LEGAL NOTICE NO. 142

THE ELECTION CAMPAIGN FINANCING ACT

(Cap. 7A*)*

THE ELECTION CAMPAIGN FINANCING REGULATIONS, 2026

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IN EXERCISE of the powers conferred by section 29 of the Election Campaign Financing Act read together with section 109 (1)(z)(ee) of the Elections Act, the Independent Electoral and Boundaries Commission makes the following Regulations—

THE ELECTION CAMPAIGN FINANCING REGULATIONS, 2026

PART I—PRELIMINARY PROVISIONS

Citation.

1. These regulations may be cited as the Election Campaign Financing Regulations, 2026 and shall come into effect upon publication in the *Gazette*.

Interpretation.

2. In these regulations, unless the context otherwise requires—

"candidate" means a person contesting for an elective post;

"contributor" means a person or institution that provides monetary and non-monetary resources to a candidate, political party or referendum committee;

"campaign financing account" means a dedicated formal arrangement for a candidate, political party and referendum committee to manage all monies received and spent during an election campaign;

"campaign financing report" means a structured factual document elaborating detailed receipts and expenses from the campaign financing account;

"expenditure" is a purchase, payment, distribution or anything of value made by a person in support of any direct or indirect costs incurred by a candidate, political party or referendum committee during an election;

"final expenditure report" means a structured factual document detailing expenditure of a candidate, political party or referendum committee submitted after an election;

"*harambee*" means the public collection of monies or other property in aid or support of election campaign;

"market value" in relation to a service, property or use of property, means the price which might reasonably be expected to be paid for the service, property or use of property in the open market prevailing at the time of such provision;

"preliminary expenditure report" means a structured factual document detailing the expenditure of a candidate or political party submitted after nomination;

"property" means movable or immovable assets, goods or services given as a non-monetary contribution or used as a resource for election campaign;

"proxy" a person or institution contributing resources to a candidate, a political party or a referendum committee on behalf of a contributor;

"referendum committee" means a national or a parliamentary constituency committee comprising of persons intending to support or oppose a referendum question;

"supporting person or organization" means an individual or institution that receives campaign contributions and incurs campaign expenditure for or on behalf of a candidate, political party or referendum committee but does not include a political party, candidate or expenditure committee;

"Surplus Funds" means monies remaining after the settlement of all lawful campaign expenses incurred during the expenditure period.

Objects.

3. The object of the Regulations is to provide for procedures of limiting the amounts of money spent by a candidate or a political party in respect to an election.

PART II—EXPENDITURE PERIOD

Expenditure period.

4. For the purposes of section 12 and section 18 of the Act, the expenditure period—

(a) in the case of a general election, shall be the period beginning at least six months before the date of the general election and ending on the fourteenth day following the end of the general election;

(b) in the case of a by-election, shall be the period beginning on the date of the declaration of the vacancy and ending on the seventh day following the declaration of the results; and

(c) in the case of a referendum, shall be the period beginning on the date of publication of the referendum question by the Commission and ending on the seventh day after the declaration of the referendum results.

PART III—AUTHORISED PERSONS

Authorized persons.

5. (1) Each candidate, political party or referendum committee shall appoint an authorized person or persons who shall—

(a) receive all campaign contributions, and incur and discharge all campaign expenditures on behalf of the candidate, political party or referendum committee;

(b) make returns and file reports of campaign contributions and campaign expenditures as required under the Act; and

(c) perform such other functions as may be required under the Act or these Regulations.

(2) An authorized person or persons appointed under sub regulation (1) shall be under the control and direction of the candidate, political party or referendum committee.

(3) Notwithstanding sub regulation (1), a candidate may act as an authorized person for the purposes of the Act and these Regulations and in that case—

(a) shall not be required to appoint an authorized person or persons; and

(b) shall comply with the requirements of sub regulation (1) and perform the duties under sub regulation (4) with the necessary modifications.

(4) The authorized person or persons shall be required to—

(a) maintain the standards of Chapter Six of the Constitution;

(b) cooperate with the Commission in relation to compliance with the Act and these Regulations;

(c) work in the interests of the candidate, political party or referendum committee in relation to management of campaign finance; and

(d) keep the candidate, political party or referendum committee informed in relation to any relevant information.

