



*Your Vote, Your Future*

# ANNUAL REPORT 2014-2015

## **Vision**

A credible electoral management body committed to strengthening democracy in Kenya

## **Mission**

To conduct free and fair elections and to institutionalize a sustainable electoral processes



**Your Excellency the President and Commander in Chief of Kenya  
Defence Forces of the Republic of Kenya**

Article 254 of the Constitution of Kenya, 2010 and Section 24(1) of the Independent Electoral and Boundaries Commission Act, 2011 requires the Electoral Commission to submit annually to the President and Parliament, an annual report containing the financial statements of the Commission, the functions, activities and affairs of the Commission.

Section 68 of the Public Finance Management Act, 2012, requires the Commission Secretary, as the accounting officer, to submit to Parliament the Commission's Annual Report.

In compliance with these statutory requirements, I hereby submit to you the attached report and audited financial statements for the financial year ended 30th June, 2015.



**Ahmed Issack Hassan, EBS**

**Chairperson**

**The Honorable Justin Muturi**  
**Speaker of the National Assembly**

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**Ahmed Issack Hassan, EBS**

**Chairperson**

**The Honorable Ekwee Ethuro**  
**Speaker of the Senate**

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**Ahmed Issack Hassan, EBS**

**Chairperson**

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## LIST OF ACRONYMS AND ABBREVIATIONS

<b>AIDS</b>	<b>Acquired Immune Deficiency Syndrome</b>
<b>ASK</b>	<b>Agricultural Society of Kenya</b>
<b>AWEB</b>	<b>Association of World Election Bodies</b>
<b>BVR</b>	<b>Biometric Voter Registration</b>
<b>CEC</b>	<b>Constituency Election Coordinator</b>
<b>CEO</b>	<b>Chief Executive Officer</b>
<b>CS</b>	<b>Commission Secretary</b>
<b>EBS</b>	<b>Elder of the Burning Spear</b>
<b>EISA</b>	<b>Electoral Institute for Sustainable Democracy in Africa</b>
<b>EMB</b>	<b>Electoral Management Bodies</b>
<b>ERMT</b>	<b>Elections Risk Management Tool</b>
<b>ESAP</b>	<b>Election Security Arrangement Project</b>
<b>EVID</b>	<b>Electronic Voter Identification Device</b>
<b>FGD</b>	<b>Focus Group Discussion</b>
<b>GOK</b>	<b>Government of Kenya</b>

## LIST OF ACRONYMS AND ABBREVIATIONS

<b>HR</b>	<b>Human Resource</b>
<b>HIV</b>	<b>Human Immunodeficiency Virus</b>
<b>ICPS</b>	<b>International Centre for Parliamentary Studies</b>
<b>ICT</b>	<b>Information Communication and Technology</b>
<b>IDEA</b>	<b>Institute for Democracy and Electoral Assistance</b>
<b>IEBC</b>	<b>Independent Electoral and Boundaries Commission</b>
<b>IGAD</b>	<b>Inter Governmental Authority on Development</b>
<b>JAP</b>	<b>Jubilee Alliance Party</b>
<b>JSC</b>	<b>Judicial Service Commission</b>
<b>KCB</b>	<b>Kenya Commercial Bank</b>
<b>KHRC</b>	<b>Kenya Human Rights Commission</b>
<b>KLRC</b>	<b>Kenya Law Reform Commission</b>
<b>LSK</b>	<b>Law Society of Kenya</b>
<b>MCA</b>	<b>Member of County Assembly</b>
<b>MNA</b>	<b>Member of National Assembly</b>
<b>MOU</b>	<b>Memoranda of Understanding</b>
<b>PWD</b>	<b>People with Disabilities</b>
<b>RPP</b>	<b>Registrar of Political Parties</b>
<b>REC</b>	<b>Regional Election Coordinator</b>
<b>RTS</b>	<b>Result Transmission System</b>
<b>UK</b>	<b>United Kingdom</b>
<b>UNDP</b>	<b>United Nation Development Programme</b>
<b>USAID</b>	<b>United States Agency for International Development</b>
<b>ODM</b>	<b>Orange Democratic Movement</b>
<b>ODPP</b>	<b>Office of the Director of Public Prosecution</b>
<b>SLA</b>	<b>Service Level Agreement</b>

# EXECUTIVE SUMMARY

This report describes the performance of the IEBC for the financial year ending 30th June, 2015. The aim of the report is to inform the National Assembly, Kenyans, political parties, interest groups, candidates, electoral authorities, government agencies, media and other stakeholders about the services the Commission provided in 2014–15 Financial Year.

The report is divided into four chapters and includes performance against our outcome, deliverables and key performance indicators as outlined in the Commission's Annual Work Plan for the Financial Year 2014/15. This report is prepared in accordance with the Constitutional Requirements for Annual Reports for Commissions and Independent Offices.

Chapter one gives the mandate of the IEBC, our goal, core values and the organization of the Commission.

The second Chapter outlines the activities completed by the Commission during the financial year 2014/2015. The performance of

the Commission has been arranged such that it responds to the twelve strategic objectives as articulated in the IEBC Strategic Plan 2011/2017.

Chapter three presents the Commission's Unaudited Financial Report and Statements.

The Financial Report provides an account of the Commission's income and expenditure for the financial year 2014/2015.

The last Chapter presents a summary of the key challenges that the Commission faced during the period under review and recommendations for improvement.

# MESSAGE FROM THE CHAIRPERSON



It gives me great pleasure to present the Commission's Annual Performance Report for the year 2014/15 on behalf of my fellow Commissioners.

Given the technological and managerial challenges experienced during the 2013 General election, there was need to candidly interact with the post-election evaluation reports both from within and with stakeholders. The Commission audited its systems and processes and picked invaluable lessons from other stakeholders who conducted their independent evaluation of the 2013 General Election. These lessons have been useful as we prepare to conduct the 2017 General Elections.

In February 2105, the Commission recruited

several senior Management staff. A new Commission Secretary/CEO, Deputy Commission Secretary in-charge of Support Services, Directors Finance, ICT, Voter Education and Manager Procurement have since been recruited. The team brings to the Commission a wealth of experience in their respective areas of expertise and a much needed shot of fresh energy.

One of the Commission's key mandate is the continuous registration of Kenyans as voters and updating the voters register. In line with this the Commission has been carrying out Continuous Voter Registration (CVR) at the Constituency level. By 31st July, 2015, 106,601 eligible Kenyans had been registered as voters. The Commission aims to conduct a mass voter registration before the end of the year in an effort to reach out to potential voters in all County Assembly Wards.

To enhance citizens' participation in the electoral process, the Commission held an Annual Voter Education Week (AVEW) in the month of May, 2015.

The one week activity was conducted simultaneously in the 290 Constituencies and Commission staff were at hand to engage the public and conduct on-the-spot voter registration.

# MESSAGE FROM THE CHAIRPERSON

The enthusiasm from the public was encouraging and the Commission plans to make this an annual event.

We embarked on legislative reforms aimed at improving the laws governing the electoral process. This came as a result of a thorough internal audit of our electoral laws and systems.

On this, we have engaged all relevant stakeholders particularly working closely with the Justice and Legal Affairs Committee of Parliament and the Kenya Law Reforms Commission.

Following the May 2015 Supreme Court ruling and the provision in the Constitution of Kenya 2010 for progressive participation of Kenya's residing out of the country, the Commission has been engaged in efforts to ensure participation of Kenyans in Diaspora in the Electoral process.

Several stakeholders' forums have been conducted both locally and internationally and the Commission is in the final stage of formulating a policy on the Registration of Kenyans in Diaspora. We remain committed to the progressive realization of every Kenyan's right to vote irrespective of their location at the time of the vote.

My gratitude goes out to the National Government, the National Treasury, Parliament, the

Judiciary, other Commissions and Independent Offices, Development Partners, fellow Commissioners and the Secretariat for their support towards fulfilling our mandate.



**Ahmed Issack Hassan, EBS**  
**Chairperson,**  
**Independent Electoral and Boundaries**  
**Commission**

# THE COMMISSION'S SECRETARY/CEO'S REVIEW



During the period under review, the focus of the Independent Electoral and Boundaries Commission was the formulation of plans for a new five-year development programme. This encompassed developing its corporate plan containing the strategies for managing the 2017 General Elections; and the subsequent post-election period stretching to 2020. This was also the Commission's time to undertake an audit of its processes, systems and operations with a view to improving on its internal operations.

The Commission continued to discharge its core mandate as appropriate. In regard to legal reform, it played the flag bearer role, mobilizing other stakeholders to develop the regulations necessary to support the implementation of the Campaign Financing Act no.42 of 2013. The Act

seeks to regulate expenditures by political parties and candidates in order to cultivate an equitable political playing ground for contestants. It is expected that the regulations will be deliberated upon by Parliament and subsequently enjoined to the law. Within the same legal domain the Commission was able to develop a comprehensive legal reform agenda which seeks to address all the existing gaps in the Elections Laws; and which will culminate in the establishment of the Elections Amendment Bill, 2015. The expected outcome of this effort will be to strengthen the existing legal framework for improved electoral processes.

In regard to voter registration the performance of the Commission improved somewhat during the period, raising new voter registration from 4,691 in 2013/14 period to 106,601 in 2014/15. The Commission being conscious of the fact that this performance was modest mounted focused voter education activities in May 2015 in an effort to shore up the registration. An important lesson emerging is the need to concurrently undertake voter education activities with voter registration.

# THE COMMISSION'S SECRETARY/CEO'S REVIEW

In an effort to enhance its internal efficiency, the Commission implemented reforms largely targeting staff changes, systems and policy upgrades. It is envisaged that the reforms will lead to improved and efficient operations.

In conclusion I wish to reiterate the commitment of the Commission in upholding its mission, vision and core values towards meeting the

needs of the Kenyans in election and democracy.



**Ezra Chiloba,**  
**CEO / Commission Secretary**

# I. THE COMMISSION

The Independent Electoral and Boundaries Commission is a statutory body (Under Article 88 of the Constitution of Kenya) mandated to conduct and or supervise elections and referenda for any elective body or office established by the Constitution and any other elections as prescribed by an Act of Parliament.

## 1.1. Our Mandate, Goal and Values

### Our Mandate

The IEBC is specifically responsible for:

- a) The continuous registration of citizens as voters;
- b) The regular revision of the voters' roll;
- c) The delimitation of constituencies and wards;
- d) The regulation of the process by which parties nominate candidates for elections;
- e) The settlement of electoral disputes, including disputes relating to or arising from nominations, but excluding election petitions and disputes subsequent to the declaration of election results;
- f) The registration of candidates for election;
- g) Voter education;
- h) The facilitation of the observation, monitoring and evaluation of elections;
- i) The regulation of the amount of money that

may be spent by or on behalf of a candidate or party in respect of any election;

- j) The development and enforcement of a code of conduct for candidates and parties contesting elections; and
- k) The monitoring of compliance with the legislation required by Article 82 (1) (b) of the Constitution relating to nomination of candidates by parties.

### Our Goal

Our goal is to conduct free, fair and credible elections that are efficiently and effectively managed

### Our Values

As an independent statutory body, the IEBC embraces Independence, Teamwork, Innovativeness, Professionalism, Integrity, Accountability and Respect for the rule of law as its Values that reflect our overall philosophy and culture.

IEBC applies these values by:

- Conducting our affairs free from undue external influence.
- Undertaking to work collaboratively as colleagues to achieve the Commission's goals.
- Being committed to transforming the electoral process to meet and exceed the expectations of Kenyans.

- Demonstrating mastery of the electoral process and work to the highest standards.
- Conducting our affairs with utmost honesty.
- Taking responsibility for our decisions and actions.
- Conducting our affairs within the law.

- Voter Education and Partnerships
- Voter Registration and Electoral Operations
- Finance
- Information Technology
- Legal and Public Affairs
- Research and Development
- Human Resource and Administration
- Risk and Compliance

## 1.2. Our Organization

The Commission has a nine-member Commission comprising a Chairperson and eight other members (See Figure 1 for Commissioners in Service as at 30th June, 2015). The Commissioners are executive for a period of six years.

### Office Network:

The Commission has a three-tiered structure:

- The National Office in Nairobi
- Regional Electoral Offices
- Constituency Electoral Offices –reporting to the Regional Electoral office

### National Office

The Commission Secretary or Chief Executive Officer is responsible for management and strategic leadership of the IEBC. Assisting the Commission Secretary are two Deputy Commission Secretaries. The national office has eight Directorates:

The Directors are assisted by Managers who are responsible for national programs and are stationed at the National office.

### Regional Offices

Regional Electoral Coordinators run the 17 offices. They are responsible for electoral activities in their jurisdictions.

