

ANNUAL REPORT 2022 — 2023

12 OCT 2023
THURS
12/10/2023
Hon Owen Baya, MP
Deputy Leader majority Party
A. Ichbuks

Your Vote, Your Future

@IEBCKenya

Vision

A credible electoral management body that meets the democratic aspirations of the people of Kenya.

THE NATIONAL ASSEMBLY
PAPERS LAID
DATE: 12 OCT 2023
DAY: Thurs
12/10/2023
TABLED BY:
Hon. Owen Baya, MP
Deputy Leader, majority Party

Mission

To conduct transparent, efficient, and impartial elections; and to undertake boundary delimitation for equitable representation and sustainable democracy.

Core Values

The Commission subscribes to the following values:

1. Adherence to the rule of law:	We conduct our businesses within the law.
2. Inclusivity:	We respect gender, race, class and disability in the conduct of electoral activities.
3. Integrity:	We conduct our affairs with utmost honesty.
4. Accountability:	We endeavor to be responsible for our actions.
5. Teamwork:	We uphold teamwork to achieve Commission goals.
6. Innovativeness:	We transform the electoral process to exceed the expectations of Kenyans.

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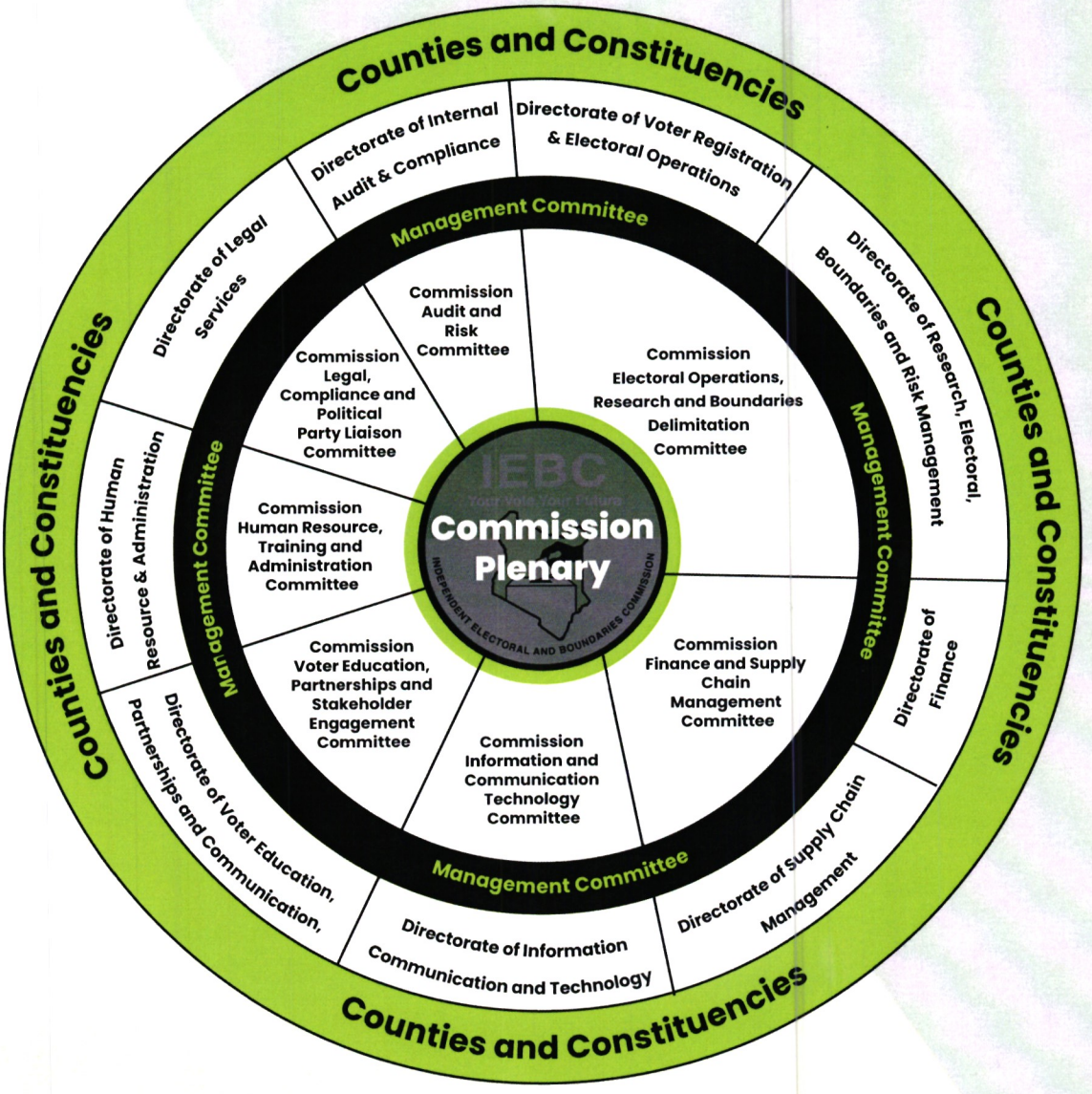
The Independent Electoral and Boundaries Commission (IEBC)



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INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

30th September, 2023

H.E. Hon. Dr. William Samoei Ruto, C.G.H.,
President of the Republic of Kenya &
Commander-in-Chief of the Defence Forces,
P.O. Box 62345-00200,
Harambee House,
NAIROBI.

I have the pleasure to present the Annual Report of the Independent Electoral and Boundaries Commission (IEBC) for the year ending 30th June 2023.

This report has been prepared for purposes of:

1. Article 254 of the Constitution of Kenya, 2010 and Section 24(1) of the Independent Electoral and Boundaries Commission Act, 2011 requires the Commission to submit annually, an annual report containing functions, performance on its activities, affairs and the financial statements to the President and Parliament.
2. Section 81 (1) (2) of the Public Finance Management Act, 2012 that requires public funds shall be used in a prudent and responsible manner.

In compliance with these statutory requirements, I hereby submit to you the attached report and unaudited financial statements for the financial year that ended 30th June, 2023.

Marjan Hussein Marjan, MBS
Commission Secretary/Chief Executive Officer.

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

30th September, 2023

Hon. Moses M. Wetang'ula, E.G.H.
Speaker of the National Assembly,
Parliament buildings,
P.O. Box 4842-00100,
NAIROBI.

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Marjan Hussein Marjan, MBS
Commission Secretary/Chief Executive Officer.

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

30th September, 2023

Hon. Amason Jeffah Kingi, EGH,
Speaker of the Senate,
Parliament Buildings,
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Marjan Hussein Marjan, MBS
Commission Secretary/Chief Executive Officer.

List of Acronyms and Abbreviations

AiA:	Appropriation in Aid
AMS:	Accreditation Management System
ASK:	Agricultural Society of Kenya
BROP:	Boundaries Review Operations Plan
CAW:	County Assembly Ward
CBOs:	Community Based Organizations
CECCs:	Constituency Elections Communications Centres
CEMS:	County Elections Managers
CEO:	Chief Executive Officer
COB:	Controller of Budget
CRMS:	Customer Relationship Management System
CRO:	County Returning Officer
CSOs:	Civil Society Organizations
CSR:	Corporate social Responsibility
CWMNA:	County Women Member of National Assembly
DICC:	Disability Inclusion Coordinating Committee
DPOs:	Disabled Persons Organizations
DRC:	Dispute Resolution Committee
EACC:	Ethics and Anti-Corruption Commission
ECK:	Electoral Commission of Kenya
ECVR:	Enhanced Continuous Voter Registration
ELGIA:	Electoral Law and Governance Institute of Africa
EMBs:	Election Management Bodies
EOP:	Election Operation Plan
ERMF:	Election Results Management Framework
ESAP:	Electoral Security Arrangement Program
FBOs:	Faith Based Organizations
GIS:	Geographic Information System
HFC:	Housing Finance Corporation
ICJ:	International Commission of Jurists
ICT:	Information Communication Technology
IEBC:	Independent Electoral and Boundaries Commission
IFES:	International Foundation for Electoral Systems
IFMIS:	Integrated Financial Management Information System
IPOA:	Independent Policing Oversight Authority
IPSAS:	International Public Sector Accounting Standards
ISMS:	Information Security Management System
KCB:	Kenya Commercial Bank
KEG:	Kenya Editors Guild
KEPSHA:	Kennya Primary Schools Heads of Association
KESSHA:	Kenya Secondary Schools Heads of Association
KFS:	Kenya Forest Service
KIEMS:	Kenya Integrated Elections Management System
KMSWG:	Kenya Media Sector Working Group
KNDFF:	Kenya National Drama and Film Festival
KUJ:	Kenya Union of Journalists
KWS:	Kenya Wildlife Service
LSK:	Law Society Kenya

KNDFF:	Kenya National Drama and Film Festival
KUJ:	Kenya Union of Journalists
KWS:	Kenya Wildlife Service
LSK:	Law Society Kenya
M&E:	Monitoring and Evaluation
MCK:	Media Council of Kenya
MMU:	Media Monitoring Unit
MNA:	Member of National Assembly
MoU:	Memorandum of Understanding
MTEF:	Medium Term Expenditure Framework
NCIC:	National Cohesion and Integration Commission
NEC:	National Elections Conference
NECC:	National Election Communication Centre
NPS:	National Police Service
NSC:	National Steering Committee
ODPP:	Office of the Director of Public Prosecutions
ORPP:	Office of Registrar of Political Parties
OSU:	Operation Support Unit
PAC:	Parliamentary Accounts Committee
PBCM:	Peace Building and Conflict Management
PEE:	Post-Election Evaluation
PFMA:	Public Finance Management Act
PO:	Presiding Officer
PPADA:	Public Procurement and Disposal Act
PPD:	Political Parties Dispute Tribunal
PPLC:	Political Party Liaison Committee
PSASB:	Public Sector Accounting Standards Board
PSU:	Public Support Unit
PWDs:	Persons with Disabilities
ROV:	Register of Voters
RTK:	Real-time Kinematics
RTS:	Result Transmission System
SEOs:	Senior Elections Officers
SIGs:	Special Interest Groups
SMS:	Short Message Service
SOPS:	Standard Operating Procedures
WCC:	Women Coordinating Committee
YCC:	Youth Coordinating Committee



Voters queue to exercise their right to vote



Commission Secretary / CEO

Overview

"This annual report highlights the activities undertaken during the prescribed timeframe that commenced with the certification and publishing of the Register of Voters, conduct of the General Election, and update of geo-database for the planned Second Review of Constituencies and Wards"

Introduction

I am pleased to present the Financial Year 2022/2023 annual report that shows the activities carried out during the prescribed timeframe, which is the third year of the Commission's Strategic Plan 2020-2024.

The Strategic Plan has six pillars: strengthening corporate governance, legal framework, effective conduct of elections, enhancing public outreach, equitable representation, and strategic operations.

In the run-up to the 9th August 2022 General Election, the Commission held stakeholder engagements, partnerships, and media sensitization fora to amongst others promote inclusion, budgetary support, accurate, factual, and objective coverage of the electoral process. These engagements are continuous.

This report shows the Commission's progress in implementing the Strategic Plan 2020-2024 that commenced with the roll out of the Enhanced Continuous Voter Registration (ECVR) and ended with the conduct of the August 9th, 2022, General Election. Thereafter, the Commission also successfully conducted ten (10) by-elections occasioned by court rulings and deaths of incumbents.

In regard to the delimitation of boundaries, the Commission completed the collection of all Sub-location geo-data. The updated geo-database is critical for the Second Review of Constituencies and Wards under the Constitution of Kenya, 2010. We anticipate to have the Commissioners in place to complete the boundaries delimitation exercise.

Below is an overview of the Commission's activities during the period under review.

Strengthening Corporate Governance

The Commission plenary meetings enhanced corporate governance by implementing vital policy decisions, among them deployment of the 2022 General Election Results Management Path that aided the phenomenal success of the 2022 General Election. These policies enhanced transparency, efficiency, and accountability in the management of elections. Implementation of the Strategic Plan and the operationalization of the Standard Operating Procedures (SOPs) enhanced good governance. These critical decisions enabled the Commission to deliver unqualified financial statements, significantly decrease audit queries, asnd mitigate emerging risks promptly.



Strengthening Legal Framework

The Commission conducted the 2022 General Election and declared the results on 15th August 2022. Subsequently, nine (9) Presidential Election Petitions were lodged at the Supreme Court challenging Presidential election results. The Supreme Court Judgment unanimously dismissed the petition on 26th September 2022, thus vindicating the Commission. The Magistrate's and High Courts also received several petitions filed from dissatisfied candidates, voters, and citizens challenging the results as declared by the Commission in Parliamentary, County and Party List Elections. The number of election petitions challenging Parliamentary and County election results was 124, while 87 were filed concerning Party List Elections.

The Commission developed and deployed a curriculum for training advocates of the High Court of Kenya and Commission staff on the legal framework governing elections. This program ensured that the 2022 GE was conducted according to the law thereby reducing the number of disputes and petitions compared to previous elections.

Moreover, the IEBC Dispute Resolution Committee (DRC) incorporated the services of external Counsel to strengthen its capacity to hear and determine 324 disputes arising from the nomination of candidates. The Commission Leadership and Vetting Committee further collaborated with the Ethics and Anti-Corruption Commission (EACC) and other relevant agencies and compiled and submitted 21,863 details of aspirants to the Chapter 6 multi-agencies. As a result, five aspirants were found unsuitable and barred from contesting in the 2022 GE.

Effective Conduct of Elections

The Commission focused on the conduct of the General Election, post-election evaluation, and by-elections. It engaged and managed political parties and candidates, resolved political party disputes, oversaw campaigns, coordinated election operations and results management, and published a Post-Election Evaluation report.

The Register of Voters (RoV) was audited to ensure accuracy, completeness, and integrity. Consequently, a verified and updated RoV that was published, allowed citizens to confirm their registration details and exercise their Right to Vote. Besides, polling stations were mapped to ensure they had the requisite infrastructure for the polling day activities.

Additionally, political parties and candidates were effectively managed to ensure their compliance with the relevant regulations and guidelines. The Commission also deployed a Candidate Registration Management System (CRMS) that improved the efficiency of candidate registration. This made it easier for the Commission to generate nomination reports, including nomination certificates, ballot paper artwork, statistics on candidates nominated, and statutory information on candidates nominated for publication.

Strengthening Public Outreach

Public outreach comprises Voter Education, Stakeholder Engagements, and Communication was undertaken to educate and inform the public. The Commission conducted voter education activities for the 2022 General Election across the country, including Kenyan voters in the Diaspora. These activities included development of Voter Education Materials, Voter Education Strategies for the boundaries review and a Voter Education framework.

The Commission also signed 16 MOUs to support the election process. Additionally, the Commission participated in the Agricultural Society of Kenya (ASK) shows, cultural events, exhibitions, Kenya National Drama and Film Festivals and engaged the public and school children to create awareness of the electoral processes. Similarly, the Commission organized a National Elections Conference (NEC) that brought together stakeholders from all over the world to share their expertise and experience in the management of elections.

Further, the Commission collaborated with the media and deployed several communication and public affairs strategies to inform, create awareness and receive feedback on the electoral process. This enhanced public trust and confidence in the electoral processes.

Importantly, the Commission established a National Election Communication Centre (NECC) at the Bomas of Kenya that had modern facilities to aid the conduct of the General Election. The NECC facilitated real-time flow of electoral information from the field and generated reports on the General Election's progress.

Equitable Representation

The Commission is constitutionally mandated to delimit Constituencies and Wards. In the year under review, the Commission undertook several activities to implement the

Boundaries' Review Operations Plan (BROP) 2019-2024. The activities carried out included planning for the delimitation, legal framework review, capacity building of technical staff and the collection of geo-data on all Sub-locations. The data collected established an increase of 2,393 newly gazetted sub-locations that were used for the 2019 Population and Housing Census. The new geo-data has been used to update the Commission's existing geo-database.

In the run-up to the 2022 General Election, the Commission collected the geo-coordinates of registration centres, tallying centres, and prison sites designated as polling stations to facilitate electoral logistics and result transmissions. Also, with support from Development Partners, the Commission acquired a Geographic Information Systems (GIS) Laboratory that enables the analysis and processing of geo-data and production of maps.

Strengthening Strategic Operations

The Commission's operations are guided by the Constitution and other enabling legislations, policy and procedure manuals and an elaborate system through which the decision-making process is grounded. This is done through policy papers passed to the management committees, who review and recommend to plenary the decisions and programs to implement. The secretariat implements and reports back on progress. In strengthening strategic operations, the Commission focused on:

1. Information and Technology

Within this period, the Commission integrated technology into its processes to enhance efficiency in service delivery. An ICT electoral technology advisory was formed that;

- Informed oversight, strategy and policy formation;
- Development and implementation of ICT policies and procedures;
- Management of election technology and business applications supporting systems, and
- Administration and maintenance of network infrastructure.

The Commission also deployed modern firewalls to secure its systems against cyber-attacks during the election period. Moreover, the portal, where the end-to-end encrypted format of results forms from polling stations was uploaded, received and processed over 380,000,000 requests. This was an exceptional feat that effectively demonstrated the Commission's ICT capacity.

2. Financial Management

During the financial year, the Commission was allocated Kshs. 20,638,703,201 under recurrent expenditure. From this allocation, Kshs. 19,000,098,292 was received from the National Treasury, whereas Kshs. 7,557,276.



was generated through appropriation in aid.

The allocation funded the 9th August, 2022 General Election and ten (10) by-election activities through the purchase of election materials, administrative operations and payment of polling officials. The allocated fund also utilized to facillitate election security, pay election-related service providers, and preliminary preparation of geo-database update of all Sub-locations in the country for the Second Review of Constituencies and Wards.

The Commission absorbed Kshs. 19,442,301, representing 94% of the total allocation with Kshs. 1,196,403,000 unutilized due to exchequer funding delays. These delays resulted in the Commission accruing pending bills amounting to Kshs. 5,329,129,103.

Apart from the Government of Kenya (GoK), the Commission also received donor support to facilitate various programmes.

3. Human Resource and Administration

In the year under review, the Commission's approved staff establishment stood at one thousand one hundred and forty-five (1,145) posts, with an in-post of eight hundred and eighty-three (883) and a variance of two hundred and forty-one (241). During the period, the Commission conducted recruitment to fill critical vacancies in its establishment and confirmed twelve (12) contractual appointments, twelve (12) new Appointments and ten (10) Promotions of serving staff.

Currently, the Commission's staff turnover stands at 33, emanating from retirement (9), resignation (7), death (6), early retirement (4), dismissal (5) and expiry of contract (2). The Commission's disaggregated staff profile showed that 64% (564) of the staff were male and 36% (319) were female, which meets the 2/3 gender rule threshold.

4. Supply Chain Management

The Commission was strategic in sourcing goods and services throughout the electoral cycle by streamlining its procurement processes, logistics, warehousing, and disposal of obsolete items. During this period, the Commission disposed of obsolete and unserviceable stores, conducted capacity building for staff on procurement and disposal, and executed timely procurement of goods and services to support the 2022 General Election. The Commission also conducted an annual stocktaking of its stores and assets. Outstandingly, the Commission was feted as the 2022 best first runners-up in public procurement project by the Kenya Institute of Supplies Management (KISM).

5. Research, Strategy, and Innovation

The Commission undertook research, planned, monitored, and evaluated electoral processes. Critical materials were archived for future reference and posterity. During the



Election officials pin a Register of Voters at the polling station seven days before the election day.

financial year, the Commission received and and serviced thirty-two (32) data requests from the public, demonstrating the significance of developing a database.

In addition, the Commission completed a Post-Election Evaluation (PEE) for the 2022 General Election. This is a significant legal requirement and a best practice to identify gaps and inform future elections.

6. Audit and Compliance

The Commission's internal audit function has been proactive but hindered by budget constraints. The Audit and Risk Committee positively contributed to improving internal controls and compliance levels, enabling the Commission to achieve short and medium-term objectives. Through capacity building, the Commission empowered the Audit and Risk Committee and trained it on election management, which enhanced its understanding of the electoral process.

7. Risk Management

The Commission has institutionalized risk management in the electoral process and operationalized its management in governance. This has augmented the oversight role of the Commission and improved risk management. During the year under review, the Commission entrenched risk management in its strategy and operations and implemented a Risk Management Framework and Risk Management Policy that informs actions. The Commission also established a Compliance Management Framework and Standard Operating Procedures, which are critical in mitigating the Commission's risks.

Operational Challenges



Despite the transcendent success compared to previous elections, especially in deploying an effective ICT system that generated accurate and verifiable results, the Commission faced operational challenges. These challenges must be addressed to ensure that the electoral system responds effectively to the democratic aspirations of all Kenyans.

For instance, as we approach the planned boundaries delimitation of Constituencies and Wards, the operational Bill of Parliament has not been enacted. Other legislations and rules that required Parliament's approval have suffered a similar fate.

Currently, the Commission operates in rental premises where it shares offices with other tenants, which exposes it to several security threats. The Commission envisions to establish its own headquarters, the Uchaguzi Centre, within Nairobi that will address specific and unique needs, purposes and provide a conducive atmosphere to execute its mandate.

The Uchaguzi Centre will provide a central operation unit for all Commission activities, including an electoral training hub. The Commission catalogued this vision in its MTEF plans.

In addition, delays in the disbursement of funds to the Commission have impeded timely implementation of key electoral activities. To remedy this, the Commission proposes the operationalization of the IEBC Fund.

To retain and motivate its human resource, the National Treasury should facilitate the Commission to review and operationalize a scheme of service that is in line with the policies and guidelines of the public service.

In conclusion, the safety of electoral officers remains a challenge in the electoral process. Management of elections should not be a death sentence to Commission staff as witnessed in the 2017 and 2022 General Elections. As a Commission, we remain committed to developing an EMB worthy of the tremendous trust bestowed on it by every Kenyan.

Gratitude

I sincerely thank the former Chairman and Commissioners, Directors, Managers and the entire Commission staff for their dedication and commitment to drive the IEBC Vision Mission and strategy. To the Development Partners, we cannot take for granted your invaluable support that enabled the Commission to realize its mandate. We look forward to strengthen this collaboration as we embark on the next electoral cycle.



Marjan Hussein Marjan, MBS

Commission Secretary/Chief Executive Officer

Executive Summary

This report describes the Commission's performance against its programs, deliverables, and key performance indicators in line with the budgetary allocation for the financial year 2022/2023. It illustrates what the Commission has collectively done, the gaps identified, lessons learnt and recommendations that should be implemented to promote democracy and keep the country on the right footing.

The need for this report is anchored in Article 254 of the Constitution of Kenya, 2010 and Section 24(1) of the Independent Electoral and Boundaries Commission Act, 2011 that requires the Commission to submit an annual report to the Parliament and President. It informs Kenyans and all electoral stakeholders about activities undertaken and services provided by IEBC in the year under review.

This is premised on the principal role of the Commission, which is to formulate policy, provide strategy and oversight the Secretariat. The effective execution of roles was affected when the tenure of the Chairperson and two other Commissioners ended in January 2023, whereas three commissioners resigned and one Commissioner was removed from the office.

Prior to their exit, the Commission had strengthened Corporate Governance that inspired confidence among its stakeholders and underlined ethics and implementation of codes of conduct to bolster corporate culture, performance, control, and legitimacy of processes in delivering its mandate. This was evidenced by the unqualified financial statements, significant decrease of audit queries and timely mitigation of emerging risks.

This report highlights the strategies the Commission deployed in voter education, which were aimed at enhancing voter participation in the electoral process. Specifically, the Commission carried out targeted voter education for Special Interest Groups (SIGs) in all the 47 Counties across the country. In addition, the Commission progressively reached out to Citizens residing outside Kenya and in the spirit of progressive realization of their right to vote increased the diaspora countries from seven in 2017 to twelve in 2022. A total of 27 polling station were established in Diapsora compared to six (6) in 2017 and five in 2013.

This engagement was supplemented by the establishment of the Youth Coordinating Committee (YCC), Women Coordinating Committee (WCC) and the Disability Inclusion Coordinating Committee (DICC). These Committees improved the Commission's efforts towards inclusivity in its operations and outreach programmes.

Building on this, the Commission organized a National Elections Conference themed 'Moving Kenya Towards a Stronger Democracy', which brought together election experts from within the country, the region and all over the world as well to share their expertise and experience to improve the conduct of



A plane carrying Presidential ballot papers offloads the pallets at the Jomo Kenyatta International Airport.

elections. The Commission also collaborated with the media to provide a bridging platform to ensure timely, realistic, and reliable access to electoral information.

From these public outreach engagements, the Commission then certified and published its Register that contained 22,120,458 voters. Further, the Commission successfully conducted the 2022 General Election, which has been credited as one of the most credible poll Kenya has ever held. The success of the General Election, to a large extent, depended on early procurement, delivery and adherence to strict timelines of distribution of materials countrywide. The Tuesday 9th August, 2022 general election realized 64.7% voter turnout. Thereafter, the Commission conducted twelve (12) by-elections.

Prior to the 2022 GE, the Commission undertook legislative legal reform initiatives and capacity building of Commission staff, legal counsel, and the justice sector on dispute resolution for election related matters. This ensured compliance with the set constitutional and statutory framework and also enabled the Commission to realize a drastic reduction of petitions from 299 petitions filed during the 2017 elections to 124 election petitions in the 2022 General Election. The party list petitions also reduced significantly from 158 in the 2017 General Elections to 87 during the 2022 GE.

This is a testimony to improved efficiency in the conduct of election. In perspective, there were nine petitions challenging the declared results of the Presidential election, which the Supreme Court dismissed thus vindicating the Commission.

Further, the Commission made a strategic decision to deploy technology in the management and conduct of election to enhance effectiveness and efficiency to the electoral processes. The Result Transmission System (RTS) successfully transmitted all the presidential result forms from the 46,229 polling stations translating to a 100% performance. The forms portal received over 380 million requests from the public who wanted to access the presidential results forms transmitted from the polling stations.

The Commission also deployed an automated Candidate Registration Management System (CRMS) and adopted an online Accreditation Management System (AMS), for registration and accreditation of candidates, observers, voter educators and the media for the 2022 General Elections. This improved the effectiveness of candidate registration. It also made it easier for the Commission to generate nomination reports, including nomination certificates, ballot paper artwork, statistics and statutory information on candidates nominated for publication.

On the Boundaries delimitation process, the Commission undertook key activities towards the implementation of the Boundaries' Operation



Plan. These include: pre-delimitation preparatory planning, development of documents, legal framework, capacity building and collection of geo-data that realized an additional 2,393 new sub-locations. This informed the update of electoral maps base data ahead of the planned delimitation exercise. The Commission also acquired Geographic Information Systems (GIS) Laboratory capable of analyzing and processing of geo-data and production of maps.

The Commission has also put in place a Performance Management System (PMS) that comprises of Target Setting and the Annual Performance Appraisals. Notably, the Commission's human resource meets the two third-gender rule with the percentage of gender distribution being 36% female and 64% male, while the ethnic representation within the Commission is forty-three (43) ethnic tribes out of the forty-six (46) existing ethnic communities.

Further, the Commission published a Post-Election Evaluation (PEE) report that highlights what worked and what did not work. The PEE report provided valuable insights, lessons learnt and recommended enhancement of electoral system and improving future elections.

Going forward, the Commission envisions to establish its headquarters through construction of a building that addresses its specific needs, purpose and provide a conducive atmosphere for officers to execute their duties. It will provide a central operation unit of all Commission activities including an electoral training hub that will enhance security of electoral processes, and ultimately cut down on rent spent at its current location.

However, there have been several challenges that have hindered the commission to execute its mandate. They include the implementation of the Commission's Electoral Code of Conduct that was challenged in Court. The matter is pending in Court and the Commission was unable to summon persons who breached the Electoral Code of Conduct in the run up to GE2022. There have also been delays in disbursement of funds to the Commission, which has impeded timely implementation of key electoral activities. To remedy this, the Commission proposes operationalization of the IEBC Fund. Another significant challenge is the last-minute amendment of electoral laws, which affects effective implementation of electoral activities within its timelines.

Nevertheless, the Commission has effectively delivered on its mandate as stated in Article 88 of the constitution. It envisions that during the financial year 2023/2024, it will attain full ISO certification.



Chapter One:

About the Commission

"The Commission's establishment is anchored in law and has clear mandates, organizational and governance structures with distinct roles for the Commissioners and the Secretariat who work interdependently to implement electoral programmes and the Strategic Plan "

1.1 Introduction

This chapter provides background information about the Independent Electoral and Boundaries Commission (IEBC). It captures the establishment, mandate, organizational and governance structure. It further highlights the structure of IEBC programmes and the Strategic Plan 2020-2024.

1.2 Establishment and Mandate of the Commission

The Independent Electoral and Boundaries Commission is established under Article 88 (1) and incorporated as a body corporate under Article 253 of the Constitution of Kenya, 2010.

The Commission derives its mandate from Article 88 (4) of the Constitution of Kenya, 2010 to conduct or supervise referenda and elections to any elective body or office established by the Constitution, and any other elections as prescribed by an Act of Parliament. 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 legislatio candidates by parties.

In order to achieve its mandate, various laws were enacted to guide the Commission's work. These include;

- ✓ **The Independent Electoral and Boundaries Commission Act, 2011**
- ✓ **Elections Act, 2011**
- ✓ **Political Parties Act, 2011**
- ✓ **Election Campaign Financing Act, 2013**
- ✓ **Election Offences Act, 2016**
- ✓ **The Election Regulations, 2012**

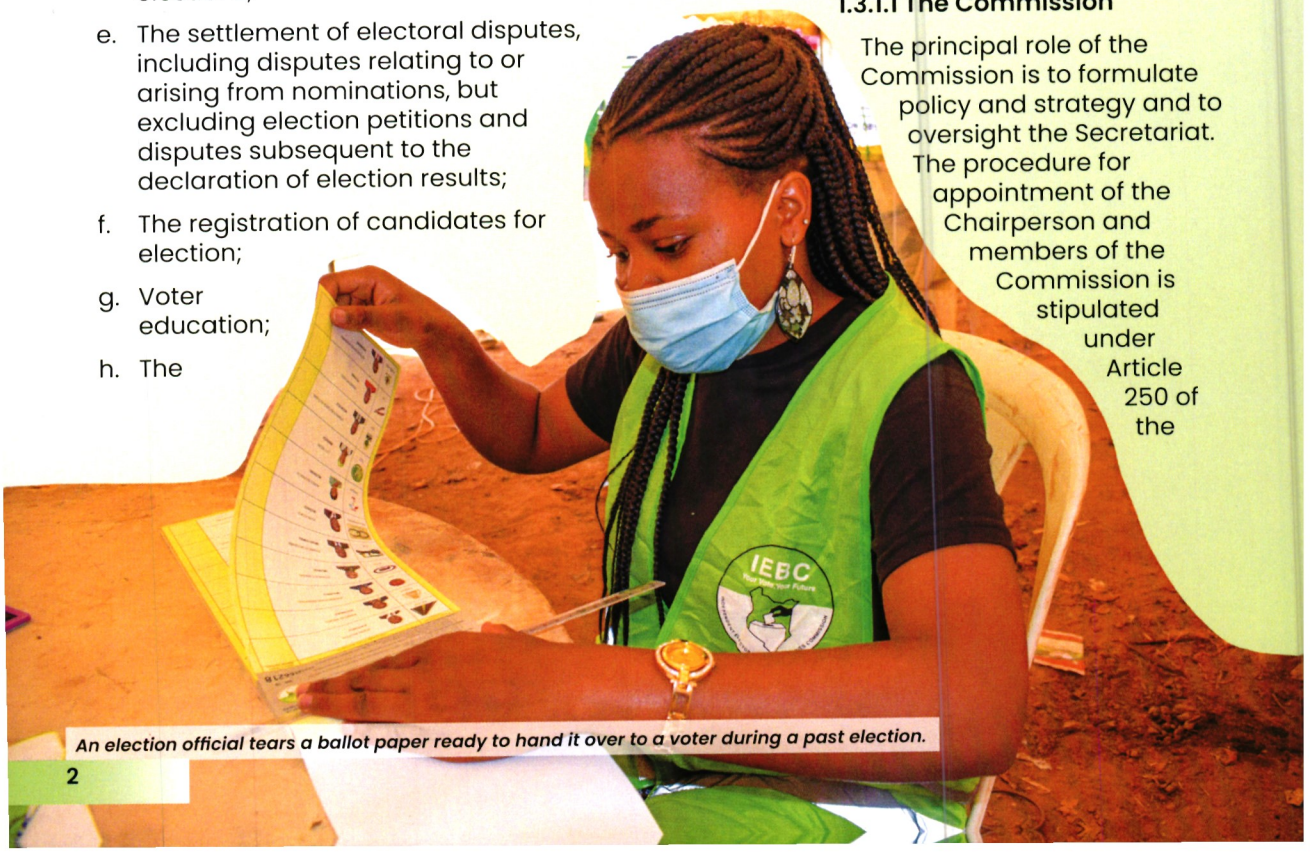
1.3 Organizational and Governance Structure

1.3.1 Organizational Structure

The Independent Electoral and Boundaries Commission (IEBC) is structured into the Commission and the Secretariat.

1.3.1.1 The Commission

The principal role of the Commission is to formulate policy and strategy and to oversight the Secretariat. The procedure for appointment of the Chairperson and members of the Commission is stipulated under Article 250 of the



An election official tears a ballot paper ready to hand it over to a voter during a past election.

the Constitution of Kenya, 2010.

Exit of Commissioners

In the year under review, the Commission consisted of a Chairperson and six members. The tenure of the Chairperson and two other Commissioners ended in January 2023, whereas three commissioners resigned and one Commissioner was removed from office. Table 1 shows the tenure of Commissioners. All the Commissioners had no further engagements with the Commission.

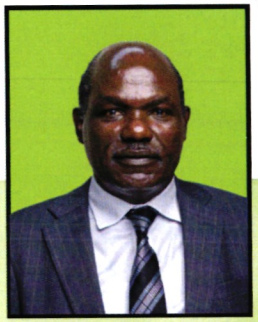
Table 1: Summary of the Commissioners' Tenure

Name	Position	Date of Appointment	Date of Exit
Wafula W. Chebukati	Chairperson	18th January, 2017	17th January, 2023
Juliana Cherera	Vice Chairperson	2nd September, 2021	5th December, 2022
Francis Wanderi	Commissioner	2nd September, 2021	8th December, 2022
Justus Nyang'aya	Commissioner	2nd September, 2021	8th December, 2022
Irene Masit	Commissioner	2nd September, 2021	1st March, 2023
Prof. Abdi Guliye	Commissioner	18th January, 2017	17th January, 2023
Boya Molu	Commissioner	18th January, 2017	17th January, 2023



Voter Education champion engages the public to raise awareness of the activities in the election process.

Members of the Commission



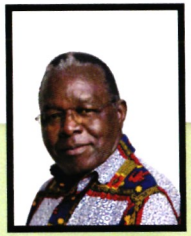
CHAIRMAN

WAFULA CHEBUKATI, EGH, MBA, LLB



VICE CHAIRPERSON

JULIANA CHERERA, MEd, B.Ed



COMMISSIONER

JUSTUS NYANG'AYA, M.A



COMMISSIONER

PROF. ABDI GULIYE, EBS, PHD, MSc, BSc



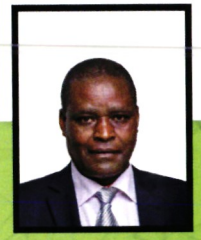
COMMISSIONER

BOYA MOLU, EBS, MBA,BBA



COMMISSIONER

IRENE MASIT, MSHRM, LLB, BA



COMMISSIONER

FRANCIS WANDERI, MSc,B.Ed

The Commission

- The Commission consists of a Chairperson and six members who are appointed as per Article 250 of the Constitution. The principal role of the Commission is to formulate policy, provide strategy and oversight the Secretariat.

Appointment of Commissioners

Upon the end of tenure of the previous Commissioners, the process of reconstitution began immediately. However, by the end of the reporting period, the process had not been concluded.

1.3.1.2 The Secretariat

The role of the secretariat is to implement the Commission's policies and strategies. The Secretariat consists of the Commission Secretary/CEO and employees of the Commission. The CEO is the head of the Secretariat and the Accounting Officer for the Commission. The secretariat has two Deputy Commission Secretaries in charge of Operations and Support Services. Further, the Secretariat constitutes of nine directorates as follows:

a. Voter Registration and Electoral Operations,
b. Voter Education and Partnerships,
c. Information and Communication Technology,
d. Finance Management,
e. Legal Services,
f. Research, Electoral Boundaries and Risk Management
g. Human Resource and Administration,
h. Supply Chain Management, and
i. Internal Audit and Compliance.



Security officials and media in position awaiting the declaration of Presidential election results at the National Tallying Centre at the Bomas of Kenya during the 2022 General Election.

The Secretariat



MARJAN H. MARJAN, MBS, MBA, BCom, CPA-K
COMMISSION SECRETARY/CEO



RUTH KULUNDU, MBA, BCom
DCS - OPERATIONS



OBADIAH K. KEITANY, MBA,BCom, CPA-K, CPS-K
DCS - SUPPORT SERVICES



MOSES SUNKULI, MBA, B.Ed
DIRECTOR VOTER REGISTRATION & ELECTORAL OPERATION



JACKTONE NYONJE, MA, B.Ed
Ag. DIRECTOR VOTER EDUCATION AND PARTNERSHIPS



LORNA ONYANGO, MA, BA
DIRECTOR HUMAN RESOURCE AND ADMINISTRATION



OSMAN H. IBRAHIM, HSC, MBA, BCom, CPA-K
DIRECTOR FINANCE



MICHAEL OUMA, HSC, MBA, B.Tech
DIRECTOR INFORMATION COMMUNICATION AND TECHNOLOGY



DR. MESHACK K. LOMOYWARA, PhD, MA, BA
Ag. DIRECTOR RESEARCH ELECTORAL BOUNDARIES & RISK MANAGEMENT



REUBEN CHIRCHIR, MBA, MA, CPA-K
Ag. DIRECTOR AUDIT AND COMPLIANCE



CHRISPINE OWIYE, OGW, LLB
DIRECTOR LEGAL SERVICES



Dr. HARLEY MUTISYA, PhD,MBA, CPSP-K
DIRECTOR SUPPLY CHAIN MANAGEMENT

Qualifications and experience are available on the IEBC website: https://www.iebc.or.ke

Organization Structure

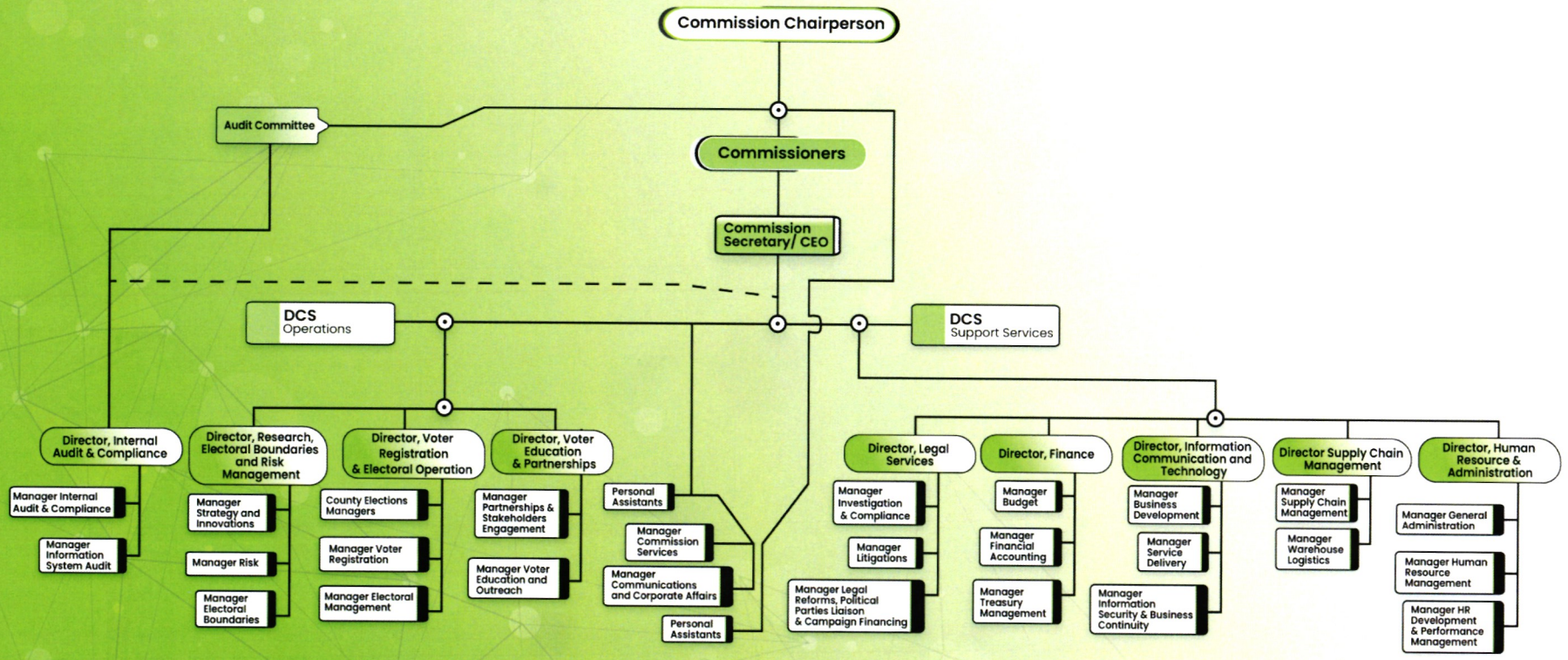


Figure 3: Structure of the IEBC Programmes

1.3.2 Governance Structure

The governance structure of the Commission comprises of the Plenary and Committees.

