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INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

Independent Electoral and Boundaries Commission

ANNUAL REPORT
2018 - 2019



YOUR VOTE. YOUR FUTURE

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INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

His Excellency, The President, Uhuru Kenyatta,

President and Commander in Chief of Kenya Defence Forces of the Republic of Kenya

I have the pleasure in presenting the Annual Report of the Independent Electoral and Boundaries Commission (IEBC) for the year ending 30 June, 2019.

This report has been prepared for purposes of:

i) 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 annually to the President and Parliament, an annual report containing functions, performance on its activities, affairs and the financial statements.

ii) Section 81 (1) (2) of the Public Finance Management Act, 2012.

In compliance with these statutory requirements, I hereby submit to you the attached report and unaudited financial statements for the financial year ended 30th June, 2019.

W. W. Chebukati
Chairperson

Date: 30th September, 2019

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

The Honourable Justin Muturi

Speaker of the National Assembly

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W. W. Chebukati
Chairperson

Date: 30th September, 2019

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

The Honourable Kenneth Lusaka
Speaker of the Senate

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W. W. Chebukati
Chairperson

Date: 30th September 2019.

List of Acronyms and Abbreviations

AGC	Annual General Conference
ASK	Agricultural Society of Kenya
AU	African Union
AVEW	Annual voter education week
BRIDGE	Building Resources in Democracy, Governance and Elections
BVR	Biometric Voter Registration
CAW	County Assembly Ward
CCIOS	Congress of Constitutional Commissions and Independent Offices.
CEC	Constituency Election Coordinator
CEM	County Election Manager
CEO	Chief Executive Officer
CID	Criminal Investigation Department
CSR	Cooperate social response
CJPC	Catholic Justice and Peace Commission
CVR	Continuous Voter Registration
DCI	Directorate of Criminal Investigation
DRC	Dispute Resolution Committee
EVP	Election Visitor Programme
FAQ	Frequently Asked Questions
FPE	Fresh Presidential Election
ICT	Information Communication and Technology
IEBC	Independent Electoral and Boundaries Commission
IPSAS	International Public Sector Accounting Standard
JLAC	Justice and Legal Accounts Committee
JSC	Judicial Service Commission
KEAP	Kenya Electoral Assistance Program
KIEMS	Kenya Integrated Election Management System
KNBS	Kenya National Bureau of Statistics
KNEC	Kenya National Examination Council
KPMG	Klynveld Peat Marwick Goerdeler
KSG	Kenya School of Governance
LAN	Local Area Network
LSK	Law Society of Kenya
MCSK	Music Cooperate Society of Kenya
NRB	National Registration Bureau
NCIC	National Cohesion and Integration Commission
NDI	Nation Democratic Institute
ODPP	Office of the Director of Public Prosecution

ORPP	Office of the Registar of Political Parties
PAC	Parliamentary Accounts Committee
PEE	Post Election Evaluation
PPLC	Political Parties Liason Committee
RPIT	Referendum Project Implementation Team
RTS	Result Transmission System
SACCO	Savings and Credit Co-Operative
SADC	Southern African Development Community
USICES	United States International Centre for Electoral support
UNDPK	United Nation Development Programme Kenya
UNDP	United Nation Development Programme
UCPAK	Universities and Colleges Students' Peace Association of Kenya
WAN	Wide Area Network
YCC	Youth Coordinating Committee

About this Report

This report outlines the performance of the Independent Electoral and Boundaries Commission (IEBC) for the financial year ending 30th June 2019. It informs Kenyans – including Members of Parliament, Political Parties, Candidates, Interest Groups, Government Departments and Agencies, Development Partners, Media and all Electoral Stakeholders about IEBC activities and services. The report also describes the IEBC's performance against its outcome, programs, deliverables and key performance indicators in the Portfolio Budget Statements for the financial year 2018–2019.

The report is prepared in line with the requirements of Article 254 of the Constitution of Kenya, 2010, the *Public Finance Management Act, 2012* and the *Independent Electoral and Boundaries Commission Act, 2011.*

The Report has five Sections:

1. **Year in Review**– a summary of key developments and trends by the Electoral Commission.

2. **About IEBC** – Our role, values and principles, structure, outcome and programs.

3. **Performance Report and Achievements**– work and achievements for each IEBC program with key performance indicators.

4. **Financial Reporting**– financial performance for 2018–2019, includes unaudited financial statements.

These Sections are supported by:

- Annexes
- 'Sportlight' sections throughout the report highlighting particular developments, activities and outcomes.

A PDF version is also available on the IEBC website.
https://www.iebc.or.ke/resources/?Publications.

SECTION 1: YEAR IN REVIEW

The IEBC launched the Post-Election Evaluation report for the August 2017 General election and the 26th Fresh Presidential Election which afforded the EMB and stakeholders in the electoral process an opportunity to examine the experiences of voters, candidates, election officials and Political Parties.

In this Section

- Chairman's Foreword
- The Commission Secretarys' Overview
- IEBC Highlights 2018-2019

Foreword



I am pleased to present to the Nation the 2018/2019 Annual Report of the Independent Electoral and Boundaries Commission.

The year under review marked the conclusion of the 2017 electoral cycle where the Commission carried out a number of post-election activities, key among them being post-election evaluation and launch of the resultant report. It is a celebrated adage that an institution that doesn't evaluate its performance loses an opportunity to learn and identify gaps in its processes. Consequently, the Commission commenced the review of the 2015-2020 Strategic Plan in order to realign its mission, vision, goals and priorities, based on the lessons learnt from the post-election evaluation report. In addition, the Commission successfully conducted nine (9) by-elections that were occasioned by various election petitions and death.

Furthermore, the Commission embarked on the prerequisite activities in the pre-election phase including legal reforms. Towards this end, and in a bid to address some of the gaps identified in the legal framework, the Commission drafted and submitted the following bills to Parliament;

i. Draft Referendum Bill 2019
ii. Draft proposed Procedures for the delimitation of boundaries
iii. Amendment Bill to the IEBC Act, 2011.
iv. Draft Election campaign financing Amendment Bill 2019

Moreover, the Commission commenced preparations for the review of constituencies and wards in cognisance of Article 88 (4)(C) and 89(2) of the Constitution of Kenya that provide for the review of names and boundaries of constituencies at an interval of not less than 8 years and not more than 12 years.

As part of its Corporate Social Responsibility (CSR), the Commission conducted 41 elections for schools and Tertiary Institutions. This was meant to nurture and instil the culture of democratic elections in the citizenry right from the tender and youthful stage. In addition, the Commission conducted elections for the Judges and Magistrates representative to the Judicial Service Commission (JSC), the Law Society of Kenya (LSK) Male Representative and the Kenya Red Cross Society.

In the year under review, promoters of Punguza Mizigo Referendum Initiative presented to the Commission a proposed Constitution of Kenya Amendment Bill, 2019. The Commission verified the details of the supporters and confirmed that the initiative was supported by 1,222,541 registered voters before submitting the Bill to the County Assemblies for consideration.

In order to meet the Constitutional requirement as per Article 88 (4)(a) of the Constitution, the Commission commenced Continuous Voter Registration (CVR) in all the 290 Constituencies form August 2018 to date to provide an opportunity to the youths who turn 18 years and acquire their National Identity cards and other eligible citizens to register as voters. Similarly, to meet the provisions

of Article 88(4)(g) the Commission conducted an Annual Voter Education Week (AVEW) in all the 47 Counties and 290 Constituencies to sensitize the public on their rights and responsibilities in the electoral process.

To reposition the Commission for the effective and efficient delivery of electoral services, the Commission enhanced its human resource capacity by filling the vacant positions of the Director Human Resource and Administration and the Director Supply Chain Management. However, recruitment for the other vacant positions has encountered delays occasioned by, *inter alia*, on-going court litigation.

It is acknowledged the world over that the conduct of elections bears inherent risks. In recognition of this, the Commission developed and implemented a Risk Management Framework and trained its staff on risk management.

In addition, the Commission continued to enhance the use of ICT in its internal business operations and the electoral process. However, it faces various challenges related to ICT. Key among them is inadequate budgetary allocation for maintenance of ICT equipment and software hence making re-use of these election technologies untenable. This in turn increases the cost of elections as the reuse of such technology is not guaranteed.

Similarly, the Commission is also unable to undertake mandatory legal activities such as the Audit of election technologies. Additionally, due to the unique nature of election technologies, the Commission faces challenges in the implementation of the National Treasury Circular No. 8 of 2018 titled "Guidelines for The Preparation of the Medium Term Budget for The Period 2019/20 – 2021/22" requiring that all ICT equipment and services be procured centrally through the Ministry of ICT. Implementation of the said guidelines will greatly undermine the independence of the Commission and credibility of elections.

The IEBC, as an institution committed to continuous learning, interacted with other EMBs and relevant institutions to benchmark on best practices in electoral management. During the year under review, the Commission participated in local and international liaisons, benchmarking visits and Election Observation Missions. The Commission also accredited 608 Election Observers for the nine by-elections conducted in the year under review and seven Observers for the verification of the Punguza Mizigo Referendum Initiative Supporters.

The Commission continues to work with relevant electoral stakeholders to ensure public participation and inspire trust. In this regard, the Commission established partnerships and collaboration with the Council of Governors (CoG), Uraia Trust, Handicap International, Office of Registrar of Political Parties, Catholic Justice and Peace Committee, United Nations Development Programme, UN Women, Kenya School of Government, Ministry of Education, Law Society of Kenya and Maendeleo ya Wanawake that culminated into signing of five Memorandum of Understanding.

The greatest challenge faced by the Commission and election Management in Kenya is the lack of financial autonomy as a result of delay in operationalization of the IEBC Fund as envisaged in Section 18 of the IEBC Act. The Commission has not received sufficient funds to fully fund its Constitutional mandate. This has impeded the implementation of key approved Commission priorities such as: restructuring of the Commission for improved governance; acquisition of Commission's own building

for the headquarters (Uchaguzi Center); conduct of various legally required activities such as Audit of election technology and continuous voter registration; and maintenance of election technology for reuse.

In addition, the Commission urgently requires a sum of Kshs. 4, 330, 423, 876/- to pay audited pending bills, as at 30th June 2019, which pose a serious risk in delivery of its mandate as relates to conduct of Elections and Referenda.

Looking forward, the Commission calls upon Parliament and National Treasury to facilitate the operationalisation of the Independent Electoral and Boundaries Commission fund to guarantee financial autonomy of the IEBC, In the meantime, the Commission will continue to engage with the National Treasury and development partners to bridge the budgetary gaps in order to sustain the implementation of its Constitutional mandate.