**Figure 2** depicts the administrative regions of the Commission.

**Figure 1:  
Commissioners**



Ahmed Isaack Hassan - Chairperson



Lilian Bokeeye Mahiri-  
Zaja - Vice Chairperson



Albert C O Bwire  
Commissioner



Kule Galma Godana  
Commissioner



Amb. Yusuf A Nzibo  
Commissioner



Eng. Abdullahi Sharawe  
Commissioner



Thomas Letangule  
Commissioner



Joyce Muthoni Wangai  
Commissioner



Mohamed Alawi Hussun  
Commissioner

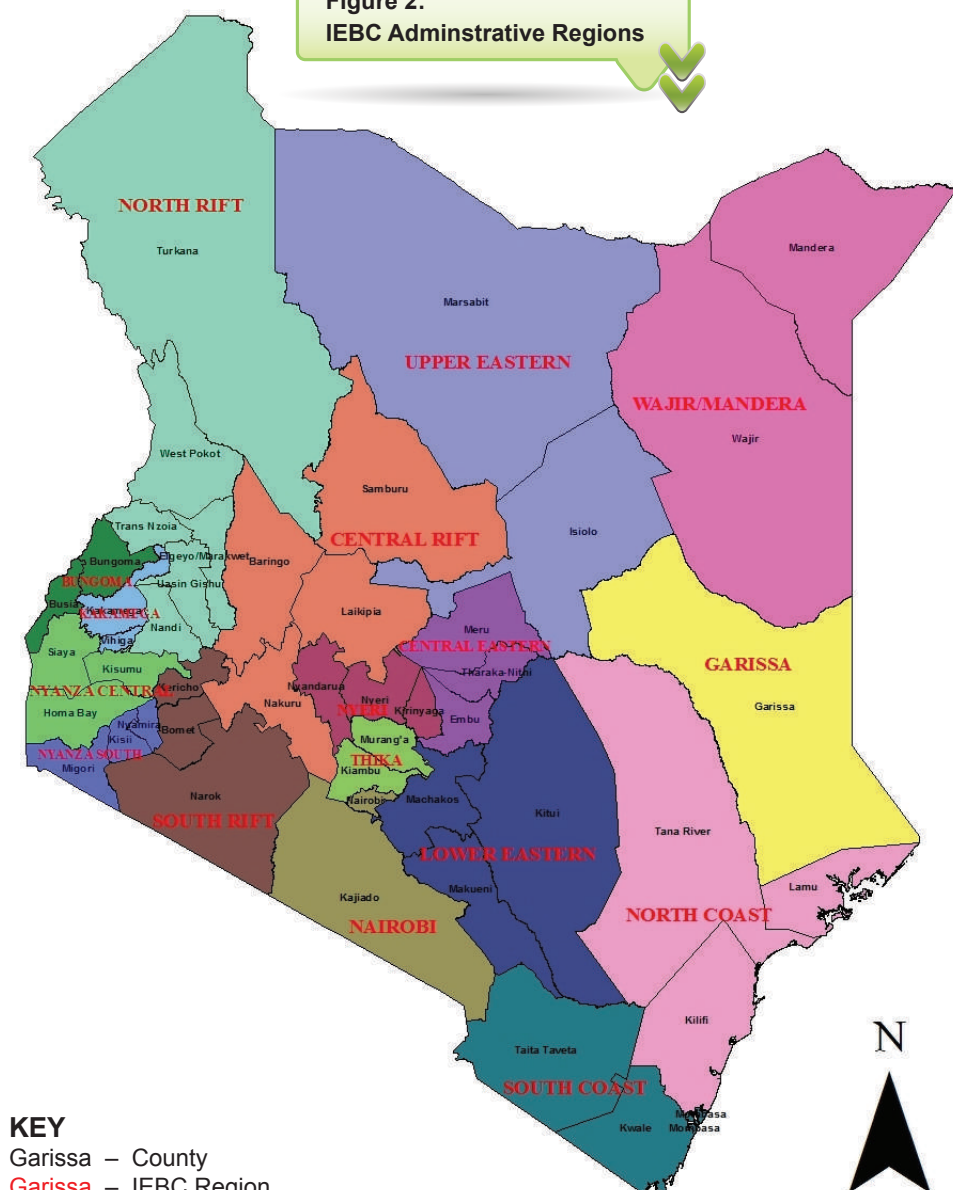


Ezra Chiloba CEO/  
Commission Secretary

## Constituency Offices

Constituency offices are responsible for electoral administration in each electoral division (an electoral division corresponds to representation in the National Assembly). In particular, they administer the conduct of elections, roll management and public awareness activities. There are a total of 290 Constituency level offices in the country.

**Figure 2:**  
**IEBC Administrative Regions**

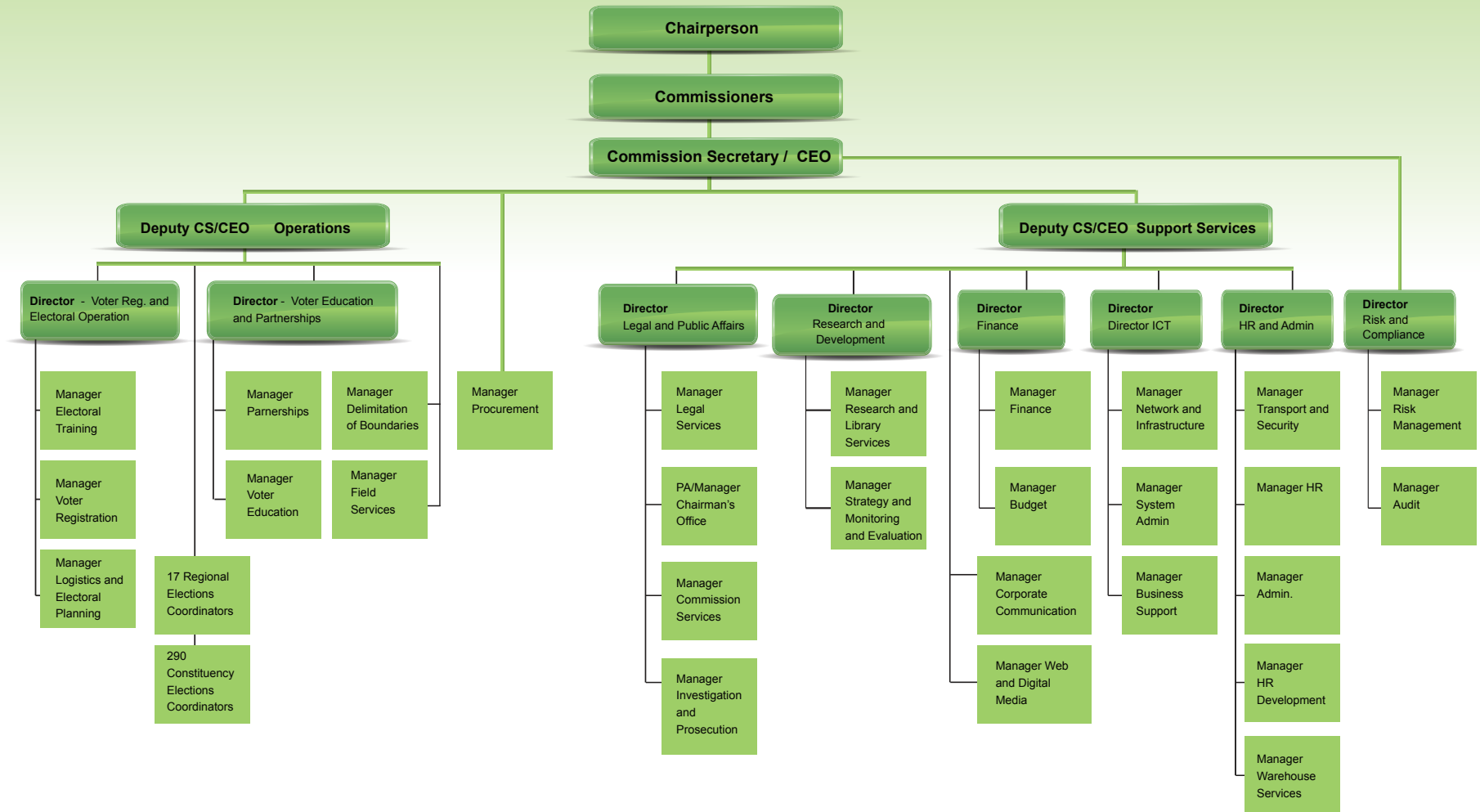


### 1.3. The Legislative Framework

The IEBC operates as an independent body under the IEBC Act, 2011. The major legislative provisions under which the IEBC develops its core business processes, purpose, values and leadership capabilities and conducts its activities are:

- a) Constitution of Kenya, 2010
- b) The Independent Electoral and Boundaries Commission Act, 2011
- c) Elections Act, 2011
- d) Political Parties Act, 2011
- e) Campaign Finance Act, 2013
- f) Election Regulations
- g) The Public Finance Management Act, 2012
- h) Public Service Act, 2012
- i) Leadership and Integrity Act, 2012
- j) Public Procurement Act, 2011

**Figure 1: IEBC Organizational Structure**



## II. REPORT ON PERFORMANCE FOR THE FINANCIAL YEAR 2014/2015

In Financial Year 2014/2015, the first phase of a five-year-electoral cycle, the IEBC embarked on activities that will deliver on the next General Election. The report tracks IEBC's performance based on the strategic priorities as established in the Commission's Strategic Plan 2011-2017

### 2.0. Strategic Objectives

The IEBC has one overall goal, Free, fair and credible elections that are efficiently and effectively managed. In order to achieve this goal, the following key strategic objectives had to be attained:

1. Strengthening the Legal Framework of the IEBC for effective management of the electoral process.
2. Increasing the registration of eligible voters.
3. Maintaining a complete and accurate Voter Register.
4. Enhancing the efficiency and effectiveness of the Commission in the conduct of elections.
5. Providing adequate voter education for effective participation in the electoral processes.
6. Promoting strategic partnerships
7. Integrating ICT in operations and electoral processes.
8. Institutionalizing risk management systems in operations.
9. Enhancing and maintaining a positive corporate image of the Commission;
10. Strengthening institutional structures and capacity of the Commission for improved service delivery.
11. Promoting equity in representation and participation in the electoral process.
12. Enhancing corporate governance in the Commission.

## 2.1. Strengthening the Legal Framework

In order for the Commission to strengthen the legal framework to enable it exercise its powers and perform its functions and ensuring that it complies with the constitutional and statutory framework as envisaged in the law, the following activities were carried out in the financial year 2014/2015.

### 2.1.1. Developing Statutory Legislation

#### **The Election Campaign Financing Regulations, 2015**

The Election Campaign Financing Act no. 42 of 2013 provides for the regulation, management, expenditure and accountability of election campaign funds during election, referendum campaigns and for connected purposes.

Section 29 of the Act mandates the Commission to make Regulations for the better performance of its functions under this Act.

To this end, the Commission has developed the Election Campaign Financing Regulations draft, 2015. The Draft Regulations provides for the limits on campaign contributions and expenditures by Political Parties and candidates.

### 2.1.2. Handling and Managing Litigation against the Commission or Instituted by the Commission

Pursuant to its mandate, the Commission handles, supervises and follows up on litigation filed on behalf of and or against the Commission. During the year under review a number of cases were filed against the Commission amongst other parties touching on various aspects of its processes. Also pending in Court are a number of appeals arising from 2013 General Elections Petitions and Constitutional Petitions. A total of 22 new cases were filed in the year, 18 of which were Constitutional petitions while 2 were Industrial Court cases and 2 civil cases.

A total of 13 petitions to the Supreme Court were filed during the period arising from decisions of the Court of Appeal either in election petitions or judicial review cases. A notable appeal in that regard is the appeal by the Commission to challenge the decision of the Court of Appeal with respect to voting by Kenyans in the Diaspora. The Court of Appeal had directed the Commission to ensure that the Diaspora Voters are allowed to vote in the next elections and to vote for all elective positions.

This directive did not take into account the provisions of Regulation 39 of the Voter Registration Regulations, 2011 which limits the diaspora voters to vote only in Presidential Elections.

The Supreme Court reversed the decision of the Court of Appeal and allowed the Commission to put in place measures for the realization of that right in a progressive manner. **SUPREME**

**COURT PET NO. 25 OF 2014, IEBC VS NEW VISION MAGEUZI AND 4 OTHERS**

Another notable decision from the Courts during the period arose in Court of Appeal at Nyeri in the case of **(CA NO. 37 OF 2014) JALDESA TUKE DABELO VS IEBC AND OTHERS** where the Court affirmed the principle that candidates elected to the Assemblies by way of party list enjoy the same rights and protection as those elected by universal suffrage. As such, their election can only be challenged in the normal election petitions and not otherwise as had been done in that case.

### **2.1.3. Audit and Reform of the Legal Framework for Elections**

Following the evaluation of the 2013 General Election, the Commission embarked on a legal reform process that sought to address gaps,

flaws and ambiguity in the electoral legal framework. The reform process sought to establish an empirical basis for repealing, consolidating and codifying of existing laws and creation of new laws where need be.

The Commission developed a matrix highlighting the areas for reform. The matrix was forwarded to the Kenya Law Reform Commission (KLRC) as drafting instructions to develop an Election Amendment Bill. The main areas of focus are:

- i. Issues arising from dispute resolution in the nomination process.
- ii. Timelines on determination of disputes arising from declaration of Results.
- iii. Issues relating to and arising from voter registration process and boundary delimitation.
- iv. Procedures of pre-polling, polling, post polling day and declaration of results.
- v. Possible amendments arising from conduct of election, petitions and boundary delimitation disputes.
- vi. Regulation and supervision of Political Parties.
- vii. Overview and sustainability of the Campaign Finance Regulation.
- viii Use and sustainability of ICT in election processes.

Proposals on the above issues were discussed with the Justice and Legal Affairs Committee in April, 2015 where the Committee gave its recommendations to the Commission for consideration. To this end an Election (Amendment) Bill, 2015 has been generated.

#### **2.1.4. Preparation of Commission Contracts and Leases**

The Commission entered into various contractual agreements under the period of review with other institutions, suppliers and contractors in order to acquire goods and/or services. In addition the Commission continuously prepares Memoranda of Understanding (MOU) for purposes of engaging partners who collaborate with the Commission in the electoral process. (Annex I).

#### **2.1.6. Investigation and Prosecution**

Pursuant to the provisions of Article 252 of the Constitution of Kenya 2010 and Section 107 of the Elections Act the Commission has the mandate to initiate investigations and prosecute election offences, breach of electoral code of conduct and kindred electoral malpractices. The Commission has been able to discharge this onerous duty through inter agency collabo-

ration with key government agencies such as the office of the Director of Public Prosecutions (ODPP), the Kenya Police Service, the National Registration Bureau, the Ethics and Anti-Corruption Commission and the Judiciary. During the period under review the Commission investigated cases on allegations of electoral malpractices and violations of the electoral code of conduct and also instituted criminal cases on election related offences. The summary of the cases investigated, prosecuted and those which the Commission has interest in are summarized in Table 3.

**Table 1: Summary of Cases Investigated and Prosecuted**



S/No	Place	Suspect(S)	Offence	Status
1.	Kajiado Central	<ul style="list-style-type: none"> <li>• Hillary Sabongo</li> <li>• Sonkoi Sankale Emmanuel</li> <li>• Daniel Ndegwa</li> <li>• Vincent Teiya Semengor</li> </ul>	Bribery contrary to section 64 of the Elections Act	Under investigation
2.	Kajiado Central	• Hon, Mike Mbuvi Sonko	Breach of political neutrality contrary to S.16 of Public officers Ethics Act.	Under investigation
3.	Mwathethe	Adamson Kadenge	Use of public resources for the purpose of campaigning in an election contrary to section 68 of the Elections Act	The Commission found the suspect culpable, however DPP differed and ordered file closed for want of sufficient evidence
4.	Mathare	Hon. Steven Kariuki	Misuse of the Presidents and the Deputy Presidents photograph for political propaganda	Under investigation
5.	Kabete	Loise Wanjiru Kagathi	Breach of official duties contrary to section 59 (1)(j) of the Elections Act	Under investigation
		Christine Nekesa Weswa	Double registration	Under investigation

The Commission further follows up on various cases in which it is an interested party. In the year under review the Commission followed up on four cases (**Annex III**).