1.3.2.1 The Plenary

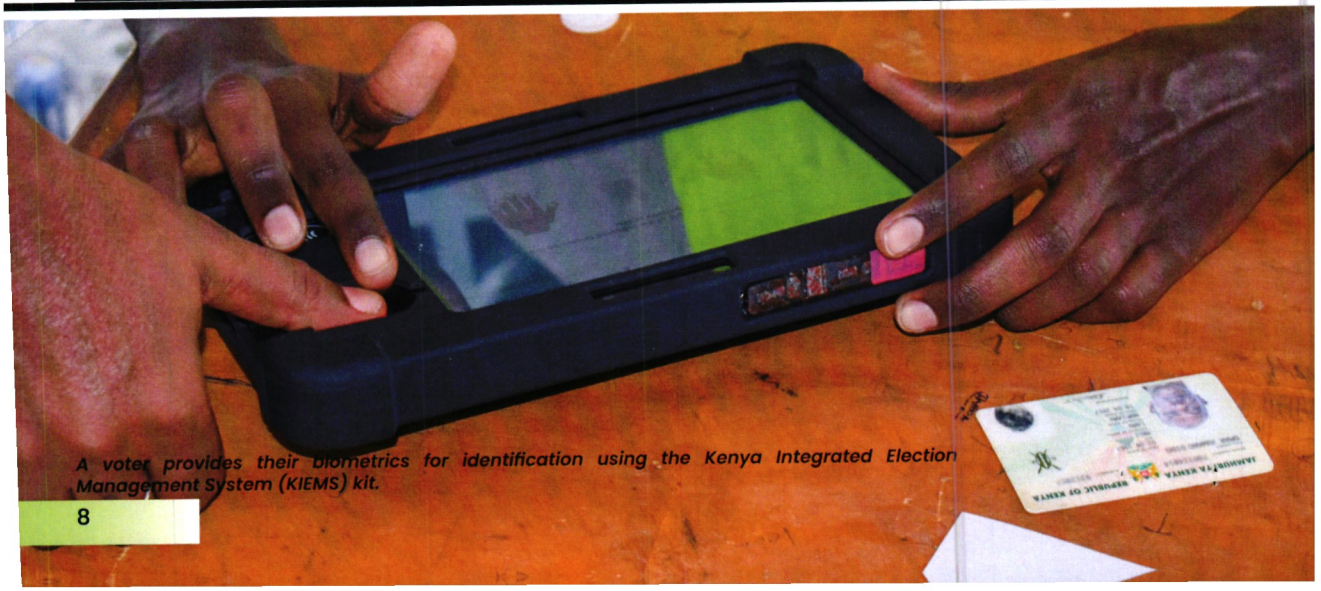
The Plenary consists of the Chairperson and Commissioners with the CEO as the Secretary. The Plenary deliberates and offers guidance on implementation of policies and strategies and to oversight the Secretariat. In the year under review, the Commission held 11 Plenary sessions.

1.3.2.2 Committees

The Commission establishes committees under the IEBC Act, 2011 to provide assistance to the Plenary on policy and strategy issues. The Committees' decisions are presented to the Plenary for deliberation and approval. The Committees are chaired by Commissioners with the exception of the Audit and Risk Committee that is chaired by an external person appointed from outside the Commission. All members of the Audit Committee are external save for one member who is a Commissioner. Directors attend the relevant committee meetings on invitation. In the year under review, there were seven committees which held 17 meetings as shown in Table 2.

Table 2: Committees and Number of Meetings

S/No.	Committee	Key Responsibility	No. of Meetings
1.	Plenary.	Strategy and policy formulation and Secretariat oversight.	11
2.	Finance and Supply Chain Management Committee.	Oversight on procurement and finance.	1
3.	Audit, Risk and Compliance Committee.	Oversight on governance, risk and compliance.	2
4.	Human Resources, Training and Administration Committee.	Advisory and oversight on human resource functions.	7
5.	Legal, Compliance and Political Party Liaison Committee.	Oversight on Legal and compliance.	1
6.	Information and Communication Technology Committee.	Oversight on election planning and Implementation.	1
7.	Election Operations, Research and Boundaries Delimitation Committee.	Oversight on voter registration and election operations planning, boundary delimitation and review.	1
8.	Voter Education, Partnerships and Stakeholders Engagement Committee.	Oversight on voter education, partnerships, stakeholder engagement policies and strategies.	4



A voter provides their biometrics for identification using the Kenya Integrated Election Management System (KIEMS) kit.

IEBC Committees

01 HUMAN RESOURCE TRAINING AND ADMINISTRATION COMMITTEE

Provides policy and oversight on human resource management, training and development, facilities and general administration.

Committee Chairperson
Commissioner
Boya Molu, EBS

02 FINANCE AND SUPPLY CHAIN COMMITTEE

Provides financial oversight. The responsibilities include oversight over;

- Budgeting and budgetary control process.
- Procurement process
- Financial reporting process
- Compliance of relevant laws, Regulations and international standards especially Public Financial Management (PFM) Act, Public Procurement and Asset Disposal (PPAD) Act, and Accounting Standards.

Committee Chairperson
Commissioner Francis Wanderi

03 ELECTION OPERATIONS, RESEARCH AND BOUNDARY DELIMITATION COMMITTEE

Provides policy and oversight on voter registration and election operations planning, boundary delimitation and risk monitoring and compliance.

Committee Chairperson
Commissioner
Prof. Abdi Guliye, EBS

04 INFORMATION AND COMMUNICATION TECHNOLOGY COMMITTEE

Provides policy and oversight on the formulation and integration of ICT in the management of elections and research and planning.

Committee Chairperson
Commissioner
Justus Nyang'aya

05 VOTER EDUCATION, PARTNERSHIPS AND STAKEHOLDERS ENGAGEMENT COMMITTEE

Provides policy and oversight on voter and civic education programmes, stakeholder engagement and media.

Committee Chairperson
Vice Chairperson
Juliana Cherera

06 LEGAL, COMPLIANCE AND POLITICAL PARTY LIAISON COMMITTEE

Provides policy and oversight on legal reforms, implementation of regulations and corporate governance. Oversees settlement of disputes relating to or arising from nominations, electoral code of conduct, campaign finance and code of ethics compliance.

Committee Chairperson
Commissioner
Irene Masit

07 AUDIT AND RISK COMMITTEE

Provides policy oversight as per statutory obligation in accordance with the Public Finance Management Act, 2012.

Committee Chairperson
Edwin Makori

1.4 IEBC Programmes

The Commission's programmes are realized through six key result areas stipulated in the Strategic Plan 2020-2024. The Commission endeavors to achieve the following strategic outcomes:

- **Outcome 1:** Meet the democratic aspirations of the people of Kenya.
- **Outcome 2:** Equitable representation and sustainable democracy.

The outcomes are realized through the two Commission programmes as shown in Table 3.

Table 3: Structure of the IEBC Programmes

Programme 1. Management of electoral process in Kenya	Programme 2. Delimitation of electoral boundaries
Objective - To deliver free, fair and credible elections	Objective - To promote equity in representation and participation in the electoral process

1.5 IEBC Strategic Plan 2020-2024

The Strategic Plan outlines objectives, strategies and targets meant to guide the Commission towards realization of its programmes. The Strategic Plan is anchored on six strategic focus areas as illustrated in Figure 5. To operationalize the Strategic Plan, the Commission implemented the Elections Operations Plan (EOP), the Boundaries Review Operation Plan (BROP), Standard Operating Procedures (SOPs) and Manuals that guided the Commission's activities.

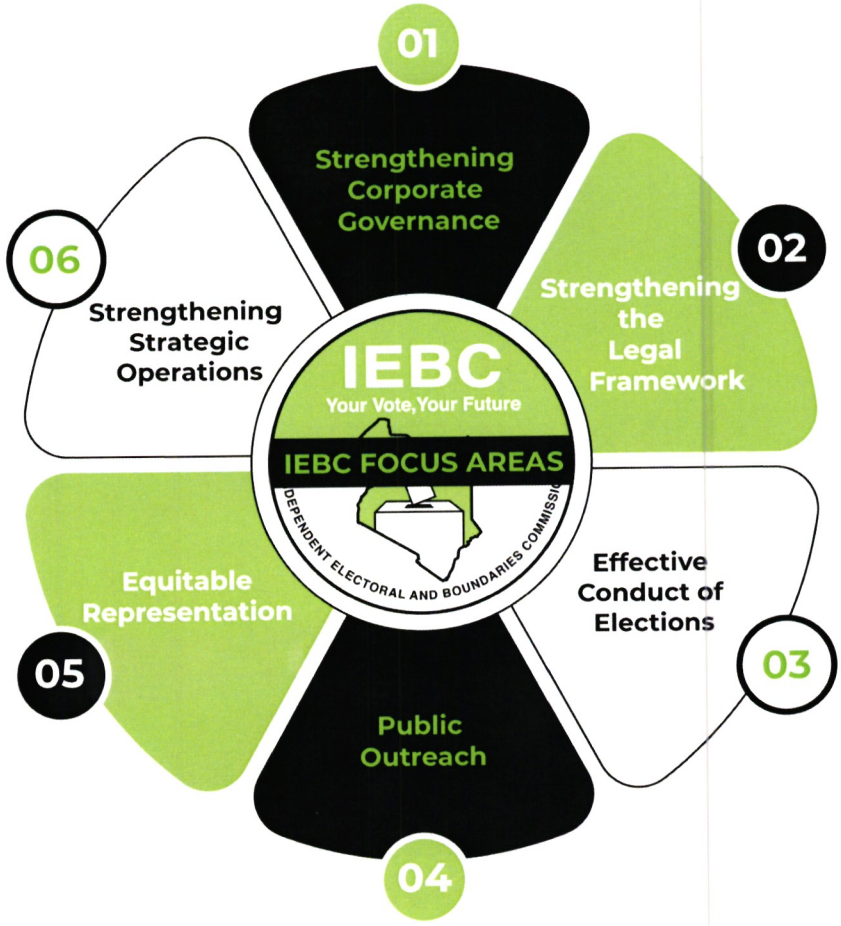


Figure 5: Key Result Areas of the 2020-2024 IEBC Strategic Plan



Commission staff during a Corporate Social Responsibility (CSR) visit at the Smile Community Centre Children's Home in Nairobi County.



Chapter Two:

Performance by Key Result Area

"The Commission underlined ethics, corporate culture, performance, control, and legitimacy of processes throughout the discharge of its mandate, which has strengthened its legal framework, effective conduct of elections and improved strategies deployed in carrying out public outreach."

2.0 Introduction

This chapter explains the composition of the Commission, governance structure, legal framework and reforms, effective conduct of elections and strategies deployed in carrying out public outreach. It further expounds on the review of electoral boundaries, risk mitigation, election security and logistics, research, strategy and innovation, financial management, election technology and effective human resource management.

2.1 Key Result Area #1: Strengthening Corporate Governance

2.1.1 Composition of the Commission

The composition and appointment of the Commission members are prescribed by Article 250 of the Constitution and by the IEBC Act, 2011. The Constitution establishes the quorum of the Commission members as a minimum of three and a maximum of nine. Each member is appointed to serve for a single term of six years.

In the year under review, the Commission consisted of a Chairperson and six Members. The Chairperson is appointed by the President, while the Vice-Chairperson, who must be of the opposite gender, is elected by the Members of the Commission. The Commissioners serve on a full-time basis for a single term of six years. The principal role of the Commission is to formulate policy and strategy on the Commission's mandate, and to oversight the Secretariat.

The Secretary to the Commission doubles up as the Chief Executive Officer (CEO) and head of the Secretariat. The CEO is also the Commission's Accounting Officer. In addition, there are two Deputy Commission Secretaries; one in charge of Operations and the other Support Services.

2.1.2 Commision and Corporate Governance

The Commission aspired to have an outstanding Corporate Governance model through adherence to the principles of good governance and its core values. The aim of strengthening the Commission's Corporate Governance was to inspire confidence among the Commission's stakeholders and the public.

In the prescribed period, the Commission underlined ethics, corporate culture, performance, control, and legitimacy of processes throughout the discharge of its constitutional mandate and was guided by the following principles:

a. **Leadership and Corporate Responsibility:** Led ethically, effectively and promoted collective as well as individual responsibility in discharge of duties; set the direction for ethics and implementation of codes of conduct for members of the Commission and staff.

b. **Strategy Performance and Reporting:** Developed sustainable strategic and operational plans for effective oversight.

c. **Governing Structures and Delegation:** Established decision-making structures.

d. **Performance Management:** Provided oversight on key management functions based on agreed performance plans, contracts, and appraisals.

e. **Financing and resourcing:** Provided direction on priorities of the Commission, resource mobilization, approved plans and oversaw implementation.

f. **Audit and Risk:** Provided independent assurance and policy intervention.

g. **Equity:** Attended to all persons including Special Interest Groups (SIGs) to ensure parity in the provision of electoral services.

h. **Transparency:** The Commission was open, communicative and accountable.

i. **Results-Oriented:** Ensured optimal use of resources.

j. **Collaboration:** The Commission was consultative, transparent and responsive to all stakeholders.

2.1.3 Key achievements

During the year under review, the Commission implemented the following activities:

i) Conduct of 2022 General Election

Successfully conducted the 2022 General Election. The Presidential Election was contested in the Supreme Court. However, the country's apex court upheld the results as declared by the Commission.

ii) Policy, strategy and oversight

The Commission implemented the Strategic Plan 2020-2024, the Election Operation Plan (EOP) and the Boundaries Review Operation Plan (BROP); and continously operationalised the Standard Operating Procedures (SOPs). These guided the Commission in submission of timely financial statements and mitigation of emerging risks.

2.1.4 Key Policy Decisions

To enhance corporate governance, the Commission implemented the following key policy decisions that aided in the success of the 2022 General Election.

a. Developed and implemented the 2022 General Election Results Management Path.

b. Developed the Directorate Legal Services' Policies and SOP Manual.

c. Clarified on polling process specifically, the use of the electronic and printed RoV

d. Reviewed the Diaspora Policy and progressively increased the number of countries from five to 12 for Diaspora elections.

2.1.5 Commission Committees

The Commission adopted seven (7) Committees that assisted in the execution of its duties, powers, and authorities. The Committees drew membership from amongst the Commissioners and the Directors.

Each Committee was headed by a Commissioner except the Audit and Risk Committee that is headed by an external person, who is competively recruited.

2.1.6 International Liaisons and Benchmarking

The Commission incorporated peer learning through benchmarking of best practices in election management. In the prescribed period, the Commission participated in international conferences and election observer missions as shown in Table 4:

Table 4: International Liaisons and Benchmarking

S/No.	Activity/ Destination	Period	Representative	Facilitation
1.	Stakeholders' factory visit on printing of Ballot Papers Athens, Greece	15th - 23rd July, 2022	From the Commission: VC Juliana Cherara, Commissioner Francis Wanderi & Chris Musumba,Stakeholders: Fr. Joseph Mutie & Abdirahman Ismail (Inter-Religious Council), Rev. Elias Agola (NCCK), Benjamin Agina & Emma Velma Maumo (Azimio Coalition), Anne Ireri (ELOG), Brian Kagombe Mbugua & Anthony Mwaura Nganga (UDA), Daniel Ngugi Kinuthia (ORPP), Evans Teddy Oundo (MCK)	IEBC
2.	Roundtable discussion on Protecting electoral officials in the online environment, Sweden	17th- 18th Nov, 2022	Prof. Abdi Yakub Guliye	International IDEA
3.	United States Mid-term Elections	5th - 13th Nov, 2022	Chairman, Wafula Chebukati and CEO Marjan Hussein Marjan	United States International Centre for Electoral Support (USICES) Election Observation Programme
4.	Association of Africa Elections Authority General Assembly Meeting, Maputo Mozambique	14th - 20th Nov, 2022	Chairman, Wafula Chebukati, Commissioner Molu Boya and CEO Marjan Hussein Marjan	African Union



The Commission in collaboration with the United Nations Development Programme (UNDP) on preparation of boundaries delimitation process.



ELGIA supports training of IEBC Senior Management Staff to promote teamwork

2.1.7 Peer Learning Visits to the Commission

The successful conducts of the 2022 General Election attracted peer learning visits from various Election Management Bodies (EMBs) and other institutions as shown in Table 4:

Table 5:Peer Learning Visits to the Commission

S/No	Activity	Period	EMB/Institution
1.	Benchmarking on policy and legal framework guiding	21st June, 2023	The Chief Whips Forum of the National Assembly of the Republic of South Africa
2.	Benchmarking on Kenya's electoral process	15th March, 2023	Somaliland National Electoral Commission
3.	Benchmarking on Kenya's electoral process	21st– 24th February, 2023	Independent Electoral Commission of Botswana
4.	Peer learning with the Commission on electoral process	24th - 28th October, 2022	National Elections Board of Ethiopia (NEBE)
5.	General Election report from office of Ombudsman in Malawi	3rd March, 2023	Office of Ombudsman in Malawi

2.2 Key Result Area #2: Strengthening the Legal Framework

In the year under review, the Commission deployed strategies and advisories towards mitigation and resolution of disputes. Further, the Commission managed and supervised litigation that arose against it or initiated by the Commission on its own behalf. Similarly, the Commission undertook legislative legal reform initiatives and ensured compliance with the set Constitutional and Statutory Framework.



The Commission administers to poll officials an Oath of Secrecy.

2.2.1. Stakeholder Engagement in Legal Reform

During the year under review, the Commission engaged in post-election review with key stakeholders in the justice sector on election dispute resolution and election related matters. The Commission has also appointed an Internal Technical Working Group to look at the laws and make proposals for review and/or amendments to improve the electoral statutory framework. In the year under review, the Commission had engagement with stakeholders to strengthen electoral reform as highlighted in Table 6;

Table 6: Stakeholder Engagement in Legal Reform

S/No.	Engagement/Activity	Date	Stakeholders/Participants
1.	Joint stakeholders' workshop to develop a common multi – agency framework for vetting and clearance of candidates	15th – 16th June, 2023	Institutions with mandate on Chapter 6 namely: IEBC, EACC, NCIC, NPS, ORPP, KRA
2.	Commision on Administrative Justice (CAJ) workshop on the validation of guidelines on access to information	15th June, 2023	IEBC, ORPP, Judiciary, KRA, CAJ
3.	Advocacy workshop with key stakeholders aimed at strengthening electoral management and administration.	14th June, 2023	IEBC, Parliament, Executive and CSOs),
4.	Multisectoral consultative forum and advocacy workshop with key stakeholders on strengthening election management and administration	10th -13th May, 2023	IEBC, Parliament, CSO's, ORPP, Judiciary.
5.	Joint Post-Election Legal Review Workshop on Election Dispute Resolution (EDR) Protocols	29th June, 2023	IEBC, JUDICIARY, ORPP, CSO, LSK.

2.2.2. Contract Development and Management

The Commission, in conduct of its mandate, contracted suppliers of goods and services. During the year under review, the Commission prepared twenty (20) contracts for the supply and delivery of goods and services that supported the conduct of the General Election.

2.2.3 Execution of Leases

The Commission engages in contractual agreements for office spaces and/or warehouses. In the year under review, tenancy agreements were executed in all rented premises.

2.2.4 Legal Advisories on Issues Affecting the Commission

In the year under review, the Commission received and considered legal opinions, which informed policy direction on electoral practices and processes. The following legal advisory opinions, drawn on various electoral issues, were issued as highlighted in Table 7.

Table 7: Commission's Legal Advisory Opinions

S/No	Title of Opinion
1.	Dual Citizenship and related provisions
2.	Advisory on the Commission staff joining trade unions/associations
3.	Possibility and Constitutionality of Snap polls
4.	Constitutionality of the meaning attached to "Public Officer"
5.	Advisories on Conduct of delimitation of electoral boundaries
6.	Advisory of the definition of 'Youth' regarding Party list nomination under the "Youth Category"
7.	Issues relating to staff appointment to Boards and holding of dual public offices
8.	Employment and labor related rights of employees
9.	The enforcement of the 2/3 (two third) gender principle
10.	Advisory on change of names of candidates with new identity cards after nominations with old identification nominations.
11.	Legal opinion on suspension of registration of voters
12.	Legal advisory on submission of supporters for independent candidates
13.	Advisory on plagiarism in political party's slogans and manifestos
14.	Advisory on by-election timelines for Khasoko Ward in Bumula Constituency
15.	Legal advisory on the nature of referendum questions
16.	Legal advisory on deceased candidates immediately before and/or after closing of nominations.
17.	Legal advisory on withdrawal of candidates after nominations



A poll official records data in the statutory results form during an election.

2.2.5. Political Party Regulation and Liason

The Constitution of Kenya confers upon the Commission the mandate to regulate the process by which Political Parties nominate candidates for elections and the money spent by candidates and political parties in an election.

During the year under review, the Commission enhanced collaborative engagements with PPLC in the run up to the General election by inter alia accrediting one official from each political party to observe the management of result transmission, tallying and declaration of the Presidential Election at the Bomas of Kenya and other election processes.

The Commission offered technical support to the various committees based on the Commission's roadmap and enhanced collaborative engagements with PPLC to discuss including election-related issues and review of laws governing the regulation of Political Parties in election processes as shown in Table 8.

Table 8: PPLC activities by Commission

S/No.	Thematic Area	Activities
1.	Enhanced Collaboration	Political Party Liaison (PPLC) Engagements. ✓ 7th –9th November, 2022- PPLC Steering Committee Elections ✓ 18th November, 2022 – PPLC meeting on election preparedness ✓ Stakeholder engagement held in February 2023 ✓ 19th –22nd June 2023 – to discuss PPLC sub -committee caucus meeting, presentation of PPLC subcommittee reports
2.	By-Elections and General Election	Held PPLC meetings and liaised with Political Parties that fielded candidates
		Held consultative meetings through the Political Parties Consultative Forum with participating Political Parties to agree on respective obligations of parties that participated in by-elections held in December, 2022
		Received and reviewed party membership lists from Political Parties that participated in the by-elections.
		Submission of election officials' details to Political Parties (Regulations 4, 5, & 6 of the Elections (General) Regulations, 2012, fourteen (14) days prior to their appointment that enabled parties make their representations). The Commission shared the details of the poll officials for the various by-elections.
3.	Regulation of nomination of special seats	✓ Received and reviewed party membership lists from each of the political parties participating in the 2022 General election. ✓ Received Party Lists from a total of seventy-nine (79) out of eighty-three (83) political parties. ✓ Issued Communication to Political Parties on the status of the Compliance and areas of non-compliance for amendments. ✓ Received amended lists from Political Parties and thereafter published them in two Newspapers of Nationwide circulation. ✓ Received, heard, and determined four Party list complaints. ✓ Allocated and gazetted Party Lists seats within 30 days of declaration of election and in proportion to the number of seats garnered by the parties in each Assembly. ✓ Held PPLC meetings and liaised with political parties fielding candidates in the 2022 General Election ✓ Reviewed the list of candidates for Members of the National Assembly and Senate submitted by Political Parties for compliance with the two-third gender Rule as directed in HCC Petition No. 19 of 2017 Katiba Institute –Vs-IEBC ✓ Received and Reviewed Party lists submitted by political parties for compliance with the constitutional and statutory provisions

S/No.	Thematic Area	Activities
4.	General Election	✓ Received copies of the Agents from Political Parties vying in different electoral seats ✓ Submission of election officials' details to Political Parties (Regulations 4, 5, & 6 of the Elections (General) Regulations, 2012, fourteen (14) days prior to their appointment to enable parties make their representations). The Commission shared the details of the poll officials for the election.



A poll official guides an elderly voter towards her polling stream during an election.

2.2.6 Gazette Notice Publication

Section 27(1) of the IEBC Act, 2011 requires the Commission to publish all important information within its mandate affecting the nation. In the year under review, the Commission published and publicized information on various issues as shown in Table 9.

Table 9: Kenya Gazette Notices and Nature of Content

S/No	Gazette Notice Number	Date of Publication	Details of the Gazette Notice
1.	Gazette Notice 7996 Vol. CXXIV—No. 130	1st July, 2022	Polling Stations for the 9th August, 2022
2.	Gazette Notice 7995 and Vol. CXXIV—No. 129 "A" 129 "B"	1st July, 2022	Nominated candidates to participate in the General Election held on 9th August, 2022
3.	Gazette Notice Nos. 7992, 7993 and 7994, Vol. CXXIV—No. 128	1st July, 2022	Corrigenda - Appointment of County and Constituency Returning Officers for the General Election held on 9th August, 2022 Tallying Centres for the General Election held on 9th August, 2022 Declaration of No Contest
4.	Gazette Notice Nos. 8784, 8785, 8786, 8787, 8788, 8789, 8790 Carried In Vol CXXIV -144	26th July, 2022	Suspension of elections Corrigenda -Tallying Centres Corrigenda -Polling Stations for the 9th August, 2022 General Election Appointment of Second Deputy Constituency Returning Officers for the General Election held on 9th August, 2022 Corrigenda- Nominated Candidates for the 9th August, 2022 General Election Corrigenda - Appointment of county and constituency Deputy Constituency Returning Officers for the General Election held on 9th August, 2022 Corrigenda- Certifying that the Revision of the Register of Voters has been Completed for Purposes of the 9th August, 2022 General Election
5.	Gazette Notice No.s 9538, 9539, 9540, 9541, 9542, 9543 carried in Vol CXXIV- 155	8th August, 2022	Appointment of second Deputy Constituency Returning officers for the General Election held on 9th August, 2022 • Corrigenda polling stations for the 9th August 2022 General Election • Corrigenda nominated candidates for the 9th August, 2022 General Election • Suspension of elections for Kyome/Thaana, Oloimasani, South Gem, Utawala • Election Result Path, Complimentary Mechanism for Result Transmission and Voting Time for Kenyan Voters Residing Outside the Country for the General Election Scheduled to be Held on 9th August, 2022. • Corrigenda tallying centres

S/No	Gazette Notice Number	Date of Publication	Details of the Gazette Notice
6.	Gazette Notice No. 9617	12th August, 2022	Holding Postponed Elections
7.	Gazette Notice No. 9773 carried in Vol. CXXIV—No. 163	16th August, 2022	Declaration of Persons Elected as President – Elect and Deputy President–Elect
8	Gazette Notice No. 9865 Vol. CXXIV—No. 166	19th August, 2022	Postponement of Elections
9.	Gazette Notice 9948, 9949,9950,9952 carried in Vol. CXXIV—No. 169	23rd August, 2022	Holding of Postponed Elections, Declaration of Persons Elected as County Governors and Deputy County Governors, Declaration of Persons Elected to Parliament as Members of the National Assembly, Declaration of Persons Elected to Parliament as County Woman Member to the National Assembly
10.	Gazette Notice Nos 9952, 9953,9954,9955 and 9956 carried in Vol. CXXIV—No. 170	24th August, 2022	Voter Polling Stations for Purposes of the Postponed Elections held on 29th August, 2022 Appointed Returning and Deputy Returning Officers for Purposes of the Postponed Election held on 29th August, 2022 Tallying Centres for The Postponed Elections held on 29th August, 2022 Declaration of Persons Elected to Parliament as Members of the Senate Declaration of Persons Elected as Members of the County Assemblies Declaration of Persons Elected as Members of the County Assemblies
11.	Gazette Notice 10533,10534 and 10535 CXXIV- No. 179	6th September, 2022	Corrigenda- Declaration of persons elected to parliament as members of the National Assembly Corrigenda - Declaration of persons elected as members of the County Assemblies Declaration of persons elected in the postponed elections held on 29th August, 2022
12.	Gazette Notice 10537	7th September, 2022	Nominated Members to the National Assembly and the Senate
13.	Gazette Notice Nos. 10710 and 10711, Vol. CXXIV–No. 185	9th September, 2022	Corrigenda- Nominated Members to the National Assembly and the Senate Corrigenda- Declaration of Persons Elected as Members of the County Assemblies
14.	Vol. CXXIV–No. 192	21st September, 2022	Addendum - Nominated Members to the County Assemblies
15.	Gazette Notice No.s 11934,11935 carried in Vol CXX-IV -No 203	30th September, 2022	Corrigenda- Nominated Members to the County Assemblies Addendum - Nominated Members to the County Assemblies
16.	Gazette Notice 10712carried in Vol. CXXIV No- 186	9th September, 2022	Nominated Members To The County Assemblies

S/ No	Gazette Notice Number	Date of Publication	Details of the Gazette Notice
17	Gazette Notice 11942, 11943, 11944, 11945, Vol. CXXIV– No. 205	4th October, 2022	By-election for member of the senate, Bungoma county scheduled to be held on 8th December, 2022 Corrigenda nominated members to the Kajiado County Assembly Notice of by- election for Ololmasani, Kyome/Thaana, Utawala, Mumias North and South Gem wards in Narok, Kitui, Nairobi city, Kakamega and Siaya County Assemblies held on 8th December 2022 Corrigenda nominated members to the National Assembly and the Senate
18	Gazette notice 12630, Vol. CXXIV– No. 216	18th October, 2022	Appointment of County and Constituency Returning officers for Purposes of the By-elections Scheduled to be held On 8th December, 2022
19	Gazette Notice 13036 carried in Vol. CXXIV—No. 224	26th October 2022	Names and symbols of independent candidates for purposes of the by–election of member of the Senate – Bungoma county held on 8th December 2022.
20	Gazette Notice No. 13276 carried in Vol CXXIV - 227	28th October, 2022	Notice of By-Elections For Members Of National Assembly, Kandara And Garissa Township Constituencies, Member of Senate, Elgeyo Marakwet County and Member for Shella Ward, Lamu County Assembly held on Thursday, 5th January, 2023
21	Gazette notice no. 13277 carried in Vol CXXIV - 227	28th October, 2022	Appointment of County Returning Officer, Baringo County for The Clearance Of The Deputy County Governor
22	Gazette Notice No. 13279 carried in Vol CXXIV- No. 229	1st November, 2022	Re-allocation of special seats, Women Members nominated to the Senate
23	Gazette Notice No.s 14509, 14510, 14511,14512 and 14513 carried in Vol. CXIV- 251	23rd November, 2022	Polling stations for the by-election held on 8th December, 2022 in Bungoma County, Utawala, Ololmasani, Kyome/ Thaana, South Gem and Mumias North wards in Nairobi, Narok, Kitui, Siaya and Kakamega counties. Nominated candidates for the 8th December, 2022 by – election Notice certifying the completion of revision of the register of voters for by-election held on 8th December, 2022 in Bungoma county, Utawala, Ololmasani, Kyome/ Thaana, South Gem and Mumias North wards Tallying centre for the by-election scheduled to be held on 8th December, 2022 Names and symbols of independent candidates for purposes of the parliamentary by–election of member of the Senate-Elgeyo Marakwet County and members of the national assembly for Kandara and Garissa Township constituencies held on 5th January, 2023
24	Gazette Notice No. 143 carried in Vol CXXV- No.	11th January, 2023	Declaration of persons elected in the by-election for Elgeyo Marakwet county, members of the National Assembly for Kandara and and Garissa township constituencies held on 5th January, 2023
25	Gazette Notice No. 15926 carried in VOL CXXIV –No 282	23rd December, 2022	Re-allocation of special seats, nominated members to the County Assembly of West Pokot

S/No	Gazette Notice Number	Date of Publication	Details of the Gazette Notice
26	Gazette Notice No. 15569 carried in Vol CXXIV – No. 276	16th December 2022	Declaration of persons elected in the postponed elections held on 29th August, 2022 Mombasa and Kakamega county Kitui, West Pokot, Nakuru National Assembly Meru, Nairobi City County Assembly Corrigenda declaration of persons elected as Members of the County and National Assemblies
27	Gazette Notices Nos 16101, 16102 and 16103 carried in Vol CXXIV- No 288	30th December, 2023	Polling Stations, Tallying Centres and Nominated Candidates for By-Elections scheduled to be held on 5th January, 2023 for Elgeyo Marakwet county, members of the National Assembly for Kandara and Garissa township constituencies and Shella Ward.



Poll officials empty a ballot box to start the counting process of election results at a polling station during a past election.



The Commission, led by the CS/CEO Marjan H. Marjan, MBS during a meeting with the Senate's StandingCommittee on Justice and Legal Affairs and Human Rights Committee.

2.2.7 Electoral Dispute Resolution

Electoral Dispute Resolution is a critical component in the electoral cycle. Nonetheless, lack of proper Judicial and administrative mechanisms established to adjudicate electoral disputes directly impacts the extent to which elections are considered free and fair.

The Commission has put in place an effective electoral dispute resolution mechanism as governed by the provisions of Article 88(4), (e) and (j) of the Constitution of Kenya together with Section 74 of the Elections Act, 2011 and Regulation 54 (8) of the Elections (General) Regulations, 2012 and Constitutional Petition 147 of 2013 in respect of the settlement of disputes relating to Party List. Pursuant to Article 90 of the Constitution, the responsibility to conduct and supervise elections for special seats by use of Party Lists is vested in the Commission.

The Commission's DRC heard and determined four (4) Party List Disputes at the Bomas of Kenya on 6th August 2022 and published the final Party Lists as governed under Regulation 54(8) of the Elections (General) Regulations, 2012. Further, the Commission issued a joint public notice with the Political Parties Dispute Tribunal (PPDT) inviting aggrieved persons seeking to lodge complaints before the IEBC Dispute Resolution Committee and the Political Parties Disputes Tribunal. The notice specified the nature of disputes to be heard by each body as guided by an executed Memorandum of Understanding (MOU).

During the period under review, the Commission did not receive disputes arising from registration of candidates. Below is a summary of the complaints arising from Party List nominations shown in Table 10.

Table 10: Disputes Heard and Determined on the 6th August, 2022 GE

S/No	Parties	Party list Category	Summary	Orders issued by IEBC DRC
1.	Evans Cheruiyot Kipkoech vs IEBC	Nyamira County-Marginalized List	The Complainant alleged that he was locked out of the party list unfairly by IEBC and requested to be given a fair chance to be nominated as the Member of the County Assembly since he was no longer an aspirant for National Assembly member for Chepalungu constituency whereof he withdrew his candidature via a letter that he attached to his complaint. Further, he claimed that he was locked out of the CRMS on the basis that he was still a candidate for an elective position despite the fact he had formally withdrawn his candidature.	In allowing the dispute, DRC made the following orders; a. The clearance and subsequent registration of the Complainant as a candidate for Chepalungu be revoked. b. The Complainant's name be removed from CRMS as a candidate for an elective position with immediate effect. c. The Complainant name be included in the Marginalized list for Nyamira County Assembly for Democratic Congress Party by IEBC.

S/No	Parties	Party list Category	Summary	Orders issued by IEBC DRC
2.	Vincent Birgen vs United Democratic Alliance (UDA)	National Assembly list	The Complainant alleged that the Party had not adhered to the law and guidelines issued by the Commission in its Party list for the National Assembly. That the Party List nominees did not reflect the national outlook as it had more than two nominees from the same ethnic community following each other on the list.	The DRC directed that; a. The Party was directed to exclude/substitute the 8th and 9th nominees on the National Assembly list as they were from the same ethnic group. b. The Party in compliance with the above order, was directed not to add or remove any other names nor alter the list of priority of the other existing names. c. Failure to comply with the orders, the Commission shall invalidate the entire National Assembly List.
3.	John Kangai vs United Democratic Alliance (UDA)	Laikipia County – Marginalized and Gender Top-up lists	The Complainant alleged that the Party had breached the Elections (Party Primaries and Party lists) Regulations, 2017 on the number of nominees in the marginalized and Gender top up lists. The Marginalized list did not have eight nominees and did not have the number of nominees for the gender top up that are reflective of the number of Wards in the County.	DRC directed that the party; a. Shall include and submit to the IEBC the name of one (1) male youth and one (1) female Persons with Disabilities to be include in already existing Marginalized list for Laikipia County. b. Shall include and submit to the IEBC one (1) female member with Disabilities to be included in already existing Gender Top up for Laikipia County c. In case of failure to observe the orders issued on these two (2) lists, the lists shall stand invalidated, and the Party shall not be considered in the allocation of seats.
4.	Catherine Kagwiria Isaiah vs IEBC	Meru County – Gender Top-up list	The Complainant alleged that the Commission omitted her name on the list of Meru County – Gender Top up that was published in the Standard Newspaper. She claimed that her name was No. 43 which was missing in the published list.	DRC directed the party to produce a letter confirming the allegations of whether the Complainant's name was indeed missing in number 43 on the Gender Top up list for Meru County.

2.2.8. Equity in Representation in Parliament and County Assembly levels

The Constitution of Kenya, 2010 prescribes for the promotion of the representation in Parliament and County Assemblies for women, persons with disabilities, youth, ethnic and other minorities, and marginalized communities in the process of nominating candidates for election.

Article 90 of the Constitution of Kenya, 2010 bestows upon the Commission the responsibility to conduct and supervise elections for special seats on the basis of proportional representation by use of Party Lists. Section 36 of the Elections Act, 2011 provides for the Commission to allocate

special seats in each of the assemblies based on the proportional seats a party obtained in that respective House.

The Nominated members for the National Assembly, Senate and County Assemblies were published vide Gazette Notices Nos. 10537 of 7th September 2022 and 10712 of 9th September 2022 respectively as shown in Table 11.

