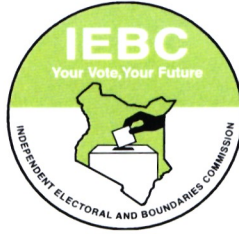


**INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION**

**Your Vote Your Future**



**ANNUAL REPORT 2014-2015**



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## **Vision**

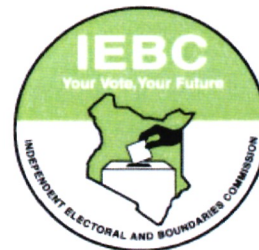
**“A credible electoral management body committed to strengthening democracy in Kenya”.**

## **Mission**

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

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INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



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

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

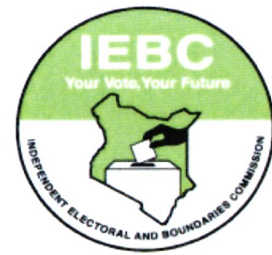
Section 68 of the Public Finance Management Act, 2012, requires the Commission Secretary, as the Accounting Officer, to submit to Parliament the Commission's Annual Report.

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

A handwritten signature in blue ink, appearing to read 'Ahmed Issack Hassan', with a horizontal line underneath.

**Ahmed Issack Hassan, EBS  
CHAIRPERSON**

**Date: 30<sup>th</sup> September, 2015**



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

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**Ahmed Issack Hassan, EBS  
CHAIRPERSON**

**Date: 30<sup>th</sup> September, 2015**

**INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION**



**The Honorable EkwweEthuro  
Speaker of the Senate**

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**Ahmed Issack Hassan, EBS  
CHAIRPERSON**

**Date: 30<sup>th</sup> September 2015**

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## **LIST OF ACRONYMS AND ABBREVIATIONS**

AIDS	Acquired Immune Deficiency Syndrome
ASK	Agricultural Society of Kenya
AWEB	Association of World Election Bodies
BVR	Biometric Voter Registration
CEC	Constituency Election Coordinator
CEO	Chief Executive Officer
CS	Commission Secretary
EBS	Elder of the Burning Spear
EISA	Electoral Institute for Sustainable Democracy in Africa
EMB	Electoral Management Bodies
ERMT	Elections Risk Management Tool
ESAP	Election Security Arrangement Project
EVID	Electronic Voter Identification Device
FGD	Focus Group Discussion
GOK	Government of Kenya
HR	Human Resource
HIV	Human Immunodeficiency Virus
ICPS	International Centre for Parliamentary Studies
ICT	Information Communication and Technology
IDEA	Institute for Democracy and Electoral Assistance
IEBC	Independent Electoral and Boundaries Commission
IGAD	Inter Governmental Authority on Development
JAP	Jubilee Alliance Party
JSC	Judicial Service Commission
KCB	Kenya Commercial Bank
KHRC	Kenya Human Rights Commission
KLRC	Kenya Law Reform Commission
LSK	Law Society of Kenya
MCA	Member of County Assembly
MNA	Member of National Assembly
MOU	Memoranda of Understanding
PWD	People with Disabilities
RPP	Registrar of Political Parties
REC	Regional Election Coordinator
RTS	Result Transmission System
UK	United Kingdom
UNDP	United Nation Development Programme
USAID	United States Agency for International Development
ODM	Orange Democratic Movement
ODPP	Office of the Director of Public Prosecution
SLA	Service Level Agreement

## EXECUTIVE SUMMARY

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

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

Chapter one explains gives the mandate of the IEBC, our goal, core values and the organizational structure of the Commission.

Chapter two outlines the activities completed by the Commission during the financial year 2014/2015. The performance of the Commission has been arranged such that it responds to the twelve strategic objectives as articulated in the IEBC Strategic Plan 2011-2017.

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

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

## MESSAGE FROM THE CHAIRPERSON



It gives me great pleasure to present the Commission's Annual Performance Report for the year 2014/15.

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

In February 2015, the Commission recruited several senior Management staff. A new Commission Secretary/CEO, Deputy Commission Secretary in-charge of Support Services, Directors Finance, ICT, Voter Education and Manager Procurement are now on board. The team brings to the Commission a wealth of experience from their respective areas of expertise which will contribute invaluable in preparation for the forthcoming General Election.

We embarked on legislative reforms aimed at improving the laws governing the electoral process. This came as a result of a thorough internal audit of our electoral laws and systems. On this, we have engaged all relevant stakeholders particularly working closely with the Justice and Legal Affairs Committee of Parliament and the Kenya Law Reforms Commission.

Following the May 2015 Supreme Court ruling and the provision in the Constitution of Kenya 2010 for progressive participation of Kenya's residing out of the country, the Commission has been engaged in efforts to ensure participation of Kenyans in the Diaspora in the Electoral process. Several stakeholders' forums have been conducted both locally and internationally and the Commission is in the final stage of formulating a policy on the Registration of Kenyans in Diaspora. We remain committed to the progressive realization of every Kenyan's right to vote.

My gratitude goes out to the National Government, the National Treasury, Parliament, the Judiciary, Constitutional Commissions and Independent Offices, Development Partners, fellow Commissioners and the Secretariat for their support towards fulfilling our mandate.

A handwritten signature in black ink, appearing to read 'Ahmed Issack Hassan'. The signature is stylized with a long horizontal line extending to the right.

**Ahmed Issack Hassan, EBS**  
**CHAIRPERSON**

## FOREWORD FROM THE COMMISSION SECRETARY/CEO



During the period under review, the Independent Electoral and Boundaries Commission embarked on developing a new strategic plan for the period 2015-2020. The new plan is meant to steer the Commission through the 2017 General Elections and beyond. The new strategic direction was informed by an audit of its of the Commission's processes, systems and operations based on lessons learnt in the run-up to the 2013 General Elections.

The Commission continues to discharge its core mandate as required. With regard to legal reform, the Commission was able to develop a comprehensive reform agenda which seeks to address all the existing gaps in the Elections Laws; and which will culminate in the establishment of the Elections Amendment Bill, 2015. The expected outcome of this effort will be to strengthen the existing legal framework for improved electoral processes. In addition, the Commission played a leading role in mobilizing stakeholders to develop the regulations necessary to support the implementation of the Campaign Financing Act no.42 of 2013. The Act seeks to regulate expenditure by political parties and candidates in order to cultivate an equitable political playing ground for contestants. It is expected that the regulations will be deliberated upon by Parliament and subsequently enjoined to the law.

With respect to continuous voter registration, the Commission was able to register 95,706 voters during the period under review. The continuous voter registration project has yielded low results due to a number of factors, chief among them being limited resources. It is our hope that the coming year will see significant resources and efforts allocated to voter registration.

Further, the Commission conducted seven by-elections across the country. While we saw largely peaceful and high quality by-elections, voter turnout was generally lower compared to the General Elections of 2013. There is need for improved outreach programmes even during the by-elections period to ensure that citizens are involved extensively in making choices. Operationally, by-elections present new constraints in terms of budget allocation to the Commission. It is our view that Parliament considers supporting the Commission in finding a more sustainable way of handling by-election expenditures during times of economic constraints. It is high time that the IEBC Fund established under the IEBC Act is made operational.

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

A handwritten signature in blue ink, appearing to be 'Ezra Chiloba', written in a cursive style.

**Ezra Chiloba**  
**COMMISSION SECRETARY/CEO**

# **I. THE COMMISSION**

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

## **1.1. Our Mandate, Goal and Values**

### **Our Mandate**

The IEBC is specifically responsible for:

- a) The continuous registration of citizens as voters;
- b) The regular revision of the voters' roll;
- c) The delimitation of constituencies and wards;
- d) The regulation of the process by which parties nominate candidates for elections;
- e) The settlement of electoral disputes, including disputes relating to or arising from nominations, but excluding election petitions and disputes subsequent to the declaration of election results;
- f) The registration of candidates for election;
- g) Voter education;
- h) The facilitation of the observation, monitoring and evaluation of elections;
- i) The regulation of the amount of money that may be spent by or on behalf of a candidate or party in respect of any election;
- j) The development and enforcement of a code of conduct for candidates and parties contesting elections; and
- k) The monitoring of compliance with the legislation required by Article 82 (1) (b) of the Constitution relating to nomination of candidates by parties.

### **Our Goal**

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

### **Our Values**

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

- Conducting our affairs free from undue external influence.
- Undertaking to work collaboratively as colleagues to achieve the Commission's goals.

- Being committed to transforming the electoral process to meet and exceed the expectations of Kenyans.
- Demonstrating mastery of the electoral process and work to the highest standards.
- Conducting our affairs with utmost honesty.
- Taking responsibility for our decisions and actions.
- Conducting our affairs within the law.

## **1.2. Our Organization**

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

### **Office Network**

The Commission has a three-tiered structure:

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

### **National Office**

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

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

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

### **Regional Offices**

Regional Electoral Coordinators run the 17 offices. They are responsible for electoral activities in their jurisdictions. Figure 2 depicts the administrative regions of the Commission.