### 2.1.7. Dispute Resolution Committee

The Commission's Dispute Resolution Committee is established under Article 88(4) (e) and Section 74 of the Elections Act, 2011 to adjudicate over disputes arising from Political Parties and Commission nominations. In the financial year 2014/2015 the Commission arbitrated:

- i. Seven disputes arising from Political Parties and Commission Nominations.
- ii. One dispute arising from the Electoral Code of Conduct.

The disputes emanated from the by-elections held in the period under review as shown in **(Annex IV)**.

The DRC further adjudicated over 13 issues emerging from the re-allocation of special seats under the Political Party Lists nominations in respect to the County Assembly Ward Representatives.

### 2.1.8. National Values and Principles of Governance

The National Values and Principles of Governance are established under Article 10 of the Constitution of Kenya 2010 and bind all State Organs, State Officers, Public Officers and all

persons in implementation of public policy. Each Government agency is then expected to report to the President on their achievements towards fulfilling the provisions of Article 132(c) (i) of the Constitution.

In the period under review, the Commission prepared and submitted a report indicating the Commission's achievements and progress in the alignment of the legal framework, administrative actions and policies with the Constitution under the theme '**Realization of Good Governance, Transparency and Accountability**'.

### 2.1.9. Petition for Dissolution of Makueni County Government

The Commission facilitated access and retrieval of the 249 booklets to the Signature verification team and photocopied and scanned the booklets.

## 2.2. Registration of Eligible Voters

### 2.2.1. Voter Registration

Article 88(4)(a) of the Constitution mandates the Commission to continuously register eligible citizens as voters. During the year under review, the Commission registered an additional 106,601 **(Table 2)** voters up from 4,691 in the

FY 2013/2014. This can be attributed to the Annual Voter Education Week held in May 2015 whereby 22,946 additional voters were registered; and opening of registration at Huduma Centers.

**Table 2: New Registration Data as at 30th July 2015 by County**



No.	County Name	Registration Numbers
1	Mombasa	3,018
2	Kwale	1,968
3	TaitaTaveta	1,190
4	Kilifi	5,363
5	Tana River	1,620
6	Lamu	39
7	Garissa	403
8	Wajir	239
9	Mandera	344
10	Marsabit	376
11	Isiolo	278
12	Meru	3,110
13	Tharaka-Nithi	1,222
14	Embu	1,430
15	Kitui	4,615
16	Machakos	6,130
17	Makueni	3,716

No.	County Name	Registration Numbers
18	Nyandarua	1,679
19	Nyeri	1,092
20	Kirinyaga	1,279
21	Muranga	2,419
22	Kiambu	4,278
23	Turkana	1,088
24	West Pokot	1,680
25	Trans-Nzoia	2,268
26	Uasin Ngishu	1,362
27	ElgeyoMarakwet	367
28	Nandi	661
29	Samburu	631
30	Baringo	1,666
31	Laikipia	788
32	Nakuru	4,650
33	Narok	1,218
34	Kericho	1,648
35	Bomet	-
36	Kakamega	6,219
37	Vihiga	2,890
38	Bungoma	5,046
39	Busia	3,585
40	Siaya	3,977
41	Kisumu	5,817
42	Homa Bay	3,985
43	Migori	2,129
44	Kisii	4,564
45	Nyamira	2,370
46	Kajiado	591
47	Nairobi	1,593
	Total	106,601

### 2.2.2. Updating the Voters' Roll

In the FY 2014/2015 the Commission continued to maintain a complete and accurate Voters' Roll. The Commission effected the transfer of 9,540 registered voters at their request.

In the same period the Commission in collaboration with the Department of Civil Registration confirmed that 9,760 registered voters were deceased and hence their removal from the Voters' Roll.

### 2.2.3. Mapping of Kenyans Living Outside the Country

The Commission established an on-line data collection tool which was launched on 19th February, 2015. The aim of the online portal is to gather information on Kenyan citizens living outside the country for planning purposes. As at 30th June 2015, the portal had attracted 300 responses.



*Continuous Voter Registration at Huduma Centre*

## 2.3. Effective and Efficient Conduct of Elections

### 2.3.1. Conduct of By-elections

The Commission presided over the following by-elections during the period under review:

**Table 3: By-elections Conducted in 2014/2015**



S/No	Electoral Area	Elective Position	Reason for the By-election	Date of By-election
1	Homabay County	Senate	Death of the incumbent	12th February, 2015
2	Mathare Constituency	Member of National Assembly	Election Petition	11th August, 2014
3	Kajiado Central Constituency	Member of National Assembly	Seat left vacant due to resignation	16th March, 2015
4	Kabete Constituency	Member of National Assembly	Death of the incumbent	4th May, 2015
5	Kibiri County Assembly	CAW	Death of the incumbent	7th August, 2014
6	Matumbei County Assembly	CAW	Death of the incumbent	9th December, 2014
7	Oloolua County Assembly	CAW	Death of the incumbent	4th May, 2015

### 2.3.2. Support to Other Elections

The Commission is responsible for conducting or supervising referenda and any elective body or office established by the Constitution and any other election as prescribed by an Act of Parliament.

In the year under review the Commission conducted elections for Impala Club, a private members club, in Nairobi. Similarly schools,

colleges and universities have also collaborated with the Commission to ensure that democratic ideals are imparted into young Kenyans. The Commission supervised elections for student councils in primary and secondary schools as shown in **Table 4:**

**Table 4: Student Council Elections Supervised by IEBC**



No	Constituency	Name of Institution
1.	Lamu West	Mokowe Secondary, Lamu Boys Secondary, Bahari Secondary, Mokowe Primary, Arid Zone Primary, Kibiboni Primary
2.	Kilifi North	Konjora Primary
3.	Magarini	Mambrui Girls Secondary
4.	Ganze	Ganze Boys Secondary, Ganze Girls Secondary, Ganze Primary

**Kenya Student Council Assembly elections**



**Kajiado Central By-elections**



## 2.4. Voter Education

Article 88 (4) (g) mandates the Commission to conduct voter education. The main aim of voter education is to facilitate the election management body in its task of delivering a free, fair, efficient and cost-effective election. It encompasses the basic voter information that a voter needs in preparation for voting. It also sensitises the electorate on the importance of participating in elections.

In the year under review, the Commission conducted several voter education and partnerships activities to support seven by-elections and other electoral activities.

The activities included:

voter. A total of 22,946 voters were registered during the AVEW.

In summary some of the activities carried out during the AVEW included:

- Election Technology demonstration. Mobilisations of citizen for voter registration through creating awareness.
- Interaction schools and institutions of higher learning with an aim to inculcate the culture of democracy to the young people.
- Barazas and market visits.
- Outreach programmes and messages on inclusion of the marginalised groups.
- Road shows.
- Stakeholder forums.
- Media campaigns (radio and TV shows).

### 2.4.1. Annual Voter Education Week

The Commission held its inaugural Annual Voter Education Week in May, 2015. The activity took place in all 290 constituencies. The purpose of the AVEW was to provide an opportunity and platform for the Commission to interact with Kenyan citizens and create awareness on the electoral process at the grassroots level. During the AVEW the Commission also created awareness of the Continuous Voter Registration and took the opportunity to register citizens as

### 2.4.2. Development of Voter Education Materials

In order to address the needs of the marginalized communities, the Commission designed and produced voter education materials responsive to the marginalized groups. New materials were also produced in line with the theme of the AVEW. These included posters, fliers, brochures and booklets.

### 2.4.3. Development of Voter Education Curriculum for Schools.

In realization of the need to inculcate the culture of democracy in the young people, the Commission in collaboration with the Kenya Institute for Curriculum Development (KICD) and Ministry of Education Science and Technology (MoEST) initiated a project on integration of civic/voter education in the schools curriculum. The project was launched in 27th March, 2015.

Other voter education activities carried out in the 2014/2015 year included:

- Recruitment and deployment of two voter educators per ward during the by-elections.
- Engagement of media to disseminate voter education messages and information to citizens during the by-elections and AVEW.
- Forums with state and non-state actors, representatives of persons with disability, women, youth and other marginalized groups.
- Training political party and independent candidate agents.
- Accreditation and briefing observers ahead of the by- elections.

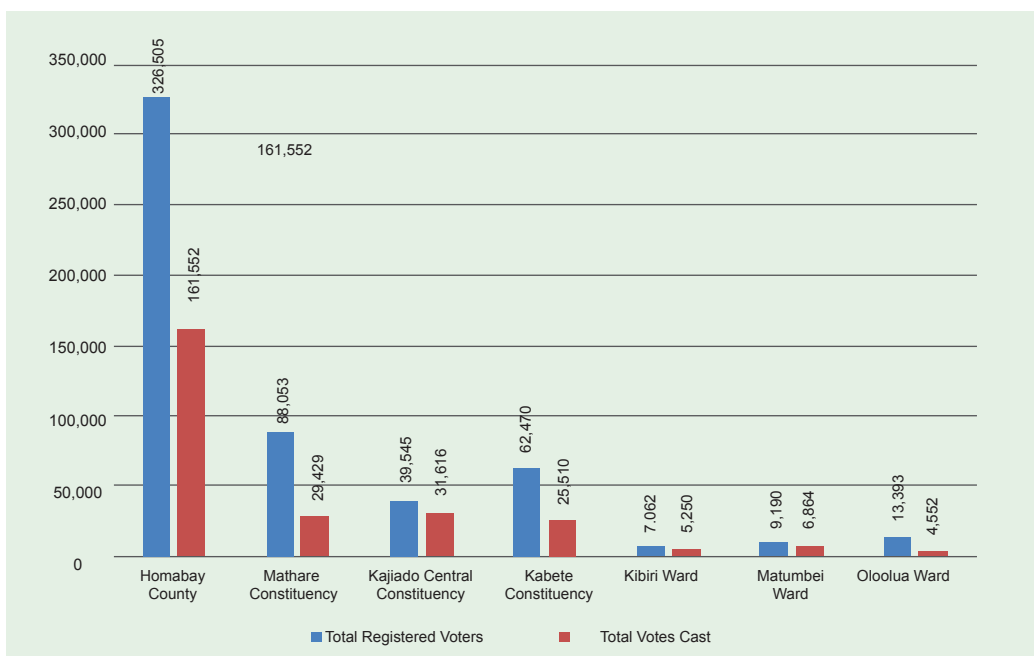
- Mounting of a stand at the the Nairobi International Trade Fair in October, 2014. Voter education materials were disseminated and election technology displayed. About 5000 people visited the stand.
- The Commission partnered with UNDP, UN Women, FIDA and UDPK to audit and train IEBC staff on the participation and inclusion of marginalized groups in the electoral process. Four workshops were held between October and November, 2014 which brought together all CECs and RECs and some head office staff in different venues around the country.

Voter education for by-elections resulted in a low number of rejected votes and relatively high voter turnout as shown in Table 6.

**Table 5: Voter Turnout for the By-elections**



No	Electoral Area	Total Registered Voters	Total Votes Cast	Total Valid Votes	Total Rejected votes	% Rejected Votes	% Voter Turnout
1	Homabay Senatorial	326,505	161,552	160,610	942	0.58	49.40%
2	Mathare Parliamentary By-election	88,053	29,429	29,429	220	0.75	33.42%
3	Kajiado Central Parliamentary By-election	39,545	31,616	31,616	0	0	79.95%
4	Kabete Central Parliamentary By-election	62,470	25,510	25,436	74	0.29	40.80%
5	Kibiri Ward (Karachuonyo Constituency)	7,062	5,250	5,250	23	0.44	74.38%
6	Matumbei Ward (Endebess Constituency)	9,190	6,864	6,802	62	0.90	74.02%
7	Oloolua Ward (Kajiado North Constituency)	13,393	4,552	4,536	16	0.35	33.90%



Launch of Voter Education for Schools Project



## 2.5. Strategic Partnerships, Collaboration and Networking

In order to fulfill its constitutional mandate, the Commission has developed linkages and collaborations with state and non state stakeholders. In the year under review, the Commission collaborated with several stakeholders and partners in the execution of its activities.

## ships Initiatives

The Commission recognizes the contribution of stakeholders and partners in the electoral progress. In this respect, in the year 2014/2015 the Commission collaborated and partnered with several organizations in implementation of a number of activities. **Table 7** shows the partners and area of collaboration.

### 2.5.1. Collaborations and Partner-

**Table 6: Partners and Areas of Collaboration**



Name of Partner	Area of Partnership
IFES	ICT, training, voter education for schools, capacity building, inclusion of the marginalized.
UN-Women	Gender mainstreaming, inclusion and women participation.
UNDP	Electoral process, development of PRODoc, development of the Strategic Plan, gender inclusion, audit and training
Office of the Registrar of Political Parties	Political party liaison, training of agents, voter education, election observation.
NDI	Capacity building for political parties, training of agents and development of IEC materials in regard to political parties, Elections Open Data Conference.
EISA	Training, capacity building for political parties and agents, legal reforms.
International IDEA	Conflict resolution, conflict monitoring tool, BRIDGE training.
Ministry of Education	Voter education through music festival and drama festivals, Outreach programmes to schools, use of schools as polling stations, formulation of voter education for schools.
Amkeni Wakenya	Voter education, material development and printing.
Uraia	Voter education and stakeholder engagement.
IED	Voter education, election observation, learning platform on 2013 General Elections, audit of the voters register.