Table 11: Matrix on the distribution of nominate members of the county assemblies

S/No	County	PWD		Youth		Ethnic Minorities		Gender Top-up	
		Male	Female	Male	Female	Male	Female	Male	Female
1	Mombasa	1	0	0	1	1	1	0	7
2	Kwale	0	0	0	1	1	2	0	6
3	Kilifi	0	0	1	1	1	1	0	12
4	Tana River	2	0	1	0	0	1	0	7
5	Lamu	0	2	1	0	0	1	0	6
6	Taita Taveta	0	0	0	1	1	2	0	8
7	Garissa	2	0	0	2	0	0	0	14
8	Wajir	0	0	3	0	0	1	0	12
9	Mandera	1	1	2	0	0	0	0	16
10	Marsabit	0	0	1	1	1	1	0	9
11	Isiolo	0	0	1	1	0	2	0	4
12	Meru	0	0	2	0	0	2	0	20
13	Tharaka Nithi	0	0	0	1	2	1	0	4
14	Embu	1	0	0	1	1	1	0	6
15	Kitui	0	2	0	1	1	0	0	16
16	Machakos	0	0	0	0	2	2	0	16
17	Makueni	0	0	0	0	3	1	0	14
18	Nyandarua	0	1	2	0	1	0	0	12
19	Nyeri	0	1	1	0	1	1		8
20	Kirinyaga	1	1	0	0	1	1	0	8
21	Murang'a	1	1	1	1	0	0	0	8
22	Kiambu	1	1	0	0	1	1	0	22
23	Turkana	0	0	0	1	2	1	0	13
24	West Pokot	0	0	2	0	1	1	0	8
25	Samburu	1	0	0	1	1	1	0	7
26	Trans Nzoia	0	0	0	1	1	2	0	4
27	Uasin Gishu	0	0	0	1	2	1	0	10
28	Elgeyo Marakwet	1	1	1	1	0	0	0	8
29	Nandi	0	1	0	0	2	1	0	8
30	Baringo	0	0	2	1	1	0	0	11
31	Laikipia	0	0	0	1	1	2	0	2

S/No	County	PWD		Youth		Ethnic Minorities		Gender Top-up	
		Male	Female	Male	Female	Male	Female	Male	Female
32	Nakuru	0	1	1	0	2	0	0	16
33	Narok	0	0	3	1	0	0	0	16
34	Kajiado	0	1	1	0	1	1	0	12
35	Kericho	0	0	1	0	1	2	0	13
36	Bomet	0	1	1	1	1	0	0	7
37	Kakamega	1	1	2	0	0	0	0	26
38	Vihiga	0	1	1	1	1	0	0	7
39	Bungoma	0	0	1	0	2	1	0	10
40	Busia	0	1	1	1	1	0	0	14
41	Siaya	1	0	1	1	0	1	0	8
42	Kisumu	1	0	0	1	1	1	0	8
43	Homabay	1	1	1	0	0	1	0	10
44	Migori	1	0	1	1	0	1	0	15
45	Kisii	3	1	0	0	0	0	0	22
46	Nyamira	0	0	1	0	2	1	0	11
47	Nairobi City	0	0	1	0	1	2	0	35
Total		**20**	**20**	**38**	**26**	**42**	**42**	**0**	**536**

Table 12: Matrix on the distribution of nominate members of the National assembly

PWD		Youth		Worker		Other Consideration	
Male	Female	Male	Female	Male	Female	Male	Female
1	**0**	**0**	**2**	**3**	**2**	**2**	**2**

Table 13: Matrix on the distribution of nominate members of the Senate

PWD		Youth		Woman
Male	Female	Male	Female	
1	**1**	**1**	**1**	**16**



Media training in preparation for the 2022 GE

Following gazettement of the allocated Party Lists seats, 87 Election Petitions on Party Lists were lodged in different courts across the Country and the Trial Courts allowed 22 Petitions and dismissed 65 petitions. To date the Commission has received 37 appeals arising from the decisions aforesaid. The Table 14 shows the matrix of the party list Petitions.

Table 14: Party List Petitions

Petition	Elective Position	Numbers	Determined/ Struck out/ Withdrawn	Allowed	Success rate
Party Lists	Member of National Assembly /Senate	2	2	0	**100%**
	Member of County Assembly	85	63	22	**74%**

The List for the appeals that have been filed following the decision of the trial courts are provided in Annexes.

2.2.9 Litigation

Section 13 of the Independent Electoral and Boundaries Commission Act, 2011 defines the legal personality of the Commission and provides, under Section 13(1), that the Commission shall be a body corporate.

To protect its interests in Court and Judicial fora, the Commission engaged pre-qualified external counsel and its in-house counsel. Several Court cases were filed against the Commission before and after the General Elections of 9th August, 2022.

As a litigation strategy, the Commission trained the prequalified Advocates in election proceses and developed a strategy for election petition case management.

a) Pre-election litigation phase

One of the landmark cases was Nairobi High Court Constitutional and Judicial Review Petition E306 of 2022 - Kenya Human Rights Commission, Katiba Institute, Kenya Section of International Commission of Jurists (ICJ)-Kenya, Haki Yetu, Inuka Kenya Ni Sisi Limited, Africa Centre For Open Governance, Constitution and Reforms Education Consortium -V- IEBC, National Returning Officer Wafula Wanyonyi Chebukati, The Hon. Attorney General & Communication Authority of Kenya, Crawn Trust, Kenya National Commission on Human Rights and United Democratic Alliance Party

This Petition related to the use of the manual or printed register of voters in the conduct of the General Elections held on 9th August, 2022. The Petitioners sought the following reliefs:

a. An Order of Declaration that the Commission shall in the conduct of the general elections on Tuesday 9th August 2022 provide manual register of voters in every polling station in Kenya to be used to identify voters in strict compliance with the provisions of Regulation 69(1) (e) of the Elections (General) regulations.

b. An Order of Declaration to quash the decision of the Commission signified by the letter dated 10th June 2022 stating that it shall not use manual register of voters in the general elections on Tuesday 9th August, 2022.

c. An Order of Declaration that the Commission and the Presidential Election Returning Officer have a Constitutional mandate to take all the necessary and logical steps to ensure that the Petitioners' and the citizens' rights under Articles 38 as read together with Article 83 (3) of the Constitution are observed, respected, protected, promoted and fulfilled;

d. An Order of Declaration that the Commission and the Presidential Election Returning Officer has a Constitutional mandate to take all the necessary and logical steps to ensure that administrative arrangements for the registration of voters and the conduct of elections, including the identification of voters during the 9th August, 2022 election is designed to facilitate, and not deny, an eligible citizen the right to vote in the election.

e. An order directing the Commission and the Presidential Election Returning Officer to strictly comply with the provisions of the Constitution, statutory Act and subsidiary legislation in the conduct of the general elections on Tuesday 9th August, 2022.

The Court delivered its decision on 4th August, 2022 and held as follows:-

That the Commission and the Presidential Election Returning Officer;

a. Have a constitutional mandate to take all the necessary and logical steps to ensure that the Petitioners' and citizens' rights under Article 38 as read together with Article 83(3) of the Constitution of Kenya, 2010 are observed, respected, protected, promoted and fulfilled.

b. Have a constitutional mandate to take all the necessary and logical steps to ensure that administrative arrangements for the registration of voters and the conduct of election, including the identification of voters during the August 2022 elections are designed to facilitate, and not to deny, an eligible citizen the right to vote in the election.

c. In their decision by the letter dated 10.6.22 stating that the Commission shall not use manual register of voters in the General Elections on Tuesday 9.8.22 was declared unconstitutional and therefore the said decision was quashed.

d. Shall in the conduct of the general elections comply with the provisions of Regulation 69 of the Elections (General) Regulations, 2012.

Dissatisfied with the decision (c) above, United Democratic Alliance Party lodged an appeal at the Court of Appeal challenging the decision of the High Court. The Court of Appeal issued a stay of execution of the decision of the High Court.

Other cases touched on tenders for the Supply, Delivery, Installation, Testing and Commissioning; Support and Maintenance of the Kenya Integrated Elections Management System (KIEMS); and Hardware Equipment and Accessories as well as for the supply and delivery of ballot papers, Register of Voters, statutory election result declaration forms to be used at the Polling Stations; election and referendum result declaration forms to be used at the Constituency, County and National Tallying Center, Audit of the register of voters and extension of voter registration period among others.

b) Election petitions

The Commission has the mandate to settle electoral disputes relating to or arising from nominations but excludes election petitions and disputes hinged on declaration of election results which by law is reserved by the Judiciary.

Upon filing of election petitions, the Chief Justice published in a Gazette Notice the list of details of filed election petitions, names of judges and magistrates who heard the matters and the court venues.

c) Parliamentary and County Election Petitions

The validity of the Member of County Assembly is challenged at the Magistrate's Courts while the validity of other elective seats other than that of Presidential election is challenged at the High Court. Article 87(2) of the Constitution provides that petitions concerning an election shall be filed within 28 days after declaration of results by the Commission. Article 105 of the Constitution and Section 75(2) of the Elections Act provides that an election petition shall be heard and determined within six months of the date of lodging the petition.

Following the conclusion and declaration of results in the General Election held on 9th August, 2022, several dissatisfied candidates, voters and citizens filed election petitions challenging the results as declared by the Commission in Parliamentary and County elections as well as the Party List Elections.

The total number of election petitions challenging Parliamentary and County election results were 124 while 87 were filed in respect to Party List Elections. Table 15 presents a summary of election petitions filed.



Commission staff from headquarters and county offices during a planning meeting on preparation for boundary delimitation exercise.

Table 15: Summary of Election Petitions filed

Petition	Elective Position	Number	Determination		Success rate
			Dismissed/ struck out/ withdrawn	Allowed	
Election	Governor	12	12	0	91.9%
	Senator	2	2	0	
	Woman Member to National Assembly	4	4	0	
	Member of the National Assembly	28	26	2	
	Member of the County Assembly	78	70	8	
	Sub – total	**124**	**114**	**10**	
Party Lists	(a) High Court	2	2	0	76.5%
	(b) Magistrates Court	85	63	22	
By-Elections	Member of County Assembly	2	2	0	
	Sub – total	**87**	**65**	**22**	
	Grand Total	**211**	**181**	**32**	

2.2.10 Investigation and Compliance

During the year under review, the Commission in collaboration with the Office of the Director of Public Prosecutions (ODPP), National Police Service (NPS), Judiciary and other relevant agencies instituted investigations on election related malpractices and general theft of Commission's assets.

Extensive training of both temporary & permanent staff while highlighting on offences and penalties thereof as committed in 2017 General Election led to a significant reduction of offences.

2.2.11 Electoral Code of Conduct Enforcement Committee

In the year under review, the Commission's Electoral Code of Conduct Enforcement Committee's mandate was challenged in Court. The matter is pending in Court and the Commission was unable to summon persons who breached the Electoral Code of Conduct.

The Commission appointed the Electoral Code of Conduct Enforcement Committee to ensure political parties and candidates comply with the Electoral Code of Conduct for the purpose of 9th August 2022 General Election. The Committee summoned Hon. Sabina Wanjiru Chege, Muranga CWMNA and Hon. Moses Kiarie Kuria, MNA Gatundu South Constituency to appear before the Committee for breach and violation of the Electoral Code of Conduct. However, both appealed to the High court for a judicial review in the Constitutional Petition Numbers E073/2022 and E136/2022 respectively.

An order of Certiorari was issued quashing parts of sections 7, 8, 10 and 15 of the Electoral Code of Conduct under the Second Schedule of the Elections Act as well as the parts of rules 15(4) and 17(1) and (2) of the Rules of Procedure on Settlement Disputes establishing and granting powers to the respondent's Electoral Code of Conduct Enforcement Committee to summon witnesses and to conduct hearings of complaints based on allegations of breach of the Electoral Code of Conduct. The order barred the Committee from proceeding with the hearing. Table 16 shows the cases investigated by the committees.

Table 16: Electoral Code of conduct cases

S/ No	Case Number	Parties	Date	Remarks
1.	IEBC/ECC/01/2022	Hon. Sabina Chege Vs IEBC	15/02/ 2022	She was summoned by the Electoral Code of conduct Committee. However, she went to High court for judicial review. An injunction order was issued to bar the Committee from proceeding with the hearing.
2.	IEBC/ECC/01/2022	Hon. Moses Kuria Vs IEBC	30/03/ 2022	He was summoned by the Electoral Code of conduct Committee. However, he went to High court for judicial review. An injunction order was issued to bar the Committee from proceeding with the hearing.

2.2.12 Compliance with Chapter six of the Constitution

The Commission in compliance with the prescriptions of Chapter Six of the Constitution on leadership and integrity is obligated to ensure that only persons who meet the educational, moral and ethical requirements are registered and cleared to contest as candidates in election.

Table 17: Summary of Chapter Six Working Group Received From EACC

S/No	Cases	President	Governor	Senate	WMNA	MNA	MCA
1.	Under Investigation	1	10	-	-	-	-
2.	Under Prosecution	1	12	5	1	12	24
3.	Impeached	-	2	1	-	-	-
4.	Public Officers who did not resign by 9th February, 2022	1	40	-	17	39	69
5.	Convicted	-	1	-	-	2	1
6.	Convicted but pursuing active appeals	-	-	-	-	1	-
7.	Acquitted	-	6	-	-	-	-
8.	Academic Requirements	-	2	-	-	-	-
Total		**3**	**73**	**6**	**18**	**54**	**94**

Table 18 shows a summary of the cases investigated on compliance with Chapter Six of the Constitution.

Table 18: Investigation and compliance with Chapter six of the Constitution

Performance Indicator	Planned Target	Actual Achievement	Remarks
Percentage of aspirants vetted by Chapter Six Working Group	100	100	21,863 aspirants were vetted
Percentage of cases reported against violation of code of conduct resolved	100	100	3 cases were reported and investigated.
Percentage of reported cases investigated	100	100	29 cases were reported and successfully investigated.



Commission produced evidence as demanded by the Supreme Court following the declaration of the Presidential results for the 2022 General Election.


B - REGISTRY

2.2.13 Election Day incidences

During Polling, Commission's investigation team were deployed to observe and mitigate or intervene where incidences and any eventualities emerged. Some of these incidences are shown in Table 19.

Table 19: Incidences observed during the 2022 GE

S/No	Incident description	Area of incident	Status/ determination
1.	Attack and injury of seven people in Garsen, Tana River. Investigations are ongoing into the alleged assault on Mr. Goricha Jarso Abarabo and six others by police officers providing security at the Garsen High School Constituency Tallying Centre in Garsen Township on the evening of 11th August 2022	Garsen Constituency Tallying Centre, Tana River County	Under investigation
2.	Shooting causing grievous harm and unlawful wounding of Mohamed Ahmed Qanyare and Abdikeyr Mohamed Mohamud on August 11, 2022, by police officers inside the tallying center of Eldas Constituency in Eldas CDF Office, Wajir County	Eldas Constituency tallying centre, Wajir County	Under investigation
3.	An alleged assault and serious injury to a youth in Tiaty, Baringo County, who was among those singing and celebrating the election of an MCA from Kolowa ward at Chemolingot High School Tiaty Constituency Tallying Center.	Chemolingot High School Tiaty Constituency Tallying Center	Under investigation
4.	The alleged shooting of Amon Kibet by a suspected police officer on the night of the 8th of August 2022 at around 2100hrs within Eldoret Town.	Eldoret town	Under investigation
5.	Assault of a special police officer on the 9th of August 2022 while manning Wanyila Primary School Polling Centre in Webuye	Wanyila Primary School polling centre, Webuye	Under investigation
6.	Involvement in confontations between members of the public and police following the announcement of the Balambala Member of the National Assembly results	Mbalambala	Resolved and determined that the police acted legally
7.	Police opened fire at protesters after the announcement of the presidential election results, seriously injuring one Reinhard Omondi Otieno	Arina Estate – Kisumu Central, Kisumu County	Still under investigation
8.	Brian Olunga, an aide to MNA candidate Brian Khaemba for Kimilili Constituency, went to the Chebukwabi polling station at around 6pm to witness the counting of the votes. A confrontation ensued with Hon. Didmus Barasa supporters and was shot dead under unclear circumstances.	Chebukwabi Primary School polling station, Kimilili Constituency, Bungoma County	Under investigation

2.2.14 Administration of Oath of Election Officials

Pursuant to The Elections Laws (Amendment) Act, 2016, all officials participating in the elections are required to take an Oath of Secrecy administered by a magistrate or a Commissioner for Oaths. The Commission engaged its In-House and external counsel in the administration of Oaths. In the areas where judicial officers were not available, the Commission deployed its in-house counsel to administer the oaths of secrecy.

2.2.15 Challenges in Legal Framework

- Delays in enactment of proposed amendments to existing legislation.
- Ambiguity and insufficiency of some applicable laws.

- Last minute court rulings that affected the Commission's operations against stringent legal and operational electoral timelines
- Non-adherence to laws guiding campaigns (use of government resources, use of party portraits, colors by independent candidates)

Table 20: Performance in Strengthening Legal Framework

Performance Indicator	Planned Target	Actual Achievement	Remarks
Percentage of Political Parties compliant with legal requirements	100	98	Two political parties did not comply with the legal requirements provided by the Commission. Commission enhanced regulation and enforcement of Code of Conduct in the General election and the by-elections that were conducted.
Percentage of contract management frameworks implemented	100	20	It requires a system that is still under development
Percentage of legal advisories drawn	100	100	
Percentage of Notices published in line with statutory provisions	100	100	
Percentage of disputes heard and determined	100	100	
Percentage of cases Compliant with Chapter 6 of the Constitution	100	100	21,863 aspirants vetted by the Joint Integrity Working Group
Percentage of reported and determined cases.	100	100	3 cases were reported and investigated.
Percentage of malpractices reported and investigated.	100	100	29 cases were reported and successfully investigated.
Percentage of the electoral laws reviewed and harmonized	100	100	The National Assembly passed the Election (Laws) Amendment Bill, 2022. However, the Senate did not pass the Bill to enable its publication and enactment. The Commission submitted draft amendments to all election regulations but the same was not approved by Parliament Re-submitted to Parliament the Draft IEBC (Amendment) Bill for Boundaries Delimitation together with the Rules of Procedure on Delimitation of Boundaries. The Judgement in the case of Katiba Institute & 3 Others V IEBC & 3 Others & LSK & Others (2022) eKLR stated in a nutshell that the law in Section 29(1) of the Election Campaign Financing Act that requires parliamentary approval of regulations before gazettement is unconstitutional
Percentage of reported cases of violation of the electoral code of conduct.	100	100	The Commission was stopped by court from hearing disputes arising from the Electoral Code of Conduct in the case of Sabina Chege Constitution Petition E073 of 2022. The Commission has filed an appeal of that ruling and is awaiting the decision of the Court.

2.3 Key Result Area #3: Effective Conduct of Elections

The Commission draws its mandate to conduct free, fair and credible elections from Article 88(1) of the Constitution of Kenya, 2010. This section outlines activities on electoral processes conducted during the year under review.

2.3.1 Strengthening Conduct of Elections

In the year under review, the Commission conducted the third General Election since the promulgation of the Constitution of Kenya, 2010 and two sets of By-Election on 8th December, 2022 and 5th January, 2023 that entailed the following electoral processes: voter verification; candidate registration;electoral operations; logistics and electoral training.

2.3.2 Candidates' registration

In the run-up to the 2022 General Election, the Constituency, County and National Returning officers registered candidates who participated in the election. Registration of candidates was conducted through the Candidates Registration Management System (CRMS), which generated ballot proofs that were signed off by the candidates. The signing off was meant to authenticate the accuracy of the candidates details as captured by CRMS. The Commission, in the Kenya Gazette published on 4th July 2022, gazetted the details of registered candidates from which 82 Political Parties out of 83 registered parties, fielded candidates for various elective positions. Table 21 shows the number of candidates in the 2022 GE.

Table 21: Number of Candidates in the 2022 GE

S/No	Elective Position	Party Sponsored	Independent Candidate	Total
1.	Presidential	4	-	4
2.	Member of the National Assembly	1,580	555	2,135
3.	Member of County Assembly	9,197	3,801	12,998
4.	Senate	288	54	342
5.	County Governor	213	53	266
6.	County Woman Member of the National Assembly	292	68	361
Total		**11,574**	**4,531**	**16,106**

In the 9th August 2022 General Election, there were three unopposed elective positions as follows;

a. Ravine CAW in Eldama Ravine Constituency - Julius Kimutai
b. Sabena CAW, Lagdera Constituency Garissa County - Issa Aden
c. Kericho County Woman Representative - Beatrice Kemei

During the year under review, the Commission conducted registration of candidates for the by-elections held on 8th December, 2022 and 5th January, 2023.

Table 22: By-Elections Held On 8th December 2022

S/No	Electoral Area	Elective Position	Candidates		
			Party Sponsored	Independent Candidates	Total
1.	Bungoma County	Senate	8	3	11
2.	Utawala County Assembly Ward	Member of County Assembly	11	3	14
3.	Kyome/Thaana County Assembly Ward	Member of County Assembly	6	5	11
4.	Mumias North County Assembly Ward	Member of County Assembly	5	0	5

S/No	Electoral Area	Elective Position	Candidates		
			Party Sponsored	Independent Candidates	Total
5	Ololmasani County Assembly Ward	Member of County Assembly	6	1	7
6	South Gem County Assembly Ward	Member of County Assembly	6	3	9
Total			**12**	**4**	**16**

Table 23: By-Election Held on 5th January, 2023

S/No	Electoral Area	Elective Position	Candidates		
			Party Sponsored	Independent Candidates	Total
1.	Elgeyo Marakwet County	Senate	4	2	6
2.	Kandara Constituency	Member of National Assembly	5	3	8
3.	Garissa Township Constituency	Member of National Assembly	6	0	6
4.	Shella County Assembly Ward	Member of County Assembly	4	0	4
Total			**19**	**5**	**24**

2.3.3 Conduct of the 2022 General Election

In the year under review, the Commission conducted the 2022 General Elections. The conduct of elections was preceded by these activities: certification and publication of the Register of Voters; printing of ballot papers; transportation and distribution of electoral materials; electoral training and deployment of election officials.

2.3.3.1 Certification and Publication of Register of Voters

An accurate and credible Register of Voters (ROV) is a critical step towards the achievement of an inclusive, free, fair, and transparent election. In the year under review, the Commission compiled and updated the ROV based on the verification, inspection, and audited reports. The compilation of ROV comprised of; Register of voters for a Polling Station, County Assembly Ward, Constituency, County, and citizens residing outside Kenya. Each polling station had a maximum of 700 voters as provided by Section 38A of the Elections Act, 2011.

The Commission certified and published a register of 22,120,458 voters for the purposes of 9th August, 2022 General Election. The Continuous Voter Registration and update of the ROV was suspended as per Section 5(2) of the Elections Act, 2011.

The Register of voters with redacted information was shared with respective returning officers for purposes of posting at the polling station at least 7 days before the polling day. The Commission then prepared and loaded the ROV in the KIEMs kits for purposes of identification of voters during voting. Indeed, 99.4% of voters, who voted on 9th August, 2022, were successfully identified using KIEMs. The remaining 0.6% of voters were identified using complementary mechanism.

2.3.3.2 Polling Procedure

The polling procedures during the August 2022 General Election were divided into three broad activities namely:

- ✓ Pre-polling
- ✓ polling, and
- ✓ post-polling

a) Pre-Poll Activities

These are the Commission's activities carried out prior to the polling day. They include:

Recruitment and training of poll officials

The Commission recruited and trained a total of 422,621 officials for the conduct of the elections as shown in Table 24.

Table 24: Recruitment and training of poll officials

S/No	Designation	No
1	County Deputy Returning Officers	47
2	Constituency Deputy Returning Officers	290
3	Presiding Officers	48,663
4	Deputy Presiding Officers	46,202
5	Logistics Officers	290
6	ICT Clerks	674
7	Polling/Counting/Charging Clerks	326,455
Total		**422,621**

Election Logistics

The 9th August, 2022 General Election required comprehensive logistical arrangements in the distribution of materials. The success of the election to a large extent depended on early procurement, delivery and adherence to strict distribution of election materials. These materials were distributed from the National Warehouse to the County and Constituency offices countrywide.

Inter-agency collaboration on Election Security

Pursuant to section 102 of the Elections Act 2011, The Commission engaged the National Police Service and other security agencies in facilitating and implementing the security for the 2022 General Election. The Commission conducted trainings for officers from the National Police Service, Prison warders, Kenya Wildlife Service (KWS), Kenya Forest Service (KFS), Judiciary, Office of Director of Public Prosecutions, Office of Registrar of Political Parties, and Civil Societies on their roles during elections.

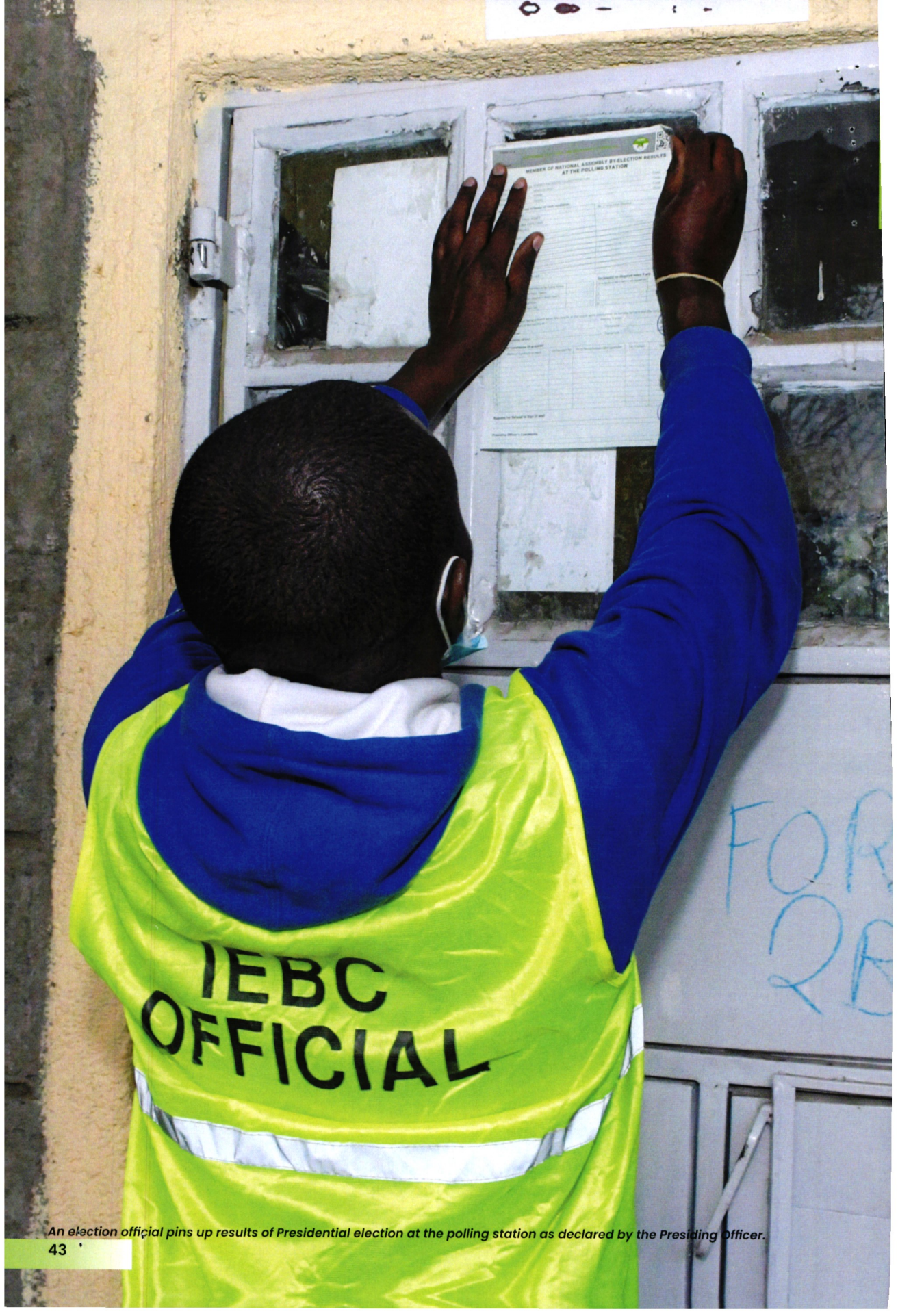
Mapping of polling stations.

Prior to the polling day, Returning Officers visited polling stations in their respective electoral areas to assess accessibility and availability of structures to be used for polling. In addition, geographical co-ordinates for all the polling stations were picked for results transmission.

Findings from the mapping exercise informed the planning and distribution of election materials and deployment of election officials. In polling stations where there were no housing structures, the Commission made provision for tents.



Security was beefed up for the counting of results at the polling station during the 2022 General Election.



An election official pins up results of Presidential election at the polling station as declared by the Presiding Officer.

Posting of the Register of Voters at polling station

The ROV was posted at every polling station at least seven (7) days before the election. This enabled voters to ascertain their polling stations prior to the polling day. In addition, the Commission deployed a Short Message Service (SMS) and a web portal for the purpose of confirmation of voter details.

Training of agents, observers, media and security personnel

The Commission conducted training for chief agents and briefed security personnel, accredited observers and media on their roles during polling. This was done at the National, County and Constituency levels.

Distribution of materials and deployment of Election officials

On the eve of the polling day, materials were arranged in readiness for distribution to various polling stations. All polling officials confirmed the availability and adequacy of election materials for use during the polling day.

b) Polling day

The Commission conducted the General Election on the 9th August, 2022 and polling stations opened at 0600hrs and closed at 1700hrs. Polling was generally smooth with efficient queue management. Each positively identified voter, was issued with six ballot papers for the six elective positions. The voter then marked the ballot papers and cast in respective ballot boxes. The voter was then marked with an indelible ink and allowed to exit the polling station. The voter turnout was 64.77%.

c) Post- Polling

The main activities after polling included processing of results, counting, collation, announcement, and declaration. Counting and announcement of results were done at the polling stations while tallying and declaration of results were done at the Constituency, County and National tallying centers. In the 2022 General Election, after polling, all election materials were retrieved and temporarily stored in the various constituency tallying centers before they were taken to Commission warehouses for storage.

Management of tallying centres.

In the 2022 General Election, the Commission identified suitable Constituency, County and National Tallying Centers that were gazetted and used for tallying of election results. The tallying centers were set up and branded in conformity with approved Commission layout. All the recruited personnel were trained and deployed to the tallying centers.

2.3.3.3 Election Results Management

In the run-up to the 2022 General Election, the Commission reviewed the Election Results Management Framework (ERMF) in consultation with stakeholders to enhance transparency, accuracy, verifiability, and accountability of election results.

The results for presidential election were electronically transmitted using the KIEMS to the public portal. The physical forms were delivered in person by the Presiding Officer to the Constituency Returning Officer for collation and announcement and in turn delivered to the Presidential Returning Officer at the National tallying center. The Presidential Returning Officer, collated, announced and declared the results of the presidential election on 15th August, 2022

a. The physical results form for Member of National Assembly and County Assembly Ward were delivered in person by the Presiding Officer to the Constituency Returning Officer for collation and declaration.

b. The physical result for Governor, Senate and County Woman Member to the National Assembly were delivered in person to the Constituency Returning Officer, who tallied and announced at the constituency level and subsequently delivered the same to the County Returning Officer for collation, announcement, and declaration.

Training of Election officials

Electoral training is an integral part of the electoral process. In the year under review, the Commission invested in electoral training as a way of ensuring effective and efficient electoral processes. In preparation for the General Election, the Commission conducted cascaded training for its election officials, which was implemented in six different levels as shown in Table 25.

Table 25: Cascaded Training for (Permanent and Temporary) Poll Officials

S/No	Level	Activity	Days	Cadre	Training dates	Number
Permanent Staff						
1.	Level One (National)	Content Development by Master Trainers	4	Master Trainers	7th to 10th July, 2022	30
2.	Level Two (National)	Induction of Trainer of Trainers	4	Master Trainers & ToTs	13th to 16th July, 2022	150
3.	Level Three (Cluster)	Cluster based Training for General Elections officials	4	CROs, DCROs, ROs, DROs, Accountants, CICTOs & SCMAs	19th to 22nd July, 2022	696
Temporary Election Staff						
4.	Level Three (Cluster)	Cluster based Training for General Elections officials	4	DCROs, ROs, DROs,	19th to 22nd July, 2022	409
5.	Level Four (County)	Training of SETs, Logistics Officers and ICT Clerks	4	SETs, Logistics Officers & ICT Clerks	25th to 28th July, 2022	6,628
6.	Level Five (Constituency)	Training of POs & DPOs	4	POs & DPOs	31st July to 3rd August, 2022	94,873
7.	Level Six (Constituency Ward)	Training of Polling/ Counting Clerks	2	Polling Clerks	5th and 6th August, 2022	325,323
Total						**428,109**

In addition to training of election officials, the Commission also trained officers from Interior and National Cordination, who included Assistant Chiefs, Chiefs, Assistant County Commissioners, Deputy County Commissioners, County Commissioners and Regional Cordinators. Others trained were National Inteligence Service officers, Directorate of Criminal Investigation (DCI) officers and Judicial officers.

2.3.3.4 Diaspora Elections

Article 82 (1) provides for progressive registration of Kenyan citizens residing outside Kenya as voters and the progressive realization of their right to vote.

For the 2022 General Election, the Commission conducted elections for Kenyan citizens residing outside the country in twelve (12) countries. There was an increase of seven new countries in 2022 compared to 2017 which had 5 countries and 4 countries in 2013 as shown in Table 26.

Table 26: Diaspora Elections

S/No	Country	Registration Centre	Registered voters - 4th March 2013 GE	Registered voters - 8th August 2017 GE	Registered voters - 9th August 2022 GE
1.	Tanzania	Kenya Embassy in Dar Es Salaam	721	1,057	992
2.	Tanzania	Kenya Consulate in Arusha	200	320	410
3.	Uganda	Kenya High Commission in Kampala	960	1,184	1,411
4.	Rwanda	Kenya Embassy in Kigali	654	875	1,090
5.	Burundi	Kenya Embassy in Bujumbura	102	164	201
6.	South Africa	Kenya Embassy in Pretoria		793	958

S/No	Country	Registration Centre	Registered voters - 4th March 2013 GE	Registered voters - 8th August 2017 GE	Registered voters - 9th August 2022 GE
7.	South Sudan	Kenya Embassy in Juba			977
8.	Germany	Kenya Embassy in Berlin			314
9.	United Kingdom	Kenya High Commission in London			798
10.	Qatar	Kenya Embassy in Doha			1,437
11.	United Arab Emirates	Kenya Embassy in Abu Dhabi			103
12.	United Arab Emirates	Kenya Consulate in Dubai			642
13.	Canada	Kenya High Commission in Ottawa			112
14.	Canada	Kenya Honorary Consulate in Toronto			167
15.	Canada	Kenya Honorary Consulate in Vancouver			87
16.	United States of America	Kenya Embassy in Washington DC			314
17.	United States of America	Kenya Consulate in New York			298
18.	United States of America	Kenya Consulate in Los Angeles			132
Total			**2,637**	**4,393**	**10,443**

The Commission certified the Register of Voters for Kenyan citizens residing outside the country at 10,443, who were distributed in 27 polling stations. Registered voters in the diaspora participated in the presidential election only Pursuant to regulation 39 of Elections (General) Regulations, 2012. In order to address the challenge of different time zones in some diaspora countries, the Commission gazetted polling time to be diaspora local time of 0600Hrs to 1700Hrs on 9th August, 2022.

2.3.3.5 Postponed Elections

During the 9th August, 2022, eight (8) elections were postponed and later held on 23rd August, 2022 as shown in Table 27.

Table 27: Postponed Elections

County Code	County Name	Constituency Code	Constituency Elective Position	CAW Code	County Assembly Ward Name
001	Mombasa	County Governor			
037	Kakamega	County Governor			
015	Kitui	071	Kitui Rural Member of National Assembly		
024	West Pokot	131	Kacheliba Member of National Assembly		
024	West Pokot	132	Pokot South Member of National Assembly		

County Code	County Name	Constituency Code	Constituency Elective Position	CAW Code	County Assembly Ward Name
032	Nakuru	173	Rongai Member of National Assembly		
013	Meru	56	North Imenti	0279	Nyaki West Ward
047	Nairobi	285	Embakasi East	1407	Kwa Njenga Ward

2.3.3.6 Conduct of the By-Elections

In the year under review, the Commission conducted 10 by-elections that were held on 8th December, 2022 and 5th January, 2023.

Table 28: 8th December, 2023 By-Elections

County Code	County Name	Const. Code	Const. Name	CAW Code	CAW Name	Elective Position	By-Election Occasioned by
039	Bungoma					Senate	Resignation by Senator Elected
015	Kitui	068	Mwingi West	0336	Kyome/ Thaana	Member of County Assembly	Death of Candidate
033	Narok	178	Emurua Dikirr	0888	Ololma-sani	Member of County Assembly	Death of Candidate
037	Kakamega	204	Mumias West	1021	Mumias North	Member of County Assembly	Death of Candidate
041	Siaya	235	Gem	1174	South Gem	Member of County Assembly	Death of Candidate
047	Nairobi City	285	Embakasi East	1424	Utawala	Member of County Assembly	Death of Candidate

During the nomination exercise, 57 candidates were cleared to contest in the by-election. Table 29 provides the Summary of candidates registered to contest in the By-Election.

Table 29: Summary of candidates in the 8th December, By-Election

S/ No	Electoral Area	Elective Position	Candidates		
			Party Sponsored	Independent Candidates	Total
1.	Bungoma County	Senate	8	3	11
2.	Utawala County Assembly Ward	Member of County Assembly	11	3	14
3.	Kyome/Thaana County Assembly Ward	Member of County Assembly	6	5	11
4.	Mumias North County Assembly Ward	Member of County Assembly	5	0	5

S/ No	Electoral Area	Elective Position	Candidates		
			Party Sponsored	Independent Candidates	Total
5.	Ololmasani County Assembly Ward	Member of County Assembly	6	1	7
6.	South Gem County Assembly Ward	Member of County Assembly	6	3	9

Table 30: Bungoma Senate By-election

S/No	Surname	Other Names	Political Party Name	Abbreviation	Votes Garnered
1.	Barasa	S. Elias	Peoples Empowerment Party	PEP	549
2.	Mabonga	Moses Masika	United Democratic Alliance	UDA	45907
3.	Makokha	Enock Opara	Independent	IND	546
4.	Masinde	Julius	Independent	IND	1009
5.	Munoko	Raidon Wekesa	Independent	IND	251
6.	Simiyu	Fredrick Busolo	Vibrant Democratic Party	VDP	564
7.	Wamunyinyi	Athanas Misiko Wafula	Azimio One Kenya Alliance	A-OKA	20519
8.	Wanjala	Aaron Wafula	Republican Liberty Party	RLP	289
9.	Wanyonyi	Godfrey Barazah	National Ordinary People Empowerment Union	NOPEU-P	166
10.	Wekesa	Robert Sifuna	Roots Party of Kenya	RPK	122
11.	Wafula	David Wakoli	Forum For Restoration of Democracy-Kenya	FORD-KENYA	66032

Table 31: Utawala CAW By-election

S/No	Surname	Other Names	Political Party Name	Abbreviation	Votes Garnered
1.	Chutha	Peter Ndungu	The New Democrats	TND	118
2.	John	Nyasarara Chacha	Democratic Action Party of Kenya	DAP-K	52
3.	Karani	Patrick	Jubilee	JP	1109
4.	Kinyua	Saida Mercy Njoki	Independent	IND	30
5.	Mireri	Dickson Guto	Wiper Democratic Movement	WDM	5
6.	Mokaya	Daniel Nyanchoga	National Agenda Party of Kenya	NAPK	13
7.	Mosingi	Nickson Nico-demus	Independent	Ind	110
8.	Ngure	Samson Kahui	United Democratic Alliance	UDA	847
9.	Nyadusi	Martin Maranga	Usawa Kwa Wote	Ukw	7
10.	Omboga	Johnson On-dego	United Progressive Alliance	Upa	37
11.	Omondi	Reagan	Party Of Democratic Unity	Pdu	17

S/No	Surname	Other Names	Political Party Name	Abbreviation	Votes Garnered
12.	Omwoyo	Hezron Samba	Independent	Ind	640
13.	Ruto	Frankline	Chama Cha Mashinani	Ccm	23
14.	Sikoyo	Alfred Juma	Kenya African National Union	Kanu	302



Election officials offload pallets of ballot paper at the Tallying Centre before it is opened and dispatched to the respective polling stations.

