

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

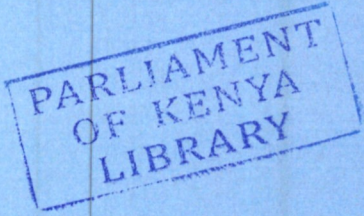
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THE AUDITOR-GENERAL

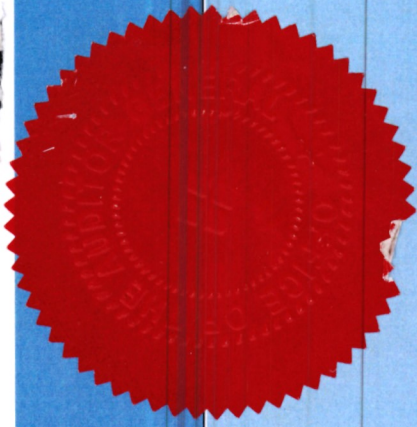
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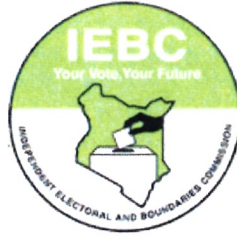
THE FINANCIAL STATEMENTS OF
INDEPENDENT ELECTORAL AND
BOUNDARIES COMMISSION

FOR THE YEAR
ENDED 30 JUNE 2017



*Paper laid by the
Leaders of the
Majority Party
on Tuesday 9/10/2018
(Afternoon sitting)*





INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
29 SEP 2017
RECEIVED

**INDEPENDENT ELECTORAL AND BOUNDARIES
COMMISSION**

**ANNUAL REPORT AND FINANCIAL
STATEMENTS**

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2017

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

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KEY COMMISSION INFORMATION AND MANAGEMENT

1. Background information

The Independent Electoral and Boundaries Commission (IEBC) is established by Articles 88 and 248 of the Constitution of Kenya. The Articles set out the mandate of the Commission. The Commission is responsible for conducting and supervising referenda and elections for any elective body or office established by the constitution and any other elections as prescribed by an Act of Parliament.

2. General Information

The Independent Electoral and Boundaries Commission is established under Article 88 of the Constitution of Kenya and is a legal entity. It is operationalised through IEBC Act 2011.

The IEBC Act provides that the funds of the Commission are held in a fund known as the Independent Electoral and Boundaries Commission Fund.

The financial year of the Commission is a period of twelve months ending on 30th June each year.

The Commission is mandated to submit its financial statements to The National Treasury and Auditor General within the statutory timelines of as stipulated in section 83 of the Public Finance Management Act (PFM Act, 2012). The Act requires the financial reports to be submitted by 30th September each year to The National Treasury, Controller of Budget and the Office of the Auditor General.

3. Key Management

The Commission's day-to-day activities are run by the Secretariat. The secretariat's management was as follows:

(a) Ezra Chiloba	Commission Secretary/CEO.
(b) Marjan Hussein Marjan	Deputy Commission Secretary-Support Services.
(c) Beatrice Nyabuto	Deputy Commission Secretary –Operations.
(d) Osman Hassan Ibrahim	Director Finance.
(e) Irene Mutai	Ag. Director Human Resources and Administration.
(f) Immaculate Kassait	Director Voter Registration and Elections Operations.
(g) Decimah M'mayi	Director Research and Development.
(h) James Muhati Buyekane	Director Information and Communication Technology.
(i) Rasi Masudi	Director Voter Education and Partnerships.
(j) Praxedes Tororey	Director Legal Affairs and Public Affairs.
(k) Obadiah Keitany	Director Audit Risk and Compliance.

KEY COMMISSION INFORMATION AND MANAGEMENT (CONT)

4. Commission Bankers

Central Bank of Kenya
Haille Sellasie Avenue
P.O. Box 60000-00200
NAIROBI.

Kenya Commercial Bank Ltd.
University Way Branch
P.O. Box 4012-00300
NAIROBI.

5. Commission Auditors

The Auditor General
Kenya National Audit Office
Anniversary Towers
P.O. Box 30084- 00100
NAIROBI

6. Commission Headquarters

The Independent Electoral and Boundaries Commission
Anniversary Towers, 6th Floor,
P.O Box 45371-00100 G.P.O
Nairobi, Kenya.
Email: info@iebc.or.ke

7. Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya.

THE IEBC COMMISSION



Wafula W. Chebukati
Chairperson



Consolata N.B. Maina
Vice Chairperson



Dr. Roselyn K. Akombe
Commissioner



Prof. Abdi Yakub Guliye
Commissioner



Margaret Wanjala Mwachanya
Commissioner



Dr. Paul Kibiwott Kurgat
Commissioner



Boya Molu
Commissioner

THE IEBC MANAGEMENT TEAM



Ezra Chiloba
CEO/Commission Secretary



Betty Sungura
Deputy CEO - Operations



Marjan H. Marjan
Deputy CEO-Support Services



Osman H Ibrahim
Director Finance



Praxedes Tororey
Director Legal and Public Affairs



Decimah M'mayi
Director Research
and Development



Rasi Masudi
Director Voter Education



Immaculate Kassait Njenge
Director Voter Registration and Electoral Operations



James Buyekane
Director ICT



Obadiah Keitany
Director Audit Risk and Compliance



Irene Mutai
Ag. Director Human Resource & Administration



Milcah Chebosis
Ag. Director Supply Chain Management

CORPORATE GOVERNANCE STATEMENT

The Commission is accountable to the public and stakeholders for ensuring that it complies with the highest standards of corporate governance and operational ethics. The Commission has embraced corporate governance by promoting the right corporate culture and values.

The Commission exercises reasonable care to ensure that the management of the Commission is carried out in the best interest of the citizens of Kenya. The overall management of the Commission is the responsibility of the Commissioners.

The Commission recognizes the need to conduct its affairs with integrity and in accordance with generally accepted corporate practices and internationally developed principles of corporate governance.

The Commission

The size, composition and appointment of the Commission is prescribed by Article 250 of the Constitution and by the IEBC Act 2011. There are seven Commissioners who work on a full time basis. Each member serves for a single term of six years.

The Commission is well composed in terms of range and diversity of skills, knowledge, age and experience in various sectors which makes it effective and provides an appropriate skills balance for the oversight of the Commission's mandate.

The Commission Committees and their Responsibilities

The Commission delegates certain functions to committees without abdicating its own responsibilities. The Commission has developed a committee structure that assists in the execution of its duties, powers and authorities. The Committees are appropriately constituted drawing membership from amongst the Commissioners who contribute the appropriate set of skills and experience. The Commission has the following committees;

- (a) Finance and Procurement
- (b) Audit, Risk and Compliance
- (c) Human Resources, Training and Administration
- (d) Elections, Technical and Operations
- (e) Boundaries Delimitation
- (f) Legal Reforms, Enforcement of Code of Conduct and Compliance
- (g) ICT, Research and Development
- (h) Political Parties Liaison and Campaign Finance Control
- (i) Voter Education, Partnerships and Media
- (j) Dispute Resolutions

CORPORATE GOVERNANCE STATEMENT (CONT)

Impartiality and Independence of Members

Every member and employee of the Commission shall perform their functions impartially and independently without influence from;

- i. Any arm of the Government
- ii. Any State officer
- iii. Any public officer
- iv. Any political party
- v. Candidate participating in an election
- vi. Any other person, authority or organization.

Disclosure of Conflict of Interests

If a member or an employee is directly or indirectly interested in any contract, proposed contract or other matter before the Commission and is present at any meeting of the Commission at which the contract, proposed contract or other matter is the subject of consideration, the member or employee shall, at the meeting and as soon as practicable after the commencement thereof, disclose the fact and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter or be counted in the quorum of the meeting during consideration of the matter.

A member or employee whose personal interest conflicts with their official duties shall in writing, declare the personal interests to their supervisor or other appropriate person or body and comply with any directions given to avoid the conflict and refrain from participating in any deliberations with respect to the matter.

CORPORATE SOCIAL RESPONSIBILITY

The Commission has a CSR policy which spells out a consistent approach to anticipated public engagements that reflect IEBC core values while promoting electoral democracy and addressing social, humanitarian and environmental challenges.

In the financial year 2016/2017, the Commission supported various society and institutional needs in the areas of education, environment, culture, arts, democracy, governance and sports.

The Commission sponsored the 2017 Kenya National Drama Festivals as medium to promote socio-cultural and political integration. It was an avenue to sensitize the voter and to conduct voter education through performing art on the electoral process. The social event was organized by the Ministry of Education, Science and Technology and attracted over 3,500 participants drawn from all the 47 counties in Kenya.

The Commission also conducted student council elections and National Nurses Association of Kenya (NNA-Kenya) across the country. The objective of the initiative was to relay targeted voter education messages on issues of governance, tenets of democracy, peaceful co-existence while nurturing a culture of fair competition and acceptance of results and peaceful campaigns.

Further the Commission participated in ten (10) Agricultural Society of Kenya (ASK) Shows and trade fairs organized across the country. The 2016 Shows were held under the theme of *“Enhancing technology in agriculture and industry for food security and national growth.”*

IEBC stand offered a one-stop electoral services and information Centre to members of the public to offer targeted voter education, promote public confidence & increase participation in the electoral process.

REPORT OF THE CEO/COMMISSION SECRETARY

The Public Finance Management Act, 2012, Section 81 (1) requires the Accounting Officer to prepare financial statements in respect of the Commission, which give a true and fair view of the state of affairs of the Commission at the end of each financial year and the operating results for that year. This report shall contain financial information prepared in a form that complies with the standards prescribed and published by the Public Sector Standards Board (PSASB).

The Accounting Officer is also required to ensure that the Commission maintains proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Commission.

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 as at the end of the financial year ended on 30th June, 2017. 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 for the financial year ended 30th June 2017, and of the Commission's financial position as at 30th June 2017. The Commission further confirms the accuracy and 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 controls.

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.



Ezra Chiloba
Commission Secretary/CEO

REPORT OF THE CHAIRPERSON

It gives me great pleasure to present the Commission's Annual Financial Report for the 2016/17 financial year.

The last financial year was a high activity packed year for the Commission. The Commission implemented most of the pre-election activities as reflected in both the Strategic Plan 2015-2020 and the Elections Operations Plan (EOP). The former was the Commission's roadmap and detailed calendar of activities in preparations for the 8th August 2017 general elections.

Although the Commission's implementation of the EOP was affected by external political processes, there was consistent and commendable effort by the staff that ensured timely execution to deliver a free, fair and credible process in 2017.

In an effort to enroll all eligible Kenyans as voters, the Commission carried out a Mass Voter Registration program between the months of February and March 2017 which increased the total number of registered voters by 3,961,149 to 19,611,423 from 15,920,283 in 2015/16 financial year. Further, the commission successfully undertook voter register verification between May and June 2017. These were major milestones in the preparation of the general election.

During the financial year, the Commission was allocated Kshs. 23,065,800,000 under the Recurrent Vote and Kshs. 551,546,790 under the Development vote of which Kshs. 53,000,000 was GOK and Ksh. 498,546,790 million was Donor funded. The Commission received Kshs.19,823,900,000 for recurrent expenditure in form of exchequer from the National Treasury and Ksh. 131,492,968 from internally generated funds in form of Appropriation in Aid. The funds were applied to finance the mass voter registration, voter verification by-elections and general election operational activities.

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.

Wafula W. Chebukati
Chairperson

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON FINANCIAL STATEMENTS OF THE INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the Independent Electoral and Boundaries Commission set out on pages 14 to 34, which comprise the statement of financial position as at 30 June 2017, and the statement of financial performance, statement of changes in net assets, statement of cash flows and combined budget execution statement for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Independent Electoral and Boundaries Commission as at June 30, 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Variances between the Financial Statements and the Ledger

Account balances reflected in the financial statements for the year ended 30 June, 2017 differs with the ledger balances. As a result variances totalling Kshs.631,972,981 have been noted on various Heads. The Commission has not carried out reconciliation or given any explanation for this material anomaly.

1.2 Understatement of Cash and Cash Equivalents

The statement of financial position as at 30 June, 2017 reflects cash and cash equivalents balance of Kshs.4,499,870,000. However, the accuracy of the balance cannot be confirmed due to Kshs.72,385,205 (over) and Kshs.241,257,652 (under) between the balances reflected in the financial statements and the reconciled Cash

*Report of the Auditor-General on the Financial Statements of Independent Electoral and Boundaries Commission
for the year ended 30 June 2017*

Book. No reconciliation or explanation has been provided for the difference between two sets of records.

1.3 Understatement of Appropriations-in-Aid (A-I-A)

The Statement of comparison of budget and actual amounts reflects A-I-A totaling Kshs.142,773,000 while the statement of financial performance reflects an amount of Kshs.131,179,000 against the same account item resulting to a difference Kshs.11,594,000, which has not been reconciled or explained.

Further, examination of records revealed that the Commission received Kshs.16,408,399.00 from UNDP on 13 September 2016 which was posted in the Cash Book on 20/9/2016. However, the receipt has not been disclosed in the statement of financial performance for 2016/2017.

In addition, the Commission received interest from the KCB call account no.1138835137 amounting Kshs.2,314,024.25 (USD.21,960.94 @105.37) which has equally not been disclosed in the financial statements.

1.4 Unsupported Account Payables

The statement of financial position and Note 17 to the accounts as at 30 June, 2017 reflects a balance of Kshs.6,077,358,000 against accounts payables. However, the schedules provided for audit review reflects an amount of Kshs.3,354,467,114.58 resulting to unsupported difference of Kshs.2,722,890,885.42 which has not been analyzed. Further, the Commission amended Financial Statement in which Note 18 now reflects a balance of Kshs.2,680,742,000 against Pending Bills which were not supported with Payment Vouchers.

1.5 Outstanding Imprests

- a) The financial statements for the year ended 30 June, 2017 reflects under Note 12 temporary Imprests totaling to Kshs.24,171,000 which ought to have been surrendered on or before 30 June, 2017 but was still outstanding as at that date. No reasons have, however, been provided for failure to surrender or account for the imprests.
- b) Examination of the Imprest registers revealed variations between the balance of Kshs.24,171,000.00 reflected in the financial statements and the amount of Kshs.12,395,874.00 reflected in the imprest register, resulting in a variance of Kshs.11,775,126 which has not been reconciled or explained.

Other Matters

1. Purchase of Kenya Integrated Election Management Systems (KIEMS) Kit

(i) Award of the Contract

Records at IEBC show that the contract for supply of 45,000 KIEMS Kits was awarded to a firm on 31 March 2017 at a contract sum of Kshs.4,196,300,000 through direct procurement method.

(ii) Scope and Components

- Supply, installation, configuration, testing and commissioning of the KIEMS Kits
- Software licenses and royalties
- Training
- Technical support

(iii) Audit Findings

The KIEMs Kits; Power Banks; Protective Cases and SD Cards were procured for General Election and Fresh Presidential Election totalling Kshs.856,254,499 relating to Fresh Presidential Election as tabulated below:

Description	Quantity	Unit price (\$)	Total (\$)
Morpho tablets	1500	542.66	813,990
Rugged rubber protection	2000	13.41	26,820
Protective carrying casing	3000	15.57	46,710
Power banks	5000	29.76	148,800
Training	1	2,494,639	2,494,639
Election day technical support	1	4,187,040	4,187,040
Logistics, storage, warehousing	1	508,205	508,205
Ten TB of data consumption on public portal	10	2535	25,350
Backup infrastructure (cloud service)	1	776,857	776,857
Total in \$			9,028,411
Total in Kshs. (at rate of 94.84)			856,254,499

2. Supply, Delivery, Implementation, and Commissioning of Network Transmission

2.1 The Commission contracted three (3) major mobile network operators to transmit election results through their networks for the General Election (GE) and Fresh Presidential Election (FPE) at Kshs.1,047,826,338 and Kshs.297,688,852, respectively, totalling Kshs.1,345,515,190.

In an effort to achieve the objective, the Commission segmented the country into three (3) zones and tasked each mobile subscriber with the responsibility of connecting KIEMS kits at polling stations to IEBC National Tallying Centre.

However, audit has revealed that out of the total contract sum of Kshs.1,345,515,190 for purchase of goods and services relating to result transmission, an amount of Kshs.555,424,638 was not effectively utilized due to late delivery of goods and services or non-delivery and non-provision of the same as follows:

(i) Excess Purchase of Data Bundle

149,640.5 GB of data bundle valued at Kshs. 127,625,926 were procured from the three (3) Service Providers. However, analysis of actual SIM cards' data usage revealed that

605.3 GB valued at Kshs.515,269 were utilized, resulting in unutilized, expired and wastage of 149,035 GB of data bundle valued at Kshs.127,109,656.

(ii) Examination of Payment Vouchers

Examination of Payment Vouchers relating to purchase of Thuraya IP+ SIM loaded with unlimited data bundles for five (5) days and others supplied has revealed the following information:

PV No.	PV Date	Delivery No.	Delivery Date	Qty	Amount (Kshs.)
266	25.09.17	142940	2. 08.17	700	
		8832	22.07.17	300	639,028,488.00
1502	26.01.18	144444	24.08.17	553	273,869,352.07
		Sim Cards			
1118	8.12.17			1000	167,681,672.00
Total				2553	1,080,579,512.07

An audit review of records revealed anomalies as follows:

(a) Mismanagement of 553 Thuraya Modems and SIM Cards Loaded with Data

Delivery Note Number 144444 attached to Payment Voucher No. 1502 indicate that 553 Thuraya Modems and SIM Cards loaded with Data were delivered on 24 August 2017. However, records maintained on Stores Ledger Card S3 Number 427532 and Counter Receipt Voucher S 13 Number 5939334 show that these goods were received on 5 October 2017 and 17 January 2018 respectively. These goods with a value of Kshs.303,822,247 included in one (1) invoice paid through Payment Voucher Nos. 266 and 1502 were therefore, not used for the intended purposes.

(b) Procurement of additional 1,000 Thuraya SIM Cards Loaded with Data

Records further show that the Commission purchased additional 1,000 Thuraya SIM Cards loaded with Data valued at Kshs. 119,663,280 for use during Fresh Presidential Election and the amount was included in Payment Voucher Number 1118.

However, the audit has revealed that these SIM Cards were not delivered, and therefore, on 17 October 2017, the Commission re-activated and re-used 1553 SIM Cards earlier purchased for the General Elections.

In the circumstances, the lawfulness, authorization and value for money of the expenditure of totalling Kshs.119,663,280 cannot be confirmed as required under Section 68 (1) (a) and (b) of the Public Finance Management Act, 2012.

(c) Undelivered SIM Cards

The Commission further purchased 31,928 other additional SIM Cards for use on 26 October 2017. However, records show that 23,261 SIM Cards were received and distributed to Constituencies, leaving a balance of 8,667 SIM Cards whose unit price is Kshs.515 that were purchased at Kshs. 4,463,505 but were not delivered.

(d) Undelivered SIM Cards from Another Firm

The Commission also purchased other 27,237 SIM Cards from another firm for use on 8 August 2017. However, records show that 26,674 SIM Cards were received and distributed to Constituencies, leaving a balance of 563 SIM Cards whose unit price is Kshs.650 that were purchased at Kshs. 365,950 but were not delivered.

2.2 Management of 1,000 Thuraya Modems and SIM Cards Loaded with Data

Audit has revealed that the first batch of 700 and 300 Thuraya Satellite Data Modems and Sim Cards with unlimited data bundle were delivered and distributed to the constituencies before the General Election. However, records show that only 339 modems and Sim Cards with data usage of only 4 GB were used.

Indications are that the Commission did not evaluate the actual data required, which would have been the basis for determination of actual cost. Further, the Commission has not clarified why it was not necessary to negotiate for post payment arrangements that would have guaranteed payment for actual data utilized.