Name of Partner	Area of Partnership
<b>FIDA</b>	Gender mainstreaming and women participation, training on gender audit and development of inclusion policy
<b>Constitutional Commissions and Independent Offices</b>	Engagement on their areas of specialization, election observation, review of legislation on 2/3 gender rule.
<b>IRI</b>	Inclusion on Persons with Disabilities (PWDs), supported voter education forums in informal settlements.
<b>Other State Actors (Parliament, Judiciary, Kenya Law Reform, etc)</b>	Come in on need basis in drafting of laws, review enactment, implementation among other things.
<b>NGOs and CBOs</b>	Engaged as Voter Education Providers and election observation.
<b>ASK shows</b>	Conduct of voter education and corporate branding of the Commission.
<b>Kenya Institute of Curriculum Development.</b>	Curriculum development and curriculum review, formulation for voter education in schools.
<b>Public Universities</b>	Outreach programmes to the youths, conduct of elections to student bodies.
<b>CRECO</b>	Partnership project on voter education in the Coast Regions "Jukumu Lako Project"
<b>CMD</b>	Voter education to political parties and politicians.
<b>Transition Authority</b>	Supporting development of Civic Education Curricular, training manuals and IEC materials.
<b>AWEB</b>	Building capacity of IEBC staff.
<b>Huduma Centres</b>	The Commission partnered with the Huduma Center (one-stop-service center) in the registration of voters.

### 2.5.2. Benchmarking Visits to IEBC by other EMBs

As part of its commitment towards communication and cooperation with international electoral bodies, the Commission initiated an Election Visitor Program to:

- Share knowledge with the international delegations;
- Enhance networking and benchmarking standards;

- Provide further opportunity for international observation of elections; and
- Provide a forum for showcasing some of the Commission's innovations.

To this end, the Commission was able to host a number of delegates from various Electoral Management Bodies and Members of Parliament from a number of countries as indicated in the **Table 7**.

**Table 7: International Benchmarking Visits to IEBC**



Country	Organization	Activity	Date
<b>Uganda</b>	The Sectorial Committee on Public Affairs and Local Government of the Ugandan Parliament	Sharing experiences on the process of electing lower local government/political leaders in a multi-party dispensation	13th-16th April, 2015
<b>South Sudan</b>	National Elections Commission of South Sudan	Benchmarking to gain experience on election preparations, electoral timetable and electoral budget.	10th-14th November, 2014
<b>Tanzania</b>	Tanzania National Electoral Commission	Study mission to IEBC on voter registration, voter education and stakeholder management to facilitate exchange of knowledge and experiences.	9th-12th November 2014.
<b>Zanzibar</b>	Zanzibar Electoral Commission	Benchmarking study tour to learn the management of technology in the electoral processes, voter education, corporate communication and media management in elections, research and delimitation of electoral boundaries.	29th-31st October, 2014

### 2.5.3. ICT Benchmarking

Several staff from the Commission visited Kenya Ports Authority, Mombasa to benchmark on their ICT systems/operations. This included ERP, the Data Center, and Networking and general ICT operations.

### 2.5.4. International Conferences and Election Observations

Electoral networks foster capacity development among electoral managers and serve as useful

forums to address common concerns in elections.

With a view of enhancing skills, the Commission participated in several international conferences, benchmarking visits and election observations which served as forums for participants to exchange views and build capacities as shown in Table 8.

**Table 8: International Liaison Interactions**


Date	Country	Purpose	Sponsor
July 2014	Ghana	Study mission on the Application of Biometric Technology in Election Management in Africa	Ghana Electoral Commission
August 2014	Tunisia	Workshop on mapping Electoral Risks	International IDEA
September 2014	Tanzania	Workshop on mapping Electoral Risks	International IDEA
September 2014	United Kingdom	Observation of the Scotland referendum	GoK
8th September – October 2014	Brazil	International Election Observation	GoK
October 2014	South Africa	9th EISA Annual symposium on experiences, lessons and good practices in promoting gender equality in Africa	EISA
October 2014	Mozambique	Election Observation	AU
November 2014	USA Mozambique	IFES 2014 US Programme	GoK
December 2014	Tunisia	Workshop on mapping Electoral Risks and Observation of Tunisia 2nd round of Presidential Elections	International IDEA
December 2014	Egypt	International Conference on Gender Mainstreaming in Electoral Administration: Challenges and Comparative Perspectives	UNDP
4th January - February 2015	Israel	Advanced Public Administration Course	GoK
February 2015	Georgia	Annual meeting of the EMBs	Central Election Commission of Georgia/ICPS, UK
February 2015	Nigeria	Election Observation	The Commonwealth
March 2015	USA	Conference on Beyond Numbers: Women's Political Leadership in Delivering Democracy and Development	GoK
April 2015	Sudan	Election Observation	IGAD
May 2015	Guyana	Observation of Guyana General Elections	The Commonwealth

Date	Country	Purpose	Sponsor
May 2015	Rwanda	Regional Conference on Leadership, Governance and Integrity	GoK
May 2015	United Kingdom	Election Observation	GoK
May 2015	Tanzania	East African Law Society regional dialogue on electoral reforms	EA Law Society
June 2015	Zanzibar	Introduction of Zanzibar Political Parties Liaison Committee	UNDP
June - 2nd July, 2015	Zanzibar	UNDP Domestic Empowerment Project	UNDP

### 2.5.5. Accreditation of Observers, Media and Agents

In line with Article 88 (4)(h) of the Constitution of Kenya 2010, the Commission accredited a total

of 490 observers (Annex V), 9,552 political party agents and independent candidates' agents (Annex VI) and 189 media persons to observe seven by-elections held in the year 2014/2015.



Political Parties and independent candidates Agents briefing in Kajiado Central By-elections

## 2.6. Integration of ICT in the Management of Electoral Process

### 2.6.1. Upgrade of Elections Technologies

The Terms of references and requirement specifications to upgrade and enhance the Nomination System and the Results Transmission Systems were developed.

The Commission engaged Safaricom in the provision and activation of 50simcards with data bundles on IEBC APN for continuous testing of theResults Transmission System.

The procurement of Service Level Agreement (SLA) for the BVR Central System (servers, storage) for support and maintenance of the voter registration system started and is in progress.

### 2.6.2. Renewal of Software Licenses

The Commission procured annual Microsoft software licenses to ensure compliance and anti-virus licenses for data security.

The Commission initiated a help desk open sourced solution on a pilot basis to improve the user Technical support within the Commission.

### 2.6.3. Technical Support for Commission's Electoral Operations

The Commission has continued to deploy and support election technologies in various areas in the electoral operations. The election technologies deployed successfully included; BVR for continous voter registration, EVID for identification of voters and RTS for results transmission in the seven by-elections conducted in the year under review.



Charging EVID for the By-elections

## 2.7. Institutionalizing Risk Management Systems in Election Operations

Risk function is a management tool that appraises the organization risk levels on a continuous basis. Every electoral and support process has inherent risks that may derail IEBC from achieving its objectives. These range from existing internal weaknesses, external threats, missed opportunities and untapped strengths. All the risk factors ought to be strategically addressed.

Internal audit is an independent, objective assurance and consulting activity, designed to add value, and improve the Commission's operations, by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, internal control, and governance processes

### 2.7.1. Risk Management

The risk management activities undertaken during the year under review include the following;

1. Under the implementation of the Electoral Risk Management Tool (ERMT), the Commission undertook training of 339 staff on the Electoral Risk

Management Tool with the support of UNDP through the ESAP project as part of the preparations for the 2017 General Election.

2. Conducted Commissions regional and departmental risk identification, assessment, and suggested mitigation measures.
3. Identified the common risks facing the Commission and the appropriate mitigation measures.
4. The Commission conducted fourteen risk assessment and risk monitoring and evaluation for the seven by-elections.

### 2.7.2. Internal Audit

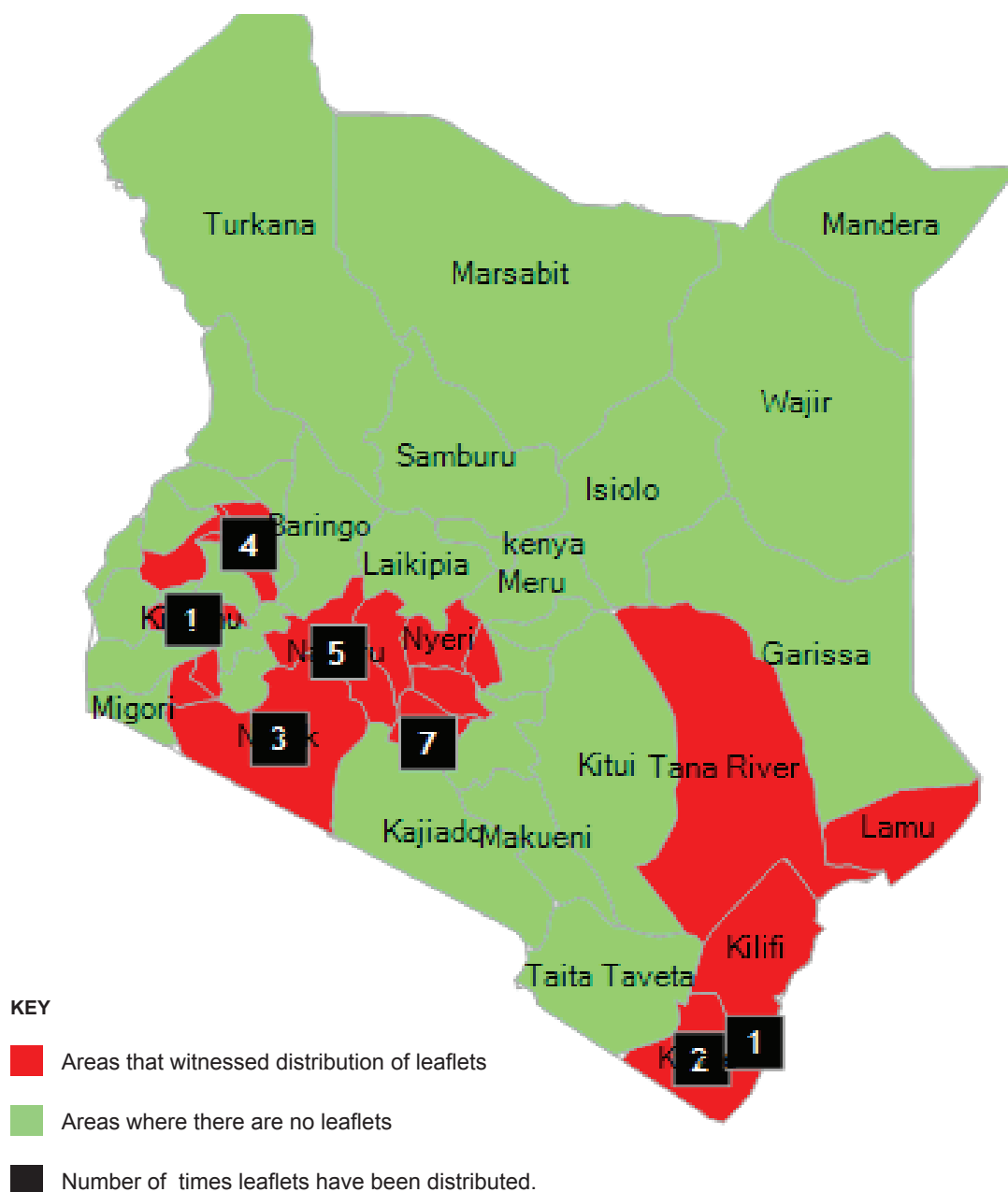
To improve on its operations and systems, the Commission implemented the following activities during the year under review:

- a) Quarterly financial statements audits.
- b) 2 Head Office audits.
- c) 12 region audits.
- d) 6 by-elections audits.
- e) 3 special audits, internal financial audits
- f) Information System audit.
- g) Operational audits.
- h) 2 trainings on COBIT and Big data analytics

Figure 5: Risks ahead of Election Day



Based on distribution of leaflets warning non-locals not to vote for opposing candidates



## 2.8. Enhancing the Commission's Corporate Image

Corporate image is a function of how the public perceives an organization. People hold certain perceptions about an organization even before interacting with it. This could be based on what they read about it and/or what they have heard from those who have interacted with the organization. The Commission's task therefore is to increase people's knowledge and experience, uniformly, so that they have a clear and correct impression of the organization as is possible.

The Commission has put in place programmes to enhance and protect the IEBC brand. In the period under review, the Commission undertook the following:

### 2.8.1. External Communication

#### 1. Strategic Media Engagements

Through strategic media engagements, the Commission raised public awareness and enhanced favorable coverage of Commission activities. This involved continuous media relations as well as regular media placements in electronic, print and social media platforms.

The Commission organized and held seven media stakeholder forums to sensitize journalist

covering by-elections. This served to ensure well-informed media reports as well as to correct misconceptions about the Commission and its activities.

Media briefs were held ahead of the Annual Voter Education Week (AVEW). The AVEW was conducted from 16th to 23rd May, 2015. Stakeholders' forums were also organised to seek their input in the IEBC 2015-2020 Strategic Plan.

#### 2. Participation in Agricultural Societies of Kenya (ASK) Shows and Trade Fairs

In the previous financial years, IEBC has participated in the nine A.S.K shows held across the country namely: Nairobi, Mombasa, Nakuru, Kisumu, Eldoret, Kakamega, Nyeri, Garissa and Machakos. In the financial year 2014/2015, the Commission only managed to participate in the Nairobi International Trade Fair due to financial constraints. The Commission used the opportunity to enhance public awareness on IEBC activities, conduct voter education as well as carryout continuous voter registration.

### 3. Management of Social Media and Website

In response to the growing influence of digital communication, the Commission revamped its utilization of web-based communication and enhanced its presence on social media. IEBC is on Facebook and Twitter. The redesigned IEBC website is interactive, simple and current. All

events that happen that involve IEBC are posted in almost real time which helps to serve those who cannot access other sources of information for example Kenyans living abroad and mostly the youthful audience. During the year under review the following were the followers/users of the IEBC website and social media site:

IEBC Website	PageViews	343,495
	Users	77,537
IEBC Facebook	Page likes	93,442
IEBC Twitter	Followers	63,328

#### 2.8.2. Internal Communication

##### 1. Uchaguzi Weekly E-bulletin

In a bid to strengthen internal communication, the Commission adopted a weekly online Electronic Bulletin which covers events and happenings from different quarters of the Commission and shares with all staff. The first edition was published on 30th January, 2015. The E-bulletin brings to the attention of staff recent happenings and further provides a platform for members of staff to share with the entire Commission their plans, activities and challenges. The E-bulletin is an effective means of sharing information with no financial cost

attached since it is designed in-house and shared via office email.