Table 32: Kyome/Thaana CAW By-election

S/No	Surname	Other Names	Political Party Name	Abbreviation	Votes Garnered
1.	David	Joyce Mwende	Independent	IND	1495
2.	Kyala	Paul Ngei	Party Of Democtratic Unity	PDU	111
3.	Macrice	Gideon Munyithia	United Democratic Alliance	UDA	784
4.	Muli	David Muimi	Empowerment And Liberation Party	ELP	122
5.	Munyoki	Shadrack Mulu	Independent	IND	10
6.	Musee	Christina Katunge	Independent	IND	11
7.	Musili	Wycliffe Mwamuli	Independent	IND	653
8.	Musyimi	Alphonce Mukwayu	Wiper Democratic Movement	WDM	2,365
9.	Mutambu	Jonathan Kimanzi	Maendeleo Chap Chap	MCC	634
10.	Mwangangi	Inorvetor Katuta	Independent	IND	774
11.	Nguu	Charles Kathingi	Tujibebe Wakenya Party	TWP	7

Table 33: Mumias North CAW By-Election

S/No	Surname	Other Names	Political Party Name	Abbreviation	Votes Garnered
1.	Hamis	Hassan Washiali	Democratic Action Party Of Kenya	DAP-K	12
2.	Muchelule	Yassin Waluchio	Kenya African National Union	KANU	1,525
3.	Omwendo	Rashid Rocky	Orange Democratic Movement	ODM	1,502
4.	Shikolio	Yasin Alli	United Democratic Alliance	UDA	79
5.	Zakayo	Mohammed Abdi	Amani National Congress	ANC	166

Table 34: Ololmasani CAW By-Election

S/No	Surname	Other Names	Political Party Name	Abbreviation	Votes Garnered
1.	Wycliff	Bismark Leteipa	Safina	SAFINA	48
2.	Towet	Samwel Kipkoech	United Democratic Alliance	UDA	5,819
3.	Koech	Kohrison Kibet	Chama Cha Mashinani	CCM	166
4.	Sang	Gilbert Kiprono	Amani Nationa Congress	ANC	1,727
5.	Ngetich	Cheruiyot	United Progressive Alliance	UPA	21
6.	Alvin	Sang Kipkoech	Indp.	IND	158
7.	Sitienei	Christopher Cheruiyot	Usawa Kwa Wote	UKW	26

Table 35 South Gem CAW By-election

S/No	Surname	Other Names	Political Party Name	Abbreviation	Votes Garnered
1.	Adino	John Otieno	Leberal Democratic Party	LDP	35
2.	Audi	David Onyango	United Democratic Movement	UDM	20
3.	Nyang'un	David Aketch	Independent	IND	44
4.	Obiero	Brian Chieng Anyango	Independent	IND	3469
5.	Okinyi	Enock	Communist Party Of Kenya	CPK	11
6.	Ondego	Bernard Otieno	Movement For Democratic Growth	MDG	67
7.	Otieno	Kenneth Omolo	Jubilee	JB	231
8.	Owuoth	Christopher Ouma	Independent	IND	21
9.	Wanga	Polycarp Otieno	Orange Democratic Movement	ODM	3353

Winners.

The 8th December 2022 by-election elected leaders are as summarized in the Table 36;

Table 36: Winners of the By-Elections

S/No	Electoral Area	Surname	Other Names	Political Party Name	Abbreviation	Position	Votes Garnered
1.	Bungoma	Wafula	David Wakoli	Forum For Restoration of Democracy - Kenya	FORD-KENYA	SENATE	66,032
2.	Kyome/ Thaana	Musyimi	Alphonce Mukwayu	Wiper Democratic Movement	WDM	MCA	2,365
3.	Mumias North	Muchelule	Yassin Waluchio	Kenya African National Union	KANU	MCA	1,525
4.	Oloimasani	Towet	Samwel Kipkoech	United Democratic Alliance	UDA	MCA	5,819
5.	South Gem	Obiero	Brian Chieng Anyango	Independent	IND	MCA	3,469
6.	Utawala	Karani	Patrick	Jubilee	JP	MCA	1,109

Table 37: Summary of voter turn-out for 8th December 2022 By-Elections

S/No	Electoral Area	Voters who turned out to Vote	Registered Voters	Percentage Voter Turn-Out
1.	Bungoma	135,954	646,598	21.03%
2.	Kyome/Thaana	7, 002	14,979	46.75%
3.	Mumias North	3,308	9,113	36.30%
4.	Oloimasani	7,965	12,560	63,42%
5.	South Gem	7,303	18,560	39.35%
6.	Utawala	3,330	25,707	12.95%

5th January, 2023 By-Elections

The by-elections occurred because of the resignation of elected leaders in the respective electoral areas to take up appointments to serve in other offices. Elegeyo-Marakwet Member of the Senate Hon. Kipchumba Onesimus Murkomen, Kandara's Alice Muthoni Wahome and Garissa Township Member of the National Assemblies Duale Aden Bare were all appointed to serve as Cabinet Secretary by the President, while the Shella CAW vacancy was after the elected Member resigned to contest for the speaker position of Lamu County Assembly. The summary of the By-Elections is highlighted in the tables below.

Table 38: Vacancies Declared for By-Elections

County Code	County Name	Const. Code	Const. Name	Ward Code	Ward Name	Elective Position	By-Election Occasioned by
028	Elgeyo/ Marakwet					Senate	Resignation by Senator Elected
007	Garissa	027	Garissa Township			Member of the National Assembly	Resignation of the MNA Elected
021	Murang'a	109	Kandara			Member of the National Assembly	Resignation of the MNA Elected
005	Lamu	022	Lamu West	0104	Shella	Member of County Assembly	Resignation of the MCA Elected

Table 39: Elgeyo-Marakwet Senatorial By-election

S/No	Surname	Other Names	Political Party Name	Abbreviation	Votes Garnered
1.	Houlding	Jerotich Seii	Safina	SAFINA	2660
2.	Kemboi	Kevin Kiptoo	Independent	IND	382
3.	Kipchumba	Tim	Party For Peace & Democracy	PPD	38151
4.	Kisang	William Kipkemoi	United Democratic Alliance	UDA	41378
5.	Mengich	Andrew Kibiwott	Independent	IND	503
6.	Tanui	Timothy	The New Democrats	TND	397

Table 40: Kandara Constituency By-election

S/No	Surname	Other Names	Political Party Name	Abbreviation	Votes Garnered
1.	Junior	Kibiru Pmg	Usawa Kwa Wote	UKW	1,469
2.	Kioi	Samuel	The New Democrats	ND	201
3.	Mbuchu	Titus Njau	Ford Asili	FORD	14,678
4.	Mburu	Joseph Mbu-gua	Justice & Freedom Party of Kenya	JFP	107
5.	Muturi	Pius Muiruri	Independent	IND	100
6.	Njuguna	Chege	United Democratic Alliance	UDA	21,650
7.	Njuguna	David Kamweti	Independent	IND	207
8.	Nyoike	Erastus Gatehi	Independent	IND	36

Table 41: Garissa Township Constituency By-election

S/No	Surname	Other Names	Political Party Name	Abbreviation	Votes Garnered
1.	Ahmed	Muhiadin Abdirashid	Democratic Action Party-Kenya	DAP-K	20
2.	Amin	Abdifaisal	Azimio La Umoja One Kenya Coalition Party	AZIMIO	447
4.	Barrow	Dekow Mohamed	United Democratic Alliance	UDA	11572
5.	Dolal	Nassir Mohamed	United Democratic Movement	UDM	8158
6.	Mohamed	Abdikhaim Osman	Democratic Party Of Kenya	DP	59
7.	Nur	Ibrahim Malow Shurie	National Rainbow Coalition-Kenya	NARC-KENYA	840

Table 42 Shella CAW By-election

S/No	Surname	Other Names	Political Party Name	Abbreviation	Votes Garnered
1.	Mohamed	Atwaa Salim	Orange Democratic Movement	ODM	1053
2.	Abduljabar	Saamiya Mohamed	United Democratic Alliance	UDA	45
3.	Ali	Mohamed Hassan	Amani National Congress	ANC	573
4.	Shee	Nizar Mohamed	United Green Movement	UGM	10



A voter's finger is marked with indelible ink to show they have voted during an election.



A voter cast her ballot during an election.



Election officials display an empty box after extraction of ballot papers prior to start of the counting process.

Winners.

The 5th January 2023 by-election elected leaders are as summarized in Table 43;

Table 43: 5th January 2023 by-elections winners

S/No	Electoral Area	Surname	Other Names	Political Party Name	Abbreviation	Position	Votes Cast
1.	Elgeyo-Marakwet	Kisang	William Kipkemoi	United Democratic Alliance	UDA	SENATE	41,378
2.	Kandara	Njuguna	Chege	United Democratic Alliance	UDA	MNA	21,650
3.	Garissa Township	Barrow	Dekow Mohamed	United Democratic Alliance	UDA	MNA	11,572
4.	Shella	Mohamed	Atwaa Salim	Orange Democratic Movement	ODM	MCA	1,053

Table 44: Summary of voter turn-out for 5th January 2023 by-elections

S/No	Electoral Area	Voter Turn-Out	Registered Voters	Percentage Voter Turn-Out
1.	Elgeyo-Marakwet	83,872	209,964	39.95%
2.	Kandara	38,625	105,148	36.73%
3.	Garissa Township	21,218	53,253	39.84%
4.	Shella	1,708	3,632	47.03%



An election official engages the voters to showcase the different result forms during a public engagement forum.

Table 45: Performance in the Conduct of Elections

Performance Indicator	Planned Target	Actual Achievement	Remarks
Percentage of vacancies filled	100	100	Conducted General Election to fill 1,882 elective positions Presidential Election, 290 MNA, 1,450 MCA, 47 County Governors, 47 Senators, 47 CWMNA Conducted by-elections for 2 Senators 2 MNA 6 MCAs
Number of Training Manuals Developed	17	17	Well-structured training materials developed which improved efficiency of the training exercise.
Number of election officials trained	428, 109	428, 109	Trained 428, 109 GE Officials
Percentage accuracy of the Register of Voters	100	100	
Percentage of Election Operations Legal Notices Prepared for Gazettement on time	100	100	
Percentage of polling station that pinned and publicised RoV seven days to polling day	100	100	
Percentage of Presidential results uploaded on public portal	100	100	
Percentage of electoral material received at main warehouse and dispatched to Counties and Constituencies	100	98	Logistical challenges
No of polling station mapped	46,229	46,229	

2.3.4. Challenges and Lessons Learnt

2.3.4.1 Key Challenges

The Commission encountered key challenges in the course of implementing its constitutional mandate. They included:

a. Inadequate and delayed funding, which affected timely and effective implementation of its activities;

b. Widespread insecurity, harassment and intimidation of election officials leading to violence, kidnapping and death. Further, incidences of vandalism and destruction of poll materials and equipment were witnessed in the 2022 General Election;

c. Delays in review and enactment of electoral laws by Parliament thus affecting timely implementation of electoral activities; and

d. Late court rulings affected some electoral processes.

2.3.4.2 Lessons Learnt

The Commission gained valuable lessons in the conduct of the General Election, by-elections, and the post-election evaluation. The lessons include:

a. Need to operationalize the IEBC fund to ensure financial autonomy and availability of funds throughout the electoral cycle;

b. Need to strengthen security by employing a secure and robust surveillance system at the tallying centers that includes access control and media monitoring. In addition, there is need to enhance inter agency collaboration in securing Commission assets, election materials and equipment;

c. Review and enactment of election laws be completed at least one year prior to elections;

d. Early planning for elections and strict adherence to legal and administrative timelines;

e. Need to enhance Continuous Voter Education and stakeholder engagement around the electoral cycle to improve voter participation;

f. Training of election officials should be continuous to empower election officials with knowledge, skills, values and attitudes; and

g. Need to leverage on technology to improve the management of electoral processes and enhance service delivery.

These lessons provide valuable insights that will inform the Commission in implementing policy and strategy, and oversighting electoral operations in the future. By applying these lessons, the Commission can work towards addressing challenges, promoting transparency, and continuously improving its processes, which will ultimately strengthen the democratic foundations of elections in the country.



A voter education champion sensitizes diaspora voters on the different ballot papers available at the polling station during the General Election.

2022 GE in Perspective

Registered Voters

22,120,458

▲

49.12% Women
39.84% Youth

Voter turn out

64.77%

▼

78% in 2017 GE

Registration Centers

27,397

▲

24,613 in 2017GE

Accreditation

120,731 Observer/ Monitors ▲ 58,000 in 2017 GE | ▲ 108%

5,978 Journalists | ▲ 49%

111 Voter Education Providers | ▲ 113%

266 Local & International Media Stations

2022 GE Registered Candidates

Elective Position	2017	2022
President	8	4
Governor	211	266
Senator	256	342
CWMNA	298	361
MNA	1,892	2,135
MCA	11,857	12,998
	14,522	16,106

▲ 1,509

Diaspora

12 Countries

▲

5 in 2017 GE

10,443 Registered Voters

▲

4,224 in 2017 GE

Polling Stations

46,229

▲

40,883 in 2017 GE

700 voters per polling station

Election Officials

510,770

▲

445,471 in 2017 GE

Your Vote, Your Future



2.4 Key Result Area #4: Public Outreach

Article 88(4)(g) of the Constitution of Kenya, 2010 outlines Voter Education as one of the mandates of the Independent Electoral and Boundaries Commission (IEBC). This falls under the overall mandate of the Commission as the one responsible for conducting or supervising referenda and elections to any elective body or office established under the Constitution and any other elections as prescribed by an act of parliament.

It is through voter education and stakeholder engagement that the Commission empowers citizens to exercise their sovereign power either directly or through holding their democratically elected representatives accountable under Article 2 of the Constitution. In furtherance to the voter education mandate, Section 40 of the Elections Act 2011 requires the Commission to establish mechanisms for the provision of continuous voter education.

In the year under review, the Commission deployed several voter education strategies aimed at enhancing voter participation in the electoral process.



One of the strategies the Commission deploys during Voter Education drive.

These strategies included;

a. Use of Radio and Television interviews and talk shows,
b. Use of social media platforms (Twitter, Facebook, YouTube),
c. Engagement of voter educators in 47 counties 290 constitencies and 1450 CAWs,
d. Use of print media newspapers,
e. Use of brand ambassadors, opinion shapers and influencers,
f. Use of promotional materials and corporate giveaways,
g. Development and dissemination of Information Education and Communication (IEC) materials (Posters, fliers, brochures), and
h. Use of accredited Voter education providers e.g. Faith Based Organizations,

These strategies were used to implement the following activities:

i. Conduct of Voter Education for the 2022 General Election;
j. Conduct of Voter Education in the Diaspora;
k. Review and development of Voter Education documents;
l. Development of Voter Education Strategies for the Boundaries review
m. Development of a voter Education framework;
n. Participation in ASK shows, exhibitions, and trade fairs;
o. Participation in educational activities such as drama and music festivals, talks in schools, school clubs and student council elections; and
p. Participation in activities of professional associations/bodies such as LSK, KEPSHA, KESSHA, Golf clubs.

2.4.1 Conduct of Voter Education for the General Election 2022

During the year under review, the Commission conducted the General Elections on 9th August 2022. These elections were conducted after months of preparations. Kenyans

were electing six (6) categories of leaders namely: The President, Senators, Members of National Assembly, Governors, County Women Members to the National Assembly and the Members of County Assemblies. In the run up to the General Election Day, voter education was conducted to inform voters on what is expected of them before, during and after the General Elections.

In compliance with the provisions of Article 100 of the Constituion of Kenya 2010, the Commission carried out targeted voter education for Special Intrest Groups (SIGs) in all the 47 Counties across the country. The SIGs reached were women, People Living with Disabilities (PWDs), marginazed groups, youth and older members of society. To achieve progressive realization of registration of citizens residing outside Kenya and their right to vote. The Commission increased the diaspora countries from seven in 2017 to twelve in 2022 and deployed several voter education strategies to registered voters in the selected countries. These strategies included physical meetings, use of TV and radio, social media, diaspora associations, Commission website, use of host embassies communication platforms and virtual meetings.

2.4.2 Stakeholder Engagement

The Commission engaged stakeholders during different electoral phases to involve and update them on electoral activities and timelines. During the year in review, Commission conducted stakeholder forums at national level and in all forty-seven (47) counties and 290 constituencies. The forums brought together different stakeholders drawn from various organizations and sectors including:

a. Civil Society Organizations (CSOs);

b. Community Based Organizations (CBOs);

c. Faith Based Organizations (FBOs);

d. Disabled Persons Organizations (DPOs);

e. Youth;

f. Women;

g. Various government agencies; and

h. Political Parties/ Political Parties Liaison Committee.

The Commission also spearheaded the establishment of the Youth Coordinating Committee (YCC), Women Coordinating Committee (WCC) and the Disability Inclusion Coordinating Committee (DICC). These Committees supplemented and improved the Commission's efforts towards inclusivity in its operations and outreach programmes.

2.4.2.1 Continuous Stakeholder Engagement

In the year under review, the Commission continuously engaged various stakeholders who included:

a. Three stakeholder forums per constituency and per county held for the General Elections

b. Conducted stakeholder meetings in 15 stations in the diaspora for ECVR2 and verification of the Register of Voters

c. Two SIG forums held in all counties and constituencies for the General Elections.

d. Through the YCC, held 23 meetings in institutions of higher learning.

e. Through the WCC, eight meetings with grassroots women for the general elections

f. Through DICC, held four meetings with PWDs for the general elections



An election official takes Voter Education to the National Youth Service (NYS) staff.

g. Held four stakeholder forums at the National Tallying Centre ahead of the General Elections

h. Held four stakeholder consultation forums for the Post-Election Evaluation.

i. Held a national launch for the Post-Election Evaluation Report.

j. Hosted 11 consultation meetings and courtesy calls from stakeholders.

k. Attended seven forums held by the Commission's partners and stakeholders.

The Commission also conducted stakeholder engagement forums for the 10 by-elections held on 8th December, 2022 and 5th January, 2023. Each by-election had five categories of stakeholder engagement forums thus:

a. Special Interest Groups (women, youth, persons with disabilities, minorities and marginalize groups)

b. County administration and security personnel

c. CBO's, FBO's, Civil Society and opinion leaders'

d. Observer and media briefing

e. Political party and independent candidates' agents briefing.

2.4.2.2 Strengthened Observer Management

In the FY2022/2023, the Commission accredited local, and international observers to observe the General Election and by-elections that were carried out during this period.

2.4.2.3 National Elections Conference

The Commission held a National Elections Conference on 11th–13th July under the theme *'Moving Kenya Towards a Stronger Democracy'*, which brought together election experts from within the country, the region and all over the world as well to share their expertise and experience to improve the conduct of elections as well as provide the public with information regarding the elections. The Commission also used the opportunity to share with the participants, the status of election preparedness. International and local delegates shared their experiences in panel discussions and presentation of papers. Over 1147 participants including 71 PWDs, 342 youth and 476 women drawn from 47 counties attended the conference.

Table 46: National Election Conference Participants

Age Group	Person's With Disability		Persons Without Disability		Overall		
	Male	Female	Male	Female	Male	Female	Total
Under 35 Years	11	7	161	163	172	170	342
35 Years and Above	34	19	465	287	499	306	805
Total	**45**	**26**	**626**	**450**	**671**	**476**	**1,147**





The Commission engages members of the Disability Inclusion Coordinating Committee (DICC).



Commission engages public and students at National Drama & Film Festival in Mombasa

2.4.2.4 Partnerships with other organizations

In the period under review, the Commission entered collaborations with various organizations to support a range of Commission activities, as shown in Table 47.

Table 47: Partnerships with other Organizations

Name of Organization	Area of Collaboration
Uraia Trust	Printing of IEC materials for the National Elections Conference
Electoral Law & Governance Institute for Africa (ELGIA)	National Elections Conference
The International Foundation for Electoral Systems (IFES Kenya)	Voter education, the Youth Coordinating Committee activities, Women's Coordinating Committee activities, Disability Inclusion Coordinating Committee activities and the National Election Conference
United Nations Development Programme (UNDP Kenya)	National Elections Conference and voter education
European Centre for Electoral Support (ECES Kenya)	National Elections Conference
Africa Policy Institute (API)	General Voter Education to different categories of people
Kenya Institute of Special Education (KISE)	Provision of sign language interpreters as well as braille transcription services for voter education materials
Igiza Arts Production	Conducted voter education dramas and skits
Octopizzo foundation	Youth Outreach Concerts
TikTik Director	Supported development of Social Media content for VE
AGJK	Conduct research on leaders with kenyans and share the research on local radio station
Media council of Kenya	Supported media training on election reporting
Kenya Editors Guild	Supported media training on election reporting
Scooper News	16 advertising billboards nationwide with voter education messages 114 LED Tv in leading supermarkets nationally with voter education messages. They also worked with NGOs and CBOs that were accredited by IEBC
One touch	14 days of racing from Uasin Gishu to Nairobi with 60 professional racers with a peace touch that will end on the hands of all the Presidential Candidates to pledge peaceful election
National Council of NGOs	Nationwide Voter education; Assisted the Commission in training Long Term Voter Education Providers nationally

Kenya National Drama and Film Festival

The Commission participated in the Kenya National Drama and Film Festival (KNDFF) organized by the Ministry of Education. During the festival, the Commission conducted voter education and engaged the participants and the general public. The Commission also sponsored several thematical areas in the different competitive catagories to inculcate democratic tenets to the participants.

Table 48: Achievements

Performance Indicator	Planned Target	Actual Achievement	Remarks
Number of consultations with ETAPs, CSOs, Development Partners, Media, FBOs, Political Parties, and State Actors held	1,011	1,011	
Number of national stakeholder meetings held quarterly	12	20	Increased frequency owing to Genral Election
Number of Diaspora stakeholder meetings held	54	54	
Number of SIGs meetings held	47	674	There was external support Election year elicited high demand for engagement
Number of stakeholder forums for by-elections held	30	30	
Number of accredited election observers	58,308	120,986	General Election attracted high interest from local and international observers

2.4.3 Development of Voter Education Materials

During the year under review, the Commission developed, printed, and disseminated voter Informational, Educational and Communication (IEC) materials with support from development partners. The materials assisted in passing voter education information and motivating the public to participate in peaceful elections.

2.4.3.1 Development of Voter Education Strategies for Boundaries Review

The Constitution demands that the review of electoral boundaries should be conducted at intervals of not less than eight (8) years and not more than 12 years from the last review. The last boundaries review was conducted in the year 2012. This means that the next review should not be conducted later than 2024. During the FY 2022-2023, the Commission in collaboration with development partners, developed a boundaries voter education and communication strategy. The strategy will guide the commission during the planned boundaries review exercise.

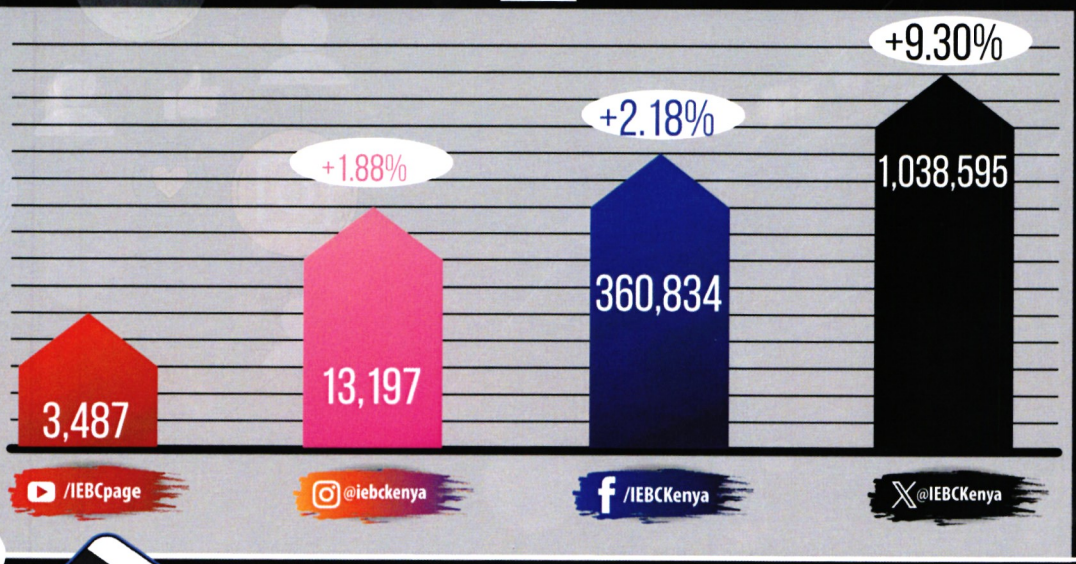
2.4.3.2 Development of Voter Education Framework

In the period under review, the Commission developed a voter education framework to guide voter education activities. It outlines the voter education strategies during by-elections, boundaries review, voter registration, verification of the register of voters and the General Elections. It also provides a road map for voter education throughout the electoral cycle.

Social Media

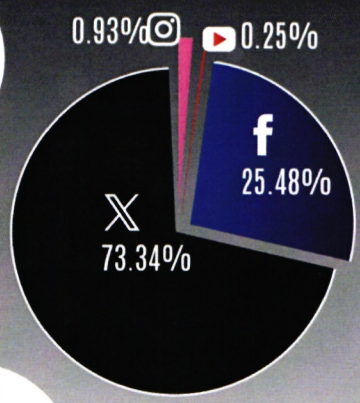
96,333 ▲ 7.30%

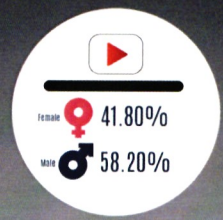
Growth

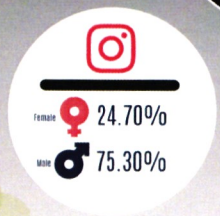




Audience Distribution







@IEBCKenya

2.4.4 Corporate Communications

To instill public confidence and trust in electoral processe, the Commission used various strategies to engage its publics as well as share electoral information. In the financial year 2022-2023, the Commission undertook the following

2.4.4.1 Media Monitoring and Analysis

The Commission conducted continuous media monitoring and analysis to give an indepth analysis of the media coverage of the electoral process in electronic, print and new media. The monitoring reports provided a basis upon which the Commission developed responses and appropriate communication strategies that were used to address pertinent issues in a timely manner.

2.4.4.2 Media Engagements

The Commission also continued to implement the Memoranda of Understanding (MOUs) with Kenya Media Sector Working Group (KMSWG). Further, the Commission and KMSWG signed 'Media Guidelines on Elections Management Reporting 2022' that highlighted the role of the Commission and media in the electoral process, result management and transmission.

The media worked with the Commission and coordinated activities for the sector to provide a bridging platform to ensure timely, realistic, and reliable access to electoral information. Further, KMSWG collaborated with the Commission in:

a. Capacity building and sensitization of journalists on electoral laws, processes, procedures, and technology.

b. Established and managed the media centre to share information during the General Election.

c. Provided electoral information.

2.4.4.3 Establishment of a media centre

The Commission established a media centre at the NTC and provided work stations for local and foreign media and a venue for the Commission to periodically give media briefs. The Commission provided a live video/audio link from the main auditorium terminating at the media centre, which carried a live signal of the proceedings at the NTC for the media houses to tap in and broadcast. A total of 5,978 journalists from 266 local and international media stations were accredited.

2.4.4.4 Provision of electoral information

The Commission held several media engagements with the media – both local and foreign – and briefed them on the status of electoral preparedness. Further, information was availed through press briefings, press releases, media interviews, social media, opinion editorials etc on the role of the Commission. During the year under review, the Commission issued out press releases (26) and made speeches (5).

Further, the Commission undertook coverage of the ten (10) by-elections conducted in the financial year 2022/2023 and disseminated the information through its communication channels.

2.4.4.5 Media accreditation

The Commission accredited 5,978 journalists from 266 local and international media stations for the 2022 General Election. In addition, the Commission accredited 112 media personnel in the ten (10) by-elections conducted in the financial year 2022/2023. Further, media sensitization forums were conducted to promote accurate, factual and objective coverage.



Call Centre agents receive and make phone calls to polling staff in their respective constituencies from the National Election Communication Centre (NECC).

2.4.4.6 Media Campaigns

The Commission also undertook media campaigns on peace messages, voting procedure, result transmission and tallying of votes on television stations, national and local radio stations, newspapers, digital and social media.

2.4.4.7 Establishment of National Election Communication Centre (NECC)

The National Election Communication Centre was located at the National Tallying Centre at the Bomas of Kenya to support the conduct of election in all the 47 counties and the 290 constituencies. The center provided periodic reports on the progress on pre-polling, polling day and post-polling activities. The center was managed round the clock and had 151 personnel. The National Election Communication Centre had three components: Operation Support Unit (OSU), Public Support Unit (PSU) and the Media Monitoring Unit (MMU).

a) Operations Support Unit (OSU)

The unit harnessed information from all the polling stations via 290 Constituency Elections Communications Centres (CECCs). Call Centre agents were trained and equipped to receive and make phone calls to polling staff in their respective constituencies.

b) Media Monitoring Unit (MMU)

The MMU used institutional mechanisms and tools to monitor media coverage on the electoral processes. It included monitoring of social media trends, electronic media scans (of print, TV and radio coverage) about the election process and security.

c) Public Support Unit (PSU)

This unit managed and disseminated information to the public about location of polling stations, voters' requirements, announcement of opening and closing of the polls. It also sensitized on channeling any potential threats on the conduct of the polls appropriately.

2.4.4.8 Commission Website

The Commission website was updated regularly with Commission events, programs and electoral information to keep the public updated, which enhanced public trust and participation. During the year under review, the Commission updated the website as follows: press releases (26), news items (10), Gazette Notices (30), tenders (16) and speeches (5) job adverts. Further, the Commission website attracted over 380 million visits occasioned by the increased need for election results.

2.4.4.9 New Media

Social media has become a key tool for people to connect, engage and provide an opportunity to reach out to stakeholders. During the financial year, the Commission stepped up its engagements on its social media platforms to ensure timely dissemination of electoral information to media and public.

Table 49 shows the social media followers in the year under review.

Platform	30th June 2023
Facebook	360,834
X (Twitter)	1,038,595
Instagram	13,197
YouTube	3,487

Further, the Commission in partnership with Meta developed a WhatsApp Bot through which the public was able to get quick information on the General Election. The WhatsApp Bot attracted 10,648 total users; 70,909 total messages and 32,152 coach responses.

2.4.4.10 The Ballot Newsletter and Uchaguzi Weekly E-Bulletin

The Commission continued to publish a weekly online e-bulletin, which covers events and programmes. During the year, forty-six (46) issues of e-bulletin and one edition of the Ballot Newsletter - Edition 13 were published.

2.4.4.11 Bulk SMS

The Commission has continued to use its branded bulk SMS system for both internal and external notices. The system is effectively used in convening meetings, interviews, calling for press conferences and stakeholder invitations to targeted recipients. A total of 65,122 SMS was sent out in FY2022/2023. In addition, the Commission sent out bulk voice messages to registered voters urging them to turn up and vote on 9th August, 2022

2.4.4.12 Corporate Branding

The Commission continued to undertake corporate branding of all its events and activities including by-elections, trainings, corporate launches, and workshops. The Commission branded the National Tallying Center, 47 County Tallying Centers, and 290 Constituency Tallying Centers to promote a consistent, cohesive and solid brand.

2.4.4.13 ASK Shows and Exhibitions

The Commission participated in Mombasa International Trade Fair, Eldoret and Machakos Agricultural Society of Kenya shows in the year under review. The Commission used the opportunity to share electoral information as well as receive feedback on its mandate. The Commission also held an exhibition during the drama and film festival held in Mombasa. Further, the Commission participated in various opportunistic exhibitions organized by its stakeholders.

2.4.4.14 Production of Promotional Materials

The Commission produced various Information, Education and Communication (IEC) materials to amplify its corporate brand visibility. During the financial year 2022/2023, the Commission printed and produced the following corporate branded merchandise: banners; IEBC flags; snapper frames; hoodies; scarfs; shirts; blouses; notebooks; staff badges; calendars; business cards and diaries which were disseminated to Commission staff and stakeholders.

2.4.4.15 Launch of Post-Election Evaluation Report for the 2022 General Election

The Commission launched the Post-Election Evaluation Report for the 2022 General Election on 16th January 2023. The report documents what worked and what did not work and the lessons learned for improvement of conduct of future elections. The launch had over 300 participants drawn from both state and non-state agencies, development partners and other stakeholders.

2.4.4.16 Corporate Social Responsibility

CSR activities provide the Commission with a sense of responsibility to make a difference and improve social order within the community and environment that it operates in. Through CSR, the Commission repositions itself in the eyes of the public to promote a respected corporate brand in the provision of electoral services. During the year under review, the Commission undertook two CSR activities namely:

a) Visit to a Children's Home

The Commission visited Smile Community Centre Children's Home with the objective of interacting with the kids and donating various items. The activity provided the Commission with a platform to showcase to its voters that indeed it cares. In addition, the visit was in memory of the fallen hero, the late Embakasi East Constituency Senior Election Officer Daniel Musyoka. During the visit, the Commission staff cooked, played, drew and painted with the children besides generously donating to the course that will for a long time leave a smile to the Centre's children.

b) Blood Donation Drive

The Commission in partnership with Kenya Tissue and Transplant Authority held a blood donation drive themed "Together, Let's Save Lives." Members of staff from all cadres including some staff from the field were in the frontline of the blood donation drive and were joined by some members of the public.



Giving back to the society where the Commission works through the Corporate Social Responsibility (CSR).

CSR





CSR









Table 50: Achievements

Performance Indicator	Planned Target	Actual Achievement	Remarks
Number of reports generated	52	500	Continuous media monitoring and analysis to monitor conversations around elections and the Commission.
Number of Media Engagements	12	50	Engaged with Media Council of Kenya (MCK), Kenya Editors Guild (KEG) and Kenya Union of Journalists (KUJ), Foreign Correspondents' Association of East Africa, Correspondents Association of Kenya, Bloggers Association of Kenya, Radio Africa Group and held press conferences.
			Commission conducted media sensitization forums for ten (10) by-elections in (Bungoma, Elgeyo Markwet - Senatorial, Ololmasani (Narok County), Kyome/Thaana Ward (Kitui County), Utawala (Nairobi City County), Mumias North (Kakamega County) and South Gem (Siaya County), Kandara, Garissa Township, and Shella Ward, Lamu) to promote accurate, factual and objective coverage.
Number of articles updated on the website	52	87	Continuous and timely update of electoral information and activities on the website to enhance public participation in electoral process.
Number of Social media updates	468	2,360	Posts on Facebook, twitter, Instagram and YouTube
Number of Media personnel accredited	1,000	5,978	The Commission used the AMS to accredit media personnel to cover electoral activities prior, during and after the 2022 GE.
Number of Media Campaigns	19	151	Conducted live broadcasts for ECVR I and ECVR II, Voter verification and Audit of Register of Voters
Number of E-bulletin editions produced and disseminated	56	49	The Commission produces a weekly internal online electronic bulletin that covers activities and programs.
Number of Ballot Newsletters produced	4	1	The Commission targets to produce a quarterly corporate newsletter that documents the commissions major activities around the electoral cycle.
Number of bulk SMS sent	56,000	65,122	Bulk SMS system is used for both internal and external notices via text messages especially for short notices.
Number of events branded	4	4	The Commission planned various launches for various activities prior during and post-election(NEC,NTC,NECC,PEE). These activities enhanced brand visibility.
Number of promotional materials produced	10	10	100% done the Commission printed the following corporate merchandise diaries, shirts, blouses, branded notebooks, staff badges, calendars, business cards, hoodies and Muslim scarfs.

Performance Indicator	Planned Target	Actual Achievement	Remarks
Number of ASK Shows the Commission participated in	15	3	The Commission participated in 3 ASK Shows. The limited participation is attributed to budgetary constraints.
Number of enquiries responded to at the Customer care desk	5,000	10,000	The Commission attended to different stakeholders making inquiries in various aspects of the electoral process. The customers are attended through physical appearance, call-ins, emails and social media platforms.

Challenges

Some of the challenges that impeded the attainment of the Commission's goals include:

a. Limited and delayed funding of planned activities

b. Misinformation and disinformation making it difficult for dissemination of accurate information on the electoral process

2.5 Key Result Area #5: Equitable Representation

The Constitution of Kenya in Article 89, provides for the review of names and boundaries of constituencies and wards at intervals of not less than eight years, and not more than twelve years, and a Review must be completed at least twelve months before a General Election of members of parliament. The First Review under Constitution of Kenya, 2010 was undertaken in 2012, thus, the Second Review of boundaries will be completed by 5th March, 2024.

During the financial year 2022-2023 the Commission conducted several activities under the Boundaries' Review Operation Plan (BROP) including:

2.5.1 Mapping of polling stations

In the run up to the 2022 General Elections, the Commission mapped registration centers, tallying centers and prisons sites that were designated as polling stations.

2.5.2 Collection of Administrative Units Geo-data

The Commission conducted Geo-data Collection in the remaining 9 counties of Nairobi, Vihiga, Bomet, Trans Nzoia, Turkana, Wajir, Mandera, Marsabit and Garissa Counties.

Table 51: New Administrative units in the 9 Counties

S/No	County	Sub-Location 2012	Sub-Location 2021	New Sub-Locations
1.	Garissa	90	161	71
2.	Wajir	96	271	175
3.	Mandera	100	178	78
4.	Marsabit	99	136	37
5.	Turkana	157	163	6
6.	Trans Nzoia	55	65	10
7.	Bomet	109	176	67
8.	Vihiga	117	134	17
9.	Nairobi City	107	180	73
Total		**930**	**1464**	**534**



Commission staff demonstrate the established boundaries in preparations for the delimitation of Constituency and Wards.

2.5.3 Digitization of Administrative Units Geo-data

The Commission updated its administrative units Geo-data to reflect the changes in sublocations as per the 2019 Kenya Housing and Population Census report. This realized an additional 2,393 sub locations in the country.

2.5.4 Servicing of Map and other electoral boundaries information requests

The Commission process 59 requests for Constituency and Ward maps.

2.5.5 Acquisition of equipment for boundaries delimitation

The Commission acquired equipment and established a GIS lab in preparation for the upcoming boundaries delimitation. The following equipment were acquired:

a. Realtime Kinematics (RTK);
b. ArcGIS Software;
c. Laptop and Desktops for the GIS Lab;
d. Multifunctional printer;
e. Handheld GPS; and
f. Plotters.

2.5.6 Capacity building

In preparation for the upcoming boundaries delimitation exercise, the Commission sensitized 47 CEMs and 22 select staff from headquarters on the status of the implementation of the BROP and development of delimitation resource materials that include:

a. Training curriculum on boundary delimitation and boundary education.
b. Boundary delimitation source book and quick guide.
c. Boundary delimitation security arrangement plan
d. Strategy for public awareness for boundary delimitation.
e. Legal framework, policies and delimitation roll cards
f. Standards for map production for the delimitation of boundaries.
g. Logistics, Mapping of stakeholders, hire of equipment and facilities during the public hearings.

