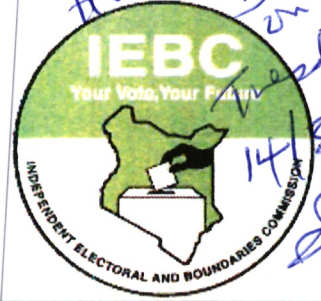


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INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

DIASPORA VOTER REGISTRATION AND VOTING

DIASPORA VOTER REGISTRATION AND VOTING AFTER SUPREME COURT RULING



INTRODUCTION

This report is submitted to the National Assembly and the Senate pursuant to the Supreme Court Judgment of 6th May 2015 by which the Court issued order directing the Commission to effect *a progressive voter registration for Kenyan citizens living in the Diaspora, and shall file periodic reports annually on such registration, for review by the National Assembly and the Senate, through the offices of the respective Speakers of the two Parliamentary Chambers.*

Over the last 45 years, the number of persons living outside their country of birth has more than doubled from an estimated 75 million in 1960 to nearly 215 million (UN, 2009) representing 3% of the World population. About 30 million Africans are living outside their home country. The African Union (AU) has recognized the role played by the Diaspora in the development of the continent and has recognized the Diaspora as the sixth region of the AU's organization structure. In addition, Article 104 of the Treaty for the establishment of the East African Community provides for free movement of persons, labour, services and the right of establishment and residence.

The migration of Kenyans abroad can be seen as having taken in three broad periods. First, in the period preceding Kenya's independence in 1963, a small number of Kenyans travelled abroad in search of better education and training opportunities. Many of these pioneers participated in the struggle for independence. The second period was during the great airlift, a deliberate programme to sponsor young Kenyans to go abroad to acquire further education in order to come back and fill positions in Government created by the young nation. The third period constitutes those Kenyans who migrated to seek better economic opportunities, studies or for other socio-political reasons.

The number of Kenyans in the Diaspora is currently estimated at 3 million. They possess immense human, material and financial resources. The Diaspora makes significant contribution in terms of remittances and transfer of technology. The Kenya Vision 2030 recognizes Diaspora contribution as a major enabler to the growth of the economy and critical factor in the achievement of prosperous Kenya by the year 2030. The exclusion of

the Diaspora in the decision-making bodies and processes in Kenya has been continually raised as a matter of concern by representatives of diaspora.

LEGAL FRAMEWORK

The Constitution of Kenya, 2010 (Article 38) provides that every citizen has the right to free, fair, and regular elections based on universal suffrage and the free expression of the will of the electors. The Article further provides that every adult citizen has the right without unreasonable restrictions to be registered as a voter, participate in voting and be a candidate for election.

Article 81 reiterates the freedom of citizens to exercise their political rights as enshrined in Article 38 and also provides for universal suffrage based on the aspiration for fair representation and equality of vote. The total effect of this legal framework is to accord every citizen residing in and outside Kenya the right to exercise their political rights including voting.

In order to facilitate the effective participation of all eligible citizens in the electoral process, Article 82 (1)(e) of the Constitution of Kenya, 2010 requires Parliament to enact the requisite legislation to provide for the progressive registration of citizens residing outside Kenya and the progressive realization of their right to vote.

In giving effect to the Constitutional provision sighted above, Parliament enacted the Elections Act, 2011 together with the attendant Elections (General) Regulations 2012 and the Elections (Voter Registration) Regulations 2012.

DIASPORA IN 2013 GENERAL ELECTION

The Commission facilitated the realization of the voting rights to Kenyan citizens residing outside Kenya in the General election conducted on March 4th 2013 but restricted itself to the East African Community member states, due to operational constraints.

The registration of voters and voting was conducted in four countries and a total of five registration centres namely, Bujumbura in Burundi, Arusha and Dares salaam in Tanzania,

Kampala in Uganda and Kigali in Rwanda. The registration was based at embassies and consulates. The Commission managed to register a total of 2,637 voters.

| DATA OF VOTER REGISTRATION FOR KENYAN CITIZENS RESIDING OUTSIDE KENYA | | | |
|-----------------------------------------------------------------------|--------------|------------|----------------------------------------|
| CONT. | COUNTRY NAME | CITY | Registered voters as at 4th March 2013 |
| AFRICA | BURUNDI | BUJUMBURA | 102 |
| AFRICA | RWANDA | KIGALI | 654 |
| AFRICA | TANZANIA | DARESALAAM | 721 |
| AFRICA | TANZANIA | ARUSHA | 200 |
| AFRICA | UGANDA | KAMPALA | 960 |
| TOTAL | | | 2,637 |

SUPREME COURT RULING ON PARTICIPATION OF KENYAN CITIZENS RESIDING OUTSIDE KENYA IN ELECTION

On 31st July, 2012, the Kenya Diaspora Alliance amongst others filed a petition in the High Court seeking a declaration that Kenyan citizens in the diaspora bear a fundamental and inalienable right to be registered as voters; to vote; and to seek elective office pursuant to Article 38(3) (a) and (b) of the Constitution of Kenya, 2010. They also sought a further declaration that Kenyan citizens in the diaspora who hold dual citizenship were eligible to be registered to vote, and to participate in the general elections. Finally, they sought an Order requiring the Commission to provide voter-registration, as well as satisfactory voter-mechanisms for Kenyans living in the diaspora.

On 15th November, 2012, the High Court (*Majanja J*), delivered its Judgment, Dismissing the petition. Aggrieved by the decision of the High Court, the Kenya Diaspora Alliance and other appealed to the Court of Appeal. The Court of Appeal heard the same and issued orders directing the Commission to provide for progressive voter registration for Kenyans living in the Diaspora for all elective positions

The directive that the registration is for all elective positions prompted an appeal by the Commission to the Supreme Court. Judgment on the appeal was delivered on 6th May

2015 and the Court issued order directing the Commission to effect *a progressive voter registration for Kenyan citizens living in the Diaspora, and shall file periodic reports annually on such registration, for review by the National Assembly and the Senate, through the offices of the respective Speakers of the two Parliamentary Chambers.*

The court highlighted that *the expression ‘progressive realization’ is neither a stand-alone nor a technical phrase. It simply refers to the gradual or phased-out attainment of a goal – a human rights goal which by its very nature, cannot be achieved on its own, unless first, a certain set of supportive measures are taken by the State. The exact shape of such measures will vary, depending on the nature of the right in question, as well as the prevailing social, economic, cultural and political environment. Such supportive measures may involve legislative, policy or programme initiatives including affirmative action.”*

In giving effect to Supreme Court ruling, the Commission developed a policy on voter registration and voting for Kenyan citizens residing outside Kenya plus its implementation plan.

DIASPORA POLICY

Execution of voter registration for Kenyan citizens residing outside the country that ensures free, fair and credible elections is complex because it involves operating within legal, socio-political contexts of the countries where the Kenyan citizens reside.

The Commission developed a policy on registration for Kenyan citizens residing outside the country as voters and ensuring those registered vote in the general election. The enclosed policy covers issues related to voter eligibility, types of election, voter education, methodology of voter registration, voting venues, methods of voting, vote counting, tallying and transmission of results, election funding, recruitment and training of election officials and political party campaigns; and stakeholder participation in election processes for citizens residing outside Kenya.

PARTICIPATION OF THE DIASPORA IN THE GENERAL ELECTION 2017

It is the intention of the Commission to ensure the progressive voter registration and voting for Kenyan citizens living in countries which have diplomatic ties with Kenya. However, operational constraints dictate a phased approach in deciding on the number of countries to be considered, in line with the enclosed Diaspora Policy. Pending a comprehensive mapping exercise on how to ensure progressive realization of the voting rights of Kenyans living in the Diaspora, the Commission intends to focus on the African continent for the 2017 elections.

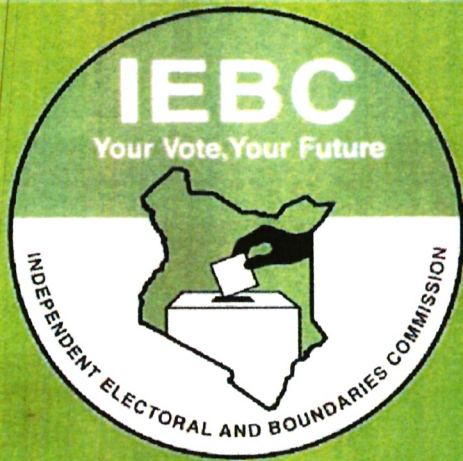
Taking into account the historical ties, numbers of Kenyans residing in various countries, bilateral and regional relations and the existence of supporting infrastructure, the Commission will in addition to the five registration centres used in 2012 voter registration exercise in diaspora, extend voter registration and voting to Pretoria – South Africa to cover Kenyans residing in the Southern African Development Community (SADC) member states.