**Figure 1: Commissioners**



Ahmed Issack Hassan  
Chairperson



Lilian Bokeeye Mahiri-Zaja,  
Vice Chairperson



Albert C. O Bwire,  
Commissioner



Galma Godana,  
Commissioner



Amb. Yusuf A. Nzibo,  
Commissioner



Eng. Abdullahi Sharawe,  
Commissioner



Thomas Letangule,  
Commissioner



Muthoni Wangai,  
Commissioner



Mohamed Alawi Hussun,  
Commissioner

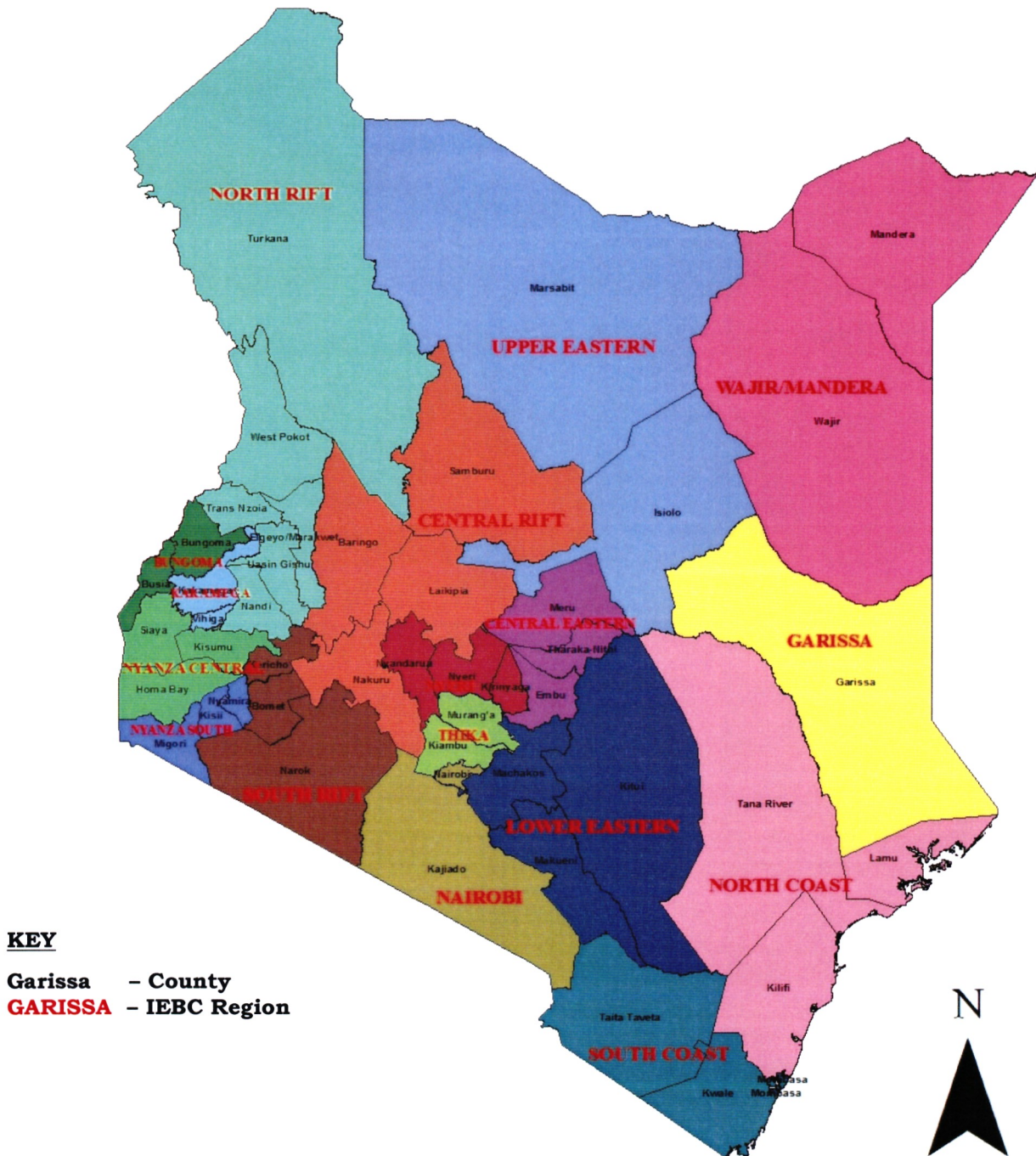


Ezra Chiloba,  
Commission Secretary

## Constituency Offices

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

Figure 2: IEBC Administrative Regions

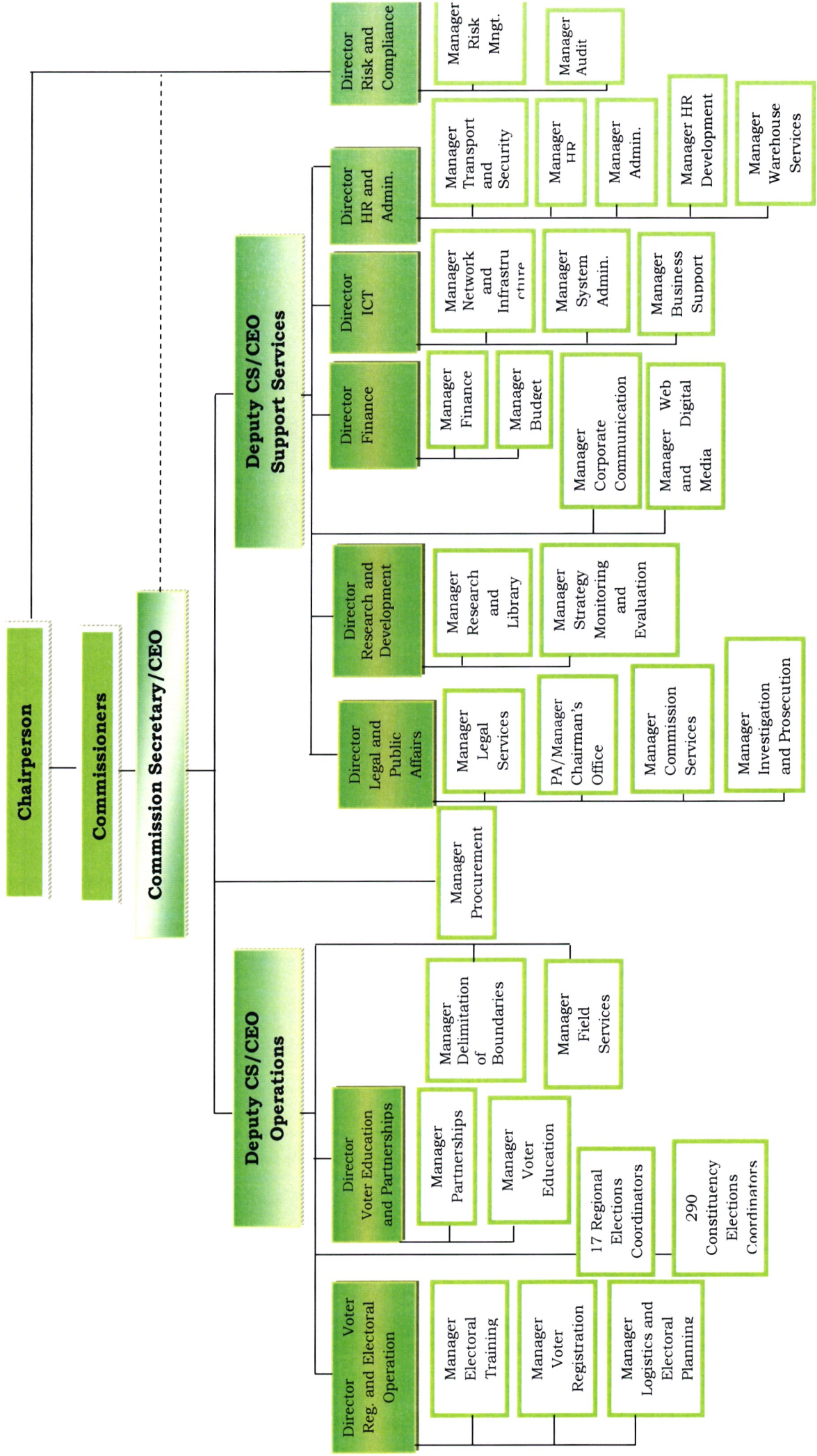


### **1.3. The Legislative Framework**

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

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

Figure 3: IEBC Organization Structure



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

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

### **2.0. Strategic Objectives**

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

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

## **2.1. Strengthening the Legal Framework**

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

### **2.1.1. Developing Statutory Legislation**

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

The Election Campaign Financing Act no. 42 of 2013 provides for the regulation, management, expenditure and accountability of election campaign funds during election, referendum campaigns and for connected purposes. Section 29 of the Act mandates the Commission to make Regulations for the better performance of its functions under this Act.

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

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

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

A total of 13 petitions to the Supreme Court were filed during the period arising from decisions of the Court of Appeal either in election petitions or judicial review cases. A notable appeal in that regard is the appeal by the Commission to challenge the decision of the Court of Appeal with respect to voting by Kenyans in the Diaspora. The Court of Appeal had directed the Commission to ensure that the Diaspora Voters are allowed to vote in the next elections and to vote for all elective positions. This directive did not take into account the provisions of Regulation 39 of the Voter Registration Regulations, 2011 which limits the diaspora voters to vote only in Presidential Elections.

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

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

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

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

Following the evaluation of the 2013 General Election, the Commission embarked on a legal reform process that sought to address gaps, flaws and ambiguity in the electoral legal framework. The reform process sought to establish an empirical basis for repealing, consolidating and codifying of existing laws and creation of new laws where need be.

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

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

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

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

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

#### 2.1.5. Investigation and Prosecution

Pursuant to the provisions of Article 252 of the Constitution of Kenya 2010 and Section 107 of the Elections Act the Commission has the mandate to initiate investigations and prosecute election offences, breach of electoral code of conduct and kindred electoral malpractices.