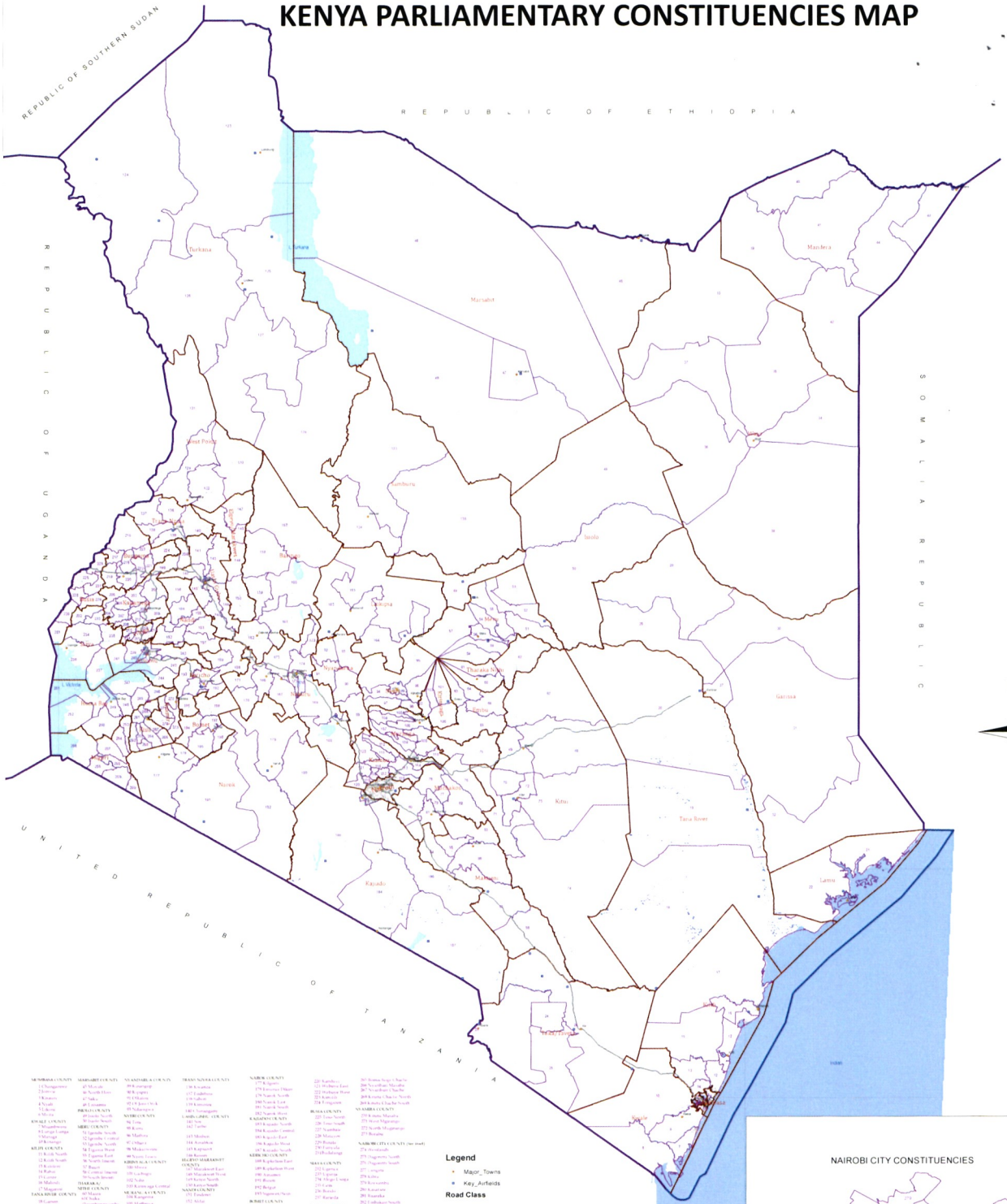
Table 52: Equitable Representation Achievements

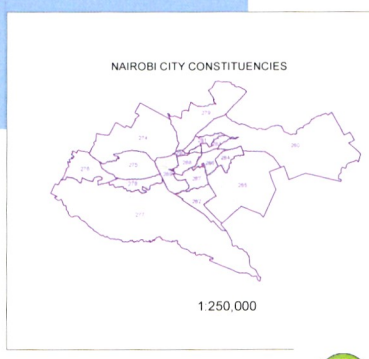
S/No.	Key Result Area	Planned Target	Actual Achievement	Remarks
1.	Number of Counties Geo-data collected and updated	9	9	Data successfully collected, awaiting validation in the 47 counties.
2.	Perecentage of maps processed	100	100	County Constituency Ward Special maps

Challenges

a. Absence of Commissioners hindered delimitation workplan implementation as outlined in BROP. Some key activities cannot be implemented without the Commissioners.
b. Lack of a comprehensive legal framework for boundaries delimitation.
c. Ambiguity in Delimitation criteria as provided in Article 89 of the Constitution
d. Unresolved historical boundary disputes

KENYA PARLIAMENTARY CONSTITUENCIES MAP





2.6 Key Result Area #6: Strengthening Strategic Operations

2.6.1 Focus Area #1: Supply Chain Management

In the year under review the Commission undertook the following activities:

a. Development & Implementation of a multi-Year Procurement Plan;

b. Completion of Disposal Plan & Committee recommendations;

c. Procurement and disposal training for Commission Staff;

d. Timely procurement of goods, services and works; and

e. Annual Stock taking of Commission stores and assets.

Table 53: Supply Chain Management Achievements

S/No	Performance Indicator	Planned Target	Actual Achievement	Remarks
1.	Percentage of items procured on timely basis	100	99	
2.	Percentage of bi-annual reports to PPRA	30	2	Most contracts are serviceable that include high contract sum thus restrict Special Interest Groups to participate. IEBC procurement have the highest percentage of technical contracts and this has posed challenges in engaging Special Interest Groups due to technical capacity
3.	Percentage of Quarterly requisitions paid on time	100	98	
4.	Percentage of committee meeting tasks completed within regulated timeline	100	100	
5.	Percentage of meeting resolutions implemented on timely basis.	100	98	
6.	Percentage of compliance with legal requirements	100	100	
7.	Percentage of timely responses internal and external stakeholders	100	99	
8.	Percentage of internal and regulated reports issued on timely basis	100	95	



Commission's Supply Chain Management team was awarded during a national gala for their exemplary work.





Challenges

a. Procurement is planned in financial quarters, and delays results to funds withdrawal in subsequent supplementary budgets by the National Treasury.

b. Delay delivery of items resulting in delayed inspection and distribution

2.6.2 Focus Area #2: Financial Management

Financing of the Commission's activities enables it to deliver on its mandate by ensuring adequate budgetary allocation and prudent management of resources. During the year under review, the following were accomplished:

Table 54: Financial Management Achievements

S/No	Performance indicators	Planned Targets	Achieved Targets	Remarks
1.	Number of Financial Statements prepared	10	10	4 quarterly IEBC, Mortgage and car loan financial statements Prepared and submitted
2.	Percentage of Budget Execution	100	97	There was pending bills arising from GE due to lack of exchequer funding and late approval of supplementary 2 budget
3.	Number of work plans prepared	18	18	

Challenges

a. Non-operationalization of the IEBC Fund

b. Delays in Exchequer releases by the National Treasury.

c. Unplanned and unpredictable budget cuts within the election cycles affecting Commission's contractual obligations.

d. Pending bills accrued during election cycle increased the cost of goods and services since the suppliers factor in the cost of financing arising from delayed payments.

2.6.3 Focus Area #3: Electoral Systems and Infrastructure Sustainability

The Commission has incorporated use of technology in its processes to enhance efficiency towards service delivery. The Commission is responsible for the management, development, and implementation of ICT programs required to support the Commission's mandate. Specifically, it is responsible for:

a. ICT electoral technology advisory
b. Development and implementation of IEBC ICT policies and procedures
c. Management of election technology and business applications
d. Systems and network infrastructure administration, maintenance, and support.
e. Management of information systems and infrastructure security.

Table 55: ICT Achievements

S/No.	Key Performance Indicator	Planned Target	Actual Achievement	Remarks
1.	Number of polling station results transmitted during RTS simulation two	580	571	Forms from the 9 stations were not received due to network downtime occassioned by cable cuts in the Nothern region.
2.	Percentage of voters electronically identified	100	99	Poor quality fingerprints of voters.
3.	Percentage of Presidential results transmitted	100	100	All the 41,229 presidential results forms were successfully transmitted to the KIEMS backend
4.	Number of KIEMS kits maintained	57,000	57,000	All kits charged, inventoried and stored.
5.	Percentage completion on the renovation of the centralized KIEMS warehouse.	100	90	Need for contract variation due to emerging issues during GE preparation
6.	Number of offices connected to the Wide Area Network (WAN) infrastructure	339	339	
7.	Number of computers purchased	250	160	Global shortages.
8.	Number of multifunctional printers purchased	68	68	
9.	Percentage of incidences resolved	100	100	
10.	Number of Systems re-engineered and developed	3	3	Budget Management System, Inventory system, payroll,
11.	Number of trained staff on information security (ISO 27001 certification)	900	900	

S/No.	Key Performance Indicator	Planned Target	Actual Achievement	Remarks
12.	Percentage maintenance, parts replacement, and support a of election technology	100	90	Delayed procurement and payments
13.	Percentage uptime of the Commission's domain	100	100	
14.	Number of sites relocated	1	1	

Achievements

a. Setting up of an Election Technology Centre (ETC) for KIEMS production, which involved configuration, installation, testing, labeling and distribution to the Constituencies and Counties. Political parties representatives were allowed to observe the production of KIEMS kits.

b. Knowledge transfer from the vendor to staff

c. Trained and involved political parties, Presidential candidates and their agents, Judicial officers and observers in the simulation of results transmission.

d. Successfully deployed the CRMS that improved the efficiency of candidate registration. This made it easier for the Commission to generate nomination reports, including nomination certificates, ballot paper artwork, statistics on candidates nominated, and statutory information on candidates nominated for publication.

e. In a bid to enhance transparency, accountability and credibility of the election, the Commission facilitated Presidential candidates agents to travel to Greece and witness the printing of ballot papers.

f. Successful second result simulation in final preparations for the 2022 GE. 580 KIEMS tablets were deployed in the 47 counties and diaspora. The simulation exercise had a percentage success rate of 96%, which translates to 571 polling stations. Forms for the 9 stations were not received due to network downtime occassioned by cable cuts in the Nothern region.

g. Successfully transmitted all the 46,229 results forms for the Presidential election to the public results portal.

h. The Commission commenced the ISO/IEC 27001:2022 certification process. ISO Certification helps the Commission manage the security of its information assets.

i. The Commission undertook re-engineering of its internal systems to improve efficiency of internal operations that included the inventory and payroll systems.

j. The Commission upgraded working tools and equipment for improved work performance. The equipment procured are 80 laptops, 87 desktops and 68 printers.

k. Commission staff ws also trained on information security as part of preparation for ISO certification.

Challenges

a. Lengthy delays in signing of contracts due to litigations

b. High inflation and unpredictability in forex exchange rate that negatively affected the planned and approved budgets

c. Disruption of services due to pending bills and delayed payment of suppliers

d. Staff profiling

e. Increased cybersecurity threats

f. Inadequate working spaces and poor conditions in the storage facilities in the county offices

g. Rapid changes and obsolesce of technology.

2.6.4 Focus Area #4: Human Resource Management and Administration

The Commission is responsible for management of its Human Capital within a conducive work environment by coordinating and facilitating development and implementagtion of progressive Human Resource and Administration policies and strategies that ensure:

a. Optimal Human Capital for the Commission at all levels;

b. Effective Training and Development at all levels of the Commission;

c. Effective systems and structures for efficient management of the Commission's Workforce; and

d. Conducive and Safe Work Environments

2.6.4.1 Commission's Organization Structure

The Commission revised its organization structure in alignment with its mandate and expanded workload. As the Commission grow its human resource capacity through promotion, training and development, there will be continuous staff rationalization, skills audit and workload analyses to inform the staffing needs. As at 30th June 2023, the Commission's Approved Staff Establishment was one thousand, one hundred and forty-five (1145) posts with an in-post of eight hundred and eighty-three (883) and a variance of two hundred and forty-one (241).

2.6.4.2 Recruitment

The Commission is committed to attract, develop and retain highly skilled, motivated professionals and people with integrity to implement its mandate. During the period, the Commission conducted recruitment to fill critical vacancies in its establishment:

Conducted suitability interviews and confirmed twelve (12) contractual appointments as summarized:

e. New Appointments (Staff on contracts confirmed in appointment) - 12

f. Promotion of staff in service - 10

2.6.4.3 Staff Turnover

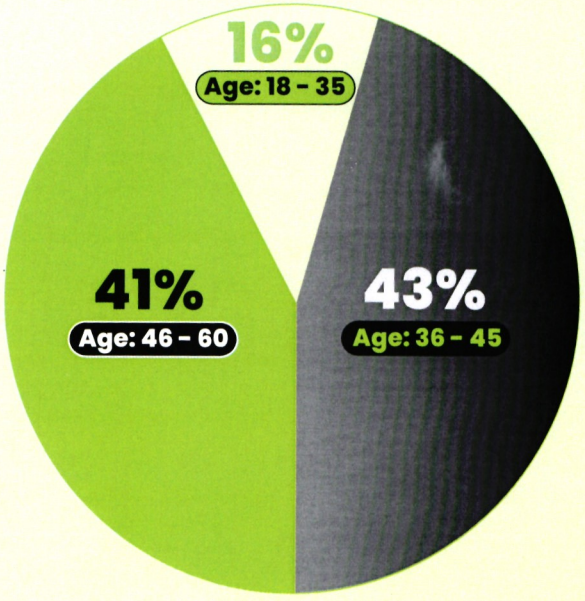
Staff turnover is illustrated in Table 56.

Table 56: Staff Turnover

S/No	Reason for Exit	No of Staff
1.	Death	6
2.	Resignation	7
3.	Retire Mandatory	9
4.	Retire under 50 year rule	4
5.	Dismissal	5
6.	Contract Expiry	2
Grand Total		**33**

In the period 2022/2023, the Commission ensured there was adequate staffing and conducive work environments for enhanced service delivery. This realized significant milestones in various areas as outlined hereunder.

Figure 6: Age Distribution of staff within the Commission



A detailed analysis of the age structure of the staff as shown in figure 6 indicates that 16% of the staff falls between the age group 18-35years, 43% falls between 36 - 45 years while 41% is above 45 years.

Disaggregation of Staff by Gender

The Commission disaggregated staff profile shows that 64% (576) of the staff are male and 36% (326) are female. The Commission has strived itself in maintaining the gender balance across all levels.

Table 57: Disaggregation of Staff by Gender

Grade	Female	Male	Grand Total	Category
1		1	1	Executive Management
2	1	1	2	
3	1	5	6	Senior Management
4	23	44	67	
5	84	205	289	Middle Management
6	43	77	120	
7	3	4	7	Frontline Staff
8	159	164	323	
9	0	30	30	Operatives & Support Staff
10	5	33	38	
Grand Total	318	563	883	

Table 58: Human Resource Management Achievements

Performance Indicator	Planned Target	Actual Achievement	Remarks
Number of staff recruited and/or promoted	50	22	Absence of Commissioners to approve filling of vacant positions.
Number of staff trained in a field relevant to their work and professional body annual subscription fees paid	450	237	Limited budget allocation
Number of staff paid for subscription to professional body	109	109	
Number of students on attachment and internship	26	32	Election year attracted more students
Number of Motor Vehicle purchased	10	6	Limited budget allocation

2.6.5 Focus Area #5: Research Strategy and Innovation

The Commission relies on research, planning and monitoring and evaluation as the roadmap that guides the actions and decisions regarding key electoral processes in order to enhance effectiveness in service delivery and meet stakeholder expectations.

Further, the Commission conducts archiving and storing of important information materials on elections as the cornerstone of organizational memory, posterity and to ensure that valuable insights from the past inform present decisions and future innovations.

2.6.5.1 Data requests

To enhance transparency, accountability and build trust, the commission services electoral information and data requests by members of the public. During the year under review, the commission serviced 32 election data requests.

2.6.5.2 Monitoring of election activitiesand Evaluation

The conduct of credible elections involves planning, organizing, and coordinating multiple priority activities within an established legal framework. The Commission carries out regular assessment of key electoral activities to track progress, identify successes and areas for improvements.

2.6.5.3 Post Election Evaluation

The Commission carried out Post-Election Evaluation for the 2022 GE as a significant component of the post-election phase in the electoral cycle to examine and assess what worked, what did not work and possible areas for improvement.

The evaluation used both internal and external approaches to assess the achievement of Commission's 2022 GE goals and objectives. The internal approach entailed Staff debriefing sessions, appointment of technical working group, County consultative meetings and forums and National Internal Stakeholders Forums. The external approach involved Consultative Meetings with development partners and civil society organizations and National External Stakeholders Forum.

2.6.5.4 Automation of monitoring and evaluation processes

Commission automated its M&E processes shifting from manual monitoring and evaluation systems that are time consuming, costly and prone to errors. During the year under review, the Commission conducted research on thematic electoral areas and serviced data requests as shown in Table 59.

Table 59: Research and Strategy

Performance Indicator	Planned Target	Actual Achievement	Remarks
Percentage of election data requests serviced	100	100	

2.6.6 Focus Area #6: Strengthening Risk Management in the Commission

The Commission underscores risk management as a key element in corporate governance. In the period under review, the Commission integrated Risk Management in its strategy and operations through the following:

a. Integrated risk management in the Strategic Plan, Election Operation Plan and Boundaries Review Operations Plan;

b. Established and maintained the Risk registers at directorates, county and institutional level;

c. Updated the various risk registers

d. Issued the Risk Management Policy statement by the Commission's Chairperson;

e. Sensitized staff on Risk management

f. Developed mechanisms to identify, assess, measure and mitigate risks; and

g. Communicated regularly on risks to various Risk owners in the Commission.

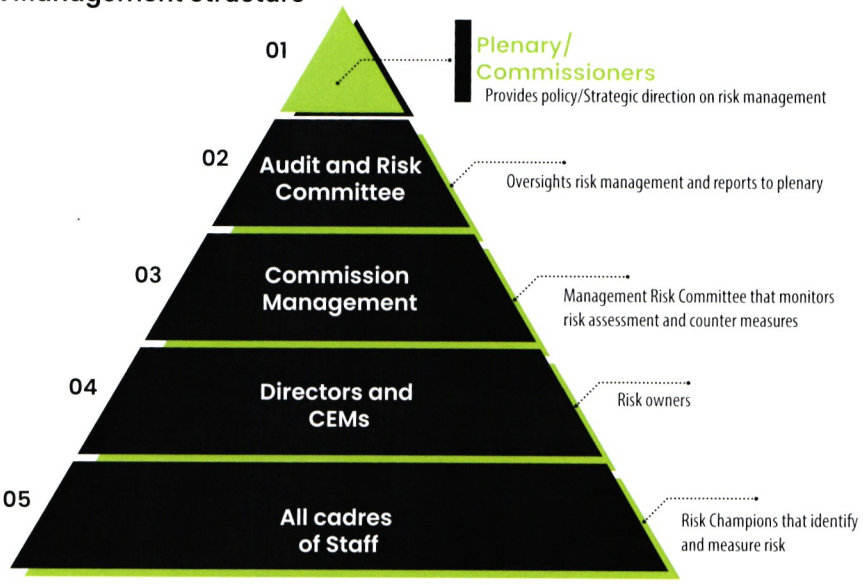
h. Established Risk management structure in the Commission; and Periodically reviewed the risk and Compliance management Practices in the Commission.

i. The Commission conducted regular risk assessments and monitoring to provide assurance in the electoral process in compliance with the statutory requirements.

2.6.6.1 Risk Management Governance

The Commission has put in place a Risk Management Governance structure at all levels as shown in the Figure 7.

Figure 7: Risk Management Structure



The Audit and Risk committee is chaired by an external person appointed from outside the Commission. In addition, all members of the Risk and Audit Committee are external except one member who is a Commissioner. All the other committees are chaired internally by Commissioners. This is inline with best corporate management practices.

2.6.6.2 Review of Risk and Compliance Management Documents

During the year under review, the Commission undertook a review of the following documents:

a. Review of Risk and Compliance Management Manuals;

b. Enterprise Risk Management Framework

c. Risk Management Policy

d. Compliance Management Framework

e. Compliance management Policy

f. Risk Register

The above documents are awaiting Commission's approval.

The Commission undertook a Risk Maturity Assessment, which established that risk management is fully intergrated in Commission management and processes

Table 60: Risk Management Achievements

S/No	Performance Indicator	Planned Targets	Achieved Targets	Remarks
1	Number of staff trained in Enterprise-wide risk management	56	56	
	Number of risk assessment and monitoring reports prepared and disseminated	9	9	
	Number of times the Risk Register is updated	4	4	
2	Number of ESAP Materials distributed to poll officials	200,000	200,000	• Security Guide • ESAP Training Manual • Handbook on Election Security
	Number of IEBC officials trained on ESAP	1,000	2,376	Donor Support enabled the IEBC staff, Judicial officers and Law-enforcement officers be trained.
	Number of IEBC stakeholders trained on ESAP	130,000	150,000	Master Trainers – 50 National ToTs – 150 Regional ToTs – 300 County trainings – 570 Constituency and sub-county – 148,930
	Percentage of collaboration with partners	100	100	

2.6.6.3 Electoral Security Arrangement Program

Electoral Security Arrangement Program (ESAP) is a collaborative engagement that harnesses the efforts of institutions within the Administration of Justice sector to build synergy in the management of Election Security. ESAP provides assurance on security during the entire electoral cycle, which is essential in inspiring confidence and commitment of all stakeholders and participants in the electoral process. ESAP is also geared towards efficient and proper enforcement of the Elections Offences Act, 2016.

In the period under review, the Commission collaborated with the Judiciary, the National Police Service (NPS), the Office of the Director of Public Prosecutions (ODPP), the Office of the Registrar of Political Parties (ORPP), the Independent Policing Oversight Authority (IPOA), the National Cohesion and Integration Commission (NCIC), the National Steering Committee on Peace building and Conflict Management (NSC) and Civil Society groups in the implentation of ESAP.

2.6.6.4 Challenges of ESAP

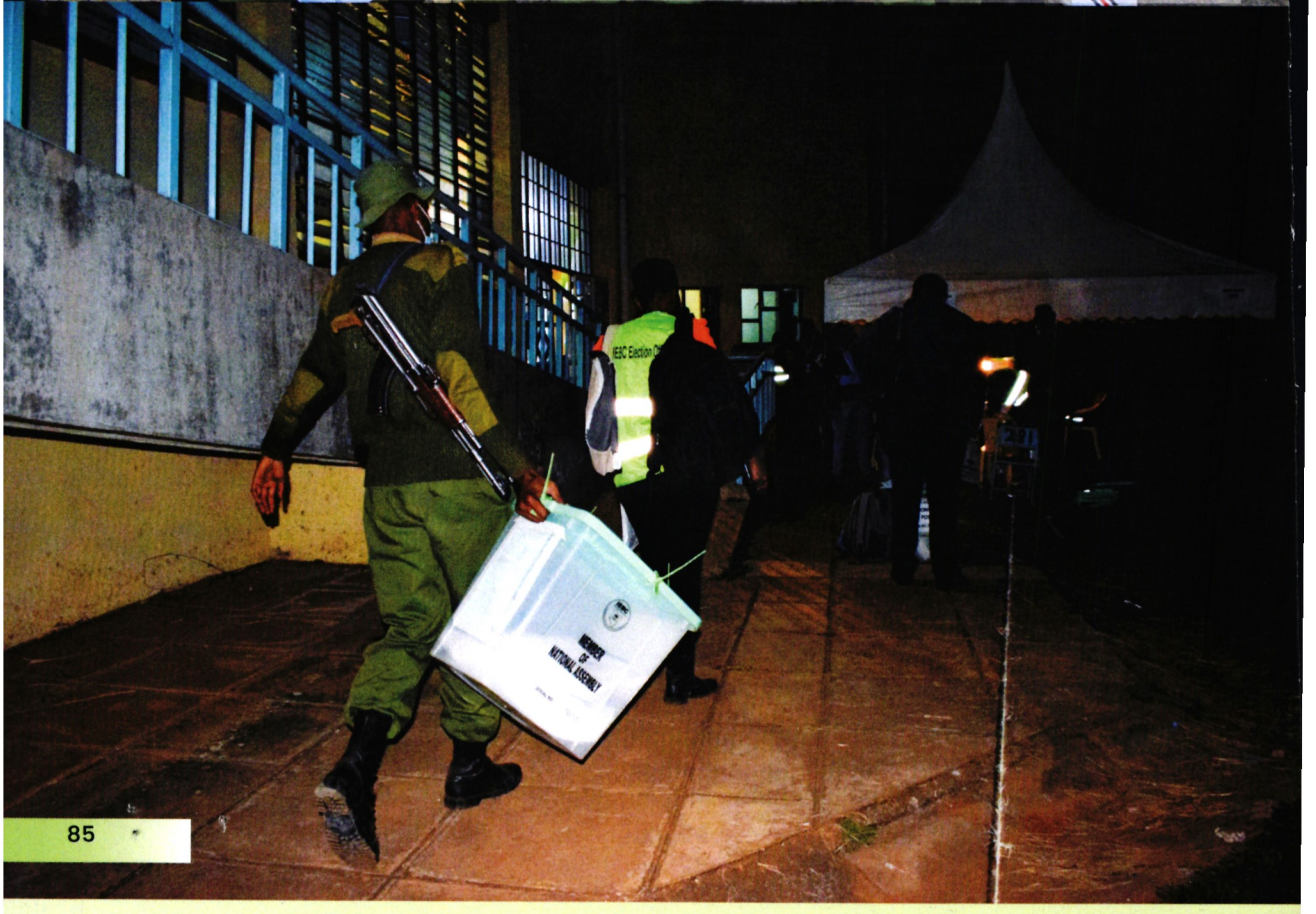
a. Inadequate budgetary allocation.

b. Dynamic and fluid electoral security situations in the country.

c. Electoral security breaches at the tallying centres.



Security officials receive their brief prior to their deployment to various polling stations.



Chapter Three:

Future Plan

"The strategic priority areas that the Commission targets in the next financial year and beyond include operationalization of the IEBC Fund, Career Progression Strategy, Uchaguzi Centre, enhance the security of election officials, materials and equipment and review of the names and boundaries of Constituencies and Wards."



3.1 Introduction

This chapter presents the strategic priority areas of the Commission as earmarked for the next financial year and beyond. These include: operationalization of the IEBC Fund, Career Progression Strategy, Uchaguzi Center, enhance the security of election officials, materials and equipment, review of the names and boundaries of Constituencies and Wards. Other priority areas are: review of the Strategic Plan 2020-2024, process re-engineering, augment election knowledge management, engage stakeholders, enhance inclusivity, integrate and infuse the Voter Education curriculum in the mainstream school learning processes, map and streamline of Commission operations, construct offices and warehouses and attain full ISO Certification.

Going forward, the Commission intends to implement the following priority areas;

3.2 Priority areas

a. IEBC Fund

Section 18 of the IEBC Act, 2011 establishes the IEBC Fund to cater for the administrative and other expenses of the Commission, including the salaries, allowances, gratuities and pensions of the members and employees of the Commission. The Regulations are in place and awaits operationalization of the fund.

Operationalization of the IEBC Fund, will aid in the planning and timely execution of operations and projects, and further eliminate previous challenges of delayed disbursements or budget cuts. The funding for the Commission activities should be in tandem with the 5-year election cycle as opposed to providing funds in the year of election.

b. Career Progression Strategy

In recognition of the talents and skills of the employees, the Commission will prioritize and implement career progression to harness the unique skills, potentialities and abilities for effective service delivery.

c. The Uchaguzi Center

The Commission plans to acquire Commission-owned offices and premises for its operations. The Commission will engage the National Treasury with a view of seeking funds for acquisition of its own building (The Uchaguzi Centre- Headquarter). This will pave the way for the Commission to realize its vision to establish The Uchaguzi Institute (Election Training Centre).

The current location of the Commission headquarters within the Nairobi Central Business District poses a security threat. Many a time there have been protests and demonstrations that not only interfere with the Commission work, but also hamper the operations of other tenants at Anniversary Towers. Besides, there is a growing human resource capacity that demands for more office space that makes it prudent for the Commission to acquire its own headquarters. This will in the long run reduce the expenses incurred on rent.

d. Enhance the security of election officials, materials and equipment

In collaboration with stakeholders, the Commission will deploy strategies and mechanisms to provide adequate security and a special allowance for Commission staff.

Further, the Commission will enhance the safety of election materials and equipment during the election period.

e. Equity in representation

The Commission will review the names and boundaries of Constituencies and numbers of Wards. In preparation for the review of boundaries, the Commission will implement the BROP as per the set timelines.

f. Review the Strategic Plan 2020-2024

Based on the feedback from the PEE 2022 GE, the Commission will review its Strategic Plan to align its priorities to the emerging realities. This will inform the development of the Strategic Plan 2024-2028 and guide the preparation of the Election Operations Plan (EOP) for the 2027 GE.

g. Process Re-engineering (automation of processes)

The Commission will prioritize the re-engineering of electoral process and support services to enhance efficiency in the delivery of Commission services.

h. Augment election knowledge management

The Commission will prioritize the acquisition, analysis and dissemination of election information through benchmarking and collaboration with other EMBs and customize to improve election management in Kenya. Additionally, the Commission will equip its resource centre with modern technology and devolve the same to the 47 Counties for ease of access by stakeholders.

i. Enhance Stakeholder Engagement

The Commission will enhance collaboration and continuous engagement with electoral operation enablers for successful implementation of its activities.

j. Enhance the ESAP

The Commission will enhance a joint security approach throughout the electoral cycle with security, law enforcement and prosecutorial agencies.

k. Enhance inclusivity

The Commission will continuously engage all stakeholders in the electoral programs and cycle to foster inclusivity.

Integration and infusion of the Voter Education in school curriculum

The Commission to have consultative meeting and working relations with the relevant line ministries and agencies for inclusion of the electoral curriculum in the institutions of learning.

Mapping and streamlining of Commission operations

The Commission will implement the SOPs for process standardization and dissemination of information for improved service delivery.

l. Enactment of Electoral Laws

The electoral laws that regulate the Commission's activities need to be enacted at least one year before the General Election to provide adequate time for implementation. In conformity with IREC recommendations and in line with international best practices, any changes made less than 24 months to the General Election shall not apply. The Commission will engage Parliament and Senate to fast-track proposed amendments.

m. ISO Certification

Currently, the Commission is compliant to the requirements for ISO/IEC 27001:2022 (for Information Security Management System) certification and envisions that during the financial year 2023/2024 it will attain full ISO Certification.





Commission has signed several collaboration agreements with different stakeholders and partners to strengthen the electoral process and deliver on its mandate









Polling is underway at a Polling Station.

Chapter Four:

IEBC

Financial Statements for the Year ended 30th June,2023



Your Vote, Your Future

4.1 Introduction

The Commission is required under Section 81 of the Public Finance Management Act, 2012 to prepare and submit its annual financial statements to the Auditor General by 30th September every year and a copy to the Controller of Budget, the National Treasury and the Commission of Revenue Allocation. This chapter explains the Commission's financial performance and position for the year under review.

4.2 Fiduciary Management

The key management personnel who held office during the year ended 30th June, 2023 and had direct fiduciary responsibility were:

Table 61: Key Management Personnel

S/No.	Name	Designation
1.	CPA Marjan H. Marjan, MBS.	Commission Secretary/CEO.
2.	CPA Obadiah K. Keitany.	Deputy Commission Secretary –Support Services.
3.	Ruth Kulundu.	Deputy Commission Secretary – Operations.
4.	CPA Osman H. Ibrahim, HSC, OGW.	Director Finance.
5.	Lorna A. Onyango.	Director Human Resources & Administration.
6.	Jacktone Nyonje.	Ag. Director Voter Education, Partnerships & Communication.
7.	Dr. Meshack K. Lomoywara, PhD.	Ag. Director Research, Electoral Boundaries & Risk Management.
8.	Michael Ouma, HSC.	Director Information & Communication Technology.
9.	Moses Sunkuli.	Director Voter Registration & Elections Operations.
10.	Chrispine Owiye, OGW.	Director Legal Services.
11.	Dr. Harley K. Mutisya, PhD.	Director Supply Chain Management.
12.	CPA Reuben K. Chirchir.	Ag. Director Internal Audit & Compliance.

4.2.1 Fiduciary Oversight Arrangements

Finance and Supply Chain Management Committee activities

The Commission has in place a Finance and Supply Chain Management Committee consisting of at least three Commissioners. The Committee has an oversight role over all finance and procurement matters. The Committee meets at least once a month.

Audit & Risk Committee activities

The Commission has in place an independent Audit Committee that is chaired by a non-executive member. The Audit Committee oversees the internal audit activity charged with the responsibility of continuous review and providing assurance on effectiveness of the Commission's Governance, Risk and Control.

Parliamentary Accounts Committee (PAC) activities

The Commission, in response to PAC invitation, explains any unresolved audit issues raised by the Auditor General. The Commission has received PAC recommendations up to 2020/2021 FY which are currently being implemented.

Budget and Appropriation Committee

The Committee oversights the Commission on all matters related to coordination, control and monitoring of the of the budget proposals. It also discuss and reviews the estimates and make recommendations to the House for funding.

External/Statutory Audit Activities

The Commission is annually subjected to audit by the Office of the Auditor General as required by law. Office of the Auditor General undertakes; Continuous, Systems/Compliance and Annual audits on the Commission finances and operation activities. In special circumstances, Office of the Auditor General conduct Special Audits.

Budgetary Control Activities

The Office of Controller of Budget (COB) of Kenya is an independent office established to oversee implementation of the budgets of the National and County

Governments by authorizing withdrawal from public funds.

The Commission files the required quarterly and annual budget implementation reports to the Officer of the Controller of Budget. Further, the Commission has put in place a standing committee on Budget Implementation which advices the Commission on budgetary matters.

The Commission is committed to compliance with the law, openness, accountability and prudence in the management of the finances, collaborates with the relevant statutory oversight institutions and continues to undertake internal financial reviews whose outcome enables the Commission to strengthen its operational and financial systems.

Commission Bankers

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

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

Cooperative Bank of Kenya Ltd
University Way Branch
P.O. Box 48231-00100
Nairobi.

Housing Finance Company Bank ltd
P.O. Box 30088-00100
Nairobi.

Commission Auditors

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

Commission Headquarters
The Independent Electoral and Boundaries Commission
Anniversary Towers, 6th Floor,
P.O Box 45371-00100
Nairobi.

Principal Legal Advisor
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112-00200
Nairobi.

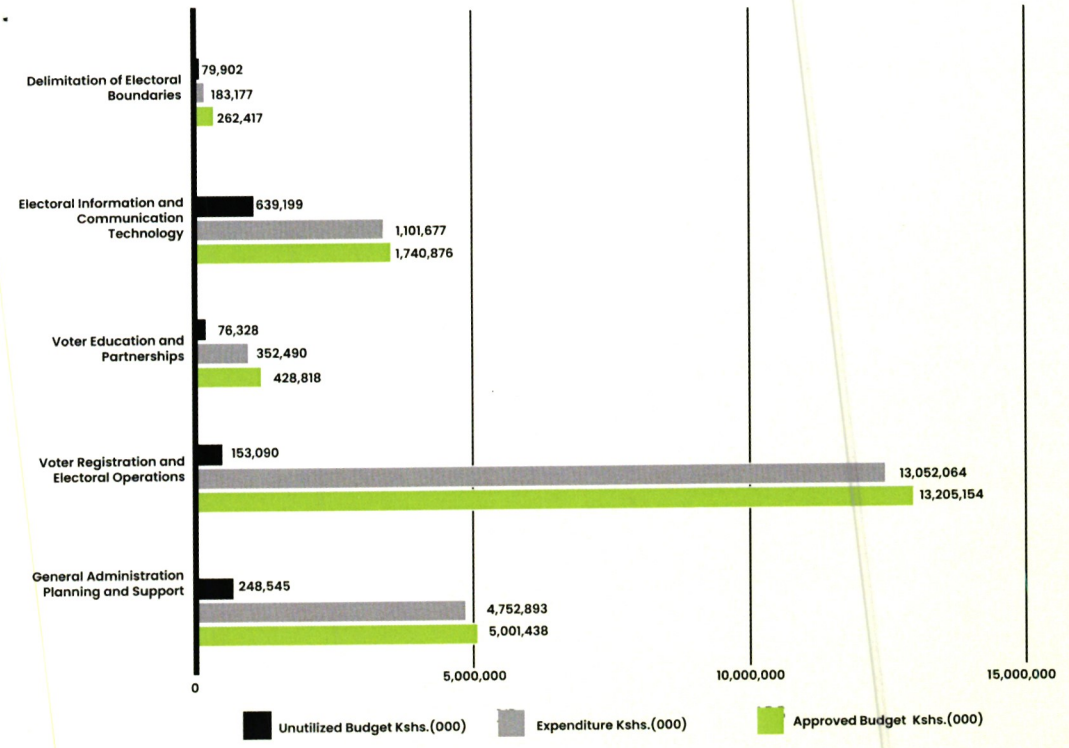
4.3 Management Discussion and Analysis

Table 62 below compares the budget allocation and the budget utilization by sub-programmes during the period under review.

Table 62: Budget Allocation Vs Budget Expenditure by Sub- Programmes

Description	Approved Budget Kshs.(000)	Expenditure Kshs.(000)	Unutilized Budget Kshs.(000)
General Administration Planning & Support Services	5,001,438	4,752,893	248,545
Voter Registration and Electoral Operations	13,205,154	13,052,064	153,090
Voter Education and Partnerships	428,818	352,490	76,329
Electoral Information & Communication Technology	1,740,876	1,101,677	639,199
Delimitation of Electoral Boundaries	262,417	183,177	79,240
Grand Total	**20,638,703**	**19,442,301**	**1,196,403**

Figure 7: The bar graph below illustrates Budget Allocation Vs Budget Utilization by Sub-Programmes



4.4 Statement of the Accounting Officer Responsibilities

Section 81 of the Public Finance Management Act, 2012, requires the Accounting Officer to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Commission as at the end of period and of its operating results. It also requires the Accounting Officer to ensure that the Commission maintains proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Commission. The Accounting Officer is also responsible for safeguarding the Commission's assets.

The Accounting Officer is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS) and in a form that complies with the standards prescribed by the Public Sector Accounting Standards Board (PSASB). This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, safeguarding the assets, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for 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. The Accounting Officer is of the opinion that the financial statements give a true and fair view of the state of financial affairs of the Commission and of its financial position. The Accounting Officer further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate 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.

CPA Marjan Hussein Marjan, MBS
Commission Secretary/CEO

4.5 Report of The Secretary/Chief Executive Officer

The Independent Electoral and Boundaries Commission, hereby, submits its Annual report and financial statements for the period between 1st July 2022 and 30th June, 2023. During the period under review, the Commission was allocated Kshs. 20.638 billion. The Commission received exchequers amounting Kshs.19.000 billion and realized Appropriation in Aid amounting to Kshs. 7.725 million from sale of electoral maps, disposal of boarded items, candidate registration fees, interest on deposits and sale of voter register copies to various political parties and candidates.

The Annual financial statements comprise of the Statement of the Financial Performance, Statement of the Financial Position, Statement of Changes in Net Assets, Statement of Cash Flows and Statement of Combined Budget Execution. The Commission has continued to ensure probity and prudence in the management of its resources in accordance with the provisions of the Public Finance Management Act (PFM), 2012 and the attendant regulations. The Financial Statements of the Commission are also prepared in conformity with the International Public Sector Accounting Standards (IPSAS) on prudent financial management and reporting.

Legally, the mandate of the Commission is derived from Article 88 of the Constitution of Kenya, 2010 and statutory instruments that include; the IEBC Act, 2011, the Elections Act, 2011 and the attendant election regulations. The Commission is responsible for enforcing the Electoral Code of Conduct and monitoring compliance relating to the nomination of candidates by parties. It also conducts investigation of electoral malpractices in Kenya.

More so, the Mission of the Commission is to conduct transparent, e¬fficient, and impartial elections; and undertake boundary delimitation for equitable representation and sustainable democracy. This is reflected in the conduct of the elections and the election related activities in a manner that consistently delivers the desired results. During the reporting period, the Commission successfully conducted the general election realising 65% voter turnout after 14,306,975 citizens turned successfully out to vote in 1882 candidates for various elective positions. Further, the Commission successfully conducted twelve (12) by-election including the postponed elections.

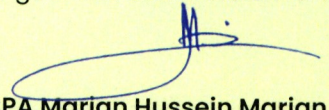
The commission realised a drastic reduction of petitions to 133 election petitions during the 2022 general as compared to 304 petitions filed during the 2017 elections. The party list petitions also reduced significantly to 100 as compared to 158 during the 2017 general elections. This is a testimony of improved efficiency in the conduct of election.

The Commission has further embarked on the Boundaries review in line with Section 89 of the constitution. However, the process has been hampered by delayed constitution of the Commission. This is likely to affect the timeline for the boundaries review statutorily expected to be concluded by February, 2024.