Notice of appointment of authorized persons.

6. (1) A candidate, political party or referendum committee shall notify the Commission of the appointment of an authorized person or persons under regulation 4(1) in Form ECF 1 as set out in the Schedule.

(2) The notice under sub regulation (1) shall be accompanied by a duly signed declaration by the candidate or, in the case of a political party or referendum committee, by the official authorized to sign the declaration.

(3) The notice under sub regulation (1) and declaration under sub regulation (2) shall be submitted to the Commission before the candidate, political party or referendum committee undertakes any activities related to election campaign financing under the Act.

(4) Where a candidate proposes to act as his or her own authorized person pursuant to regulation 4(3), he or she shall notify the Commission in writing in Form ECF 1 and the notice shall be accompanied by a declaration Form ECF 2 as set out in the Schedule, with the necessary modifications.

(5) A candidate, political party or referendum committee that fails to comply with the requirements of this regulation commits an offence.

Registration of authorized persons.

7. Upon receiving the written notice referred to in regulation 5(2) or 5(4), the Commission shall register the authorized persons.

Registration of supporting organizations.

8. (1) A supporting person or organization that intends to campaign in support of, contribute to or otherwise directly incur expenditure in support of a candidate, political party, or referendum committee under section 15 of the Act shall notify the Commission within seven days of receiving consent from the candidate.

(2) The notification under sub regulation (1) shall be in Form ECF 3 as set out in the Schedule.

(3) A supporting person or organization that fails to comply with sub regulation (1) commits an offence.

Publication of names of authorized persons.

9. A candidate, political party, or referendum committee shall keep a record and publicize the name of each authorized person appointed under regulation 5 and registered under regulation 6 and each supporting person or organization notified under regulation 7.

Change of authorized persons.

10. (1) A candidate, political party, referendum committee or a registered supporting organization may replace an authorized person and give notice to the Commission within 3 days as prescribed in Form ECF 4.

(2) Replacement of an authorized person under this regulation shall not exempt such a person from responsibility in relation to his or her duties while in office under the Act or these regulations.

Campaign financing accounts.

11. (1) A political party, candidate, referendum committee, supporting person or organization or their authorized persons shall open, for the sole purpose of the election campaigns or referendum campaign as the case may be, a separate bank account in a registered deposit taking Financial Institution domiciled in Kenya.

(2) The name of the account shall be –

(a) Under the name of the party if opened by the party officials so authorized in accordance with the party constitution.

(b) Under the name of the candidate .

(c) Under the name of the candidate jointly with at least one other authorized person.

(d) Under the name of the supporting person or organization.

(3) All financial transactions in relation to the political party, referendum committee or candidate's campaign that involves the payment or receipt of money shall be paid from or deposited to the account.

(4) Within 3 months after the declaration of election or referendum results or upon the withdrawal or death of a candidate, the candidate or the authorized person shall close the account and submit a copy of the bank statement to the Commission once all unpaid claims and surplus election campaign funds have been dealt with in accordance with this Act.

(5) The authorized person shall keep the candidate, political party or referendum committee informed regarding all transactions in relation to the Campaign Financing Accounts and seek approvals as may be necessary.

(6) The authorized person shall submit to the Commission an original copy of the Bank Statement with the Final Campaign Financing Report.

PART IV—CONTRIBUTIONS AND DONATIONS

Authorized persons to prepare

12. (1) The authorized person or persons shall prepare a report in Form ECF 5 and submit the report to the Commission once in every

three months during the expenditure period contemplated under regulation 3. record of contributions.

(2) Where the candidate, political party or referendum committee receives contributions through a *harambee*, the authorized person shall keep a record setting out the following information—

(d) the date and venue of the *harambee;*

(e) the names of each donor or contributor who donated or contributed at the *harambee;*

(f) the name of each donor or contributor who donated or contributed more than twenty thousand shillings and the exact amount of the donation or contribution; and

(g) a tally of the total amount donated or contributed at the *harambee*.