The Commission has been able to discharge this onerous duty through inter agency collaboration with key government agencies such as the office of the Director of Public Prosecutions(ODPP),the Kenya Police Service, the National Registration Bureau, the Ethics and Anti-Corruption Commission and the Judiciary.

During the period under review the Commission investigated cases on allegations of electoral malpractices and violations of the electoral code of conduct and also instituted criminal cases on election related offences.The summary of the cases investigated, prosecuted and those which the Commission has interest in are summarized in Table3.

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

S/No	Place	Suspect(S)	Offence	Status
1	Kajiado Central	<ul style="list-style-type: none"><li>•Hillary Sabongo</li><li>•Sonkoi Sankale Emmanuel</li><li>•Daniel Ndegwa</li><li>•Vincent Teiya Semengor</li></ul>	Bribery contrary to section 64 of the Elections Act	Under investigation
2	Kajiado Central	Hon, Mike Mbuvi Sonko	Breach of political neutrality contrary to S.16 of Public officers Ethics Act.	Under investigation

		Mwathethe Adamson Kadenge	Use of public resources for the purpose of campaigning in an election contrary to section 68 of the Elections Act	The Commission found the suspect culpable, however DPP differed and ordered file closed for want of sufficient evidence
4	Mathare	Hon. Steven Kariuki	Misuse of the Presidents and the Deputy Presidents photograph for political propaganda	Under investigation
5	Kabete	Loise Wanjiru Kagathi	Breach of official duties contrary to section 59 (1)(j) of the Elections Act	Under investigation
6		Christine Nekesa Weswa	Double registration	Under investigation

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

#### **2.1.6. Dispute Resolution Committee**

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

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

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

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

#### **2.1.7. National Values and Principles of Governance**

The National Values and Principles of Governance are established under Article 10 of the Constitution of Kenya 2010 and bind all State Organs, State Officers, Public Officers and all persons in implementation of public policy. Each Government

agency is then expected to report to the President on their achievements towards fulfilling the provisions of Article 132(c) (i) of the Constitution.

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

#### **2.1.8. Petition for Dissolution of Makueni County Government**

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

## 2.2. Registration of Eligible Voters

### 2.2.1. Voter Registration

Article 88(4)(a) of the Constitution mandates the Commission to continuously register eligible citizens as voters. During the year under review, the Commission registered an additional 106,601 (Table 2) voters up from 4,691 in the FY 2013/2014. This can be attributed to the Annual Voter Education Week held in May 2015 whereby 22,946 additional voters were registered; and opening of registration at Huduma Centers.

**Table 2: New Registration Data as at 30<sup>th</sup> July 2015 by County**

No.	County Name	Registration Numbers
1	Mombasa	3,018
2	Kwale	1,968
3	TaitaTaveta	1,190
4	Kilifi	5,363
5	Tana River	1,620
6	Lamu	39
7	Garissa	403
8	Wajir	239
9	Mandera	344
10	Marsabit	376
11	Isiolo	278
12	Meru	3,110
13	Tharaka-Nithi	1,222
14	Embu	1,430
15	Kitui	4,615
16	Machakos	6,130
17	Makueni	3,716
18	Nyandarua	1,679
19	Nyeri	1,092
20	Kirinyaga	1,279
21	Muranga	2,419
22	Kiambu	4,278
23	Turkana	1,088
24	West Pokot	1,680
25	Trans-Nzoia	2,268
26	Uasin Ngishu	1,362
27	ElgeyoMarakwet	367
28	Nandi	661
29	Samburu	631
30	Baringo	1,666
31	Laikipia	788
32	Nakuru	4,650
33	Narok	1,218
34	Kericho	1,648
35	Bomet	-
36	Kakamega	6,219
37	Vihiga	2,890
38	Bungoma	5,046

39	Busia	3,585
40	Siaya	3,977
41	Kisumu	5,817
42	Homa Bay	3,985
43	Migori	2,129
44	Kisii	4,564
45	Nyamira	2,370
46	Kajiado	591
47	Nairobi	1,593
	<b>Total</b>	<b>106,601</b>

### 2.2.2. Updating the Voters' Roll

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

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

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

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



*Continous Voter Registration at Huduma Centre*

## 2.3. Effective and Efficient Conduct of Elections

### 2.3.1. Conduct of By-elections

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

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

No	Electoral Area	Elective Position	Reason for the By-election	Date of By-election
1	Homabay County	Senate	Death of the incumbent	12th February, 2015
2	Mathare Constituency	Member of National Assembly	Election Petition	11th August, 2014
3	Kajiado Central Constituency	Member of National Assembly	Seat left vacant due to resignation	16th March, 2015
4	Kabete Constituency	Member of National Assembly	Death of the incumbent	4th May, 2015
5	Kibiri County Assembly	CAW	Death of the incumbent	7th August, 2014
6	Matumbei County Assembly	CAW	Death of the incumbent	29th December, 2014
7	Oloolua County Assembly	CAW	Death of the incumbent	4th May, 2015

### 2.3.2. Support to Other Elections

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

In the year under review the Commission conducted elections for Impala Club, a private members club, in Nairobi. Similarly schools, colleges and universities have also collaborated with the Commission to ensure that democratic ideals are imparted into young Kenyans. The Commission supervised elections for student councils in primary and secondary schools as shown in Table 4:

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

No	Constituency	Name of Institution
1	Lamu West	Mokowe Secondary, Lamu Boys Secondary, Bahari Secondary, Mokowe Primary, Arid Zone Primary, Kibiboni Primary
2	Kilifi North	Konjora Primary

3	Magarini	Mambrui Girls Secondary
4	Ganze	Ganze Boys Secondary, Ganze Girls Secondary, Ganze Primary



***Kenya Student Council Assembly elections***



***Kajlado Central By-elections***

## **2.4. Voter Education**

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

In the year under review, the Commission conducted severalvoter education and partnerships activities to support seven by-elections and other electoral activities. The activities included:

### **2.4.1. Annual Voter Education Week**

The Commission held its inaugural Annual Voter Education Week in May, 2015. The activity took place in all 290 constituencies. The purpose of the AVEW was to provide an opportunity and platform for the Commission to interact with Kenyan citizens and create awareness on the electoral process at the grassroots level. During the AVEW the Commission also created awareness of the Continuous Voter Registration and took the opportunity to register citizens as voter. A total of 22,946 voters were registered during the AVEW.

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

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

### **2.4.2. Development of Voter Education Materials**

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

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

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

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

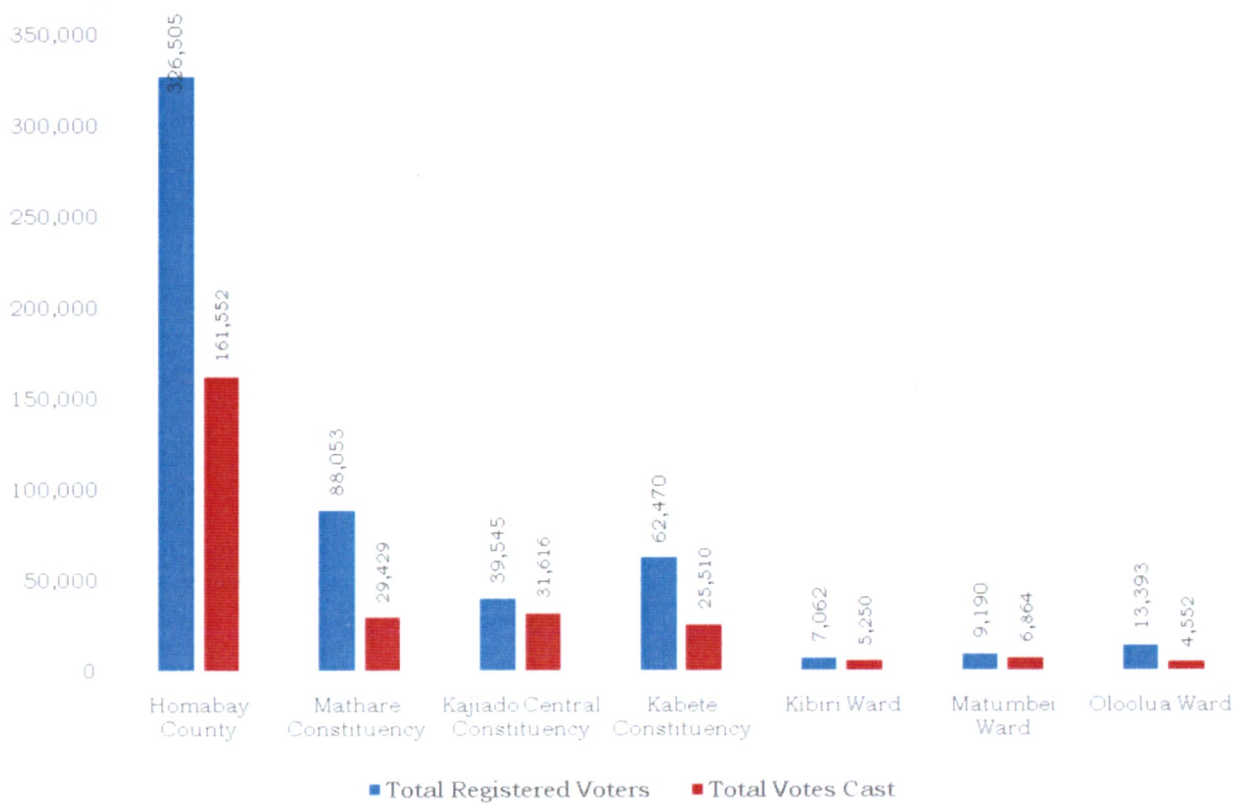
- i. Recruitment and deployment of two voter educators per ward during the by-elections.
- ii. Engagement of media to disseminate voter education messages and information to citizens during the by-elections and AVEW.
- iii. Forums with state and non-state actors, representatives of persons with disability, women, youth and other marginalized groups.
- iv. Training political party and independent candidate agents.
- v. Accreditation and briefing observers ahead of the by- elections.
- vi. Mounting of a stand at the the Nairobi International Trade Fair in October, 2014. Voter education materials were disseminated and election technology displayed. About 5000 people visited the stand.
- vii. The Commission partnered with UNDP, UN Women, FIDA and UDPK to audit and train IEBC staff on the participation and inclusion of marginalized groups in the electoral process. Four workshops were held between October and November, 2014 which brought together all CECs and RECs and some head office staff in different venues around the country.