In the same vein, the Commission urges Parliament and National Treasury to timely provide sufficient budgetary allocation to enable the Commission procure goods and services for the 2022 General Elections.

Furthermore, the Commission calls upon the National Assembly to fast-track the enactment of the proposed law amendments and bills in order to afford ample time for preparation of elections.

In conclusion, I wish to recognize and appreciate the support received from various institutions including National and County Governments, Parliament, Political Parties, Civil Society Organizations, Development Partners and the Public in general.

Finally, I must commend the efforts of the IEBC Secretariat who continue to work tirelessly towards making Kenya a stronger democracy.



W. W. Chebukati

Chairperson, Independent Electoral and Boundaries Commission

The Commission Secretary's Overview



After the successfully conducting the 2017 General Election and the Fresh Presidential Election (FPE), the Commission took time to undertake an evaluation of its processes and systems with an aim of improving the electoral service delivery in future. The overriding theme of the 2017 General Election and Fresh presidential election post election evaluation was "moving Kenya towards a stronger democracy" and that's what the Commission is determined to achieve.

As election managers, we appreciate that the world-over, proper management of Elections is the cornerstone upon which political stability is secured and growth in all other sectors of the economy sprout. The recent Kenyan electoral history evinces this as ever true: minded of this, we are obliged to continue improving the quality of election management in Kenya.

In the words of Winston Churchill, *"success is not final, failure is not fatal, it is the courage to continue that counts"*. As we continue to discharge our constitutional mandate and undertake various Commission programmes set out in the electoral cycle we recognize the centrality of our stakeholders in our success. We must safeguard our independence as a Commission characterized by our fidelity to the constitution and our adherence to the rule of law as we strive to move our democracy to greater heights.

As we focus our attention to Institutional strengthening and the enormous tasks ahead, we will engage in objective review of our electoral systems, consider legal reform proposals and network with other EMBs around the globe to benchmark, share experiences and lessons learnt with the aim of improving on how we do our business. Objective review and evaluation of our systems and procedures will inform decisions on institutional reforms in our business processes, staff capacity and financial management with emphasis on performance management culture.

To achieve our strategic outcomes of satisfied stakeholders, delighted customers, effective and efficient processes and motivated workforce, it is imperative that we relook at our strategic plan, our vision and mission, what we believe in, what we want to be and our ultimate game plan. We must

cultivate the culture of transparency and integrity. Transparency increases public trust and confidence in the Commission's staff and operations and thus protects the Commission.

The year under review is the immediate year after the conduct and management of the last General election and therefore it was a reflective year with most of our efforts geared towards analysis and planning. The next three years will see the Commission concretize its plans and put in place a framework for the conduct and management of the 2022 General Election.

I welcome you to read this 2018-2019 annual report that enumerates what the Commission has achieved in the year under review, further we have outlined some of the challenges that impeded our full realization of our set out objective. The Commission is working with relevant stakeholders with an aim of finding amicable yet lasting solutions to ensure seamless discharge of our constitutional mandate.



Marjan Hussein Marjan

Ag. Commission Secretary/ CEO

SECTION 2

ABOUT THE COMMISSION



In this section

- About the Independent Electoral and Boundaries Commission
- Values and Principles
- Programs and Outcomes
- Organisational Structure
- Leadership
- Guiding Legislation

The Commission

The Independent Electoral and Boundaries Commission is a Constitutional body established under Article 88 of the Constitution of Kenya, 2010; and a body corporate pursuant to Article 253 of the Constitution of Kenya, 2010.

Our Mandate

The Commission is mandated under 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 legislation required by Article 82 (1) (b) of the Constitution relating to nomination of candidates by parties.

The Legal Framework

Other than the Constitution of Kenya, the major legislative provisions under which the IEBC derives its core business processes, purpose, values and leadership capabilities and conducts its activities are as shown in Table 1.

Table 1: The Legislative Framework

Legislative Instrument	Functions of the Legislative Instrument
The Constitution of Kenya, 2010	The Constitution is the supreme law of the Republic and binds all persons and all State organs at both levels of government.
The Independent Electoral and Boundaries Commission Act, 2011	i) Provides for the operations, powers, responsibilities and functions of the Commission to supervise referenda and elections to any elective body or office established by the Constitution or any other Act of Parliament. ii) Maintaining and updating the register of voters iii) Promoting public awareness of electoral and parliamentary matters through information and education programs iv) Providing international electoral assistance v) Conducting Boundary delimitation and review of wards vi) Conducting and promoting research into electoral matters and other matters that relate to IEBC functions
Elections Act, 2011	The Act stipulates the procedures to be followed during elections including registration of voters, rules and regulation on nomination of candidates for elections and referendum process, it provides for the code of conduct for election officials, political parties and dispute resolution among other provisions.
Political Parties Act, 2011	The Act established under Article 91 and 92 of the Constitution of Kenya by and large describes; i) The formation of Political parties, ii) Requirements of Political Parties, iii) Registration, iv) Deregistration, v) Rights and privileges of Political Parties, vi) Funding of Political Parties, and vii) Offences. The Act establishes the Political Parties Disputes Tribunal (PPDT) to determine disputes emanating from Political Parties. The Act also establishes the Office of the Registrar of Political Parties (RPP) as a state office as prescribed in Article 260 of the Constitution among others.
Election Campaign Financing Act, 2013	The purpose of this law is to among other things, promote good governance and a sustainable democratic political system, raise awareness and promote transparency in political party financing, reduce inequality of political parties during elections and to provide an even playing field for all political parties, safeguarding against the use of illegal resources to promote interests of candidate or political parties in party nominations and elections and make political parties accountable to their members.
Election Offences Act, 2016	The Act provides for election offences and the punishments. They include among others. It prescribes: i. Offences touching on the register of voters ii. Offences relating to voting iii. Offences by members and staff of the Commission iv. Bribery

Legislative Instrument	Functions of the Legislative Instrument
	v. Unlawful expenditure and vi. Maintenance of secrecy at elections. It also prescribes who are liable and who has the authority to prosecute the offences under the Act.
The Election (General) Regulations, 2012	Section 109 of the Elections Act, 2011 empowers the Commission to make regulations for the better carrying out of its mandate. To date, the Commission is guided by the following seven regulations; i. Elections (Registration of Voters) Regulations, 2012. ii. Elections (General) Regulations, 2012. iii. Elections (Technology) Regulations, 2017. iv. Elections (Party Primaries and Party Lists) Regulations, 2017. v. Elections (Voter Education) Regulations, 2017. vi. Rules of Procedure on Settlement of Disputes Regulations, 2017. vii. Guidelines on the Nomination of Candidates, 2017.
The Public Finance Management Act, 2012	An Act of Parliament to provide for the effective management of public finances by the National and County Governments including Constitutional independent bodies.
Freedom of Information Act, 2012	The Act gives effect to Article 35 of the Constitution; to confer on the Commission on Administrative Justice the oversight and enforcement functions and powers.
Public Service Commission Act, 2012.	An Act of Parliament to make further provisions as to the functions and powers, and the administration of the Public Service Commission established under Article 233 of the Constitution; the qualifications and procedures for the appointment of the Chairperson, Members and Secretary of the Commission.
Public Service Officers Act, 2003	An Act of Parliament to advance the ethics of public officers by providing for a Code of Conduct and Ethics for public officers and requiring financial declarations from certain public officers and to provide for connected purposes.
Leadership, Ethics and Integrity Act, 2012.	The Act gives effect to, and establish procedures and mechanisms for the effective administration of Chapter Six of the Constitution.
Public Procurement and Asset Disposal Act, 2015.	An Act of Parliament that gives effect to Article 227 of the Constitution, by providing procedures for efficient public procurement and for assets disposal by public entities.
District and Provinces Act, 1992.	An Act of Parliament to prescribe the districts and provinces into which Kenya is divided. It guides the Commission in the process of reviewing electoral boundaries for Constituencies and Wards.
The County Government Act, 2012.	The Act gives effect to Chapter Eleven of the Constitution; to provide for county governments' powers, functions and responsibilities to deliver services.

Our Values

To enable the Commission serve the needs of stakeholders, including the electorate, Political Parties, the Media, permanent and temporary staff, the Commission subscribes to the following values:

i. **Respect for the rule of law**: conducting our affairs within the law.
ii. **Independence:** conducting our affairs free from undue influence.
iii. **Integrity**: conducting our affairs with utmost honesty.
iv. **Teamwork**: undertaking to work collaboratively as colleagues to achieve the Commission's goals.
v. **Innovativeness**: committed to transforming the electoral process to meet and exceed the expectations of Kenyans.

Service Charter

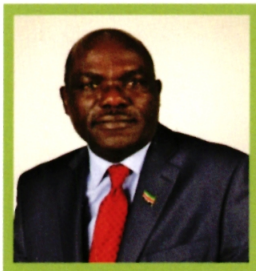
The Commission's Service Charter provides the public with an explanation of IEBC services, how they are provided and the standards of service provided. As a key corporate document the Service Charter also guides IEBC staff in their interactions with the public.

Organization

Following the amendments to the IEBC Act, 2011, the Commission consists 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 full time basis for a single term of six years. The principal role of the Commission is to formulate policy and strategy of the Commission and oversight to the Secretariat.

The Commission competitively recruits and appoints the Commission Secretary/CEO as Secretary to the Commission and Head of the Secretariat. The CEO is also the Commission's Accounting Officer appointed by the National Treasury. Assisting the CEO are two Deputy Commission Secretaries; one in charge of Support Services and the other Operations.

Members of the Commission



Chairperson: Mr. Wafula W. Chebukati

Date of Birth: 22nd December, 1961

Key Qualifications

- Master of Business Administration from Jomo Kenyatta University of Agriculture and Technology.
- Bachelor of Law Degree from the University of Nairobi.
- Post Graduate Diploma from the Kenya School of Law.

Experience

- Over 30 years' experience in legal practice specializing in litigation and dispute resolution, conveyancing, labour laws, company mergers and acquisitions, Maritime and treaties
- Works on a full time basis as a chairperson of the Commission.
- Chairs the Legal Affairs and Compliance Committee, the Dispute Resolution Committee and the Electoral Code of Conduct Committee.



Commissioner: Mr. Boya Molu

Date of Birth: 5th November 1978

Key Qualifications:

- Master in Business Administration (HR Management Option), Periyar University, India.
- Bachelor of Business Administration from Karnatak University, India.
- Higher National Diploma in Human Resources Management (KNEC), IHRM Kenya.

Experience:

- Has over 13 years' experience in Human Resource Management and administration mainly in public sector.
- Prior to joining the Commission Mr. Molu served in various capacities at the Central Bank of Kenya (CBK) and the Judiciary in Human Resource and Administration Directorate.



