registrar shall be the accounting officer of the Fund and shall be responsible for –
- (a) the administration and management of the Fund;
 - (b) the accounting of the receipts to the Fund;
 - (c) the distribution of the Fund to political parties;
 - (d) for the monitoring and evaluating expenditures of the Fund by political parties;
 - (e) for ensuring that proper books and records of income and expenditure of the Fund are kept;
 - (f) for ensuring the reporting and disclosure of all monies received by Political Parties; and
 - (g) such other functions necessary for the effective implementation of the Act.
- (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.

(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.

Administration of the Fund

4. The Registrar shall have all powers necessary for the execution of the functions under the Act or any other written law.

Power of the Registrar

5. (1) Without prejudice to the generality of regulation (4), the Registrar shall have the power to -

(a) educate and create awareness on any matter within the Registrar's mandate;

(b) conduct investigations on its own initiative or on a complaint made by any person;

(c) work in collaboration with other agencies in ensuring compliance with the Act;

(d) request for any information or attendance by any person necessary for the performance of its functions;

(e) subject to section 21 (1)(g) of the Act, deregister a political party;

(2) The Registrar may in writing, delegate to any competent person any of the functions for which funds are appropriated.

Declaration after full registration of a political party

6. (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.

(2) The declaration submitted under sub regulation (2) shall—

(a) be in Form PPF 1,

- (b) state the sources of all funds and other assets of the political party;
(c) contain such other relevant particulars as the Registrar may prescribe.
- Political Parties Fund Account. 7. (1) The Registrar shall open an account to be known as the Political Parties Fund Account at a designated bank into which the Treasury shall pay directly—
- (a) all the funds approved or appropriated by the National Assembly in accordance with section 24 (1) (a) of the Act; and
- (b) contributions or donations from any other lawful source as contemplated under section 24 (1) (b) of the Act.
- (2) The Registrar shall declare in the annual report, all accruals, interest and liabilities related to the Fund.
- Accounts of Political Parties 8. (1) Every registered political party qualifying to receive monies from the Fund shall open a bank account into which all disbursements from the Registrar shall be paid into.
- (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 into.
- (3) A political party may open other accounts in other banks and every account shall be considered to be part of the account referred to under sub-paragraph (2).
- (4) The Secretary General of a political party shall be the accounting officer and a mandatory signatory to the accounts.
- (5) At least two signatories shall be required for any withdrawal of funds from the account.
- (6) The signatories shall be the authorized officials as set out in the constitution of that political party and filed in Form PPF 2.
- (7) A political party shall utilize the funds in accordance with the purposes set out in section 26(1) of the Act.
- (8) A political party shall declare in the annual report, all accruals, interest and liabilities.

PART III— FUNDING OF POLITICAL PARTIES

Application for
the Fund by
Political Parties

- 9.** (1) The Registrar shall within fourteen days after receiving moneys in the Fund -
- (a) notify all fully registered political parties,
 - (b) notify the eligible political parties to apply for the Fund.
- (2) A political party eligible for funding from the Fund shall make the application under paragraph (1) (b) in Form PPF 3.
- (3) An application under paragraph (2) shall include —
- (a) particulars of the bank account and the signatories;
 - (b) a list of office bearers of the political party disaggregated by gender; and
 - (c) 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.
- (4) The activities contained in the work plan referred to in sub-regulation (3) (c) shall conform to the requirements of section 26 of the Act.

Processing of
applications.

- 10.** Upon receipt of the application under Regulation 8, the Registrar shall assess the application to ascertain whether the political party meets the requirements of the Act and in particular, whether—
- (a) the party secured at least five per cent of the total number of votes at the preceding general elections computed as required under section 25 (3) of the Act;
 - (b) no more than two-thirds of its registered office bearers are of the same gender;
 - (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
 - (d) the application meets any other lawful requirement as may be set by the Registrar from time to time.

Decision by the
Registrar

- 11.** (1) The Registrar shall -
- (a) within fourteen days of the application made under Regulation 8, notify

the political party of its decision in writing; and

(b) where -

(i) the application is approved, notify the political party and effect the disbursement within fourteen days of such approval; or

(ii) the application is declined, notify the political party giving reasons for its decision.

(2) Where an application is declined under paragraph (1), the political party may resubmit its application upon satisfying the conditions set out in the notice.