(3) The authorized person shall cause the donations and contributions given at the *harambee* to be deposited in the campaign bank account.

13. (1) Sources of contributions for the purposes of elections or referendum include: Sources of Contributions.

(b) contributions received from a person, political party or any other lawful source;

(c) contributions from a lawful source, not being directly from a foreign government;

(d) contributions from a *harambee*.

(e) Supporting organization contributions;

(f) Self-financing contributions; and

(g) Loans.

14. (1) Money provided by way of a loan to a candidate or political party shall form part of the contribution for campaign finance provided the loan is borrowed from a financial institution authorized under section 2 of the Banking Act or any other law to issue loans or to transact business at terms and interest rates available to members of the public. Loans Contributions.

(2) A loan provided by any person other than an institution authorized to provide loans shall be considered as ordinary contributions.

(3) The political party or candidate must keep a record of the amount of the loan, the terms and conditions for repayment of the loan.

Contributions by Proxy.

15. (1) If the contribution mentioned was made by a contributor through a proxy, such proxy must disclose to the relevant authorized person-

(i) the name of the contributor; and

(ii) the postal address, identification number and PIN of the contributor; and

(iii) whether the contributor is a person not resident in Kenya; and

(iv) The amount of the contribution.

(2) Where the proxy does not disclose or is unable to disclose the information required under this regulation, then the contribution shall be treated as anonymous under the Act and these regulations.

Authorized persons to issue receipts.

16. An authorized person who receives a donation or contribution under these Regulations shall—

(h) in the case of contributions exceeding twenty thousand shillings, issue a receipt of the donation or contribution and keep a copy of the receipt and record the identity of the donor or contributor and the amount of the donation or contribution.;

(i) in the case of any other contribution, record the identity of the donor or contributor and the amount of the donation or contribution.

Anonymous donations and contributions.

17. (1) Each candidate, political party or referendum committee shall, in accordance with section 13 of the Act, report and submit anonymous donations and contributions to the Commission.

(2) An amount sent to the Commission pursuant to sub regulation (1) shall be remitted to the National Treasury's Consolidated Fund Account within a period of fourteen days.

(3) A person who contravenes the provisions of sub regulation (1) commits an offence.

PART V—REGULATION OF EXPENDITURE

Campaign Expenditure Committees .

18. (1) For the purposes of these regulations, a candidate, political party or referendum committee as the case may be, may designate the authorized persons appointed in accordance with regulation 5 as the campaign expenditure committee.

(2) Where a candidate, political party or referendum committee elects to appoint a separate Campaign Expenditure Committee, the name of such Committee and particulars thereof set out in Regulation 5 shall be submitted to the Commission at the same time as the submission of particulars for the appointment of authorized persons.

Expenditures by supporting organizations

19. (1) Each supporting organization shall maintain a record of all campaign expenditures incurred on behalf of a political party, candidate or referendum committee.

Limits on Expenditure

20. (1) The Commission shall by a notice issued in the Kenya Gazette prescribe limits of permissible expenditures that shall apply to different elections in accordance with the criteria set out in section 18 of the Act.

(2) In prescribing the limits, the Commission shall publish the formula and parameters considered in the Gazette and in other easily accessible medium.

(3) The total expenditure limits shall be determined by tabulating the aggregate estimated costs of all allowable election campaign expenses including costs of --

(i) Venues

(ii) Publicity materials

(iii) Advertising and media

(iv) Campaign personnel

(v) Election agents

(vi) Transportation

(vii) Administrative costs

(viii) Communication

(ix) Nomination fees and charges

(x) Security

(xi) Accommodation.

(4) The expenditure limit for a by-election shall be the gazetted limit for the relevant election in the previous general election.

(5) A supporting organization shall not incur expenditure that, whether separately or jointly, exceed the contribution or expenditure limits set by the Commission.

PART VI—REPORTING AND DISCLOSURE

Expenditure reports.

21. (1) Each authorized person shall prepare and submit to the Commission a preliminary expenditure report and final expenditure report in Form ECF 6 as set out in the Schedule.