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

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

No	Electoral Area	Total Registered Voters	Total Votes Cast	Total Valid Votes	Total Rejected votes	% Rejected Votes	% Voter Turnout
1	Homabay Senatorial	326,505	161,552	160,610	942	0.58	49.40%
2	Mathare Parliamentary By-election	88,053	29,429	29,429	220	0.75	33.42%
3	Kajiado Central Parliamentary By-election	39,545	31,616	31,616	0	0	79.95%
4	Kabete Parliamentary By-	62,470	25,510	25,436	74	0.29	40.80%

	election							
5	Kibiri Ward (Karachuonyo Constituency)		7,062	5,250	5,250	23	0.44	74.38%
6	Matumbei Ward (Endebess Constituency)		9,190	6,864	6,802	62	0.90	74.02%
7	Oloolua Ward (Kajiado North Constituency)		13,393	4,552	4,536	16	0.35	33.90%



**Figure 4: Registered Voters vs Voter Turnout in By-Elections held in 2014/2015**



***Launch of Voter Education for Schools Project***



## ***Voter Education at IEBC Stand Nairobi ASK Show***

### **2.5. Strategic Partnerships, Collaboration and Networking**

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

#### **2.5.1. Collaborations and Partnerships Initiatives**

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

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

<b>Name of Partner</b>	<b>Area of Partnership</b>
<b>IFES</b>	ICT, training, voter education for schools, capacity building, inclusion of the marginalized.
<b>UN-Women</b>	Gender mainstreaming, inclusion and women participation.
<b>UNDP</b>	Ectoral process, development of PRODoc, development of the Strategic Plan, gender inclusion, audit and training
<b>Office of the Registrar of Political Parties</b>	Political party liaison, training of agents, voter education, election observation.
<b>NDI</b>	Capacity building for political parties, training of agents and development of IEC materials in regard to political parties, Elections Open Data Conference.
<b>EISA</b>	Training, capacity building for political parties and agents, legal reforms.
<b>International IDEA</b>	Conflict resolution, conflict monitoring tool, BRIDGE training.
<b>Ministry of Education</b>	Voter education through music festival and drama festivals, Outreach programmes to schools, use of schools as polling stations, formulation of voter education for schools.
<b>Amkeni Wakenya</b>	Voter education, material development and printing.
<b>Uraia</b>	Voter education and stakeholder engagement.
<b>ELOG</b>	Election observation and Elections Open Data Conference.
<b>IED</b>	Voter education, election observation, learning platform on 2013 General Elections, audit of the voters register.
<b>FIDA</b>	Gender mainstreaming and women participation, training on gender audit and development of inclusion policy
<b>Constitutional Commissions and Independent Offices</b>	Engagement on their areas of specialization, election observation, review of legislation on 2/3 gender rule.
<b>IRI</b>	Inclusion on Persons with Disabilities (PWDs), supported voter education forums in informal settlements.

Name of Partner	Area of Partnership
<b>Other State Actors (Parliament, Judiciary, Kenya Law Reform, etc)</b>	Come in on need basis in drafting of laws, review enactment, implementation among other things.
<b>NGOs and CBOs</b>	Engaged as Voter Education Providers and election observation.
<b>ASK shows</b>	Conduct of voter education and corporate branding of the Commission.
<b>Kenya Institute of Curriculum Development.</b>	Curriculum development and curriculum review, formulation for voter education in schools.
<b>Public Universities</b>	Outreach programmes to the youths, conduct of elections to student bodies.
<b>CRECO</b>	Partnership project on voter education in the Coast Regions “Jukumu Lako Project”
<b>CMD</b>	Voter education to political parties and politicians.
<b>Transition Authority</b>	Supporting development of Civic Education Curricular, training manuals and IEC materials.
<b>AWEB</b>	Building capacity of IEBC staff.
<b>HudumaCentres</b>	The Commission partnered with the Huduma Center (one-stop-service center) in the registration of voters.

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

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

- i. Share knowledge with the international delegations;
- ii. Enhance networking and benchmarking standards;
- iii. Provide further opportunity for international observation of elections; and
- iv. Provide a forum for showcasing some of the Commission’s innovations.

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

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

Country	Organization	Activity	Date
<b>Uganda</b>	The Sectorial Committee on Public Affairs and Local Government of the Ugandan Parliament	Sharing experiences on the process of electing lower local government/political leaders in a multi-party dispensation	13th-16th April, 2015

Country	Organization	Activity	Date
<b>South Sudan</b>	National Elections Commission of South Sudan	Benchmarking to gain experience on election preparations, electoral timetable and electoral budget.	10th-14th November, 2014
<b>Tanzania</b>	Tanzania National Electoral Commission	Study mission to IEBC on voter registration, voter education and stakeholder management to facilitate exchange of knowledge and experiences.	9th-12th November 2014.
<b>Zanzibar</b>	Zanzibar Electoral Commission	Benchmarking study tour to learn the management of technology in the electoral processes, voter education, corporate communication and media management in elections, research and delimitation of electoral boundaries.	29th-31st October, 2014

### 2.5.3. ICT Benchmarking

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

### 2.5.4. International Conferences and Election Observations

Electoral networks foster capacity development among electoral managers and serve as useful forums to address common concerns in elections.

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

**Table 8: International Liaison Interactions**

Date	Country	Purpose	Sponsor
<b>July 2014</b>	Ghana	Study mission on the Application of Biometric Technology in Election Management in Africa	Ghana Electoral Commission
<b>August 2014</b>	Tunisia	Workshop on mapping Electoral Risks	International IDEA
<b>September 2014</b>	Tanzania	Workshop on mapping Electoral Risks	International IDEA
<b>September 2014</b>	United Kingdom	Observation of the Scotland referendum	GoK
<b>8<sup>th</sup> September – October 2014</b>	Brazil	International Election Observation	GoK

Date	Country	Purpose	Sponsor
<b>October 2014</b>	South Africa	9 <sup>th</sup> EISA Annual symposium on experiences, lessons and good practices in promoting gender equality in Africa	EISA
<b>October 2014</b>	Mozambique	Election Observation	AU
<b>November 2014</b>	USA	IFES 2014 US Programme	GoK
<b>December 2014</b>	Tunisia	Workshop on mapping Electoral Risks and Observation of Tunisia 2nd round of Presidential Elections	International IDEA
<b>December 2014</b>	Egypt	International Conference on Gender Mainstreaming in Electoral Administration: Challenges and Comparative Perspectives	UNDP
<b>4<sup>th</sup> January - February 2015</b>	Israel	Advanced Public Administration Course	GoK
<b>February 2015</b>	Georgia	Annual meeting of the EMBs	Central Election Commission of Georgia/ICPS, UK
<b>February 2015</b>	Nigeria	Election Observation	The Commonwealth
<b>March 2015</b>	USA	Conference on Beyond Numbers: Women's Political Leadership in Delivering Democracy and Development	GoK
<b>April 2015</b>	Sudan	Election Observation	IGAD
<b>May 2015</b>	Guyana	Observation of Guyana General Elections	The Commonwealth
<b>May 2015</b>	Rwanda	Regional Conference on Leadership, Governance and Integrity	GoK
<b>May 2015</b>	United Kingdom	Election Observation	GoK
<b>May 2015</b>	Tanzania	East African Law Society regional dialogue on electoral reforms	EA Law Society
<b>June 2015</b>	Zanzibar	Introduction of Zanzibar Political Parties Liaison Committee	UNDP
<b>June - 2<sup>nd</sup> July, 2015</b>	Zanzibar	UNDP Domestic Empowerment Project	UNDP

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

In line with Article 88 (4)(h) of the Constitution of Kenya 2010, the Commission accredited a total of 490 observers (**Annex V**), 9,552 political party agents and independent candidates' agents (**Annex VI**) and 189 media persons to observe seven by-elections held in the year 2014/2015.



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

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

### **2.6.1. Upgrade of Elections Technologies**

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

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

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

### **2.6.2. Renewal of Software Licenses**

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

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

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

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



***Charging EVID for the By-elections***

## **2.7. Institutionalizing Risk Management Systems in Election Operations**

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

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

### **2.7.1. Risk Management**

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

1. Under the implementation of the Electoral Risk Management Tool (ERMT), the Commission undertook training of 339 staff on the Electoral Risk Management Tool with the support of UNDP through the ESAP project as part of the preparations for the 2017 General Election.
2. Conducted Commissions regional and departmental risk identification, assessment, and suggested mitigation measures.
3. Identified the common risks facing the Commission and the appropriate mitigation measures.
4. The Commission conducted fourteen risk assessment and risk monitoring and evaluation for the seven by-elections.