It is prudent to also note that public trust and participation are key pillars in the Commission's strategic direction aimed at instilling confidence and trust in the electoral processes among citizens. In cognizance of this, the Commission has continued to work very closely with various electoral stakeholders to ensure transparency and inclusivity in the electoral process. During the reporting period, the Commission accredited had 15,157 as long-term observers for the elections.

As regards risks management and assurance, the Commission recognizes that the two are important corporate governance pillars. To this end, the Commission has embedded a robust risk management framework in all its operations and functions. Furthermore, the Commission has put in place continuous risks assessment and mitigation strategies to enhance internal controls and compliance. The Commission has also undertaken enterprise-wide risks management trainings, established a Risks Register and continuous review of the Commission's processes and operations.

Finally, I wish to sincerely appreciate the Commission Chairperson, Commissioners and members of staff for their relentless dedication and commitment in the realization of the Commission's set-out goals and objectives. I am also obliged to all partners and stakeholders for their immense support towards the fulfilment of the Commission's mandate as enshrined in the Constitution of Kenya, 2010. Indeed, building a better electoral body demands concerted efforts from both the internal and external actors. I request everyone to carefully read and analyse these statements and provide invaluable feedbacks to gear the Commission forward.



CPA Marjan Hussein Marjan, MBS
Commission Secretary/CEO

4.6 Statement of Financial Performance

For the Year Ended 30th June, 2023			
	Note	2022/2023	2021/2022
		Unaudited	Audited
		Kshs 000	Kshs 000
Incomes			
Transfers from Other Governments	1	19,000,098	19,641,645
Other Incomes	2	7,725	143,464
Total Incomes		**19,007,824**	**19,785,109**
Expenses			
Use of Goods & Services	3	(12,756,609)	(7,902,443)
Employee Costs	4	(9,279,428)	(5,901,167)
Commissioners Expenses	5	(8,907)	(28,732)
Depreciation & Amortization	6	(1,102,053)	(1,506,092)
Loss on Disposal of Assets	7	(310)	-
Repairs & Maintenance	8	(664,666)	(463,528)
Total Expenditure		**(23,811,973)**	**(15,801,962)**
(Deficit)/Surplus in the Period		**(4,804,149)**	**3,983,147**

The significant accounting policies and notes to the financial statements form an integral part of these financial statements.

4.7 Statement of Financial Position

As at 30th June, 2023			
	Note	2022/2023	2021/2022
		Unaudited	Audited
		Kshs 000	Kshs 000
Assets			
Current Assets			
Cash and Cash Equivalents	9	127,190	597,768
Receivables from Non-Exchange Transactions	10	11,019	20,813
ECK Accounts Receivable	11	11,160	11,160
ECK Car Loan Receivable	12	26,193	26,193
Inventory	13	704,958	907,560
Total Current Assets		**880,521**	**1,563,494**
Non-Current Assets			
Property, Plant & Equipment	14	2,333,124	2,966,356
Intangible Assets	15	806,862	1,152,660
Total Non-Current Assets		**3,139,986**	**4,119,016**
Total Net Assets		**4,020,507**	**5,682,510**
Liabilities			
Accounts Payable	16	5,329,129	2,051,567
Provision for Gratuity	17	32,489	31,604
Refundable Deposits	18	13,345	53,392
Total Liabilities		**5,374,963**	**2,136,563**
Net Assets			
Accumulated Fund		705,873	726,765
Revenue Reserve		(2,075,015)	2,804,496
Capital Reserve		14,686	14,686
Total Net Asset and Liabilities		**(1,354,457)**	**3,545,947**
Total Net Assets		**4,020,507**	**5,682,510**

The significant accounting policies and notes to the interim financial statements form an integral part of these financial statements.
The financial statements were approved and authorized by the Management and signed on its behalf

by:

CPA Osman H. Ibrahim
ICPAK M/ No. 2544
Director Finance

CPA Marjan H. Marjan, MBS
ICPAK M/No. 2786
Commission Secretary/ CEO

4.8 Statement of Cash Flow

For the Year Ended 30th June, 2023			
	Note	2022/2023	2021/2022
		Unaudited	Audited
		Kshs 000	Kshs 000
Cash flows from Operating Activities:			
Operating (Deficit)/Surplus		(4,804,149)	3,983,147
Transfers to Exchequer	19	(22,667)	(39,602)
Adjustments for Non-Cash Items:			
Depreciation & Amortization	6	1,102,054	1,506,092
Loss on Disposal of Assets	7	(310)	-
Computers Donated by IFES		-	14,686
Changes in Working Capital:			
(Increase)/Decrease in Non-Exchange Transactions	10	9,792	(3,841)
(Increase)/Decrease in Inventory	13	202,602	(907,560)
Increase/(Decrease) in Accounts Payables	16	3,277,563	(248,059)
Increase/(Decrease) in Provision for Gratuities	17	885	12,274
Increase/(Decrease) in Refundable Deposits	18	(40,047)	9,483
Net Cash Flow from Operating Activities		**(273,657)**	**4,326,620**
Cash flows from Investing Activities:			
Purchase of Property, Plant & Equipments	14	(123,899)	(3,860,371)
Transfers to Staff Mortgage & Car Loan Scheme	19	(73,362)	-
Proceeds from Disposal of Equipment	7	340	-
Net Cash Flow from Investing Activities		(196,921)	(3,860,371)
Cash flows from Financing Activities:			
Cash flows from Financing Activities		-	-
Net Cash Provided by Financing Activities		-	-
Net Decrease in Cash & Cash Equivalent		(470,578)	466,249
Cash & Cash Equivalent at Beginning		597,768	131,519
Cash & Cash Equivalents at the End	**9**	**127,190**	**597,768**

The significant accounting policies and notes form an integral part of these financial statements.

4.9 Statement of Changes in Net Assets

For the Year Ended 30th June, 2023					
	Note	Capital Reserve	Revenue Reserve	Accumulated Fund	Total (Kshs)
		KShs. 000	KShs. 000	KShs. 000	KShs. 000
Balance as at 30th June 2021		-	(1,178,651)	766,366	(412,286)
Surplus/(Deficit) as at 30th June, 2022		-	3,983,147	-	3,983,147
2020/2021FY Funds Returned to N.Treasury	19	-	-	(39,602)	(39,602)
Computers Donated by IFES	14	14,686	-	-	14,686
Rounding Off Variances		-	-	1	1
Transfers to Staff Car & Mortgage Scheme	19	-	-	-	-
Balance as at 30th June, 2022		14,686	2,804,496	726,765	3,545,947
Surplus/(Deficit)as at 30th June,2023		-	(4,804,149)	-	(4,804,149)
2021/2022FY Funds Returned to N.Treasury	19	-	-	(22,667)	(22,667)
P.Y.Adjustment - Gain on Disposal of M.V	7	-	-	1,774	1,774
P.Y.Adjustment - Proceeds from M.V Disposal	7	-	(2,000)	-	(2,000)
Rounding Off Variances		-	-	1.0	1.0
Transfers to Staff Car & Mortgage Scheme	19	-	(73,362)	-	(73,362)
Balance as at 30th June, 2023		14,686	(2,075,015)	705,873	(1,354,457)

The significant accounting policies and notes form an integral part of these financial statements.

4.10 Statement of Comparison of Budget & Actual Amounts

	Approved Budget	Actual Payments	Variance	Performance
Item	**Annual**	**Annual**	**Annual**	**Percentage**
Incomes	**KShs '000**	**KShs '000**	**KShs '000**	**%**
Exchequer Releases - Recurrent (Vote 2031)	20,638,703.20	19,000,098	1,638,605	92%
Exchequer Releases - Development (Vote 2031)	-	-	-	-
Appropriation in Aid (AIA)	-	7,725	(7,725)	-
Total Income	**20,638,703**	**19,007,823.70**	**1,630,879**	**92%**
Management of Electoral Processes				
Expenditure				
Wages and Salary Contributions	8,364,149	8,334,050	30,099	100%
Social Contributions	168,671	165,760	2,911	98%
Goods and Services	10,811,795	10,357,538	454,258	96%
Routine Maintenance	831,131	251,934	579,197	30%
Social Security Benefits	16,500	15,892	609	96%
Acquisitions of Fixed Capital Assets	169,038	118,951	50,087	70%
Domestic Lending and On-lending	15,000	15,000	-	100%
Sub-Total	**20,376,286**	**19,259,124**	**1,117,162**	**95%**
Delimitation of Electoral Boundaries				
Wages and Salary Contributions	24,250	22,335	1,915	92%
Goods and Services	221,566	160,842	60,724	73%
Routine Maintenance	10,730	-	10,730	0%
Acquisitions of Fixed Capital Assets	5,872	-	5,872	0%
Sub-Total	**262,417**	**183,177**	**79,240**	**70%**
Total Expenditure	**20,638,703**	**19,442,301**	**1,196,402**	**94%**

Note 21 (Budget Information & Other Disclosures) provides explanations on material utilization differences. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget execution statement is prepared on a cash basis.

The significant accounting policies and notes form an integral part of these financial statements.

4.11 Notes to the Financial Statements

1. Transfers from Other Governments

Description	2022/2023	2021/2022
	Unaudited	Audited
Unconditional Grant	Shs 000	Shs 000
Operational Grant	19,000,098	19,530,010
Development Grant	-	111,635
Total	**19,000,098**	**19,641,645**

2. Other Incomes

Description	2022/2023	2021/2022
	Unaudited	Audited
	Shs 000	Shs 000
Candidate Registration Fees.	973	122,097
Proceeds from Disposal of Boarded items, Voter Registers & Maps.	6,585	18,167
Costs Awarded in favour of the Commission.	-	3,200
Interest Income from Deposits.	168	-
Total	**7,725**	**143,464**

The Commission received Appropriation in Aid (AiA) amounting to Kshs. 7.725 million from sale of electoral maps, disposal of boarded items, candidate registration fees, interest on deposits and sale of voter register copies to various political parties and candidates.

3. Use of Goods and Services

Description	2022/2023	2021/2022
	Unaudited	Audited
	Shs 000	Shs 000
Utilities, Supplies & Services	10,810	13,155
Communications, Supplies & Services	473,703	420,111
Printing & Advertising	304,437	473,427
Rentals of Produced Assets	4,563,824	1,648,267
Training Expenses	1,467,790	334,340
Hospitality Supplies & Services	2,088,936	672,319
Insurance Costs	296,441	255,858
Specialized Materials & Supplies	558,644	3,388,061
Office & General Supplies & Services	66,846	58,673
Fuel, Oil & Lubricants	88,078	53,939
Bank Services, Commission & Charges	1,141	508
Contracted Guards	25,881	10,812
Membership Fees, Dues & Subscriptions	1,615	2,933
Legal Dues, Arbitration & Compensation	2,530,243	136,350
Contracted Professional services	3,202	86,873
Contracted Technical services	90,288	339,550
Witness Expenses	179,280	-
Parking Charges	5,450	7,266
Total	**12,756,609**	**7,902,443**

4. Employee Costs

Description	2022/2023	2021/2022
	Unaudited	Audited
	Shs 000	Shs 000
Salaries & Wages - Permanent Employees	1,317,956	1,281,323
Salaries & Wages - Contractual Employees	5,737,279	1,564,446
Personal Allowances -Payroll	1,320,308	1,143,619
Contributions to Pensions & Health Schemes	165,760	124,114
Domestic Travel & Subsistence	666,100	1,490,713
Foreign Travel & Subsistence	60,604	281,678
Gratuity Expense	11,421	15,274
Total	**9,279,428**	**5,901,167**

5. Commissioners Expense

Description	2022/2023	2021/2022
	Unaudited	Audited
	Shs 000	Shs 000
Travelling & Accommodation Expenses	7,861	24,823
Communication Expense	630	1,847
Club Membership Subscription.	416	2,062
Total	**8,907**	**28,732**

6. Depreciation and Amortization Expense

Description	2022/2023	2021/2022
	Unaudited	Audited
	Shs 000	Shs 000
Depreciation on Property, Plant & Equipment	756,255	1,012,095
Amortization on Intangible Assets	345,798	493,997
Total	**1,102,053**	**1,506,092**

The depreciation rates are 30% for Computers, 25% for motor vehicles, 12.5% for office equipment, 12.5% for furniture and fittings and 2.5% on buildings on reducing balance basis.

7. Loss on Disposal of an Asset

(a) Disposal of Computer related equipments:
During the period under review, the Commission disposed computer related equipment. The disposal account summary is as shown below:

Description	2022/2023	2021/2022
Disposed Computer Equipments	Unaudited	Audited
	Shs 000	Shs 000
Asset cost	1,528	-
Acc. Depreciation	(878)	-
Proceeds from Sale of Asset	(340)	-
Total	**310**	**-**

(b) Disclosure on Prior Year Adjustment:

A prior year adjustment has been effected in the 2022/2023FY Statement of Changes in Net Assets to recognize the disposal of the two (2) IIEC acquired motor vehicles.

Description	2022/2023	2021/2022
Disposed Motor Vehicles	Unaudited	Audited
	Kshs. 000	Kshs. 000
Asset cost	8,272	-
Acc. Depreciation	(8,046)	-
Proceeds from Sale of Asset	(2,000)	-
Gain on Disposal	**(1,774)**	**-**

The Commission concluded the disposal and handing over process of two (2) motor vehicles acquired in 2010/2011 and 2012/2013 financial years. The historical cost of the two Land Rover vehicles was Kshs. 3,382,000 and Kshs. 4,890,000 whereas the Net Book Values at the time of disposal was Kshs.46,811 and Kshs.179,570 respectively.

8. Repairs & Maintenance Expenditure

Description	2022/2023	2021/2022
	Unaudited	Audited
	Shs 000	Shs 000
Routine Maintenance of Vehicles	44,767	39,249
Routine Maintenance of Other Assets	619,899	424,279
Total	**664,666**	**463,528**

9. Cash and Bank

Bank Account Information		2022/2023	2021/2022
		30th June 2023	30th June 2022
Financial Institution & Branch	Account number	KSh 000	KSh 000
KCB IEBC Mombasa	A/c - 1116811162	5,415	2,512
KCB IEBC Kwale	A/c - 1213387787	4,998	519
KCB IEBC Kilifi	A/c - 1116804042	10,133	6,356
KCB IEBC Tana River	A/c - 1213382645	2,755	2,645
KCB IEBC Lamu	A/c - 1213649188	1,479	2
KCB IEBC Taita Taveta	A/c - 1213372356	1,602	2,225
KCB IEBC Garissa	A/c - 1116817365	2,368	52
KCB IEBC Wajir	A/c - 1116539934	200	837
KCB IEBC Mandera	A/c - 1116539934	735	685
KCB IEBC Marsabit	A/c - 1212713311	2,992	2,255
KCB IEBC Isiolo	A/c - 1116800543	4,534	4,419
KCB IEBC Meru	A/c - 1116774127	21	76
KCB IEBC Tharaka Nithi	A/c - 1213689465	7	28
KCB IEBC Embu	A/c - 1213760690	23	39
KCB IEBC Kitui	A/c - 1213362768	15	6
KCB IEBC Machakos	A/c - 1116791366	5	10
KCB IEBC Makueni	A/c - 1213508398	5	4
KCB IEBC Nyandarua	A/c - 1213379695	4,911	31
KCB IEBC Nyeri	A/c - 1116756439	3,301	2

Bank Account Information		2022/2023	2021/2022
		30th June 2023	30th June 2022
Financial Institution & Branch	Account number	KSh 000	KSh 000
KCB IEBC Kirinyaga	A/c - 1213919738	373	3
KCB IEBC Murang'a	A/c - 1213929717	2,753	39
KCB IEBC Kiambu	A/c - 1116811553	170	32
KCB IEBC Turkana	A/c - 1213415977	3,661	1,941
KCB IEBC West Pokot	A/c - 1213417163	13	8
KCB IEBC Samburu	A/c - 1214135293	4	47
KCB IEBC Trans Nzoia	A/c - 1214152538	6	5
KCB IEBC Uasin Gishu	A/c - 1116791110	3	9
KCB IEBC E.Marakwet	A/c -1213364442	65	4
KCB IEBC Nandi	A/c - 1213934052	11	8
KCB IEBC CEM Baringo	A/c - 1213382173	19	5
KCB IEBC Laikipia	A/c - 1213935350	13	4
KCB IEBC Nakuru	A/c - 1116816857	14	4
KCB IEBC Narok	A/c - 1213928338	7,652	360
KCB IEBC Kajiado	A/c - 1213407435	2,111	2
KCB IEBC Kericho	A/c - 1213840767	292	60
KCB IEBC Bomet	A/c - 1116805243	186	89
KCB IEBC Kakamega	A/c - 1116744694	3	14
KCB IEBC Vihiga	A/c - 1213361087	1	5
KCB IEBC Bungoma	A/c - 1116566443	9	1
KCB IEBC Busia	A/c - 1213393167	10	1
KCB IEBC Siaya	A/c - 1213697832	327	49
KCB IEBC Kisumu	A/c - 1116780445	166	53
KCB IEBC Homa Bay	A/c - 1214158560	323	168
KCB IEBC Migori	A/c - 1213543320	1,100	1,587
KCB IEBC Kisii	A/c - 1116811235	1,019	1,796
KCB IEBC Nyamira	A/c - 1213365708	1,158	505
KCB IEBC Nairobi	A/c - 1116817721	4,763	7
CBK IEBC Recurrent	A/c - 1000181729	134	22,557
CBK IEBC Deposit	A/c - 1000181931	13,345	53,392
CBK IEBC Development	A/c - 1000182148	-	-
KCB IEBC University Way	A/c - 1117602532	13,737	115,908
KCB IEBC US Dollar	A/c - 1211876888	135	114
KCB IEBC Call Deposit	A/c -MM21105F5XR	20,146	10,000
KCB IEBC Salary Control	A/c - 1126334723	159	18
CO-OP IEBC Recurrent	A/c -1141174387000	2,251	366,268
Total		**121,631**	**597,768**

10. Receivables from Non-Exchange Transactions

Description	2022/2023	2021/2022
	Unaudited	Audited
	Shs 000	Shs 000
Outstanding Imprests	1,388	5,250
Salary Advances	45	167
Prepayments	-	10,000
Court Awarded Costs	5,396	5,396
Total	**6,828**	**20,812**

11. ECK Accounts Receivable

The uncleared old balances of Kshs 11,160,000 consists of Electoral Commission of Kenya staff salary advances and imprests that were outstanding at the time the defunct Electoral Commission of Kenya was disbanded in 2008.

The Commission requested the Permanent Secretary to the National Treasury to refund the car loan recoveries and imprests/advances or authorize the Commission to write off the same from the books of accounts as per Section 69 (1)-(4) of the PFMA, 2012 and the PFMA 2012, Regulations. The Commission is yet to receive any feedback.

12. ECK Car Loan Accounts Receivable

The former Ministry of Justice, National Cohesion & Constitutional Affairs recovered Kshs. 26,193,965.00 on account of car loan recoveries, Kshs. 11,160,000 on account of imprests/advances from the Commissioners and Staff of the defunct Electoral Commission of Kenya (ECK) and forwarded to the National Treasury after the disbandment of the ECK.

The Commission requested the Permanent Secretary to the National Treasury to refund the car loan recoveries and imprests/advances or authorize the Commission to write off the same from the books of accounts as per Section 69 (1)-(4) of the PFMA, 2012 and the PFMA 2012, Regulations. The Commission is yet to receive any feedback.

13. Inventory

Description	2022/2023	2021/2022
	Unaudited	Audited
	Shs 000	Shs 000
Balance at the beginning of the year	907,560	-
Acquired Inventory in the Period	-	907,560
Inventory utilized in the Period	202,602	-
Total	**704,958**	**907,560**

As at the end of period under review, the Commission had unutilized stock in its warehouses and offices across the country valued at Kshs. 704,958,211.00.

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

	Office Buildings	Computers & Equipment	Motor Vehicles	Office Equipment	Furniture and Fittings	Totals
	Kshs. '000	Kshs. '000	Kshs. '000	Kshs. '000	Kshs. '000	Kshs. '000
Cost:						
As at 1st July 2022	203,686	16,195,480	735,637	710,487	117,150	17,962,440
Additions in the Period	-	34,418	55,750	384	7,027	97,579
Buildings Commissioned for Use	63,650	-	-	-	-	63,650
Buildings Under Construction (WIP)	58,527	-	-	-	-	58,527
Disposals in the Year	-	(1,528)	-	-	-	(1,528)
As at 30th June 2023	325,863	16,228,371	791,387	710,871	124,178	18,180,669
Acc. Deprecition						
As at 1st July 2022	(26,668)	(14,040,247)	(679,190)	(301,132)	(71,025)	(15,118,262)
Acc. Dep. on Disposals	-	877.85	-	-	-	-
Charge for the Year	(6,017)	(656,700)	(28,049)	(51,217)	(6,644)	(748,628)
As at 30th June 2023	(32,685)	(14,696,070)	(707,239)	(352,349)	(77,669)	(15,866,889)
Net Carrying Amount:						
As at 30th June 2023	293,178	1,532,301	84,148	358,521	46,509	2,314,657
As at 30th June 2022	299,195	2,155,233	56,447	409,355	46,125	2,966,356

During the year under review, the Commission put into use two (2) office buildings (i.e. IEBC Kakamega and IEBC Garissa county office blocks and warehouses) that had been completed valued at Kshs. 63,650,000.

No depreciation has been charged on buildings that were still under construction as at 30th June, 2023.

15. Intangible Assets Movement Schedule

	2022/2023	2021/2022
	Kshs. '000	Kshs. '000
Cost:		
As at 1st July	1,712,143	66,871
Additions	-	1,645,272
As at 30th June 2023	1,712,143	1,712,143
Amortization:		
As at 1st July	(559,482)	(65,485)
Charge for the Year	(345,798)	(493,997)
As at 30th June 2023	(905,281)	(559,482)
Net Carrying Amount	**806,862**	**1,152,660**

The intangible assets consist of elections voter identification, transmission and candidate registration systems, exchange server systems, scanner software, antivirus and firewall software, research software, accounting software and security access control systems.

16. Recurrent Accounts Payable

Description	2022/2023	2021/2022
	Unaudited	Audited
	Shs 000	Shs 000
Balance at the beginning of the year	2,051,567	2,299,626
Accruals in the period	3,733,103	181,552
Accruals settled in the period	(610,893)	(429,611)
Total	**5,173,777**	**2,051,567**

During the period under review, the Commission settled prior year pending bills amounting Kshs.610.893M. However, as at the end of the financial year, the Commission had outstanding bills amounting Kshs. 5.173 million and relates to August, 9th 2022 General Elections.

Some of these bills were not funded in the 2022/2023 financial year and the Commission will engage the National Treasury for budgetary allocation and exchequer funding in the 2023/2024 financial year.

17. Provision for Gratuity

The Commission operates an unfunded gratuity scheme for its contracted senior employees.

The estimated amount for gratuities payable as at the end of the period is as shown below:

Description	2022/2023	2021/2022
	Unaudited	Audited
	Shs 000	Shs 000
Balance at the beginning of the year	31,604	19,330
Gratuity settled in the period	(10,536)	(3,000)
Accrued gratuities in the year	11,421	15,274
Total	**32,489**	**31, 604**

- Gratuity for Commission staff on long-term contracts is accrued and budgeted in the Commission's financial statements as when they fall due.

18. Refundable Deposits

- During the period under review, the Commission transferred long-standing deposit balances that had remained in the Deposit Account for more than five (5) to the National Treasury's Consolidated Fund Account.

Description	2022/2023	2021/2022
	Unaudited	Audited
	Shs 000	Shs 000
Balance at the beginning of the year	53,392	43,909
Retention Fees & Other Deposits Withheld	1,439	9,483
Unclaimed Deposits Transferred to National Treasury	(33,463)	-
Retention Fees & Deposits Paid	(8,023)	-
Total	**13,345**	**53,392**

The retentions and deposits withheld includes monies retained by the Commission from construction companies who are yet to complete the construction works and other refundable deposits.

19. Related Party Transactions

Entities and other parties related to the entity include those parties who have abilities to exercise control or exercise significant influence over its operating and financial decisions. The Government of Kenya is the principal financier to the Commission's activities by way of exchequer releases. During the period under review, the Commission had transactions detailed with related parties as follows:

Description	2022/2023	2021/2022
	Unaudited	Audited
	Shs 000	Shs 000
Salary Advances issued to staff at Zero Interest Rate	180	167
Transfers to Mortgage & Car Loan Scheme (HFC)	15,000	-
Transfers to Mortgage & Car Loan Scheme (KCB)	58,362	-
Unspent Balances returned to National Treasury	22,667	39,602
Total	**96,209**	**39,769**

20. Disclosure on Grants and Donor Support

In the 2021/2022 financial year, the Commission received support from International Foundation for Electoral Systems (IFES) and Electoral Law and Governance Institute of Africa (ELGIA) through Direct Implementation Method as shown below;

Description	2022/2023	2021/2022
	Unaudited	Audited
Electoral Support Services in Kind	Shs 000	Shs 000
Electoral Law & Governance Institute of Africa (ELGIA)	-	12,242
International Foundation for Electoral Systems (IFES)	-	300,958
Total		**313,201**

In compliance with IPSAS 23, the Commission discloses the economic benefits in the notes to the financial statements since the benefits were not received as actual transfers of cash but in kind.

21. Budget Information & Other Disclosures

In the 2021/2022 financial year, the Commission received support from International Foundation for Electoral Systems (IFES) and Electoral Law and Governance Institute of Africa (ELGIA) through Direct Implementation Method as shown below;

The Commission was allocated Kshs. 21,686.84 million for the Recurrent Vote but there were budget cuts and supplementary adjustments in the year under review amounting Kshs. 1,048,136,799/-. The revised budget for the Commission as at 30th June, 2023 amounted to Kshs.20, 638,703,201/-

The Commission's budget execution statement was prepared on a cash basis and informed by the actual Exchequer received and expenditure as reflected in the IFMIS.

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were adjusted from the cash basis to the accrual basis.

The material variances in the budget execution statement is mainly attributed to the National Treasury budget cuts during the year under review, which affected the payment of non-election related expenditures.

The material variances in the budget execution statement can be explained as follows:

a) AIA Collections

Appropriation in aid earned by the Commission as at 30th June, 2023 was mainly from sale of electoral maps and voter register to various political parties and candidates ahead of the August General Elections.

The amounts of appropriation-in-aid (AIA) receivable is largely dependent on the number of candidates seeking elective posts and number of elections held in a period.

b) Acquisitions of Fixed Capital Assets -0%.

There were no acquisitions of fixed capital assets for delimitation of boundaries programme in the year under review.

c) Routine Maintenance - 0%.

There were no routine maintenance related expenditure for delimitation of boundaries programme in the year under review.

22. Contingent Assets

IPSAS 19 prescribes the accounting treatment for provisions, contingent liabilities and contingent assets and defines their identification and recognition.

During the previous financial years, the Commission was awarded costs amounting to Kshs.403 Million for both taxed costs and capped costs. However, collection of capped costs requires taxation before determination of actual amount collectable. Further, indigent litigants acting as surrogates for politicians out to cushion themselves against award of costs filed some petitions.

23. Contingent Liabilities

IPSAS 19 prescribes the accounting treatment for provisions, contingent liabilities and contingent assets and defines their identification and recognition.

The Commission has been sued in various cases with the potential exposure of at least Kshs. 170.061 million to pay various general election pending bills, which have not been validated, by the National Treasury's internal audit department or have pending court cases. The Commission is a defendant or co-defendant in various election petition litigations and claims. The outcomes of these litigations and claims are yet to be determined.

24. Employee Benefits: Defined Contribution Scheme

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

The Commission's contributions to the above scheme are charged to the income and expenditure account in the period to which they relate. The main purpose of the scheme is the provision of retirement benefits for members upon retirement from the founder's service

and relief for the dependants of deceased members. The fund financial position as at 30th June, 2023 and performance for the previous financial year is as summarized below:

Changes in Net Assets Available	2022/2023	2021/2022
	Unaudited	Audited
Description	Shs 000	Shs 000
Net Assets available for Benefits at the Start of the Year	3,407,089	3,216,487
Income from dealings with Members	287,287	275,420
Benefits Payable to Seceding Members	(119,856)	(81,462)
Net Returns on Investments	281,654	8,571
Administrative Expenses	(16,688)	(11,926)
Net Assets as at the End of the Year	**3,839,486**	**3,407,090**

25. Number of Employees

The average number of permanent and pensionable employees for the Commission as at 30th June 2023 and 30th June, 2022 stood at eight hundred and eighty seven (887) and eight hundred and ninety four (894) respectively.

Description	2022/2023	2021/2022
	Unaudited	Audited
No. of Permanent & Pensionable Staff	887	894
Total	**887**	**894**

Gender distribution is 35% female and 65% male, while the ethnic representation within the Commission is forty-three (43) ethnic tribes out the forty-six (46) existing ethnic communities.

The Commission however engages contractual staff on a need basis.

26. Entity Tax Status

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

27. 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.

IEBC

Mortgage and Car Loan Scheme Financial Statements for the Year ended 30th June,2023



Key Scheme Information and Management

1. Background information

The Independent Electoral and Boundaries Commission is a Constitutional body established under Article 88 of the Constitution of Kenya and is a body corporate pursuant to Article 253 of the Constitution of Kenya.

The Independent Electoral and Boundaries Commission Staff Mortgage and Car Loan Scheme was established and derives its authority and accountability from the provisions under Section 84(1), Section 24(4)(5) (6)(7) of the PFM Act,2012 and Section 127(1) (2) of the PFM (National Government) Regulations,2015.

The IEBC Staff Mortgage and Car Loan Scheme was set up in March 2017 as a revolving fund pursuant to the Salaries and Remuneration Commission (SRC) Circular REF. No. SRC/ADM/CIR/1/13 Vol. III (128) of 17th December, 2014 on Mortgage and Car Loan Schemes for State Officers and other Public Officers of Government of Kenya.

The scheme is wholly owned by Independent Electoral and Boundaries Commission and is domiciled in Kenya.

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

The Commission is required to prepare and submit the Scheme's annual financial statements to the Auditor General by 30th September every year and a copy to the Controller of Budget, the National Treasury and the Commission of Revenue Allocation as stipulated in Section 81 of the Public Finance Management Act, 2012.

2.b) IEBC Staff Mortgage and Car Loan Principal Activities

The Principal activity of the IEBC Mortgage and Car Loan Scheme is to provide;

i) Mortgage Loans to IEBC Staff for the sole purpose of;

- Facilitate the purchase of existing residential property;
- Facilitate the purchase of land and construct residential property;
- Construct, renovate and improve existing residential property;
- Takeover loans on existing mortgages;
- Provide equity release on existing mortgage properties.

ii) Car Loans to IEBC Staff for the sole purpose of;

- Purchase motor cars for personal use; and
- Take-over of existing car loans and mortgages.

3. Key Management

The Staff Mortgage and Car Loan Scheme is administered by the Scheme Advisory Committee.

The Scheme Advisory Committee and the Secretariat/Liason office is appointed by the accounting officer is charged with the responsibility of processing loans from applicants in accordance with laid down approved regulations, setting up a revolving fund for the disbursement of loans and supervising the day to day operations of the scheme.

The Scheme's secretariat and the administrator are drawn from the Independent Electoral and Boundaries Commission (IEBC) but its management is under the Housing Finance Corporation and the Kenya Commercial Bank. The role of the banks is to manage the scheme and provide administrative services for the IEBC Scheme.

The following officers had fiduciary responsibility during the financial period ended 30th June, 2023:

Members	Designation
CPA Marjan H. Marjan, MBS. Commission Secretary/CEO.	Scheme Administrator.
CPA Obadiah K. Keitany. Deputy Commission Secretary –Support Services.	Chairperson of the IEBC Mortgage and Car Loan Scheme.
Lorna A. Onyango. Director Human Resources & Administration.	Vice Chairperson, IEBC Mortgage and Car Loan Scheme.
CPA Osman H. Ibrahim, HSC, OGW. Director Finance.	Scheme Accountant.
Michael Ouma, HSC. Director Information & Communication Technology.	Member, IEBC Mortgage and Car Loan Scheme.

Members	Designation
Nancy Koros, Senior Legal Officer.	Member, IEBC Mortgage and Car Loan Scheme.
Albert Nguma Gogo , County Elections Manager (CEM)	Member, IEBC Mortgage and Car Loan Scheme.
Beatrice Muli, Senior Elections Coordinator (SEO)	Member, IEBC Mortgage and Car Loan Scheme.
CPA Zipporah Wachera Ndirangu Regional Accountant.	Member, IEBC Mortgage and Car Loan Scheme.

d) Fiduciary Oversight Arrangements

Audit Committee Activities

The Commission has in place an independent Audit Committee that is chaired by a non-executive member. The Audit Committee oversees the internal audit activity charged with the responsibility of continuous review and providing assurance on effectiveness of the Commission's Governance, Risk and Control.

Parliamentary Accounts Committee (PAC) activities

The Commission, in response to PAC invitation, explains any unresolved audit issues raised by the Auditor General. The Scheme has no unresolved audit matters for presentation at the Public Accounts Committee.

Mortgage and Car Loan Advisory Committee

The Committee oversights the Scheme on all matters related to issuance, funding and monitoring of the of the Scheme Mortgages and Car Loans. It also reviews the staff mortgage and car loan applications and forwards the successful applications to the service provider for funding.

External/Statutory Audit Activities

The IEBC Mortgage and Car Loan Scheme is subjected to statutory audit by the Office of the Auditor General as required by law.

e)Scheme Bankers

Housing Finance Company

Rehani House, Kenyatta Avenue

P.O. Box 30088 - 00100

Nairobi.

Kenya Commercial Bank Ltd.

University Way Branch

P.O. Box 4012-00300

Nairobi.

f)Scheme Auditors

The Auditor General

Kenya National Audit Office

Anniversary Towers

P.O. Box 30084- 00100

Nairobi.

g) Registered Offices

The Independent Electoral and Boundaries Commission

Anniversary Towers, 6th Floor,

P.O Box 45371-00100

Nairobi.

Email Address: cmortgage@iebc.or.ke

h) Principal Legal Advisor

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112-00200

Nairobi.

Corporate Governance Statement

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

The Scheme's advisory committee exercises reasonable care to ensure that the management of the Scheme is carried out in the best interest of the citizens of Kenya. The overall management of the Scheme is the responsibility of the Advisory Committee and the Commissioners.

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

The Commission

The size, composition and appointment of the Commission is prescribed by Article 250 of the Constitution and by the IEBC Act 2011. Each member is appointed to serve for a single term of six years. Three (3) Commissioners retired on 17th January, 2023 after completing their tenure of service. Three (3) Commissioners had resigned between 2nd and 8th December, 2022.One (1) Commissioner was suspended by the President on 2nd December, 2023.

The Commission was well composed in terms of range and diversity of skills, knowledge, age and experience in various sectors which makes it effective and provides an appropriate skills balance for the oversight of the Commission's mandate. As at the end of the 2022/2023 financial year, the Commission had not been constituted.

The Commission Committees and their Responsibilities

The Commission delegates certain functions to committees without abdicating its own responsibilities. The Commission has developed a committee structure that assists in the execution of its duties, powers and authorities. The Committees are appropriately constituted drawing membership from amongst the Commissioners with the appropriate set of skills and experience and directors co-opted from various directorates.

The Commission has in place an independent Audit Committee that is chaired by a non-executive member. It also has two independent audit committee members, from the National Treasury and Ministry of ICT and one Commissioner.

The Audit, Risk and Compliance Committee oversees the internal audit activity charged with the responsibility of continuous review and providing assurance on effectiveness of the Commission's Governance, Risk and Control.

Mortgage and Car Loan Advisory Committee

The Commission's accounting officer appoints the Scheme Advisory Committee and the Scheme Secretariat/liason office.

Section 11 (2e) of the Independent Electoral and Boundaries Commission (Staff Mortgage Scheme) Regulations, 2016 stipulates that the functions and duties of the Staff Advisory Committee shall be to supervise the day-to-day running of the Scheme and also Section (22) the liason office, shall:

a. Open and manage a bank account(s) for the Scheme;

b. Supervise the administration of the Scheme;

c. Cause to be kept books of accounts and other records in relation to the Scheme of all the loans financed from the Scheme;

d. Designate or appoint such staff as may be necessary to assist in the administration of the Scheme and may require such staff to carry out such inspections as may be necessary to verify any information submitted under these Regulations.

Impartiality and Independence of Scheme Advisory Members

Every member of the Advisory Committee and the liason office shall perform their functions impartially and independently without influence from any person, authority or organization.

Disclosure of Conflict of Interests

If a member of the Scheme or an employee is directly or indirectly interested in any matter before the Scheme Advisory Committee and is present at any meeting of the Committee at which the matter is the subject of consideration, he/she shall as soon as practicable disclose the fact and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the matter or be counted in the quorum of the meeting during consideration of the matter.

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

Operational and Financial Performance

The Staff Mortgage and Car Loan Scheme was set up in March 2017 to provide the Commission staff with opportunity to buy or build /own house/or improve residential property through affordable mortgage and car loan financing scheme.

The loanee is insured with group life assurance and the property insured against fire to mitigate against any risk.

The loanee is insured with group life assurance and the property insured against fire to mitigate against any risk.

The Mortgage and Car Loan revolving scheme is currently managed by Housing Finance Corporation of Kenya on behalf of the Commission. The Commission has also engaged the services of the Kenya Commercial Bank to manage the mortgage and car loan as part of scheme portfolio diversification and risk management.

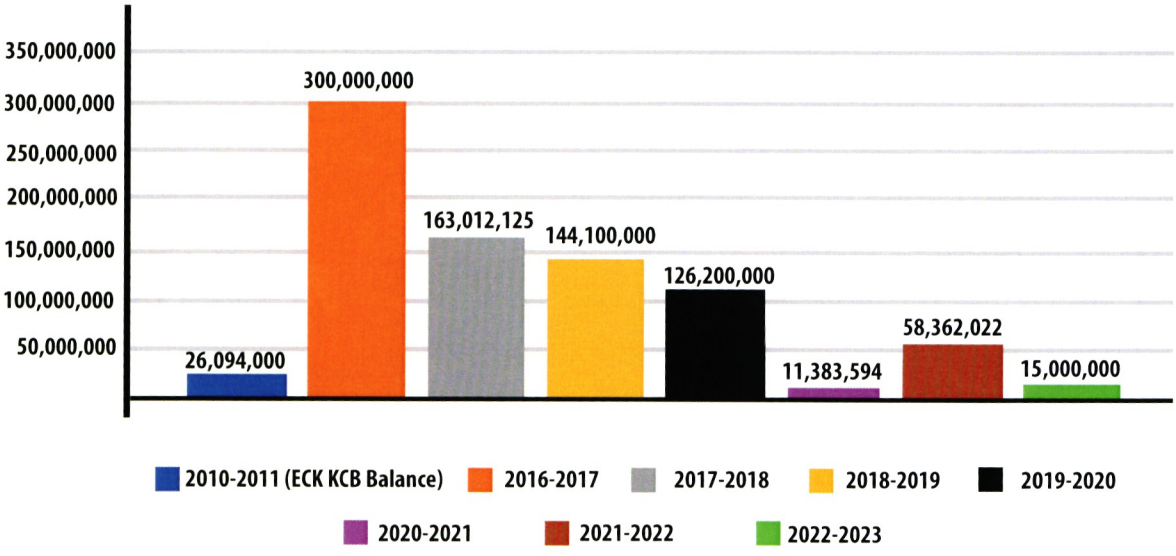
At inception, there was an initial ECK Car Loan Scheme balance of Kshs. 26,094,000/- that was by Interim Independent Electoral Commission (IIEC).This amount was used as part of the Scheme's seed capital.

Over the years, the Scheme has received funds from the National Treasury amounting to Kshs.818,057,741 as tabulated below;

Table 1: National Treasury Funds Allocation over the Years.