Allocation of funds and disbursement

12. In allocating the monies from the Fund, the Registrar shall have regard to —

(a) section 25 of the Act; and

(b) the approved work-plan of a political party; and

(c) where applicable, on the issuance of a clearance certificate from the Auditor General after auditing of funds of the previous financial year.

(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.

Books and records of funds

13. A political party shall keep proper books and records of all monies received and disbursed.

PART IV—ACCOUNTING AND REPORTING

Functions of accounting officer of a political party.

14. The accounting officer of a political party shall -

(a) ensure that the political party complies with the Act and these Regulations;

(b) ensure that the funds allocated to the political party are not used for a purpose not authorized by the Act;

(c) be accountable to the Registrar for monies allocated to the political party; and

(d) perform any other duties imposed by any other law or by these

Regulations.

Annual accounts **15.** (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.

(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.

(3) The annual report and accounts prepared under sub-regulation (2) shall be in Form PPF 4 and shall include—

- (a) an income and expenditure statement;
- (b) a statement of assets and liabilities;
- (c) a cash flow statement;
- (d) a summary of activities undertaken within the financial year; and
- (e) any other information as may be required by the Registrar.

Approval of accounts.

16. (1) The governing body of a political party shall be responsible for approving all reports and annual accounts of the political party.

(2) The internal auditor shall express an opinion, in writing, on the accounts based on the results of each audit stating whether—

- (a) all information and explanations considered necessary for the audit were received;
- (b) proper records were maintained of all transactions as required under the generally accepted accounting practices;
- (c) the accounts are in agreement with the records referred to under sub-paragraph (b);
- (d) the accounts reflected fairly the financial position of the political party;
- (e) there are any recommendations by the auditor.

Reports and accounts. **17.** (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.

(2) The Registrar shall implement any recommendations of the Auditor-General made pursuant to section 31(3) of the Act.

(3) 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.

(4) The Registrar may publish reports submitted by political parties in such a form and manner as may be determined by the Registrar.

Declaration before elections **18.** Subject to section 30(1) of the Act, the accounting officer shall submit to the Registrar a statement of its assets and liabilities in Form PPF5.

PART V— GENERAL PROVISIONS

Dispute resolution. **19.** (1) Disputes under these Regulations include –

(a) complaint challenging the decision of the Registrar made under the Act;

(b) complaint relating to a report submitted to the Registrar or published by the political party.

(2) A person may file a complaint under sub-regulation (1) with the Tribunal.

General guidelines on the management of the Fund. **20.** 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—

(a) the guidelines for the disbursement of monies from the Fund to any political party, programme or activity;

(b) the rules and procedures related to the disbursement and management of funds;

(c) the funding needs to support the objectives of the Fund; and

(d) any other issue related to the operation of the Fund.

Administrative and staff **21.** For purposes of section 26 (1) (f) of the Act, administrative and staff

expenses

expenses includes the payment of—

- (a) office rent and stationery;
- (b) office equipment;
- (c) property rates;
- (d) utility bills;
- (e) postage and other forms of communication expenses; and
- (f) staff salaries.

STATEMENT OF ASSETS AND LIABILITIES UPON REGISTRATION OF A POLITICAL PARTY

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

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 Investments	
Inventory	
Others (Describe)	
TOTAL CURRENT ASSETS	

LONG TERM ASSETS

Investments	
Motor vehicle and machinery	
Furniture and Fixtures	
Office Equipment	
Land and Buildings	
Others (Describe)	
TOTAL FIXED ASSETS	
TOTAL ASSETS	A

CURRENT LIABILITIES

Accounts Payable		
Wages, Salaries Payable		
Short Term Loans		Payable
Others (Describe)		
TOTAL CURRENT LIABILITIES		

LONG TERM LIABILITIES

Long Term Loans Payable			
Others (Describe)			
TOTAL LONG TERM LIABILITIES			B
TOTAL LIABILITIES			C
SURPLUS/DEFICIT (A-C)			

**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	(a)			

Receivable	(b)			
Other (Describe)	(a)			
	(b)			

(2) 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>
Accounts Payable	(a)			
	(b)			
Wages and Salaries	(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>
Cash on Hand	(a)			
	(b)			
Other (Describe)	(a)			
	(b)			

STATEMENT OF INCOME AND EXPENDITURE

INCOME

Membership Fees

--

Dividends on Shares

--

Rent Received

--

Profit on Sale of Assets

--

Others (Describe)