In this regard, voter registration and voting will be conducted in the following Registration centres:

- ✓ Bujumbura, Burundi
- ✓ Arusha and Dares salaam, Tanzania
- ✓ Kampala, Uganda
- ✓ Kigali, Rwanda.
- ✓ Pretoria, South Africa

The voter registration exercise will be conducted for a period of fifteen days from 20th February 2017 to 6th March 2017





**POLICY ON VOTER REGISTRATION AND VOTING
FOR CITIZENS RESIDING OUTSIDE KENYA
(DIASPORA)**

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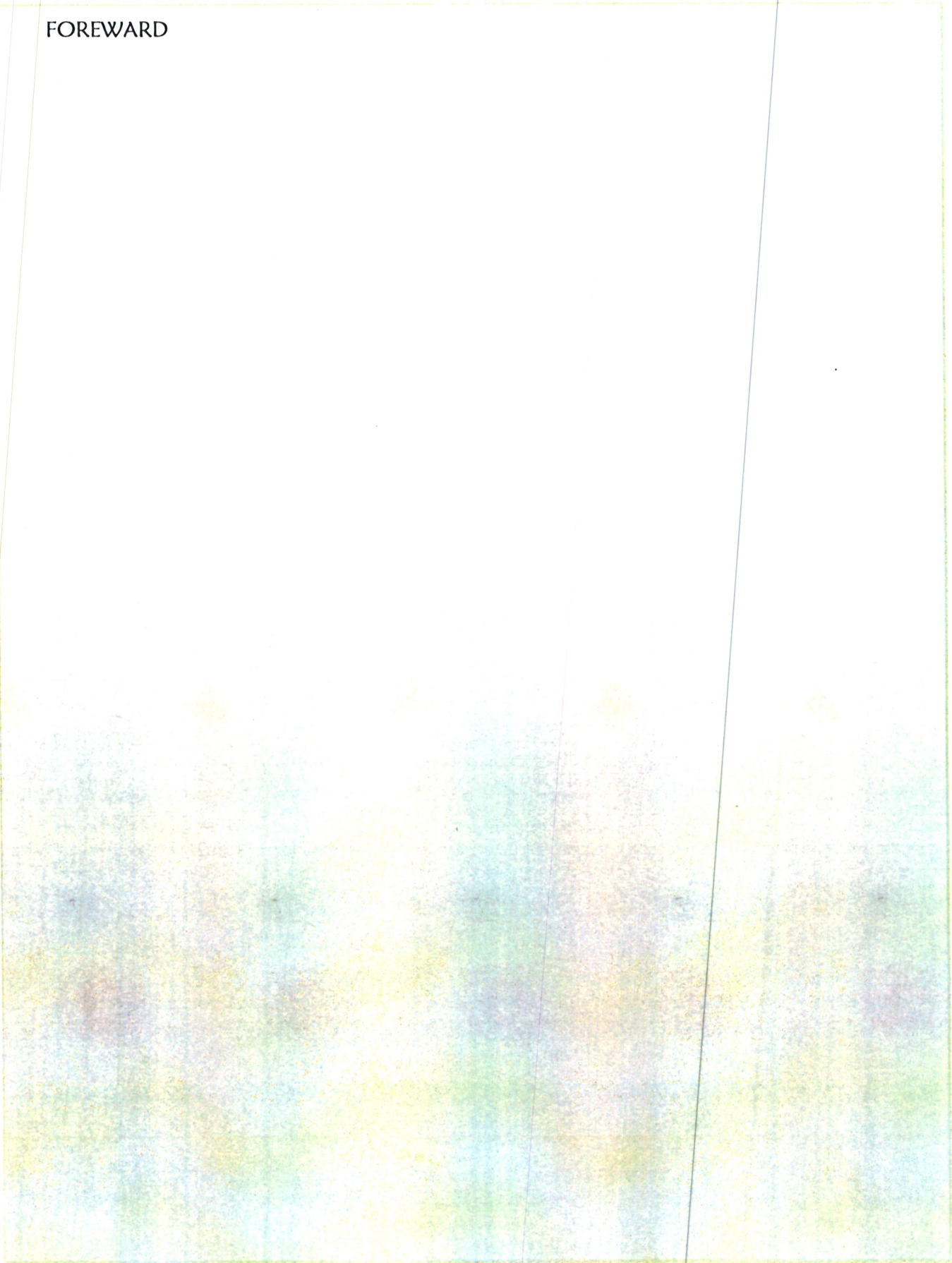
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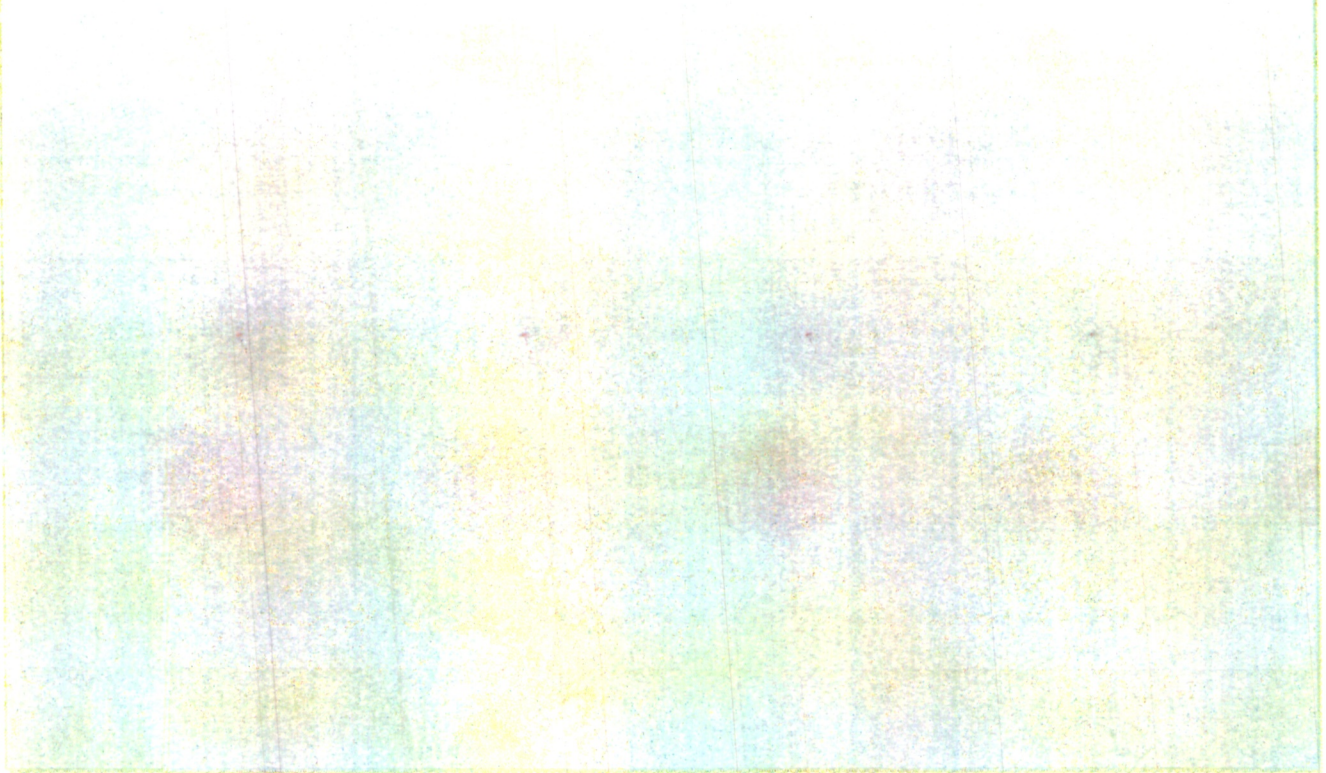
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DEFINITION OF TERMS

For purposes of this Policy:

“A Register of Voters residing outside the Country” refers to the list of registered Kenyan citizens residing outside Kenya whose applications to vote outside the country have been approved by the Commission.

"Commission" refers to the Independent Electoral and Boundaries Commission.

“Consulates” does not include Honorary Consulates.

"Day of Election" has the meaning assigned to it in the Elections Act 2011.

“Inter Agencies Liaison Committee on Diaspora” refers to a committee formed by the Commission for the purposes of effective implementation of this policy.

“Kenyan Foreign Missions” refers to Embassies, High Commissions, Consulates and other Foreign Service establishments.

“Official Gazette” refers to the Kenya Gazette.

“Registration Returns” refers to computerized list of voter registration data, application forms and other administrative reports.

“The Law” refers to the IEBC Act and all laws on voter registration and elections

"Voter registration and voting" have the meaning assigned to them in Article 83 and Article 86 of the Constitution of Kenya 2010 respectively.

“Out-of-Country Voting” refers to a method that allows voters to cast their votes while temporarily or permanently out of their parent country.

“In-Country Voting” refers to a method that allows voters to cast their votes in the country.

ABBREVIATIONS AND ACRONYMS

EMB – Electoral Management Body

GDP – Gross Domestic Product

IEBC - Independent Electoral and Boundaries Commission

IFES - The International Foundation for Electoral System

UN – United Nations

SECTION ONE: INTRODUCTION

1.1 Background

- 1.1.1. International migration has seen millions of citizens relocate to new countries. Over the last 45 years, the number of persons living outside their country of birth has more than doubled from an estimated 75 million in 1960 to nearly 215 million representing 3% of the world population (UN, 2009). About 30 million Africans are living outside their home country. According to the Ministry of Foreign Affairs and International Trade Kenya Diaspora Policy (2014), it is estimated that 3 million Kenyan citizens live outside Kenya and the number is continuously on the rise.
- 1.1.2. The Kenyan government recognizes the important role played by Kenyan citizens living outside the country in the social economic development of the nation. In 2013, it is estimated that remittance by Kenyans living abroad was at KSh113 Billion; accounting for 2.98 per cent of GDP. This demonstrates the strong link between Kenyan citizens residing outside the country and their homeland. In appreciating their contribution, the Constitution of Kenya, 2010 confers upon every citizen living outside Kenya political rights including the right to participate in the electoral process.
- 1.1.3. According to the *National Institute for Regional and Spatial Analysis (NIRSA) (2009)*; by 2007, 115 countries worldwide had made provisions for external voting. Africa has 28 countries that have put in place provisions for external voting. Despite such a significant number of countries having provisions for external voting, there are no harmonized international standards and practices to guide new entrants into external voting. However, there are a few shared practices in countries which include eligibility to vote and the type of elections. These practices are normally guided by the laws of respective countries.
- 1.1.4. In 2013, the Independent Electoral and Boundaries Commission facilitated Kenyan citizens residing in the East African region - Burundi, Rwanda, Tanzania and Uganda - to exercise their voting rights during the March 2013 General Elections. The Commission learnt some lessons following this exercise and endeavors to progressively expand the opportunity to Kenyans in other countries around the world.