S/No.	Financial Year	Funding	Mortgage Fund	Car Loan Fund	Total
1	2010-2011	ECK KCB Balance	-	26,094,000	26,094,000
2	2016-2017	National Treasury	200,000,000	100,000,000	300,000,000
3	2017-2018	National Treasury	63,012,125	100,000,000	163,012,125
4	2018-2019	National Treasury	113,000,000	31,100,000	144,100,000
5	2018-2019	Inter Fund Transfers	150,000,000	(150,000,000)	-
6	2019-2020	National Treasury	121,000,000	5,200,000	126,200,000
7	2020-2021	National Treasury	9,583,594	1,800,000	11,383,594
8	2021-2022	National Treasury	58,362,022	-	58,362,022
9	2022-2023	National Treasury	15,000,000	-	15,000,000
Total			**579,957,741**	**264,194,000**	**844,151,741**

Figure 1 below show cumulative allocated funds to the IEBC Mortgage and Car Loan Scheme in financial years.



Number of Beneficiaries

During the period under review, one hundred and twenty nine (129) members of staff benefited from the Scheme. Eighty three (83) Commission staff have benefited from mortgage loans whereas forty-six (46) members of staff have benefited from car loans scheme.

Table 2: Number of Beneficiaries

	No. of applications made	Successful applications
Mortgage Loan Scheme applications	101	83
Car Loan Scheme applications	46	46
Total	147	129

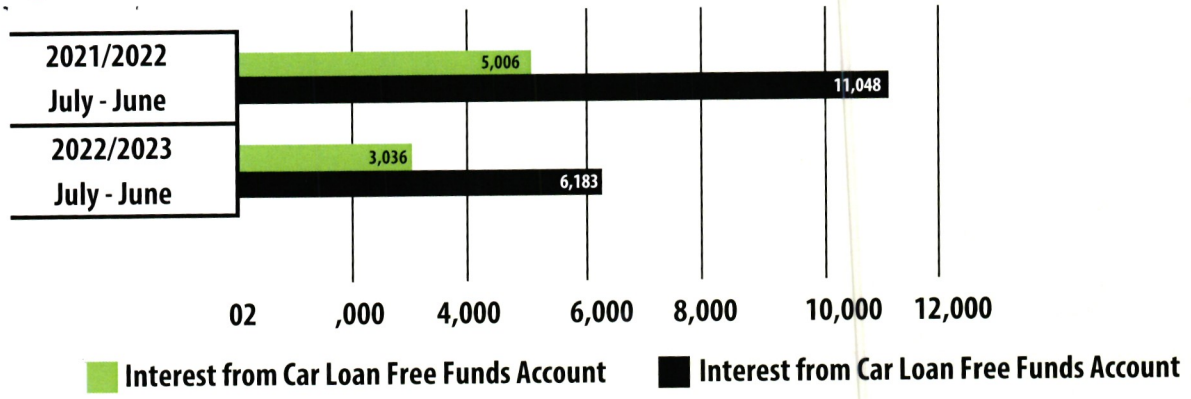
Interest on Free Funds

During the period under review, the scheme earned Kshs. 9.2 million from high interest earning bank balances as compared with Kshs 13.7 million earned in the previous year.

Table 3: Interest on Free Funds

	2022/2023	2021/2022
Interest on Free Funds	July -June	July -June
Interest from Mortgage Free Funds Account	6,183	11,048
Interest from Car Loan Free Funds Account	3,036	5,006
Total	**9,218**	**16,053**

Figure 2 below shows Interest on Free Funds



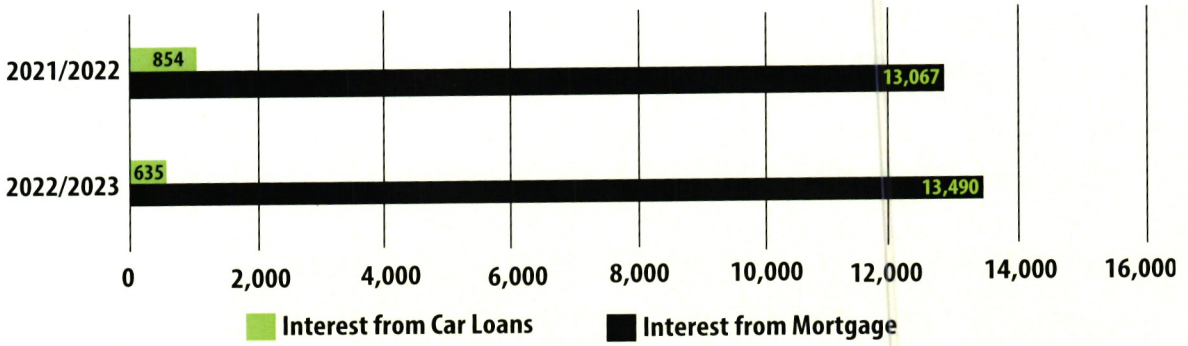
Interest on Loans

During the period under review, the Scheme earned interest on loans amounting Kshs.14.12 million as compared to Kshs.11.48 million earned in the previous financial year.

Table 4: Interest on Loans

	2022/2023	2021/2022
Interest on Free Funds	July -June	July -June
Interest from Mortgage	13,490	8,369
Interest from Car Loans	635	3,112
Total	**14,124**	**11,481**

Figure 3 below shows Interest on Loans



Compliance with Statutory Requirements

The Scheme complied with its tax obligations and all its statutory obligations in the implementation of its mandate.

Key Projects and Investment

The Commission has continued to invest in the mortgage and car loan schemes for the staff.

This is intended to provide affordable housing for the staff while at the same time facilitating the staff to conveniently commute to and from work.

Risk Management Activities

The Commission has put in place a risk management framework for risk identification and mitigation. Further, it has embedded risk management in all its planning, execution, evaluation and business continuity arrangements.

Some of the key risks facing the Scheme include:

- **Strategic Risks:** These are risks that affect the ability to carry out the long-term goals and objectives as articulated in the Scheme Policy.
- **Compliance Risks:** These are risks associated with non-compliance with applicable laws and regulations, which could result in litigation and conflicts of interest.

- **Financial Risks:** The risk of financial loss that may include ineffectiveness of internal controls, inadequate funding, inability to service the loans and delay in financial reporting due reliance on third party financial information. The delayed funding may also result in the commission's inability to fund all the applications hence the delay in issuing of loans and acquisition of the properties.
- **Operational Risks:** The risk of direct or indirect loss or inability to provide core services, especially to stakeholders, resulting from inadequate or failed internal processes, resources and systems.

Statutory and Financial Obligations

In the period under review, the scheme was able to satisfy all the applications, except where the necessary information to support compliance and due diligence was not available. Further, the Commission complied with all the necessary laws and regulations applicable in the management of the funds.

Financial Probity and Governance

To obtain assurance on compliance and prudence in the management scheme finances, the Commission prepares the financial statements for the Mortgage and Car Loan Scheme, which are, be subjected to both internal and external audit. The audit findings and recommendations enable the Commission to strengthen the Scheme operational and financial systems.

To obtain assurance on compliance and prudence in the management of the Scheme finances, the Commission has collaborated with the relevant statutory oversight bodies and continues to undertake internal financial reviews whose outcome enables the Commission to strengthen its operational and financial systems.

ENVIRONMENTAL & SUSTAINABILITY REPORTING

The Independent Electoral and Boundaries Commission is a credible electoral management body that strives to meet the democratic aspirations of the people of Kenya.

Our Mission is to conduct transparent, e¬fficient, and impartial elections; and undertake boundary delimitation for equitable representation and sustainable democracy.

In its endeavors to achieve its mandate, the Commission is guided by the following principles and core values:

- Adherence to the rule of law - We conduct our businesses within the law.
- Inclusivity - We respect gender, race, class and disability in the conduct of electoral activities.
- Integrity - We conduct our affairs with utmost honesty.
- Accountability - We endeavor to be responsible for our actions.
- Teamwork - We work collaboratively as colleagues to achieve Commission goals.
- Innovativeness - We transform the electoral process by exceeding the expectations of Kenyans.

i. Sustainability strategy and profile

The Independent Electoral and Boundaries Commission is a Constitutional body established under Article 88 of the Constitution of Kenya and is a body corporate pursuant to Article 253 of the Constitution of Kenya.

The Constitution of Kenya 2010, IEBC Act 2011 and the Elections 2011 have been the greatest sustainability pillars of the Commission and the achievements of its mandate. The National Assembly has enacted and or amended several Statutes that enable the Commission to carry out its mandate. The role played by the State and Non-State Stakeholders and Partners in the election process have sustained the operations and the implementation of the key commission strategies.

To effectively sustain its operations, the Commission has put in place structures, strategies, policies and procedures to support its operations. In the achievement of its mandate, the commission has anchored its operations and strategy in three main pillars: Managing of elections, institutional transformation and enhancing of public trust.

The Commission, other the years has developed well-trained and experienced staff on matters election operations and technology. To this end, it has received benchmarking delegations from Africa and beyond. Further, it has well established structures in its county and constituency offices spread across country.

ii. Employee welfare

The Commission policy on recruitment ensures the Commission's commitment to ensuring that the one third-gender rule is observed as well promotes affirmative action to ensure diversity in the workplace. The Commission's Shortlisting and Interview Guidelines ensure that recruitment processes are geared towards observing and promoting regional and gender

balance.

The Commission has a robust Performance Management System (PMS) that include Target Setting and the Annual Performance Appraisals. The Commission also recommend honors, awards, and issues commendation letters in recognition of exemplary performance.

iii. Market place practices

The Commission operates in an environment with a wide range of risk profiles, making free and fair election competitive focus in a very competitive elective political environment. Election code of conduct provides the commission and the public with details of malpractices that may impair competitive elections. It provides guidelines, addressing such issues as election fraud, bribery, violence, conflicts of interest, among other election irregularities.

The Commission has consistently applied the most competitive procurement method based on the prevailing procurement laws and regulation with emphasis on maximizing value for money and equity in the procurement processes. The Commission also conducts due diligence on third parties to ensure that it engages the right supplier in its procurement.

The Commission has established responsible supplier relationship by strict compliance to the public procurement and asset disposal processes and principles as laid down in the public procurement and asset disposal legislative framework. Further, the Commission has enhanced its communication as a tool in bettering the management of the existing suppliers. The use of online procurement modules has further enhanced efficiency hence increased trust in our procurement process. This has made suppliers to have a better understanding of the Commission's business goals.

REPORT OF THE SCHEME ADVISORY COMMITTEE

The Scheme Advisory Committee submit their report together with the Annual financial statements for the period ended 30th June, 2023, which show the state of the Scheme affairs.

The objective of the IEBC Mortgage and Car Loan Scheme is to empower Commission staff through the provision of affordable mortgage and car loans for non-commercial use.

It is expected that the schemes will continue to motivate and contribute towards attraction and retention of requisite skills in the Commission. I encourage all Commission staff to optimally utilize the Mortgage and Car Loan facility for improvement of their welfare.

Scheme Principal Activities

The principal activities of the IEBC Staff Mortgage and Car Loan Scheme are to;

- Facilitate the purchase of existing residential property;
- Facilitate the purchase of land and construct residential property;
- Construct, renovate and improve existing residential property;
- Takeover loans on existing mortgages;
- Provide equity release;
- Purchase cars; and
- Take-over of existing car loans and mortgages.

Scheme Performance

I am pleased to present the operational and financial performance of the scheme for the year ended 30th June, 2023. (Refer to the statements of financial performance and statements of financial position).

Scheme Trustees

The members of the Scheme Advisory Committee and the scheme management who served during the year were as shown in the Scheme Key Information section of this report.

Scheme Auditors

The Office of the Auditor General is responsible for the statutory audit of the Scheme in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

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CPA Obadiah K. Keitany

Chairperson - IEBC Mortgage and Car Loan Scheme Advisory Committee

STATEMENT OF MANAGEMENT'S RESPONSIBILITIES

Section 84 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of the Scheme established by IEBC Staff Mortgage Regulations, 2016 and IEBC Staff Car Loan Scheme Regulations, 2016 shall prepare financial statements for the Scheme in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Accounting Officer is responsible for the preparation and presentation of the Scheme's financial statements, which give a true and fair view of the state of affairs of the Scheme for and as at the end of the financial period ended on 30th June, 2023.

This responsibility includes:

- Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,
- Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the scheme,
- 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,
- Safeguarding the assets of the scheme;
- Selecting and applying appropriate accounting policies, and
- Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the Scheme's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and IEBC Staff Mortgage Regulations, 2016 and IEBC Staff Car Loan Scheme Regulations, 2016. The Administrator of the Scheme is of the opinion that the Scheme's financial statements give a true and fair view of the state of Scheme's transactions during the financial period ended 30th June, 2023, and of the Scheme's financial position as at that date.

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

In preparing the financial statements, the Accounting Officer has assessed the Scheme's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements.

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

Approval of the financial statements

The Scheme's annual report and financial statements were approved by the Commission and signed on its behalf by:



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CPA Marjan H. Marjan, MBS

Commission Secretary

Statement of Financial Performance

For The Year Ended 30th June, 2023			
	Note	2022/2023	2021/2022
		Unaudited	Audited
		Kshs 000	Kshs 000
Revenue			
Interest on Free Funds	1	9,218	16,053
Interest on Loans	2	14,124	13,921
Total Revenue		**23,343**	**29,975**
Expenses			
Use of Goods and Services	3	(14,124)	(13,921)
Taxes on Interest Earned	4	(1,383)	(2,408)
Total Expenses		**(15,507)**	**(16,329)**
Surplus for the Period		**7,836**	**13,645**

The significant accounting policies and notes to the financial statements form an integral part of these annual financial statements.

Statement of Financial Position

As at 30th June, 2023			
	Note	2022/2023	2021/2022
		Unaudited	Audited
		Kshs 000	Kshs 000
Assets			
Current Assets			
Cash and Cash Equivalents	5	450,213	411,827
Current Receivables	6	2,076	24,324
		452,289	436,151
Non-Current assets			
Long Term Receivables Due	7	480,095	473,397
Total Assets		932,384	909,548
Current Liabilities			
Scheme Liabilities		-	-
Total Liabilities		-	-
Net Scheme Assets		**932,384**	**909,548**
Represented by:			
Mortgage Revolving Fund		729,958	714,958
Car Loan Revolving Fund		114,194	114,194
Mortgage Reserves		53,475	48,219
Car Loan Reserves		34,757	32,177
Net Scheme Assets		**932,384**	**909,548**

The significant accounting policies and notes to the financial statements form an integral part of these annual financial statements.

The financial statements were approved and authorized by the Commission and signed on its behalf by:



CPA Marjan H. Marjan
ICPAK M/No. 2786
Commission Secretary



CPA Osman H. Ibrahim
ICPAK M/ No. 2544
Director Finance

Statement of Cash Flow

For The Year Ended 30th June, 2023			
	Note	2022/2023	2021/2022
		Unaudited	Audited
		Kshs 000	Kshs 000
Cash flows from Operating Activities:			
Receipts			
Interest received	1	9,218	16,053
Other Income	2	14,124	13,921
Total Receipts		23,343	29,974
Payments			
Scheme Administrative costs	3	(14,124)	(13,921)
Taxes on Interest Earned	4	(1,383)	(2,408)
Total Payments		(15,507)	(16,329)
Net Cash Flow from Operating Activities		**7,836**	**13,645**
Changes in Working Capital:			
(Increase)/Decrease in Current Receivables Due	6	22,248	(12,336)
(Increase)/Decrease in Receivables from IEBC	7	-	-
Increase/(Decrease) in Tax Payables	9	-	-
Net Cash Flow from Operating Activities		**22,248**	**(12,336)**
Cash flows from Investing Activities:			
Long Term Receivables Due	8	(6,697)	(25,045)
Net Cash Flow from Investing Activities		**(6,697)**	**(25,045)**
Cash flows from Financing Activities:			
Receipts into the Mortgage Revolving Fund	10	15,000	58,362
Receipts into the Car Loan Revolving Fund	10	-	-
Net Cash Provided by Financing Activities		**15,000**	**58,362**
Net Increase in Cash & Cash Equivalent		**38,386**	**34,625**
Cash & Cash Equivalent at Beginning	5	411,826	377,201
Cash & Cash Equivalents at the End		**450,212**	**411,826**

The significant accounting policies and notes to the financial statements form an integral part of these annual financial statements.

Statement of Changes in Net Scheme Assets

For The Year Ended 30th June, 2023					
	Mortgage Fund	**Car Loan Fund**	**Mortgage Reserve**	**Car Loan Reserve**	**Total**
	KShs. 000	**KShs. 000**	**KShs. 000**	**KShs. 000**	**KShs. 000**
Balance as at 30th June 2016	**26,094**				**26,094**
Surplus for the Year	-	-	2,492	1,775	4,267
National Treasury Funding	200,000	100,000	-	-	300,000
Balance as at 30th June 2017	**200,000**	**126,094**	**2,492**	**1,775**	**330,361**
Surplus for the Year	-	-	8,418	7,999	16,417
National Treasury Funding	63,012	100,000	-	-	163,012
Balance as at 30th June 2018	**263,012**	**226,094**	**10,910**	**9,774**	**509,790**
Surplus for the Year	-	-	6,524	10,307	16,831
Inter-fund transfers	150,000	(150,000)	-	-	-
National Treasury Funding	113,000	31,100	-	-	144,100
Balance as at 30th June 2019	**526,012**	**107,194**	**17,434**	**20,081**	**670,721**
Surplus for the Year - - 9,174 3,426 12,600					
National Treasury Funding 121,000 5,200 - - 126,200					
Balance as at 30th June 2020	**647,012**	**112,394**	**26,608**	**23,507**	**809,521**
Surplus for the Year	-	-	12,222	4,415	16,637
National Treasury Funding	9,584	1,800	-	-	11,384
Balance as at 30th June. 2021	**656,596**	**114,194**	**38,830**	**27,922**	**837,541**
Surplus for the Year	-	-	9,390	4,255	13,645
National Treasury Funding	58,363	-	-	-	58,363
Balance as at 30th June, 2022	**714,958**	**114,194**	**48,220**	**32,177**	**909,548**
Surplus for the Year	-	-	5,255	2,580	7,836
National Treasury Funding	15,000	-	-	-	15,000
as at 30th June, 2023	**729,958**	**114,194**	**53,475**	**34,757**	**932,384**

The significant accounting policies and notes to the financial statements form an integral part of these annual financial statements.

Statement of Comparison of Budget and Actual

Budget Execution Statement as at 30th June, 2023			
Item	**Budget**	**Actual**	**Performance**
Receipts	**KShs '000**	**KShs '000**	**KShs '000**
Housing Loans to Public Servants	15,000	15,000	100%
Car Loans to Public Servants	-	-	0%
Total Receipts	15,000	15,000	100%
Housing Loans to Public Servants	15,000	15,000	100%
Car Loans to Public Servants	-	-	0%
Total Payments	**15,000**	**15,000**	**100%**

The significant accounting policies and notes to the financial statements form an integral part of these annual financial statements.

Significant Accounting Policies

1. IEBC Mortgage and Car Loan Scheme General Information

The IEBC Mortgage and Car Loan Scheme is established by and derives its authority and accountability from IEBC Staff Mortgage Regulations, 2016 and IEBC Staff Car Loan Scheme Regulations, 2016.The Scheme is wholly owned by the Government of Kenya and is domiciled in Kenya. The Scheme's principal activity is to provide the Commission staff with an opportunity to buy or build a house/or improve residential property using a mortgage that is affordable or buy a private car using a loan that is affordable.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant, and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Scheme's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the IEBC Mortgage and Car Loan Scheme.

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2022

IPSASB deferred the application date of standards from 1st January 2022 owing to Covid 19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1st January 2023.

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30th June 2022.

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	**Applicable: 1st January 2023:** The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of the Scheme's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by: • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between the Scheme's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.

Standard	Effective date and impact:
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	**Applicable: 1st January 2023:** a. Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs, which were inadvertently omitted when IPSAS 41 was issued. b. Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued. c. Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued. Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS, which were inadvertently omitted when IPSAS 41 was issued.
Other improvements to IPSAS	**Applicable 1st January 2023** • **IPSAS 22 Disclosure of Financial Information about the General Government Sector.** Amendments to refer to the latest System of National Accounts (SNA 2008). • **IPSAS 39: Employee Benefits** Now deletes the term composite social security benefits as it is no longer defined in IPSAS. • **IPSAS 29: Financial instruments: Recognition and Measurement** Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.
IPSAS 43	**Applicable 1st January 2025** The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of the Scheme. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	**Applicable 1st January 2025** The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.

iii. **Early adoption of standards**

The Scheme did not early – adopt any new or amended standards in the year 2021/2022.

4. Significant Accounting Policies

a. Revenue recognition

i) Revenue from non-exchange transactions

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 Scheme and can be measured reliably.

ii) Revenue from exchange transactions

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 for each period.

b. Budget information

The original budget for FY 2022/2023 was approved in June 2022. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Scheme upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Scheme recorded additional appropriations of Kshs.15 Million for the FY 2022/2023 budget following the governing body's approval. The Scheme's budget is prepared on a different basis from the actual income and expenditure disclosed in the financial statements.

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

c. Property, plant, and equipment (PPE)

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 Scheme 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.

d. Intangible assets

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.

e. Financial instruments

1) Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments; Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans

and receivables, held-to-maturity investments, or available-for-sale financial assets, as appropriate. The Scheme determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable

determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Scheme has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, with less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Impairment of financial assets

The Scheme assesses at each reporting date whether there is objective evidence that a financial asset or a Scheme of financial assets is impaired. Management then follows the procedure required by Regulation 145 of the PFM Act. A financial asset of the Scheme is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the Scheme that can be reliably estimated. Evidence of impairment may include the following indicators:

- The debtors of the Scheme are experiencing significant financial difficulty.
- Default or delinquency in interest or principal payments.
- The probability that debtors will enter bankruptcy or other financial reorganization.
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults).

2) Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Scheme determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

f. Contingent liabilities

The Scheme 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.

g. Contingent assets

The Scheme 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 Scheme 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 Scheme creates and maintains reserves in terms of specific requirements.

i. Changes in accounting policies and estimates

The Scheme 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. Foreign currency transactions

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.

k. Related parties

The Scheme regards a related party as a person or entity with the ability to exert control individually or jointly, or to exercise significant influence over the Scheme, or vice versa. Members of key management are regarded as related parties and comprise the Directors/ Trustee, the Scheme Managers, and Scheme Accountant.

l. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and 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 various commercial banks at the end of the financial year.

m. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

n. Events after the reporting period

There were no material adjusting and non-adjusting events after the reporting period.

o. Ultimate and Holding Scheme

The Scheme is established under Section 24 (4) PFM Act and the IEBC Staff Mortgage Regulations, 2016 and IEBC Staff Car Loan Scheme Regulations, 2016. Its ultimate parent is the Government of Kenya.

p. Currency

The financial statements are presented in Kenya Shillings (Kshs.).

5. Significant judgments and sources of estimation uncertainty

The preparation of the Scheme'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.

a) 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. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Scheme. Such changes are reflected in the assumptions when they occur.

b) 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:

i. The condition of the asset is based on the assessment of experts employed by the Scheme.

ii. The nature of the asset, its susceptibility and adaptability to changes in technology and processes.

iii. The nature of the processes in which the asset is deployed.

iv. Availability of funding to replace the asset.

v. Changes in the market in relation to the asset.

NOTES TO THE FINANCIAL STATEMENTS

1. Interest on Free Funds

The interest on free funds are incomes earned by the scheme on bank balances that had not been issued to the IEBC Staff. During the period under review, the scheme earned interest as shown below:

	2022/2023	2021/2022
Description	**Unaudited**	**Audited**
	Shs 000	**Shs 000**
Interest from Mortgage Free Funds	6,183	11,048
Interest from Car Loan Free Funds	3,036	5,006
Total	**9,218**	**16,053**

2. Interest on Loans

The IEBC staff mortgage accounts are charges a concessionary interest rate of 3% per annum.

The loan repayment deductions are effected monthly from the staff members' salary.

	2022/2023	2021/2022
Description	**Unaudited**	**Audited**
	Shs 000	**Shs 000**
Interest on Mortgage Loans	13,490	13,067
Interest on Car Loans	635	854
Total	**14,124**	**13,921**

3. Use of Goods and Services

IEBC Mortgage and Car Loan scheme is managed by Housing Finance Corporation. During the period under review, the service provider earned the concessionary interest charged from the mortgage and car loan accounts as shown below:

	2022/2023	2021/2022
Description	**Unaudited**	**Audited**
	Shs 000	**Shs 000**
Mortgage Administration Costs	13,490	13,067
Car Loan Administration Costs	635	854
Total	**14,124**	**13,921**

Other additional costs are met by the eligible applicant and are not borne by the IEBC Mortgage and Car Loan scheme.

These additional costs include valuation fees, legal fees, insurance premiums, car tracking fees and stamp duty fees.

4. Tax Costs on Interest Earned

Description	2022/2023 Unaudited Shs 000	2021/2022 Audited Shs 000
Costs on Mortgage Interest	927	1,657
Taxes on Car Scheme Interest	455	751
Income Tax Expense	**1,383**	**2,408**

5. Cash & Cash Equivalents

Description	2022/2023 Unaudited Shs 000	2021/2022 Audited Shs 000
HFCK IEBC Mortgage A/c -2172923102	271,539	237,461
HFCK IEBC Car Loan A/c -2172923103	120,312	116,003
KCB IEBC Mortgage A/c -1312241888	58,362	58,362
KCB IEBC Car Loan A/c - 1312242035	-	-
Total	**450,213**	**411,827**

6. Current Receivables from Exchange Transactions

Description Current Receivables Due:	2022/2023 Unaudited Shs 000	2021/2022 Audited Shs 000
Opening Receivables Due Balance	24,397	11,988
Repaid Mortgage Receivable	(18,803)	(8,557)
Repaid Car Loan Receivable	(5,595)	(3,431)
Current Mortgage Receivables Due	(2,380)	19,647
Current Car Loan Receivables Due	4,456	4,677
Total	**2,075**	**24,324**

7. Long Term Receivables from Exchange Transactions

Description Non-Current Receivables:	2022/2023 Unaudited Shs 000	2021/2022 Audited Shs 000
Long Term Mortgage Receivables	455,912	447,707
Long Term Car Loan Receivables	24,182	25,690
Total	**480,094**	**473,397**

8. Number of Beneficiaries

	2022/2023	2021/2022
Description	**Unaudited**	**Audited**
Staff who have benefited from Mortgage Fund	83	74
Staff who have benefited from Car Loan Fund	46	33
Total	129	107

As at 30th June, 2023, four (4) mortgage accounts and sixteen (16) car loan accounts had been fully repaid.

9. Mortgage and Car Loans Issued

As at the end of period under review, the value of mortgages and car loans issued to staff since inception were as disclosed below:

	2022/2023	2021/2022
Description	**Unaudited**	**Audited**
	Shs 000	**Shs 000**
Mortgage Capital Receivable	639,802	566,823
Car Loan Capital Receivable	88,374	49,330
Total	**728,176**	**616,153**

10. Entity Tax Status

The IEBC Mortgage and Car Loan Scheme is a government agency, fully funded by the government and is therefore tax exempt. The Commission pays taxes on interest income as per the regulations.

11. 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.

12. Financial risk management

The Scheme's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Scheme's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk.

The Scheme does not hedge any risks and has in place policies to ensure that credit is only extended to Commission staff with an established credit history.

a) Credit risk

The Scheme has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments.

Management assesses the credit quality of each Commission staff, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors.

The Scheme beneficiaries under the fully performing category are paying their mortgage and car loans as per the mortgage and loan agreements. The credit risk associated with these receivables is minimal and no allowance for uncollectible amounts have been recognized in the financial statements.

b) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Scheme Administrator, who has built an appropriate liquidity risk management framework for the management of the Scheme's short, medium, and long-term funding and liquidity management requirements. The Scheme manages liquidity risk through continuous

monitoring of forecasts and actual cash flows.

c) Market risk

The Commission has put in place an internal audit function to assist it in assessing the risk faced by the Scheme on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates, which will affect the Scheme's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

There has been no change to the Scheme's exposure to market risks or the manner in which it manages and measures the risk.

d) Interest rate risk

Interest rate risk is the risk that the Scheme's financial condition may be adversely affected as a result of changes in interest rate levels. The Scheme's interest rate risk arises from bank deposits. This exposes the Scheme to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Scheme's deposits.

e) Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favorable interest rates.

f) Capital risk management

The objective of the Scheme's capital risk management is to safeguard the Scheme's ability to continue as a going concern. The IEBC Scheme Capital structure comprises of the following funds:

Capital Risk Management	2022/2023	2021/2022
Description	Unaudited	Audited
	Shs 000	Shs 000
Revolving fund -Mortgage Scheme	729,958	714,958
Revolving fund - Car Loan Scheme	114,194	114,194
Accumulated surplus -Mortgage Scheme (Reserves)	53,475	48,220
Accumulated surplus -Car Loan Scheme (Reserves)	34,757	32,176
Total Scheme Funds	932,384	909,548
Cash and bank balances	450,213	411,827
Net Debt	-	-
Gearing (Net debt/Excess cash & cash equivalents)	0%	0%

13. Related party balances

a) Nature of related party relationships

Entities and other parties related to the Scheme include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

The IEBC Mortgage and Car Loan scheme is related to the following entities:

i. National Treasury (National Government);

ii. Independent Electoral and Boundaries Commission (IEBC) (includes key management);

iii. Mortgage and Car Loan Scheme Advisory Committee;

b) Related Party Transactions

i. Transfers from Related Parties

The scheme received Kshs.15 million and Kshs.58.362 million from the Sponsor (IEBC) in the 2022/2023FY and 2021/2022FY respectively.

ii. Key Management Remuneration

The Scheme advisory members and liason officers are IEBC staff drawn from various directorates of the Commission and did not receive any form of remuneration and/sitting allowances in the 2022/2023 financial year.

The IEBC Staff Mortgage and Car Loan Scheme did not have any audit follow up issues for the previous financial years.



CPA Marjan H. Marjan, MBS
ICPAK M/ No. 2786
Commission Secretary

Additional Information to the Interim Accounts

Appendix 1 : HFC Certificate of Bank Balances

INDEPENDENT ELECTORAL & BOUNDARIES COMMISSION
JUL 2023 585
DIRECTOR FINANCE

HFC
Dreams Made Possible

Head Office: Rehani House
Koinange Street/ Kenyatta Avenue
P. O. Box 30088 - 00100
Nairobi, Kenya
Tel-(+254 20) 3262000, 0709 438000
Email: mybank@hfgroup.co.ke
Website: www.hfgroup.co.ke

July 21, 2023

Our Ref.: BJH/PM/ 2172923102, 2172923105, 2172923103 & 2172923104

REGISTRY
28 JUL 2023

COMMISSION SECRETARY,
INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION,
P.O. BOX 45371-00100,
NAIROBI

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION
214 28 JUL 2023
OFFICER
COMMISSION SECRETARY

Dear Sir/Madam,

RE: CERTIFICATE OF BALANCE: INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION-IEBC

The above client operates Mortgage Scheme deposit accounts whose full title and balances **as at 30th June 2023** is as follows (see attached statements).

Type of Account	Title of account	Account Number	Balance as at 30th June 2023	Interest Accrued and not included
Mortgage Scheme Dep	IEBC Scheme Mortgage High Interest Account	2172923102	Kshs. 271,538,883.54	Kshs. 0.0
Mortgage Scheme Dep	IEBC Scheme Mortgage Back Up Account	2172923105	Kshs. 453,531,527.23	N/A
Mortgage Scheme Dep	IEBC Scheme High Interest Account	2172923103	Kshs. 120,311,996.75	Kshs. 0.0
Mortgage Scheme Dep	IEBC Scheme Car Loan Back Up Account	2172923104	Kshs. 28,638,957.98	N/A

We trust the information provided will be of importance to you.

Yours faithfully,
FOR: HFC

PHILIP MANYENGO
SCHEMES RELATIONSHIP MANAGER.

Appendix II : KCB Certificate of Bank Balance

Results 1 - 1 of 1

KCB BANK

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2318700248

KCB UNIVERSITY WAY 06 JUL 2023

Certified that the balance at the CREDIT Of IEBC - MORTGAGE SCHEME

A/C 1312241888

at the close of business on 30 JUN 2023 Was KES

FIFTY EIGHT MILLION THREE HUNDRED AND SIXTY TWO THOUSAND AND TWENTY TWO

KES 58,362,022.00

Examined by For: KCB BANK KENYA LTD.

Manager SQC
UNIVERSITY WAY, NAIROBI

Manager Service Delivery & Compliance Branch Manager

KCB Bank Kenya Limited
Directors: L. M. Nliru (Chairman): P. R. Russo: C.S. – National Treasury: S. K. Rono: Ms. N. Onyango:

Appendix III: Summary of Inter – Entity Transfers

Inter -Entity Transfers			
Entity Name : Independent Electoral and Boundaries Commission (IEBC)			
Break Down of Transfers			
FY 2022/2023			
Bank Statement Date	**Amount (Kshs)**	**Swift Ref. No.**	**FY To Which the Amounts Relate**
29-Jun-23	15,000,000.00	Ft231804k79t	2022/2023 Financial Year
Sub Total	**15,000,000.00**		
FY2021/2022			
1. Direct Payments to IEBC KCB Account (For New KCB Mortgage & Car Loan Scheme)			
Bank Statement Date	**Amount (Kshs)**	**Swift Ref. No.**	**FY To Which The Amounts Relate**
21-Jun-22	29,181,011.00	Ft22172yw973	2021/2022 Financial Year
16-Mar-22	29,181,011.00	Ft22075v4ggk	2021/2022 Financial Year
Sub Total	**58,362,022.00**		
2.Direct Payments to Housing Finance Corporation (HFC)-Car Loan Fund			
Bank Statement Date	**Amount (Kshs)**	**Swift Ref. No.**	**FY To Which The Amounts Relate**
	-		2022/2023 Financial Year
Sub Total	**-**		
Total	**58,362,022.00**		
FY 2020/2021			
1.Direct Payments to Housing Finance Corporation (HFC) -Mortgage Fund			
Bank Statement Date	**Amount (Kshs)**	**Swift Ref. No.**	**FY To Which The Amounts Relate**
22-Oct-20	2,443,148.50	FT20296X9CX0	2020/2021 Financial Year
21-Apr-21	2,443,148.50	FT21111684MR	2020/2021 Financial Year
5-Jul-21	4,697,297.00	FT21186ZDK01	2020/2021 Financial Year
Sub Total	**9,583,594.00**		
2.Direct Payments to Housing Finance Corporation (HFC)-Car Loan Fund			
Bank Statement Date	Amount (Kshs)	Swift Ref. No.	FY To Which The Amounts Relate
22-Oct-20	450,000.00	FT20296LML3N	2020/2021 Financial Year
21-Apr-21	450,000.00	FT21111684MR	2020/2021 Financial Year
5-Jul-21	900,000.00	FT21186J2P48	2020/2021 Financial Year
Sub Total	1,800,000.00		
Total	11,383,594.00		

FY 2019/2020			
1.Direct Payments To Housing Finance Corporation (HFC)-Mortgage Fund			
Bank Statement Date	Amount (Kshs)	Swift Ref. No.	FY To Which The Amounts Relate
18-Oct-19	30,250,000.00	FT192919JF2K	2019/2020 Financial Year
2-Mar-20	60,500,000.00	FT20062HYQB7	2019/2020 Financial Year
15-Jun-20	30,250,000.00	FT20167SFH15	2019/2020 Financial Year
Sub Total	**121,000,000.00**		
2.Direct Payments To Housing Finance Corporation (HFC)-Car Loan Fund			
Bank Statement Date	Amount (Kshs)	Swift Ref. No.	FY To Which The Amounts Relate
18-Oct-19	1,300,000.00	FT19291H6JTG	2019/2020 Financial Year
2-Mar-20	2,600,000.00	FT20062S0RHK	2019/2020 Financial Year
16-Jun-20	1,300,000.00	FT20168BV2Z6	2019/2020 Financial Year
Sub Total	5,200,000.00		

Appendix IV: IEBC Scheme Trial Balance as at 30th June,2023

IEBC Mortgage & Car Loan Scheme			
Trial Balance as at 30th June,2023			
Description	**Note**	**DR (KShs 000)**	**CR (KShs 000)**
Interest from Mortgage Free Funds Account	1	-	6,183
Interest from Car Loan Free Funds Account	1	-	3,036
Interest on Mortgage	2	-	13,490
Interest on Car Loans	2	-	635
Tax Costs on Mortgage Interest	3	927	-
Taxes on Car Scheme Interest	3	455	-
Mortgage Scheme Administration Costs	4	13,490	-
Car Loan Scheme Administration Costs	4	635	-
HFCK IEBC Mortgage A/c - 2172923101	5	271,539	-
HFCK IEBC Car Loan A/c - 2172923103	5	120,312	-
KCB IEBC Mortgage A/c - 1312241888	5	58,362	
Short Term Receivables - Mortgage Capital	6	-	2,380
Short Term Receivables -Accrued Car Loan Capital	6	4,456	-
Long Term Receivables -Staff Mortgage Receivables	7	455,912	-
Long Term Receivables -Staff Car Loan Receivables	7	24,182	-
Mortgage Fund		-	729,958
Car Loan Fund		-	114,194
Mortgage Fund Reserves		-	48,220
Car Loan Fund Reserves		-	32,177
Total		**950,271**	**950,271**

Annex 1: 2022 General Election Court of Appeal Election Petition Appeals

S/No	Our Ref:	Court Case Number	Parties Involved (Appelants and Respondents)	Status Update
1	IEBC/EPA/01/2023	IN THE COURT OF APPEAL AT NAIROBI, ELECTION APPEAL NO. E002 OF 2023	HON. JUDE KANG'ETHE NJOMO-VS-IEBC, MACHUA WAITHAKA, & 2 OTHERS	DISMISSED
2	IEBC/EPA/02/2023	IN THE COURT OF APPEAL AT NAIROBI, CIVIL APPLICATION NO. E021 OF 2023	BEATRICE SAKI MULI & IEBC-VS. JUDE KANG'ETHE NJOMO & ANOTHER	DISMISSED
3	IEBC/EPA/03/2023	IN THE COURT OF APPEAL AT NAIROBI, CIVIL APPLICATION NO. E021 OF 2023	BEATRICE SAKI MULI & IEBC-VS. JUDE KANG'ETHE NJOMO & ANOTHER	DISMISSED
4	IEBC/EPA/04/2023	IN THE COURT OF APPEAL AT NAIROBI, NO. E002 OF 2022	MUTULA KILONZO JUNIOR –VS-IEBC, PATRIC MUSIMBA, CRO MAKUENI	DISMISSED
5	IEBC/EPA/05/2023	IN THE COURT OF APPEAL AT KISUMU NO E. 001 OF 2023	DENNIS OMWENGA ARALE VS. IEBC, NYARIBO AMOS, CTO NYAMIRA COUNTY, KIMWOMI JAMES GESAMI	DISMISSED
6	IEBC/EPA/06/2023	IN THE COURT OF APPEAL AT MALINDI NO E. 001 OF 2023	KOMBE HARRISON GARAMA – VS- IEBC & 3 OTHERS	UPHELD HIGH COURT JUDGEMENT NULLIFYING THE ELECTION
7	IEBC/EPA/07/2023	IN THE COURT OF APPEAL AT NAIROBI, ELECTION APPEAL, NO. E ; 013 OF 2023	AHMED BORAY ARALE VS. IEBC, R.O ELDAS CONSTITUENCY & 2 OTHERS	DISMISSED
8	IEBC/EPA/08/2023	IN THE COURT OF APPEAL AT NAIROBI, ELECTION APPEAL, NO. E:004 OF 2023	ABDIKADIR HUSSEIN MOHAMED VS- IEBC & 3 OTHERS	DISMISSED