2.3 Failure to Provide Payment Vouchers and other Documents

In addition, the Commission has not provided for audit review Payment Voucher and other supporting documents used to pay M/s Telkom for 16,825 SIM Cards claimed to have been used for the Fresh Presidential Election. The Commission is, therefore, in breach of Section 9 (1) (e) of Public Audit Act, 2015.

3. Procurement of Data Centres and Back Up Infrastructure (Cloud Services)

A letter Ref No. GIS/BUMEA/LL/2017-0000027822 dated 28 June 2017 and IEBC's response Ref No. IEBC/ADM/5/17 dated 30 June 2017 confirms installation of Database on the NTT Cloud based platform in London UK from 29 June to 30 September 2017.

According to the addendum to the evaluation report dated 28 September 2017, the supplier had admitted inability to install Result Transmission Systems (RTS) in the local environment due to time and technical constraints.

Indications under Paragraph 6 of the scope of work contained in the Terms of Engagement for Safran Identity and Security Limited dated 17 October 2017 are that, the supplier was contracted by the Commission to install and configure backup and backend infrastructure (Cloud Service) which included installation of RTS application; Data Base and System Security and monitoring access as may be requested.

3.1 Audit Findings

In all, IEBC, spent on Back Up Infrastructure (Cloud Services) for Supply and implementation of IEBC primary and secondary data centres for General Election and Fresh Presidential Election respectively Kshs.249,128,933.52 and Kshs.73,677,117.88. The Commission was to build a new converged server for primary data center and disaster recovery site to support its electoral technology requirements and other Commission IT operations. The data centers were to provide a seamless access and high availability service to comply with provision of all election laws. The tender was

evaluated and awarded to a contractor at a tender sum of Kshs.249,128,933.52 on 21 March 2017.

Examination of records revealed that the contractor has been paid the entire contract amount of Kshs.249,128,933.52 for delivery of hardware. However, the Commission paid the vendor before testing and commissioning of the equipment.

Other related expenditure were the following:

Services	Contract Value
Provision of IBM server infrastructure and KIEMs security monitoring solution	452,006,003.77
Provision of Oracle database and security solution	273,643,447
Provision of Co-location services for data centre and disaster recovery site	28,035,283.68
	753,684,734.45

Contract for BVR IBM server infrastructure maintenance and KIEMS infrastructure security monitoring solution was awarded through direct procurement method to a firm at Kshs.452,006,003.77 on 17 July, 2017 for a period of one (1) year ending in June 2018. The Commission has explained that Kshs.83,094,240 has so far been paid out of Kshs.452,006,003 and the contract has been terminated.

These expenditure unless implemented judiciously for on-going back up and data centre infrastructure, could lead to nugatory investment. The investment was anticipated to include;

- (a) Vulnerability and event management
- (b) Cyber security operations center (CSOC)
- (c) SOC automation
- (d) Web application firewalls
- (e) Anti-distributed denial of service solution
- (f) Next generation firewalls, email security and licenses
- (g) Network discovery and compliance solution
- (h) Training on deployed security solutions
- (i) One-year hardware warranty and technical support

3.2 Change of Mode of Result Transmission Infrastructure

Although it has been explained that the technical specifications for new converged primary and secondary data centers was to support its electoral technology requirements and other Commission's IT operations, whose primary purpose was to aid transmission of election results among other functions, the Commission changed result transmission system to what is casually referred to as "cloud services".

In the circumstances, it is not possible to confirm the lawfulness and value for money for the expenditure totaling Kshs.249,128,933 relating to Primary and Secondary Data Centers as required under Section 68(1)(a) and (b) of the Public Finance Management Act, 2012.

4. Purchase of Oracle Database and Security Solution

(i) Background and Award of Contract

Examination of records show that a vendor was instructed through unreferenced letter dated 13 April, 2017 to offer review and assessment of election technology. The vendor submitted a report on 3 May, 2017 and on 23 May, 2017 the Commission developed Terms of Reference based on the vendor's recommendations.

The contract for supply and provision of the database and Security solution was awarded through direct procurement to the same vendor at a contract sum of Kshs.273,643,457 within three (3) days starting with tender opening on 29 May, 2017, evaluated and negotiated on 30 May, 2017 and awarded on 31 May, 2017.

(ii) Audit Findings

(a) Unplanned Expenditure

The Commission procured these licenses at Kshs. 273,643,457. Examination of records shows that the ICT department at IEBC requisitioned the purchase of Database Solutions and Licenses at a cost of Kshs. 80,000,000. There appears to have been an excess expenditure of Kshs.193,643,457.

(b) Audit Verification

An audit verification revealed that the Database had been installed at IEBC but another contractor had not installed the Results Transmission System (RTS) application and the vendor had not implemented the Real Application Cluster (RAC) for the Results Transmission System and Database Vault.

5. Procurement of Co-Location Services for Data Centre and Disaster Recovery Site

Audit of contract of procurement of Co-Location Services for Data Centre and Disaster Recovery Site revealed unsatisfactory matters as follows:

Award of Contract to Un-Prequalified Bidder

The Commission through letters Ref IEBC/ADM/5/18 dated 22 August 2016 and Ref. No. IEBC/ADM/5/18 dated 22 August 2016 addressed to Kenya Revenue Authority and Capital Markets Authority respectively requested for names and contacts of various service providers who positively responded to their tender for provision of data center co-location services.

In response, the two (2) agencies provided the required information through letters Reference No. CMA/PROC/1/063 dated 29 August 2016 and Ref No. KRA/5/1003/44 dated 7 September 2016.

However, in unclear circumstances, the tender evaluation committee recommended the award of the contract to a firm which was not listed in responses, therefore, could not provide service for Co-location Services for Data Centre and Disaster Recovery Site at a tender sum of Kshs. 23,111,083.68.

Further, the contract was again varied by Kshs.4,924,200 and awarded to the firm at Kshs. 28,035,283.68 for which no explanation has been provided.

We reiterate the earlier recommendation that these expenditures unless implemented judiciously for on-going back up and data centre infrastructure, could lead to nugatory investment.

6. Supply and Delivery of Ballot Papers for Elections, Statutory Declaration Forms and The Register of Voters

Although records show that the contract was awarded through open tender, restricted tendering and later direct procurement, the Commission has not provided letters of notification and contract documents for all the three (3) different methods of procurement awarding the same contract.

Further, records show double payment of Kshs.20,484,474 through invoice No. 2017/1024 and No. 2017/10245 dated 23 October 2017 and 24 October 2017 respectively were issued by the Supplier for the same service of printing of ballot papers, election forms and poll registers for use during the General Election and Fresh Presidential Election. The Commission explains that Kshs.15,500,000 has so far been recovered, leaving a balance of Kshs.4,981,474.

7. Supply and Delivery of Ballot Boxes for the General Elections

Examination of records shows that the Commission awarded the lowest evaluated contract for the supply and delivery of 106,000 ballot boxes for the general elections to an engineering works contractor at a contract sum of Kshs. 196,100,000.00 (or Kshs.1,850 per unit).

Change of Contract Price

Records show that the Commission procured additional 42,927 ballot boxes for Fresh Presidential election at a unit rate of Kshs.2,500 instead of Kshs.2,250 offered by the supplier resulting in an excess payment of Kshs.10,731,750.

Further, the commission has not justified change of unit cost from the initial amount of Kshs. 1,850 to Kshs. 2,500 from the firm without a validly executed contract. Indications are that there was an attempt to vary the contract which has resulted in total excess payment of Kshs. 27,902,550.

In addition, a verification undertaken in twenty-eight (28) sampled counties across the country revealed that there was inconsistencies on issued ballot boxes maintained at IEBC warehouse in Nairobi compared with actual receipts in the field resulting in a variance of 9,101 ballot boxes which have not been adequately accounted for.

8. Supply and Delivery of Badges

Examination of records show that the Commission awarded a contract for the supply and delivery of 550,381 badges on 20 March, 2017 to a construction company at a contract sum of Kshs. 44,030,480.00.

Audit Findings

(a) Alteration of Contract Price Schedule

Examination of the Form of tender revealed interlineations on quantity, unit cost and the total price figures show that the initial contract amount was Kshs.9,554,370.00, however, it was later cancelled and changed to Kshs.44,030,480.00 for the supply of 550,381 badges. No satisfactory explanation was provided for change resulting in excess payment of Kshs.34,476,110.00 whose value and authorization cannot be confirmed in accordance with Section 68(1)(a) and (b) of the Public Finance Management Act, 2012.

(b) Variation of Contract Price

Further, the Commission varied quantities of badges and procured 712,997 additional badges from the same supplier at Kshs.57,038,160.00 resulting in variation of contract price by 130% contrary to Section 139 (6) of the Public Procurement and Asset Disposal Act, 2015.

(c) Delivery Costs

Although records show that the cost for delivery of 550,381 badges to seventeen (17) Regional offices across the country was included in initial contract sum of Kshs.44,030,480.00, these badges were delivered in Nairobi through Counter Receipt Number 5982572 on 30 June, 2017.

(d) Audit Verification

An audit verification undertaken in thirty (30) sampled counties across the country revealed that there were inconsistencies on issued badges maintained at IEBC warehouse in Nairobi compared with actual receipts in the field resulting in a variance of 170,298 badges which have not been accounted for.

In this circumstance, it is not possible to confirm that IEBC procured badges whose total cost is Kshs. 101,068,640 using a system that is fair, equitable, transparent, competitive and cost effective as required under Article 227 (1) of the Constitution of Kenya, 2010.

9. Supply of Gas Lamp Mantles

(i) Irregular Award of Contract

Examination of Paragraph 2.24 of Appendix to Instructions to Tenders MR 9 of the tender documents required that each bidder was expected to submit a sample in a sealed envelope. The purported winning bidder did not submit a sample, therefore, was non-responsive.

Records also show that the Commission did not eliminate the firm from the process, instead awarded the contract for supplying gas lamp mantles to the same firm at Kshs.5,489,000 contrary to Section 86(1) of the Public Procurement and Asset Disposal Act, 2015.

(ii) Direct Procurement

Examination of documents has further revealed that the Commission ordered additional mantles at Kshs.10,710,336, through direct procurement.

(iii) Audit Verification in the Field

An audit verification undertaken in twenty-nine (29) sampled counties across the country revealed that there were inconsistencies on issued gas lamp mantles maintained at IEBC warehouse in Nairobi compared with actual receipts in the field resulting in a variance of 66,540 gas lamp mantles which have not been adequately accounted for.

10. Supply and Delivery of Security Seals

Examination of records revealed that tender for supplying 3,696,000 security seals was awarded to a contractor at Kshs.19,588,800 (or Kshs.5.30 per unit cost) and contract signed on 22 March 2017.

(i) Audit Findings

Examination of invoices and delivery notes revealed that the contractor supplied 2,001,600 security seals valued at Kshs.10,608,480 on 22 July, 2017 leaving balance of 1,694,400 valued at Kshs.8,980,320.

On 4 August, 2017, the Commission ordered 500,000 additional security seals valued at Kshs. 24,500,000 (or Kshs.49 per unit cost) from another contractor through direct procurement. Although the Commission has explained that the unit prices of seals differ due to the metallic nature of the latter, audit verification did not observe any metallic seals as they were of similar quality.

In unclear circumstances, the Commission did not cancel contract for undelivered security seals numbering 1,694,400 and the supplier went ahead to deliver these seals on 19 October, 2017 therefore, were not used for the intended purposes.

In the circumstance, it is not possible to confirm that Kshs.44,088,800 was incurred lawfully and effectively as required under Article 229(6) of the Constitution.

(ii) Audit Verification in the Field

An audit verification undertaken in thirty-two (32) sampled counties across the country reveals that there were inconsistencies on issued security seals maintained at IEBC warehouse in Nairobi compared with actual receipts in the field resulting in a variance of 579,169 which have not been accounted for.

11. Supply, Delivery, Installation Implementation and Commissioning of Wide Area Network in Two Hundred and Ninety (290) New Locations, Eighteen (18) Existing Sites and Provision of Dedicated Internet Services

(i) Award of Contract

The tender for supply, delivery, installation, implementation and commissioning of Wide Area Network (WAN) in two hundred and ninety (290) new locations, eighteen (18)

existing sites and provision of dedicated internet services was advertised in the three local dailies and the commission website on 16th January, 2017. Bids appear to have been evaluated and the contract was awarded to a firm at Kshs.128,472,393 on 10 April 2017 for a three-year contract period.

(ii) Audit Inspection

(a) Test of Internet Network

Although Paragraph 6.5.1 of the contract document requires that the Commission shall inspect and/or test the services to confirm their conformity to the contract specification, records appear to indicate that internet services were never tested despite the fact that the commission has paid Kshs.117,965,958 (or 90% of the contract price) through payment voucher number 1832 and 4098 both dated 30 June 2017.

(b) Audit Verification of Internet Services

Verification of internet networks in thirty-five (35) counties indicates that Wide Area Network (WAN) which was supposed to be installed in constituency offices were not working. It appears that IEBC did not take adequate measures to assure the requisite service level expectations.

Even though this was not part of the contract, a further test on telephone communication system at the regional offices also revealed that they were not working.

12. Irregular Procurement of Transport Services

(i) Award of Contract

The Commission invited open tenders for provision of transport services during the General Elections of 2017 in all the forty-seven (47) county offices. The opening and evaluation of these tenders is reported to have been done on the same day in all county offices.

(ii) Audit Findings

Audit verification undertaken in thirty-five counties revealed that the Commission did not have procurement officers at that time therefore, lacked capacity to procure these transport services at counties. Therefore, most of the contracts were awarded based on predetermined budgetary allocation issued from the headquarters. In the absence of competition and fair award of contracts, it is not possible to confirm that expenditure of Kshs.1,142,653,945 was fully controlled and that the value for money was obtained on transport services as required under Section 68(1)(a) and (b) of The Public Finance Management Act, 2012.

13. Supply of BVR Kit Internal Batteries

The contract for supply of 8000 BVR kits internal batteries was awarded to a firm at Kshs.47,600,000 on 17 January 2017 through restricted tendering method.

However, examination of documents in support of procurement of BVR Internal batteries revealed that batteries were procured, delivered in the stores but have not been totally utilized to date. Management maintains that the batteries are usable and that out of 8,000, 3003 batteries have been used and expects to use the rest in future.

The IEBC should reevaluate usability of the stock to ensure that expenditure totaling Kshs.47,600,000 was effective in accordance with Section 68(1)(a) and (b) of The Public Finance Management Act, 2012.

14. Provision of Strategic Communication and Integrated Media Campaign Consultancy Services

(i). Award of the contract

The Commission awarded the contract for the media campaign consultancy services to a bidder who had initially quoted Kshs.764, 393,224.00. Prior to the award, two bidders who tied in the combined score were invited for negotiations as per Section 131(6) of Public Procurement and Asset Disposal Act, 2015. The Commission eventually entered into the contract on 27 July 2017 for Kshs.350,001,353. The consultant issued invoice No. PD-011576 on the same day demanding payment of Kshs.105, 001,124.00. The invoice amount was paid through voucher No. 155 on 1 September, 2017. The contract required 30% payment on provision of an inception report.

(ii). Payment before confirmation of Delivery of Services

The contract inspection and acceptance report availed for audit verification was dated November, 2017 indicating that the payment was made before the confirmation of delivery of services. The Commission provided a revised media plan which indicated a media campaign that was concentrated over three weeks (24 July to 13 August 2017).

(iii). Cost of Production of Digital Infomercials

The records of the negotiations between the Commission and the two bidders invited for negotiations indicate that it would not be necessary to produce different infomercials for online / digital platforms. The same infomercials produced for television would be the ones to be placed in the online platforms: *youtube, twitter, facebook, integral, eskimi, ghafila, tuko* among others. However, management explained that the infomercials on TV were different from online infomercials. The contract sum included an amount of Kshs.13,154,161.00 being cost of producing infomercials for digital platforms. No satisfactory explanation was provided why this was the case.

15. Unauthorized Notification of Awarded Contracts

Examination of tender documents and contracts show that winning bidders for tenders amounting to Kshs.1,217,057,023.67 were notified of their award by the Head of Procurement instead of the Accounting Officer contrary to Section 87 (1) of the Public Procurement and Asset Disposal Act, 2015.

16. Failure to Provide Performance Security

Examination of records further show that tenders amounting to Kshs.4,312,046,372 were not supported by the relevant performance security of 10% of the contract price contrary to Section 142 (1) of the Public Procurement and Asset Disposal Act, 2015.

17. Undisclosed Court Awards to the Commission

Audit examination of documents for various court cases revealed that the court awarded Kshs.66,300,000 to the Commission due to on various court petitions during the financial year 2015 - 2016. However, no evidence has been provided for audit to show that dues have been collected from the respective legal firms. Further, the dues have not been disclosed as receivable in the financial statements. The receivables from non-exchange transactions balance of Kshs.1,403,784,000 is, therefore, not fairly stated in the financial statements.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Independent Electoral and Boundaries Commission in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no Key Audit Matters to communicate in my report.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Independent Electoral and Boundaries Commission's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Those charged with governance are responsible for overseeing the Independent Electoral and Boundaries Commission's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in

compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also: -

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Independent Electoral and Boundaries Commission's to cease sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission's to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

27 September 2018

STATEMENT OF FINANCIAL PERFORMANCE

For the Year Ended 30th June 2017

	Note	2016-2017 Unaudited Kshs 000	2015-2016 Audited Kshs 000
Incomes			
Exchequer Issues	3	19,739,575	4,315,700
Appropriation In Aid	4	131,179	8,777
Interest Income	5	-	1,388
Total Incomes		19,870,754	4,325,865
Expenses			
Employee Costs	6	(5,386,666)	(2,554,625)
Depreciation and Amortization Charge	7	(981,079)	(935,630)
Repairs and Maintenance	8	(303,063)	(27,092)
Other Operating Expenses	9	(276,156)	(245,145)
General Expenses	10	(9,665,700)	(1,005,365)
Total Expenditure		(16,612,664)	(4,767,857)
Surplus / (Deficit) for the Period		3,258,090	(441,992)


STATEMENT OF FINANCIAL POSITION

As at 30th June 2017

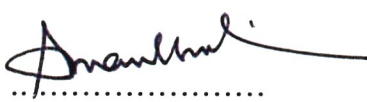
	Note	2016-2017 Unaudited Kshs 000	2015-2016 Audited Kshs 000
Assets			
Current Assets			
Cash and Cash Equivalents	11	4,499,870	209,519
Receivables from Non-Exchange Transactions	12	1,403,784	7,437
Accounts Receivables (ECK Recurrent)	13	11,160	11,160
Car Loan Accounts Receivable	14	26,193	26,193
Total Current Assets		5,941,006	254,309
Non-Current assets			
Property, Plant and Equipment	15(a)	5,742,737	2,422,550
Intangible Assets	16	5,746	8,209
Total Non Current Assets		5,748,483	2,430,759
Total Assets		11,689,489	2,685,068
Current Liabilities			
Accounts Payable	17	(6,077,358)	(634,455)
Retentions and Other Deposits Payable	18	(41,315)	(37,886)
Total Current Liabilities		(6,118,673)	(672,341)
Net Current Assets		5,570,816	2,012,727
Financed by:			
General Fund		1,227,206	1,227,206
Accumulated Surplus		3,991,320	733,230
Mortgage & Car Loan Fund	19	352,290	52,291
		5,570,816	2,012,727

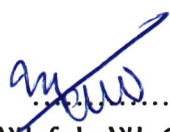
The notes on page 19 to 33 form an integral part of these financial statements.