1.2 The Legal Framework

- 1.2.1 Article 38 (3) of the Constitution of Kenya, provides that every citizen has the right to free, fair, and regular elections based on universal suffrage and the free expression of the will of the electors. The Article further provides that

every adult citizen has the right without unreasonable restrictions to be registered as a voter, participate in voting and be a candidate for election.

1.2.2 Article 81 of the Constitution of Kenya reiterates the freedom of citizens to exercise their political rights as enshrined in Article 38 and also provides for universal suffrage based on the aspiration for fair representation and equality of the vote. Article 82 (1)(e) of the Constitution requires Parliament to enact the requisite legislation to provide for the progressive registration of citizens residing outside Kenya and the progressive realization of their right to vote. The total effect of these provisions is to accord every citizen residing outside Kenya the right to exercise their political rights including voting. Parliament enacted the Elections Act, 2011 together with the attendant Elections (General) Regulations 2012, the Elections (Voter Registration) Regulations 2012 and Diaspora Regulations.

1.2.3 In the case of *Independent Electoral and Boundaries Commission vs. New Vision Kenya (NVK Mageuzi) and others* (Petition No. 25 of 2014), the Supreme Court of Kenya made far reaching orders on the progressive registration of citizens residing outside Kenya and realization of their right to vote. The Court ordered that the Commission “shall effect a progressive voter registration for Kenyan citizens living in the Diaspora, and shall file periodic reports annually on such registration, for review by the National Assembly and the Senate, through the offices of the respective Speakers of the two Parliamentary Chambers”. The Court further ordered that the Commission “shall put in place an infrastructure for the comprehensive registration of Kenyan citizens in the Diaspora as voters, to the intent that the numbers of such Kenyan citizens participating in general elections shall increase progressively over time”.

1.3 Challenges to Effective Facilitation of Diaspora Voting

1.3.1 The Commission is cognizant of possible limitations and challenges that are likely to be encountered in the implementation of the policy on registration and voting by Kenyans residing outside the country. Some are highlighted below.

1.3.2 *Data on Kenyan Citizens Residing outside Kenya:* Not all citizens residing outside Kenya register with Kenyan Missions abroad. This makes it difficult to ascertain the actual number and distribution of their population across the globe for planning purposes.

1.3.3 *Time Zones:* Although the voting time is defined in the law, time differences in different parts of the world may cause logistical and administrative challenges.

- 1.3.4 *Coordination with Host Countries:* There are no consistent policies, practices or standards to guide host governments on foreign electoral activities being conducted in their territories. Therefore, planning for external electoral activities requires extensive negotiations and agreements with host countries
- 1.3.5 *Cost:* Out of country voting is more expensive compared to in-country voting. According to IFES, 2012 “ *Out – of- Country Voting: A Brief Overview*”, out of the country voting costs five to ten times more than in-country voting.
- 1.3.6 *Operational Challenges:* The population of citizens residing outside Kenya is spread across many different countries causing challenges in the distribution of materials, training of staff and transmission of results from far-flung areas.
- 1.3.7 *Perception of Fraud:* Out-of-country voting operations are much more susceptible to perceptions of fraud than in-country voting. This is compounded by the unlikelihood of elections being observed by independent observers or party agents.
- 1.3.8 *Methods of Voting:* There are several internationally recognized methods of out-of-country voting. These include personal voting, postal voting, voting by proxy, and electronic voting. The current law requires personal voting. There are some members of the Kenyan Diaspora who are advocating for alternative methods of voting.
- 1.3.9 It is against this background that the Commission has developed this policy to spell out measures to be taken to facilitate citizens residing outside Kenya to realize their right to vote as provided in the Constitution; in particular, voter registration and voting.

SECTION TWO: POLICY GOAL, OBJECTIVES, SCOPE AND GUIDING PRINCIPLES

2.1 Declaration of the Policy

The Constitution of Kenya, 2010 affirms the rights of all qualified Kenyan citizens to be registered as voters and vote in any election, however, this policy will guide the registration and voting processes of citizens residing outside Kenya in elections and referenda.

2.2 Policy Goal

The overall goal of this policy is to institutionalize a sustainable electoral process for citizens residing outside Kenya.

2.3 Specific Objectives

2.3.1 The specific objectives of this policy are:

- I. To enhance implementation of the law on progressive registration of citizens residing outside Kenya, and progressive realization of their right to vote (Article 82(1)(e) of the Constitution of Kenya, 2010);
- II. To provide guidelines on voter eligibility, types of election, voter education, methodology of voter registration, voting venues, methods of voting, vote counting, tallying and transmission of results, election funding, recruitment and training of election officials and political party campaigns; and
- III. To promote stakeholder participation in election processes for citizens residing outside Kenya.

2.4 Policy Scope

2.4.1 This policy covers all citizens residing outside Kenya who are qualified by law to participate in electoral processes and residing in areas gazetted by the Commission as voter registration and voting areas.

2.4.2 The Commission may prescribe specific procedures for voter registration and voting pursuant to the provisions in this policy, whenever necessary, to facilitate effective and efficient registration or voting by Kenyans residing outside the country.

2.5 Guiding Principles

This policy is founded on the following principles:-

- I. Compliance with the Kenya's legal frame work;
- II. Authority of the Commission to promulgate rules;
- III. Consideration of Kenya's Diaspora Policy;
- IV. Compliance with laws of the host country; and
- V. Independence of the Commission and its core values.

2.6 Assumptions

For effective and efficient implementation of this policy, the Commission has made the following assumptions:

- I. The Government of Kenya will avail the necessary resources for the implementation of the policy;
- II. Citizens residing outside Kenya will be willing to participate in the electoral process;
- III. There will be public and political goodwill to facilitate implementation of the policy;
- IV. Host countries will upon request provide a conducive environment for Kenyans residing in their countries to participate in the electoral process; and
- V. Kenya's foreign policy will be facilitative during the implementation of the policy.

SECTION THREE: POLICY PROVISIONS ON MANAGEMENT OF VOTER REGISTRATION

3.0 Introduction

The link between voter registration and the legitimacy of an election is very vital due to the fact that:-

- I. Voter registration is the starting point in the verification of a voter's eligibility to vote in an election;
- II. A comprehensive, accurate and current register of voters enhances integrity in the conduct of elections; and
- III. Maintaining a comprehensive, accurate and current register of voters residing outside the country is challenging and costly.

In view of the above, the Commission will:-

- I. Establish a reliable baseline data to guide voter registration planning based on appropriate level of applications for registration from eligible citizens residing outside the country;
- II. Set up registration centers progressively taking into consideration the baseline data from respondents obtaining from the online mapping of citizens and other approved forms;
- III. Suspend registration of citizens residing outside the country towards a general election or referenda.

3.1 Eligibility

3.1.1 Every citizen of 18 years and above residing outside Kenya and who wishes to be registered as a voter shall be required to furnish the Registration Officer with a valid Republic of Kenya passport for the purpose of identification.

3.1.2 Voter registration particulars recorded shall be as prescribed by Kenyan laws.

3.1.3 Only Kenyans who will have registered as voters and who shall present themselves to the designated polling stations with the requisite documentation shall be eligible to vote.

3.1.4 Voter registration particulars recorded will be as prescribed by the law but the Commission may also require additional data to facilitate registration and recording. No information other than that which is necessary to establish the identity and qualification of the applicant shall be required.

3.1.5 The Commission will prescribe conditions and/or restrictions on the eligibility of a citizen residing outside Kenya to participate in electoral process in line with the provisions of Article 82(1)(e) as read together with Article 24 of the Constitution of Kenya 2010.

3.2 Organization of Voter Registration and Voting in Diaspora

The organization of registration of voters residing outside the country may cause confusion if a line of authority, chain of command and the degree of independence or control allowed to each task is not well defined within the participating stakeholders. Clarity of roles and responsibilities is important in the coordination of voter registration, referenda and elections by the Commission and Kenyan missions abroad. Thus:-

3.2.1 To realize free, fair and credible electoral process in Diaspora public participation will be embraced coupled with the inter-agency liaison committee meetings;

3.2.2 The Commission will take responsibility on all matters related to voter education; recruitment and training of personnel; procurement; distribution of material and equipment; compilation of and reporting of data; production of preliminary register and reporting of data; storage of data; public inspection of the preliminary register, production of the preliminary list; distribution of the final list; distribution and retrieval of equipment and materials.

3.2.3 The Commission in liaison with MOFIAT will take responsibility in providing customs clearance of election materials and equipment; waiving of taxes or fees; providing security, providing points of contact, providing permits and other travel documents.

3.3 Designation of Registration Centers and Polling Stations

3.3.1 The Commission will determine the countries where voter registration and voting shall be conducted, taking into account official data of citizens resident in such countries, their geographical spread existing, Kenya's foreign policy and cost.