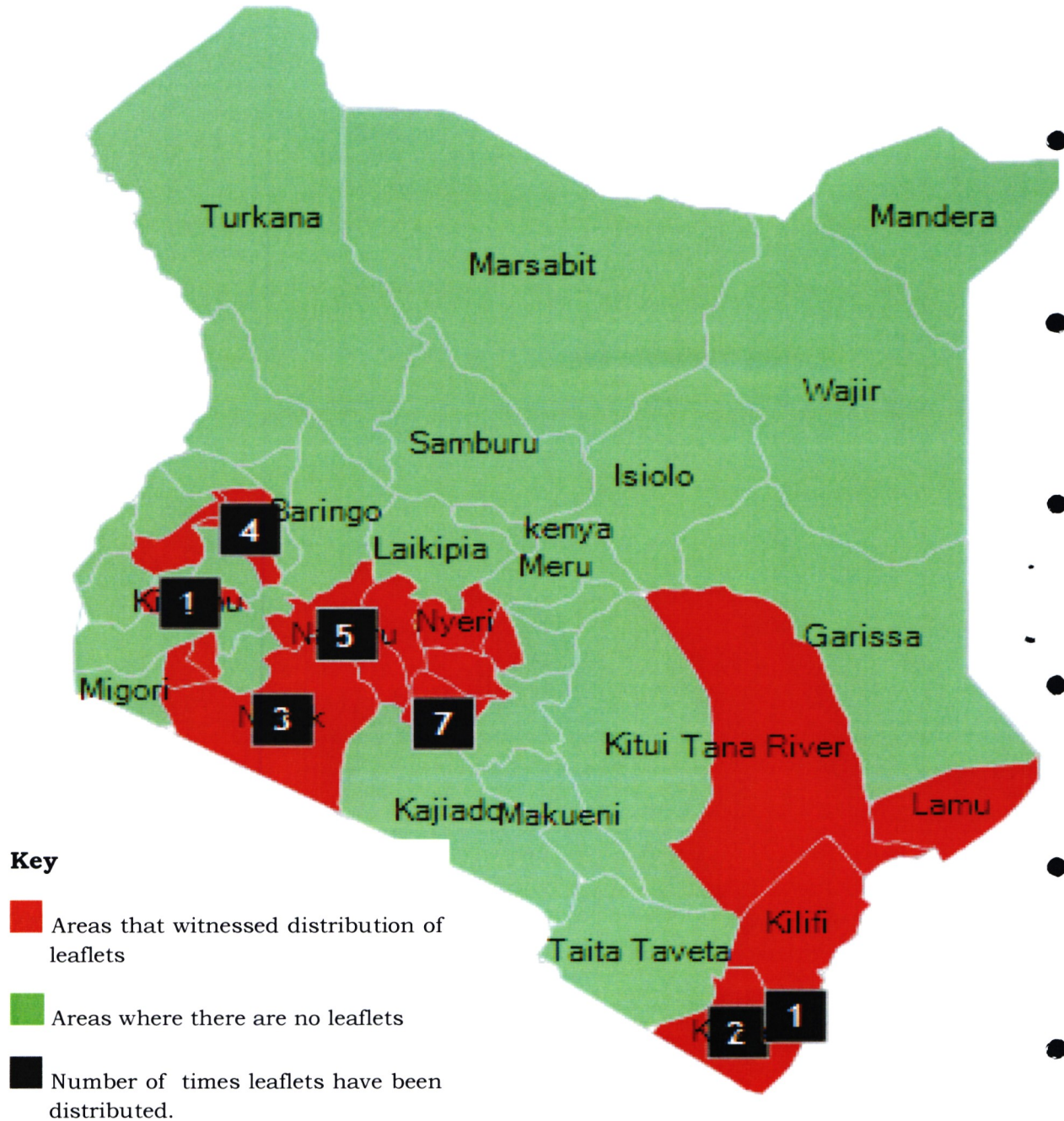
### **2.7.2. Internal Audit**

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

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

**Figure 5: Risks ahead of Election Day**

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



## **2.8. Enhancing the Commission's Corporate Image**

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

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

### **2.8.1. External Communication**

#### **1. Strategic Media Engagements**

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

The Commission organized and held seven media stakeholder forums to sensitize journalist covering by-elections. This served to ensure well-informed media reports as well as to correct misconceptions about the Commission and its activities.

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

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

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

#### **3. Management of Social Media and Website**

In response to the growing influence of digital communication, the Commission revamped its utilization of web-based communication and enhanced its presence on social media. IEBC is on Facebook and Twitter. The redesigned IEBC website is interactive, simple and current. All events that happen that involve IEBC are posted in almost real time which helps to serve those who cannot access other sources of information for example Kenyans living abroad and mostly the youthful audience. During the year under review the following were the followers/users of the IEBC website and social media site:

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

## **2.8.2. Internal Communication**

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

In a bid to strengthen internal communication, the Commission adopted a weekly online Electronic Bulletin which covers events and happenings from different quarters of the Commission and shares with all staff. The first edition was published on 30<sup>th</sup> January, 2015.

The E-bulletin brings to the attention of staff recent happenings and further provides a platform for members of staff to share with the entire Commission their plans, activities and challenges. The E-bulletin is an effective means of sharing information with no financial cost attached since it is designed in-house and shared via office email.

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

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

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

The use of the branded bulk SMS system was stepped-up in relaying internal and external messages. The system was effectively used in convening meetings, calling for press conferences, informing stakeholders of developments in IEBC processes and electoral operations, as well as passing important and urgent messages to staff even outside normal working hours.

### **2.8.3. Continuous Corporate Branding**

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

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

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

### 2.9.2. Staff Establishment

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

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

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

### 2.9.3. Recruitment of Staff

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

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

No	Position	No.
1.	Commission Secretary/CEO	1
2.	Deputy Commission Secretary Support Services	1

3.	Director Finance	1
4.	Director ICT	1
5.	Director Voter Education and Partnerships	1
6.	Manager Procurement	1
7.	Manager Voter Education	1

#### 2.9.4. Capacity Building

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

**Table 11: Capacity Building Courses**

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

#### 2.9.5. External ICT Training

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

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

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

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

**Table 12: Trainings on Electoral Laws**

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

### 2.9.7. Construction and Renovation of Commission Offices

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

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

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

**Table 14: Ongoing Constructions/Renovations**

<b>No</b>	<b>Location</b>	<b>Start Date</b>	<b>Completion Date</b>	<b>Amount Kshs</b>
<b>1</b>	Construction of Daadab Constituency office block and multipurpose hall	14/11/2014	December 2015	19,399,000
<b>2</b>	Construction of Wajir West Constituency office block and multipurpose hall	30/4/2015	December 2015	16,500,000



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

## 2.10. Financial Management

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

### 2.10.1. Overview of Funds Allocation

The Commission's fund allocation is mainly influenced by the electoral cycle, peaking during preparations for an election and then decreasing to fund regular activities in non-election period. In the financial year 2012/13 the Commission was allocated Kshs 25 billion, bulk of which was for the 2013 General Elections. This was reduced to Kshs. 5 billion in 2013/14 financial year.

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

The Commission received and paid a total of Kshs 2.0 billion for pending bills during the period. The balance outstanding/unpaid pending bills as at 30th June 2015 is Kshs 1.2 billion.

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

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

No	Financial Year	GOK Funds Million Kshs.	Donor Funds Million Kshs	Total Funds Million Kshs.
1	2012/2013	24,266	3,193	28,311
2	2013/2014	5,024	130	5,243
3	2014/2015	5,307	103	5,410

## **2.11. Strengthening the Research Function**

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

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

### **2.11.2. Monitoring of By-elections**

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

It is against this background that the Commission conducted the monitoring of Homabay Senatorial, Kabete, Mathare and Kajiado Central Member of National Assembly by-elections. The monitoring was to establish what worked, what did not work as expected and what could have been done better and document challenges experienced and the lessons learnt for future by-elections.

### **2.11.3. Monitoring of Annual Voter Education Week**

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

### **2.11.4. National Staff Satisfaction Survey**

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

## 2.12. Corporate Governance

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

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

### 2.12.1. Commission Committees

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

**Table 16: Commission Committees**

S/No.	Committee	Function
1	Finance and Procurement	Provides policy and oversight on financial management and procurement.
2	Human Resource , Training and Administration	Provides policy and oversight on human resource management and development.
3	Elections and Technical Operations	Provides policy and oversight on election operations and management
4	Legal Reforms, Enforcement of Code of Conduct and Compliance	Provides policy and oversight on legal reforms, implementation of regulations and corporate governance
5	Audit, Risk and Compliance	Assists Plenary in fulfilling its financial and oversight responsibilities
6	ICT, Research and Development	Provides policy and oversight on the formulation and integration of ICT in the management of elections and research and planning matters
7	Voter Education, Partnership and Media	Provides policy and oversight on voter and civic education programmes.
8	Political Parties Liaison and Campaign Finance Control	Oversees policy on regulation of Political Parties
9	Dispute Resolution	Oversees settlement of disputes relating to or arising from nominations.

10	Boundaries Delimitation	Provides policy and oversight on boundary delimitation.
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### **2.12.2. Management Standing Committees**

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

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

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

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

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

The collection of geo coordinates is necessary to ascertain the accurate position of each polling station in its proper CAW, Constituency and County. Towards this effort, a total of 5,000 coordinates were collected during the year under review.