The financial statements from page 14 to 34 were approved and authorized by the Commission on 31st August, 2017 and signed on its behalf by:


.....
Ezra Chiloba

Commission Secretary/CEO


.....
Osman Ibrahim H.
ICPAK Member No. 2544
Director Finance


.....
Wafula W. Chebukati
Chairman

STATEMENT OF CASH FLOWS

For the Year Ended 30th June 2017			
	Note	2016-2017 Unaudited Kshs 000	2015-2016 Audited Kshs 000
Cash flows from Operating Activities:			
Operating Surplus/(Deficit)		3,258,090	(441,992)
Adjustments for Non-Cash Items:			
Depreciation and Ammortization(Cummulative)	7	981,079	935,630
Transfers and Other Non Cash Charges		-	286,680
ECK Accounts Receivables		-	4,409,551
ECK Accounts Payables		-	(4,420,711)
ECK Old Balances	13	-	11,160
Changes in Working Capital			
Exchequer Releases		(1,374,000)	-
AIA Realized in the 2016/2017 FY		38	-
Increase /(Decrease) in Car Loan Receivables		-	630
(Decrease) /Increase in Salary Advances & Imprests	12	(22,384)	(7,437)
Increase /(Decrease) in Accounts Payables	17	5,442,902	(666,978)
Increase in Retentions and Other Deposits	18	3,429	32,468
Net Cash Flow From Operating Activities		8,289,154	139,002
Cash flows from Investing Activities:			
Purchase of Property and Equipments	15(a)	(4,299,200)	(40,238)
Sale of Property and Equipments	15(a)	396	-
Increase in Staff Mortgage & Car Fund	19	300,000	23,239
Net Cash Flow From Investing Activities		(3,998,804)	(16,999)
Cash flows from Financing Activities:			
Cash flows from Financing Activities		-	-
Net Cash Provided By Financing Activities		-	-
Net Increase (Decrease) in Cash & Cash Equivalent		4,290,350	122,003
Cash and Cash Equivalent at Beginning		209,518	87,515
Cash & Cash Equivalents as at 30th June	11	4,499,868	209,518

STATEMENT OF CHANGES IN NET ASSETS

For the Year Ended 30th June 2017					
	Mortgage & Car Loan Fund	Accum. Surplus	General Fund	Total	
	KShs. 000	KShs. 000	KShs. 000	KShs. 000	KShs. 000
Balance as at 30 June 2015	50,909	889,924	1,216,046	2,156,879	
Prior Years Adjustment	-	286,680	-	286,680	
Surplus/ (Deficit) for the Period	1,381	-	(443,374)	(441,993)	
Cash Reserve (ECK Old Balance)	-	-	11,160	11,160	
Transfers to/from Accumulated Surplus	-	(443,374)	443,374	-	
Balance as at 30 June 2016	52,290	733,230	1,227,206	2,012,726	
Cummulative Surplus/ (Deficit) Period	-	-	3,258,090	3,258,090	
Transfers	-	3,258,090	(3,258,090)	-	
Staff Car Loan and Mortgage Fund	300,000	-	-	300,000	
Balance as at 30 June 2017	352,289	3,991,320	1,227,206	5,570,816	

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	%
Incomes						
Exchequer Issues	18,613,800	4,500,000	23,113,800	19,763,900	3,349,900	86%
Sale of Tender's documents, fines & Nomination Fees received	15,000	-	15,000	142,773	127,773	952%
Total income	18,618,800	4,500,000	23,118,800	19,806,162	3,312,638	86%
Expenses						
Basic Salaries - Permanent Employees	1,233,100	-	1,233,100	1,161,198	71,902	94%
Basic Wages - Temporary Employees	1,750,537	500,000	2,250,537	2,124,659	125,878	94%
Personal Allowance - Paid as Part of Salary	918,513		918,513	867,973	50,540	94%
Employer Contributions to Compulsory NSF	2,040		2,040	1,375	665	67%
Employer Contributions to Staff Pension Schemes	140,000		140,000	134,210	5,790	96%
Utilities Supplies and Services	18,904		18,904	9,977	8,927	53%
Communication, Supplies and Services	281,094		281,094	132,145	148,949	47%
Domestic Travel and Subsistence, and Other Transportation Costs	1,444,328	-57,000	1,387,328	1,082,147	355,181	74%
Foreign Travel and Subsistence, and other transportation costs	122,600		122,600	79,166	43,434	65%
Printing, Advertising and Information Supplies and Services	842,015	-69,000	773,015	294,866	478,149	38%
Rentals of Produced Assets	1,931,417		1,931,417	1,606,617	324,800	83%
Training Expenses	2,041,748		2,041,748	1,936,820	104,928	95%
Hospitality Supplies and Services	1,151,935	-27,000	1,124,935	991,769	133,166	88%
Insurance Costs	230,000		230,000	214,102	15,898	93%
Specialized Materials and Supplies	1,600,564	2,500,000	4,100,564	3,081,243	1,019,321	75%
Office and General Supplies & Services	377,048		377,048	287,112	89,936	76%
Fuel Oil and Lubricants	257,612		257,612	136,271	121,341	53%
Other Operating Expenses	281,670	153,000	434,670	539,929	-105,259	124%
Routine Maintenance - Vehicles and Other Transport Equipment	137,080		137,080	115,121	21,959	84%
Routine Maintenance - Other Assets	102,098		102,098	12,163	89,935	12%
Pension and Retirement Benefits	9,000		9,000	208	8,792	2%
Non-Residential Buildings	60,500		60,500	-	60,500	0%
Purchase of Vehicles and Other Transport Equipments	112,500		112,500	95,846	16,654	85%
Purchase of Office Furniture and General Equipments	3,104,387	1,500,000	4,604,387	4,255,217	349,170	92%
Purchase of Specialized Plant, Equipment and Machinery	168,110		168,110	123,223	44,887	73%
Domestic Loans to Individuals and Households	300,000		300,000	300,000	-	100%
Total Expenditure	18,618,800	4,500,000	23,118,800	19,533,352	3,585,448	84%
Surplus / (Deficit)	-	-	-	272,810	-272,810	

Note 22: Budget Information & Other Disclosures provide explanations on the Statement of budget execution.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th June 2016

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 (KSh 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 FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

c) Taxes – IAS 12

Income tax

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.

The depreciation rates are 30% for Computers, 25% for motor vehicles, 12.5% for office equipments and 12.5% for furniture and fittings on reducing balance basis.

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.

The amortization rate for intangible assets of the Commission is 30% on reducing balance basis.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

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 FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

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 full-time employees. It operates a defined contribution plan which is a post-employment benefit plan under which the Commission pays fixed contributions into a separate Commission (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. The Scheme is administered by ICEA Lions Asset Management Ltd.

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.

m) Comparative Figures

Comparative figures for the year have been provided.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

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 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 in 2015/2016 financial year. This was after the National Treasury carried out an independent audit of the pending bills in all the 17 Regions.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

3. Government Exchequer Issues

	2016-2017	2015-2016
Description	KSh 000	KSh 000
Recurrent Exchequer Releases:		
Total Exchequer Releases for Q1	760,000	360,000
Total Exchequer Releases for Q2	1,255,000	1,125,000
Total Exchequer Releases for Q3	3,010,000	1,434,200
Total Exchequer Releases for Q4	14,798,900	1,370,000
National Treasury Recoveries	(84,325)	-
Sub Total	19,739,575	4,289,200
Development Exchequer Releases:		
Total Exchequer Releases	-	26,500
Sub Total	-	-
Total	19,739,575	4,315,700

In the first quarter of the 2016/2017 financial year, the National Treasury instructed Central Bank of Kenya vide National Treasury Letter Ref: AG/CONF/17/ VOL 6 (33) dated 22nd July, 2016 to transfer total Kshs. 84,325,396.20 from the Commission's Account held at the Central Bank. The amount transferred from the IEBC Recurrent Account was KSh.83,870,762.85 whereas the amount recovered from the IEBC Development Account was KSh.454,633.35. This has been netted from the recurrent exchequer in the statement of financial performance for the period.

4. Appropriation in Aid (AIA)

	2016-2017	2015-2016
Description	KSh 000	KSh 000
Nomination Fees	110,049	484
Sale of tenders ,Maps and Register of Voters	18,630	2,597
Fines & Penalties from Aspirants	2,500	5,696
Total	131,179	8,777

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

5. Interest Income

The interest income relates to interest from car loan fixed deposit. The car loan interest matures every six months and is rolled over plus the principal. The interest received is net of withholding tax.

	2016-2017	2015-2016
Description	KSh 000	KSh 000
Accrued Interest for the Year	-	1,389
Total	-	1,389

6. Employee Costs

	2016-2017	2015-2016
Description	KSh 000	KSh 000
Salaries and Wages Permanent Employees	1,161,378	977,941
Salaries and Wages Contractual Employees	2,124,659	191,914
Personal Allowances	867,973	926,382
Contributions to Pensions and Health Schemes	135,585	141,557
Domestic Travel and Subsistence	1,017,375	264,505
Foreign Travel and Subsistence	79,493	40,142
Gratuity	203	12,185
Total	5,386,666	2,554,625

7. Depreciation and Amortization Expense

	2016-2017	2015-2016
Description	KSh 000	KSh 000
Property, Plant and Equipment	978,616	932,112
Intangible Assets	2,463	3,518
Total	981,079	935,630

8. Repairs & Maintenance Expenditure

	2016-2017	2015-2016
Description	KSh 000	KSh 000
Routine Maintenance of Vehicles & Other Transport Equipments.	115,790	22,026
Routine Maintenance (Other Assets)	187,273	5,067
Total	303,063	27,092

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

9. Other Operating Expenses

	2016-2017	2015-2016
Description	KSh 000	KSh 000
Witness Expenses	32	867
Bank Services, Commission and Charges	-	8
Contracted Guards	10,059	18,253
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	6,513	1,855
Legal Dues, Arbitration & Compensation	96,215	65,889
Parking Charges	5,652	5,652
Contracted Technical Services	157,685	152,623
Total	276,156	245,145

10. General Expenses

	2016-2017	2015-2016
Description	KSh 000	KSh 000
Utilities, Supplies and Services	9,977	10,407
Communications, Supplies and Services	132,145	71,145
Printing, Advertising, Information Supplies & Services	294,866	18,979
Rentals of Produced Assets	1,606,617	403,345
Training Expenses	1,936,820	32,759
Hospitality Supplies and Services	991,769	148,997
Insurance Costs	214,102	205,751
Specialized Materials and Supplies	4,044,020	36,058
Office and General Supplies and services	299,113	41,497
Fuel Oil and Lubricants	136,271	36,428
Total	9,665,700	1,005,365

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

11. Cash and Bank

		2016-2017 (Unaudited)	2015-2016 (Audited)
Bank Account Name	Account No.	KSh 000	KSh 000
KCB IEBC Car Loan Bank Account	1104823519	- 0.21	26,098
CBK IEBC Recurrent Main Account	1000181729	1,391,587	77,785
CBK IEBC Deposit Account	1000181931	39,044	37,886
CBK IEBC Development Bank Ac	1000182148	-	455
KCB IEBC REC Mombasa/S. Coast	1116811162	141,606	2,462
KCB IEBC REC Nyanza C./Kisumu	1116780445	16,658	3,691
KCB IEBC REC Bungoma Region	1116566443	93,802	3,596
KCB IEBC REC C. Eastern/Meru	1116774127	137,456	611
KCB IEBC REC Central Rift/Nakuru	1116816857	198,440	3
KCB IEBC REC Garissa/Ijara	1116817365	7,521	2,910
KCB IEBC REC Lower E./Machakos	1116791366	291,435	3,971
KCB IEBC REC Nairobi	1116817721	251,883	6,001
KCB IEBC REC N. Coast/Kilifi	1116804042	50,183	1,379
KCB IEBC REC North Rift	1116791110	190,714	9,532
KCB IEBC REC Nyanza South	1116811235	188,136	810
KCB IEBC REC Nyeri Region	1116756439	160,344	1,470
KCB IEBC REC South Rift/Borret	1116805243	227,743	8,496
KCB IEBC REC Thika Region	1116811553	180,512	6,058
KCB IEBC REC Upper Eastern/Isido	1116800543	61,150	2
KCB IEBC REC Wajir/Mandera	1116539934	20,809	6,071
KCB IEBC REC Western/Kakamega	1116744694	155,642	988
KCB IEBC University Way	1117602532	322,236	4,374
KCB IEBC Call Account	1138835137	44	4,867
KCB IEBC Donor Account (IDEA)	1130902757	18	-
KCB IEBC Salary Control Account	1126334723	46,808	-
HFCK IEBC Mortgage Account	2172923101	200,000	-
HFCK IEBC Car Loan Account	2172923103	126,098	-
Total		4,499,870	209,519

12. Receivables from Non-Exchange Transactions

	2016-2017 (Unaudited)	2015-2016 (Audited)
Description	KSh 000	KSh 000
Outstanding Imprests	24,171	1,530
Prepayments - Salary Advances	217	474
Exchequer issued on 4.07.2017	1,374,000	-
Court Awards to IEBC on Cases Won	5,396	5,396
Nomination Fees	-	38
Total	1,403,784	7,437

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

13. ECK Accounts Receivable

	2016-2017 (Unaudited)	2015-2016 (Audited)
Description	KSh 000	KSh 000
ECK Salary Advances	9,215	9,215
ECK Imprests	1,945	1,945
Total	11,160	11,160

The uncleared balances of KSh 11,160,000 consist of staff salary advances and imprests that the Commission is required to initiate a recovery or demonstrate that the amounts that were recovered from the former ECK staff to PSASB taskforce.

14. Car Loan Accounts Receivable

	2016-2017 (Unaudited)	2015-2016 (Audited)
Description	KSh 000	KSh 000
Debtors Outstanding Loan	26,193	26,193
Total	26,193	26,193

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th June 2016

15. (a) Property, Plant and Equipment Movement Schedule (Ksh.000)

	Office Buildings	Computers & Equipment	Motor Vehicles	Office Equipment	Furniture and Fittings	Totals
2016-2017 (Unaudited)						
Cost :						
As at 1st July 2016	132,806	8,706,628	591,792	229,307	73,027	9,733,560
Additions	-	4,202,042	95,846	23	1,289	4,299,200
Disposals	-	(2,716)	-	-	-	(2,716)
As at 30th June, 2017	132,806	12,905,954	687,638	229,330	74,316	14,030,044
Depreciation:						
As at 30th June 2016	-	(6,653,395)	(495,362)	(128,662)	(33,591)	(7,311,010)
Less: Acc. Dep. on Disposals	-	2,320	-	-	-	2,320
Charge for the Year	-	(931,123)	(30,098)	(12,426)	(4,970)	(978,617)
As at 30th June, 2017	-	7,582,198	525,460	141,088	38,561	8,287,307
Net Carrying Amount :						
As at 30 th June, 2017	132,806	5,323,756	162,178	88,242	35,755	5,742,737

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

15. (b) Property, Plant and Equipment Movement Schedule (Ksh.000)

2015-2016 (Audited)	Office Buildings	Computers & Equipment	Motor Vehicles	Office Equipment	Furniture and Fittings	Totals
Cost :						
As at 1st July 2015	98,200.00	8,701,703.00	591,792.00	228,600.00	73,027.00	9,693,322.00
Additions	34,606	4,925	-	707	-	40,238
As at 30th June 2016	132,806	8,706,628	591,792	229,307	73,027	9,733,560
Depreciation:						
As at 1st July 2015	-	(5,773,439)	(463,218)	(114,284)	(27,957)	(6,378,898)
Charge for the year	-	(879,956)	(32,144)	(14,378)	(5,634)	(932,112)
As at 30th June 2016	-	(6,653,395)	(495,362)	(128,6620)	(33,591)	(7,311,010)
Net Carrying Amount :						
As at 30th June 2016	132,806	2,053,233	96,430	100,645	39,436	2,422,550

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

16. Intangible Assets Movement Schedule

	2016-2017	2015-2016
	Kshs. '000	Kshs. '000
	(Unaudited)	(Audited)
Cost:		
As at 1 st July	66,851	66,851
Additions	-	-
As at 30 th June	66,851	66,851
Amortization:		
As at 1 st July	(58,642)	(55,124)
Charge for the Year	(2,463)	(3,518)
As at 30 th June	(61,105)	(58,642)
Net Carrying Amount	5,746	8,209

The Intangible Assets consists of Elections transmission system, Exchange server systems, OMR scanner software, SPSS software, QuickBooks software, Security Access Control System and related licenses.

17. Recurrent Accounts Payable

	2016-2017	2015-2016
	(Unaudited)	(Audited)
Description	KSh 000	KSh 000
2012/2013 General Election Payables	634,455	1,301,432
Accounts Payable (Commitments & Creditors)	5,706,675	94,854
Bills Not Payable	-	(337,351)
Bills Paid during the year ended	(263,772)	(424,480)
Total	6,077,358	634,455

The Commission paid pending bills of KSh 263,772,913.00 in the period under review and were in regard to legal fees that arose from the March 4th 2013 General Election Petitions.

The accounts payable of Kshs.5,706,675,538.00 relates to commitments and payables that had not been settled as at 30th June, 2017. However, the commitments were subsequently settled at the beginning of 2017/2018 financial year.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

18. Retentions and Deposits Payable

	2016-2017 (Unaudited)	2015-2016 (Audited)
Description	KSh 000	KSh 000
Opening Balance as at 1 st July	37,886	5,417
Retention Fees and Other Deposits Withheld	4,343	34,594
Retention Fees and Deposits Paid	(914)	(2,125)
Total	41,315	37,886

The retentions and deposits withheld includes monies retained by the Commission from construction companies who are yet to complete the construction works, amounts held by the Commission for suppliers that were partly paid by UNDP and refundable deposits on hired ballot boxes and other equipments.

19. Mortgage & Car Loan Fund

	2016-2017 (Unaudited)	2015-2016 (Audited)
Description	KSh 000	KSh 000
Staff Mortgage Fund	200,000	-
ECK Car Loan Receivables	26,192	26,192
Staff Car Loan Fund	126,098	26,098
Total	352,290	52,291

The Commission's Mortgage and Car Loan revolving is managed by Housing Finance Corporation of Kenya and was set up in Q4 in the 2016/2017 financial year.

20. Grants from Development Partners

The Commission in the period under review received KSh. 16,408,399.00 funds from UNDP. This is to be used to defray related taxation costs on temporary employees engaged during the Mass Voter Registration I exercise in the 2015/2016 financial year. The actual support was totaling Ksh. 114 million as per the UNDP Summary Statement. In compliance with 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.

21. 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.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

22. Budget Information & Other Disclosures

The Commission's annual budget is prepared and presented in a single statement on cash basis which followed the government Medium Term Expenditure Framework process. During the period under review, the Commission reallocated funds amounting to Kshs.386.36 million to cater for legal fees/bills and other recurrent expenses as indicated in the budget execution statement. This was done in consultation with the National Treasury for realignments on the basis of absorption levels. The Commission performed above revenue collections mainly because of nomination fees, fines and penalties from aspirants.

23. 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 Ksh. 331,166,457.65 million to pay outstanding pending bills which have not been validated by the National Treasury's internal audit department or have pending court cases. The Commission also recognizes possible future obligations relating to legal fees on pending court cases and gratuities payable to staff members who are on a term contract.

24. 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. The scheme is currently 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. The fund financial position was as reflected below:

Staff Pension Fund Status	2016-2017 Shs 000	2015-2016 Shs 000
Balance at Beginning of the Year	1,145,062.00	907,979.00
Contribution During the Year	228,305.00	218,323
Benefits Payable to Seceding Members	(24,393)	(3,146)
Change in Net Assets for the Year	379,688.00	237,083.00
Balance at the End of the Year	1,524,750.00	1,145,062.00

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June, 2017

25. Number of Employees

The average number of permanent and pensionable employees for the Commission as at 30th June, 2017 and 2016 were eight hundred and eighty two (882) and eight hundred and fifty eight (858) respectively. The Commission however engages contractual staff on a need basis.

26. Entity Tax Status

The Commission is a government agency, fully funded by the government and is therefore tax exempt. The Commission pays taxes as per the regulations.