3.3.2 In order to provide cost effective registration services, each country where Kenya has a diplomatic presence must have a population of at least 3,000 eligible Kenyan citizens registered with the Mission or with the Commission.

3.3.3 The Commission will exercise its discretion in establishing registration centres and polling stations to be used in electoral processes. In doing so, the presence of a Kenyan Embassy, High Commission or Consulate in the host country will be vital in decision-making.

3.3.4 Commission will publish in the official Kenya gazette and on the Commission website the date, place, and period for voter registration in accordance with the law. In addition other inter-agency advisory committee members publicize this information through their official and mission websites for purposes of informing Kenyans residing outside the country and for purposes of carrying out voter education.

3.3.5 After gazettelement of Registration Centres, Kenyan citizens residing outside the country will be required to make applications for registration in their respective registration centers.

3.4 Voter Registration Process

3.4.1 A citizen residing outside Kenya will apply for registration as a voter in person to a Registration Officer appointed by the Commission and at a designated registration centre by filling the prescribed form.

3.4.2 The Registration Officer will proceed to record particulars of a voter in the prescribed manner, upon receipt, scrutiny and approval of the application for registration.

3.4.3 All applicants whose applications will be approved the Commission issue an acknowledgement of Registration.

3.4.4 In the event that an objection to an application is filed by any other citizen of the Republic of Kenya, the Registration Officer shall notify the applicant of the said objection by registered mail or any other safe and secure means, enclosing therein copies of affidavits or documents submitted in support of the objection filed, if any. The applicant shall have the right to file his counter-affidavit by registered mail or by similar means through which the notice was received, clearly stating defenses sworn before any officer authorized to administer oaths.

3.4.5 The application for objection or appeal of claim will be approved or disapproved based on procedures laid down for claims and objections under the Subsidiary Legislation on Voter Registration (2012) of Elections Act 2011.

3.4.6 All voter registration returns will be transmitted to the Commission within the period that the Commission will put in place.

3.4.7 For effective and efficient registration, the Commission may deploy appropriate method or technology in registration of voters subject to the Kenyan law.

3.4.8 The Commission will ensure that the constitutional requirement for continuous voter registration is extended to qualified citizens residing outside Kenya.

3.5 Inspection of the Register of Voters

3.5.1 The Commission will open the voters' register for inspection in the designated registration centres and may employ necessary technology to facilitate verification of voter's registration status.

3.5.2 The Commission will prepare and certify the register of voters residing outside the country in accordance with the law.

3.5.3 The candidates, political parties and Kenyan missions abroad will be furnished with copies of the register of voters in line with the guidelines and the payment of fees in such amounts as may be fixed by the Commission.

SECTION 4: POLICY PROVISIONS ON ELECTIONS AND VOTER EDUCATION

4.0 Introduction

Conduct of elections for registered voters residing outside the country has to cover geographically dispersed international boundaries within a limited time frame and in line with host country agreements. Policy provisions stipulated below will apply.

4.1 Type of Elections

Voting for citizens residing outside Kenya will be limited to presidential elections and referenda.

4.2 Voting Methods

Voting shall be as prescribed by the Kenyan law.

4.3 Voting Period

The voting by citizens residing outside Kenya will be carried out during the Kenyan time specified in the law.

4.4 Voting

4.4.1 Voting will be carried out at the gazetted polling stations and in accordance with Kenyan law.

4.4.2 Registered voters will vote in the same centers where they presented themselves to register as voters.

4.4.3 The presiding officers in respective polling stations will lay out the polling station in the manner prescribed by the Commission.

4.4.4 Accredited Party and Candidate Agents as well as Observer Missions and the Media will be allowed to access designated polling stations.

4.5 Vote Counting, Tallying and Collation

4.5.1 Counting, tallying and declaration of results will be conducted at the gazetted polling stations and as prescribed by the Kenyan law.

4.5.2 Counting, tallying and declaration of results will commence in accordance to Kenya's time.

4.5.3 At all stages of the electoral process, the Commission will ensure that the secrecy and integrity of the ballot is preserved. Respective Presiding Officers will be charged with that responsibility.

4.5.4 Accredited Party and Candidate Agents as well as Observer Missions and the Media may witness the process of counting, tallying and declaration of results.

4.5.5 The Commission will facilitate security arrangements for election officers, election materials and delivery of results to the tallying centre as gazetted by the Commission.

4.6 Transmission of Election Results

4.6.1 The Commission may use appropriate technology for transmission of results and but such results will be provisional.

4.6.2 The Commission will endeavor to announce results promptly in accordance with the Kenyan law.

4.6.3 In the event of any delays in the delivery of presidential and referendum results from polling stations outside the country, the Commission will not delay the proclamation of the final results if the final outcome of the election or referenda will not be affected by the submission of the delayed results.

4.6.4 The Commission will declare the final election results even if the scheduled election has not taken place in a particular country or countries, if the holding of elections therein has been rendered impossible by events, and circumstances peculiar to such country or countries, and which events, and circumstances are beyond the control or influence of the Commission.

4.6.5 In the final tally of votes on the results of the presidential elections or referendum, the Commission will ensure that the valid votes cast by citizens residing outside Kenya are added up and reflected as a separate item in the tally of presidential votes or referendum.

4.7 Election Campaigns

4.7.1 Election campaigns in the designated countries will be conducted in line with the Kenyan laws and in conformity with the host countries laws governing foreign country electoral activities.

4.7.2 Any political party or citizens that will participate in electoral campaigns must carrying out their activities in compliance with host countries laws and any respective agreements existing with Kenya.

4.8 Election Agents

The registered political parties or independent candidates contesting in the election may second numbers of election agents as prescribed by the Commission to the polling stations outside Kenya at their own costs.

4.9 Election Observers

The accredited observer missions and interested stakeholders in Kenya may second election observers to the polling stations outside Kenya at their own costs.

4.10 Election Offences

Election offences are as defined in the Elections Act, 2011, the Election (General) Regulations, 2012 and the Electoral Campaign Financing Act, 2013.

4.11 Recruitment and Training of Voter Registration and Election Officers

4.11.1 Recruitment and training of voter registration and election officers shall subscribe to the values of the Commission as stipulated in the Independent Electoral and Boundaries Commission Act, 2011.

4.11.2 The Commission may appoint any representative of Kenya as a Voter Registration Officer or an Election Officer who shall not be the Ambassador, Deputy Ambassador, High Commissioner, Deputy High Commissioner, Consular General or any other persons performing the above function. The Commission in exercise of its discretion may deem fit to exclude.

4.11.3 The Commission may recruit Kenyans living abroad as election officials.

4.12 Voter Education

The Commission, in partnership with stakeholders, will endeavor to undertake cost effective voter education for citizens residing outside Kenya.

4.13 Procurement and Distribution of Election Materials

4.13.1 The Commission will be responsible for procurement and distribution of election materials.

4.13.2 Election materials will be delivered to designated polling stations or registration centres, within the prescribed timelines.

SECTION FIVE: POLICY PROVISIONS ON ADMINISTRATION AND ENFORCEMENT

5.1 Enforcement and Administration

The Commission will exclusively ensure that honest, orderly, peaceful and free elections are held outside Kenya and it has exclusive charge of the enforcement, administration and implementation of this Policy.

5.2 Appropriations

For effective provision of electoral services to citizens residing outside Kenya, the Government of Kenya will take the responsibility to ensure adequate provision of funds to the subsequent Commission budgets.

5.3 Collaboration

5.3.1 For purposes of implementation of this policy, the Commission will collaborate with state and non-state actors including but not limited to Political Parties, Government Ministries, Departments, Agencies, Kenya Diaspora Associations, Development Partners, Private Sector, Civil Society, Non-Governmental Organizations, Community Based Organizations, Faith Based Organizations and media.

5.3.2 The Commission may establish an Inter Agencies Liaison Committee to facilitate the effective implementation of this policy.

5.4 Host Country issues

5.4.1 Negotiations with other governments is a mandate bestowed upon the Government of Kenya, and therefore the Commission will liaise with the MOFAIT, in negotiating external voting agreements and stipulating the roles and responsibilities of host countries.

5.4.2 It is the responsibility of the Government to harmonize the Commission's mandate with the roles and responsibilities of host countries on voter registration and voting for citizens residing outside Kenya agreements which will include but not limited to:

- I. providing customs clearance for election materials entering the host country for the purpose of registration and voting;
- II. providing permits and other travel documents;

- III. waiving any taxes or other fees;
- IV. providing adequate security;
- V. providing points of contacts in relevant government offices to facilitate needs above ; and
- VI. Any other obligations as will be agreed upon.

5.4.3 International laws and obligations will be observed in the realization of the right to vote for Kenyan citizens residing outside the country.

5.5 Duty to Cooperate

5.5.1 The Commission will optimize the use of existing facilities, personnel and mechanisms of the various government agencies for purposes of data gathering, data validation, information dissemination and facilitation of the registration process.

5.5.2 All government officers concerned with the welfare of Kenyan citizens residing outside the country will, to the extent compatible with their primary responsibilities, assist the Commission in carrying out the provisions of this Policy.

5.5.3 All such officers will take reasonable measures to expedite all election activities, which the Commission shall require of them. When necessary, the Commission may send its officials to assist the embassies, consulates and other Foreign Service establishments.

5.5.4 For purposes of voter registration and conduct of elections and referenda, officers that will be assigned duties by the Commission will be deemed to be election officials and be subjected to the direction of the Commission.

5.5.5 For the purpose of this policy, an officer working for the Kenyan Foreign Mission abroad will not be replaced, transferred, extended, recalled or otherwise moved from current post or position, after appointment for Commission duty without due consultation with the Commission.