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

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

**Independent Electoral and Boundaries  
Commission Unaudited Annual  
Financial Statements  
For the year ended 30<sup>th</sup> June, 2015**

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

### **III. FINANCIAL REPORT OF THE COMMISSION**

#### **3.0. Report of The Commission Secretary/CEO**

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

This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Commission; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Commission; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

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

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

### 3.1. Statement of Financial Performance

<b>STATEMENT OF FINANCIAL PERFORMANCE</b>			
<b>For the year ended 30 June 2015</b>			
	<b>Note</b>	<b>2014-2015</b>	<b>2013-2014</b>
		<b>Kshs 000</b>	<b>Kshs 000</b>
<b>Incomes</b>			
Exchequer Issues	3	5,307,280	3,963,000
Appropriation In Aid	4	1,456	5,989
Grants from International Organizations	5	103,680	103,882
Other Grants	6	-	44,008
Interest Income	7	<u>1,735</u>	<u>1,572</u>
<b>Total Incomes</b>		<b><u>5,414,150</u></b>	<b><u>4,118,451</u></b>
<b>Expenses</b>			
Employee costs	8	2,054,797	2,104,751
Depreciation and amortization expense	9	1,288,510	1,804,037
Repairs and maintenance	10	28,438	58,758
Other Operating Expenses	11	1,192,098	604,714
General Expenses	12	<u>2,462,476</u>	<u>1,277,237</u>
<b>Total Expenditure</b>		<b><u>(7,026,320)</u></b>	<b><u>(5,849,496)</u></b>
<b>Surplus/(Deficit) for the period</b>		<b><u>(1,612,169)</u></b>	<b><u>(1,731,045)</u></b>

The notes on page 47 to 63 form an integral part of these financial statements.

The financial statements from page 44 to 63 were approved and authorized by the Commission and signed on its behalf by:

### 3.2. Statement of Financial Position

<b>STATEMENT OF FINANCIAL POSITION</b>			
<b>As at 30 June 2015</b>			
	<b>Note</b>	<b>2014-2015</b>	<b>2013-2014</b>
		<b>Kshs 000</b>	<b>Kshs 000</b>
<b>Assets</b>			
<b>Current assets</b>			
Cash and Cash Equivalents	13	87,439	151,086
Car Loan Fund Investments	14	23,239	21,383
Accounts Receivables	15	-	2,124
Accounts Receivables (ECK Recurrent)	16	-	4,420,711
Accounts Receivable (Car Loan)	17	<u>26,823</u>	<u>26,944</u>
<b>Total Current Assets</b>		<b><u>137,501</u></b>	<b><u>4,622,248</u></b>
<b>Non-current assets</b>			
Property, Plant and Equipment	18	3,227,825	4,413,560
Intangible assets	19	11,727	16,753
<b>Total Non Current Assets</b>		<b><u>3,239,552</u></b>	<b><u>4,430,313</u></b>
<b>Total assets</b>		<b><u>3,377,053</u></b>	<b><u>9,052,561</u></b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts Payable	20	1,189,377	2,960,718
Accounts payable (ECK-Recurrent)	21	-	4,420,711
Accounts Payable(Deposit)	22	5,417	3,415
<b>Total Current Liabilities</b>		<b><u>(1,194,793)</u></b>	<b><u>(7,384,844)</u></b>
<b>Non-current liabilities</b>			
		-	-
<b>Total Liabilities</b>		<b><u>( 1,194,793)</u></b>	<b><u>( 7,384,844)</u></b>
<b>NET ASSETS</b>			
		<b><u>2,182,260</u></b>	<b><u>1,667,717</u></b>
<b>Financed by:</b>			
General Fund		3,170,005	1,216,046
Accumulated surplus		575,246	2,135,111
Surplus/(Deficit)for the Year		(1,613,900)	(1,732,618)
Car Loan Fund Scheme	23	<u>50,909</u>	<u>49,178</u>
		<b><u>2,182,260</u></b>	<b><u>1,667,717</u></b>

### 3.3. Statement of Cash Flows

<b>STATEMENT OF CASH FLOWS</b>			
<b>For the year ended 30 June 2015</b>			
	<b>Note</b>	<b>2014-2015</b>	<b>2013-2014</b>
		<b>Kshs 000</b>	<b>Kshs 000</b>
<b>Cash flows from operating activities</b>			
Operating Surplus(Deficit)		(1,612,169)	(1,731,045)
<b>Adjustments for non-cash items</b>			
Depreciation of Property Plant Equipment	9	1,283,484	1,796,857
Amortization of Intangible Assets	9	5,026	7,180
Intergovernmental transfer of BVR	18	39,324	-
Lost BVR Kits	18	9,438	-
<b>Changes in Working Capital</b>			
Accounts Receivable (Exchequer)	15	-	950,000
Accounts Receivable (Imprest)	15	2,124	298
Accounts Payable (Recurrent)	20	247,374	(1,084,306)
Accounts Payable(Deposit)		2,002	(26,396)
Car Loan Receivables		<u>121</u>	<u>(217)</u>
<b>Net Cash Flow From Operating Activities</b>		<b><u>(23,277)</u></b>	<b><u>(87,629)</u></b>
<b>Cash flows from Investing activities</b>			
Purchase of Computers	18	(1,205)	(181)
Purchase of Office Equipment	18	(553)	(1,480)
Purchase of Furniture and Fittings	18	(857)	(8,761)
Construction of Office Buildings	18	(35,900)	(62,300)
Car Loan Fund Investments		<u>(1,856)</u>	<u>(21,383)</u>
<b>Net Cash Flow From Investing Activities</b>		<b><u>(40,370)</u></b>	<b><u>(94,105)</u></b>
<b>Cash flows from Financing Activities:</b>			
<b>Analysis of Balances of Cash and Cash Equivalent</b>			
<b>Net Cash Provided By Financing Activities</b>		<u>-</u>	<u>-</u>
Net Increase(Decrease)in Cash & Cash Equivalent		(63,647)	(181,735)
Cash and Cash Equivalent at Beginning	13	<u>151,086</u>	<u>332,821</u>
<b>Cash and Cash Equivalent as at 30 June 2014</b>		<b><u>87,439</u></b>	<b><u>151,086</u></b>

The notes on page 47 to 63 form an integral part of these financial statements.

### 3.4. Statement of Changes in Net Assets

<b>STATEMENT OF CHANGES IN NET ASSETS</b>				
<b>For the year ended 30th June 2015</b>				
	<b>Car Loan Fund</b>		<b>General Fund</b>	<b>Total</b>
	<b>KShs. 000</b>	<b>Accumulated Surplus</b>	<b>KShs. 000</b>	<b>KShs. 000</b>
<b>Balance as at 30th June 2013</b>	<b>47,633</b>	<b>2,135,111</b>	<b>1,216,046</b>	<b>3,398,790</b>
Surplus/ (Deficit) for the Period	1,572	-	(1,732,618)	(1,731,046)
Prior Years Adjustment	-	107,997	-	-
Fund Adjustments and charges	(27)	-	-	(27)
Transfers to/from Accumulated surplus	-	(1,732,618)	1,732,618	-
<b>Balance as at 30 June 2014</b>	<b>49,178</b>	<b>510,490</b>	<b>1,216,046</b>	<b>1,775,714</b>
Surplus/ (Deficit) for the Period	1,735	-	(1,613,900)	1,612,169
Fund Adjustments an charges	(4)	2,018,716	1,613,900	3,632,612
Transfers to/from Accumulated surplus	-	(1,613,900)	-	(1,613,900)
<b>Balance as at 30 June 2015</b>	<b>50,909</b>	<b>915,306</b>	<b>1,216,046</b>	<b>2,182,260</b>

The notes on page 47 to 63 form an integral part of these financial statements.

### 3.5. Recurrent Budget Execution Statement

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS						
RECURRENT ACCOUNT						
Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Performance Difference	Performance %
Revenue	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	%
Exchequer Issues	2,993,099	2,239,901	5,233,000	5,233,000	-	100%
Sale of Tender Documents & Nomination Fees	3,000		3,000	789	2,211	26%
Receipts from Sale of Incidental Goods	4,000	-	4,000	1,341	2,659	34%
Other Government Grants						
<b>Total income</b>	<b>3,000,099</b>	<b>2,239,901</b>	<b>5,240,000</b>	<b>5,235,130</b>	<b>4,870</b>	
<b>Expenses</b>						
Basic Salaries - Permanent Employees	1,041,814	(95,600)	946,214	922,634	23,580	98%
Basic Wages - Temporary Employees	-	126,933	126,933	43,500	83,433	34%
Personal Allowance - Paid as Part of Salary	724,978	116,873	841,851	800,996	40,855	95%
Employer Contributions to Compulsory NSSF	171,208	-	171,208	145,040	26,168	85%
Employer Contributions to Compulsory Health Insurance Schemes	-	-	-	-	-	0%
Utilities Supplies and Services	4,605	-	4,605	4,110	495	89%
Communication, Supplies and Services	93,385	170,077	263,462	59,848	203,614	23%
Domestic Travel and Subsistence, and Other Transportation Costs	65,073	67,720	132,793	94,070	38,723	71%
Foreign Travel and Subsistence, and other transportation costs	31,750	6,450	38,200	30,911	7,289	81%
Printing, Advertising and Information Supplies and Services	53,921	170,742	224,663	179,922	44,741	80%
Rentals of Produced Assets	149,700	327,336	477,036	427,553	49,483	90%
Training Expenses	47,111	276,908	324,019	257,504	66,515	79%
Hospitality Supplies and Services	38,348	278,846	317,194	310,961	6,233	98%
Insurance Costs	193,000	(39,623)	153,377	150,079	3,298	98%
Specialized Materials and Supplies	16,739	1,098,720	1,115,459	381,593	733,866	34%
Office and General Supplies & Services	55,203	806	56,009	30,505	25,504	54%
Fuel Oil and Lubricants	35,663	(4,514)	31,149	24,514	6,635	79%
Other Operating Expenses	208,795	676,746	885,541	845,356	40,185	95%
Routine Maintenance - Vehicles and Other Transport Equipment	39,040	5,821	44,861	29,482	15,379	66%
Routine Maintenance - Other Assets	20,466	1,500	21,966	10,085	11,881	46%
Refurbishment of Buildings			-		-	
Purchase of Specialized Plant, Equipment and Machinery	9,300	608,962	618,262	486,467	131,795	79%
<b>Total Expenditure</b>	<b>3,000,099</b>	<b>3,794,703</b>	<b>6,794,802</b>	<b>5,235,130</b>	<b>1,559,672</b>	<b>77%</b>
<b>Surplus /(Deficit )</b>	<b>-</b>	<b>(1,554,802)</b>	<b>(1,554,802)</b>	<b>-</b>	<b>(1,554,802)</b>	<b>-</b>