Commissioner: Prof. Abdi Yakub Guliye

Date of Birth: 25th November, 1962
Key Qualifications:

- PhD in Animal Nutrition from Rowett Research Institute/ University of Aberdeen, Scotland, UK
- Master of Science in Animal Production from University of Aberdeen, Scotland, UK
- Bachelor of Science in Animal Production from Egerton University.

Experience:

- Prof. Guliye has over 25 years of university teaching experience, of which in the last 7 years he had additional administrative/ managerial roles. He also served in various Boards of Institutions/Organizations, having chaired committees such as Audit and Risk Management as well as Finance.
- He Chairs Research, Technology and Strategy Committee and is also a member of the Audit Risk and Compliance Committee.

The IEBC Secretariat

The IEBC Secretariat is structured under the following nine Directorates:

i) Voter Education, Partnerships and Communication.
ii) Voter Registration and Electoral Operations.
iii) Finance.
iv) Information Communication and Technology.
v) Legal and Public Affairs.
vi) Research, Boundaries and Development.
vii) Human Resource and Administration.
viii) Audit, Risk and Compliance.
ix) Supply Chain Management.

The Commission operates under a three-tier structure; the Head Office in Nairobi, 47 County Offices and 290 Constituency Offices across the country. (See Figure 1 on IEBC Organizational Structure). The Directors are assisted by Managers and other staff; and are responsible for the design and development of the Commission's programmes. County offices headed by County Elections Managers (CEMs) are responsible for implementation of programmes and activities at the County level while the Constituency Election Coordinators (CECs) are responsible for the Commission's programme and activities at the Constituency level. Both County and Constituency offices have other staff. See Figure 2 on the County offices of the Commission.

THE IEBC MANAGEMENT TEAM



Name: Marjan H. Marjan

Ag. CEO/Commission Secretary

Profession/Qualifications:

- MBA in Strategic Management - University of Nairobi (UoN).
- BCom (Accounting Option) - (UoN).
- Certified Public Accountant (CPA-K).
- Certified Information Systems Auditor (CISA).
- Certified Internal Auditor (CIA).
- Certification in Control Self-Assessment (CCSA)
- Certified Quality Assessor (CQA)
- Practicing Member of ICPAK in good standing.
- Member of Information Systems Audit & Control Association (ISACA)
- Member of Institute Internal Auditor (IIA)



Name: Obadiah Keitany

Director Finance

Profession/Qualifications:

- MBA Finance – University of Nairobi (UoN).
- BCom Insurance (UoN)
- Certified Public Accountant (CPA-K).
- Certified Internal Auditor (CIA).
- Certified Information Systems Auditor (CISA).
- Certified Public Secretary (CPS-K).
- Certified Quality Assessor (CQA).
- Post Graduate Diploma in Corporate Governance (KCA).
- Member of ICPAK in good standing.
- Member of Information Systems Audit & Control Association (ISACA).
- Member of Institute of Internal Auditors (IIA).
- Member of Institute of Certified Secretaries of Kenya.



Name: : Osman H. Ibrahim

Director Audit Risk and Compliance

Profession/Qualifications:

- Masters in Business Administration in Finance (MBA)
- Bachelor of Commerce from the University of Nairobi.
- Certified Public Accountant.
- Member of ICPAK in good standing.



Name: : Chrispine Owiye

Ag. Director Legal and Public Affairs.

Profession/Qualifications:

- Masters of Laws in Law Governance and Democracy (UoN)
- Post Graduate Diploma in Legal Education (Kenya School of Law)
- Bachelor in Law degree from Moi University.
- Certificate in Prosecution (CID Training School)
- Member of the Law Society of Kenya.



Name: Decimah M'mayi

Director Research & Development

Profession/Qualifications:

- Bachelor Degree in Economics and Geography from the University of Nairobi.



Name: Immaculate Kassait

Director Voter Education

Profession/Qualifications:

- Executive MBA - United States International University (USIU).
- Post Graduate Diploma in Law from Kenya School of Law.
- Bachelor in Law degree from the Makerere University.



Name: Rasi Masudi

Director Voter Registration and Electoral Operations

Profession/Qualifications:

- Executive MBA.
- Bachelor of Science in Agricultural Economics.
- Diploma in Farm Management.



Name: Harley Kisyula Mutisya

Director Supply Chain Management

Profession/Qualifications:

- MBA from University of Nairobi.
- Bachelor's Degree in Supply Chain Management
- Diploma in Logistical Management from Cerford Institute.
- Certified Procurement and Supply Professional (CPSP-K)
- Chartered Associate (ACIArb)



Name: James Muhati

Director ICT

Profession/Qualifications:

- MSc in Information Systems - University of Nairobi (UoN).
- BSc (Mathematics & Computer Science) - Kenyatta University.
- Post Graduate Diploma in Computer Science – (UoN)
- Executive Development Program (EDP) – Gordon Institute of Business Studies (GIBBS), South Africa.
- Member of Information Systems Audit & Control Association
- Member of Computer Society of Kenya.



Name: Mohammed O. Hassan
Ag. Director Human Resource & Administration
Profession/Qualifications:

- Master in Business Administration –United Kingdom.
- Bachelor's Degree in Management
- Post Graduate Diploma in Public Administration.

Figure 1: Organization Structure

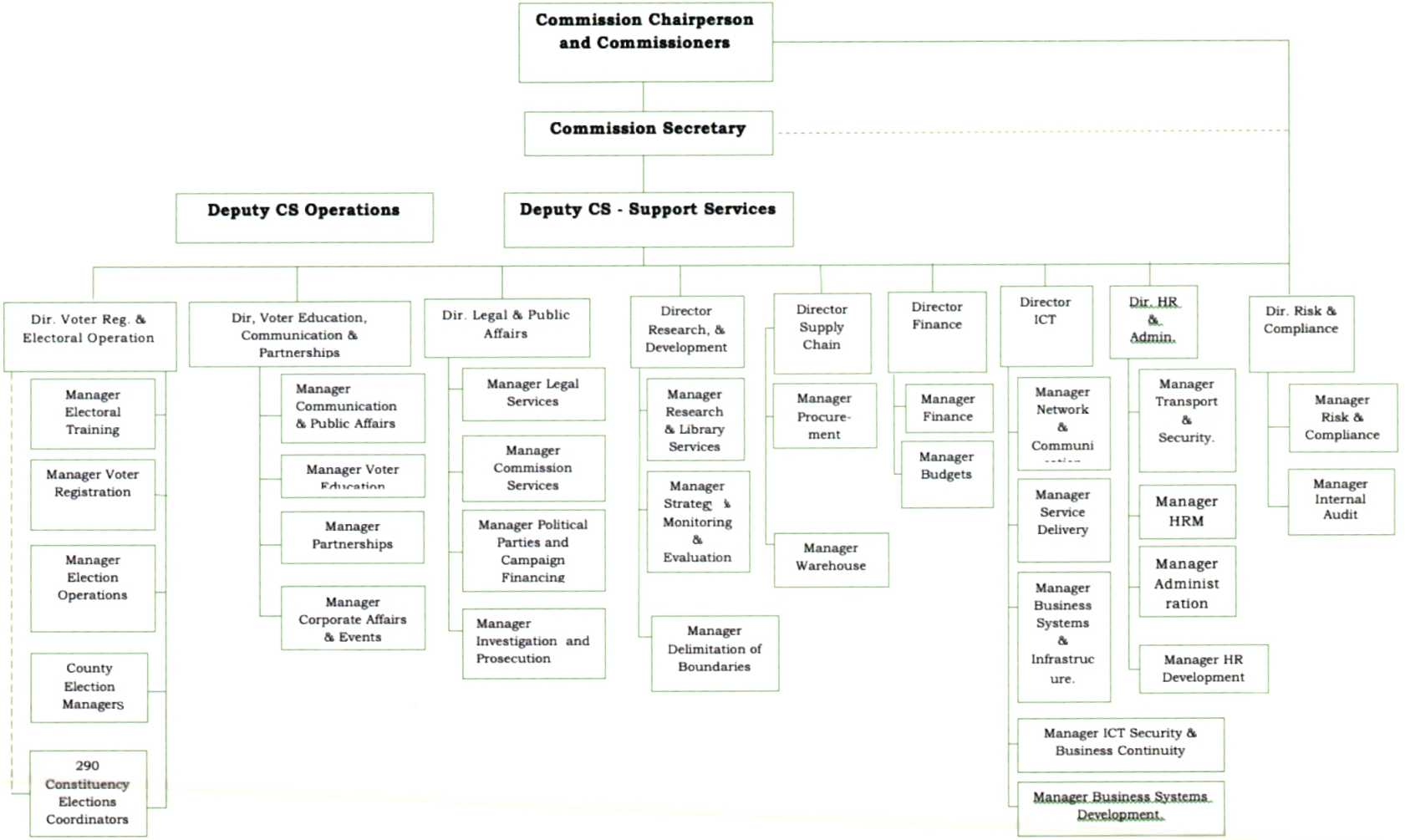


Figure 2: IEBC County Administrative Arrangement



The Commission's Committees

The IEBC's governance structure is based on eight Commission Committees that are responsible for decision on policy issues for further approval by Plenary. The Commission Committees are chaired by Commissioners with exception of the Audit and Risk Committee and relevant Directors in attendance. The Commission's committees are as shown in Table 2. In the year under review, the Commission held 23 management Meetings and 15 Plenary meetings.

Table 1: Commission Committees

S/No.	Committee	Function	Chairperson
1	Human Resource, Administration, Finance and Procurement Committee	• Provides policy and oversight on finance management and procurement planning. • Provides policy and oversight on human resource management, training and development, facilities and general administration.	Commissioner Boya Molu
2	Operations, ICT, ETOC, Research and Voter Education Committee	• Provides policy and oversight on election operations planning, boundary delimitation and risk monitoring and compliance. • Provides policy and oversight on the formulation and integration of ICT in the management of elections and research and planning. • Provides policy and oversight on voter and civic education programmes, stakeholder engagement and media.	Commissioner Prof Abdi Yakub Guliye
3	Legal Affairs and Compliance	• A statutory Committee pursuant to Article 88 (4) (e) of the Constitution of Kenya, 2010. Oversees settlement of disputes relating to or arising from nominations, electoral code of conduct, campaign finance and code of ethics compliance. • It also provides policy and oversight on legal reforms, implementation of regulations and corporate governance.	Chairperson Wafula Chebukati
4	Audit, Risk and Compliance	• Provides policy oversight as per statutory obligation in accordance with the Public Finance Management Act, 2012.	Regina Karauri

The IEBC Strategic Plan 2015 -2020

The IEBC's Strategic Plan 2015–2020, provides focus for the Commission's work. The Strategic Plan is supported by corporate and business planning documents that address specific operational or functional requirements as shown in the framework depicted in Figure 3.