5.6 Accountable and Non-accountable Election Materials

5.6.1 The Commission will be in charge of the production of accountable and non-accountable election materials quantities as determined by its procurement plans.

5.6.2 The printing and distribution of accountable election materials and other election materials and equipment will be done in accordance with the Commission's procurement, inspection distribution and retrieval plan.

5.6.3 Upon receipt of accountable election materials and other electoral materials and equipment the Presiding Officer, shall make them available for use on the polling day as per the Commission's instructions and guidelines.

5.7 Policy Review

The Commission shall undertake progressive review of this policy in line with Kenyan laws, Kenya's foreign policy and lesson learnt.

5.8 Effective Date

This policy shall take effect upon its adoption and approval by the Commission.

SECTION SIX: IMPLEMENTATION, MONITORING AND EVALUATION

6.1 Implementation, Monitoring, and Evaluation

- 6.1.1 The Commission will develop an implantation plan for the policy with the participation of the stakeholders in the electoral processes. The implementation plan will designate roles and responsibilities on the basis of the strategic plan and election operations plan.
- 6.1.2 The implementation plan will identify and arrogate performance indicators and measures that will assist in assessing the progress towards extending voting rights to Kenyans residing outside the country.
- 6.1.3 The Commission will regularly monitor and evaluate this policy and apply lessons learned in the realization of the objectives of the policy.
- 6.1.4 The Commission will submit annual reports on the implementation of progressive registration of citizens residing outside Kenya as voters and progressive realization of their voting right to Parliament in line with the Supreme Court ruling.

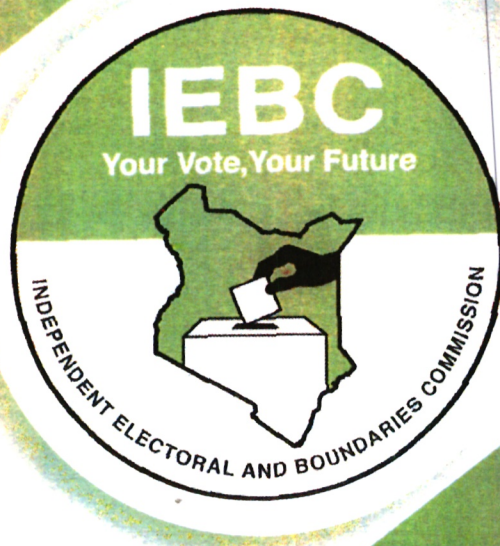
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NOTE:

All feedback should be send to the Commission via info@iebc.or.ke Att: Diaspora
Desk Officer





Your Vote, Your Future

ANNUAL REPORT 2014-2015



Vision

A credible electoral management
body committed to strengthening
democracy in Kenya



Mission

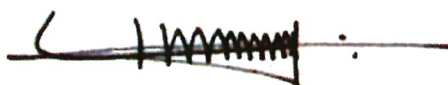
To conduct free and fair elections
and to institutionalize a sustainable
electoral processes

**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

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 convey to you, for formal submission to Parliament, the attached report and audited financial statements for the financial year ended 30th June, 2015.



Ahmed Issack Hassan, EBS

Chairperson



The Honorable Ekwere Ethuro
Speaker of the Senate

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.

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In compliance with these statutory requirements, I hereby convey to you, for formal submission to Senate, the attached report and Vaudited financial statements for the financial year ended 30th June, 2015.



Ahmed Issack Hassan, EBS

Chairperson



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LIST OF ACRONYMS AND ABBREVIATIONS

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

LIST OF ACRONYMS AND ABBREVIATIONS

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

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 2015, 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.

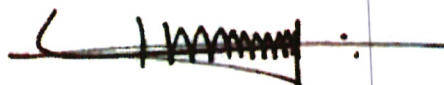
On this, we have engaged all relevant stakeholders particularly working closely with the Justice and Legal Affairs Committee of Parliament and the Kenya Law Reforms Commission.

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.

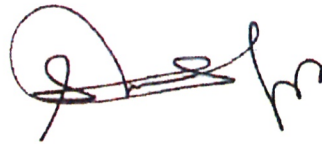
In regard to voter registration the performance of the Commission improved somewhat during the period, raising new voter registration from 4,691 in 2013/14 period to 106,601 in 2014/15. The Commission being conscious of the fact that this performance was modest mounted focused voter education activities 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