(2) The reports prepared under sub regulation (1) shall include the following information—

(a) a donations and contributions report indicating—

(i) all cash contributions received by the political party, candidate or referendum committee;

(ii) all non-monetary contributions received by the political party, candidate or referendum committee;

(iii) reports of all harambee contributions held by the political party, candidate or referendum committee;

(iv) anonymous contributions indicating the action taken by the authorized person in relation to such contributions; and

(v) all receipts and other supporting documents as may be prescribed by the Commission;

(b) an expenditure report indicating—

(i) all allowable election campaign expenses incurred by or on behalf of a political party, candidate or referendum committee;

(ii) all constructive election campaign expenses and a statement on how the monetary value was attributed;

(iii) all receipts, invoices and other supporting documents as may be prescribed by the Commission; and

(c) any other particulars as may be prescribed by the Commission;

(d) Statement of Financial Position;

(e) a bank statement showing complete record of all bank transactions; and

(f) an auditor's report.

Scrutiny of campaign expenditure reports.

22. (1) The Commission shall scrutinize the expenditure report submitted under regulation 20 and may—

(a) by notice in writing to the authorized person, seek further information as it may require for the purposes of making the returns accurate;

(b) in writing, direct the authorized person to rectify errors in the report;

(c) in writing, direct the authorized person to cause a further audit or review of the report and the candidate's, political party's or referendum committee's books of account relating to the campaign finances; or

(d) undertake an investigation of a person where it considers that a breach of the Act or these Regulations may have occurred.

(2) If during the review of the reports, the Commission discovers errors or technical omissions, the Commission shall notify the authorized person in writing and such notification may require the authorized person to submit an amended report within such period as the Commission may specify in the notification.

(3) Where the Commission determines that an authorized person has failed to comply with the provisions of the Act or these Regulations regarding the filing of expenditure reports, the Commission may, in writing, require the respective political party, referendum committee or candidate to submit their election campaign expenses account within the time and in the manner as the Commission may specify.

(4) Where the political party, referendum committee or candidate fails to comply with the requirements of the Commission under sub regulation (3), the Commission shall issue the political party, referendum committee or candidate with a notice to show cause why the Commission should not impose sanctions set out in section 23 of the Act.

(5) A political party, referendum committee or candidate who has been issued with a notice to show cause under sub regulation (4) may, within twenty days of the receipt of such notice, submit in respect of the matter, a representation in writing to the Commission together with the complete election campaign expenses account if the candidate had not already furnished such an account.

(5) If, after considering the representation submitted by the political party, referendum committee or candidate and after such inquiry, the Commission is satisfied that the political party, referendum committee or candidate has no justifiable reason for failure to submit their account, the Commission may impose on the political party, referendum committee or candidate the sanctions set out in Section 23 of the Act.

Surplus funds

23. (1) A candidate, political party, referendum committee, or relevant authorized person shall, at the time of submitting the final report required under section 10 of the Act, submit to the Commission a report of surplus funds received as prescribed in FORM ECF 7.

(2) The report submitted under sub regulation (1) shall include the following details—

(j) the amount of surplus funds received;

(k) a statement on how the funds have been dealt with including particulars of receipt by the persons required to receive the funds under section 17 of the Act;

(l) a declaration that the funds have been dealt with in a manner that does not conflict with section 17 of the Act; and

(m) a declaration by the candidate, the governing organ of the political party, or the relevant authorized person that the information contained in the report is true and does not conceal any material information.

(2) The Commission may, by notice in writing, require the candidate, political party or relevant authorized person to furnish such additional information that was not contained in the report submitted under sub regulation (1).

Certificate of Compliance.

24. Where the Commission is satisfied that the returns have been prepared in compliance with the Act and these Regulations, it shall issue a certificate of compliance in ECF FORM 8 set out in the Schedule.

Public disclosure of contributors and amount.

25. The Commission shall publish the list of contributors and the amount subject to the principles on Data Protection Act.

Auditor's report on returns.

26. Where a candidate, political party or referendum committee incurs campaign expenses exceeding one million shillings during an expenditure period, the candidate, political party or referendum committee shall cause an audited report of the expenses to be prepared by an Auditor with a valid practising certificate and submitted to the Commission.