Figure 3: Planning, Operating and Reporting Framework

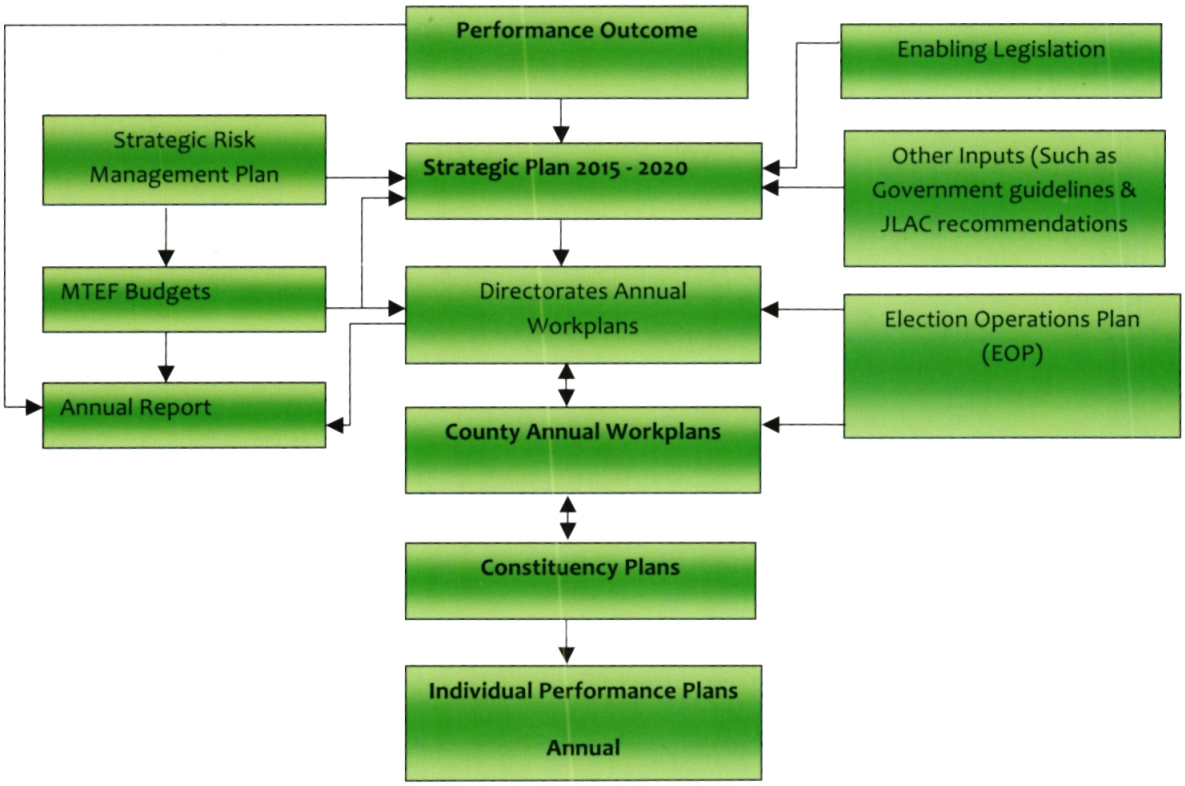
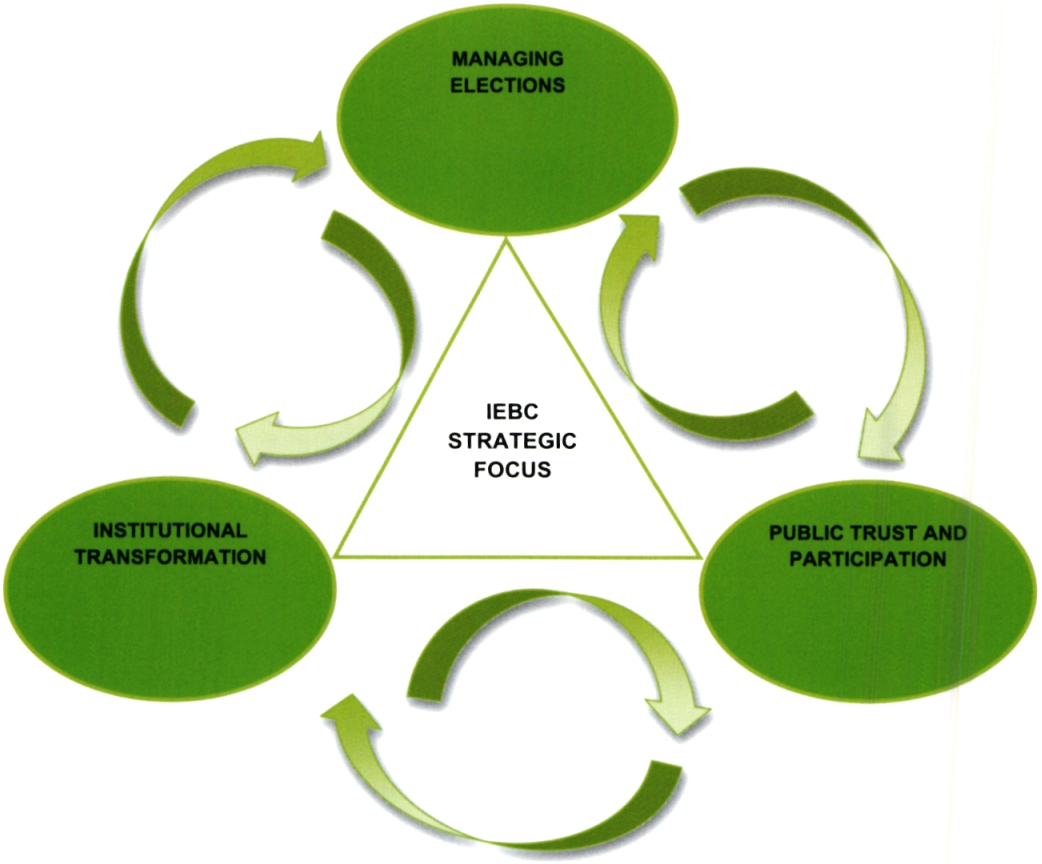


Figure 4: Strategic Pillars



Strategic Outcomes – Oriented Goals

The Commission endeavors to achieve the following strategic outcomes:

i. Conducting elections that are efficient, effective and credible
ii. Repositioning the IEBC for efficient and effective delivery of electoral services
iii. Fostering the trust and participation of stakeholders in the electoral process.

Structure of the IEBC Programmes

The IEBC has three outcomes:

Outcome 1: Elections that are efficient, effective and credible.
Outcome 2: A respected corporate brand in the provision of electoral services.
Outcome 3: Improved public confidence and participation in the electoral process.
These outcomes are delivered through the three programmes:

Programme 1. Managing Elections	Programme 2. Institutional Transformation	Programme 3. Trust and Participation
Objectives	**Objectives**	**Objectives**
To conduct elections that are efficient, effective and credible.	To re-position the IEBC for efficient and effective delivery of electoral services	To foster trust and participation of stakeholders in the electoral process.
Deliverables	**Deliverables**	**Deliverables**
1.1 An enabling electoral legal framework. 1.2 Compliance with electoral laws. 1.3 Enhanced voting experience and compliance. 1.4 Increased number of registered voters. 1.5 A comprehensive, accurate and updated Register of Voters. 1.6 Equity in representation in Parliament and County Assembly levels.	2.1 A professional, competent and efficient workforce. 2.2 Improved accountability and corporate image of the Commission. 2.3 Increased efficiency and productivity. 2.4 A congenial work environment. 2.5 Improved quality of decisions made by IEBC. 2.6 Predictable, stable and optimally utilized financial resources.	3.1 Enhanced participation by citizens including special groups in the electoral process. 3.2 Supportive, accountable and compliant Political Parties and Candidates. 3.3 Consistent and long-term multi-stakeholder support to the electoral process.

SECTION 3: PERFORMANCE INFORMATION BY PROGRAMME

Independent Electoral and Boundaries Commission

HIGHLIGHTS 2018 2019

9 By-Elections Conducted

Average voter turnout in by-elections **49.3%**

47 Annual Voter Education Week Forums held

ASK Shows **4**

608 Accredited Election Observers

Voter education support materials developed **23**

704,79 Social media Followers

STRATEGIC PILLAR 1: MANAGING ELECTIONS

Strategic Pillar 1 supports the achievement of strategic outcome oriented goals on the conduct of elections that are efficient, effective and credible using sustainable systems, people and processes. Activities include strengthening the electoral legal framework, implementing electoral operations in accordance with the law, registering eligible Kenyan citizens and maintenance of a comprehensive, accurate and an updated Register of Voters and enhancing compliance with the constitutional provisions such as equity in representation in National Assembly, Senate and County Governments.

Result # 1: An Enabling Legal Framework for the Effective Management of the Electoral Process Established

Performance Indicator	Actual Achievement 2017/18	Planned Target 2018/19	Actual Achievement 2018/2019	Remarks
Gaps identified in the electoral legal framework eliminated.	Stakeholder engagement pursued with the National Assembly on amendments to the Elections Act, 2011.	Develop a Comprehensive matrix of proposals on the electoral reform agenda	Developed the following draft documents - Draft Referendum Bill 2019 submitted to Parliament - Draft proposed Procedures for the delimitation of boundaries - Amendment Bill to the IEBC Act, 2011. - Draft Election campaign financing ammendement bill 2019 - Draft Election Campaign Financing Regulation Bill 2019	
	Draft Referendum law and regulations developed.	To submit the draft Referendum Regulations to the National Assembly for enactment.	Submission of Draft Referendum Regulations in progress.	The Draft Regulation is pending the enactment of Referendum Act.
	Developed draft Election Campaign Financing Regulations Bill, 2016.	To submit draft Election Campaign Financing Regulations Bill, 2016 to the National Assembly for enactment.	Proposed Regulations adopted by Commission and presented to JLAC for approval	Suspension of the Act left gap on implementation and monitoring of the electoral campaign financing.
	Guidelines developed and Nomination Rules in place.	Enforcement of guidelines and nomination rules	Conducted sensitization workshops for Political party agents and/or representatives to ensure compliance during by-elections.	
	Undertook review through consultations and workshops. Effective allocation seats in line with the	- Promotion of political equality through enactment of laws. - Increased inclusive political	Publication of laws. Effected nine re-allocation of Special Seats	Process is ongoing.