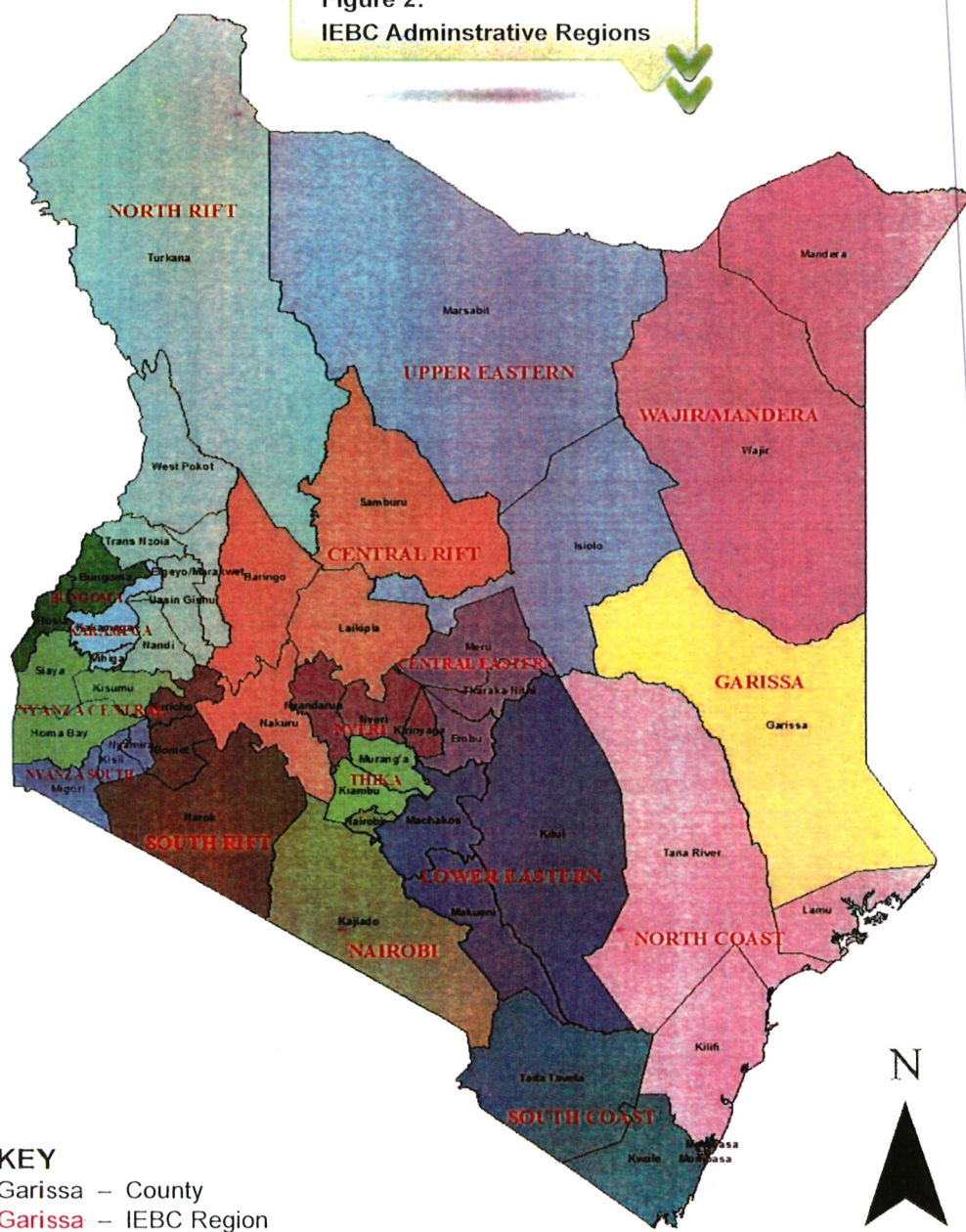


Ezra Chiloba CEO/
Commission Secretary

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

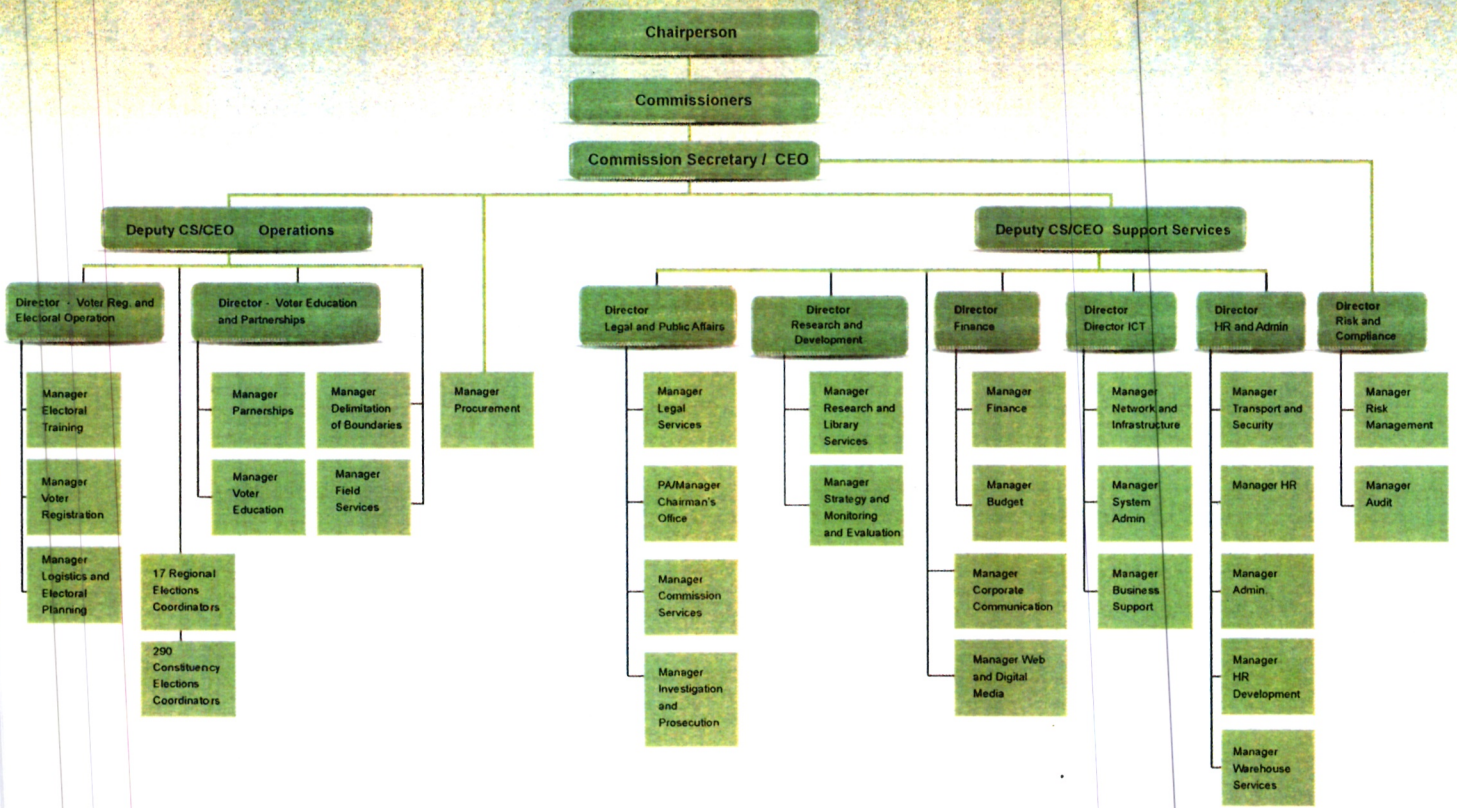


1.3 The Legislative Framework

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.

Providing adequate voter education for effective participation in the electoral processes.

Promoting strategic partnerships

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:

1. Issues arising from dispute resolution in the nomination process.
2. Timelines on determination of disputes arising from declaration of Results.
3. Issues relating to and arising from voter registration process and boundary delimitation.
4. Procedures of pre-polling, polling, post polling day and declaration of results.
5. Possible amendments arising from conduct of election, petitions and boundary delimitation disputes.
6. Regulation and supervision of Political Parties.
7. Overview and sustainability of the Campaign Finance Regulation.
8. 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"> • Hillary Sabongo • Sonkoi Sankale Emmanuel • Daniel Ndegwa • Vincent Teiya Semengor | 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,

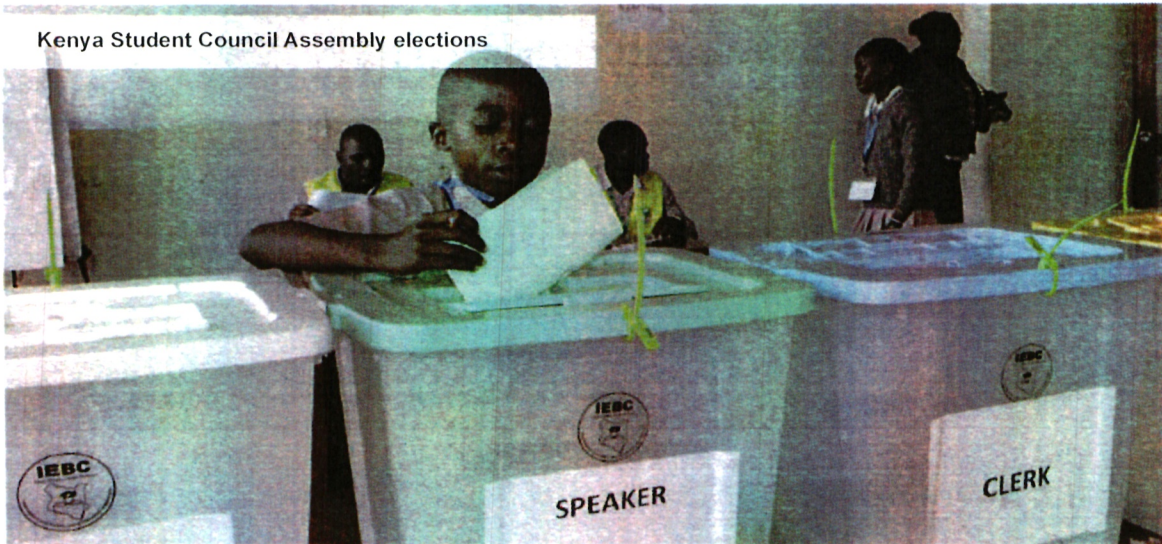
colleges and universities have also collaborated with the Commission to ensure that democratic ideals are imparted into young Kenyans. The Commission supervised elections for student councils in primary and secondary schools as shown in **Table 4:**

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 | Mambui 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:

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

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).

2.4.2. 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:

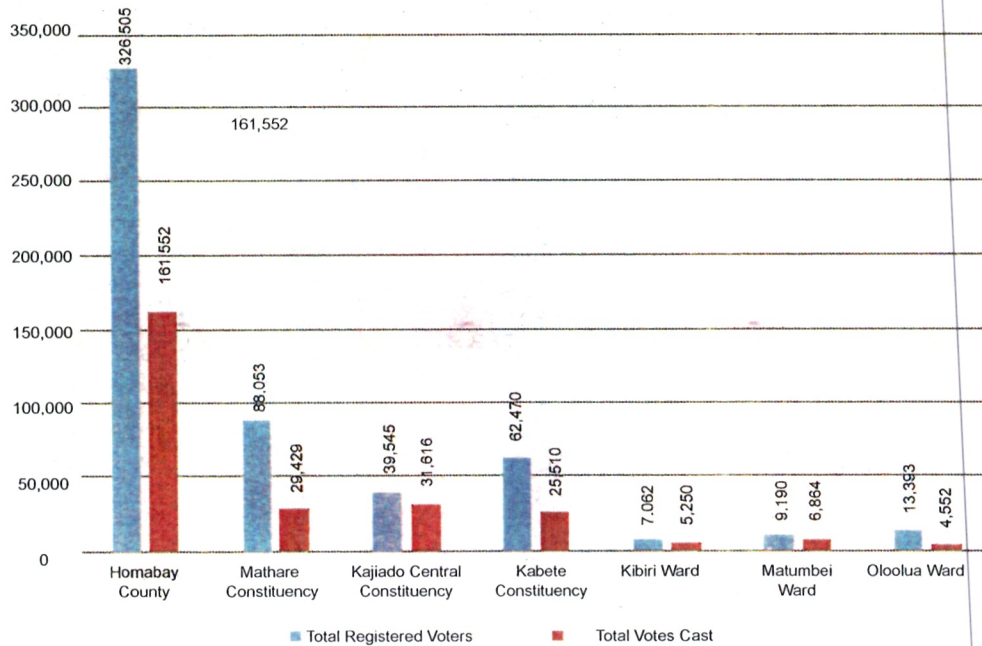
- Recruitment and deployment of two voter educators per ward during the by-elections.
- Engagement of media to disseminate voter education messages and information to citizens during the by-elections and AVEW.
- Forums with state and non-state actors, representatives of persons with disability, women, 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.