PART VII: DISPUTE RESOLUTION

Overriding objective.

27. (1) The overriding objective of this part is to facilitate just, expeditious, proportionate, affordable resolution of election disputes under the Act and the Regulations.

(2) The Commission or Court exercising powers under this part shall, in the exercise of their powers under the Act or in the interpretation of any of the provisions of these Regulations seek to give effect to the overriding objective.

(3) A person who is the subject of a complaint under this part or their Advocates shall have the obligation to assist the Commission, or the court to further the overriding objective and to that effect to participate in the process of the determination of the complaint and to comply with the directions and orders of the Commission, or the court.

(4) For the purpose of furthering the overriding objective specified, the commission or court as the case may be and all the parties before it shall conduct the proceedings for the purpose of attaining the following aims—

(a) the just determination of the proceedings; and

(b) the efficient and expeditious disposal of the complaint in accordance with time limits provided in the Act or these Regulations.

(5) The commission or court as the case may be, may where a party has breached the overriding objective, issue orders, impose sanctions and penalties, as the Commission or the Court may consider just and fit including an order for payment of costs.

Complaints to the Commission.

28. (1) The Commission shall have jurisdiction in accordance with Section 21 of the Act to determine complaints arising from the Act or these Regulations.

(2) The Commission may on its own initiative investigate a breach of the Act or these Regulations.

29. The Commission's Dispute Resolution Committee shall exercise the powers of the Commission under this part.

Dispute Resolution Committee. Procedure of lodging a complaint .

30. (1) A person who alleges that a breach of the Act has occurred shall lodge a complaint with the Commission, in ECF Form 9 set out in the Schedule.

(2) The complaint shall set out –

(a) the name of the complainant;

(b) the name of a respondent to the complaint;

(c) the particulars of the complaint numbered consecutively in paragraph form setting out the circumstances relating to the complaint;

(d) the prayers sought by the complainant;

(e) a declaration that the matters complained of are true to the knowledge and belief of the complainant and;

(f) the petition may be accompanied by sworn Affidavit by the complainant and witness statements providing information relevant to the determination of the complaint.

(2) Within twenty-four hours after receiving the complaint, the Complainant shall cause the complaint to be served on the respondent or their authorized person.

31. (1) Within forty-eight hours upon being served with a complaint, the respondent may oppose the complaint by filing and serving a response.

Response to the complaint.

(2) Where a respondent has not filed a response in accordance with sub regulation (1), the Committee may make such findings and orders as may be necessary in the interest of justice.

32. 1) A Complainant may with the leave of the Commission, withdraw a complaint.

Withdrawal of complaint and joinder of parties.

(2) The Committee may order that a person be enjoined as a party in the complaint.

(3) Where a person is enjoined in accordance with these Regulations, the Committee shall order that they be served with copies of the relevant pleadings in the complaint.

33. (1) The Committee may consider and make determination on the face of the record and issue orders in accordance with the Act or these Regulations.

Summary determination.

(2) Where the Committee makes a summary determination, it shall forward to the parties its written determination setting out the reasons.

(3) The Committee may dismiss a complaint where there is non-appearance by the complainant in the matter.

34. (1) The Committee shall, upon receipt of the response, give notice in ECF Form 10 set out in the Schedule that the parties appear before it for the purpose of hearing the complaint.

Hearing of the complaint.

(2) The Committee may make enquiries and issue such orders as are necessary for the efficient determination of the complaint.

(3) The Committee may in making an inquiry under this regulation, make an order for appearance of any person as may be necessary for the purpose of the inquiry.

(4) The Committee may make orders or summon the appearance

of a witness or presentation of information necessary for determination of the complaint in Form ECF 11 and ECF 12.

35. (1) Upon the conclusion of the hearing, the Committee may make the orders set out in Section 21(5) of the Act.

Orders.

(2) The Committee's determination shall be in writing and shall set out the reasons thereof.

(3) The Commission shall ensure that the proceedings conform with the requirements of fair administrative action.