### 3.6. Development Budget Execution Statement

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS						
DEVELOPMENT BUDGET						
Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Performance Difference	Performance %
Revenue	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	%
Capital Grants from international organizations	103,680	-	103,680	103,680	-	100%
Development Exchequer	91,280	(17,000)	74,280	74,280	-	100%
<b>Total income</b>	<b>194,960</b>	<b>(17,000)</b>	<b>177,960</b>	<b>177,960</b>	-	-
<b>Expenses</b>						
Non-Residential Buldings	78,480	(17,000)	61,480	61,480	-	100%
Other Infrastructural and Civil Works	12,800	-	12,800	12,800	-	100%
Travel Costs	4,395	-	4,395	4,395	-	100%
Accommodation-Domestic Travel	13,185	-	13,185	13,185	-	100%
Daily Subsistence Allowance	1,758	-	1,758	1,758	-	100%
Catering Services	26,810	-	26,810	26,810	-	100%
Contracted Professional Services	57,533	-	57,533	57,533	-	100%
<b>Total Expenditure</b>	<b>194,960</b>	<b>(17,000)</b>	<b>177,960</b>	<b>177,960</b>	-	<b>100%</b>
<b>Surplus / (Deficit)</b>	-	-	-	-	-	-

### **3.7. Notes to the Annual Financial Statements**

#### **1. Statement of Compliance and Basis of Preparation – IPSAS 1**

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

The financial statements have been prepared on the basis of historical cost, unless 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 the 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.

## **c) Taxes – IAS 12**

### **Current Income Tax**

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

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

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

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Commission recognizes such parts as individual assets with specific useful lives and depreciates them accordingly.

Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

## **e) Intangible Assets – IPSAS 31**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange.

Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

#### **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.

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

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

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

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

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

##### **Retirement Benefit Plans**

The Commission provides retirement benefits for its employees. Defined contribution plans are post employment benefit plans under which an Commission pays fixed contributions into a separate Commission (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

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

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

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

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are

subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash Imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

#### **m) Comparative Figures**

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

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

The preparation of the Commission's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

#### **Estimates and Assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Commission based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Commission. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

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

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

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

- Changes in the market in relation to the asset

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

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

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

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

### **3. Government Exchequer Issues**

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

### **4. Appropriation in Aid (AIA)**

	<b>2014-2015</b>	<b>2013-2014</b>
	<b>Shs 000</b>	<b>Shs 000</b>
Receipts from Nomination Fees and Charges Collected	362	3,113
Receipts from Sale of Tender Documents, Registers and maps	1,094	2,876
<b>Total</b>	<b>1,456</b>	<b>5,989</b>

## 5. Grants From International Organization

	2014-2015	2013-2014
	Shs 000	Shs 000
Approved Estimates	103,680	103,882
<b>Total Balance</b>	<b>103,680</b>	<b>103,882</b>

## 6. Other Grants

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

## 7. Car Loan Interest Income

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

The car loan interest earned is the fixed deposit interest which matures every six months and is rolled over plus the principal. The interest earned is net of withholding tax and is negotiated at the roll over date.

## 8. Human Capital Costs

	2014-2015	2013-2014
	Shs 000	Shs 000
Salaries and Wages Permanent Employees	922,633	1,038,880
Salaries and Wages Contracted Employees	39,912	169,892
Personnel Allowances	801,151	564,510
Contributions to Pensions, Health and Insurance Schemes	145,040	100,732
Domestic Travel and Subsistence Allowances	115,151	151,344
Foreign Travel and Subsistence Other Transportation Costs	30,911	79,393

<b>Total</b>	<b>2,054,797</b>	<b>2,104,751</b>
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**9. Depreciation and Amortization Expense:**

	<b>2014-2015</b>	<b>2013-2014</b>
	<b>Shs 000</b>	<b>Shs 000</b>
Property, Plant and Equipment	1,283,484	1,796,857
Intangible Assets	5,026	7,180
<b>Total depreciation and amortization</b>	<b>1,288,510</b>	<b>1,804,037</b>

**10. Repairs and Maintenance Expenditure:**

	<b>2014-2015</b>	<b>2013-2014</b>
	<b>Shs 000</b>	<b>Shs 000</b>
Refurbishment of Buildings	-	3,418
Routine Maintenances of Vehicles and Other Transport Equipment	27,873	42,185
Routine Maintenances -Other Assets	566	13,155
<b>Total repairs and maintenance</b>	<b>28,438</b>	<b>58,758</b>

**11. Other Operating Expenses:**

	<b>2014-2015</b>	<b>2013-2014</b>
	<b>Shs 000</b>	<b>Shs 000</b>
Witness Expenses	4,669	2,975
Bank Services, Commission and Charges	471	850
Contracted Guards	14,800	95,893
Membership fees, Dues and Subscriptions to Professional and Trade Bodies	7,862	3,485
Transport costs & charges	341	4,371
Legal Dues, Arbitration & Compensation	872,001	481,029
Contracted Professional Services	63,603	5,061
Parking Charges	5,989	11,050
Contracted technical services	80	-
Payment of duty	173,521	-
Transfers and Write-offs	48,761	-
<b>Total Contracted Services and Other Operating Expenses</b>	<b>1,192,098</b>	<b>604,714</b>

## 12. General Expenses

The following are included in general expenses:

	<b>2014-2015</b>	<b>2013-2014</b>
	<b>Shs 000</b>	<b>Shs 000</b>
Utilities, supplies and services	3,883	10,848
Communications, Supplies and Services	48,660	54,899
Printing ,Advertising and Information Supplies and Services	179,797	176,342
Rent and Rates-Non Residential	430,631	328,305
Training Expenses	257,104	244,994
Hospitality Supplies and Services	327,834	54,692
Insurance Costs	150,079	204,302
Specialized Materials, Equipment and Supplies	523,419	109,794
Office and General Supplies and services	26,413	22,816
Fuel oil and Lubricants	23,515	33,511
Maintenances of Software	8,441	36,733
Purchase of ICT Networking Softwares	482,700	-
<b>Total General Expenses</b>	<b>2,462,476</b>	<b>1,277,237</b>

### 13. Cash and Cash Equivalents:

<b>BANK ACCOUNT NAME</b>	<b>2014-2015 Shs 000</b>	<b>2013-2014 Shs 000</b>
KCB CAR LOAN BANK ACCOUNT	848	852
CBK RECURRENT CASH ACCOUNT	-	428
CBK RECURRENT MAIN ACCOUNT	910	28,211
CBK DEPOSIT ACCOUNT	5,417	3,415
CBK DEVELOPMENT BANK ACCOUNT	11,177	783
KCB MOMBASA REGION ACCOUNT	-	14
KCB KISUMU REGION ACCOUNT	8,706	209
KCB BUNGOMA REGION ACCOUNT	82	85
KCB CENTRAL EASTERN REGION ACCOUNT	38	2,543
KCB CENTRAL RIFT REGION ACCOUNT	1	2
KCB GARISSA/IJARA REGION ACCOUNT	28,853	711
KCB LOWER EASTERN REGION ACCOUNT	250	50
KCB NAIROBI REGION ACCOUNT	5,189	2,316
KCB NORTH COAST REGION ACCOUNT	3,691	1,737
KCB NORTH RIFT REGION ACCOUNT	10,799	43
KCB NYANZA SOUTH REGION ACCOUNT	184	102
KCB NYERI REGION ACCOUNT	266	351
KCB SOUTH RIFT REGION ACCOUNT	719	98
KCB THIKA REGION ACCOUNT	4,821	1,614
KCB UPPER EASTERN REGION ACCOUNT	-	-
KCB WAJIR/MANDERA REGION ACCOUNT	2	131
KCB WESTERN REGION ACCOUNT	1,846	139
KCB UNIVERSITY WAY REGION ACCOUNT	3,637	107,252
<b>Total Cash and Cash Equivalents</b>	<b>87,439</b>	<b>151,086</b>

#### 14. Car Loan Fund Investments

The commission invested KShs 23,239,304.10, in a fixed deposit account at Kenya Commercial Bank. The funds are rolled over every six months. The Interest is rolled over at the end of January and July every year

#### 15. Accounts Receivables

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

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

#### 16. Accounts Receivable -ECK Recurrent Balances:

Account Receivables:	2014-2015	2013-2014
	Shs 000	Shs 000
Exchequer Under Issues	-	1,418,439
Advances	-	9,838
Imprests	-	1,946
General Suspense	-	2,114,658
Pro/District Suspense	-	875,830
<b>Total</b>	<b>-</b>	<b>4,420,711</b>

The Balances were cleared after a taskforce formed by the Accountant General recommended that they be cleared from the books.