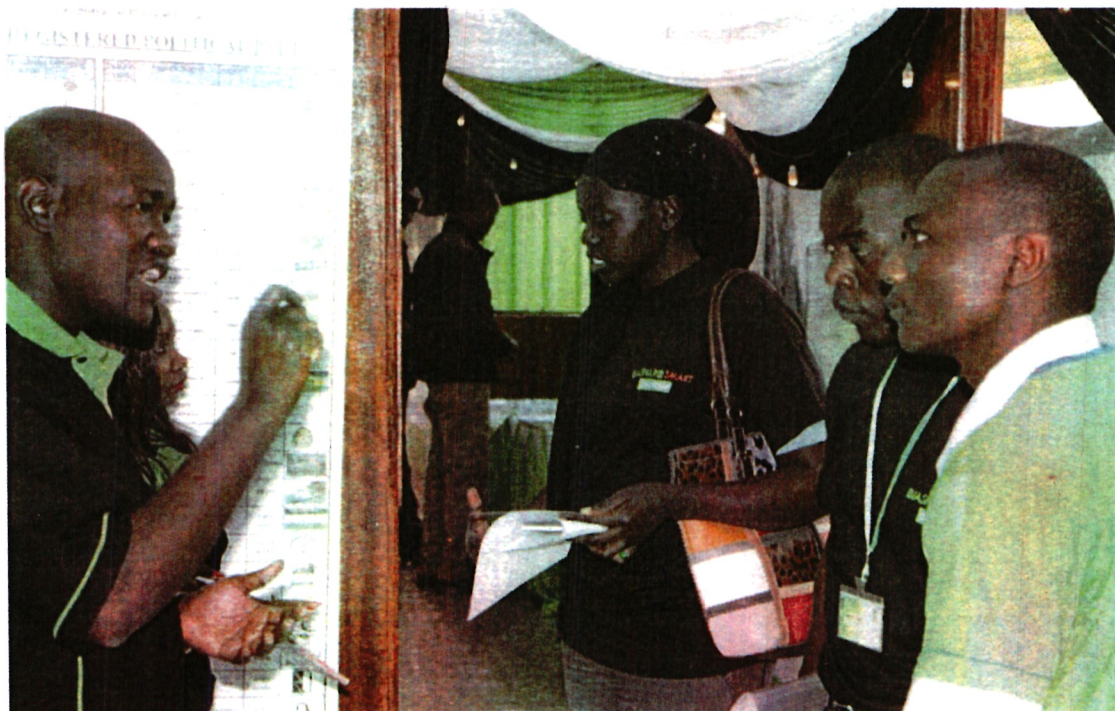
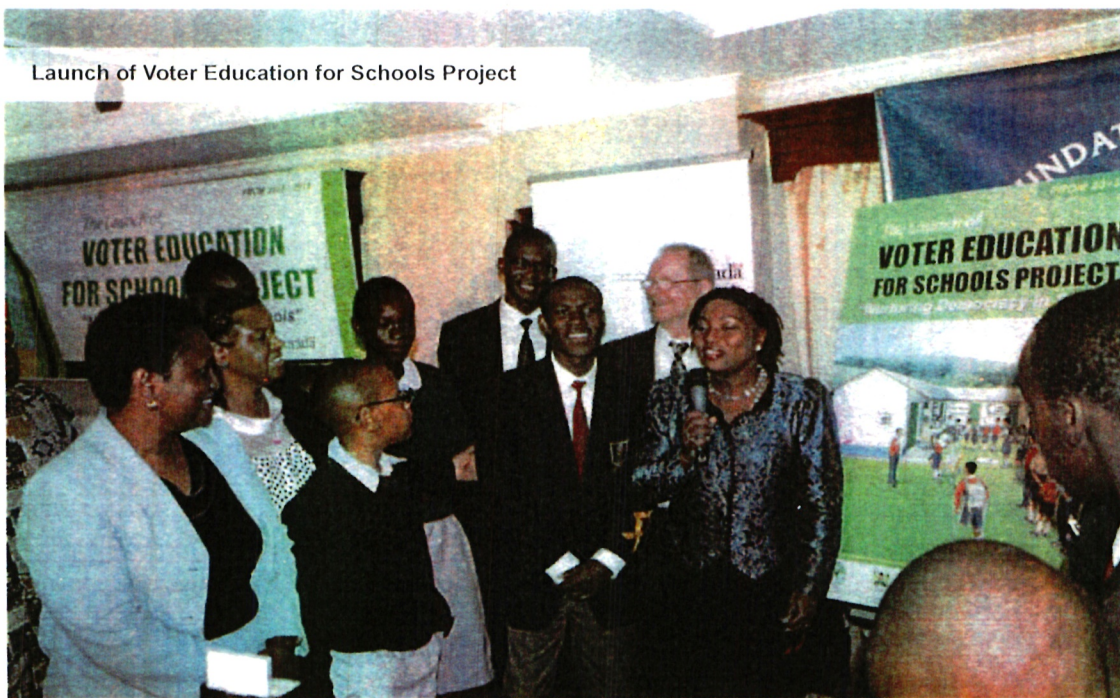
Voter education for by-elections resulted in a low number of rejected votes and relatively high voter turnout as shown in Table 6.

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, Collaborations 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.

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

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

iii. Provide further opportunity for international observation of elections; and

iv. 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 |
|-------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Uganda | 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 |
| South Sudan | National Elections Commission of South Sudan | Benchmarking to gain experience on election preparations, electoral timetable and electoral budget. | 10th-14th November, 2014 |
| Tanzania | 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. |
| Zanzibar | 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 50 simcards with data bundles on IEBC APN for continuous testing of the Results 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 continuous 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

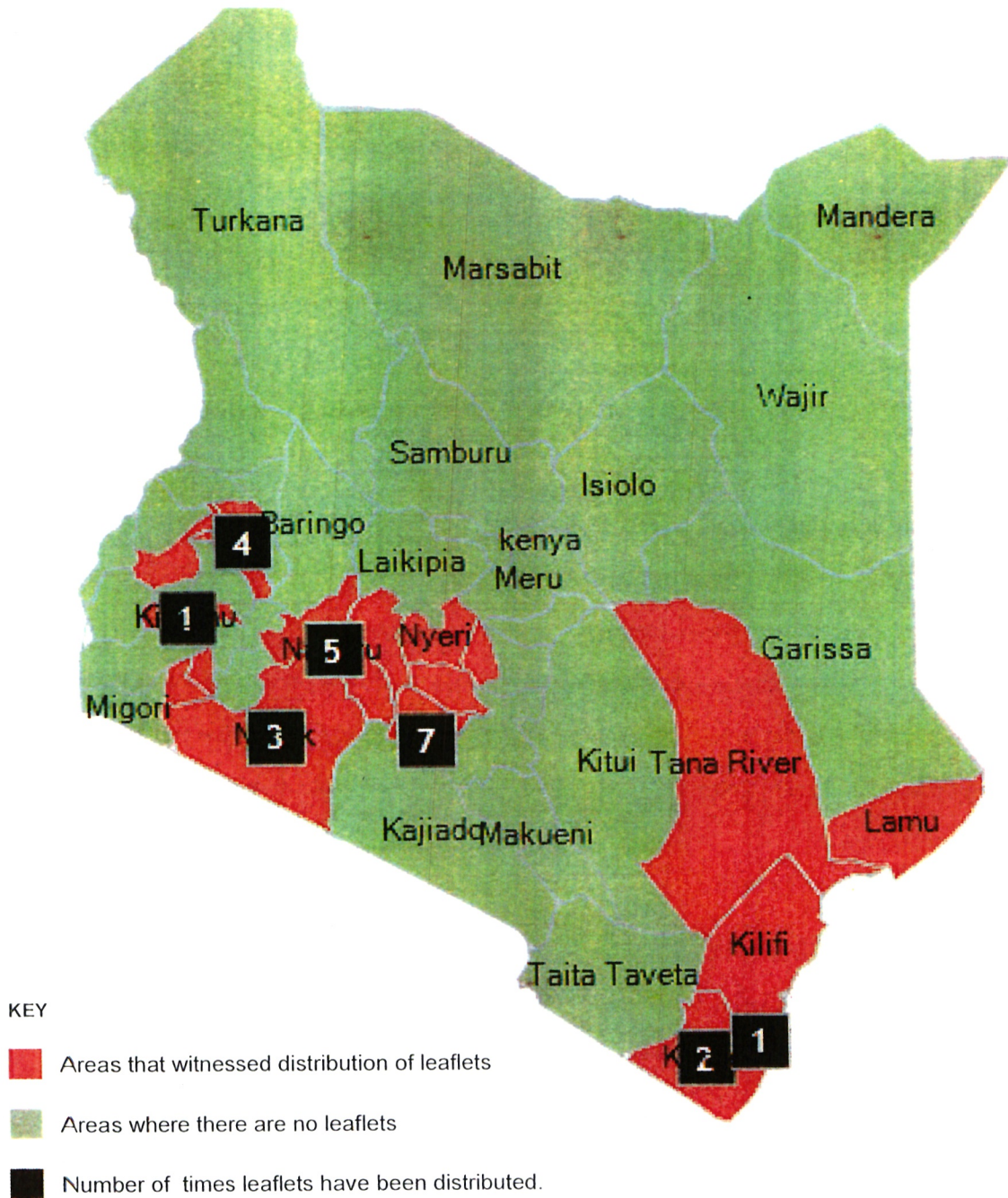
To improve on its operations and systems, the Commission implemented the following activities during the year under review:

- 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 |
| TOTAL | | | 565 | 288 | 853 |

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 guidelines 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 amendments to the law. | To create awareness on all operations governed by the legal framework and sensitise on existing amendments 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.