(4) An appeal from the Committee shall lie to the High Court on matters of law only.

PART VIII: MISCELLANEOUS

36. (1) Where, under these Regulations, notice is to be given or a report is to be furnished to the Commission, the notice or report shall be taken to be submitted, given or furnished if it is -

Notices.

(a) delivered in person to an officer; or

(b) left at the office of an officer; or

(c) sent by registered post addressed to an officer in his official capacity; or

(d) Electronic means.

37. If the date on which a report is required to be filed occurs on a weekend or a public holiday, the report shall be filed no later than the first working day after the date it would otherwise be due that is not a public holiday.

Effects of Weekends and Public Holidays on Filing of Reports.

38. (1) The Commission shall retain all documents and reports relating to election campaign finance in safe custody for a period of 3 years after the results of the election have been declared.

Retention of documents.

(2) The Commission shall dispose of information and documents in accordance with the Public Archives and Documentation Service Act and the Data Protection Act.

39. (1) Subject to the Act and these Regulations, the Commission shall have power to, by notice in the Gazette, provide for measures to ensure the regime on election campaign financing works effectively and may issue guidelines, directives and orders from time to time in that regard.

Power of the Commission to issue Directives.

(2) Where a form is provided as a schedule under these Regulations, the Commission may, by a notice make such variations as it may deem appropriate for the full implementation of the Act and these Regulations.

40. (1) Where a record, report, notice or information is to be kept or submitted to the Commission under these regulations, the Commission shall provide for keeping of such records by electronic means.

(2) The Commission shall make directives and issue guidelines for keeping of records and submission of reports by electronic means. Integration of technology.

SCHEDULE

Forms

FORM ECF 1 [r. 6(1)]

THE ELECTION CAMPAIGN FINANCING ACT

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Notice of appointment of authorized persons

Section 1	
Date of Election:	
Election (General Election/By-election/Referendum):	Name of Political Party/Candidate/Referendum Committee/Supporting Organization:
Nature (President/Member of National Assembly/Senator/County Woman Member to the National Assembly/County Governor/Member of County Assembly):	Electoral Area:

Section 2: Authorized person(s)		
Name of Authorized person(s):		
Nature of authorized person(s): (Candidate/Agent of the Candidate/referendum campaign financing committee/political party campaign financing committee)		
Postal address:	Code:	Telephone:
Email:	Gender:	
Date of appointment:		

Section 3: Appointing Authority	
State who appointed authorized person:	

Section 4: Members of the Expenditure Committee						
Name	Postal address	ID Number	PIN number	Gender	Telephone & email	Signature

Section 5: Officials (These must be members of committee in section 4 above	
Chairperson:	Phone number:
Treasurer:	Phone number

Section 6: Bank Details	
Bank	Branch
Account number:	Currency:
Signatories:	Postal address:

I/We……..……. hereby designate the following person to be my/our authorized person(s) for the purposes of the Elections Campaign Financing Act during the …… …….. election/referendum.

……

Signature of appointing authority (Candidate/Political Party/Referendum Committee)

Date: ……..

FORM ECF 2 [r. 6(4)]

THE ELECTION CAMPAIGN FINANCING ACT

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Declaration in support of a notice of appointment of authorized person

I, the authorized person, whose signature is subscribed hereto, do hereby solemnly declare as follows–

1. That I am eligible to serve and have agreed to serve as agent/members of political party campaign financing committee or referendum financing committee for ……..(candidate/political party/referendum committee)

2. That I have read all of the applicable laws relating to campaign financing and reporting requirements and certify that I have examined the notice of appointment and to the best of my knowledge and belief it is true, correct and complete.

Made this …… day of …….. 20…….. .