##### 2. Publication of the Ballot Newsletter

Since inception, the Commission has published seven volumes of the ballot newsletter. In the year under review, the Commission produced two editions of the Ballot newsletter, volume 6 and 7. Electronic copies of the newsletter are posted on the IEBC website.

##### 3. Optimization of the Bulk SMS

The use of the branded bulk SMS system was stepped-up in relaying internal and external

messages. The system was effectively used in convening meetings, calling for press conferences, informing stakeholders of developments in IEBC processes and electoral operations, as well as passing important and urgent messages to staff even outside normal working hours.

### 2.8.3. Continuous Corporate Branding

The Commission has continued to undertake corporate branding at all IEBC events, offices and activities including by-elections, trainings, corporate launches and workshops. This is meant to create consistency, brand uniformity and corporate identity in all IEBC activities.

## 2.9. Commission's Institutional Structures and Internal Services

This section reports on the Commission's activities pertaining to strengthening institutional structures and capacity of the Commission to improve service delivery. During the 2014/2015 financial year, the following activities were undertaken.

### 2.9.2. Staff Establishment

The approved establishment of the Commission is 901 employees. Currently the Commission has 853 staff compared to 862 in the 2013/2014 reporting period. The staff in position as at 30th June 2015 is given in **Table 9**:

**Table 9: Staff in Position as at 30th June 2015**



No.	Designation	Grade	Male	Female	TOTAL
1.	Chief Executive Officer	1	1	0	1
2.	Deputy Chief Executive Officer	2	1	1	2
3.	Directors	3	3	4	7
4.	Managers and Regional Election Coordinators	4	25	17	42
5.	Assistant managers and Constituency Election Coordinators.	5	225	65	290
6.	Officers and Secretaries	6	49	32	81
7.	Librarians and Administrative Assistant	7	3	5	8
8.	Clerical Officers and Constituency Office Clerks	8	182	159	341
9.	Drivers	9	60	1	61
10.	Support Staff	10	16	4	20
	<b>TOTAL</b>		<b>565</b>	<b>288</b>	<b>853</b>

### 2.9.3. Recruitment of Staff

In the year under review, the Commission recruited to fill vacant posts for senior positions as shown in **Table 10**.

**Table 10: Vacant Positions filled in 2014/2015 Financial Year.**

No.	Designation	TOTAL
1.	Commission Secretary/CEO	1
2.	Deputy Commission Secretary Support Services	1
3.	Director Finance	1
4.	Director ICT	1
5.	Director Voter Education and Partnerships	1
6.	Manager Procurement	1
7.	Manager Voter Education	1

### 2.9.4. Capacity Building

The Commission continuously builds the capacity of its staff to enhance service delivery. In the year 2014/2015, the Commission trained 326 members of staff of different cadres in courses as shown in **Table 11**.

**Table 11: Capacity Building Courses**

No.	Designation	TOTAL
1.	Information Communication Technology	15
2.	Procurement	38
3.	General Management	10
4.	Customer Care	6
5.	Drivers	25
6.	Leadership	43
7.	Elections Management	49
8.	Professional conferences	71
9.	Performance Management	60
10.	HR, Finance and Records management	9

2.9.5. External ICT Training

The Commission sent fourteen ICT officers in two tranches to Incheon, South Korea to train on Election ICT capacity building.

2.9.6. Building Legal Capacities of Poll Staff and Sensitization of Stakeholders during By-elections

In order to enhance the understanding of election officials and stakeholders on the new electoral laws, the Commission developed administrative guide-lines for purposes of continuous sensitisation.

The following trainings were undertaken on a continuous basis as summarized in Table 12.

Table 12: Trainings on Electoral Laws

Training	Description	Participants
Training of Elections Stakeholders	The training covered the framework for elections in Kenya, electoral processes and role of agents and communication and reporting	Political Parties, Observers, Media
Training of Election Agents	To sensitise party agents on their roles and responsibilities in elections	Political Parties.
Conducting Police Sensitization	To induct the police on laws governing elections.	Kenya Police Service and discipline forces engaged by the Commission for purposes of election day.
Training of IEBC officials on existing ammendments to the law.	To create awareness on all operations governed by the legal framework and sensitise on existing ammendments to the law.	RECs, CECs

### 2.9.7. Construction and Renovation of Commission Offices

The Commission completed the construction and renovation of 7 offices and started construction of new offices within the year under review as shown in **Table 13 and 14** respectively.

**Table 13: Offices Completed in 2014/2015**



No.	Location	Start Date	Completion Date	Amount Ksh.
1.	Ijara Constituency office	2013	2014	12 million
2.	Kisii Regional office	2014	2015	16 million
3.	Tharaka Constituency office	2013	2014	4 million
4.	Nyando Constituency office	2013	2014	10 million
5.	Kasipul Kabondo Constituency office	2013	2014	5.8 million
6.	Alego Constituency office	2013	2014	
7.	Matuga Constituency office	2013	2014	3.5 million

**Table 14: Ongoing Constructions/Renovations**



No.	Location	Start Date	Completion Date	Amount Ksh.
1.	Construction of Daadab Constituency office block and multipurpose hall	14/11/2014	December 2015	19,399,000
2.	Construction of Wajir West Constituency office block and multipurpose hall	14/11/2014	December 2015	16,500,000



**Newly Constructed Nyanza South Regional Office and Multipurpose Hall in Kisii County**

## **2.10. Financial Management**

Section 68 of the Public Finance Management Act, 2012, requires the Commission to submit to Parliament the financial statement and audited accounts at the end of each financial year.

### **2.10.1. Overview of Funds Allocation**

The Commission's fund allocation is mainly influenced by the electoral cycle, peaking during preparations for an election and then decreasing to fund regular activities in non-election

period. In the financial year 2012/13 the Commission was allocated Kshs 25 billion, bulk of which was for the 2013 General Elections. This was reduced to Kshs. 5 billion in 2013/14 financial year.

During the year under review, the Commission was allocated Kshs. 6.1 billion. Actual Exchequer received was Kshs 5.3 billion and Kshs 103 million from the UNDP grants. Expenditure summary totalled Kshs 2.05 billion and Kshs 3.6

billion for personnel emoluments and Operations and Maintenance respectively.

The Commission received and paid a total of Kshs 2.0 billion for pending bills during the period. The balance outstanding/unpaid

pending bills as at 30th June 2015 is Kshs 1.2 billion.

**Table 15** gives a summary of funds received by the Commission in the three financial years.

**Table 15: Funds Received by the Commission from 2012-2013 to 2014-2015**

No	Financial Year	GOK Funds Million Ksh.	Donor Funds Million Ksh.	Total Funds Million Ksh.
1.	2013 / 2013	24,266	3,193	28,311
2.	2013 / 2014	5,024	130	5,243
3.	2014 / 2015	5,307	103	5,410

## 2.11. Strengthening the Research Function

### 2.11.1. Preparation of Strategic Plan 2015-2020

The Commission organized a series of workshops to prepare the IEBC Strategic Plan 2015-2020. The process of developing the Strategic Plan entailed conducting of planning workshop for the review of the Strategic Plan 2011-2017. This was followed with setting of the strategic direction. Workshop participants were Commissioners, Directors and a select planning team. The 2015-2020 Strategic Plan was later launched on 9th July 2015.

### 2.11.2. Monitoring of By-elections

Monitoring of by-elections was conducted under the mandate given to IEBC in Article 88 of the Constitution clause 4 (h). The mandate is also expounded in the IEBC Strategic Plan 2011-2017, requiring that monitoring and evaluations are carried out in a by-election, a referendum or a General Election.

It is against this background that the Commission conducted the monitoring of Homabay Senatorial, Kabete, Mathare and Kajiado Central Member of National Assembly by-elections.

The monitoring was to establish what worked, what did not work as expected and what could have been done better and document challenges experienced and the lessons learnt for future by-elections.

### 2.11.3. Monitoring of Annual Voter Education Week

The Commission monitored the Annual Voter Education Week which was held between 18th and 22nd May, 2015 in all the 290 constituencies in Kenya. The Annual Voter Education week intended to achieve three main objectives which included: to create awareness of specified electoral processes for informed citizen participation; to increase the participation of the marginalized groups in the electoral process and finally to increase voter registration.

### 2.11.4. National Staff Satisfaction Survey

The Post-Election Evaluation Report 2013, Regional Election Reports and Annual Report also singled out lack of motivation among staff as a demerit in the Commission's quest to achieve its mandate. It is on this basis that the Commission conducted a National Staff Satisfaction Survey among its staff in the different cadres.

2.12. Corporate Governance

Corporate governance deals with mechanisms that lead to efficiency and effectiveness in service delivery; and the standards that ought to guide the operations of organizations.

Corporate governance is vital for the effective and efficient management of electoral processes. It addresses IEBC’s organizational structures, processes, internal controls and external reporting. The Commission promotes good governance through exchange of ideas, networking and sharing of best practices.

2.12.1.Commission Committees

To enable the Commission discharge its responsibilities and duties effectively, it transacts its business through Committees. The Committees are chaired by the Commissioners, with membership drawn from the Directorates. Committees prepare reports and recommendations for submission to the Plenary for policy formulations and adoption. The ten Committees and their functions are summarized in **Table 16**.

Table 16: Commission Committees

S/No	Committee	Function
1.	Finance and Procurement	Provides policy and oversight on financial management and procurement.
2.	Human Resource , Training and Administration	Provides policy and oversight on human resource management and development.
3.	Elections and Technical Operations	Provides policy and oversight on election operations and management
4.	Legal Reforms, Enforcement of Code of Conduct and Compliance	Provides policy and oversight on legal reforms, implementation of regulations and corporate governance
5.	Audit, Risk and Compliance	Assists Plenary in fulfilling its financial and oversight responsibilities

S/No	Committee	Function
6.	ICT, Research and Development	Provides policy and oversight on the formulation and integration of ICT in the management of elections and research and planning matters
7.	Voter Education, Partnership and Media	Provides policy and oversight on voter and civic education programmes
8.	Political Parties Liaison and Campaign Finance Control	Oversees policy on regulation of Political Parties
9.	Dispute Resolution	Oversees settlement of disputes relating to or arising from nominations.
10.	Boundaries Delimitation	Provides policy and oversight on boundary delimitation.

### 2.12.2. Management Standing Committees

The Secretariat has the following management standing committees that meet regularly to deliberate on various issues:

1. The Management Committee.
2. The Human Resource and Management Committee.
3. The Tender Committee. The Procurement Committee.
4. The Disposal Committee.
5. The Verification and Inspection Committee
6. The Tender Processing Committees (ad hoc).
7. The Disciplinary Committee

### 2.13. Equity in Representation and Participation in the Electoral Process

Boundary delimitation is one of the mandates of the Independent Electoral and Boundaries Commission as stipulated in Article 89 of the Constitution of Kenya 2010. The Constitution recognizes women, youth, persons with disabilities and ethnic minorities as special groups deserving constitutional protection. In the 2014-2015 financial year, the Commission endeavored to promote equity in representation and participation in the electoral process.

#### 2.13.1. Collection of Geo Coordinates of Polling Stations

The collection of geo coordinates is necessary to ascertain the accurate position of each polling station in its proper CAW, Constituency

and County. Towards this effort, a total of 5,000 coordinates were collected during the year under review.

The following activities were also undertaken in the year under review;

1. Upgrade of GIS software from version 9.0 to 10.1.
2. The GIS server was hosted at the Commission central data center and the workstations connected.
3. Boundaries database on County Assembly Ward (CAW), Constituency and County was updated.
4. Gathering data on previous Kenya boundary descriptions and maps.

# **Independent Electoral and Boundaries Commission**

## **Unaudited Annual Financial Statements**

**For the year ended 30th June, 2015**

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

### III. REPORT ON PERFORMANCE FOR THE FINANCIAL YEAR 2014/2015

Section 81 of the Public Finance Management Act 2012, requires an Accounting Officer to prepare financial statements at the end of every financial year in respect of the entity. This report shall contain financial information prepared in a form that complies with the standards prescribed and published by the accounting standards board. The Accounting Officer is responsible for the preparation and presentation of the Commission's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year ended 30th June 2015.

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 Commission; (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 Commission; (v) selecting and applying appropriate accounting policies; and (vi) making accounting

estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the Commission's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the IEBC Act, 2011. The Accounting Officer is of the opinion that the Commission's financial statements give a true and fair view of the state of Commission's transactions during the financial year ended 30th June 2015, and of the Commission's financial position as at that date.

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

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

# REPORT OF THE CEO/COMMISSION SECRETARY

It gives me great pleasure to present the Commission's annual financial report for the year 2014/15 on behalf of my fellow Commissioners.

The Commission has several mandates which relate to the electoral cycle. In relation the electoral cycle activities, maintenance and growth of the voter's register comes into greater focus between elections. The IEBC is driven by a sense of responsibility for ensuring Kenyans have the chance to exercise their key democratic right to vote. The first step in securing that right is registration of new voters. Enhancing participation in the electoral process starts with voter registration and this presents one of our biggest challenges.

The Commission's mandate to register voters continuously to the end of the first quarter of 2017, involves a comprehensive program of new initiatives to prompt potential voters to register or update their particulars. The Program's aim is to increase the number of registered voters. During the financial year 2014/2015 the Commission launched its Strategic Plan. The plan is dual purposed designed as a practical manual for guiding the Commission in the implementation of its five year development programme as well as steering it towards 2017

general elections.

During the financial year, the Commission received Kshs.5.2 billion for recurrent expenditure and KShs.74 million for development expenditure in form of exchequer from the National Treasury by way Parliamentary allocation. The Commission also received Kshs.103.6 million as grants in kind from international organizations.

In the year under review the Commission experienced a number of challenges that impacted on its processes and service delivery. Some of these include events after the General Election which was conducted in March 2013 such as pending bills which have not been settled due to lack of funds.

My gratitude goes out to the National Government, the National Treasury, Parliament, the Judiciary, other Commissions and independent offices, development partners, fellow commissioners and the secretariat for their support towards fulfilling our mandate.