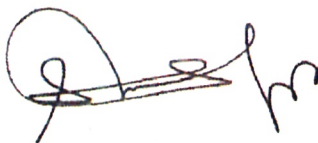
The Commission's mandate to register voters continuously to the end of the first quarter of 2017, involves a comprehensive program of new initiatives to prompt potential voters to register or update their particulars. The Program's aim is to increase the number of registered voters. During the financial 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 |
| Incomes | | | |
| 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 | <u>1,735</u> | <u>1,572</u> |
| Total Incomes | | <u>5,310,470</u> | <u>4,118,451</u> |
| Expenses | | | |
| 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 | <u>(1,006,689)</u> | <u>(1,240,504)</u> |
| Total Expenditure | | <u>(5,056,225)</u> | <u>(5,849,496)</u> |
| Surplus/(Deficit) | | <u>254,245</u> | <u>(1,731,045)</u> |

STATEMENT OF FINANCIAL POSITION

| STATEMENT OF FINANCIAL POSITION | | | |
|----------------------------------------|------|-----------------------|-----------------------|
| As at 30 June 2015 | | | |
| | Note | 2014-2015 Kshs 000 | 2013-2014 Kshs 000 |
| Assets | | | |
| Current assets | | | |
| 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 |
| Total Current Assets | | 4,558,288 | 4,622,248 |
| Non-Current assets | | | |
| Property, Plant and Equipment | 18 | 3,314,424 | 4,413,561 |
| Intangible Assets | 19 | 11,727 | 16,753 |
| Total Non Current Assets | | 3,326,151 | 4,430,313 |
| Total Assets | | 7,884,439 | 9,052,562 |
| Liabilities | | | |
| Current liabilities | | | |
| 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) |
| Total Current Liabilities | | (5,727,560) | (7,384,844) |
| Non-Current Liabilities | | | |
| | | - | - |
| Total Liabilities | | (5,727,560) | (7,384,844) |
| | | 2,156,879 | 1,667,718 |
| Financed by: | | | |
| General Fund | | 1,216,046 | 1,216,046 |
| Accumulated surplus | | 889,924 | 402,493 |
| Car Loan Fund Scheme | 23 | 50,909 | 49,178 |
| | | 2,156,879 | 1,667,717 |

STATEMENT OF CASH FLOWS

| STATEMENT OF CASHFLOWS | | | |
|-------------------------------------------------------|------|-----------------|-----------------|
| For the year ended 30 June 2015 | | | |
| | Note | 2014-2015 | 2013-2014 |
| | | Kshs 000 | Kshs 000 |
| Cash flows from Operating Activities: | | | |
| Operating Surplus (Deficit) | | 254,245 | (1,731,045) |
| Adjustments for Non-Cash Items: | | | |
| Depreciation and Amortization | 9 | 1,325,623 | 1,804,037 |
| Equipments Transfer and Write-off | 18 | 51,968 | - |
| Changes in Working Capital: | | | |
| 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) |
| Net Cash Flow From Operating Activities | | (23,201) | (87,629) |
| Cash flows from Investing Activities: | | | |
| Purchase of Property Plant and Equipments | 18 | (38,514) | (72,722) |
| Car Loan Fund Investments | 14 | (1,856) | (21,383) |
| Net Cash Flow From Investing Activities | | (40,370) | (94,105) |
| Cash flows from Financing Activities: | | | |
| Net Cash Provided By Financing Activities | | - | - |
| Net Increase (Decrease) in Cash & Cash Equivalents | | (63,571) | (181,735) |
| Cash and Cash Equivalent at 1 st July,2014 | | 151,086 | 332,821 |
| Cash and Cash Equivalent as at 30 June 2015 | | 87,515 | 151,086 |

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 |
| Balance as at 30th June 2013 | 47,633 | 2,135,111 | 1,216,046 | 3,398,790 |
| Surplus/ (Deficit) for the Period | 1,572 | - | 1,732,618 | 1,731,046 |
| Fund Charges | (27) | - | - | (27) |
| Transfers to/from Accumulated surplus | - | 1,732,618 | 1,732,618 | - |
| Balance as at 30 June 2014 | 49,178 | 402,493 | 1,216,046 | 1,667,717 |
| 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) | - |
| Balance as at 30 June 2015 | 50,909 | 889,924 | 1,216,046 | 2,156,879 |

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 | % |
| Income | | | | | | |
| 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% |
| Total income | 3,000,099 | 3,794,703 | 6,794,802 | 5,235,130 | 1,559,672 | |
| Expenses | | | | | | |
| 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% |
| Total Expenditure | 3,000,099 | 3,794,703 | 6,794,802 | 5,235,130 | 1,559,672 | 77% |
| Surplus /(Deficit) | - | - | - | 1,977 | (1,977) | - |

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 30th 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 30th June 2015

e) 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 30th 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 30th 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 30th 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 30th June 2015

3. Government Exchequer Issues

| | 2014-2015 | 2013-2014 |
|----------------------------------------|------------------|------------------|
| | Shs 000 | Shs 000 |
| Recurrent Exchequer Releases: | | |
| 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 |
| Recurrent Subtotal | 5,233,000 | 3,900,000 |
| Development Exchequer Releases: | | |
| 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 |
| Development Subtotal | 74,280 | 63,000 |
| Exchequer Grand Total | 5,307,280 | 3,963,000 |

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 |
| Total | 1,455 | 5,989 |

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30th 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;

| | |
|------------------------------------------------------------|--------------------|
| <input type="checkbox"/> Hospitality Supplies and Services | 26,809,500 |
| <input type="checkbox"/> Contracted Professional Services | 57,532,500 |
| <input type="checkbox"/> Training Expenditure | 19,338,000 |
| Total | 103,680,000 |

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 |
| Total | - | 103,882 |

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 |
| Total Interest Earned | 1,735 | 1,572 |

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30th 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 |
| Total | 2,052,756 | 2,104,750 |

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 |
| Total | 1,325,623 | 1,804,037 |

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 |
| Total | 35,802 | 95,492 |

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30th 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 | - |
| Total | 635,355 | 604,714 |

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 |
| Total | 1,006,689 | 1,240,503 |

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30th June 2015.

13. Cash and Cash Equivalents

| Cash and Cash Equivalents | 2014-2015 | 2013-2014 |
|-----------------------------------|---------------|----------------|
| BANK ACCOUNT NAME | Shs 000 | Shs 000 |
| 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 |
| Total | 87,515 | 151,086 |

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 30th June 2015.

15. Accounts Receivables

| Accounts Receivables | 2014-2015 | 2013-2014 |
|----------------------|-----------|--------------|
| | Shs 000 | Shs 000 |
| Outstanding Imprests | - | 2,124 |
| Total | - | 2,124 |

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 |
| Total | 4,420,711 | 4,420,711 |

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 |
| Total | 26,823 | 26,944 |

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30th June 2015.

18. Property, Plant and Equipment Movement Schedule

| ASSET TYPE: | OFFICE BUILDINGS | COMPUTER EQUIPMENTS | MOTOR VEHICLES | OFFICE EQUIPMENT | FURNITURES & FITTINGS | TOTAL |
|-----------------------------------------------------------------------------|------------------|---------------------|----------------|------------------|-----------------------|------------------|
| REDUCING BALANCE 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 30th June 2015

19. Intangible Assets Movement Schedule

| INTANGIBLE ASSETS MOVEMENT SCHEDULE | | |
|----------------------------------------------|------------|---------------|
| RATE OF AMMORTIZATION- 30% REDUCING BALANCE. | | |
| | Kshs. '000 | |
| Net Book Value as at 30th June 2013 | | 23,933 |
| 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 |
| Net Book Value as at 30th June 2014 | | 16,753 |
| 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 |
| Net Book Value as at 30th June 2015 | | 11,727 |

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) |
| Accounts Payable Outstanding | 1,301,432 | 2,960,718 |

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 30th 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 |
| Total | 4,420,711 | 4,420,711 |

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 | 27,861 |
| Total | 5,417 | 3,415 |

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 |
| Total | 50,909 | 49,178 |

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 30th 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 30th 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

| Reference No. on External Audit Report | Issue / Observation from Auditor | Management Comments | Focal point Person to Resolve the Issue. (Name and the Designation) | Status: (Resolved/Not Resolved) | Time frame: (Put a date when you expect the issue to be resolved) |
|------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------------|
| Auditor General Report of 30 th May, 2014 | Unvouched Expenditure | 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 th May, 2014 | Irregular charge of Expenditure. | The Commission currently requests for formal authority from the National Treasury for any virement. | N/A | Resolved | N/A |
| Auditor General Report of 30 th May, 2014 | Over Expenditure on Voted Itemized Provision (General Election Pending Bills) | 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 th May, 2014 | Irregular payment of Basic Salary and Allowances | 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 th May, 2014 | ECK Outstanding balances | 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 th May, 2014 | Irregular Procurement of Election Materials | 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 th 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 th 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 th 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 th 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 th 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 st November, 2014 |
| 7 | Provision of Anti-Virus Software; Tender No. IEBC 11/2013-2014 between IEBC and Techbiz Ltd | 30 th 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 th October, 2014 |
| 9 | Maintenance Agreement between IEBC and Esri Eastern Africa Ltd | 1 st 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 th 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 st 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 30 th March, 2015 |

| 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 pretenses 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 JeneryOnsongo | 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 referred to

| 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 the 1 st 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 th July 2014 |
| 2. | SEMALANGO EVANS GOR-VS-DOMINICOMBATI, JOSEPH MASINDET | Dispute arising from nomination of Semalango Evans Gor- resignation from Public office. | Independent Candidate | Mathare Constituency, Member of Parliament by-election | 16 th 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 th 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 th 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 st 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 st April 2015 |
| 7. | GABRIEL THIANI and NARC-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 th April 2015. |
| 8. | KIROO 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 th April 2015. |

Annex 5: Accredited Observers 2014-2015

| Electoral Area | Date of By-Election | Name of Organization | No. of Observers | Total |
|----------------------------------------------|---------------------|-------------------------------------------------------------|------------------|------------|
| Homabay | 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 | |
| Kabete | 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 | |
| Kajiado Central | 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 | |
| Mathare | 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 | |
| Kibiri CAW (Karachuonyo Constituency) | 7th August, 2014 | Karachuonyo FBO | 22 | 22 |
| TOTAL | | | | 490 |

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 th 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 th May, 2015 | 92 | 9 | 9 | 837 |
| 5 | Kibiri Ward (Karachuonyo Constituency) | 7th August, 2014 | 22 | 5 | 5 | 115 |
| 6 | Matumbei Ward (Endebess Constituency) | 29 th December, 2014 | 18 | 5 | 5 | 95 |
| 7 | Oloolua Ward (Kajiado North Constituency) | 4 th May, 2015 | 19 | 6 | 6 | 120 |
| TOTAL | | | | | | 9,552 |

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 |