PROGRESS ON FOLLOW UP OF AUDIT RECOMMENDATIONS

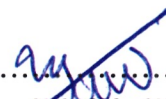
Reference No. on External Audit Report	Issue / Observation from Auditor	Management Comments	Focal point Person to Resolve the Issue.	Status:	Time frame:
Auditor General Report of 30 th May, 2014	ECK Outstanding balances	This includes the Car loan scheme, ECK Accounts receivables and payables.	CEO Ezra Chiloba	Resolved	2015/2016
Auditor General Report of 23 rd May 2016	Irregular Procurement and payment of Additional 4600 Electronic Voter Identification Devices(EVIDs)	The payment of the handheld EVIDS were procured within the law and payment were based on subsisting contract between the parties and not the subject of variation	CEO Ezra Chiloba	Resolved	2016/17
Auditor General Report of 23 rd May 2016	Irregular Payment for transportation of Election Materials	Mr. Abdullah Yusuf Farah swore an affidavit claiming that he was also the owner of the Alhamdul Company. The commission is streamlining its records management system.	CEO Ezra Chiloba	Not Resolved	2016/17
Auditor General Report of 23 rd May 2016	Unsupported pending bills	The commission provided the payment vouchers as requested and are available for audit verification	CEO Ezra Chiloba	Not Resolved	2016/17
Auditor General Report of 23 rd May 2016	Transfer of Computer Equipments to Burundi	The commission disposal committee approved the disposal since the devices were obsolete. Public Procurement and Disposal procedure was followed.	CEO Ezra Chiloba	Not Resolved	2016/17
Auditor General Report of 23 rd May 2016	Loss of BVR Kits , Generators and Solar Panels	Matter is still under investigation. Generator s and solar panels were inherited from the defunct ECK without proper handing reports.	CEO Ezra Chiloba	Not Resolved	2016/17
Auditor General Report of 23 rd May 2016	Inaccurate pending bills	The invalidated pending bills at the regional offices and the head office have been disclosed as contingent liabilities in line with IPSAS 19. Reconciliation of the pending bills is currently underway.	CEO Ezra Chiloba	Not Resolved	2016/17
Auditor General Report of 23 rd May 2016	Irregular procurement of election materials due to lack of approved procurement plan for the year	The priorities were in the procurement plan. The procurement plan was available for review.	CEO Ezra Chiloba	Not Resolved	2016/17
Auditor General Report of March 2017	The basis upon which rates for the provision of the BVR System vendor support and maintenance were determined was not explained.	The rates were determined through a negotiated process as per the PPDA act 2005 and PPD Regulation 2006	DICT	Awaiting response from KENAO	2017/18

Reference No. on External Audit Report	Issue / Observation from Auditor	Management Comments	Focal point Person to Resolve the Issue.	Status:	Time frame:
	The BVR SLA contract contents were altered contrary to requirements of Article 227 (1) of the constitution of Kenya, 2010 on fairness, equity, transparency, competitiveness and cost effectiveness.	Direct Procurement method which is allowed under the PPDA 2005 Section 2, 74 and 75 with all the necessary approvals and justification. The negotiation report formed the basis of the contract between the Commission and the service provider Attached are tender processing committee recommendations, tender committee approvals, and the justification for the direct procurement for consideration	DICT	Awaiting response from KENAO	2017/18
Auditor General Report of March 2017	Irregular Payment of Legal Dues, Arbitration & Compensation	The additional pending bills paid were paid with due approvals and adequately support based on ARO A detailed list of all legal fees paid is attached for your verification. The Commission Human Resources and Administration Policies and Procedures Manual authorizes the Director Legal and Public Affairs to communicate both internally and externally in addition to the Commission Secretary.	DLPA	Awaiting response from KENAO	2017/18
Auditor General Report of March 2017	Use of Law Firms that were not Prequalified	the Commission has used the prequalification lists of other public entities as is permissible under section 32 of the now repealed Public Procurement and Disposal Act, 2005	DLPA	Awaiting response from KENAO	2017/18
Auditor General Report of March 2017	Legal Representation without valid contracts	Letter of instructions duly signed based on the ARO	DLPA	Awaiting response from KENAO	2017/18
Auditor General Report of March 2017	Nugatory payments resulting into wasteful expenditure	Contract attached for verification. Court award attached for verification	DICT/CEO	Awaiting response from KENAO	2017/18
Auditor General Report of March 2017	Deliveries Election Materials- Kshs.26,696,006.70	items which were not issued for the by-election were subsequently used in continuous voter registration exercise	DSCM	Awaiting response from KENAO	2017/18

Reference No. on External Audit Report	Issue / Observation from Auditor	Management Comments	Focal point Person to Resolve the Issue.	Status:	Time frame:
Auditor General Report of March 2017	Procurement of air tickets totaling to Kshs.9, 247,782.00 through direct procurement contrary to Section 74 (3) of the Public Procurement and Disposal Act, 2005.	The tickets were procured directly from vendors who are registered by an international regulatory authority (I.A.T.A). M/S	DSCM	Awaiting response from KENAO	2017/18
Auditor General Report of March 2017	Fixed assets register has not been updated with 68 Olympia generators and 1,329 solar panels which are lying idle in various regional offices of the Commission.	The Commission has planned to value the assets inherited from ECK by engaging the services of a professional value to assist in estimating the optimal value of the inherited assets to be recognized in the fixed assets register.	CEO	Awaiting response from KENAO	2017/18



.....
Ezra Chiloba
Commission Secretary/CEO



.....
Wafula W. Chebukati
Chairman

**Statement of Financial Position**

Entity: 2031-Independent Electoral and Boundaries Commission

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(3,555,841,993.95)	(1,191,051,429.05)
Cash Balances	22B	7,414,505,387.35	1,572,874,571.50
Total Cash And Cash Equivalents		3,858,663,393.40	381,823,142.45
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	2,403,899.45	31,786,193.65
TOTAL FINANCIAL ASSETS		3,861,067,292.85	413,609,336.10
Financial Liabilities			
Accounts Payables - Deposits	24	2,331,764,681.05	(708,078,481.15)
NET FINANCIAL ASSETS		1,529,302,611.80	1,121,687,817.25
REPRESENTED BY			
Fund Balance b/fwd	25	1,121,687,817.25	87,848,790.85
Surplus/Deficit for the Year		405,274,033.55	915,954,485.40
NET FINANCIAL POSITION		1,526,961,850.80	1,003,803,276.25

The Statement has been prepared, reviewed and approved by the following:

Prepared By: RONO CLIFFORDDate: 28/09/2017Reviewed By: Patrick NyalenDate: 29/09/17

Approved By: _____

Date: _____

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 2031-Independent Electoral and Boundaries Commission

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	20,169,574,603.80	5,060,065,665.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	100,547,793.00	5,103,832.00
TOTAL RECEIPTS		20,270,122,396.80	5,065,169,497.00
PAYMENTS			
Compensation of Employees	12	4,291,103,997.90	2,230,275,133.50
Use of goods and Services	13	10,677,961,967.75	1,915,776,142.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	202,901.80	12,185,165.00
Acquisition of Assets	18	4,895,579,495.80	(9,021,429.15)
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		19,864,848,363.25	4,149,215,011.60
SURPLUS/DEFICIT		405,274,033.55	915,954,485.40

The Statement has been prepared, reviewed and approved by the following:

Prepared By:

RONO CLIFFORD

Date:

28/09/2017

Reviewed By:

Patrick Nyalava

Date:

29/9/17

Approved By:

Date:



STATEMENT OF CASH FLOW

Entity: 2031-Independent Electoral and Boundaries Commission
 Current Period: JUL-16 To JUN-17
 Compare With: JUL-15 To JUN-16

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	20,169,574,603.80	5,060,065,665.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	201,095,586.00	10,207,664.00
Payments for Operating Expenses			
Compensation of Employees	12	4,291,103,997.90	2,230,275,133.50
Use of goods and Services	13	10,677,961,967.75	1,915,776,142.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	202,901.80	12,185,165.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		3,069,225,456.40	(515,655,197.30)
Net Cash From Operating Activities	A	8,470,626,778.75	396,381,690.95
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	4,895,579,495.80	(9,021,429.15)
Net Cash Flow From Investing Activities	B	(4,895,579,495.80)	9,021,429.15
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	3,575,047,282.95	405,403,120.10
Cash and Cash Equivalent at BEGINNING of The Year		381,823,142.45	(136,360,686.65)
Cash and Cash Equivalent at END of The Year	22A+22B	3,858,663,393.40	381,823,142.45

The Statement has been prepared, reviewed and approved by the following:

Prepared By: Rono Clifford
 Reviewed By: Patrick Nyamira
 Approved By: _____

Date: 28/09/2017
 Date: 29/09/2017
 Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 2031-Independent Electoral and Boundaries Commission

Period: JUL-16 To JUN-17

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0617000000		Management of Electoral Processes	23,617,346,790.00	19,864,848,363.25	3,752,498,426.75
	0617010000	General Administration Planning and Support Services	4,814,237,976.00	4,133,528,560.45	680,709,415.55
	0617020000	Voter Registration and Electoral Operations	11,474,911,189.00	9,955,543,442.00	1,519,367,747.00
	0617030000	Voter Education and Partnerships	1,949,069,664.00	850,735,067.90	1,098,334,596.10
	0617040000	Electoral Information and Communication Technology	5,379,127,961.00	4,925,041,292.90	454,086,668.10
T000000			23,113,800,000.00	19,864,848,363.25	3,248,951,636.75
	T0000		23,113,800,000.00	19,864,848,363.25	3,248,951,636.75
		Grand Total	46,731,146,790.00	39,729,696,726.50	7,001,450,063.50

The Statement has been prepared, reviewed and approved by the following:

Prepared By: Rono Clifford

Date: 28/09/2017

Reviewed By: Patrick Nyalava

Date: 29/09/2017

Approved By: _____

Date: _____



Trial Balance

Entity: 2031-Independent Electoral and Boundaries Commission

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1320102 Capital Grants from International Organizations	0.00	0.00	0.00	0.00
1320100 Grants from International Organizations - Cash through Exchequer	0.00	0.00	0.00	0.00
1320000 Grants from International Organisations	0.00	0.00	0.00	0.00
1420336 mination Fees	0.00	79,830,200.00	0.00	(624,000.00)
1420300 Administrative Fees and Charges collected as AIA	0.00	79,830,200.00	0.00	(624,000.00)
1420601 Sale of Tender Documents	0.00	20,717,593.00	0.00	(4,479,832.00)
1420600 Receipts from Sale of Incidental Goods	0.00	20,717,593.00	0.00	(4,479,832.00)
1420000 Sales of Goods and Services	0.00	100,547,793.00	0.00	(5,103,832.00)
2110111 Basic Salaries - Electoral Commission Of Kenya	1,162,886,584.65	0.00	977,940,538.30	0.00
2110100 Basic Salaries - Permanent Employees	1,162,886,585.00	0.00	977,940,538.30	0.00
2110201 Contractual Employees	14,310,200.00	0.00	0.00	0.00
2110202 Casual Labour - Others	2,110,349,181.20	0.00	191,913,800.00	0.00
2110200 Basic Wages - Temporary Employees	2,124,659,381.00	0.00	191,913,800.00	0.00
2110301 House Allowance	385,610,531.65	0.00	380,900,966.35	0.00
2110307 Hardship Allowance	33,912,445.45	0.00	153,855,204.70	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110311 Transfer Allowance	20,122,235.70	0.00	3,984,553.05	0.00
2110312 Responsibility Allowance	31,408,573.60	0.00	30,595,471.50	0.00
2110313 Entertainment Allowance	30,019,000.00	0.00	29,241,870.90	0.00
2110314 Transport Allowance	97,922,232.75	0.00	92,351,419.20	0.00
2110315 Extreuous Allowance	9,561,352.00	0.00	9,539,739.10	0.00
2110316 Security Allowance	181,083,300.00	0.00	143,057,702.00	0.00
2110317 Domestic Servant Allowance	959,950.00	0.00	960,000.00	0.00
2110320 Leave Allowance	77,373,617.05	0.00	81,894,668.55	0.00
2110300 Personal Allowances paid as part of Salary	867,973,238.00	0.00	926,381,595.35	0.00
2110000 Wages and Salary Contributions	4,155,519,204.00	0.00	2,096,235,933.65	0.00
2120101 Employer Contributions to National Social Security Fund	1,375,200.00	0.00	2,039,200.00	0.00
2120103 Employer Contribution to Staff Pensions Scheme	134,209,593.85	0.00	131,999,999.85	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	135,584,794.00	0.00	134,039,199.85	0.00
2120000 Social Contributions	135,584,794.00	0.00	134,039,199.85	0.00
2210101 Electricity	6,600,728.00	0.00	6,791,917.30	0.00
2210102 Water and Sewarage Charges	3,375,945.00	0.00	3,614,724.00	0.00
2210103 Gas expenses	0.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	9,976,673.00	0.00	10,406,641.30	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	126,908,803.50	0.00	49,196,374.45	0.00
2210202 Internet Connections	1,461,999.00	0.00	7,061,000.10	0.00
2210203 Courier & Postal Services	2,941,119.00	0.00	2,658,431.00	0.00
2210205 Satellite Access Services	191,180.00	0.00	203,593.45	0.00
2210206 Licencing fees for Communication	641,600.00	0.00	11,854,304.00	0.00
2210200 Communication, Supplies and Services	132,144,702.00	0.00	70,973,703.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	313,912,931.20	0.00	51,746,978.60	0.00
2210302 Accommodation - Domestic Travel	213,914,023.00	0.00	64,202,425.00	0.00
2210303 Daily Subsistance Allowance	515,060,787.90	0.00	148,568,433.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	1,170,244.00	0.00	1,128,600.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,044,057,986.00	0.00	265,646,436.60	0.00
2210401 Travel Costs (airlines, bus,	19,820,805.65	0.00	8,808,320.40	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
railway, etc.)				
2210402 Accommodation	13,980,432.25	0.00	8,347,702.00	0.00
2210403 Daily Subsistence Allowance	35,219,636.65	0.00	15,216,012.45	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	923,644.70	0.00	90,897.75	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	69,944,519.30	0.00	32,462,932.60	0.00
2210502 Publishing & Printing Services	75,124,868.00	0.00	13,270,082.90	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	12,949,855.00	0.00	2,527,452.65	0.00
2210504 Advertising, Awareness and Publicity Campaigns	192,823,325.00	0.00	2,345,226.00	0.00
2210505 Trade Shows and Exhibitions	13,967,995.00	0.00	3,232,146.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	294,866,043.00	0.00	21,374,907.55	0.00
2210603 Rents and Rates - Non-Residential	469,552,220.30	0.00	179,388,651.05	0.00
2210604 Hire of Transport, Equipment	1,142,653,945.00	0.00	248,404,055.00	0.00
2210600 Rentals of Produced Assets	1,612,206,165.00	0.00	427,792,706.05	0.00
2210701 Travel Allowance	633,540,816.40	0.00	4,917,600.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	374,200.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	129,326,200.00	0.00	1,740,700.00	0.00
2210708 Trainer Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	1,168,356,447.50	0.00	25,763,537.05	0.00
2210711 Tuition Fees Allowance	5,596,660.50	0.00	0.00	(70,630.00)
2210712 Trainee Allowance	0.00	0.00	34,000.00	0.00
2210700 Training Expenses	1,936,820,124.00	0.00	32,830,037.05	(70,630.00)
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	789,800,836.50	0.00	199,819,956.00	0.00
2210802 Boards, Committees, Conferences and Seminars	201,012,233.85	0.00	12,376,404.00	0.00
2210808 Purchase of Coffins	956,200.00	0.00	744,207.00	0.00
2210800 Hospitality Supplies and Servi	991,789,270.00	0.00	212,940,567.00	0.00
2210901 Group Personal Insurance	9,499,764.00	0.00	9,266,541.15	0.00
2210910 Medical Insurance	204,601,789.35	0.00	196,484,354.85	0.00
2210900 Insurance Costs	214,101,553.00	0.00	205,750,896.00	0.00
2211009 Education and Library Supplies	0.00	0.00	396,450.00	0.00
2211024 Purchase of Election materials- Ballot Boxes, Polling Booths, Security Rivets and Security Seals	3,268,809,468.40	0.00	31,778,690.75	0.00
2211029 Purchase of Safety Gear	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	3,268,809,468.00	0.00	32,175,140.75	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	66,002,242.00	0.00	21,497,359.70	0.00
2211102 Supplies and Accessories for Computers and Printers	223,783,344.00	0.00	4,681,354.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	9,327,150.00	0.00	8,059,500.00	0.00
2211100 Office and General Supplies and Services	299,112,736.00	0.00	34,238,213.70	0.00
2211201 Refined Fuels and Lubricants for Transport	134,702,766.65	0.00	33,775,311.55	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	1,568,491.00	0.00	1,393,000.00	0.00
2211200 Fuel Oil and Lubricants	136,271,258.00	0.00	35,168,311.55	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	10,059,097.20	0.00	18,252,529.95	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	6,513,053.00	0.00	1,854,989.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	0.00	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	359,987,815.00	0.00	333,057,941.85	0.00
2211310 Contracted Professional Services	0.00	0.00	0.00	0.00
2211311 Contracted Technical Services	157,685,487.65	0.00	152,622,604.10	0.00
2211318 Witness Expenses	31,800.00	0.00	866,700.00	0.00
2211321 Parking charges	5,651,520.00	0.00	5,651,520.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2211327 Payment of Duty	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	539,928,773.00	0.00	512,306,284.90	0.00
2210000 Goods and Services	*****	0.00	1,894,066,773.05	(70,630.00)
2220101 Maintenance Expenses - Motor Vehicles	115,550,137.60	0.00	14,516,057.40	0.00
2220105 Routine Maintenance - Vehicles	239,897.00	0.00	2,197,396.80	0.00
2220100 Routine Maintenance - Vehicles	115,790,035.00	0.00	16,713,454.20	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	1,596,502.00	0.00	1,516,380.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	0.00	0.00	850,000.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	5,935,110.00	0.00	0.00	(460,200.00)
2220210 Maintenance of Computers, Software, and Networks	4,631,050.00	0.00	3,160,360.00	0.00
2220200 Routine Maintenance - Other Assets	12,162,662.00	0.00	5,526,740.00	(460,200.00)
2220000 Routine Maintenance	127,952,697.00	0.00	22,240,194.20	(460,200.00)
2710118 Gratuity - Electoral Commission of Kenya	202,901.80	0.00	12,185,165.00	0.00
2710100 Government Pension and Retirement Benefits	202,901.80	0.00	12,185,165.00	0.00
2710000 Social Security Benefits	202,901.80	0.00	12,185,165.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)	0.00	0.00	26,829,024.00	0.00
3110200 Construction of Building	0.00	0.00	26,829,024.00	0.00
3110504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	0.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	95,846,000.05	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	95,846,000.10	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	5,576,100.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	4,370,934,471.90	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	4,376,510,572.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	123,222,923.85	0.00	4,471,150.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	123,222,924.00	0.00	4,471,150.00	0.00
3110000 Acquisition of Fixed Capital Assets	4,595,579,496.00	0.00	31,300,174.00	0.00
4110403 Housing loans to public servants	200,000,000.00	0.00	0.00	0.00
4110405 Car loans to Public Servants	100,000,000.00	0.00	0.00	0.00
4110400 Domestic Loans to Individuals and Households	300,000,000.00	0.00	0.00	0.00
4110000 Domestic Lending and On-lending	300,000,000.00	0.00	0.00	0.00
4120201 Kenya Commercial Bank	0.00	0.00	0.00	(40,321,603.15)
4120200 Equity Participation in Domestic Public Financial Institutions	0.00	0.00	0.00	(40,321,603.15)
4120000 Domestic Equity Participation	0.00	0.00	0.00	(40,321,603.15)
6530101 Ministry HQ Recurrent Bank A/C	0.00	3,550,629,465.05	0.00	1,187,207,209.50
6530100 Recurrent Bank Accounts	0.00	3,550,629,465.00	0.00	1,187,207,209.50
6530000 Recurrent Bank Accounts	0.00	3,550,629,465.00	0.00	1,187,207,209.50
6540101 Ministry HQ Development Bank A	0.00	11,907,000.00	0.00	11,452,366.65
6540100 Development Bank Accounts	0.00	11,907,000.00	0.00	11,452,366.65
6540000 Development Bank Accounts	0.00	11,907,000.00	0.00	11,452,366.65
6550101 Ministry HQ Deposit Bank A/C	6,694,471.10	0.00	7,608,147.10	0.00
6550100 Deposit Bank Accounts	6,694,471.10	0.00	7,608,147.10	0.00
6550000 Deposit Bank Account	6,694,471.10	0.00	7,608,147.10	0.00
6580101 Cash	3,946,865,151.10	0.00	465,474,392.05	0.00
6580104 Cash in Transit	3,467,640,236.25	0.00	1,107,400,179.45	0.00
6580100 Cash in Hand	7,414,505,387.00	0.00	1,572,874,571.50	0.00
6580000 Cash in Hand	7,414,505,387.00	0.00	1,572,874,571.50	0.00
6710103 Salary advance	0.00	2,688,892.40	0.00	2,056,395.65
6710100 Debtors & Advances - Employees	0.00	2,688,892.40	0.00	2,056,395.65
6710000 Domestic Debtors & Advances	0.00	2,688,892.40	0.00	2,056,395.65