--

TOTAL INCOME

--

A

EXPENDITURE

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

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

Name of Political Party:		
Full Name of Secretary General:		
Address /Telephone no.		ID. No.
Full Name of Treasurer:		
Address/Telephone no.		ID. No.
Name of other Signatories to Account	Designation	ID. No.
(1)		
(2)		
Full Name of Bank		
Account Number		
Address		
Town/Branch		

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

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. Gender requirement for office bearers

	Number	Percentage
Male officials		

Female officials		
Total		

E. Expenditure Information:

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

<i>Type of Expense</i>	<i>Amount</i>	<i>Purpose</i>
Total		

F. Enclosures:

- Original copy of all required forms
- Work Plan

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

DECLARATION OF ASSETS AND LIABILITIES OF A POLITICAL PARTY

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

STATEMENT OF ASSETS AND LIABILITIES AS OF

CURRENT ASSETS

Cash on Hand

--

Cash on Deposit

--

Accounts Receivable

--

Bonds, Stocks, Other Investments

--

Inventory

--

Other (Describe)

--

TOTAL CURRENT ASSETS

--

FIXED ASSETS

Investments

--

Furniture and Fixtures

--

Office Equipment

--

Land and Buildings

--

Others (Describe)

--

TOTAL FIXED ASSETS

--

TOTAL ASSETS

--

A

CURRENT LIABILITIES

Accounts Payable

Wages, Salaries Payable

Short Term Loans Payable

Others (Describe)

TOTAL CURRENT LIABILITIES

--

LONG TERM LIABILITIES

Loans Payable

Others (Describe)

TOTAL LONG TERM LIABILITIES

--

B

TOTAL LIABILITIES

--

C

SURPLUS/DEFICIT (A-C)

--

STATEMENT OF INCOME AND EXPENDITURE

INCOME

Membership Fees

Dividends on Shares

Rent Received

Profit on Sale of Assets

Others (Describe)

TOTAL INCOME

--

A

EXPENDITURE

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

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.

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)	
TOTAL CURRENT ASSETS	

FIXED ASSETS

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

CURRENT LIABILITIES

Accounts Payable			
Wages, Salaries Payable			
Short Term Loans Payable			
Others (Describe)			
	TOTAL	CURRENT	
	LIABILITIES		

LONG TERM LIABILITIES

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

STATEMENT OF INCOME AND EXPENDITURE

INCOME

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

EXPENDITURE

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

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.

DECLARATION OF CANDIDATE

I certify that the information contained in this return and its attachments is true, complete and accurate in every particular, that no other expenditure of any kind to be disclosed were incurred on my behalf and that the relevant records required to be kept have been kept and will, if asked for, be made available for inspection at (being the party offices)

Signature of Candidate.....Date.....

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

Made thisday of20.....

Name and signatures of Secretary General and Treasurer

1. Name.....

Signature.....

ID/Passport No.....

2. Name.....

Signature.....

ID/Passport No.....

In the presence of a

Commissioner of Oaths/Magistrate

This declaration must be lodged within ninety days after polling day in the election and any relevant document pertaining to details in this declaration must be made available for inspection and audit by the Registrar.

DECLARATION OF SOURCES OF FUNDS OF A POLITICAL PARTY

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

STATEMENT OF SOURCES OF FUNDS AS OF.....

(Being Ninety Days of the end of the Financial Year)

Source	Name of Contributor (Attach schedule where applicable)	Address	Total Amount (Kshs)	Date Received
Political Parties Fund				
Membership Fees				
Member Contributions				
Contributions in Kind				
Donations				
Others (Describe)				
TOTAL				

ITEMIZED DETAILS OF CONTRIBUTORS

(A) MEMBERSHIP CONTRIBUTIONS

	Name of Contributor	ID. No. /PIN NO.	Address	Amount (Kshs)
1				
2				
3				

(B) CONTRIBUTIONS IN KIND

	Name of Contributor	ID. No. /PIN NO.	Address	Amount (Kshs)
1				
2				
3				

(C) DONATIONS

	Name of Contributor	ID. No./PIN NO.	Address	Amount (Kshs)
1				
2				
3				

Note: Any contributions exceeding Kshs. 5 million should be accompanied by written authorization by the Registrar

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

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

Name and signatures of Secretary General and Treasurer

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

In the presence of a

Commissioner of Oaths/Magistrate