Performance Indicator	Actual Achievement 2017/18	Planned Target 2018/19	Actual Achievement 2018/2019	Remarks
	Party Lists during the life of Parliament.	participation including women, youth, marginalized and minority. - Enhance the citizens' political efficacy as part of promoting active citizen participation in political processes. - Increased participation in political parties. - Promotion and participation in competitive elections		
Increased compliance with the law	The Commission heard and determined 350 disputes arising from Commission nominations during run up to the 2017 General Election.	100% of complaints filed and adjudicated through the Dispute Resolution Committee (DRC) effectively concluded within timelines set by law.	No complaint was filed hence no dispute for adjudication	
	71 Reported cases of violation of the electoral code of conduct investigated and concluded. The Commission fined offenders a total of Ksh. 7,000,000/=.	100% of complaints filed and adjudicated through the Code of Conduct Enforcement Committee	One reported case of violation of the electoral Code of Conduct investigated and the offender fined Kshs 300,000/=.	
			The Commission investigated an allegation levied against the appointed Deputy Returning Officer Wajir West Constituency By-election, which allegation was found to be frivolous.	

Investigation and Prosecution of Cases in Courts

In the year under review, the Commission monitored and investigated allegations on election malpractices in Nyando, Muhoroni, Lugari, Emuhaya, Vihiga and Embakasi West Constituencies. The Commission collaborated with the office of the Directorate of Criminal Investigations (DCI) to conclude the investigations. DCI is mandated to recommend criminal matters to Office of the Director of Public Prosecution (ODPP) for prosecution. The ODPP is the body charged with prosecutorial powers on electoral matters.

Administration of Oath to Election Officials

Pursuant to the Elections Act, 2011, all officials participating in an election are required to take an oath of secrecy administered by a magistrate or a Commissioner for Oaths. For purposes of the by-elections and the verification of the Punguza Mizigo[1] Referendum initiative, the Commission deployed its in-house counsel to administer oaths.

Publication of Commission Decisions

The Commission, pursuant to Section 27 (1) of the Independent Electoral and Boundaries Commission Act, 2011 is required to publish and publicize all important information within its mandate affecting the nation. In the year under review, the Commission publicized information in the Kenya Gazette, print and electronic media. This included publication of dates, Party Primary aspirants, nominated candidates, polling stations, tallying centres, elected persons for By - Elections and also replacement of persons through allocation in the party list as shown in Table 3.

Table 3: Schedule of Publications

S/No.	Gazette Notice Details	Gazette Volume And Date
1.	Declaration of Persons Elected as Members of the National Assembly, Ugenya And Embakasi South Constituencies And County Assembly Member For Lelan Ward In Elgeyo Marakwet County Assembly During The By– Elections Held On 5th April, 2019	Vol. CXXI—No. 43 gazette Notice No. 3440 Published On 10th April, 2019
2.	Appointment of Returning Officer and Deputy Returning Officers for Purposes of the By-Election for Member of the National Assmebly for Wajir West Constituency Scheduled to be held on 25th April, 2019. (Corrigenda)	Vol. CXXI—No. 43 gazette Notice No. 3441 Published on 10th April, 2019
3.	Declaration Of The Person Elected As Member Of National Assembly For Wajir West Constituency During The By- Election Held On 25th April, 2019	Vol. CXXI—No. 53 Nairobi, 30th April, 2019 Gazette Notice No. 4140
4.	Corrigenda - The Judgment in The High Court Of Kenya At Nairobi Election Appeal No. 4 of 2018 Nominated Member to the County Assembly of Kajiado	Vol. CXXI—No. 47, 18th April, 2019 Gazette Notice No. 3701
5.	Voter Polling Stations For The Wajir West Constituency By-Election Scheduled To Be Held On 25th April, 2019	Vol. CXXI—No. 34 22nd March, 2019, Gazette Notice No. 2647
6.	Tallying Centres For The By-Elections Scheduled To Be Held On 5th April, 2019	Vol. CXXI—No. 34 22nd March, 2019, Gazetfe Notice No. 2648
7.	Nominated Candidates For The Wajir West Constituency By-Election Scheduled To Be Held On 25th April, 2019	Vol. CXXI—No. 34 22nd March, 2019, Gazetfe Notice No. 2649
8.	Corrigenda - Appointment Of Returning Officer And Deputy Returning Officers For Purposes Of The By-Election For Member of the National Assembly For Wajir West Constituency Scheduled To Be Held On 25th April, 2019.	Vol. CXXI—No. 20 15th February, 2019 Gazetfe Notice No. 1489
9.	Voter Polling Stations For The By-Elections Scheduled To Be Held On 25th April, 2019	Vol. CXXI—No. 20 15th February, 2019 Gazette Notice No. 1490

[1] A Swahili world literally translated to mean reducing burdens

10.	Tallying Centres For The By-Elections Scheduled To Be Held On 25th April, 2019	Vol. CXXI—No. 20 15th February, 2019 Gazette Notice No. 1491
11.	Nominated Candidates For The By-Elections Scheduled To Be Held On 25th April, 2019	Vol. CXXI—No. 20 15th February, 2019 Gazette Notice No. 1492

Allocation of Special Seats

Section 37 of the Elections Act 2011, provides for the management of Party List and Allocation of Special seats to the County Assemblies. Pursuant to this provision, the Commission is mandated to manage Party List allocations during the life of Parliament when vacancies occur as a result of death, resignation, suspension or revocation of a nominated member.

In the year under review, the Commission effected the following Party List court orders through Gazettement as summmaried below:

i. Wajir County Assembly Gender Top-up - Addendum June 2018- Pursuant to the Court orders issued ***In the matter of election Appeal No. 2 of 2018- Meymuna Osman Gabow & 16 Others-Vs- Mariam Abdi Mohamud & Party of National Unity.***

ii. Gender Top-up Kisii County-Corrigenda -23rd August 2018--Pursuant to the Court Orders issued in ***High Court of Kenya at Kisii Election Petition No.3 of 2018 – Rose Moturi Mwene Vs Independent Electoral and Boundaries Commission, Jubilee Party, Harriet Kerubo Ongera & Kisii County***

iii. Kakamega Count Assembly-Marginalised list and Gender Top-Up-Corrigenda-23rd August 2018-Pursuant to the Court Orders issued in ***High Court of Kenya at Kakamega Election Petition Appeal No.1 of 2018 – Hadija Nganyi Juma Vs Scholastica Ngina Shiraku, Feisal Mustafa Abdi, Orange Democratic Movement, Independent Electoral and Boundaries Commission & Lilian Oliya***

iv. Nyeri County Assembly-Gender Top-up List Corrigenda-23rd August 2018-Pursuant to the Court Orders issued in ***High Court of Kenya at Nyeri Election Petition Appeal No. 1 of 2018 – Millicent Cherotich Vs Omari Esha Wanjiku, Independent Electoral and Boundaries Commission & Jubilee Party.***

v. Kajiado County Asembly-Gender Top-up List Corrigenda-15th April 2019-Pursuant to the Court Orders issued in ***The High Court of Kenya at Nairobi Election Appeal No. 4 Of 2018.***

vi. Nairobi County Assembly Top-up List Corrigenda-4th April 2019 Pursuant to the Court Orders issued in ***The High Court of Kenya at Nairobi Election Appeal No. 4 Of 2018.***

vii. Kirinyaga County Assembly-Vacancy-Gender top-up- 1st November 2018-Pursuant to the Notice of Vacancy issued by the Speaker of the County Assembly of Kirinyaga arising from the resignation of a County Assembly Member.

viii. Meru County Assembly vacancy - 4th April 2019 - Pursuant to the Notice of Vacancy issued by the Speaker of the County Assembly of Kirinyaga arising from the resignation of a County Assembly Member.

ix. Embu County Assembly Pursuant to the Notice of Vacancy issued by the Speaker of the County Assembly of Embu arising from the resignation of a County Assembly Member.

The Commission continued to manage the ongoing 15 party list appeal cases during the year under review. The cases are as listed table in 4.

Table 4: List of Party List Appeal Cases

No.	COURT CASE NUMBER	PARTIES
1	Makueni High Court Election Petition Appeal 2 of 2018	Lucas Mulinge Wambua V IEBC, Justus Mutua Masesi and Others
2	Narok High Court at Election Petition Appeal 1 of 2018	Sialo Natanya Tasur and another V IEBC and Others
3	Nairobi High Court at Nairobi Election Petition Appeal	Margaret Wanjiru Mbote and others V John Nduati & IEBC
4	Nyeri Election Petition Appeal No. 1 of 2018	Millicent Cherotich Vs Omari Wanjiku and Others
5	Nairobi High Court Election Petition No. 22 of 2017	Hellenah Kitheka Kisiku V IEBC
6	Nairobi High Court Election Petition Appeal No. 23	Hamdia Yaroi Shek Nuri V IEBC, ANC & Faith Tumaini Kombe
7	Garissa High Court Election Petition Appeal 1 of 2018	Victoria Cheruto Limo V Hamdi Ahmed Ali and IEBC
8	Kisii Election Appeal No. 3 of 2018,	Rose Moturi Mwene vs Harriet Kerubo, IEBC & others
9	Nairobi High Court Election Petition Appeal No. 2 of 2018	Meymuna Osman Gabow& Others Vs-IEBC & Others
10	Nyamira High Court of Kenya Election Petition Appeal 2 of 2018	Damaris Mouni V Irene Nyakerario Mayaka and Others
11	Migori High Court Election Petition Appeal Migori High Court No.1 of 2017	Mogesi Agnes Bange V IEBC & ODM
12	Kajiado High Court Election Petition Appeal 1 of 2018	Elizabeth Jebet Kibor vs IEBC & 3 Others
13	Kakamega High Court Election Petition Appeal 1 of 2018	Hadija Nganyi Juma vs Scholastica Shiraku, Feisal Mustafa Abdi & 3 Others
14	Nairobi High Court Election Petition Appeal 4 of 2018	Perpetua Mponjiwa vs Eve Malenya, IEBC & ODM Party
15	Siaya High Court Election Petition Appeal 1 of 2018	Judith Akinyi Ajwala & Anor Vs IEBC & Others

HANDLING AND MANAGING LITIGATION AGAINST OR INSTITUTED BY THE COMMISSION

In the year under review, the Commission was served with various court cases. This was as a result of Appeals arising from Election Petitions filed after the 8th August 2017 General Election and other electoral processes.

Table 5 shows a summary of the Parliamentary and County Election Appeals that were filed in the Court of Appeal and High Court, while Table 6 gives a summary of the election petitions that proceeded to the Supreme Court.