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6740101 Prepayment	568,300.00	0.00	15,000.00	0.00
6740102 R/D Cheques	27,003,335.30	0.00	0.00	9,166,821.75
6740100 Other Debtors & Pre-payments	27,571,635.30	0.00	15,000.00	9,166,821.75
6740000 Other Debtors & Pre-payments	27,571,635.30	0.00	15,000.00	9,166,821.75
6760101 Standing Imprests	248,400.00	0.00	158,400.00	0.00
6760103 Temporary Imprests	30,136,256.85	0.00	11,210,671.35	0.00
6760100 Imprests	30,384,656.90	0.00	11,369,071.35	0.00
6760000 Government Imprests	30,384,656.90	0.00	11,369,071.35	0.00
6780101 General Suspense A/C	0.00	54,336,700.30	30,152,139.70	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	54,336,700.30	30,152,139.70	0.00
6780000 Suspense & Clearance Account	0.00	54,336,700.30	30,152,139.70	0.00
6790102 Receiving Inventory A/C	1,473,200.00	0.00	1,473,200.00	0.00
6790100 Other Current System A/cs	1,473,200.00	0.00	1,473,200.00	0.00
6790000 Other Current Assets (System r	1,473,200.00	0.00	1,473,200.00	0.00
7310101 General Deposits	0.00	29,336,913.10	0.00	29,336,913.10
7310107 10% Retention Money	3,960,708.00	0.00	3,047,032.00	0.00
7310100 General Deposits Items	3,960,708.00	29,336,913.10	3,047,032.00	29,336,913.10
7310000 Deposits	3,960,708.00	29,336,913.10	3,047,032.00	29,336,913.10
7320001 PAYE	0.00	362,700.00	0.00	362,700.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320004 Car Loans	0.00	0.00	0.00	0.00
7320005 Income Tax	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.05
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	52,550.90	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320015 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	846,300.00	0.00	846,300.00
7320000 Other Liabilities	0.00	1,261,550.90	0.00	1,209,000.05
7320101 PAYE	0.00	74,097,709.30	0.00	336,098.95
7320102 NHIF	0.00	1,408,000.00	5,100.00	0.00
7320103 House Rent	0.00	5,969,369.10	0.00	5,972,243.10
7320104 Car Loans	397,770.00	0.00	0.00	0.00
7320106 NSSF	0.00	11,699,356.05	0.00	12,216,356.00
7320107 Co-operatives	50,262,939.20	0.00	13,178,056.75	0.00
7320108 Insurances	23,383,566.75	0.00	23,138,341.60	0.00
7320110 Court Attachments	20,647.70	0.00	20,647.30	0.00
7320112 Staff Welfare Associations	6,380,515.50	0.00	5,863,369.50	0.00
7320113 HELB Deductions	20.00	0.00	0.20	0.00
7320115 Save As You Earn (SAYE)	0.00	348,200.00	0.00	0.00
7320116 Mortgages / Bank Loans	22,652,772.45	0.00	0.00	1,048,113.40
7320117 Govt. Liability Attachments	0.00	80,000.00	0.00	0.00
7320118 Provident Fund	0.00	22,779,157.90	0.00	22,839,157.90
7320120 Staff Contribution	7,717,923.30	0.00	1,180,236.05	0.00
7320121 Salary Overpayment Refunds	0.00	4,687,761.65	0.00	2,582,669.25
7320123 Civil Service Housing Fund	0.00	152,031.00	0.00	75,000.00
7320199 Salary Control Account	65,311,387.10	0.00	2,912,745.15	0.00
7320100 Salary Deductions	176,127,542.00	121,221,585.00	46,298,496.55	45,069,638.60
7320201 Contractors Retention Money	5,235,077.35	0.00	1,356,887.70	0.00
7320203 Inter Bank Transfers	98,916.00	0.00	98,916.00	0.00
7320200 Other General Liabilities	5,333,993.35	0.00	1,455,803.70	0.00
7320000 Other Liabilities	181,461,535.00	122,483,136.00	47,754,300.25	46,278,638.65
7350104 Employee Liabilities	0.00	257,449.10	52,550.90	0.00
7350100	0.00	257,449.10	52,550.90	0.00
7350000 Revolving Funds	0.00	257,449.10	52,550.90	0.00
7380101 General Withholding Tax	0.00	729,540.00	0.00	0.00
7380102 VAT Withholding	6,070,695.90	0.00	1,538,612.05	0.00
7380100	6,070,695.90	729,540.00	1,538,612.05	0.00
7380000 Withholding Taxes	6,070,695.90	729,540.00	1,538,612.05	0.00
7390004 Employee Liabilities	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	632,266,834.55	0.00	51,654,741.10	0.00
7390104 Employee Liabilities	0.00	30,000.00	0.00	0.00
7390100 System Required Liabilities	632,266,835.00	30,000.00	51,654,741.10	0.00
7399999 Cash Clearing A/c	0.00	3,002,687,416.75	679,646,796.60	0.00
7399900	0.00	3,002,687,417.00	679,646,796.60	0.00
7390000 System Required Liabilities A/cs	632,266,835.00	3,002,717,417.00	731,301,537.70	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
9910101 Provision for Encumbrance	0.00	2,400,761.00	0.00	60,000.00
9910100 General Provisions	0.00	2,400,761.00	0.00	60,000.00
9910201 Exchequer Releases/ Provisioning Account	0.00	30,536,920,268.80	0.00	10,367,345,665.00
9910200 Exchequer Provisions	0.00	*****	0.00	10,367,345,665.00
9910000 Provisions	0.00	*****	0.00	10,367,405,665.00
9990101 Opening Balance Bank	0.00	267,203,879.00	0.00	267,203,879.00
9990100 Opening Balance Bank	0.00	267,203,879.00	0.00	267,203,879.00
9990201 Opening Balance Cash	0.00	855,000.00	0.00	855,000.00
9990200 Opening Balance Cash	0.00	855,000.00	0.00	855,000.00
9999999 Consolidated Fund	9,513,776,726.75	0.00	5,369,665,547.15	0.00
9999900	9,513,776,727.00	0.00	5,369,665,547.15	0.00
9990000 Opening Balance Reserves	9,513,776,727.00	268,058,879.00	5,369,665,547.15	268,058,879.00
Total	37,683,014,214.40	37,683,014,214.40	11,966,919,154.45	11,875,006,624.15

The Statement has been prepared, reviewed and approved by the following:

Prepared By: RONO CLIFFORD

Date: 28/09/2017

Reviewed By: Patrice Nyiraw

Date: 29/09/2017

Approved By: _____

Date: _____

Government of Kenya Ledger
2031-Independent Electoral and Boundaries Commission

CONSOLIDATED EXPENDITURE AND AIA ANALYSIS BY ECONOMIC ITEMS

Recurrent Expenditure

AS OF JUN-17

ITEM	Printed Estimate	Approved Budget	Total Expenditures	Total Commitments	Total Expenditures and Commitments	Balance
Expenditures						
2110111 Basic Salaries - Electoral Commission Of Kenya	1,233,099,672.00	1,233,099,672.00	1,162,886,584.65	0.00	1,162,886,584.65	70,213,087.35
2110100 Basic Salaries - Permanent Employees	1,233,099,672.00	1,233,099,672.00	1,162,886,584.65	0.00	1,162,886,584.65	70,213,087.35
2110201 Contractual Employees	23,052,000.00	23,052,000.00	14,310,200.00	0.00	14,310,200.00	8,741,800.00
2110202 Casual Labour - Others	1,727,485,165.00	2,227,485,165.00	2,110,349,181.20	0.00	2,110,349,181.20	117,135,983.80
2110200 Basic Wages - Temporary Employees	1,750,537,165.00	2,250,537,165.00	2,124,659,381.20	0.00	2,124,659,381.20	125,877,783.80
2110301 House Allowance	404,340,000.00	404,340,000.00	385,610,531.65	0.00	385,610,531.65	18,729,468.35
2110307 Hardship Allowance	38,000,000.00	38,000,000.00	33,912,445.45	0.00	33,912,445.45	4,087,554.55
2110310 Top-up Allowance	0.00	0.00	0.00	0.00	0.00	0.00
2110311 Transfer Allowance	20,123,220.00	20,123,220.00	20,122,235.70	0.00	20,122,235.70	984.30
2110312 Responsibility Allowance	32,760,000.00	32,760,000.00	31,408,573.60	0.00	31,408,573.60	1,351,426.40
2110313 Entertainment Allowance	30,555,000.00	30,555,000.00	30,019,000.00	0.00	30,019,000.00	536,000.00
2110314 Transport Allowance	109,562,000.00	109,562,000.00	97,922,232.75	0.00	97,922,232.75	11,639,767.25
2110315 Extremous Allowance	9,950,000.00	9,950,000.00	9,561,352.00	0.00	9,561,352.00	388,648.00
2110316 Security Allowance	186,890,000.00	186,890,000.00	181,083,300.00	0.00	181,083,300.00	5,806,700.00
2110317 Domestic Servant Allowance	960,000.00	960,000.00	959,950.00	0.00	959,950.00	50.00
2110320 Leave Allowance	85,373,017.00	85,373,017.00	77,373,617.05	0.00	77,373,617.05	7,999,399.95
2110300 Personal Allowances paid as part of Salary	918,513,237.00	918,513,237.00	867,973,238.20	0.00	867,973,238.20	50,539,998.80
2110000 Wages and Salary Contributions	3,902,150,074.00	4,402,150,074.00	4,155,519,204.05	0.00	4,155,519,204.05	246,630,869.95
2120101 Employer Contributions to National Social Security Fund	2,040,000.00	2,040,000.00	1,375,200.00	0.00	1,375,200.00	664,800.00
2120103 Employer Contribution to Staff Pensions Scheme	140,000,000.00	140,000,000.00	134,209,593.85	0.00	134,209,593.85	5,790,406.15
2120100 Employer Contributions to Compulsory National Social Security Schemes	142,040,000.00	142,040,000.00	135,584,793.85	0.00	135,584,793.85	6,455,206.15
2120000 COMPENSATION OF EMPLOYEES	142,040,000.00	142,040,000.00	135,584,793.85	0.00	135,584,793.85	6,455,206.15
2210101 Electricity	4,044,190,074.00	4,544,190,074.00	4,291,103,997.90	0.00	4,291,103,997.90	253,086,076.10
2210102 Water and Sewerage Charges	12,078,000.00	12,078,000.00	6,600,728.00	0.00	6,600,728.00	5,477,272.00
2210103 Gas expenses	6,826,000.00	6,826,000.00	3,375,945.00	0.00	3,375,945.00	3,450,055.00
2210100 Utilities, Supplies and Services	0.00	0.00	0.00	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	18,904,000.00	18,904,000.00	9,976,673.00	0.00	9,976,673.00	8,927,327.00
2210202 Internet Connections	212,287,250.00	212,287,250.00	126,908,803.50	48,258,638.00	175,167,441.50	37,119,808.50
2210203 Courier & Postal Services	15,773,365.00	15,773,365.00	1,461,999.00	4,921,083.40	6,383,082.40	9,390,282.60
2210205 Satellite Access Services	3,533,250.00	3,533,250.00	2,941,119.00	0.00	2,941,119.00	592,131.00
2210206 Licencing fees for Communication	2,400,000.00	2,400,000.00	191,180.00	236,577.00	427,757.00	1,972,243.00
2210200 Communication, Supplies and Services	47,100,000.00	47,100,000.00	641,600.00	37,500,000.00	38,141,600.00	8,958,400.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	281,093,865.00	281,093,865.00	132,144,701.50	90,916,298.40	223,060,999.90	58,032,865.10
2210302 Accommodation - Domestic Travel	496,610,300.00	496,610,300.00	313,912,931.20	376,375.00	314,289,306.20	182,320,993.80
2210303 Daily Subsistence Allowance	376,651,487.00	301,651,487.00	213,914,023.00	9,254,730.00	223,168,753.00	78,482,734.00
	569,266,250.00	560,266,250.00	515,060,787.90	3,589,400.00	518,650,187.90	41,616,062.10

Government of Kenya Ledger
2031-Independent Electoral and Boundaries Commission

CONSOLIDATED EXPENDITURE AND AIA ANALYSIS BY ECONOMIC ITEMS

Recurrent Expenditure

AS OF JUN-17

ITEM	Printed Estimate	Approved Budget	Total Expenditures	Total Commitments	Total Expenditures and Commitments	Balance
2210304 Sundry items (e.g. airport tax, taxis, etc?)	1,800,000.00	1,800,000.00	1,170,244.00	0.00	1,170,244.00	629,756.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,444,328,037.00	1,360,328,037.00	1,044,057,986.10	13,220,505.00	1,057,278,491.10	303,049,545.90
2210401 Travel Costs (airlines, bus, railway, etc.)	30,550,000.00	30,550,000.00	19,820,805.65	3,696,160.00	23,516,965.65	7,033,034.35
2210402 Accommodation	16,120,000.00	16,120,000.00	13,980,432.25	1,896,780.00	15,877,212.25	242,787.75
2210403 Daily Subsistence Allowance	74,430,000.00	74,430,000.00	35,219,636.65	20,223,464.00	55,443,100.65	18,986,899.35
2210404 Sundry items (e.g. airport tax, taxis, etc?)	1,500,000.00	1,500,000.00	923,644.70	0.00	923,644.70	576,355.30
2210400 Foreign Travel and Subsistence, and other transportation costs	122,600,000.00	122,600,000.00	69,944,519.25	25,816,404.00	95,760,923.25	26,839,076.75
2210502 Publishing & Printing Services	251,138,220.00	251,138,220.00	75,124,868.00	37,247,196.05	112,372,064.05	138,766,155.95
2210503 Subscriptions to Newspapers, Magazines and Periodicals	14,396,000.00	14,396,000.00	12,949,855.00	524,158.50	13,474,013.50	921,986.50
2210504 Advertising, Awareness and Publicity Campaigns	553,980,937.00	443,930,937.00	192,823,325.00	42,535,880.00	235,359,205.00	208,571,732.00
2210505 Trade Shows and Exhibitions	22,500,000.00	22,500,000.00	13,967,995.00	7,223,465.20	21,191,460.20	1,308,539.80
2210500 Printing , Advertising and Information Supplies and Services	842,015,157.00	731,965,157.00	294,866,043.00	87,530,699.75	382,396,742.75	349,568,414.25
2210603 Rents and Rates - Non-Residential	465,570,000.00	465,570,000.00	469,552,220.30	(4,818,867.00)	464,733,353.30	836,646.70
2210604 Hire of Transport, Equipment	1,465,846,677.00	1,210,846,677.00	1,142,653,945.00	0.00	1,142,653,945.00	68,192,732.00
2210600 Rentals of Produced Assets	1,931,416,677.00	1,676,416,677.00	1,612,206,165.30	(4,818,867.00)	1,607,387,298.30	69,029,378.70
2210701 Travel Allowance	655,212,765.00	655,212,765.00	633,540,816.40	37,800.00	633,578,616.40	21,634,148.60
2210702 Remuneration of Instructors and Contract Based Training Services	5,300,000.00	5,300,000.00	0.00	0.00	0.00	5,300,000.00
2210703 Production and Printing of Training Materials	4,000,000.00	4,000,000.00	0.00	0.00	0.00	4,000,000.00
2210704 Hire of Training Facilities and Equipment	145,624,180.00	145,624,180.00	129,326,200.00	0.00	129,326,200.00	16,297,980.00
2210708 Trainer Allowance	0.00	0.00	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	1,222,731,326.00	1,222,731,326.00	1,168,356,447.50	2,972,605.00	1,171,329,052.50	51,402,273.50
2210711 Tuition Fees Allowance	8,000,000.00	8,000,000.00	5,596,660.50	0.00	5,596,660.50	2,403,339.50
2210712 Trainee Allowance	880,000.00	880,000.00	0.00	0.00	0.00	880,000.00
2210700 Training Expenses	2,041,748,271.00	2,041,748,271.00	1,936,820,124.40	3,010,405.00	1,939,830,529.40	101,917,741.60
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	901,175,560.00	862,175,560.00	789,800,836.50	7,037,034.50	796,837,871.00	65,337,689.00
2210802 Boards, Committees, Conferences and Seminars	248,759,000.00	248,759,000.00	201,012,233.85	15,000.05	201,027,233.90	47,731,766.10
2210808 Purchase of Coffins	2,000,000.00	2,000,000.00	956,200.00	0.00	956,200.00	1,043,800.00
2210800 Hospitality Supplies and Servi	1,151,934,560.00	1,112,934,560.00	991,769,270.35	7,052,034.55	998,821,304.90	114,113,255.10
2210901 Group Personal Insurance	20,000,000.00	20,000,000.00	9,499,764.00	0.00	9,499,764.00	10,500,236.00
2210910 Medical Insurance	210,000,000.00	210,000,000.00	204,601,789.35	0.00	204,601,789.35	5,398,210.65
2210900 Insurance Costs	230,000,000.00	230,000,000.00	214,101,553.35	0.00	214,101,553.35	15,898,446.65
2211009 Education and Library Supplies	26,240,000.00	26,240,000.00	0.00	7,000,000.00	7,000,000.00	19,240,000.00
2211016 Purchase of Uniforms and Clothing - Staff	0.00	0.00	0.00	0.00	0.00	0.00
2211024 Purchase of Election materials- Ballot Boxes, Polling Booths, Security Rivets and Security Seals	1,574,323,767.00	4,074,323,767.00	3,268,809,468.40	343,885,447.00	3,612,694,915.40	461,628,851.60
2211029 Purchase of Safety Gear	0.00	0.00	0.00	0.00	0.00	0.00