**Ezra Chiloba**

**Commission Secretary/CEO**

## REPORT OF THE INDEPENDENT AUDITOR

### STATEMENT OF FINANCIAL PERFORMANCE

STATEMENT OF FINANCIAL PERFORMANCE			
For the year ended 30 June 2015			
	Note	2014-2015 Kshs 000	2013-2014 Kshs 000
<b>Incomes</b>			
Exchequer Issues	3	5,307,280	3,963,000
Appropriation In Aid	4	1,455	5,989
Grants from International Organizations	5	-	103,882
Other Grants	6	-	44,008
Interest Income	7	1,735	1,572
<b>Total Incomes</b>		<b>5,310,470</b>	<b>4,118,451</b>
<b>Expenses</b>			
Employee Costs	8	(2,052,756)	(2,104,750)
Depreciation and Amortization Charge	9	(1,325,623)	(1,804,037)
Repairs and Maintenance Expenses	10	(35,802)	(95,492)
Other Operating Expenses	11	(635,355)	(604,714)
General Expenses	12	(1,006,689)	(1,240,504)
<b>Total Expenditure</b>		<b>(5,056,225)</b>	<b>(5,849,496)</b>
<b>Surplus/(Deficit)</b>		<b>254,245</b>	<b>(1,731,045)</b>

## STATEMENT OF FINANCIAL POSITION

STATEMENT OF FINANCIAL POSITION			
As at 30 June 2015			
	Note	2014-2015 Kshs 000	2013-2014 Kshs 000
<b>Assets</b>			
<b>Current assets</b>			
Cash and Cash Equivalents	13	87,515	151,086
Car Loan Fund Investments	14	23,239	21,383
Accounts Receivables	15	-	2,124
Accounts Receivables (ECK)	16	4,420,711	4,420,711
Accounts Receivable (Car Loan)	17	26,823	26,944
<b>Total Current Assets</b>		<b>4,558,288</b>	<b>4,622,248</b>
<b>Non-Current assets</b>			
Property, Plant and Equipment	18	3,314,424	4,413,561
Intangible Assets	19	11,727	16,753
<b>Total Non Current Assets</b>		<b>3,326,151</b>	<b>4,430,313</b>
<b>Total Assets</b>		<b>7,884,439</b>	<b>9,052,562</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts Payable	20	(1,301,432)	(2,960,718)
Accounts Payable (ECK)	21	( 4,420,711)	(4,420,711)
Accounts Payable (Deposit)	22	(5,417)	(3,415)
<b>Total Current Liabilities</b>		<b>(5,727,560)</b>	<b>(7,384,844)</b>
<b>Non-Current Liabilities</b>			
		-	-
<b>Total Liabilities</b>		<b>(5,727,560)</b>	<b>(7,384,844 )</b>
		<b>2,156,879</b>	<b>1,667,718</b>
<b>Financed by:</b>			
General Fund		1,216,046	1,216,046
Accumulated surplus		889,924	402,493
Car Loan Fund Scheme	23	50,909	49,178
		<b>2,156,879</b>	<b>1,667,717</b>

## STATEMENT OF CASH FLOWS

STATEMENT OF CASHFLOWS			
For the year ended 30 June 2015			
	Note	2014-2015 Kshs 000	2013-2014 Kshs 000
<b>Cash flows from Operating Activities:</b>			
Operating Surplus (Deficit)		254,245	(1,731,045)
<b>Adjustments for Non-Cash Items:</b>			
Depreciation and Amortization	9	1,325,623	1,804,037
Equipments Transfer and Write-off	18	51,968	-
<b>Changes in Working Capital:</b>			
Accounts Receivable (Exchequer)	15	-	950,000
Accounts Receivable (Imprest)	15	2,124	298
Accounts Payable (Recurrent)	20	(1,659,285)	(1,084,306)
Accounts Payable (Deposit)	22	2,002	(26,396)
Car Loan Receivables	7	121	(217)
<b>Net Cash Flow From Operating Activities</b>		<b>(23,201)</b>	<b>(87,629)</b>
<b>Cash flows from Investing Activities:</b>			
Purchase of Property Plant and Equipments	18	(38,514)	(72,722)
Car Loan Fund Investments	14	(1,856)	(21,383)
<b>Net Cash Flow From Investing Activities</b>		<b>(40,370)</b>	<b>(94,105)</b>
<b>Cash flows from Financing Activities:</b>			
Net Cash Provided By Financing Activities		-	-
Net Increase (Decrease) in Cash & Cash Equivalents		(63,571)	(181,735)
Cash and Cash Equivalent at 1 <sup>st</sup> July,2014		151,086	332,821
<b>Cash and Cash Equivalent as at 30 June 2015</b>		<b>87,515</b>	<b>151,086</b>

## STATEMENT OF CHANGES IN NET ASSETS

STATEMENT OF CHANGES IN NET ASSETS				
For the Year Ended 30th June 2015				
	Car Loan Fund KShs. 000	Accumulated Surplus KShs. 000	General Fund KShs. 000	Total KShs. 000
<b>Balance as at 30th June 2013</b>	<b>47,633</b>	<b>2,135,111</b>	<b>1,216,046</b>	<b>3,398,790</b>
Surplus/ (Deficit) for the Period	1,572	-	-	-
Fund Charges	(27)	-	-	(27)
Transfers to/from Accumulated surplus	-	1,732,618	1,732,618	-
<b>Balance as at 30 June 2014</b>	<b>49,178</b>	<b>402,493</b>	<b>1,216,046</b>	<b>1,667,717</b>
Prior Years Adjustment	-	234,917	-	234,917
Surplus/ (Deficit) for the Period	1,735	-	252,514	252,514
Fund Charges	(4)	-	-	(4)
Transfers to/from Accumulated surplus	-	252,514	(252,514)	-
<b>Balance as at 30 June 2015</b>	<b>50,909</b>	<b>889,924</b>	<b>1,216,046</b>	<b>2,156,879</b>

## COMBINED BUDGET EXECUTION STATEMENT

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS						
Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Performance Difference	Performance %
	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	%
<b>Income</b>						
Exchequer Issues	2,993,099	3,794,703	6,787,802	5,233,000	1,554,802	77%
Sale of Tender Documents & Nomination Fees	3,000	-	3,000	789	2,211	26%
Receipts from Sale of Incidental Goods	4,000	-	4,000	1,341	2,659	34%
<b>Total income</b>	<b>3,000,099</b>	<b>3,794,703</b>	<b>6,794,802</b>	<b>5,235,130</b>	<b>1,559,672</b>	
<b>Expenses</b>						
Basic Salaries - Permanent Employees	1,041,814	(95,600)	946,214	922,634	23,580	98%
Basic Wages - Temporary Employees	-	126,933	126,933	43,500	83,433	34%
Personal Allowance - Paid as Part of Salary	724,978	116,873	841,851	800,996	40,855	95%
Employer Contributions to Compulsory NSSF	171,208	-	171,208	145,040	26,168	85%
Utilities Supplies and Services	4,605	-	4,605	4,110	495	89%
Communication, Supplies and Services	93,385	170,077	263,462	59,848	203,614	23%
Domestic Travel and Subsistence, and Other Transportation Costs	65,073	67,720	132,793	94,070	38,723	71%
Foreign Travel and Subsistence, and other transportation costs	31,750	6,450	38,200	30,911	7,289	81%
Printing , Advertising and Information Supplies and Services	53,921	170,742	224,663	179,922	44,741	80%
Rentals of Produced Assets	149,700	327,336	477,036	427,553	49,483	90%
Training Expenses	47,111	276,908	324,019	257,504	66,515	79%
Hospitality Supplies and Services	38,348	278,846	317,194	310,961	6,233	98%
Insurance Costs	193,000	(39,623)	153,377	150,079	3,298	98%
Specialized Materials and Supplies	16,739	1,098,720	1,115,459	381,593	733,866	34%
Office and General Supplies & Services	55,203	806	56,009	30,505	25,504	54%
Fuel Oil and Lubricants	35,663	(4,514)	31,149	24,514	6,635	79%
Other Operating Expenses	208,795	676,746	885,541	845,356	40,185	95%
Routine Maintenance - Vehicles and Other Transport Equipment	39,040	5,821	44,861	29,482	15,379	66%
Routine Maintenance - Other Assets	20,466	1,500	21,966	10,085	11,881	46%
Purchase of Specialized Plant, Equipment and Machinery	9,300	608,962	618,262	486,467	131,795	79%
<b>Total Expenditure</b>	<b>3,000,099</b>	<b>3,794,703</b>	<b>6,794,802</b>	<b>5,235,130</b>	<b>1,559,672</b>	<b>77%</b>
<b>Surplus /(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,977</b>	<b>(1,977)</b>	<b>-</b>

The surplus in the combined budget execution statement differs with the surplus in the statement of financial performance. This is due to depreciation and amortization expense which is a non cash expense that affects the statement of financial performance but not the combined budget execution statement, capital expenditures and accrued expenses.

# NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015

## 1. Statement of compliance and basis of preparation – IPSAS 1

The Commission's financial statements have been prepared in accordance with and comply with the International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Commission and all values are rounded to the nearest thousand (KShs 000) which may in some cases make the added decimal balances to vary. The accounting policies have been consistently applied in all the years presented.

The financial statements have been prepared on the basis of historical cost, unless where stated otherwise. The cash flow statement is prepared using the indirect method. The financial statements are prepared on accrual basis.

## 2. Summary of Significant Accounting Policies:

### a) Revenue Recognition - Revenue from Non-Exchange Transactions (Fees, Charges and Fines) – IPSAS 23

The Commission recognizes revenues from nomination fees 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 future economic benefits or service potential associated with the asset will flow to the Commission 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 Commission and can be measured reliably.

### 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 – IPSAS 24

The annual budget is prepared and presented in a single statement to determine the needs of the Commission. The Commission has adopted the standard which requires budget information to be presented in the financial statements.

# NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015

## c) Taxes – IAS 12

### Current Income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the tax authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Commission operates and generates taxable income.

Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of Financial Performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

## d) Property, Plant and Equipment – IPSAS 17

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

## e) Intangible Assets – IPSAS 31

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.

# NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015

## **f) Research and Development costs**

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

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

## **g) Provisions – IPSAS 19**

Provisions are recognized when the Commission 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 Commission 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.

## **Contingent Liabilities**

The Commission 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.

## **Contingent Assets**

The Commission 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 Commission 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.

# NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015

## **h) Nature and Purpose of Reserves**

The Commission creates and maintains reserves in terms of specific requirements. Commission to state the reserves maintained and appropriate policies adopted.

## **i) Changes in Accounting Policies and Estimates – IPSAS 3**

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

## **j) Employee Benefits – IPSAS 25**

### **Retirement Benefit plans**

The Commission provides retirement benefits for its employees. Defined contribution plans are post employment benefit plans under which an Commission pays fixed contributions into a separate Commission (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.

## **k) Foreign Currency Transactions – IPSAS 4**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

## **l) Cash and Cash Equivalents**

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

## **m) Comparative Figures**

Comparative figures for the quarter have not been provided since the Commission has not been preparing quarterly financial statements. This will only be practical in subsequent accounting periods.

# NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015

## **n) Significant Judgments and Sources of Estimation Uncertainty – IPSAS 1**

The preparation of the Commission'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.

### **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 Commission 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 Commission. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

### **Useful Lives and Residual Values**

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

- ☐ The condition of the asset based on the assessment of experts employed by the Commission
- ☐ The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- ☐ The nature of the processes in which the asset is deployed
- ☐ Availability of funding to replace the asset
- ☐ Changes in the market in relation to the asset

## **o) Subsequent Events – IPSAS 14**

There were non-adjusting events, matters or circumstances that arose subsequent to the end of the financial year that may not materially affect the financial statements.

## **q) Change in Accounting Estimates-IPSAS 3**

The Commission restated the amount accrued to creditors as a result of the 2013 General elections. This was after the National Treasury carried out an independent audit of the pending bills in all the 17 Regions.

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015

### 3. Government Exchequer Issues

	2014-2015	2013-2014
	Shs 000	Shs 000
<b>Recurrent Exchequer Releases:</b>		
Total Exchequer Releases for Q1	1,486,000	1,130,000
Total Exchequer Releases for Q2	1,175,000	1,060,000
Total Exchequer Releases for Q3	332,000	300,000
Total Exchequer Releases for Q4	2,240,000	1,410,000
<b>Recurrent Subtotal</b>	<b>5,233,000</b>	<b>3,900,000</b>
<b>Development Exchequer Releases:</b>		
Total Exchequer Releases for Q2	20,000	30,000
Total Exchequer Releases for Q3	16,500	-
Total Exchequer Releases for Q4	37,780	33,000
<b>Development Subtotal</b>	<b>74,280</b>	<b>63,000</b>
<b>Exchequer Grand Total</b>	<b>5,307,280</b>	<b>3,963,000</b>

### 4. Appropriation in Aid (AIA)

	2014-2015	2013-2014
	Shs 000	Shs 000
Receipts from Nomination Fees and Charges Collected	361	3,113
Receipts From Sale Of Tender Documents, Registers And Maps	1,094	2,876
<b>Total</b>	<b>1,455</b>	<b>5,989</b>

# NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015

## 5. Grants from International Organizations.

The Commission in the financial year 2014/2015 received funding in kind from UNDP. This was in form of expenses directly incurred by UNDP to facilitate some programs being undertaken by the Commission among them formulation of the Commissions strategic plan. The expenses incurred by UNDP were loaded in IFMIS development vote book and affected the following line items;

□ Hospitality Supplies and Services	26,809,500
□ Contracted Professional Services	57,532,500
□ Training Expenditure	19,338,000
<b>Total</b>	<b>103,680,000</b>

As per IPSAS 23, the commission discloses the economic benefits in the notes to the financial statements since the benefits were not received as actual transfers of cash but in kind.

	2014-2015	2013-2014
	Shs 000	Shs 000
Grants Received	-	103,882
<b>Total</b>	<b>-</b>	<b>103,882</b>

## 6. Other Grants

In the year 2013/2014, the Commission received KShs. 44,007,499.00 from the Contingency Fund to conduct Othaya Constituency and two (2) County Assembly Wards by elections. There were no other Government Grants in the year 2014/2015.

## 7. Interest Income

The interest income relates to interest from car loan fixed deposit account. The car loan interest matures every six months and is rolled over plus the principal. The interest received is net of withholding tax. There was a change in the car loan interest receivable of Kshs.121, 381.86.