Table 5: Appeals filed in Court of Appeal and High Court

Index	Elective Position	Number
1.	Governor	27
2.	Senator	9
3.	County Woman Member to the National Assembly	3
4.	Member of the National Assembly	48
5.	Member of the County Assembly	37
	Total	**124**

Table 6: Appeals filed at the Supreme Court

Index	Elective Position	Number
1.	Governor	10
2.	Senator	1
3.	County Woman Member to the National Assembly	1
4.	Member of the National Assembly	14
5.	Member of the County Assembly	2
	Total	**28**

Status report of election petitions appealed to the Supreme Court of Kenya are shown in table 7.

Table 7: Status of election petitions at the supreme court of Kenya

S/No.	Case No.	Parties	Electoral Area	Status
1.	18-Jul	Mohamed Abdi Mahamad V Iebc & Others	Wajir County - Governor	Allowed
2.	21/2018	Gideon Sitelu Konchellah Vs Iebc-Kilgoris Mp	Kilgoris Constiteuncy-MNA	Appeal Allowed. Court of Appeal Decision To Nullify The Election Set Aside.
3.	17/2018	Cyprian Awiti V Iebc & Others	Homabay County-Governor	Appeal Allowed. Election Upheld
4.	25/2018	James -Lusweti Mukwe Vs Iebc	Kabuchai Constituency-Mna	Appeal Allowed. Election Upheld
5.	16/2018	Mawathe Julius Musili Vs Iebc	Embakasi South Constituency - Mna	Appeal Dismissed. Decision To Nullify Election Upheld.

S/No.	Case No.	Parties	Electoral Area	Status
6.	36/2018	Hon.Christoher Karani Vs Davida Ouma Ochieng & Iebc	Ugenya Constituency-Mna	Appeal Dismissed. Decision To Nullify The Election Upheld.
7.	11/2018 & 14/ 2018	Alfred Nganga Mutua Vs Iebc & 3 Others	Machakos County - Governor	Appeals Allowed. Election Upheld
8.	18/2018 & 20/2018	Shon.Anuar Loitiotip Vs Albeity Hassan	Lamu County - Senate	Appeals Allowed. Election Upheld
9.	18-Dec	Suleiman Mwamlole Warraka V Iebc	Kwale County-Governor	Dismissed
10.	34/2018	Timamy Issa Abdalla Vs Iebc	Lamu County-Governor	Dismissed
11.	28/2018	Walter Enock Nyabati Vs Iebc-Governor Nyamira	Nyamira County-Governor	Dismissed
12.	33/2018	Sammy Ndungu Waity Vs Iebc	Laikipia County-Governor	Dismissed
13.	19/2018	Nasra Ibrahim Ibren Vs IEBC	Marsabit County - Woman Rep	Dismissed
14.	15/2018	Francis Wambugu Mureithi V Owino Paul	Embakasi East Constituency – Mna	Dismissed
15.	13/2018	Musa Cherutich Vs Iebc- Elda-Ravine Mp	Eldama Ravine Constituency - Mna	Dismissed
16.	24/2018	Hon.Clement Kungu Waibara Vs Iebc	Gatundu North Constituency-Mna	Dismissed
17.	31/18	Mohamed Mahamud Ali Vs Iebc	Changamwe Constituecny - Mna	Dismissed
18.	29/2018	Apungu Arthur Kibira Vs Iebc	Luanda Constituency-Mna	Dismissed
19.	30/2018	Silverse Walter Anami V Iebc & Another	Shinyalu Contituency-Mna	Dismissed
20.	32/2018	Zebedeo John Opore V John Oyioka & Iebc	Bonchari Contituency-Mna,	Dismissed
21.	27/2018	Benard Kibor Kitur Vs IEBC	Nandi Constituency-Mna	Dismissed
22.	23/2018	Sammy Kemboi Kipkeu Vs Bowen David Kangongo -	Marakwet East - Constituency-MNA	Dismissed
23.	Civ App. No.35/2018	Ibrahim Noor Husseing V Hassan Jimal Abdi	Batalu Ward-Mcs	Dismissed
24.	19-Mar	Martha Karua V Anne Waiguru & Iebc	Kirinyaga County - Governor	Dismissed
25.	35/2018	Lenny Mawell Kivuti Vs IEBC-Governor Embu	Embu County-Goveror	Dismissed.
26.	26/2018	Abdirahman Ibrahim Mohamed Vs Iebc	Wajir West Constituency-Mna	Election Nullified.
27.	38/2018	Hamdi Yaroi Shek Vs IEBC- Tana River County	Tana River County- Party List	Pending hearing of the Application To Dismiss The Matter
28.	18-Sep	Mohamed Abdi Mahamad V Iebc & Others	Wajir County - Governor	Withdrawn
29.	5 Of 2017	Anne Waiguru & Another Vs Martha Karua Vs Iebc & Another	Kirinyaga County - Governor	Withdrawn

Result # 2: Election Operations Implemented for Enhanced Voting Experience

Performance Indicator	Actual Achievement 2017/18	Planned Target 2018/19	Actual Achievement 2018/2019	Remarks
Conduct all by-elections within the statutory timelines	Fresh Presidential Elections and Six by-elections conducted	To Conduct all by-elections for vacant positions within the statutory timelines.	Nine (9) by-elections conducted. One Member of the Senate, Four (4) Members of the National Assembly, Four (4) Members of the County Assembly.	
Delivery of Polling materials in time and in adequate quantities for the by-elections.	100% polling materials delivered for fresh Presidential Election and six By-Elections.	100% Delivery of Polling materials in time and in adequate quantities for the by-elections	100% polling materials delivered in time and adequate quantities for all nine by-elections.	
Training of Polling Officials for efficient conduct of by-election	100% Cascaded Training for Polling Officials during the fresh Presidential Election and six By-Elections.	100% Cascaded training for Polling Officials for efficient conduct of by-elections.	100% cascaded training of the Polling Officials for all nine by-elections.	
Reduce time taken to process a voter on polling day.	5 to 7 minutes.	5 to 7 minutes per voter.	An average time taken to process voters during the by-elections was 6 minutes per voter.	
Election results collated, tallied and reported within legal timelines.	7 days	To collate, tally and report the election results within the legal timelines of 7 days	Election results collated, tallied and declared within two days for Senatorial by-election and one day for the Member of the National Assembly and Member of the County Assembly.	Results tallied within the legal timelines of 7 days
Number of polling stations accessible for PWDs and other special needs groups.	All Polling Stations are accessible.	Polling Stations accessible by PWDs and other special needs groups.	50% of polling stations accessed by PWDs. Polling booths modified for ease of access by PWDs during the by-elections	Work in progress
Conduct of elections for offices established by the Constitution and Acts of Parliament	LSK Election for office holders	To Conduct Elections for offices established by the Constitution and Acts of Parliament.	• Conducted two National Elections for LSK male representative to JSC and Kenya Red Cross Society • Conducted 17 other external elections	
Nurturing the culture of democratic elections in schools, colleges and universities	Conducted several Elections for Schools, Colleges and Tertiary	To conduct at least one Election per Constituency for Schools, colleges and	Conducted 41 Elections for Schools, Colleges and Tertiary Institutions.	

Performance Indicator	Actual Achievement 2017/18	Planned Target 2018/19	Actual Achievement 2018/2019	Remarks
	institutions as way of nurturing the culture of democratic elections in learning institutions	universities		
Capacity Building of staff on Electoral Processes using BRIDGE (Building Resources in Democracy, Governance and Elections) Methodology	Conducted one Bridge Modular Training	To conduct Two Bridge Modular Trainings	Conducted two BRIDGE Modular Training for 60 participants - 30 participants trained on Post-Election activities - 30 participants trained on role of Media in electoral process	

Conduct of by-elections

During the year under review, the Commission conducted nine by-elections as provided in table 8, 9 and 10.

Table 8: Member of Senate

NO	County Code	County Name	Date of by-election	CAUSE	Winner	Votes	Party
1	44	MIGORI	Monday, October 8, 2018	Death	Ochilo Ayako	85,234	ODM

Table 9: Member of the National Assembly

No	County Code	County Name	Const. Code	Const Name	Date of By-election	CAUSE	Winner	Votes	Party
1	30	Baringo	160	Baringo South	Friday, August 17, 2018	Death	Charles Kamuren	12,777	Jubilee Party
2	47	Nairobi City	282	Embakasi South	5th April 2019	Petition	Julius Mawathe	21,628	Wiper Party
3	41	Siaya	232	Ugenya	5th April 2019	Petition	David Ochieng	18,730	Movement for Growth & Democracy
4		Wajir		Wajir West	25th April 2019	Petition	Ahmed Kolosh	11,053	Jubilee Party

Table 10: Member of County Assembly

NO	County Code	County Name	Const. Code	Const. Name	CAW Code	CAW Name	Date of By-election	CAUSE	Winner	Votes	Party
1	44	Migori	258	Nyatike	1284	North Kadem	Friday, August 17, 2018	Resignation of member on his election as Speaker of Migori County Assembly	Owiti Lukas Wagai	3,715	ODM
2	45	Kisii	264	Bobasi	1320	Bobasi Chache	Friday, August 17, 2018	Petition	Japheth Ombeo	2,406	ODM
3	41	Siaya	236	Bondo	1176	Central Sakwa	Monday, October 8, 2018	Death	Chartone Angiego	3,816	ODM
4	28	Elgeyo / Marakwet	148	Marakwet West	735	Lelan	5th April 2019	Death	Priscila Jepkoech	3,170	Jubilee Party

Elections for Other Statutory Bodies

Article 88(4) of the Constitution of Kenya, 2010, mandates the Commission to conduct or supervise elections to any elective body or office established by the Constitution of Kenya, 2010 and any other elections as prescribed by an Act of Parliament. In the year under review, the Commission conducted the following elections as illustrated in Table 11.

Table 11: Elections for Other Statutory bodies

Institution	Number
Primary school elections	14
Secondary School elections	18
University Elections/ Higher learning Institutions	18
other elections	46
Total	87

Among the elections conducted included;

1. Male Representative to the Judicial Service Commission (JSC)
2. Kenya Red Cross Society Branch
3. Boxing Association of Kenya
4. Africa Union of Nurses
5. Music Copyright Society of Kenya (MCSK)
6. Kenya Rugby Union
7. Impala Club
8. Nairobi Club
9. Tea SACCOs
10. Ngong Market

11. Rongai Market
12. Shinning Hope for Communities
13. Kenya Security Industry Association
14. Kenya Judicial Staff Association
15. Kenya Forest Association
16. AFC Leopard Football Club
17. Kakamega Golf Club



Voters queue to vote at Milimani Court polling station during the LSK male representative to JSC election.