Government of Kenya Ledger
2031-Independent Electoral and Boundaries Commission

CONSOLIDATED EXPENDITURE AND AIA ANALYSIS BY ECONOMIC ITEMS

Recurrent Expenditure

AS OF JUN-17

ITEM	Printed Estimate	Approved Budget	Total Expenditures	Total Commitments	Total Expenditures and Commitments	Balance
2211000 Specialised Materials and Supp	1,600,563,767.00	4,100,563,767.00	3,268,809,468.40	350,885,447.00	3,619,694,915.40	480,868,851.60
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	90,989,000.00	90,989,000.00	66,002,242.00	16,706,600.00	82,708,842.00	8,280,158.00
2211102 Supplies and Accessories for Computers and Printers	271,086,000.00	271,086,000.00	223,783,344.00	32,500,000.00	256,283,344.00	14,802,656.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	14,973,000.00	14,973,000.00	9,327,150.00	0.00	9,327,150.00	5,645,850.00
2211100 Office and General Supplies and Services	377,048,000.00	377,048,000.00	299,112,736.00	49,206,600.00	348,319,336.00	28,728,664.00
2211201 Refined Fuels and Lubricants for Transport	253,928,000.00	253,928,000.00	134,702,766.65	4,586,294.90	139,289,061.55	114,638,938.45
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	3,684,000.00	3,684,000.00	1,568,491.00	0.00	1,568,491.00	2,115,509.00
2211200 Fuel Oil and Lubricants	257,612,000.00	257,612,000.00	136,271,257.65	4,586,294.90	140,857,552.55	116,754,447.45
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	21,780,000.00	21,780,000.00	10,059,097.20	6,863,568.00	16,922,665.20	4,857,334.80
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	9,260,000.00	9,260,000.00	6,513,053.00	(56,000.00)	6,457,053.00	2,802,947.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	0.00	0.00	0.00	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	72,870,000.00	360,920,000.00	359,987,815.00	0.00	359,987,815.00	932,185.00
2211310 Contracted Professional Services	0.00	0.00	0.00	0.00	0.00	0.00
2211311 Contracted Technical Services	164,860,000.00	364,860,000.00	157,685,487.65	23,110,000.00	180,795,487.65	184,064,512.35
2211318 Witness Expenses	1,500,000.00	1,500,000.00	31,800.00	0.00	31,800.00	1,468,200.00
2211321 Parking charges	11,400,000.00	11,400,000.00	5,651,520.00	0.00	5,651,520.00	5,748,480.00
2211327 Payment of Duty	0.00	0.00	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	281,670,000.00	769,720,000.00	539,928,772.85	29,917,588.00	569,846,340.85	199,873,659.15
2210000 Goods and Services	10,580,934,334.00	13,080,934,334.00	10,550,009,271.15	657,323,389.60	11,207,332,660.75	1,873,601,673.25
2220101 Maintenance Expenses - Motor Vehicles	129,080,000.00	129,080,000.00	115,550,137.60	3,058,202.00	118,608,339.60	10,471,660.40
2220105 Routine Maintenance - Vehicles	8,000,000.00	8,000,000.00	239,897.00	0.00	239,897.00	7,760,103.00
2220100 Routine Maintenance - Vehicles	137,080,000.00	137,080,000.00	115,790,034.60	3,058,202.00	118,848,236.60	18,231,763.40
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	0.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	12,900,000.00	12,900,000.00	1,596,502.00	7,030,000.00	8,626,502.00	4,273,498.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	0.00	0.00	0.00	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	16,000,000.00	16,000,000.00	5,935,110.00	4,936,000.00	10,871,110.00	5,128,890.00
2220210 Maintenance of Computers, Software, and Networks	73,198,000.00	73,198,000.00	4,631,050.00	53,025,000.00	57,656,050.00	15,541,950.00
2220200 Routine Maintenance - Other Assets	102,098,000.00	102,098,000.00	12,162,662.00	64,991,000.00	77,153,662.00	24,944,338.00
2220000 Routine Maintenance	239,178,000.00	239,178,000.00	127,952,696.60	66,049,202.00	196,001,898.60	43,176,101.40
2200000 USE OF GOODS AND SERVICES	10,820,112,334.00	13,320,112,334.00	10,677,981,967.75	725,372,591.60	11,403,334,559.35	1,916,777,774.65
2710118 Gratuity - Electoral Commission of Kenya	* 9,000,000.00	9,000,000.00	202,901.80	0.00	202,901.80	8,797,098.20
2710100 Government Pension and Retirement Benefits	9,000,000.00	9,000,000.00	202,901.80	0.00	202,901.80	8,797,098.20
2710000 Social Security Benefits	9,000,000.00	9,000,000.00	202,901.80	0.00	202,901.80	8,797,098.20

Government of Kenya Ledger
2031-Independent Electoral and Boundaries Commission

CONSOLIDATED EXPENDITURE AND AIA ANALYSIS BY ECONOMIC ITEMS

Recurrent Expenditure

AS OF JUN-17

ITEM	Printed Estimate	Approved Budget	Total Expenditures	Total Commitments	Total Expenditures and Commitments	Balance
2700000 SOCIAL BENEFITS	9,000,000.00	9,000,000.00	202,901.80	0.00	202,901.80	8,797,098.20
2990105 Expenses	0.00	0.00	0.00	0.00	0.00	0.00
2990109 Encumbrance Account	0.00	0.00	0.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00	0.00	0.00
2990000 System Required Expense A/c's	0.00	0.00	0.00	0.00	0.00	0.00
2900000 OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	7,500,000.00	7,500,000.00	0.00	0.00	0.00	7,500,000.00
3110300 Refurbishment of Buildings	7,500,000.00	7,500,000.00	0.00	0.00	0.00	7,500,000.00
3110701 Purchase of Motor Vehicles	112,500,000.00	112,500,000.00	95,846,000.05	15,447,800.00	111,293,800.05	1,206,199.95
3110700 Purchase of Vehicles and Other Transport Equipment	112,500,000.00	112,500,000.00	95,846,000.05	15,447,800.00	111,293,800.05	1,206,199.95
3111001 Purchase of Office Furniture and Fittings	8,175,000.00	8,175,000.00	5,576,100.00	2,035,505.00	7,611,605.00	563,395.00
3111002 Purchase of Computers, Printers and other IT Equipment	3,096,212,592.00	4,596,212,592.00	4,370,934,471.90	221,383,433.50	4,592,317,905.40	3,894,686.60
3111000 Purchase of Office Furniture and General Equipment	3,104,387,592.00	4,604,387,592.00	4,376,510,571.90	223,418,938.50	4,599,929,510.40	4,458,081.60
3111111 Purchase of ICT Networking and Communication Equipment	147,510,000.00	147,510,000.00	123,222,923.85	9,165,364.90	132,388,288.75	15,121,711.25
3111112 Purchase of Software	20,600,000.00	20,600,000.00	0.00	19,500,000.00	19,500,000.00	1,100,000.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	168,110,000.00	168,110,000.00	123,222,923.85	28,665,364.90	151,888,288.75	16,221,711.25
3110000 Acquisition of Fixed Capital Assets	3,392,497,592.00	4,892,497,592.00	4,595,579,495.80	267,532,103.40	4,863,111,599.20	29,385,992.80
3100000 ACQUISITION OF NON-FINANCIAL ASSETS	3,392,497,592.00	4,892,497,592.00	4,595,579,495.80	267,532,103.40	4,863,111,599.20	29,385,992.80
4110403 Housing loans to public servants	200,000,000.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
4110405 Car loans to Public Servants	100,000,000.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
4110400 Domestic Loans to Individuals and Households	300,000,000.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
4110000 Domestic Lending and On-lending	300,000,000.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
4120201 Kenya Commercial Bank	0.00	0.00	0.00	0.00	0.00	0.00
4120200 Equity Participation in Domestic Public Financial Institutions	0.00	0.00	0.00	0.00	0.00	0.00
4120000 Domestic Equity Participation	0.00	0.00	0.00	0.00	0.00	0.00
4100000 Acquisition Of Financial Assets	300,000,000.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
Gross Expenditure ... KES	18,565,800,000.00	23,065,800,000.00	19,864,848,363.25	992,904,695.00	20,857,753,058.25	2,208,046,941.75
Appropriation in Aid						
1420336 mination Fees	(5,000,000.00)	(5,000,000.00)	(79,830,200.00)	0.00	(79,830,200.00)	74,830,200.00
1420300 Administrative Fees and Charges collected as AIA	(5,000,000.00)	(5,000,000.00)	(79,830,200.00)	0.00	(79,830,200.00)	74,830,200.00
1420601 Sale of Tender Documents	0.00	0.00	(20,717,593.00)	0.00	(20,717,593.00)	20,717,593.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	(20,717,593.00)	0.00	(20,717,593.00)	20,717,593.00
1420000 Sales of Goods and Services	(5,000,000.00)	(5,000,000.00)	(100,547,793.00)	0.00	(100,547,793.00)	95,547,793.00
1400000 OTHER REVENUE	(5,000,000.00)	(5,000,000.00)	(100,547,793.00)	0.00	(100,547,793.00)	95,547,793.00
Total AIA ... KES	(5,000,000.00)	(5,000,000.00)	(100,547,793.00)	0.00	(100,547,793.00)	95,547,793.00
Net Expenditure	18,560,800,000.00	23,060,800,000.00	19,764,300,570.25	992,904,695.00	20,757,205,265.25	2,303,594,734.75

Government of Kenya Ledger
2031-Independent Electoral and Boundaries Commission

**NOTES TO THE FINANCIAL STATEMENTS**

Entity: 2031-Independent Electoral and Boundaries Commission

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	20,169,574,603.80	5,060,065,665.00
TOTAL		20,169,574,603.80	5,060,065,665.00

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enters. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enters. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	79,830,200.00	624,000.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	20,717,593.00	4,479,832.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		100,547,793.00	5,103,832.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	1,162,886,584.65	977,940,538.30
Basic Wages - Temporary Employees	2110200	2,124,659,381.20	191,913,800.00
Personal Allowances paid as part of Salary	2110300	867,973,238.20	926,381,595.35
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	135,584,793.85	134,039,199.85
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		4,291,103,997.90	2,230,275,133.50

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	9,976,673.00	10,406,641.30
Communication, Supplies and Services	2210200	132,144,701.50	70,973,703.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	1,044,057,986.10	265,646,436.60
Foreign Travel and Subsistence, and other transportation costs	2210400	69,944,519.25	32,462,932.60
Printing, Advertising and Information Supplies and Services	2210500	294,866,043.00	21,374,907.55
Rentals of Produced Assets	2210600	1,612,206,165.30	427,792,706.05
Training Expenses	2210700	1,936,820,124.40	32,759,407.05
Hospitality Supplies and Servi	2210800	991,769,270.35	212,940,567.00
Insurance Costs	2210900	214,101,553.35	205,750,896.00
Specialised Materials and Supp	2211000	3,268,809,468.40	32,175,140.75
Office and General Supplies and Services	2211100	299,112,736.00	34,238,213.70
Fuel Oil and Lubricants	2211200	136,271,257.65	35,168,311.55
Other Operating Expenses	2211300	539,928,772.85	512,306,284.90
Routine Maintenance - Vehicles	2220100	115,790,034.60	16,713,454.20
Routine Maintenance - Other Assets	2220200	12,162,662.00	5,066,540.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		10,677,961,967.75	1,915,776,142.25

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		0.00	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	202,901.80	12,185,165.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		202,901.80	12,185,165.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	26,829,024.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	95,846,000.05	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	4,376,510,571.90	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	123,222,923.85	4,471,150.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	300,000,000.00	0.00
Domestic Equity Participation	4120000	0.00	(40,321,603.15)
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		4,895,579,495.80	(9,021,429.15)

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing



Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	(54,336,700.30)	30,152,139.70
Other Current Assets (System r	6790000	1,473,200.00	1,473,200.00
TOTAL		2,403,899.45	31,786,193.65

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Revolving Funds	7350000	257,449.10	(52,550.90)
Other Liabilities	7320000	(58,978,399.45)	(1,475,661.60)
Deposits	7310000	25,376,205.10	26,289,881.10
Withholding Taxes	7380000	(5,341,155.90)	(1,538,612.05)
System Required Liabilities A/cs	7390000	2,370,450,582.20	(731,301,537.70)
TOTAL		2,331,764,681.05	(708,078,481.15)

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(1,191,051,429.05)	(136,501,567.15)
Opening Balance Cash	22B	1,572,874,571.50	140,880.50
Opening Balance Receivables - Imprest and Clearance Accounts	23	31,786,193.65	(136,330.00)
Opening Balance - Deposits	24	708,078,481.15	224,345,807.50
TOTAL		1,121,687,817.25	87,848,790.85

**Statement of Assets and Liabilities
For Period From JUL-16 To JUN-17**

Class: Recurrent Expenditure					
Vote: Independent Electoral and Boundaries Commission					
Assets: Assets					
Item	Account	Previous Years	Current Year	Totals	
Ministry HQ Recurrent Bank A/C	6530101	-18,906,329,520.75	-2,363,422,255.55	-21,269,751,776.30	
Cash	6580101	1,583,711,087.00	3,481,390,759.05	5,065,101,846.05	
Cash in Transit	6580104	16,467,929,084.90	2,360,240,056.80	18,828,169,141.70	
Salary advance	6710103	-8,903,742.80	-632,496.75	-9,536,239.55	
Prepayment	6740101	1,585,285.00	553,300.00	2,138,585.00	
R/D Cheques	6740102	-53,355,875.50	36,170,157.05	-17,185,718.45	
Standing Imprests	6760101	7,523,000.00	90,000.00	7,613,000.00	
Temporary Imprests	6760103	378,571,854.10	18,925,585.50	397,497,439.60	
General Suspense A/C	6780101	29,799,113.00	-84,488,840.00	-54,689,727.00	
District Suspense A/c	6780103	0.00	0.00	0.00	
Receiving Inventory A/C	6790102	7,366,000.00	0.00	7,366,000.00	
Cash Clearing A/c	7399999	1,687,072,229.50	-3,682,334,213.35	-1,995,261,983.85	
Total:		1,194,968,514.45	-233,507,947.25	961,460,567.20	
Assets: Liabilities					
Item	Account	Previous Years	Current Year	Totals	
PAYE	7320001	261,472,992.15	0.00	261,472,992.15	
NHIF	7320002	-4,143,420.00	0.00	-4,143,420.00	
House Rent	7320003	-5,817,243.10	0.00	-5,817,243.10	
Car Loans	7320004		0.00		
Income Tax	7320005	0.00	0.00	0.00	
NSSF	7320006	-37,664,168.15	0.05	-37,664,168.10	
Co-operatives	7320007	5,286,805.45	0.00	5,286,805.45	
Insurances	7320008	108,061,325.65	0.00	108,061,325.65	
Court Attachments	7320010	-1,484,982.50	-52,550.90	-1,537,533.40	
Staff Welfare Associations	7320012	58,095,215.00	0.00	58,095,215.00	
HELB Deductions	7320013	-824,259.70	0.00	-824,259.70	
Save As You Earn (SAYE)	7320015	-930,000.00	0.00	-930,000.00	
Mortgages	7320016	2,588,704.70	0.00	2,588,704.70	
Govt. Liability Attachments	7320017	0.00	0.00	0.00	
Salary Control Account	7320018	-481,016,191.95	0.00	-481,016,191.95	
PAYE	7320101	-265,912,084.00	-73,761,610.35	-339,673,694.35	
NHIF	7320102	4,163,820.00	-1,413,100.00	2,750,720.00	
House Rent	7320103	-1,230,000.00	2,874.00	-1,227,126.00	
Car Loans	7320104		397,770.00		
NSSF	7320106	848,000.00	516,999.95	1,364,999.95	
Co-operatives	7320107	36,965,238.00	37,084,882.45	74,050,120.45	
Insurances	7320108	2,613,746.10	245,225.15	2,858,971.25	
Court Attachments	7320110	1,620,123.70	0.40	1,620,124.10	
Staff Welfare Associations	7320112	679,980.00	517,146.00	1,197,126.00	
HELB Deductions	7320113	824,260.80	19.80	824,280.60	
Save As You Earn (SAYE)	7320115	930,000.00	-348,200.00	581,800.00	
Mortgages / Bank Loans	7320116	132,835,854.00	23,700,885.85	156,536,739.85	
Govt. Liability Attachments	7320117		-80,000.00		
Provident Fund	7320118	-250,390,736.90	60,000.00	-250,330,736.90	
Staff Contribution	7320120	-49,116,578.95	6,537,687.25	-42,578,891.70	
Salary Overpayment Refunds	7320121	-11,549,637.65	-2,105,092.40	-13,654,730.05	
Civil Service Housing Fund	7320123	-435,000.00	-77,031.00	-512,031.00	
Salary Control Account	7320199	463,806,191.55	62,398,641.95	526,204,833.50	
Contractors Retention Money	7320201	0.00	3,063,429.65	3,063,429.65	
Inter Bank Transfers	7320203	197,832.00	0.00	197,832.00	
Employee Liabilities	7350104	157,652.70	-310,000.00	-152,347.30	
General Withholding Tax	7380101		-729,540.00		
VAT Withholding	7380102	-119,234.85	4,532,083.85	4,412,849.00	
Employee Liabilities	7390004		0.00		
Inventory AP Accrual	7390101	-5,892,800.00	0.00	-5,892,800.00	
AP Liabilities	7390103	-73,795,979.40	580,612,093.45	506,816,114.05	
Employee Liabilities	7390104		-30,000.00		
Provision for Encumbrance	9910101	-420,000.00	-2,340,761.00	-2,760,761.00	
Exchequer Releases/ Provisioning Account	9910201	-80,653,680,751.80	-20,170,029,237.15	-100,823,709,988.95	
Opening Balance Bank	9990101	-2,803,872,465.00	0.00	-2,803,872,465.00	
Opening Balance Cash	9990201	-8,977,500.00	0.00	-8,977,500.00	
Consolidated Fund	9999999	64,435,986,565.80	0.00	64,435,986,565.80	
Total:		-19,140,138,726.35	-19,531,607,383.00	-38,671,304,339.35	
Difference:		-17,945,170,211.90	-19,765,115,330.25	-37,709,843,772.15	



Statement of Budget Execution
 Entity: 2031-Independent Electoral and Boundaries Commission
 Current Period: JUL-16 To JUN-17

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	712,209,700.00	0.00	(213,662,910.00)	498,546,790.00	0.00	498,546,790.00	0.00%
4	0.00	0.00	0.00	0.00	20,169,574,603.80	(20,169,574,603.80)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	5,000,000.00	0.00	0.00	5,000,000.00	100,547,793.00	(95,547,793.00)	2010.96%
Total	717,209,700.00	0.00	(213,662,910.00)	503,546,790.00	20,270,122,396.80	(19,552,912,696.80)	2826.25%
PAYMENTS							
12	4,044,190,074.00	0.00	500,000,000.00	4,544,190,074.00	4,291,103,997.90	253,086,076.10	94.43%
13	11,532,322,034.00	0.00	2,286,337,090.00	13,818,659,124.00	10,677,961,967.75	3,140,697,156.25	77.27%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	9,000,000.00	0.00	0.00	9,000,000.00	202,901.80	8,797,098.20	2.25%
18	3,745,497,592.00	0.00	1,500,000,000.00	5,245,497,592.00	4,895,579,495.80	349,918,096.20	93.33%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	19,331,009,700.00	0.00	4,286,337,090.00	23,617,346,790.00	19,864,848,363.25	(533,838,663.25)	102.76%
Total	19,331,009,700.00	0.00	4,286,337,090.00	23,617,346,790.00	19,864,848,363.25	(533,838,663.25)	102.76%



Statement of Budget Execution

Entity: 2031-Independent Electoral and Boundaries Commission

Current Period: JUL-16 To JUN-17

The Statement has been prepared, reviewed and approved by the following:

Prepared By:

Date:

RONO CLIFFORD
Patricia Nyakira

28/09/2017
29/09/2017

Reviewed By:

Date:

Approved By:

Date:

**Budget Execution by Programme and Economic Classification**

Entity: 2031-Independent Electoral and Boundaries Commission

Period: JUL-16 To JUN-17

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
	4120000	Domestic Equity Participation	0.00	0.00	0.00
0617000000		Management of Electoral Processes	23,617,346,790.00	19,864,848,363.25	3,752,498,426.75
	2110000	Wages and Salary Contributions	4,402,150,074.00	4,155,519,204.05	246,630,869.95
	2120000	Social Contributions	142,040,000.00	135,584,793.85	6,455,206.15
	2210000	Goods and Services	13,579,481,124.00	10,550,009,271.15	3,029,471,852.85
	2220000	Routine Maintenance	239,178,000.00	127,952,696.60	111,225,303.40
	2710000	Social Security Benefits	9,000,000.00	202,901.80	8,797,098.20
	3110000	Acquisition of Fixed Capital Assets	4,945,497,592.00	4,595,579,495.80	349,918,096.20
	4110000	Domestic Lending and On-lending	300,000,000.00	300,000,000.00	0.00
T000000			23,113,800,000.00	19,864,848,363.25	3,248,951,636.75
	2110000	Wages and Salary Contributions	4,402,150,074.00	4,155,519,204.05	246,630,869.95
	2120000	Social Contributions	142,040,000.00	135,584,793.85	6,455,206.15
	2210000	Goods and Services	13,075,934,334.00	10,550,009,271.15	2,525,925,062.85
	2220000	Routine Maintenance	239,178,000.00	127,952,696.60	111,225,303.40
	2710000	Social Security Benefits	9,000,000.00	202,901.80	8,797,098.20
	2990000	System Required Expense A/cs	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	4,945,497,592.00	4,595,579,495.80	349,918,096.20
	4110000	Domestic Lending and On-lending	300,000,000.00	300,000,000.00	0.00
	4120000	Domestic Equity Participation	0.00	0.00	0.00
		Grand Total	46,731,146,790.00	39,729,696,726.50	7,001,450,063.50

The Statement has been prepared, reviewed and approved by the following:

Prepared By:

RONO CLIFFORD

Date:

28/09/2017

Reviewed By:

Patrick Nyalen

Date:

29/9/2017

Approved By:

Date:

F.O. 30

BANK RECONCILIATION
INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

From Date : 01-JUL-16 To : 30-JUN-17

DEV-INDEPENDENT ELEC.& BOUND. COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182148

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Payee	Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Payee	Amount
No	Date		
NONREF	22-JUL-16	Transfer	454,633.35
			Total : 454,633.35
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Payee	Amount
No	Date		
			Total :

Patience N
29/09/2017

RONO CLIFFORD
29/09/2017

BANK RECONCILIATION

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

From Date : 01-JUL-16 To : 30-JUN-17

REC-INDEPENDENT ELEC.& BOUND. COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181729

Balance as per bank certificate		1,318,997,643.75
Less --		
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)		9,384,768.95
2. Receipts in Bank Statement not yet recorded in Cash Book		305,625,681.00
Add --		
3. Payment in Bank Statement not yet recorded in Cash Book		84,967,039.35
4. Receipts in Cash Book not yet Recorded in Bank Statement		300,574,207.80
Bank Balance as per Cash Book		1,389,528,440.95

Reconciled by: Rono Clifford Signature: [Signature] Date: 28/09/2017

Reviewed by: Patrick N. Signature: [Signature] Date: 29/9/17

Approved by: Signature: Date:

F.O. 30

BANK RECONCILIATION
INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

From Date : 01-JUL-16 To : 30-JUN-17

REC-INDEPENDENT ELEC.& BOUND. COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181729

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
1023000	13-DEC-16	LAWRENCE OKUMU BARASA	3,500.00
1031046	30-JUN-17	DALTON ENTERPRISES LTD	8,762,068.95
1031047	30-JUN-17	PAUL KIPCHIRCHIR YEGO	98,000.00
1031048	30-JUN-17	PAUL WACHANGA MUGO	128,800.00
1031049	30-JUN-17	LIMO KIPCHUMBA ANDREW	30,000.00
1031050	30-JUN-17	RAMATA RICHARD JILLO	108,600.00
1031051	30-JUN-17	EMONI KIZITO LIYALA	88,800.00
1031052	30-JUN-17	IEBC KCB ACCOUNT	165,000.00
Total :			9,384,768.95
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
FT16183SQB2T	01-JUL-16	Inward RTGS KCB AIA	30,000.00
T16237XGT7B	24-AUG-16	CHEQUE DEPOSIT NO.391207	39,875.00
FT16285RBKP4	11-OCT-16	INWARD RTGS PAYMENT AIA	41,500.00
FT16291Q6734	17-OCT-16	INWARD RTGS IMPREST FUND GULF BANK	48,172.00
FT16305GXGXL	31-OCT-16	Cash Deposit	101,000.00
FT16305NZS2Y	31-OCT-16	Outward Chq 391211	59,655.00
FT16319WM88S	14-NOV-16	INWARD RTGS NOMINATION FEES FOR NORTH UGENYA AND WEST UYOMA BY ELECTIONS	25,000.00
FT17009B9V63	09-JAN-17	Inward RTGS AIA	17,500.00
FT1701664Z63	16-JAN-17	NYACHEKI WARD BY ELECTION NOMINATION FEE	62,500.00
FT17038P5QXD	07-FEB-17	Outward Cheque 346088	129,000.00
FT170552GJ91	24-FEB-17	Exchequer issue	300,000,000.00
FT170932HQR3	03-APR-17	Local Cash Deposit Bulk	76,500.00
FT17094C1WKC	04-APR-17	Returned RTGS KINGOO M. JOSEPH	2,244.00
FT17094RSWVJ	04-APR-17	Returned RTGS JULIET W. WANYONYI	8,400.00
FT1709415RXC	04-APR-17	Returned RTGS JOSHUA KENNEDY O.	9,922.50
FT17094Y7065	04-APR-17	Returned RTGS ELIZABETH A. OMOLO	10,500.00
FT170949JV10	04-APR-17	Returned RTGS JOYCE N. EKUAM	10,500.00
FT17094DNY17	04-APR-17	Returned RTGS Payment	11,042.00
FT1709634148	06-APR-17	REJECTED RTGS FATUMA GAITUMA BARHE	22,400.00
FT17096LMYSR	06-APR-17	REJECTED RTGS JOANNES OMONDI EMALI	40,000.00
FT17111M06F9	21-APR-17	Returned RTGS Payment STAN CHART BANK	16,800.00
FT17114FWLXK	24-APR-17	Returned RTGS JOSHUA KENNEDY O.	29,400.00
FT171143TT9R	24-APR-17	Returned RTGS CHEBOI K. CHRISTOPHER	30,000.00
FT17115YNZ21	25-APR-17	Returned RTGS KINGOO M. JOSEPH	2,244.00
FT17115SN7QV	25-APR-17	Returned RTGS JULIET W. WANYONYI	8,400.00
FT17115K938V	25-APR-17	Returned RTGS JOSHUA K. OMWANGE	9,922.50
FT171151CQTG	25-APR-17	Returned RTGS ELIZABETH A. OMOLO	10,500.00
FT17115F7Z3S	25-APR-17	Returned RTGS JOYCE N. EKUAM	10,500.00
FT17115T0CKN	25-APR-17	Returned RTGS PETER E. MULELE	63,000.00
FT171161JP5G	26-APR-17	REJECTED RTGS STAN CHART AC CLOSED	11,042.00
FT17117RSJXN	27-APR-17	Returned RTGS PETER E MULELE	14,000.00
FT17117Y0LKV	27-APR-17	Returned RTGS EVA N LENGETA	25,000.00
FT17117KKMNQ	27-APR-17	Returned RTGS PETER E MULELE	32,200.00
FT171174CV3V	27-APR-17	Returned RTGS JULIET W WANYONYI	55,000.00
FT1711882953	28-APR-17	REFUNDS RTGS MWONTUNE DAMAINO REBECCA	25,000.00
FT17122DJNNB	02-MAY-17	RETURNED RTGS ANNE NAITORE NKARI	98,000.00
FT17129J802W	09-MAY-17	Returned RTGS JULIET W. WANYONYI	55,000.00
FT17129NYV4R	09-MAY-17	Returned RTGS DAVID K. TOWETT	56,000.00
FT1712986F16	09-MAY-17	Returned RTGS JULIET MUKAMI NJIRU	57,600.00

BANK RECONCILIATION**INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION**

From Date : 01-JUL-16 To : 30-JUN-17

REC-INDEPENDENT ELEC.& BOUND. COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181729

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts			Amount
No	Date		
FT17130KVV5F	10-MAY-17	REFUNDS RTGS JULIET W. WANYONYI	30,000.00
FT171320W72B	12-MAY-17	Returned RTGS ELIZABETH A. OMOLO	56,000.00
FT17137SVBVH	17-MAY-17	REFUNDS RTGS BOINETT FRANK	21,000.00
FT17137KH7YW	17-MAY-17	REFUNDS RTGS PERES CHERONO MAIYO	21,000.00
FT17137G0J6J	17-MAY-17	REFUNDS RTGS JOYCE N.I. EKUAM	180,900.00
FT17137RGLP3	17-MAY-17	REFUNDS RTGS ELIZABETH ALOO OMOLO	22,050.00
FT17137MR2D3	17-MAY-17	REFUNDS RTGS SOITA WEKESA ARNOLD	21,000.00
FT17137Y5Y4V	17-MAY-17	REFUNDS RTGS WAITHERERO MUHU TABITHA	21,000.00
FT17137XJJ96	17-MAY-17	REFUNDS RTGS KALORY MUGWANGA JUMAH	21,000.00
FT17137D83XX	17-MAY-17	REFUNDS RTGS MOSES MBOGO NJERU	21,000.00
FT17137ZBW9N	17-MAY-17	REFUNDS RTGS LILLIAN VUGUTSA AMBATSA	21,000.00
FT171378VWPT	17-MAY-17	REFUNDS RTGS JOYCE N.I. EKUAM	100,800.00
FT1715197B5T	31-MAY-17	Returned RTGS MILCAH CHEBOSIS SITATI	50,400.00
FT17157M3MP6	06-JUN-17	OUTWARD CHEQUE 391212	45,550.00
FT17159K5CPF	08-JUN-17	REFUNDS RTGS MILCAH CHEBOSIS SITATI	142,500.00
T17159NN6QZ	08-JUN-17	REFUNDS RTGS MILCAH CHEBOSIS SITATI	58,800.00
FT17159ZNMZV	08-JUN-17	REFUNDS RTGS ELIZABETH ALOO OMOLO	234,500.00
FT17160P8PRY	09-JUN-17	AIA PRESIDENTIAL NOMINATION FEES	1,600,000.00
FT17166SRG49	15-JUN-17	Returned RTGS JOYCE N.I. EKUAM	14,000.00
FT17166W3KC5	15-JUN-17	Returned RTGS JOYCE N.I. EKUAM	35,000.00
FT17166P4HZB	15-JUN-17	Returned RTGS DIANA MUTHONI KAMAU	56,000.00
FT17167QFGB	16-JUN-17	Returned RTGS DIANA MUTHONI KAMAU	8,400.00
FT17167RKCH7	16-JUN-17	Returned RTGS PERES CHERONO MAIYO	21,000.00
FT17167W92GY	16-JUN-17	Returned RTGS SOITA WEKESA ARNOLD	21,000.00
FT17167XSKK2	16-JUN-17	Returned RTGS KALORY MUGWANGA JUMAH	21,000.00
FT17167VMZ5W	16-JUN-17	Returned RTGS K BOINETT FRANK	21,000.00
FT17167P30YH	16-JUN-17	Returned RTGS WAITHERERO MUHU TABITHA	21,000.00
FT17167WSKFN	16-JUN-17	Returned RTGS ELIZABETH ALOO OMOLO	22,050.00
FT17167N3FB1	16-JUN-17	Returned RTGS SABIRI OSIEMO JACQUELINE	43,800.00
FT171702J62W	19-JUN-17	Returned RTGS SOLOMON K. KIPTOON	16,800.00
FT17181ZK6JQ	30-JUN-17	CBK Cash Deposit	956,150.00
FT17181NTNBX	30-JUN-17	CBK Cash Deposit	307,912.00
FT171875VFYM	30-JUN-17	Returned RTGS ELIZABETH OMOLO	36,750.00
Total			305,625,681.00

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque			Amount
No	Date		
FT16204RRVH6	22-JUL-16	TRANSFER OF UNSPENT BALANCES AS PER NATIONAL TREASURY LETTER REF:AG/CONF/17VOL6(33) DD 22072016	83,870,762.85
1019667	02-AUG-16	Outward RTGS Payment MT 102/MULONDO OUNDO MURIUKI AND CO.	52,550.00
1019693	03-AUG-16	Outward RTGS Payment MT 102/ALBERT ONYANGO BWIRE	81,340.00
1021677	21-NOV-16	Outward KEPSS MT 102 /BENM/ IEBC KCB ACCOUNT IMP2770822	483,874.00
1022654	25-NOV-16	Outward KEPSS MT 102 /BENM/ EISHA OMAR MOHAMED STD22112016/4	20,950.00
1022855	23-DEC-16	Outward KEPSS MT 102 /BENM/ LAWRENCE OKUMU BARASA STD18102016	3,500.00
1023638	10-JAN-17	Outward KEPSS MT 102 /BENM/ SAMUEL NYAMOSI CHACHA 0612017	21,000.00

F.O. 30

BANK RECONCILIATION

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

From Date : 01-JUL-16 To : 30-JUN-17

REC-INDEPENDENT ELEC.& BOUND. COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181729

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque			Amount
No	Date		
1023634	10-JAN-17	Outward KEPSS MT 102 /BENM/ MAUREEN KEREBI OYARO 0612017	21,000.00
1023724	13-JAN-17	Outward KEPSS MT 102 /BENM/ ADEN MOHAMED DAUD STD11012017	17,640.00
1025012	20-FEB-17	Outward KEPSS MT 102 /BENM/ MARGARET WANGARI NGUTHIRU STD16022017	94,500.00
1028340	14-JUN-17	Outward KEPSS MT 102 /BENM/ NASHON OJWAGO OKWANY STD0206201.7.	20,000.00
1028337	14-JUN-17	Outward KEPSS MT 102 /BENM/ OSMAN HASSAN MOHAMED STD02062017	60,000.00
1028390	14-JUN-17	Outward KEPSS MT 102 /BENM/ IEBC KCB ACCOUNT STD07062017/1	9,922.50
1028361	14-JUN-17	Outward KEPSS MT 102 /BENM/ GODFREY NDERITU NGUNYI STD08062017.	168,000.00
1028391	14-JUN-17	Outward KEPSS MT 102 /BENM/ HUSSEIN ADAN HALAKHE IMP2913527	42,000.00
Total :			84,967,039.35

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts			Amount
No	Date		
FT1527486PTR	30-SEP-15		
346079	31-MAR-16		
FT16357V06XP	22-DEC-16		
FT17025F9NFT	25-JAN-17		
FT17025F9NFT	25-JAN-17		
FT17025F9NFT	25-JAN-17		
FT170552GJ91	24-FEB-17		300,000,000.00
FT153447TH99	10-DEC-15		184,207.80
FT16344THQ1N	09-DEC-16		
FT1617302LH5	21-JUN-16		
FT170552GJ91	24-FEB-17		
2501FT160749M1	14-MAR-16		90,000.00
FT17025MW9J1	25-JAN-17		
FT153447TH99	10-DEC-15		0.00
FT15273ZPTVZ	30-SEP-15		
FT170552GJ91	24-FEB-17		300,000.00
FT17160P8PRY	09-JUN-17		
FT1623850WZT	24-AUG-16		
FT1623850WZT	24-AUG-16		
FT1623850WZT	24-AUG-16		
FT1623850WZT	24-AUG-16		
Total :			300,574,207.80

LIST OF OUTSTANDING IMPREST AS AT 30TH JUN, 2017

S/NO.	NAMES	WARRANT NO.	DATE ISSUED	DATE DUE	AMOUNT
1	GILBERT KIPNGETICH	2748363	2/12/2016	2/12/2016	31,800.00
2	LILY CHEPKEMOI	2748361	2/12/2016	2/12/2016	28,000.00
3	PETER MOLU IBRAE	2748360	2/12/2016	2/12/2016	33,600.00
4	RUTH KAVUO MAKUTHU	2748346	2/12/2016	2/12/2016	56,000.00
5	SALOME OYUGI	2748345	2/12/2016	2/12/2016	56,000.00
6	FATIHIIYA OMAR	2628750	3/8/2016	30/06/2016	30,000.00
7	SIMON MURIUKI	2765057	6/12/2016	13/12/2016	31,500.00
8	EDWARD KEEM	2681657	7/10/2016	14/10/2016	21,000.00
9	MARTIN MALONZA	2681979	8/9/2016	20/9/2016	42,000.00
10	JOHN MWANGI	2770689	8/11/2016	17/11/2016	113,999.50
11	MWAURA KAMWATI	2915856	10/5/2016	30/05/2016	100,800.00
12	HELLEN KAHINDI	2681682	10/10/2016	21/10/2016	131,400.00
13	HELLEN MUTUVA	2681678	10/10/2016	21/10/2016	131,400.00
14	KAHINDI HELLEN	2681680	10/10/2016	21/10/2016	120,200.00
15	FRED KARIUKI	2810418	3/2/2017	20/2/2017	84,000.00
16	ALBERT GOGO	2888746	4/4/2017	12/4/2017	28,000.00
17	PRAXIDES TOROREY	2888961	4/4/2017	19/04/2017	100,800.00
18	JORAM MWANGUI	2888750	4/4/2017	12/4/2017	12,600.00
19	MOHAMED HALAKE SORA	2888995	5/4/2017	18/04/2017	37,800.00
20	ANN NDERITU	2913753	5/6/2017	15/06/2017	98,000.00
21	DENNIS SONGOLE	2913754	5/6/2017	15/06/2017	140,000.00
22	EVA NYAMBURA	2913799	5/6/2017	30/06/2017	84,000.00
23	FRAK KURIT	2913786	5/6/2017	15/06/2017	58,800.00
24	JACOB OMOLO	2913797	5/6/2017	30/06/2017	210,000.00
25	JAMES WARUI	2913787	5/6/2017	15/06/2017	68,600.00
26	LAURA EGESA	2913793	5/6/2017	30/06/2017	210,000.00
27	MOHAMED ABDI	2913796	5/6/2017	30/06/2017	168,000.00
28	MOHAMED MOWLID	2913781	5/6/2017	15/06/2017	68,600.00
29	MOHAMUD MAKORANI	2913784	5/6/2017	15/06/2017	88,200.00
30	PHILIX JANGU	2913798	5/6/2017	30/06/2017	280,000.00
31	SAMSON MANDERE	2913860	5/6/2017	30/06/2017	54,300.00
32	SAMUEL ANZAYA	2913790	5/6/2017	15/06/2017	57,500.00
33	HENRY NGOTIEK	2792608	6/1/2017	14/1/2017	24,700.00
34	MAUREEN KEREBI	2792631	6/1/2017	14/1/2017	16,800.00
35	PETER MUIGAI	2792614	6/1/2017	14/1/2017	50,400.00
36	SYLVIA MARITIM	2792639	6/1/2017	14/1/2017	28,000.00
37	DAVID TOWETT	2792624	6/1/2017	14/1/2017	21,000.00
38	GIDEON OSOGO	2765043	6/1/2017	9/1/2017	27,600.00
39	ABDINASIR WAQO	2913822	7/6/2017	30/6/2017	168,000.00
40	ANDREW MOGERE	2913824	7/6/2017	30/6/2017	168,000.00
41	GORDON ACHOLA	2913821	7/6/2017	30/06/2017	84,000.00
42	JOHN WANDUASI	2913833	7/6/2017	15/6/2017	60,000.00
43	MARTIN WACHIRA	2913829	7/6/2017	30/6/2017	168,000.00
44	KEN OGOLA	2913107	7/6/2017	9/6/2017	35,000.00
45	RICHARD MUINDI	2913820	7/6/2017	30/06/2017	140,000.00
46	ABDI WAHAB	2913877	8/6/2017	30/6/2017	244,000.00
47	ALLOYS KEMO	2913850	8/6/2017	15/6/2017	33,600.00
48	ANNET WANJA	2913505	8/6/2017	15/6/2017	33,600.00
49	CHARLES OWINO	2913835	8/6/2017	15/6/2017	56,000.00
50	CHRISTINE NGUGI	2913511	8/6/2017	15/6/2017	42,000.00
51	EDGAR ASWANI	2913524	8/6/2017	15/6/2017	33,600.00
52	IBRAHIM EMRAN	2913876	8/6/2017	30/6/2017	198,000.00