Name and signature of authorized person:

Name	ID/Passport number	Signature

Before me:

Commissioner of Oaths/Magistrate:

FORM ECF 3 [r. 8(2)]

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Notification by supporting organization or person wishing to support a political party, referendum committee or a candidate

Section A—Name of organization/Person		
Postal address—	Telephone:	Email:
Date of formation:		

Section B—Indicate who you are supporting:

Section C—Responsible person		
Name—		Email:
Postal address:	Telephone:	Signature:

Section D—Consent of candidate/political party/referendum committee
I hereby authorize the following named person, to receive and expend funds on behalf of my candidacy. Signature Date:

FORM ECF 4 [r. 10(1)]

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THE ELECTION CAMPAIGN FINANCING REGULATIONS, 2026

Change of an Authorized Person

Section 1	
Election:	Name of Candidate/Political Party/Referendum Committee/ Supporting Organization:
Election Year:	Date of Election:
Nature (MP/MCA/Governor/Senator):	Electoral Area:

Section 2: Particulars of the Person(s) being Replaced						
S.No	Name	Postal address	ID Number	PIN number	Gender	Telephone & email

Section 3: Particulars of the newly authorized Person (s)						
S.No	Name	Postal address	ID Number	PIN number	Gender	Telephone & email

I/We ……..…… hereby replace the following person(s) in Section 2 as my/our authorized person(s) for the purposes of the Elections Campaign Financing Act and replace them with newly authorized persons in Section 3 during the …… …….. election/referendum.

……

……

Signature of appointing authority

Date: ……..

FORM ECF 5 [r. 12(1)]

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THE ELECTION CAMPAIGN FINANCING REGULATIONS, 2026

Report on Contributions and Donations

Schedule	Source of Contributions	Monetary (Amount in Kshs.)	Non – Monetary (Market Value in Kshs.)*	Surplus
A	Political Parties Fund			
B	Self- financing			
C	Family			
D	Individual			
E	Supporting organization			
F	Harambee			
H	Anonymous Contributions			
I				
J	Others			

* Kindly fill the particulars of non-monetary contributions in annexure 1

Annexure 1

Source of Non-monetary Contributions: _____-		
S No.	Item Description	Market Value in Kshs.

Schedule A-Political Parties Fund

Schedule B-Self-Financing

Serial No.	Name & address of contributor	Registration No., PIN & ID	Amount	Mode of contribution (cheque/cash/mpesa/in-kind)	Remarks

Schedule C-Family

Serial No.	Name & address of contributor	Registration No., PIN & ID	Amount	Mode of contribution (cheque/cash/mpesa/in-kind)	Remarks

Schedule D-individual

Serial No.	Name & address of contributor	Registration No., PIN & ID	Amount	Mode of contribution (cheque/cash/mpesa/in-kind)	Remarks

Schedule E-Supporting Organizations

Serial No.	Name & address of contributor	Registration No., PIN & ID	Amount	Mode of contribution (cheque/cash/mpesa/ in-kind)	Remarks

Schedule F-Harambee

Serial No.	Name & address of contributor	Registration No., PIN & ID	Amount	Mode of contribution (cheque/cash/mpesa/in-kind)	Remarks

FORM ECF 6 [r.21(1)]

THE ELECTION CAMPAIGN FINANCING ACT

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Expenditure Report

Section A: Donations and Contributions Report	
1.	All cash contributions received by the political party, candidate or referendum committee;
2.	All non-monetary contributions received by the political party, candidate or referendum committee;
3.	Reports of all harambee contributions held by the political party, candidate or referendum committee;
4.	Anonymous contributions indicating the action taken by the authorized person in relation to such contributions
5.	All receipts and other supporting documents as may be prescribed by the Commission;

Section B – Expenditure Items	
1.	All allowable election campaign expenses incurred by or on behalf of a political party, candidate or referendum committee
2.	All constructive election campaign expenses and a statement on how the monetary value was attributed
3.	All receipts, invoices and other supporting documents as may be prescribed by the Commission
4.	Any other particulars as may be prescribed by the Commission

Section C – Statement of Financial Position

Section D - A Bank Statement showing complete record of all bank transactions
Section E – Auditor's Report

FORM ECF 7 [r. 23(1)]