The Punguza Mizigo (Constitution of Kenya Amendment) Bill, 2019

Article 257 of the Constitution of Kenya, 2010 provides for the amendment of the Constitution through a popular initiative. Once initiated and collection of signatures concluded, the same is submitted to the Commission for verification on whether the initiative is supported by at least one million registered voters.

In the year under review, the promoters of Punguza Mizigo Initiative delivered to the Commission a proposed **Constitution of Kenya Amendment Bill, 2019** pursuant to Article 257 of the Constitution of Kenya, 2010. The Promoters of the initative also delivered supporting documents containing details of supporters in both print and electronic format.

In compliance with Article 257(4) of the Constitution of Kenya, 2010, the Commission undertook a verification exercise to confirm whether the Punguza Mizigo initiative was supported by at least one million registered voters. The table 12 illustrates the outcome of the verification exercise.

Table 12: Outcome of the verification process

OUTCOME OF THE VERIFICATION PROCESS		
S/NO	Description of the task or process	Total Records
1	Supporters as per hard copy documents	1,471,713
2	Blank/Incomplete entries	54
3	Duplicate/multiple records	225,565
4	Records without supporters signature	12,163
5	Records not in the Register of Voters	11,390
6	Total verified records with supporters signature	**1,222,541**



The IEBC Acting CEO/Commission Secretary, together with Director Voter registration & Electoral operation, brief the punguza mizigo proponents

Electoral Training

Training is an integral part of the Commission election activities which ensures effective and efficient electoral processes. Electoral training helps the Commission to develop the capacity of personnel in elections, registration of voters, inspection and verification of the register of voters, Nominations of candidates for elections among other electoral activities.

During the year under review, the Commission conducted two BRIDGE trainings for sixty participants drawn from headquarters, field staff and various media houses. The Commission also undertook training for the election officials in all the electoral areas as summarised in Table 13.

Table 13: No of Polling Officials Trained for by-elections

NO	County Code	County Name	Const. Code	Const. Name	CAW Code	CAW Name	No PS	RO	DRO	SETS	PO	DPO	CLERKS	ICT CLERKS	LOGISTICS OFFICERS
1	44	Migori	258	Nyatike	1284	North Kadem	29	1	1	3	34	29	93	2	1
2	45	Kisii	264	Bobasi	1320	Bobasi Chache	23	1	1	2	28	23	75	2	1
3	41	Siaya	236	Bondo	1176	Central Sakwa	23	1	1	2	28	23	76	2	1
4	28	Elgeyo/ Marakwet	148	Marakwet West	735	Lelan	29	1	1	3	34	29	92	2	1
5	30	Baringo	160	Baringo South	All	All	132	1	1	9	132	132	307	2	1
6	47	Nairobi City	282	Embakasi South	All	All	221	1	1	12	221	221	433	2	1
7	41	Siaya	232	Ugenya	All	All	112	1	1	10	117	112	374	2	1
8		Wajir		Wajir West	All	All	75	1	2	7	80	75	237	2	1
9	44	Migori	All	All	All	All	826	1	1	81	871	826	2866	1	1

Result # 3: Eligible Kenyans Registered as Voters

Performance Indicator	Actual Achievement 2017/18	Planned Target 2018/19	Actual Achievement 2018/2019	Remarks
Voter registration and revision of the register of voters	19,611,423 registered voters	588,045 new enrolments	50,354 new enrolments	Inadequate resources and low motivation.
Register Clean-up and Voter inspection	Availed the register of voters for inspection by voters	To avail the register of voters for inspection and update by voters	The register of voters was availed in all the 290 Constituencies for for inspection by the voters	
Inter-agency voter Registration data sharing forums for purpose of updating the Register of voters (NRB, Civil Registry, KNBS, Immigration and Ministry of Interior)	Held national and county forums for data sharing	To hold National and 47 County Forums for data sharing	Participated in the national and 47 County forums for data sharing.	

An accurate and credible register of voters is a significant step towards inclusive, free, fair and transparent elections. It ensures that eligible citizens are allowed to vote. The completeness of the register depends on the number of eligible voters contained in the register of voters.

The Commission registered 19,611,423 eligible persons as voters for the 8th August, 2017 General election. The exercise was then suspended as per Section 5(2) of the Elections Act, 2011.

In line with the provision of Article 88(4) (a) (b) of the Constitution of Kenya, 2010 the Commission commenced Continuous Voter Registration (CVR) on 15th October 2018 in all the 290 Constituencies.

Continuous Voter Registration exercise was to provide an opportunity to the youths who have received National identity card since the March 2017 voter registration exercise and other eligible citizens who had not registered as voters.

Result # 4: Equity in Representation in Parliament and County Assembly levels

In the year under review, the Commission conducted administrative boundaries status assessment to identify the gaps between current establishment in comparison to the 2012 gazzettement and the implications on the forthcoming boundary delimitation as outlined in the Constitution of Kenya, 2010.

Performance Indicator	Actual Achievement 2017/18	Planned Target 2018/19	Actual Achievement 2018/2019	Remarks
Electoral Boundaries Reviewed	Concept note and Draft Boundaries Review Operations Plan (BROP) developed	Develop Boundaries Review Operations Plan (BROP)	Draft BROP	Work in progress
		Sourcing of Boundary Delimitation equipment	Specifications in place	Work in progress
		Administrative and electoral boundaries status assessment in 47 Counties	100 % assessment done	
		Review and update the electoral map geodatabase	In progress	
		To build capacity of staff on boundaries delimitation	Trained 27 Technical Officers on Geographical Information System	Continuous staff training and sensitization on boundary delimitation
		Provision of Boundaries related information to the public	Participated in boundaries dispute resolution forums in Muranga, Busia, Mandera and Lamu Counties	

STRATEGIC PILLAR 2: INSTITUTIONAL TRANSFORMATION

This strategic pillar focuses on the following key areas; enhancement of human resource capacity, strengthening corporate governance, re-engineering business processes, provision of a conducive work environment, learning and knowledge management and sustainable financial resource base.

Result #5: The IEBC's Human Resource Capacity Built

Performance Indicator	Actual Achievement 2017/18	Target 2018/19	Actual Achievement 2018/2019	Remarks
Number of staff recruited and retained	Five (5) officers recruited	Targeted to recruit: CEO, Director Human Resource and Administration; Director Supply Chain Management; Director Legal and Public affairs, Manager Administration and 2 Senior Procurement Officers and 97.2% staff retention	Recruited Director Human Resource and Administration; Director Supply Chain Management	CEO recruitement process was challenged in court. Director Legal and Public Affairs recruitement in progress Shortlisting finalized, awaiting interviews (Manager Administration and 2 Senior Procurement Officers) Recruitment for the vacant positions arising from promotions, natural attrition and resignation is ongoing.
Number of staff on performance contracts	100% staff on Grade 1 to 3 trained on performance contracts.	100% staff on performance contracts by June 2019	Staff trained on performance contracts	In progress
Number of staff welfare schemes implemented	Beneficiaries for Housing (10 staff). Car Loan (8 staff).	Disburse funds allocated for mortgage and car loan	Beneficiaries for Housing (25 staff). Car Loan (14 staff).	
Number of staff trained in a field relevant to their work	45% of staff received training during the year in a field relevant to their work.	50% of staff to receive training once per year in a field relevant to their work.	13% staff trained	Inadequacy of resources

Recruitment and Retention of Staff

The Commission has a staff establishment of 903 out of which 866 were in post as of 30th June, 2019. During the year under review, the Commission recruited two Directors (Director Human Resource & Administration and Director, Supply Chain Management). Staff turnover was at 21 which represents 2.3% of staff in post. The reasons for staff turnover is shown in table 14.

Table 14: Staff Turnover

Sno	Reason for Exit	No of Staff
1.	Retirement	9
2.	Resignation	6
3.	Death	3
4.	Redeployed to the Ministry	1
5.	Termination	1
6.	Secondement	1
	Total	**21**

Disaggregation of Staff by Gender

The Commission's disaggregated staff profile shows that 66% (569) of the staff are male and 34% (297) are female. Table 15 shows a summary of staff distribution by gender while Annex 8 presents a detailed staff distribution by gender.

Table 15: Staff distribution by Gender

GRADE	FEMALE	MALE	Grand Total	Category
1				Executive Management
2		1	1	
3	2	5	7	Senior Management
4	23	45	68	
5	65	204	269	Middle Management
6	38	79	117	
7	6	3	9	Front office Staff
8	158	177	335	
9	1	39	40	Operatives & Support Staff
10	4	16	20	
Grand Total	**297**	**569**	**866**	

Capacity Building of Staff

In order to enhance capacity of staff to deliver on its mandate, the Commision trained staff in the following areas as shown in table 16.

Table 16: Staff Trained

SN	COURSE DESCRIPTION / TITLE	No. TRAINED
1	Records Management Course	25
2	Records/Office Management Course	28
3	Senior Management Course (SMC)	16
4	Strategic Leadership and Development Course (SLDP)	5
5	Supervisory Skills Development	38
	Grand Total	**112**

Result # 6: Corporate Governance and Communication Strengthened in the Commission

The Commission progressively strives to improve both internal and external communications, coordinating Commission events, strategic communication and corporate reputation management.

During the year under review the Commission implemented various communication strategies aimed at enhancing brand visibility, coordinating seamless communication with stakeholders and offering feedback mechanism platforms between the Commission and its publics. Some of the strategic communication initiatives deployed included; participation in ASK shows, which offered a one stop shop for the Commission to share electoral information with members of the public. The Commission utilized social media platforms (Twitter and Facebook) to reach out to its online publics and undertook several Corporate Social Responsibility (CSR) initiaves.

Performance Indicator	Actual Achievements 2017/18	Planned target 2018/19	Actual Achievements 2018/19	Remarks
Enhanced internal and external Communication	Enhanced internal and external communication	Design and printing of the ballot newsletter (Quarterly)	Printed 2 editions of the newsletter (issue 9 and 10)	Delay in procurement of the service provider.
		Compilation of the weekly E-bulletin	Weekly online dissemination of the E-bulletin. A total of 44 editions were disseminated in the period	
		Bulk SMS (Timely- as need arises)	Commission sent a total of **17,862 SMS** to communicate vital information to its staff and stakeholders.	
		Media Engagements	Media mapping and creating a press database was continuously done	Updating media database is a continuous process.