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53	JACKSON TUMWET	2913507	8/6/2017	15/6/2017	42,000.00
54	JEMIMAH ALUDAH	2913838	8/6/2017	15/6/2017	56,000.00
55	JOHN KOKI	2913503	8/6/2017	15/6/2017	33,600.00
56	JOHNSTONE KIBOR	2913514	8/6/2017	15/6/2017	42,000.00
57	JOSEPH MUMIRA	2913504	8/6/2017	15/6/2017	33,600.00
58	JUDY LAMET	2913512	8/6/2017	15/6/2017	42,000.00
59	JULIUS KABIRU	2913506	8/6/2017	15/6/2017	42,000.00
60	JUSTUS IMAANA	2913836	8/6/2017	15/6/2017	56,000.00
61	ROSE WAMBUI	2913510	8/6/2017	15/6/2017	42,000.00
62	RUTH KULUNDU	2913519	8/6/2017	15/6/2017	56,000.00
63	SAMWEL KHAEMBA	2913839	8/6/2017	15/6/2017	56,000.00
64	STEPHEN MUSAU	2913508	8/6/2017	15/6/2017	42,000.00
65	STEPHEN OKERE	2913513	8/6/2017	15/6/2017	42,000.00
66	VERONICA MUASYA	2913501	8/6/2017	15/6/2017	33,600.00
67	DAVID BIRECH	2913849	8/7/2017	15/6/2017	33,600.00
68	NANCY KOROS	2810406	9/2/2017	20/02/2017	52,500.00
69	PETER MALONZA	2810427	9/2/2017	20/02/2017	290,400.00
70	GABRIEL MEIKAN	2913558	9/2/2017	20/02/2017	98,000.00
71	CORNELIUS WENANI	2913883	9/6/2017	2/7/2017	124,000.00
72	HUSSEIN ADAN HALAKE	2913539	9/6/2017	2/7/2017	184,000.00
73	JULIUS AYODI	2913885	9/6/2017	2/7/2017	124,000.00
74	JULIUS MISOI	2913543	9/6/2017	2/7/2017	184,000.00
75	LEONARD CHERUIYOT	2913548	9/6/2017	2/7/2017	184,000.00
76	MOHAMED YUSUF	2913540	9/6/2017	2/7/2017	144,000.00
77	NELSON EKAMAIS	2913544	9/6/2017	2/7/2017	184,000.00
78	PHILIP WANYONYI	2913549	9/6/2017	2/7/2017	144,000.00
79	SAMMY KIMEI MURGOR	2913545	9/6/2017	2/7/2017	184,000.00
80	SAMUEL KEREBEI	2913547	9/6/2017	2/7/2017	184,000.00
81	MICHAEL MWOSE	2913546	10/1/2017	20/1/2017	42,000.00
82	PETER MUSYIMI	2796063	10/1/2017	20/1/2017	42,000.00
83	EDGAR ASWANI	2810749	10/3/2017	30/3/2017	20,000.00
84	IRENE MAINA	2913509	11/6/2017	15/6/2017	42,000.00
85	SALOME OYUGI	2770688	11/11/2017	17/11/2017	113,999.50
86	EZEKIEL MUIRURI	2888929	12/4/2017	30/05/2017	56,000.00
87	KENNEDY KISOI	2888932	12/4/2017	30/05/2017	56,000.00
88	KENNEDY MASHA	2888933	12/4/2017	30/05/2017	56,000.00
89	LINET ONKUNDI	2888925	12/4/2017	30/05/2017	56,000.00
90	METRINE NEKOYE	2888929	12/4/2017	30/05/2017	56,000.00
91	ZIPPORAH NDIRANGU	2913882	12/4/2017	30/05/2017	56,000.00
92	GEORGE MADIANY	2888927	12/4/2017	30/05/2017	56,000.00
93	ISAAC KIPRONO RUTO	2888920	12/4/2017	30/05/2017	56,000.00
94	SOSPETER MURIMI	2888921	12/4/2017	30/05/2017	56,000.00
95	JAMES MUHATI BUYEKANE	2919810	12/5/2017	9/6/2017	192,240.00
96	MERCY GITONGA	2913890	12/6/2017	5/8/2017	411,000.00
97	SILAS NJERU	2913893	12/6/2017	5/7/2017	168,000.00
98	DERONI CORNELIUS	2915592	13/04/2017	2/5/2017	57,800.00
99	NAISIAE TOBIKO	2681977	13/09/2016	30/09/2016	42,000.00
100	MOHAMED OSHOW	2681697	13/10/2016	28/10/2016	45,000.00
101	LAWRENCE BARASA	2796185	13/6/2017	7/3/2017	84,000.00
102	SAGAR BARE	2913899	13/6/2017	5/7/2017	198,000.00
103	FRANKLIN KURIT	2913898	13/6/2017	5/7/2017	158,000.00
104	AGNESS MARETE	2810538	14/03/2017	30/03/2017	33,000.00
105	DANIEL CHEPTOT	2810535	14/03/2017	30/03/2017	27,400.00
106	GRACE RONO	2810537	14/03/2017	30/03/2017	33,000.00
107	DANIEL LENARUM	2810539	14/03/2017	30/03/2017	34,000.00

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108	ELIJAH OMBOGO	2810540	14/03/2017	30/03/2017	33,000.00
109	LAZARUS CHEBII	2810536	14/03/2017	30/03/2017	33,000.00
110	CHARLES MAINA	2043570	14/10/2016	26/10/2016	84,000.00
111	WASHINGTON OLOO	2682762	14/10/2016	24/10/2016	52,500.00
112	PATRICK KARIITHI	2915816	15/05/2017	20/05/2017	50,400.00
113	RASI MASUDI	2915896	15/05/2017	9/6/2017	227,880.00
114	ABDULLAHI LAMA	2765031	15/12/2016	27/12/2016	31,500.00
115	GIDEON OSOGO	2792731	15/12/2016	27/12/2016	31,500.00
116	JOHN OLE MOITA	2792735	15/12/2016	27/12/2016	24,500.00
117	MOHAMED OSHOW	2792743	15/12/2016	27/12/2016	31,500.00
118	SAMMY LEARAT	2765026	15/12/2016	30/12/2016	31,500.00
119	LEONARD OKEMWA	2765025	15/12/2016	30/12/2016	31,500.00
120	GIDEON OSOGO	2923408	15/6/2017	10/7/2017	184,000.00
121	IBRAHIM JUMA	2923404	15/6/2017	10/7/2017	168,000.00
122	MICHAEL KIBET	2923406	15/6/2017	10/7/2017	168,000.00
123	PATRICK KAREITHI	2923401	15/6/2017	10/7/2017	168,000.00
124	THOMAS MUYELA	2923407	15/6/2017	10/7/2017	168,000.00
125	ABDULLAHI ABDI	2681859	15/9/2016	24/7/2016	18,900.00
126	MOHAMUD MAKORANI	2681860	15/9/2016	24/9/2016	18,900.00
127	MWAURA KWAMWATI	2810549	16/03/2017	30/03/2017	31,500.00
128	CHARLES MOKUA	2919850	16/05/2017	9/6/2017	28,900.00
129	CHRIS MSANDO	2810436	16/2/2017	28/02/2017	37,700.00
130	ANDREW LIMO	2810613	16/2/2017	6/3/2017	226,800.00
131	ANNE NYAWIRA	2810642	16/2/2017	6/3/2017	519,588.00
132	BERNARD ONYANGO	2810622	16/2/2017	6/3/2017	517,752.00
133	FLORENCE GITHUKU	0	16/2/2017	6/3/2017	510,408.00
134	MILDRED MINGALA	2810632	16/2/2017	26/2/2017	532,440.00
135	PETER OPIYO	2810631	16/2/2017	6/3/2017	517,752.00
136	VICTORIA ROTICH	2810636	16/2/2017	6/3/2017	495,720.00
137	WASHINGTON OLOO	2810608	16/2/2017	6/3/2017	226,800.00
138	ANDREW LIMO	2923425	16/6/2017	25/6/2017	31,500.00
139	JULIET WANYONYI	2923413	16/6/2017	25/6/2017	10,000.00
140	RUTH SIMIYU	2923418	16/6/2017	2/9/2017	60,000.00
141	ANDREW LIMO	2810766	17/2/2017	8/3/2017	680,000.00
142	FATIHIYA OMAR	2810442	17/2/2017	8/3/2017	30,000.00
143	GEORGE OYUGI	2748314	18/11/2016	2/12/2016	56,000.00
144	MERCY CHEGE	2765068	19/12/2017	20/12/2017	140,000.00
145	ANN NAITORE	2923430	19/6/2017	10/7/2017	140,000.00
146	EVELYNE LANGAT	2923448	19/6/2017	30/6/2017	49,000.00
147	JAPHETH YEGON	2923447	19/6/2017	30/6/2017	58,800.00
148	JASON AKOYO	2923442	19/6/2017	30/6/2017	65,100.00
149	PETER MUELE	2923438	19/6/2017	30/6/2017	63,000.00
150	GRACE RONO	2681862	20/09/2016	30/09/2016	98,000.00
151	PAUL TUTU	2765071	20/12/2016	16/12/2016	18,900.00
152	LEONARD WEKESA	2810807	20/2/2017	12/3/2017	37,800.00
153	ABUBAKAR ARARU	2913685	20/6/2017	30/6/2017	60,800.00
154	ANDREW LIMO	2913670	20/6/2017	2/8/2017	10,000.00
155	BERNICE GICOVI	2913651	20/6/2017	30/6/2017	92,400.00
156	FRED KARIUKI	2913657	20/6/2017	15/7/2017	218,400.00
157	JAMES WARUI	2913688	20/6/2017	15/7/2017	133,800.00
158	PRAXIDES KANINI	2913668	20/6/2017	2/9/2017	30,000.00
159	REUBEN MUNDIA	2913658	20/6/2017	15/7/2017	218,400.00
160	STEPHEN MUNGAI	2681606	20/9/2016	3/10/2016	84,000.00
161	JANE NYAGA	2681608	20/9/2016	3/10/2016	42,000.00
162	STANLEY WAHOME	2681605	20/9/2016	3/10/2016	84,000.00

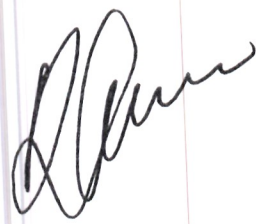
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163	WINROSE RONO	2681609	20/9/2016	3/10/2016	42,000.00
164	CAROL NKATHA	2888509	21/03/2017	30/03/2017	56,000.00
165	CHARLES MARITIM	2888510	21/03/2017	30/03/2017	56,000.00
166	ELIZABETH OBEGI	2888513	21/03/2017	30/03/2017	56,000.00
167	EVERLYNE JUMA	2888515	21/03/2017	30/03/2017	56,000.00
168	JOSEPH KINZANI	2888516	21/03/2017	30/03/2017	56,000.00
169	NAISIAE TOBIKO	2888501	21/03/2017	30/03/2017	70,000.00
170	SAMSON MATILU	2888521	21/03/2017	30/03/2017	56,000.00
171	SIMON JEFWA	2888522	21/03/2017	30/03/2017	56,000.00
172	STANLEY NGETHE	2888523	21/03/2017	30/03/2017	56,000.00
173	THOMAS WAWERU	2888524	21/03/2017	30/03/2017	56,000.00
174	MOHAMED MAKORANI	2915714	21/04/2017	2/5/2017	59,400.00
175	NUR OMAR	2915621	21/04/2017	2/5/2017	98,000.00
176	WILBERFORCE KOECH	2770830	21/10/2016	11/11/2016	113,800.00
177	MUKTAR MOHAMED	2792733	21/12/2017	30/12/2017	31,500.00
178	GABRIEL KIMEMIA	2810815	21/2/217	12/3/2017	71,500.00
179	YUSUF MOHAMED	2810831	21/2/217	12/3/2017	56,500.00
180	EMMANUEL B. OTIENO	2923383	21/6/2017	30/6/2017	56,000.00
181	ABDIDAHIR MAALIM	2923370	21/6/2017	30/8/2017	210,000.00
182	AGNES MUTISYA	2923377	21/6/2017	30/6/2017	56,000.00
183	ALBERT GOGO	2923374	21/6/2017	30/6/2017	56,000.00
184	BEN MISATI	2923373	21/6/2017	30/6/2017	56,000.00
185	CHARLES MAINA	2923379	21/6/2017	30/6/2017	56,000.00
186	CYRIL ETIANG	2923381	21/6/2017	30/6/2017	56,000.00
187	DICKSON SIMIYU	2923384	21/6/2017	30/6/2017	56,000.00
188	EVERLYNE LANGAT	2923362	21/6/2017	2/9/2017	30,000.00
189	GIDEON BALANG	2923375	21/6/2017	30/6/2017	56,000.00
190	JERICA IKIARA	2923369	21/6/2017	30/8/2017	30,000.00
191	MOHAMED ARESS	2923385	21/6/2017	30/6/2017	56,000.00
192	NANCY KARIUKI	2923376	21/6/2017	30/6/2017	56,000.00
193	NANCY LYODI BEDI	2923382	21/6/2017	30/6/2017	56,000.00
194	PETER KURIA	2923378	21/6/2017	30/6/2017	56,000.00
195	PETER RESA	2923380	21/6/2017	30/6/2017	56,000.00
196	ANDREW LIMO	2810655	22/03/2017	30/03/2017	30,000.00
197	IBRAHIM JUMA	2748319	22/11/2016	2/12/2016	56,000.00
198	ANDREW LIMO	2923387	22/6/2017	2/9/2017	30,000.00
199	SUSAN MAHANGA	2796130	23/01/2017	14/02/2017	84,000.00
200	MAURICE NJOROGE	2919769	23/05/2017	9/6/2017	152,700.00
201	ABDULLAHI ABDI	2765025	23/12/2016	3/1/2017	31,500.00
202	ABDI ALI	3016563	23/6/2017	15/7/2017	280,000.00
203	GRACE KAWIRA MUGO	2923398	23/6/2017	2/9/2017	30,000.00
204	MARTIN MBALU	3016559	23/6/2017	30/6/2017	9,800.00
205	MOHAMED ADEN	3016556	23/6/2017	30/6/2017	21,000.00
206	PETER OBANDA	3016554	23/6/2017	2/9/2017	146,100.00
207	SIMON MURIUKI	3016558	23/6/2017	30/6/2017	39,800.00
208	ORAPIDI BENJAMIN	2915732	24/04/2017	8/5/2017	44,500.00
209	PHILEMON SAWE	2915733	24/04/2017	8/5/2017	54,500.00
210	ROBERT NJERU	2915736	24/04/2017	8/5/2017	67,800.00
211	GEORGE ONGUNDI	2923146	24/05/2017	9/6/2017	58,800.00
212	GIDEON OSOGO	2923116	24/05/2017	30/05/2017	23,900.00
213	LAWI AURA	2923138	24/05/2017	9/6/2017	88,200.00
214	MOHAMED YUSUF	2923121	24/05/2017	9/6/2017	54,500.00
215	ABEDNEGO OMINDE	2923131	24/05/2017	9/6/2017	95,000.00
216	ANDREW NYAMWAN	2913587	24/05/2017	9/6/2017	73,500.00
217	CHRISPINUS WAKOKO	2923107	24/05/2017	9/6/2017	35,000.00



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218	DAVID KILUNDA	2913573	24/05/2017	9/6/2017	49,000.00
219	DERONI CORNELIUS	2913599	24/05/2017	9/6/2017	44,100.00
220	HUSSEIN HALAKE	2913566	24/05/2017	9/6/2017	89,000.00
221	JAMES KAHONGA	2913571	24/05/2017	9/6/2017	73,500.00
222	RONALD EKISA	2923118	24/05/2017	9/6/2017	103,000.00
223	SALOME OYUGI	2923105	24/05/2017	9/6/2017	52,500.00
224	james warui	2796188	24/1/2017	6/2/2017	64,000.00
225	DANSON EKALALE	2666325	24/8/2016	2/9/2016	42,000.00
226	GODFREY ENGOR	2666322	24/8/2016	2/9/2016	52,500.00
227	ISMAIL CHEGEM	2666324	24/8/2016	2/9/2016	42,000.00
228	JAMES EKIDOR	2666323	24/8/2016	2/9/2016	42,000.00
229	CHANA WAKO DIMA	2915741	25/05/2017	10/5/2017	20,000.00
230	FRANKLIN KURIT	2666371	25/08/2017	30/08/2017	9,800.00
231	MERCY CHEGE	2748390	25/11/2016	15/12/2016	140,000.00
232	FRIDAH MUGUONGO	2913635	26/05/2017	9/6/2017	73,500.00
233	MILCAH CHEBOSIS	2913631	26/05/2017	9/6/2017	142,500.00
234	SAGAR BARE	2913646	26/05/2017	23/06/2017	125,000.00
235	FESTUS MURIITHI	2628633	26/7/2016	12/8/2016	138,600.00
236	JUMA MUGWANGA	2628637	26/7/2016	12/8/2016	173,600.00
237	KAHURA KANUA	2628631	26/7/2016	12/8/2016	138,600.00
238	NEEMA KARISA	2628640	26/7/2016	12/8/2016	112,000.00
239	ROSELYN AKINYI	2628630	26/7/2016	12/8/2016	138,600.00
240	EMANUEL ONYANGO	2628638	26/7/2016	12/8/2016	173,600.00
241	ERASTUS TOO	2628729	26/7/2016	12/8/2016	122,500.00
242	KINYUA MUGAMBI	2628718	26/7/2016	12/8/2016	178,500.00
243	ROBERT NJOROGE	2628708	26/7/2016	12/8/2016	138,600.00
244	ANTHONYMUSYOKI	2888701	27/03/2017	7/4/2017	31,500.00
245	CHARLES OWINO	2888549	27/03/2017	7/4/2017	70,000.00
246	JACKSON TUMWET	2888546	27/03/2017	7/4/2017	70,000.00
247	JULIUS KABIRU	2888548	27/03/2017	7/4/2017	70,000.00
248	STEPHEN OKERE	2888550	27/03/2017	7/4/2017	70,000.00
249	DENIS ODERO	2888547	27/03/2017	7/4/2017	70,000.00
250	GRACE NJAGI	3016564	27/6/2017	30/6/2017	30,000.00
251	VINCENT AKENO	3016567	27/6/2017	5/7/2017	64,300.00
252	ABDI MOHAMED	2681741	27/9/2016	7/10/2016	42,000.00
253	CHRISTINE MALAMBA NASIMIYL	2681740	27/9/2016	7/10/2016	42,000.00
254	MOSES SUNKULI	2681742	27/9/2016	7/10/2016	42,000.00
255	SEKI LEPATI	2681738	27/9/2016	7/10/2016	42,000.00
256	FATIHIIYA OMAR	2666461	28/07/2016	30/06/2016	30,000.00
257	COSMUS KIOKO	2888706	29/03/2017	30/04/2017	22,500.00
258	CATHERINE SOMBA	3016569	29/6/2017	2/9/2017	30,000.00
259	HUSSEIN ABDI	3016570	29/6/2017	2/9/2017	30,040.00
260	MOHAMED OSHOW	2796190	30/01/2017	13/02/2017	78,400.00
261	JERICA IKIARA	2888708	30/03/2017	3/4/2017	20,000.00
262	PIUS WEKESA	2765032	30/12/2016	1/3/2017	56,000.00
263	OSMAN SALAT	2765029	30/12/2016	3/1/2017	31,500.00
264	CONSOLATA NKATHA	3016573	30/6/2017	10/7/2017	42,000.00
265	DENNIS MUGENDI	3016574	30/6/2017	10/7/2017	16,800.00
266	PAUL MBERIA	3016575	30/6/2017	10/7/2017	16,800.00
267	JOYCE AKELLO	2770622	31/10/2016	2/11/2016	18,900.00
TOTALS					24,170,819.00



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