THE ELECTION CAMPAIGN FINANCING ACT

(Cap. 7A*)*

THE ELECTION CAMPAIGN FINANCING REGULATIONS, 2026

Report on Surplus Funds

Section A - Amount of surplus funds received.
Section B - Statement on how the funds have been dealt with including particulars of receipt by the persons required to receive the funds under section 17 of the Act.
Section C- Declaration on the Report of the Surplus Fund I, ……(name of the candidate or governing organ of a political party or referendum committee or supporting organization), whose signature is subscribed hereto, do hereby solemnly declare as follows– That the surplus funds for political party campaign financing committee or referendum financing committee for ……..(candidate/political party/referendum committee) have been dealt with in a manner that does not conflict with section 17 of the Act; and That the information contained in the report of Surplus Fund is true and does not conceal any material information. Made on this …… day of …….. 20…….. . Names and signatures of authorized person: Before me Commissioner of Oaths/Magistrate

FORM ECF 8 [r. 24]

THE ELECTION CAMPAIGN FINANCING ACT

(Cap. 7A*)*

THE ELECTION CAMPAIGN FINANCING REGULATIONS, 2026

Certificate of compliance

Name of the Election ……

Name of Candidate/Political Party/Referendum Committee
……

Names of Authorized Persons

Name	ID/Passport number	Signature

The Commission hereby certifies that the above named candidate/political party/Referendum Committee and the authorized persons have duly complied with the requirements of reporting under the Elections Campaign Financing Act in accordance with Regulation 21(1) of the Regulations.

NB—This Certificate is subject to further action by the Commission in accordance with its powers under the Act.

Signed ……..

Chairperson

Independent Electoral and Boundaries Commission

FORM ECF 9 [r. 30(1)]

THE ELECTION CAMPAIGN FINANCING ACT

(Cap. 7A*)*

THE ELECTION CAMPAIGN FINANCING REGULATIONS, 2026

Complaint Form

Section 1—Complainant	
Name:	Telephone number:
Postal address:	Code:
Town/City:	Email:

Section 2—Respondent	
Name:	Telephone number:
Postal address:	Code:
Town/City:	Email:

Section 3 — Alleged Violation
State section of the ECF Act allegedly violated: Explain how those sections were violated: Provide evidence that supports allegations (attach copies of documents and other information):

Section 4 — Declaration

I declare that to the best of my knowledge, information and belief that the information provided in this complaint is factual.

Signature of complainant: ……... Date: ……

FORM ECF 10 [r. 34(1)]

THE ELECTION CAMPAIGN FINANCING ACT

(Cap. 7A)

THE ELECTION CAMPAIGN FINANCING REGULATIONS, 2026

COMPLAINT NO……OF…….

……..…… COMPLAINANT

VERSUS

…….……..… RESPONDENT

To—

HEARING NOTICE

TAKE NOTICE that the above mentioned on …… at …… The hearing will take place at …….(venue)

.

TAKE FURTHER NOTICE that in default of your attendance at the date and time mentioned above, the matter may be heard and determined in your absence.

DATED at Nairobi this day of 20……..

……..

Signature

FORM ECF 11 [r. 34(4)]

THE ELECTION CAMPAIGN FINANCING ACT

(Cap. 7A*)*

THE ELECTION CAMPAIGN FINANCING REGULATIONS, 2026

SUMMONS

TO—.....

.....

You are hereby summoned to appear at..... (Place), on the..... day of …….20…….before the Commission when the following complaint/charge which has been preferred against you will be considered:

.....

Should you fail to appear, the matter may be heard and determined in your absence.

.

Given and issued on this..... day of ..... 20.....

……

Signature

FORM ECF 12 [r. 34(4)]

THE ELECTION CAMPAIGN FINANCING ACT

(Cap. 7A)

THE ELECTION CAMPAIGN FINANCING REGULATIONS, 2026

WITNESS SUMMONS

TO..... (Name of person summoned and his address)

You are hereby summoned to appear at .....

(place), on ..... (date and time), before the Commission to give evidence respecting .....

(If the person summoned is to produce any book, (specify the book, record, document or thing) record, document or thing, add) and you are required to bring with you .....

Given and issued on this..... day of ..... 20.....

……

Signature

Made on the 7th August, 2026.

ERASTUS EDUNG ETHEKON,
Chairperson of the Independent Electoral and Boundaries Commission.

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