Annexes



Annex 2: Presidential Petitions 2022 General Election

S/No	Our Ref:	Court Case Number	Parties Involved (Appelants and Respondents)	Status Update
1	IEBC/SC/ PP/01/2022	SUPREME COURT PRESIDENTIAL PETITION NO.E001 OF 2022	JOHN NJOROGE KAMAU VS RAILA AMOLO ODINGA,MARTHA WANGARI KARUA,JULIANA CHERERA,IRENE MASIT,JUSTUS NYANGAYA,FRANCIS WANDERI,PROF.ABDI YAKUB GULIYE AND BOYA MOLU	DISMISSED
2	IEBC/SC/ PP/02/2022	SUPREME COURT PRESIDENTIAL PETITION NO.E002 OF 2022	YOUTH ADVOCACY AFRICA(YAA) & PETER KIRIKA VS IEBC,WAFULA CHEBUKATI,JULIANA CHERERA,IRENE MASIT,JUSTUS NYANGAYA,FRANCIS WANDERI,PROF. ABDI YAKUB GULIYE AND BOYA MOLU,RUTO WILLIAM SAMOEI,GACHAGUA RIGATHI,ODINGA RAILA,MARTHA WANGARI KARUA,HON.AG	DISMISSED
3	IEBC/SC/ PP/03/2022	SUPREME COURT PRESIDENTIAL PETITION NO.E003 OF 2022	KHELEF KHALIFA,GEORGE OSEWE,RUTH MUMBI AND GRACE KAMAU VS IEBC,CHAIRMAN IEBC,H.E.WILLIAM RUTO,HON.AG	DISMISSED
4	IEBC/SC/ PP/04/2022	SUPREME COURT PRESIDENTIAL PETITION NO.E004 OF 2022	DAVID KARIUKI NGARI VS IEBC,WAFULA CHEBUKATI,JULIANA CHERERA,IRENE MASIT,JUSTUS NYANGAYA,FRANCIS WANDERI,PROF.ABDI YAKUB GULIYE,BOYA MOLU,WILLIAM SAMOEI RUTO AND RAILA AMOLLO ODINGA	DISMISSED
5	IEBC/SC/ PP/05/2022	SUPREME COURT PRESIDENTIAL PETITION NO.E007 OF 2022	OKIYA OMTATAH OKOITI,NYAKINA WYCLIFF GISEBE,VICTOR OKUNA, JOHN MAINA ON BEHALF OF DIASPORA AFFAIRS VS IEBC, WAFULA CHEBUKATI,JULIANA CHERERA,IRENE MASIT,JUSTUS NYANGAYA,FRANCIS WANDERI,PROF.ABDI YAKUB GULIYE,BOYA MOLU,HON.AG,ODINGA RAILA,WILLIAM SAMOEI RUTO AND WAJACKOYA GEORGE LUCHIRI	DISMISSED
6	IEBC/SC/ PP/6/2022	SUPREME COURT PRESIDENTIAL PETITION NO.E008 OF 2022	JULIAH NYOKABI CHEGE,JOSEPH MUTUA NDONGA & SIMON MWAURA NJENGA VS IEBC,CHAIRMAN IEBC,HON.WILLIAM SAMOEI RUTO AND HON.RIGATHI GACHAGUA	DISMISSED
7	IEBC/SC/ PP/7/2022	SUPREME COURT PRESIDENTIAL PE-TITION NO.E009 OF 2022	REUBEN KIGAME LICHETE VS IEBC,THE CHAIRMAN IEBC AND ODINGA RAILA,RUTO WILLIAM SAMOEI RUTO,WAHIGA DAVID MWAURE,WAJACKOYAH GEORGE LUCHIRI,FREE KENYA INITIATIVE MOVEMENT	DISMISSED
8	IEBC/SC/ PP/8/2022	SUPREME COURT PRESIDENTIAL PETITION NO.E006 OF 2022	MOSES KURIA AND GEOFFREY KINGANGI MURURI VS HON.RAILA AMOLLO ODINGA,AZIMIO LA UMOJA & 3 OTHERS	DISMISSED
9	IEBC/SC/ PP/9/2022	SUPREME COURT PRESIDENTIAL PETITION NO.E005 OF 2022	RAILA AMOLO ODINGA AND MARTHA WAN-GARI KARUA VS IEBC AND WAFULA CHEBU-KATI & 7 OTHERS	DISMISSED

Annex 3: Memorandum of Understanding (MOUs) and Partnership Agreements with Partners

No.	MOU	Reason
1.	MOU with The General Elections Commission Of The Republic of Indonesia	strengthen the existing friendly relations and bilateral cooperation between the Parties.
2.	MOU with Kenya Editors Guild.	To establish common ground on priority areas of cooperation, ahead of, during and after the 2022 elections with the objective to enhance the delivery of critical, reliable, credible, verifiable electoral information to the citizens of Kenya in a timely fashion through the news media while observing the tenets of independent journalism.
3.	MOU with the Kenya Institute Of Special Education	facilitate and enhance collaborative activities between IEBC and KISE. The collaboration will cover the broad area of inclusion of Persons with Disabilities in the electoral process.
4.	MOU with Twaweza East Africa	voter education and communication
5.	MOU with Law Society of Kenya	For the conduct of LSK Elections.
6.	Tripartite MOU between and among the Independent Electoral And Boundaries Commission (IEBC), The European Centre For Electoral Support (ECES), and The Political Parties Liaison Committee (PPLC)	maximizing on synergies to enhance the promotion of sustainable democracy and resolution of electoral disputes in the run upto the 2022 General Election.
7.	Partnership agreement with Octopizzo Foundation (O.F)	for Voter registration, education, and participation
8.	Media Council of Kenya ("MCK")	develop a partnership that sets out the terms of engagement and responsibilities between parties towards a professional and Election observation and responsible media on election preparedness and training.
9.	National Community Based Organization Council (NCBOC)	For voter Education
10.	The National Council of NGOs	to facilitate and enhance collaboration in partnership activities, Voter Education, Election Observation, inclusion of Women, Youths and Persons with Disabilities in the electoral process.
11.	One Touch Marketing (OTM)	To educate the Kenyans citizens to participate in the promotion of peace.
12.	Association of Grassroot Journalists Kenya	encouraging and promoting high standards of professionalism and the promotion of current, reliable reporting
13.	Meta Platforms, INC.,	Training by META's GPN team to The IEBC officials on best practices in the use of social media for election;
14.	Kenya Red Cross Society	For conducting of elections of the Kenya Red Cross Society.
15.	Scooper News (Transsion Holdings)	for election publication and IEBC general election brand awareness
16.	Office of the Director of Public Prosecutions	Information sharing between the parties to enhance a smooth and seamless process of prosecuting election offences.

No.	MOU	Reason
17.	The Disability Mainstreaming Foundation of Kenya (DMF-K)	improve the perspective of persons with disabilities by reflecting on a better society for all through enforcing the constitution of Kenya (2010), UN-CRPD and the disability law, 2003.
18.	The Commission on Administrative Justice	promotion of fair administrative action, service delivery, access to information and constitutionalism.
19.	Ethics And Anti-Corruption Commission (EACC)	collaboration between IEBC and EACC, leveraging on their respective mandates, on enforcement of moral, ethical and integrity requirements for persons seeking election to state office, in a manner that will be mutually benefiting and reinforcing in the interest of both Parties
20.	The International Foundation For Electoral Systems (IFES)	facilitate and enhance collaborative activities between IEBC and IFES to monitor online hate speech pertaining to the 2022 Kenya General Election and electoral support.

Annex 4: Gazette Notices Description

S/No.	Gazette Notice (Description)	Date of Publication
1.	Notice of Presidential Election and attendant timelines	21/1/22
2.	Registration centers in Kenya, corrigenda, addendum, registration officers, centers etc.	21/1/22
3.	Notice for the elected persons in the 16/12/21 by- election	22/12/21
4.	- Registration Centers - Registration & Assistant Registration Officers - Corrigenda & Addendum - Returning & Deputy Returning Officer	06/10/21
5.	Nominated Members to County Assemblies of Laikipia, Kiambu and Samburu	24/8/21
6.	Contributions and spending limits for political parties	24/8/21
7.	Persons contesting in the party primaries for by-elections scheduled to be held on 14/10/21	12/8/21
8.	Corrigenda in returning officers by-election for 14/10/21	29/7/21
9.	By-election date for Eldas, Kiagu and Nguu/ Masumba wards & The returning officers for the said by- elections to be held on 14/10/21	28/7/21
10.	Persons participating in the party primaries for different political parties	9th April, 2022
11.	Names and Symbols of Independent Candidates participating in the nomination and attendant corrigenda and addendum	May, 2022
12.	Appointment of Returning Officers and their deputies for purposes of the General Election and the attendant corrigenda and addendum.	May, 2022
13.	Notice Certifying that the Revision of the Register of Voters has been Completed for Purposes of the 9th August, 2022 General Election	June, 2022
14.	Appointment of Members of the Independent Electoral and Boundaries Commission Dispute Resolution Committee	12th June, 2022
15.	Notice on Requirements for Submission of Party Lists	3rd June, 2022
16.	Suspension of continuous voter registration availability of the Register of Voters for verification	2nd May, 2022
17.	Availability of The Register of Voters for verification	2nd May, 2022
18.	Appointment of Returning and Deputy Returning Officers for purposes of the By-Election of Member of Mahoo Ward in Taita Taveta County Assembly scheduled to be held on 16th December, 2021	14th Jnauary, 2022
19.	Appointment of Registration Officers and Assistant Registration Officers	14th January, 2022
20.	Declaration of Persons Elected as Members of County Assemblies for Kiagu and Mahoo Wards in Meru and Taita Taveta County Assemblies, respectively, during the By-elections held on 16th December, 2021	4th Januay 2022

S/No.	Gazette Notice (Description)	Date of Publication
21.	Certifying the Completion of Revision of the Register of Voters for Member of Mahoo County Assembly Ward in Taita Taveta County Assembly Scheduled to be Held on 16th December, 2021	9th December, 2022
22.	Voter Polling Stations for the Member of Mahoo County assembly Ward in Taita Taveta County Assembly scheduled to be Held on 16th December, 2021	9th December, 2022
22.	Voter Polling Stations for the Member of Mahoo County assembly Ward in Taita Taveta County Assembly scheduled to be Held on 16th December, 2021	9th December, 2022
23.	Appointment of County Returning Officer for clearance of the Deputy County Governor, Nairobi City County	1st December, 2022
24.	Nominated Candidates for the By-Election of Member of County Assembly for Mahoo Ward in Taita Taveta County Assembly Scheduled to be held on 16th	1st December, 2022
25.	Tallying Centre for the By-Election of Member of County Assembly for Mahoo Ward in Taita Taveta County Assembly scheduled to be held on 16th December, 2021	1st December, 2022
26.	Date of By-Election for Member of the County Assembly for Kiagu Ward- Meru County scheduled to be held on 16th December, 2021. Uploaded on: Wed 27th Oct, 2021 No of downloads: 0	27th October, 2022
27.	Appointment of Registration Officers and Assistant Officers Appointment of Registration Officers and Assistant Registration Officers for purposes of Registration of Kenyan Citizens residing outside Kenya Registration Centres for the registration of kenyan citizens residing outside kenya The Election (Registration of Voters) Regulations Corrigenda - The Election (Registration of Voters) Regulations - Registration Centres	17th January, 2022
28.	Re-Allocation of Special Seats - Nominated Member to the Senate - Corrigenda	24th September, 2021
29.	Gazette Notice No. 8166 - Persons Scheduled to Participate in the Party Primary for Maendeleo Chap Chap Party scheduled to be held on 16th August, 2021 Gazette Notice No.8167 - Persons Scheduled to Participate in the Party Primary for United Democratic Alliance Party scheduled to be held on 14th August, 2021 Gazette Notice No.8168 - Persons Scheduled to Participate in the Party Primary for Wiper Democratic Movement—Kenya Party scheduled to be held on 13th August, 2021	18th August, 2021

S/No.	Gazette Notice (Description)	Date of Publication
30.	Nominated Candidates for Members of County Assemblies for Kiagu Ward in Meru County Assembly and Nguu/Masumba Ward in Makueni County Assembly scheduled to be held on 14th October, 2021 2. Declaration of No Contest for Eldas Ward Wajir County Assembly By-election scheduled to be held on 14th October, 2021 3. Certifying that the Revision of the Register of Voters for the By-Elections scheduled to be held on 14th October, 2021 has been completed 4. Voter Polling Stations for the By-elections scheduled to be held on 14th October, 2021 5. Tallying Centres for the By-Elections scheduled to the held on 14th October, 2021	10th September, 2021
31.	By-election for Member of the County Assembly for Mahoo Ward in Taita Taveta County Assembly scheduled to be held on 16th December, 2021.	26th September, 2021
32.	Appointment of Returning and Deputy Returning Officers for purposes of the By-Election of Member of Mahoo Ward in Taita Taveta County Assembly scheduled to be held on 16th December, 2021 Appointment of Registration Officers and Assistant Registration Officers Registration Centres	17th October, 2021
33.	Revocation of the Notice of Contributions and Spending Limits for Political Parties and Candidates for purposes of the General Election scheduled to be held on 9th August, 2022	9th October, 2021
34.	Persons Scheduled to Participate in the Party Primary for United Democratic Alliance Party scheduled to be held on 16th October, 2021	18th October, 2021
35.	Declaration of the Person Elected as Member of Nguu/Masumba Ward in Makueni County Assembly during the By- election held on 14th October, 2021. Corrigenda - Registration Centres	23rd October, 2021

Annex 5: Gazette Notices Description

No.	Requester	Title of Letter	Recieve	Response Date
1.	Jacqueline Sipalla	Kajiado County Maps	22 June 2022	30 June 2022
2.	Prof. Robert Gateru	Request for Topographical Maps for Academic Research in Selected Cointies in Kenya	24 May 2022	10 June 2022
3.	Jacob Opara	Request for Busia County Map	19 May 2022	20 May 2022
4.	Diana Gakii Mutungi	Request for a Copy of the Langata Constituency	Undated	19 May 2022
5.	Sen. Mutula Kilonzo Junior, CBS	Request for Geographical Maps of Makueni County	22 April 2022	10 May 2022
6.	Cindy Mwendwa	Request for Detailed Physical Map of Dagoretti North Constituency	06 May 2022	10 May 2022
7.	Stephen Wanjohi Gitahi	Request for Maps of Adminstrative Areas and Political Division	25 April 2022	27 April 2022
8.	Dennis Mwangi Waweru	Request for Map and Location of All Polling Stations In Kasarani Constituency	22 April 2022	27 April 2022
9.	Simon Kamau Maina	Map for Gitaru Ward in Kabete Constituency, Kiambu County	30 March 2022	22 April 2022
10.	Peter Kiama	Request for Maps	11 March 2022	04 April 2022
11.	Titus Musyoka	Request for Kitetu/Kisau Ward Map 0414	21 March 2022	29 March 2022
12.	Erastus C. Mwangi	Map Request for Boundary Plan n0541/45- Naivasha Municipality	03 March 2022	18 March 2022
13.	Ludvic Punya	Map Request for Ngara Ward	03 March 2022	14 March 2022
14.	Lawrence K.S. Wachira	Maps for Wards, Constituencies and Counties	01 March 2022	02 March 2022
15.	Hon. Zuleikha J. Hassan	Polling Station Maps for Kwale County	28 February 2022	01 March 2022
16.	Amb. Ngovi Kitau	Request for Counties, Constituencies and Ward Maps for kenya	Undated	01 March 2022
17.	Mark Taylor	Map of Harambee Ward	02 February 2022	01 March 2022
18.	Henry Waweru Chege	Request for the map of Nkaimurunya Ward Which is in Kajiado North Constituency Kajiado County	14 February 2022	28 February 2022
19.	Wayne Ong'ara	Request for Electoral Map Kilimani Dagoreti North	04 January 2022	27 January 2022
20.	Daniel Tresvant Odera	Voter Information-Map Statics Names and Wards Data Mathare Constituency	12 January 2022	17 January 2022
21.	Annabel Njoki Mwangi	Electoral Maps and voter register	04 January 2022	17 January 2022
22.	Quinto Nalugala	Matayos Community Consultative Forum	13 December 2021	02 December 2021

No.	Requester	Title of Letter	Recieve	Response Date
23.	Buxton Odiwuor Diang'a	Boundary dispute between Kabondo East/ West	11 November 2021	02 December 2021
24.	Awal Khalif Hussein	Request for an establishment of a Polling Station/Centre at Languyato Village in Afweine Location in Baraki Ward- Lagdera Constituency in Garissa County.	18 August 2021	14 October 2021
25.	Hon. Catherine Waruguru	Request for establishment of a Polling Station	30 July 2021	14 October 2021
26.	Moyale Community	Request for additional Polling Centres in Moyale Constituency	12 July 2021	14 October 2021
27.	John Simiyu Nabibya Wamuini- B Community	Request for additional and Gazzetment of a new Registration/Polling Station at either "Pefa Church Mabonde or Amani Friends Church- Mabonde of Love Mercy Academy Primary Scool- Tawai" in Wamuini-B Area Kamini Ward.	05 August 2021	14 October 2021
28.	The Majority Residents	Boundary Delimitation of Barsombe Nyakaimbi Farm	05 May 2021	12 October 2021
29.	Residents of Muthanga Farm	Historical Boundary Relocation & Polling Stations For Muthanga Farm	16-Sep-2021	12 October 2021
30.	Hon. Ahmed Kolosh Mohamed	Creation of new Polling Centre	18 August 2021	12 October 2021
31.	Andrew Mola Ilere	Information Regarding "Ngaremara" Special Ward in Isiolo/Meru County	9-Sep-2021	12 October 2021
32.	Micheal Otieno	Request for a Polling Station in Central Sakwa Ward	2-Sep-2021	13 October 2021
33.	Hon. Omar Mohammed Maalim	Additional Polling Centres	17 August 2021	12 October 2021
34.	Abdirauf Sheikh Hussein	Request for an establishment of a Polling Station/Centre at Wayama Sub Location in Maalimin Ward- Lagdera Constituency of Garissa County	17 August 2021	12 October 2021
35.	Bunyore Community	Request for a Constituency and determining the boundary of Vihiga, Kisumu & Siaya Counties	16 July 2021	20 September 2021
36.	Njuri Ncheke ya Meru Council of Elders, Maara Subcounty	Regularisation of boundary between the Mwimbe and Igoji Sub tribes of the larger Meru Tribe.	28 July 2021	15 September 2021
37.	R. Miruka & CO. Advocates	Infringement of Constitutional Rights of members of Naarolong Sub Location Keyian Ward in Transmara West , Narok	09 August 2021	20 September 2021
38.	Ministry of Transport, Infrastructure , Housing, Urban Development and Public Works	Delienation of boundaries of urban areas in Bomet County	22 July 2021	08 August 2021

39.	Gwassi North Location of Elders	Fixing new administrative units' in Gwassi Division ; Suba South Sub county	24 May 2021	22 July 2021
40.	Tom Ogutu	Request for appointment with CEO	24 June 2021	29 June 2021

Annex 6: List of Training Manuals Reviewed

• Polling Station Diary • Presidng Officers Quick Guide • CRO Quick Guide • RO Quick guide • Tallying Center Guide • Nomination and Registration Manual • Election Agent's Manual • Election Communication Center Guide • Elections Results Management Framework	• Electoral Training Policy • Election training Curriculum • Framework for Candidate Registration Management System • Conduct of External Election Guide • Elections Handbook • Post-Elections Guide • Election Compendium

Annex 7: Accredited Voter Education Providers

S/No.	Name of Organization	Accreditation Cert No.
1	Panafro Disaster Brigade Institute	IEBC/VEP/2022/138
2	Petfrash Agencies Limited	IEBC/VEP/2022/143
3	Inter-Religious Council of Kenya	IEBC/VEP/2022/146
4	Nyakwerigeria Disabled Self Help Group	IEBC/VEP/2022/152
5	Eshinamwenyuli Youth CBO	IEBC/VEP/2022/154
6	Human Rights and Information Forum	IEBC/VEP/2022/157
7	Centre for Indentification, Empowerment And Protection (CIEP)	IEBC/VEP/2022/158
8	African Girl International	IEBC/VEP/2022/159
9	Diasol - Diaspora Solutions Kenya Ltd	IEBC/VEP/2022/163
10	Kenya Veterans For Peace	IEBC/VEP/2022/164
11	Association for The Physically Disabled of Kenya (APDK)	IEBC/VEP/2022/168
12	Run to Serve	IEBC/VEP/2022/169
13	Glory Outreach Assembly	IEBC/VEP/2022/170
14	Pius Masai & Associates Consortium (Pimac International)	IEBC/VEP/2022/172
15	Kuza Livelihood Improovement Projects	IEBC/VEP/2022/173
16	Domineer HR Services	IEBC/VEP/2022/175
17	Kapletundo Triangle Investment Association	IEBC/VEP/2022/179
18	Friends of Redhill	IEBC/VEP/2022/181
19	Wahundura Eagles Self Help Group	IEBC/VEP/2022/189
20	Samburu Empowerment Network	IEBC/VEP/2022/190
21	Africa Grassoots Empowerment Foundation (AGEF)	IEBC/VEP/2022/196
22	Consuldata And Research Centre	IEBC/VEP/2022/197
23	Women Volunteers For Peace	IEBC/VEP/2022/198
24	Fast Track Computer Centre	IEBC/VEP/2022/202

S/No.	Name of Organization	Accreditation Cert No.
25	Deaf Women Empowerment	IEBC/VEP/2022/205
26	Drum Major Media	IEBC/VEP/2022/208
27	Jiinue Keringet Youth Group	IEBC/VEP/2022/210
28	Tujikaze Humanitarian Programme(THUMP)	IEBC/VEP/2022/211
29	Muslims For Human Rights (MUHURI)	IEBC/VEP/2022/214
30	Epuka Ugaidi Organisation	IEBC/VEP/2022/217
31	Fellowship of Christian Unions of Kenya	IEBC/VEP/2022/223
32	Saden Community Based Organization	IEBC/VEP/2022/224
33	Ardha Jabesa Foundation	IEBC/VEP/2022/227
34	Nazarene Group of Companies Limited	IEBC/VEP/2022/234
35	Marikwo Self Help Group,	IEBC/VEP/2022/236
36	Youth Intercommunity Network	IEBC/VEP/2022/237
37	Sisiti Community Based Organization	IEBC/VEP/2022/238
38	Asal Community Empowerment	IEBC/VEP/2022/239
39	Shinz Stanz Limited	IEBC/VEP/2022/241
40	Diaspora Wings Company Limited	IEBC/VEP/2022/243
41	Kenya Institute of Foreign Languages And Professional Studies (Kiflaps)	IEBC/VEP/2022/244
42	County Governance Watch	IEBC/VEP/2022/246
43	Pawa Africa	IEBC/VEP/2022/247
44	Bridgeway Counselling Institute	IEBC/VEP/2022/248
45	Islamic Aid and Social Care Organization	IEBC/VEP/2022/249
46	The People Transformation And Development Aid	IEBC/VEP/2022/250
47	Leadership Dialogue Network Foundation	IEBC/VEP/2022/252
48	Keepers Consultants Limited	IEBC/VEP/2022/001
49	Progressive Youth Group PYG	IEBC/VEP/2022/003
50	Eaglekwin Computer Solution	IEBC/VEP/2022/007
51	Center For Development and Peace	IEBC/VEP/2022/008
52	The Demography Project	IEBC/VEP/2022/010
53	Rufmo Consulting And Investments Co. Ltd	IEBC/VEP/2022/011
54	Desdemona Consulting Group Limited	IEBC/VEP/2022/012
55	Marvoco Digi Community Based Organization	IEBC/VEP/2022/014
56	Shecom Interpreters Agency	IEBC/VEP/2022/016
57	Life Pillars Christian Centre	IEBC/VEP/2022/018
58	Acme Development Organization	IEBC/VEP/2022/021
59	Nyandarua Interfaith Council	IEBC/VEP/2022/023
60	Intsimi Consult Ltd	IEBC/VEP/2022/025
61	Agency For Cross Border Pastoralists Development(A-PAD)	IEBC/VEP/2022/029

S/No.	Name of Organization	Accreditation Cert No.
62	Worthy Vision	IEBC/VEP/2022/030
63	Organization of African Youth	IEBC/VEP/2022/031
64	Forum For Women Rights And Dignity (FORWORD)	IEBC/VEP/2022/034
65	Speak Logic Group Limited	IEBC/VEP/2022/035
66	Council Of Ward Administrators of Kenya (COWAK)	IEBC/VEP/2022/036
67	Siasa Place	IEBC/VEP/2022/037
68	Busia County Voters Forum	IEBC/VEP/2022/038
69	Motech Logistic Limited	IEBC/VEP/2022/040
70	Kenya National Council of Elders Diaspora	IEBC/VEP/2022/041
71	Pokwise International	IEBC/VEP/2022/042
72	Global Peace Foundation Kenya	IEBC/VEP/2022/043
73	Action Network For The Disabled (ANDY)	IEBC/VEP/2022/044
74	Smsairworks Bulk Ltd	IEBC/VEP/2022/045
75	Uraia Trust	IEBC/VEP/2022/046
76	Community In Action Institute	IEBC/VEP/2022/052
77	Badili Africa Initiative	IEBC/VEP/2022/054
78	The Anglican Church Of Kenyan (ACK)	IEBC/VEP/2022/058
79	Jiinue Keringet Youth Group	IEBC/VEP/2022/059
80	Bethel Media Services Limited	IEBC/VEP/2022/063
81	Lamu Women Alliance	IEBC/VEP/2022/065
82	Mindspill Creatives	IEBC/VEP/2022/066
83	Back To Society Organization	IEBC/VEP/2022/067
84	Everest Media And Planning Solutions Limited	IEBC/VEP/2022/069
85	Leadership Dialogue Network Foundation	IEBC/VEP/2022/071
86	Octopizzo Foundation	IEBC/VEP/2022/075
87	Thomson Self Help Group	IEBC/VEP/2022/080
88	Article 19: Global Campaign For Free Expression	IEBC/VEP/2022/086
89	Transcooper Technology Kenya	IEBC/VEP/2022/088
90	Estword Youth Age Company	IEBC/VEP/2022/093
91	Task House Consultants Limited	IEBC/VEP/2022/096
92	African Social Development Focus (ASDEF)	IEBC/VEP/2022/098
93	Mwangaza Advertiser Co. Limited	IEBC/VEP/2022/102
94	Lanaken Company Ltd	IEBC/VEP/2022/107
95	Apir Turkana	IEBC/VEP/2022/109
96	Hadeche Agency	IEBC/VEP/2022/112
97	Community Peace Foundation	IEBC/VEP/2022/113

S/No.	Name of Organization	Accreditation Cert No.
98	Lubao Frequency Modulation Ltd (LUBAO FM)	IEBC/VEP/2022/118
99	Kenya Institute Of Special Education	IEBC/VEP/2022/119
100	The Nasio Trust	IEBC/VEP/2022/121
101	Bomet Peace Ambassadors	IEBC/VEP/2022/122
102	Ekialo Kiona CBO	IEBC/VEP/2022/123
103	Homabay County Peace Network	IEBC/VEP/2022/128
104	Nguvu Moja Karima Youth	IEBC/VEP/2022/129
105	Integrated Development Facility	IEBC/VEP/2022/131
106	Jubilant Stewards Of Africa	IEBC/VEP/2022/132
107	Women Empowerment Link	IEBC/VEP/2022/134
108	Lake Victoria Basin Talent Development And Adolescent Health	IEBC/VEP/2022/136
109	Education For Africa	IEBC/VEP/2022/137
110	Health and Water	IEBC/VEP/2022/139
111	Nyabomoke Women Group	IEBC/VEP/2022/142

Annex 8: Presidential Election Results

Declaration of Results for the Election of President of the Republic of Kenya at the National Tallying Centre

Name of National Tallying Centre: Bomas of Kenya

No.	County Name	Registered Voters	Odinga Raila	Ruto William Samoei	Waihiga David Mwaure	Wajackoyah George Luchiri	Total Valid Votes	Rejected Ballots
001	MOMBASA COUNTY TOTAL	642,362	161,015	113,700	482	2,104	277,301	3,812
	MOMBASA COUNTY PERCENTAGE		58.07%	41.00%	0.17%	0.76%		
002	KWALE COUNTY TOTAL	328,316	125,541	51,918	413	1,137	179,009	1,359
	KWALE COUNTY PERCENTAGE		70.13%	29.00%	0.23%	0.64%		
003	KILIFI COUNTY TOTAL	588,842	204,536	77,331	1,067	2,552	285,496	3,191
	KILIFI COUNTY PERCENTAGE		71.64%	27.09%	0.37%	0.89%		
004	TANA RIVER COUNTY TOTAL	141,110	51,390	41,505	198	412	93,505	1,068
	TANA RIVER COUNTY PERCENTAGE	54.96%	44.39%	0.21%	0.44%			
005	LAMU COUNTY TOTAL	81,468	26,160	22,876	186	848	50,070	887
	LAMU COUNTY PERCENTAGE		52.25%	45.69%	0.37%	1.69%		
006	TAITA TAVETA COUNTY TOTAL	182,126	81,271	29,148	249	826	111,494	999
	TAITA TAVETA COUNTY PERCENTAGE	72.89%	26.14%	0.22%	0.74%			
007	GARISSA COUNTY TOTAL	201,513	81,376	28,111	77	396	109,960	590
	GARISSA COUNTY PERCENTAGE		74.01%	25.56%	0.07%	0.36%		
008	WAJIR COUNTY TOTAL	207,767	83,486	49,062	217	626	133,391	1,014
	WAJIR COUNTY PERCENTAGE		62.59%	36.78%	0.16%	0.47%		
009	MANDERA COUNTY TOTAL	217,034	106,279	28,351	259	676	135,565	846
	MANDERA COUNTY PERCENTAGE		78.40%	20.91%	0.19%	0.50%		
010	MARSABIT COUNTY TOTAL	166,944	55,675	58,782	144	303	114,904	481
	MARSABIT COUNTY PERCENTAGE		48.45%	51.16%	0.13%	0.26%		
011	ISIOLO COUNTY TOTAL	89,535	26,449	32,302	52	175	58,978	536
	ISIOLO COUNTY PERCENTAGE		44.85%	54.77%	0.09%	0.30%		

No.	County Name	Registered Voters	Odinga Raila	Ruto William Samoei	Waihiga David Mwaure	Wajackoyah George Luchiri	Total Valid Votes	Rejected Ballots
012	MERU COUNTY TOTAL	772,573	103,679	398,946	1,053	2,798	506,476	4,809
	MERU COUNTY PERCENTAGE		20.47%	78.77%	0.21%	0.55%		
013	THARAKA - NITHI COUNTY TOTAL	231,966	15,062	145,081	461	974	161,578	980
	THARAKA - NITHI COUNTY PERCENTAGE	9.32%	89.79%	0.29%	0.60%			
014	EMBU COUNTY TOTAL	334,684	31,209	187,981	523	1,335	221,048	1,899
	EMBU COUNTY PERCENTAGE		14.12%	85.04%	0.24%	0.60%		
015	KITUI COUNTY TOTAL	532,833	235,402	89,419	1,412	2,840	329,073	3,324
	KITUI COUNTY PERCENTAGE		71.53%	27.17%	0.43%	0.86%		
016	MACHAKOS COUNTY TOTAL	687,691	304,809	101,456	1,070	2,903	410,238	3,759
	MACHAKOS COUNTY PERCENTAGE		74.30%	24.73%	0.26%	0.71%		
017	MAKUENI COUNTY TOTAL	479,516	229,213	59,195	575	1,836	290,819	1,908
	MAKUENI COUNTY PERCENTAGE		78.82%	20.35%	0.20%	0.63%		
018	NYANDARUA COUNTY TOTAL	361,217	49,228	189,519	821	1,048	240,616	1,622
	NYANDARUA COUNTY PERCENTAGE	20.46%	78.76%	0.34%	0.44%			
019	NYERI COUNTY TOTAL	482,000	52,052	272,507	982	1,339	326,880	2,271
	NYERI COUNTY PERCENTAGE		15.92%	83.37%	0.30%	0.41%		
020	KIRINYAGA COUNTY TOTAL	376,137	37,909	220,984	640	1,367	260,900	1,823
	KIRINYAGA COUNTY PERCENTAGE		14.53%	84.70%	0.25%	0.52%		
021	MURANG'A COUNTY TOTAL	621,027	73,526	343,349	1,530	1,938	420,343	2,554
	MURANG'A COUNTY PERCENTAGE		17.49%	81.68%	0.36%	0.46%		
022	KIAMBU COUNTY TOTAL	1,275,168	210,580	606,429	3,805	4,377	825,191	5,635
	KIAMBU COUNTY PERCENTAGE		25.52%	73.49%	0.46%	0.53%		
023	TURKANA COUNTY TOTAL	238,554	96,117	46,696	274	445	143,532	1,099
	TURKANA COUNTY PERCENTAGE		66.97%	32.53%	0.19%	0.31%		

No.	County Name	Registered Voters	Odinga Raila	Ruto William Samoei	Waihiga David Mwaure	Wajackoyah George Luchiri	Total Valid Votes	Rejected Ballots
024	WEST POKOT COUNTY TOTAL	220,042	63,092	109,944	194	375	173,705	1,258
	WEST POKOT COUNTY PERCENTAGE	36.32%	63.29%	0.11%	0.22%			
025	SAMBURU COUNTY TOTAL	100,052	41,737	28,329	62	220	70,348	340
	SAMBURU COUNTY PERCENTAGE		59.33%	40.27%	0.09%	0.31%		
026	TRANS NZOIA COUNTY TOTAL	399,230	132,440	116,776	414	883	250,513	2,470
	TRANS NZOIA COUNTY PERCENTAGE	52.87%	46.61%	0.17%	0.35%			
027	UASIN GISHU COUNTY TOTAL	506,317	76,009	272,868	392	594	349,863	2,083
	UASIN GISHU COUNTY PERCENTAGE	21.73%	77.99%	0.11%	0.17%			
028	ELGEYO/MARAKWET COUNTY TOTAL	213,904	4,893	160,033	122	176	165,224	1,537
	ELGEYO/MARAKWET COUNTY PERCENTAGE	2.96%	96.86%	0.07%	0.11%			
029	NANDI COUNTY TOTAL	406,393	26,034	280,813	281	447	307,575	1,492
	NANDI COUNTY PERCENTAGE		8.46%	91.30%	0.09%	0.15%		
030	BARINGO COUNTY TOTAL	281,107	41,227	175,170	220	474	217,091	1,014
	BARINGO COUNTY PERCENTAGE		18.99%	80.69%	0.10%	0.22%		
031	LAIKIPIA COUNTY TOTAL	263,273	48,908	119,142	432	602	169,084	1,336
	LAIKIPIA COUNTY PERCENTAGE		28.93%	70.46%	0.26%	0.36%		
032	NAKURU COUNTY TOTAL	1,055,515	226,052	455,864	1,819	2,435	686,170	5,503
	NAKURU COUNTY PERCENTAGE		32.94%	66.44%	0.27%	0.35%		
033	NAROK COUNTY TOTAL	398,852	159,455	148,310	228	439	308,432	1,597
	NAROK COUNTY PERCENTAGE		51.70%	48.09%	0.07%	0.14%		
034	KAJIADO COUNTY TOTAL	463,389	158,556	148,449	686	933	308,624	1,647
	KAJIADO COUNTY PERCENTAGE		51.38%	48.10%	0.22%	0.30%		
035	KERICHO COUNTY TOTAL	428,126	15,053	318,861	207	395	334,516	1,821
	KERICHO COUNTY PERCENTAGE		4.50%	95.32%	0.06%	0.12%		
036	BOMET COUNTY TOTAL	377,023	13,383	285,428	234	561	299,606	1,545

No.	County Name	Registered Voters	Odinga Raila	Ruto William Samoei	Waihiga David Mwaure	Wajackoyah George Luchiri	Total Valid Votes	Rejected Ballots
	BOMET COUNTY PERCENTAGE		4.47%	95.27%	0.08%	0.19%		
037	KAKAMEGA COUNTY TOTAL	844,709	357,857	141,166	1,237	3,459	503,719	5,562
	KAKAMEGA COUNTY PERCENTAGE		71.04%	28.02%	0.25%	0.69%		
038	VIHIGA COUNTY TOTAL	310,063	114,714	67,633	515	1,471	184,333	2,115
	VIHIGA COUNTY PERCENTAGE		62.23%	36.69%	0.28%	0.80%		
039	BUNGOMA COUNTY TOTAL	646,612	145,280	255,906	1,581	2,384	405,151	5,516
	BUNGOMA COUNTY PERCENTAGE		35.86%	63.16%	0.39%	0.59%		
040	BUSIA COUNTY TOTAL	416,818	226,042	48,801	473	1,414	276,730	2,889
	BUSIA COUNTY PERCENTAGE		81.68%	17.63%	0.17%	0.51%		
041	SIAYA COUNTY TOTAL	533,602	371,092	4,320	208	734	376,354	1,894
	SIAYA COUNTY PERCENTAGE		98.60%	1.15%	0.06%	0.20%		
042	KISUMU COUNTY TOTAL	607,496	419,997	10,011	253	744	431,005	2,572
	KISUMU COUNTY PERCENTAGE		97.45%	2.32%	0.06%	0.17%		
043	HOMA BAY COUNTY TOTAL	551,111	399,784	3,497	122	709	404,112	2,045
	HOMA BAY COUNTY PERCENTAGE		98.93%	0.87%	0.03%	0.18%		
044	MIGORI COUNTY TOTAL	469,053	294,136	52,525	297	815	347,773	1,611
	MIGORI COUNTY PERCENTAGE		84.58%	15.10%	0.09%	0.23%		
045	KISII COUNTY TOTAL	637,111	265,078	135,326	754	1,678	402,836	4,391
	KISII COUNTY PERCENTAGE		65.80%	33.59%	0.19%	0.42%		
046	NYAMIRA COUNTY TOTAL	323,283	129,025	78,356	345	925	208,651	1,997
	NYAMIRA COUNTY PERCENTAGE		61.84%	37.55%	0.17%	0.44%		
047	NAIROBI CITY COUNTY TOTAL	2,416,551	767,395	561,775	4,390	5,807	1,339,367	12,869
	NAIROBI CITY COUNTY PERCENTAGE	57.30%	41.94%	0.33%	0.43%			
	DIASPORA COUNTY TOTAL	10,443	3,727	2,190	31	40	5,988	44
	DIASPORA COUNTY PERCENTAGE		62.24%	36.57%	0.52%	0.67%		

No.	County Name	Registered Voters	Odinga Raila	Ruto William Samoei	Waihiga David Mwaure	Wajackoyah George Luchiri	Total Valid Votes	Rejected Ballots
	NATIONAL TOTAL	22,120,458	6,942,930	7,176,141	31,987	61,969	14,213,137	113,614
	NATIONAL PERCENTAGE		48.85%	50.49%	0.23%	0.44%		

Aggregate Results

	Name of Candidate	Valid Votes in Figures	Valid Votes in Words	Percentage of Votes Cast	Number of counties the candidates has attained at least 25% of Total Valid Votes Cast
1	ODINGA RAILA	**6,942,930**	SIX MILLION NINE HUNDRED AND FOURTY TWO THOUSAND NINE HUNDRED AND THIRTY	**48.85%**	**34**
2	RUTO WILLIAM SAMOEI	**7,176,141**	SEVEN MILLION ONE HUNDRED AND SEVENTY SIX THOUSAND ONE HUNDRED AND FOURTY ONE	**50.49%**	**39**
3	WAIHIGA DAVID MWAURE	**31,987**	THIRTY ONE THOUSAND NINE HUNDRED AND EIGHTY SEVEN	**0.23%**	**0**
4	WAJACKOYAH GEORGE LUCHIRI	**61,969**	SIXTY ONE THOUSAND NINE HUNDRED AND SIXTY NINE	**0.44%**	**0**

Commission Chairperson:	**W. W. CHEBUKATI**
Signature:	
Date:	**15TH AUGUST, 2022**