	2014-2015	2013-2014
	Shs 000	Shs 000
Accrued Interest for the Year	630	751
Interest received during the Year	1,105	821
<b>Total Interest Earned</b>	<b>1,735</b>	<b>1,572</b>

# NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015

## 8. Employee Costs

	2014-2015	2013-2014
	Shs 000	Shs 000
Salaries and Wages -Permanent Employees	922,633	1,038,880
Salaries and Wages -Contractual employees	39,912	169,891
Personal Allowances	800,995	564,510
Contributions to Pensions and Health Schemes	145,040	100,732
Domestic Travel and Subsistence and Other	113,265	151,344
Foreign Travel and Subsistence other Transportation costs	30,911	79,393
<b>Total</b>	<b>2,052,756</b>	<b>2,104,750</b>

## 9. Depreciation and Amortization Expense

	2014-2015	2013-2014
	Shs 000	Shs 000
Property, Plant and Equipment	1,320,597	1,796,857
Intangible Assets	5,026	7,180
<b>Total</b>	<b>1,325,623</b>	<b>1,804,037</b>

## 10. Repairs & Maintenance Expenditure

	2014-2015	2013-2014
	Shs 000	Shs 000
Refurbishment of Buildings	-	3,418
Routine Maintenance of Vehicles and Other Transport Equipment	26,256	42,185
Maintenance of Software	8,980	36,734
Routine Maintenance -Other assets	566	13,155
<b>Total</b>	<b>35,802</b>	<b>95,492</b>

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015

### 11. Other Operating Expenses

	2014-2015	2013-2014
	Shs 000	Shs 000
Witness Expenses	4,669	2,975
Bank Services, Commission & Charges	557	850
Contracted Guards	14,780	95,893
Membership Fees, Dues and Subscriptions	1,698	3,485
Transport Costs & Charges	341	4,371
Legal Dues, Arbitration & Compensation	377,431	481,029
Contracted Professional Services	6,071	5,061
Parking Charges	4,239	11,050
Contracted Technical services	80	-
Payment of Duty	173,520	-
Transfers and Write-offs	51,968	-
<b>Total</b>	<b>635,355</b>	<b>604,714</b>

### 12. General Expenses

	2014-2015	2013-2014
	Shs 000	Shs 000
Utilities, supplies and services	3,883	10,848
Communications, Supplies and Services	59,725	54,899
Printing ,Advertising and Information Supplies and Services	73,683	176,342
Rentals of Produced Assets	279,788	328,305
Training Expenses	206,498	244,994
Hospitality Supplies and Services	146,790	54,692
Insurance Costs	147,082	204,302
Specialized Materials, Equipment and Supplies	35,487	109,794
Office and General Supplies and services	30,243	22,816
Fuel Oil and Lubricants	23,510	33,511
<b>Total</b>	<b>1,006,689</b>	<b>1,240,503</b>

# NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015.

## 13. Cash and Cash Equivalents

<b>Cash and Cash Equivalents</b>	<b>2014-2015</b>	<b>2013-2014</b>
<b>BANK ACCOUNT NAME</b>	<b>Shs 000</b>	<b>Shs 000</b>
KCB IEBC Car Loan Bank Account	848	852
CBK IEBC Recurrent Cash Account	-	428
CBK IEBC Recurrent Main Account	910	28,211
CBK IEBC Deposit Account	5,417	3,415
CBK IEBC Development Bank Account	11,177	783
KCB IEBC REC Mombasa/S. Coast	-	14
KCB IEBC REC Kisumu	8,706	209
KCB IEBC REC Bungoma	82	85
KCB IEBC REC Central Eastern	59	2,543
KCB IEBC REC Central Rift	1	2
KCB IEBC REC Garissa/Ijara	28,853	711
KCB IEBC REC Lower Eastern	250	50
KCB IEBC REC Nairobi	5,190	2,316
KCB IEBC REC North Coast	3,691	1,737
KCB IEBC REC North Rift	10,768	43
KCB IEBC REC Nyanza South	184	102
KCB IEBC REC Nyeri Region	290	351
KCB IEBC REC South Rift	719	98
KCB IEBC REC Thika Region	4,821	1,614
KCB IEBC REC Upper Eastern	-	-
KCB IEBC REC Wajir/Mandera	2	131
KCB IEBC REC Western Region	1,909	139
KCB IEBC University Way	3,637	107,252
<b>Total</b>	<b>87,515</b>	<b>151,086</b>

## 14. Car Loan Fund Investments

IEBC invested KShs 23,239,304.10, in a fixed deposit account at Kenya Commercial Bank. The funds are rolled over every six months i.e. at the end of January and July every year. In the previous financial year, the amount invested in the car loan fund was Kshs.21, 383,118.40 hence an increase in investments of Kshs.1, 856, 185.70.

# NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015.

## 15. Accounts Receivables

Accounts Receivables	2014-2015	2013-2014
	Shs 000	Shs 000
Outstanding Imprests	-	2,124
<b>Total</b>	<b>-</b>	<b>2,124</b>

All Imprests issued during the year were accounted for by the end of the 2014/2015 financial year. An amount of Kshs.950, 000,000 relating to exchequer provisions which had been accrued in the 2012/2013 financial year was realized in 2013/2014 financial year.

## 16. Accounts Receivable -ECK

Account Receivables- ECK	2014-2015	2013-2014
	Shs 000	Shs 000
Exchequer Under Issues	1,418,439	1,418,439
Advances	9,838	9,838
Imprests	1,945	1,945
General Suspense	2,114,658	2,114,658
Pro/District Suspense	875,830	875,830
<b>Total</b>	<b>4,420,711</b>	<b>4,420,711</b>

## 17. Accounts Receivable - Car Loan

The debtors outstanding relates to recoveries made from final dues to defunct ECK Staff and Commissioners that were retained by the National Treasury.

Car Loan Fund	2014-2015	2013-2014
	Shs 000	Shs 000
Debtors Outstanding Loan	26,193	26,193
Accrued Interest for the Year	630	751
<b>Total</b>	<b>26,823</b>	<b>26,944</b>

# NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015.

## 18. Property, Plant and Equipment Movement Schedule

ASSET TYPE: REDUCING BALANCE	OFFICE BUILDINGS	COMPUTER EQUIPMENTS	MOTOR VEHICLES	OFFICE EQUIPMENT	FURNITURES & FITTINGS	TOTAL
RATES:	-	30%	25%	12.50%	12.50%	
Net Book Value as at 30th June 2013	-	5,712,793	228,576	147,199	49,127	6,137,695
Acquisitions 2013/2014	62,300	181	-	1,480	8,761	72,722
Disposals	-	-	-	-	-	-
Total as at 30th June 2014	-	5,712,974	228,576	148,679	57,888	6,148,117
Depreciation for the year 2013-2014	-	1,713,892	57,144	18,585	7,236	1,796,857
Accumulated Depreciation 2013-2014	-	4,335,192	420,360	97,953	21,518	4,875,024
Prior Year Adjustments (Accumulated depreciation)	-	244,504	-	-	-	244,504
Adjusted Accumulated depreciation 2014/2015	-	4,579,696	-	-	-	4,579,696
Net Book Value as at 30th June 2014	62,300	3,999,081	171,432	130,094	50,652	4,413,560
Prior Year Adjustments	-	234,916	-	-	-	234,916
Adjusted Net Book Value	62,300	4,233,997	171,432	130,094	50,652	4,648,476
Acquisitions 2014/2015	35,900	1,205	-	553	857	38,514
Transfers to Other Government Entities (at NBV)	-	(42,531)	-	-	-	(42,531)
Disposals/Write offs (at NBV)	-	(9,438)	-	-	-	(9,438)
Total as at 30th June 2015	-	4,183,233	171,432	130,647	51,509	4,536,822
Depreciation Charge for the 2014/2015 financial year	-	1,254,970	42,858	16,331	6,439	1,320,598
Transfers to other Government Entities(Accumulated depreciation Adjustment)	-	(50,391)	-	-	-	(50,391)
Disposals and Write-offs (Accumulated Depreciation Adjustment)	-	(10,837)	-	-	-	(10,837)
Accumulated Depreciation 2014-2015	-	5,733,124	463,218	114,284	27,956	6,338,583
Net Book Value as at 30th June 2015	98,200	2,928,263	128,574	114,316	45,070	3,314,424

The transfers to government and the lost equipments have been recognized at the net book value.

# NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015

## 19. Intangible Assets Movement Schedule

INTANGIBLE ASSETS MOVEMENT SCHEDULE	
RATE OF AMMORTIZATION- 30% REDUCING BALANCE.	
	Kshs. '000
<b>Net Book Value as at 30th June 2013</b>	<b>23,933</b>
Acquisitions 2013/2014	-
Disposals/Inter government transfers	-
Total as at 30th June 2014	23,933
Depreciation for the year 2013-2014	7,180
Accumulated Depreciation 2013-2014	50,098
<b>Net Book Value as at 30th June 2014</b>	<b>16,753</b>
Acquisitions 2013/2014	-
Disposals/Inter government transfers	-
Total as at 30th June 2015	16,753
Depreciation for the year 2014-2015	5,026
Accumulated Depreciation 2014-2015	55,124
<b>Net Book Value as at 30th June 2015</b>	<b>11,727</b>

## 20. Accounts Payable – Recurrent Expenditure

Accounts Payable (Pending Bills)	2014-2015	2013-2014
	Shs 000	Shs 000
Payables -2012/2013 General Election	2,960,718	4,045,024
Other Validated Pending Bills	528,343	-
Bills Paid during the year	(2,187,628 )	(1,084,306)
<b>Accounts Payable Outstanding</b>	<b>1,301,432</b>	<b>2,960,718</b>

There was an increase in accounts payables of Kshs.528, 342,793 which comprises of outstanding legal bills of Kshs. 377, 430,636 and training expenditure Kshs.150,912,157. These were after the National Treasury carried out a second validation exercise and approved the pending bills.

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015

### 21. Accounts Payable –ECK

	2014-2015	2013-2014
	Shs 000	Shs 000
General Account of Vote(GAV)	4,364,871	4,364,871
Excess AIA	55,217	55,217
Salary Advance	624	624
<b>Total</b>	<b>4,420,711</b>	<b>4,420,711</b>

### 22. Accounts Payable: Retentions and Deposits

	2014-2015	2013-2014
	Shs 000	Shs 000
Opening Balance	3,415	29,811
Retention Fees and Other deposits	3,759	1,465
Deposit/Retention Fees paid	1,757	-
<b>Total</b>	<b>5,417</b>	<b>3,415</b>

There was an increase in retentions and deposits of Kshs.2,002,000. These retentions and deposits were in respect of monies retained by the Commission from construction companies who have not yet completed the construction works and deposits required if any other organization hires ballot boxes.

### 23. Car Loan Fund Scheme

	2014-2015	2013-2014
	Shs 000	Shs 000
Car Loan Fund Scheme		
Car Loan Fund Investments	23,239	21,383
Car Loan Accounts Receivable	26,823	26,944
Car Loan Bank	847	851
<b>Total</b>	<b>50,909</b>	<b>49,178</b>

# NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30<sup>th</sup> June 2015

## 24. Subsequent Events

The Commission is not aware of any matter or circumstances arising after the end of the financial year, not otherwise dealt with in the financial statements, which would significantly affect the financial position and the results of its operations as laid out in these financial statements.

## 25. Contingent Liabilities

IPSAS 19 prescribes the accounting treatment for provisions, contingent liabilities and contingent assets and defines their identification and recognition. The contingent liability recognized should be the best estimate of the expenditure required to settle the obligation at the reporting date. The Commission recognizes a possible future obligation of Kshs. 34.45 million to pay outstanding pending bills which currently are un-validated by the National Treasury.

The Commission also recognizes possible future obligations relating to pending court cases that arose after the general election and gratuities payable to staff members who are on a term contract.

## 26. Employee Benefits:-Defined Contribution Scheme

IPSAS 25 prescribes the accounting and disclosure requirements for employee benefits and establishes the matching principle that the cost of the employee benefits should be recognized in the period in which the employee provides the services to the entity and not when they are paid or become payable.

The Commission runs a defined contribution pension scheme. The assets of the scheme are held in a separate trustee administered fund, which is funded by contributions from both the commission as the employer at 15% and employees at 7.5% of basic salary.

During the year, the scheme was managed by ICEA Lion Asset Management.

The Commission's contributions to the above scheme are charged to the income and expenditure account in the period to which they relate.

## 27. Number of Employees

The average number of permanent and pensionable employees for the Commission as at 30<sup>th</sup> June 2015 was eight hundred and fifty eight (858). The Commission however engages contractual staff on a need basis.

## 28. Entity Tax Status

The Commission is a government agency, fully funded by the government and is therefore tax exempt. The Commission pays income taxes i.e. PAYE and WHT as per the regulations. During the year the Commission has paid all the withheld taxes to the Kenya Revenue Authority.