#### 17. Accounts Receivable-Car Loan:

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

Car Loan Fund	2014-2015	2013-2014
	Shs 000	Shs 000
Debtors Outstanding Loan	26,193	26,193
Accrued Interest for the Year	630	751

<b>Total</b>	<b>26,823</b>	<b>26,944</b>
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### 18. Property, Plant and Equipment Movement Schedule:

Asset Type:	Office Buildings	Computer Equipments	Motor Vehicles	Office Equipment	Furnitures And Fittings	Total
<b>Reducing Balance Rates:</b>	-	0	25%		12.50%	
<b>Net Book Value as at 30th June 2013</b>	-	<b>5,712,793</b>	<b>228,576</b>	<b>147,199</b>	<b>49,127</b>	<b>6,137,695</b>
Acquisitions 2013/2014	62,300	181	-	1,480	8,761	72,722
Disposals	-	-	-	-	-	-
Total as at 30th June 2014	-	5,712,974	228,576	148,679	57,888	6,148,117
Depreciation for the year 2013-2014	-	(1,713,892)	(57,144)	(18,585)	(7,236)	(1,796,857)
Accumulated Depreciation 2013-2014	-	4,335,192	420,360	97,953	21,518	4,875,024
<b>Net Book Value as at 30th June 2014</b>	<b>62,300</b>	<b>3,999,082</b>	<b>171,432</b>	<b>130,094</b>	<b>50,652</b>	<b>4,413,561</b>
Prior Year Adjustments	-	107,996	-	-	-	107,996
<b>Adjusted Net Book Value</b>	<b>62,300</b>	<b>4,107,078</b>	<b>171,432</b>	<b>130,094</b>	<b>50,652</b>	<b>4,521,557</b>
Acquisitions 2014/2015	35,900	1,205	-	553	857	38,514
Transfers to other Government Entities	-	(39,324)	-	-	-	39,324
Disposals/Write offs	-	(9,438)	-	-	-	9,438
Total as at 30th June 2015	98,200	4,059,521	171,432	130,647	51,509	4,511,310
Depreciation for the year 2014-2015	-	(1,217,856)	(42,858)	(16,331)	(6,439)	1,283,484
Transfers to other Government Entities Accumulated depreciation adjustment	-	45,152	-	-	-	45,152
Disposals or writeoffs Accumulated Depreciation Adjustment	-	10,837	-	-	-	10,837
Accumulated Depreciation 2013-2015	-	5,497,060	463,218	114,284	27,956	6,102,519
<b>Net Book Value as at 30th June 2015</b>	<b>98,200</b>	<b>2,841,665</b>	<b>128,574</b>	<b>114,316</b>	<b>45,070</b>	<b>3,227,825</b>

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

**19. Intangible Assets Movement Schedule:**

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

**20. Accounts Payable**

<b>Accounts Payable (Pending Bills)</b>	<b>2014-2015</b>	<b>2013-2014</b>
	<b>Shs 000</b>	<b>Shs 000</b>
Payables -2012/2013 General Election	2,960,718	4,045,024
Other validated pending bills	247,374	-
Bills Paid during the year	(2,018,716)	( 1,084,306)
<b>Balance Outstanding</b>	<b>1,189,377</b>	<b>2,960,718</b>

**21. Accounts Payable –ECK Recurrent:**

	<b>2014-2015</b>	<b>2013-2014</b>
	<b>Shs 000</b>	<b>Shs 000</b>
General Account of Vote(GAV)	-	4,364,871
Excess AIA	-	55,216
Salary Advance	-	624
<b>Total</b>	<b>-</b>	<b>4,420,711</b>

The Balances were cleared after a taskforce from by the Accountant General recommended that they be cleared from the books.

## 22. Retentions and Deposits

	<b>2014-2015</b>	<b>2013-2014</b>
	<b>Shs 000</b>	<b>Shs 000</b>
Opening Balance	3,415	29,811
Retention Costs/Deposits	3,759	1,465
Deposit payments	(1,757)	( 27,861)
<b>Total</b>	<b>5,417</b>	<b>3,415.00</b>

## 23. Car Loan Fund Scheme

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

## 24. Subsequent Events

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

## 25. Contingent Liabilities

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

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

## **26. Employee Benefits:-Defined Contribution Scheme.**

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

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

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

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

## **27. Number of Employees**

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

## **28. Entity Tax Status**

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

### 3.8. Progress on Follow up of Audit Recommendations

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

## **4.0. CHALLENGES AND RECOMMENDATIONS**

The Commission faced challenges in the different electoral processes and specifically the post election period and provides recommendations for future improvement.

### **4.1. Challenges**

1. Minimal Outreach in voter registration due to financial constraints was a major issue in reaching out to many Kenyans.
2. Lack of accurate statistics of Kenyans living outside the country has made it difficult for the Commission to plan for their participation in the electoral process.
3. During the period under review, the major challenge was inadequate and late disbursement of budgetary allocations and lengthy procurement processes, which inhibited effective and efficient implementation of planned activities.
4. Inadequate funding that requires the Commission to engage development partners for funding which sometimes take longer and affect the timelines for implementing certain legal processes.
5. Inadequate staff training and awareness on risk management.
6. Security challenges in some parts of the country which affected complete execution of the work plan.
7. Negative media coverage through propagation of misconceptions was also a setback to carrying out of Commission activities.
8. There is also a low uptake of alternative media(website and social media) coupled with lack of effective structures to promote free flow of information.
9. The Commission does not have sufficient manpower in investigations and prosecution hence need for extensive outsourcing during election period, this will go hand in hand with continuous capacity building for all legal enforcement.
10. Capacity in campaign financing.

### **4.2. Recommendations**

1. Registration of eligible Kenyan voters in Huduma Centres need not to be specific to a constituency but be opened to all Kenyans who avail themselves for registration.
2. Operationalisation of the Commission Fund.
3. The Commission should engage all stakeholders in mapping Kenyan citizens living outside the country for planning for electoral processes.
4. Building partnerships with strategic partners is critical. The strategic partnerships and collaborations will complement the Commission's efforts.
5. Initiatives for mobilization and outreach like the Voter Education Week should be done regularly.
6. The media may not be the sole source of information for voters but it more often than not sets the agenda of whatever is debated or discussed in the public

domain. Therefore engagement with the media on a continuous basis so as to eliminate any suspicions among the public.

7. New media must be monitored to allow robust debate without inciting public into hate speech.
8. Need to build capacity of the Investigators and prosecutors particularly in the emerging areas of technology and legal practice.
9. For effective resolution of disputes, enforcement of the code of conduct, litigation and matters relating to electoral laws it is noted that expediency in enforcement of decisions is required.

## **Conclusion**

The Commission has continued to implement the lessons learnt during the 4th March 2013 General Election and the Post Elections Evaluations. This has enabled the Commission to review its Strategic Plan 2011-2017 and developed a new Strategic Plan 2015-2020. Further lessons will be drawn as we implement the Strategic Plan towards the 2017 General Elections.

## 5.0. ANNEXES

### Annex 1: Leases, Contracts and MoUs

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

## Annex 2: Cases Prosecuted

No.	Case No.	Case	Offence	Position
1	482/2015 Kikuyu.	R -VS- Ephantus Kariuki and Salome WangariMbugua	Making a false Statement C/s 67(1)(j) of the Elections Act no. 24 of 2011.	Partly heard, pending before court
2	1339/12 Nyahururu	R -Vs- Jean Aluso and Others	Theft by servant handling stolen property	Partly heard, pending before court
3	126/2015. Othaya	R -VS- David KimengereWaititu	Publishing information with intention of unlawfully influencing the process of an Election, C/s 67(1)(m)(i) of the Elections Act.	Partly heard, pending before court.
4	Kibera	R -vs- ElkanaOmagaMauti	<ul style="list-style-type: none"> <li>• Personation C/s 382 of the Penal Code.</li> <li>• Personating of a person named in a certificate C/s 384 of the Penal Code.</li> <li>• Making a false Statement / furnishing false particulars in a Statement required under the Elections Act, C/s 67(1)(l) of the Elections Act.</li> <li>• Procuring registration by false pretences C/s 320 of the penal code.</li> <li>• Uttering a false document C/s 353 of the Penal Code.</li> <li>• False swearing C/s 114 of the Penal Code.</li> <li>• Procuring registration by false pretenses C/s 320 of the Penal Code.</li> <li>• Procuring execution of a document by false pretence C/s 355 as read with S.349 of the Penal Code.</li> <li>• Giving false information to a person employed in a public service C/s 129 (a) of the Penal Code.</li> <li>• Procuring execution of a document by false pretences C/s 355 as read with S.349 of the Penal Code.</li> <li>• Uttering a false document C/s 353 of The Penal</li> </ul>	Partly heard, pending Before Court.

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

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

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

#### Annex 4: Disputes Arbitrated in 2014/2015

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

	andFERDINAND WAITITU				
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## Annex 5: Accredited Observers 2014-2015

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

## Annex 6: Accredited Chief Agents 2014-2015

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

### Annex 7: Regional Offices Contact Details.

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

# **Independent Electoral and Boundaries Commission**

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