## PROGRESS ON FOLLOW UP OF AUDIT RECOMMENDATIONS

<b>Reference No. on External Audit Report</b>	<b>Issue / Observation from Auditor</b>	<b>Management Comments</b>	<b>Focal point Person to Resolve the Issue. (Name and the Designation)</b>	<b>Status: (Resolved/Not Resolved)</b>	<b>Time frame: (Put a date when you expect the issue to be resolved)</b>
Auditor General Report of 30 <sup>th</sup> May, 2014	<b>Unvouched Expenditure</b>	These were expenditures incurred at the Regional Offices. The returns were availed for audit verification.	N/A	Resolved	N/A
Auditor General Report of 30 <sup>th</sup> May, 2014	<b>Irregular charge of Expenditure.</b>	The Commission currently requests for formal authority from the National Treasury for any virement.	N/A	Resolved	N/A
Auditor General Report of 30 <sup>th</sup> May, 2014	<b>Over Expenditure on Voted Itemized Provision (General Election Pending Bills)</b>	The Commission was underfunded and this affected its operations given that it was the elections year. Failure to incur some of the expenditure would have compromised core activities of the general elections.	Director Finance, Jason Akoyo.	Resolved	2014/2015 Fiscal Year.
Auditor General Report of 30 <sup>th</sup> May, 2014	<b>Irregular payment of Basic Salary and Allowances</b>	The Commission paid salaries and allowances according to the revised HR Structure and Contracts of engagement.	Director Human Resource, Sellestine Kiuluku.	Ongoing	N/A
Auditor General Report of 30 <sup>th</sup> May, 2014	<b>ECK Outstanding balances</b>	This includes the Car loan scheme, ECK Accounts receivables and payables.	Ag. CEO ,Beatrice Sungura N.	Resolved	2014/2015 Financial Year.
Auditor General Report of 30 <sup>th</sup> May, 2014	<b>Irregular Procurement of Election Materials</b>	The Commission procured several electronic equipment including BVR, EVID and ERTS which were all in the Commissions' Procurement Plan	Ag. CEO Beatrice Sungura N.	The EACC has taken up the matter.	N/A

## 5.0. ANNEXES

### Annex 1: Leases, Contracts and MoUs

Contracts Fully Executed Between June 2014 and June 2015		
No.	Contract Details	Contract Date
1	Contract for Provision of Consultancy Services for the Recruitment of the Independent Electoral and Boundaries Commission Senior Officers; Tender No. IEBC 12/2014-2015 btwn IEBC and Pricewaterhouse Coopers Ltd; Dated 12th February, 2015; Contract for Consulting Services (IEBC-PWC Consultancy Contract)	20 <sup>th</sup> February, 2015
2	Contract for Supply and Delivery of Office Flowers and Indoor Plants; Tender No. IEBC 027/2014-2015 btwn IEBC and M/S Gurnett Enterprises 2015	13 <sup>th</sup> January 2015
3	Contract for Consultancy Services for Review of the Independent Electoral and Boundaries Commission's Strategic Plan 2011-2015 and Development of a New Strategic Plan	7 <sup>th</sup> December 2014
4	Contract for Provision of Group Life Assurance; Tender No. IEBC 13/2013-2014 btwn IEBC and M/S UAP Life Assurance Ltd	7 <sup>th</sup> July, 2014
5	Contract for Provision of Consultancy Services for the Recruitment of the Commission Secretary/Chief Executive Officer of the Independent Electoral and Boundaries Commission; Tender No. IEBC 03/2014-2015 between IEBC and Price Waterhouse Coopers Ltd; Dated 21st November, 2014	25 <sup>th</sup> November 2014
6	Contract for Provision of Wide Area Network Connectivity to the Independent Electoral and Boundaries Commission; Tender No. IEBC 07/2013-2014 btwn IEBC and M/S Safaricom Ltd	21 <sup>st</sup> November, 2014
7	Provision of Anti-Virus Software; Tender No. IEBC 11/2013-2014 between IEBC and Techbiz Ltd	30 <sup>th</sup> October 2014
8	Contract for Provision of Telecommunications Connectivity for Electronic Results Transmission to the Independent Electoral and Boundaries Commission; Tender No. IEBC 14/2013-2014 between IEBC and M/S Safaricom Ltd	16 <sup>th</sup> October, 2014
9	Maintenance Agreement between IEBC and Esri Eastern Africa Ltd	1 <sup>st</sup> July 2014
10	Contract for Provision of Consultancy to Develop a Comprehensive Strategy for Continuous Voter Education (RFP) EOI/01/2014-2015 between IEBC and M/S 3D Africa Communications Ltd	24 <sup>th</sup> June, 2014
11	Contract for Provision of a comprehensive medical insurance cover for IEBC Commissioners and Commission Staff Tender No. IEBC 03/2013-2014 btwn IEBC and M/S British-American Company (Kenya) Ltd	21 <sup>st</sup> June, 2014
Memorandum of Understanding (MoU)		
No	MOU Details	MOU Date
1	Memorandum of Understanding on supporting capacity building activities of IEBC between Association of World Election Bodies (A-WEB) and Independent Electoral and Boundaries Commission (IEBC) of the Republic of Kenya March, 2015 (8pgs)	MOU made, sealed and signed on 30th March, 2015

## Annex 2: Cases Prosecuted

No.	Case No.	Case	Offence	Position
1	482/2015 Kikuyu.	R -VS- Ephantus Kariuki and Salome WangariMbugua	Making a false Statement C/s 67(1)(j) of the Elections Act no. 24 of 2011.	Partly heard, pending before court
2	1339/12 Nyahururu	R -Vs- Jean Aluso and Others	Theft by servant handling stolen property	Partly heard, pending before court
3	126/2015. Othaya	R -VS- David KimengereWaititu	Publishing information with intention of unlawfully influencing the process of an Election, C/s 67(1)(m)(i) of the Elections Act.	Partly heard, pending before court.
4	Kibera	R -vs- ElkanaOmagaMauti	<input type="checkbox"/> Personation C/s 382 of the Penal Code. <input type="checkbox"/> Personating of a person named in a certificate C/s 384 of the Penal Code. <input type="checkbox"/> Making a false Statement / furnishing false particulars in a Statement required under the Elections Act, C/s 67(1)(l) of the Elections Act. <input type="checkbox"/> Procuring registration by false pretences C/s 320 of the penal code. <input type="checkbox"/> Uttering a false document C/s 353 of the Penal Code. <input type="checkbox"/> False swearing C/s 114 of the Penal Code. <input type="checkbox"/> Procuring registration by false pretences C/s 320 of the Penal Code. <input type="checkbox"/> Procuring execution of a document by false pretence C/s 355 as read with S.349 of the Penal Code. <input type="checkbox"/> Giving false information to a person employed in a public service C/s 129 (a) of the Penal Code. <input type="checkbox"/> Procuring execution of a document by false pretences C/s 355 as read with S.349 of the Penal Code. <input type="checkbox"/> Uttering a false document C/s 353 of The Penal	Partly heard, pending Before Court.

			Code.	
5	Kapenguria court case No.1705/2014	R -Vs- Daniel KaruwaArur	Stealing of Commission property C/s 275 Of the Penal Code	Partly Heard.
6	Kisii, case No.522/2014	R -Vs- Joseph JeneryOsongo	Multiple Registration C/s 57(1)(a)(i) of the Elections Act. No.24 of 2011	Partly heard.
7	Siakago, case No. 508/11	R -vs- Fenwick Magaki	Stealing contrary to section275 of the Penal Code	Partly heard.
8	Kilifi, case No. 421/2013	R -Vs- Morris Kibo, Twahir Abdul &AwiniFuad	Obstruction of a public servant from performing his duties (Preventing the Returning Officer of Malindi Constituency from announcing poll results )	Partly herd

### Annex 3: Cases the Commission has Interest In

No.		Case No.	Case	Offence	Position
1	Mlimani	AntiCorruption Court, Case No. 16/2013	R -Vs- James Humphrey Oswago , Wilson KiprotichShollei, Edward KengaKarisa and Willy GachanjaKamanga	Failure to comply with the law relating to procurement C/s 45 (2)as read with S48 of the Anticorruption and Economic crimes Act, 2003 Abuse of Office C/s 46 as read with S.48 of The Anti corruption and Economic Crimes Act, 2003.	Partly heard, pending further hearing.
2	Milimani	CR, case No. 1324/2013	R -Vs- Geoffrey NimitoLemiso& Diana KethiKilonzo	Stealing contrary to S.275 of the Penal Code. Alternate offence oh handling stolen property. Neglect of Duty in respect of the1 <sup>st</sup> accused	Pending before court
3	Milimani	Anticorruption Case No. 19/2013	R Vs GabrielMutunga & Others		
4	Nairobi		Gabriel Mutunga	Alleged Alteration of Tender Documents	Pending Under Investigation

## Annex 4: Disputes Arbitrated in 2014/2015

No.	Parties	Dispute	Political Party	By-Election	Date
1.	STEPHEN KUNGU NJERI, GEORGE NDUNGU-VS-TNA and MOSES KURIA	Dispute contesting the nomination of the Political party's candidate	The National Alliance Party (TNA)	Gatundu South, Member of Parliament by-election	11 <sup>th</sup> July 2014
2.	SEMALANGO EVANS GOR-VS-DOMINICOMBATI, JOSEPH MASINET	Dispute arising from nomination of Semalango Evans Gor- resignation from Public office.	Independent Candidate	Mathare Constituency, Member of Parliament by-election	16 <sup>th</sup> July 2014.
3.	ALUOCH POLO ALUCHIER-VS-ODM, MOSES KAJWANG and MAURICE RARIA, COUNTY RETURNING OFFICER.	In the matter of Aluoch Polo Aluchier in the nomination of Moses OtienoKajwang	Orange Democratic Movemnet (ODM)	HomaBay Senatorial by-election	19 <sup>th</sup> January 2015
4.	JOHN OWUOR OGOLLA-VS-MAURICE RARIA, COUNTY RETURNING OFFICER	In the matter of the nomination of John OwuorOgolla	Orange Democratic Movemnet (ODM)	HomaBay Senatorial by-election	20 <sup>th</sup> January 2015.
5.	STEPHEN CHARLES MAINA-VS-NAOMI WAMBUI -VS-JAP and FERDINAND WAITITU	In the matter of the nomination of Ferdinand Waititu	The Alliance Party (TNA)	Member of Parliament, Kabete Constituency by-election	31 <sup>st</sup> March 2015.
6.	GOR ELI OCHIENG-VS-JUDITH PARENO and ODM	Nomination by ODM for Oloolua Ward	Orange Democratic Movemnet (ODM)	Member of County Assembly by-election	1 <sup>st</sup> April 2015
7.	GABRIEL THIANI andNARC-KENYA - VS- NANCY IYADI, RETURNING OFFICER	The matter of the nomination of Gabriel ThianiKimani	NARC-Kenya	Oloolua Ward County Assembly Ward Member, by-election	14 <sup>th</sup> April 2015.
8.	KIRIRO WANGAGNGI-VS-ESTHER WANJIRU, RETURNING OFFICER, JAP and FERDINAND WAITITU	In the matter of the nomination of Ferdinand Waititu	JAP	Member of Parliament, Kabete Constituency by-election	17 <sup>TH</sup> April 2015.

## Annex 5: Accredited Observers 2014-2015

Electoral Area	Date of By-Election	Name of Organization	No. of Observers	Total
<b>Homabay</b>	12th February, 2015	Voter Information Network & Education - Africa	2	101
		Catholic Justice and Peace Commission	35	
		US Embassy	9	
		Kenya Veterans for Peace	16	
		Kenya Human Rights Commission	17	
		West Karachuonyo FBO	22	
<b>Kabete</b>	4th May, 2015	Newtonian Era Consulting Agencies Ltd	1	84
		Institute for Education in Democracy	14	
		Global Veterans Foundation	17	
		Albinism Foundation of East Africa	2	
		Kenya Veterans for Peace	26	
		Catholic Justice and Peace Commission	18	
		Voter Information Network and Education-Africa(VINE-AFRICA)	6	
<b>Kajiado Central</b>	16th March, 2015	USAID	7	70
		Global Veterans Foundation and Peace Ambassadors	28	
		Kenya Human Rights Commission	8	
		Vine Africa	4	
		UWIANO Platform for Peace	9	
		Independent Policing Oversight Authority	2	
		Catholic Justice and Peace Commission	10	
		Office of the Registrar of Political Parties	2	
		Kenya Human Rights Commission	7	
		US Embassy	2	
<b>Mathare</b>	11th August, 2014	Institute for Education in Democracy (IED)	181	213
		David Mugo	1	
		Dialogue Africa Foundation	1	
		Kenya Human Rights Commission	12	
		International Professional Counselors Centre (Thika)	1	
		Global Veterans Foundation and Peace Ambassadors	17	
<b>Kibiri CAW (Karachuonyo Constituency)</b>	7th August, 2014	Karachuonyo FBO	22	22
<b>TOTAL</b>				<b>490</b>

## Annex 6: Accredited Chief Agents 2014-2015

No.	Electoral Area	Date of By election	No. of polling stations	No of Candidates	Chief Agents	Total No. of Accredited Agents
1	Homabay Senatorial	12 <sup>th</sup> February, 2015	878	8	8	7032
2	Mathare Parliamentary Byelection	11th August, 2014	115	9	9	1044
3	Kajiado Central Parliamentary By election	16th March, 2015	102	3	3	309
4	Kabete Parliamentary By election	4 <sup>th</sup> May, 2015	92	9	9	837
5	Kibiri Ward (Karachuonyo Constituency)	7th August, 2014	22	5	5	115
6	Matumbei Ward (Endebess Constituency)	29 <sup>th</sup> December, 2014	18	5	5	95
7	Oloolua Ward (Kajiado North Constituency)	4 <sup>th</sup> May, 2015	19	6	6	120
<b>TOTAL</b>						<b>9,552</b>

## Annex 7: Regional Offices Contact Details.

No	Region	Telephone	Location	Address
1	South Coast	041-2020100	Shamsh Villa Dr Rashid Ali Road Off Mama Ngina Drive	Box 87362-80100 Mombasa
2	North Coast	0736241503	Kilifi Town Next to Plan International Office.	Box 1398 - 80108 Kilifi
3	North Rift	0736241187 053-2063579	Kenmosa Village	Box 822-30100 Eldoret
4	Central Rift	0736241105	Next to DCs Office	Box 14238 Nakuru
5	South Rift	0736241296 0722816196	DCs Office, Bomet	Box 162 Bomet
6	Nyeri	0736244485	Advocates Plaza ground floor	Box 1183-10100 Nyeri
7	Thika	0736244820	NCPB Depot 1st flr Garissa Road	Thika
8	Upper Eastern	0736244010	DC's Office, Isiolo	Box 525-60300 Isiolo
9	Lower Eastern	0736241974	Opp. DC's Office, Machakos	Box 1761-90100 Machakos
10	Central Eastern	0736243697 064-31178	DC's Office, Imenti North	Box 2873 Meru
11	Wajir/Mandera	046-210295	IEBC Building Wajir	Box 346-70200 Wajir
12	Garissa	0721506755	Majengo Rd Next to Maji Club	Box 657-70100 Garissa
13	Nyanza Central	057-2022588	Ring Road/Otiende Road	Box 2712 Kisumu
14	Nyanza South		DC's Office, Kisii	Box 3968 Kisii
15	Bungoma	0720255059	Behind DC's Office, Bungoma	Box 2568 Bungoma
16	Kakamega	0736244854	Behind DC's Office, Kakamega Central	Box 25750 Kakamega
17	Nairobi	0736245072	NyayoHse 7th Floor	Box 79603-0200 Nairobi