Performance Indicator	Actual Achievements 2017/18	Planned target 2018/19	Actual Achievements 2018/19	Remarks
		Media sensitization	Conducted a 3-day Building Resources in Democracy, Governance and Elections (BRIDGE) Workshop on Media and Elections	This is a continuous strategy to ensure objective accurate and balanced reporting on election matters
		Updated Commission's website and Social Media Platforms	The website was updated 49 times. The Commission's Social Media numbers grew from 639,988 to 704,794 in the year under review	
		Media monitoring	Monthly reports submitted	
		Disseminate Press Releases and address Conferences	14 press releases disseminated	
		Media accreditation	207 media personnel accredited in the nine (9) by elections conducted	
		Branding and corporate launches, events and activities	47 Commission activities branded	
		Participate in at least 9 ASK shows	The Commission participated in 4 ASK shows (Nairobi, Nakuru, Mombasa and Kisumu).	Inadequate resources
Continuous Corporate branding		*Coverage of Commission activities*	47 Commission events covered.	
CSR initiatives implemented		*Implement CSR initiatives*	3 - Tree planting initiatives 2 - Prison visits 14 - Primary school elections 9 - Secondary School elections 18 - University Elections/ Higher learning Institutions	



An IEBC staff exhibiting an elective position poster during the Nakuru ASK show.

Strengthening risk management and assurance in IEBC's operations

a) Risk Management

Risk management is a core process in the management of the electoral process. Electoral risk management is an effort undertaken to improve knowledge about and situational awareness of both internal and external risks to electoral processes, in order to initiate timely preventive and mitigating actions. The purpose of risk management is to manage uncertainities by identifying risks and opportunities for continous improvement so as to meet performance targets, reduce potential loss of resources and enhance accountability.

During the year under review the Commission implemented the following risk management strategies;

i. Implemented Risk Management Framework,
ii. Updated Commission's Risk Register,
iii. Conducted risk assement and monitoring for by-elections and Commission's special projects and
iv. Conducted training on Risk management for Commissioners and staff.

Performance Indicator	Actual Achievements 2017/18	Planned target 2018/19	Actual Achievements 2018/19	Remarks
Quarterly progress reports on risk management developed	Risk assessment reports were prepared and shared with the relevant risk owners for mitigation measures to be put in place.	Conduct risk assement and monitoring	The following Risk assessment reports were conducted: 18 - by elections reports 3 - special project reports	
Risk Management Framework implemented	Risk Management Framework in place	Develop policies and procedures to Implement Risk Management Framework	Risk Management Policy, Compliance Policy and Standard Operating procedure in place	
IEBC RISK Register Reviewed	IEBC Risk Register in place	Update Commission's Risk Registers	Commission's Risk Registers updated	

b) Internal Audit Activities

Performance Indicator	Actual Achievements 2017/18	Planned target 2018/19	Actual Achievements 2018/19	Remarks
Internal Audit of Commission activities and processes conducted	Ten (10) major audit reports issued	Audit of Commissions' directorates, operations and processes	Ten (10) Audit reports issued	

During the year under review the Commission undertook the following internal audit activities and reported as indicated in the table 17.

Table 17: Audit reports for the year 2018 – 2019

Sn	Report Title	Issued Date
1	Payroll Management Audit	December 2018
2	Financial Reporting Quarter IV-FY2017-2018	September 2018
3	Pending Bills Audit FY 2017-2018	October 2018
4	In-depth Audit on Major Procurements for General Elections & Fresh Presidential Elections	October 2018
5	Financial Reporting Quarter I-FY2018-2019	November 2018
6	Inventory Verification Report	November 2018
7	By Elections Audit of Baringo South, Bobasi CAW, Central Sakwa CAW, North Kadem & Migori Senatorial.	February 2019
8	General Elections & Fresh Presidential Election Financial & Operations Audit in Counties	February 2019
9	Financial Reporting Quarter II-FY2018-2019	March 2019
10	Special Audit of Kitui County	May 2019

Result # 7: IEBC's Business Processes Re-Engineered for Increased Efficiency and Productivity

Integration of ICT in the Electoral process

The Commission continues to embrace use of Information Communication Technology (ICT) to enhance efficiency and transparency of the electoral processes. The continued integration of ICT has greatly enhanced the overall credibility of the electoral process.

During the year under review, re-engineering of business processes in the Commission remained a priority focus area to ensure efficiency in the internal operations. The Commisison continued to apply ICT solutions to automate its internal processes. In order to ensure availability, reliability and security of ICT systems, the Commission maintained its infrastructure and systems in compliance with the Election laws (Amendment) Act, 2016 and the Election (Technology) Regulations, 2017.

The Commission deployed Kenya Integrated Election Management System (KIEMS) for voter identification, candidate registration and results transmission in the by-elections. The voters were electronically identified using KIEMS at their respective polling stations. Additionally, the candidate registration system was used to register candidates and generate ballot proofs. The Election results forms were published on the online portal for public access.

During the year under review, The National Treasury issued a circular providing guideline that all procurements of ICT goods and services had been consolidated at the Ministry of ICT. There were challenges in the implementation of the circular given the unique nature of election technology.

In February 2019, The National Assembly adopted the Parliamentary Accounts Committee (PAC) report that recommended investigation of the contract between the Commission and M/s IDEMIA in its current name or previous names. Further PAC recommended that the firm should be debarred from conducting business in Kenya for ten (10) years. The impact of this is that the existing support and maintenance contract with the vendor for the Biometric Voter Registration system (BVR) may be rendered null and void.

Performance Indicator	Actual Achievement 2017/18	Planned Target 2018/19	Actual Achievement 2018/2019	Remarks
Appropriate ICT solutions applied in internal operations.	- Automation of internal business processes i.e. help desk, and document management	Re-engineering operations in Administration, Supply Chain and Finance.	Completed 60% re-engineering of internal processes including: - E-mail system - Document management - Incident management system for support services - for HR - HRMIS	On-going.

Performance Indicator	Actual Achievement 2017/18	Planned Target 2018/19	Actual Achievement 2018/2019	Remarks
ICT infrastructure maintained	- Countrywide network infrastructure (LAN/WAN) 308 sites - New data center setup – Primary and secondary - setup & managed an online results portal	Maintain ICT infrastructure and systems	- WAN infrastructure in 308 locations maintained ensured 90% availability rate - Data Centre colocation facility maintained – ensured 100% availability which guaranteed disaster recovery and business continuity for commissions operations. - The relocation /migration of the BVR system to the new Data centre facility to ensure the reliability, security and availability of the Registration System at all times. - The Air Conditioning for the main data centre at the HQ was revived - Support and maintenance of KIEMS kits; procedure, guidelines implemented currently monitoring - Inventory of the KIEMS kits at the County level was carried out 100% of KIEMS kits accounted for. - ICT servers maintained - All ICT incidents reported were closed - Provision of internet services - Hosting of the website - Partial servicing and maintenance of printers, photocopiers	The Commission was not adequately funded to support and maintain the ICT systems by the National Treasury; in order to ensure the availability and sustainability of the Election Technology and reduce costs of Technology in elections – the commission has to be adequately funded
Enhanced ICT security and Compliance	- Security monitoring solutions deployed	Review of the ICT Policy, procedures and operational manuals	- Reviewed and revised the ICT Policy - Developed, reviewed and implemented the following, policies, Standard operating procedures and controls in the governance of ICT operations:	

			○ back up and data recovery Policy and procedure ○ ICT asset management process ○ access control process, ○ password management process, ○ incidence management process, ○ Systems analysis and development process. - Security of the Commissions systems enhanced: 24x7 surveillance and monitoring – zero systems breach - Network reviewed and re-designed to enhance security - 3 Audits of the ICT systems and elections conducted: Gaps identified being closed out. - Developed ICT Risk Matrix	
ICT integrated in the electoral process	KIEMS technology deployed - EVI – 99% identified using biometrics - RTS – transmission of results successfully done	Deploy Election Technology in the by-elections	KIEMS deployment in the By-elections successfully KIEMS integration in electoral processes. Deployment of candidate registration system	

Result # 8: Adequate Office Space and a Conducive Work Environment for Staff Provided

Commission's Offices and Warehouses

In the year under review, the Commission developed and implemented the office space re-allocation policy. In addition, the Commission acquired additional office space at the headquarters. The Commission is also in the process of constructing four County warehouses.

Performance Indicator	Actual achievement 2017/18	Planned Target 2018/19	Actual achievement 2018/19	Remarks
Adequate Office Space and a Conducive Work Environment for Staff Provided	Draft policy document on office space at headquarters developed	Approve and operationalize the Office Space Policy.	The Office space reallocation policy approved and operationalized.	
		House the Commission in its own premises, the uchaguzi Center		Ongoing

Result # 9: Learning and Knowledge Based Decision Making Institutionalized

Institutionalizing Learning and Knowledge Based Decision Making

The acquisition, storage, organization, retrieval and dissemination of election information is critical for strategic decision making. During the year under review, the Commission enhanced the capacity of the resource center through training of staff and providing access to library and information services. The Commisison received and processed 26 requests for information and data from individuals and institutions.

Performance Indicator	Actual Achievement 2017/18	Planned Target 2018/19	Actual Achievement 2018/2019	Remarks
Number of days taken to access IEBC generated data by both internal and external stakeholders is provided.	15 Data requests serviced within 3 days.	100% access to requested IEBC generated data provided within 3 days	100% of data requests serviced within 3 days.	
Number of thematic electoral studies undertaken and disseminated annually		At least four thematic electoral studies undertaken and disseminated annually.		Priority was on Post Election Evaluation
Number of monitoring and evaluation reports on electoral activities		Conducted the Post Election Evaluation	Published and disseminated PEE reports	
Review strategic plan 2015-2020		Conduct review of the strategic plan	In progress (Development of Strategic Plan 2020-2024)	
Number of local and international liaison interactions	12 international liaison interactions undertaken	Undertake local and international liaison interactions	20 international and local liaison interactions undertaken	

Post Election Evaluation

Post Election Evaluation is an integral international best practice for Election Management Bodies (EMBs) to assess what worked well and what did not work and draw lessons for improvement of future elections.

During the year under review, the Commission conducted a Post Election Evaluation (PEE) of the 2017 General Election and the Fresh Presidential Election (FPE). The report was launched on 12th February, 2019 and disseminated to stakeholders.

Review of Strategic Plan 2015 – 2020

The review of the strategic plan provides an opportunity for the Commission to realign vision, mission, goals and priorities based on the strategic objectives. The PEE identified valuable lessons and recommendations from the 8th August 2017 General Election and 26th October 2017 Fresh Presidential Election. In order to address the identified gap, the Commission embarked on the review of the Strategic Plan 2015-2020 that will culminate in the development of Strategic Plan 2020 – 2024. The Strategic Plan 2020 – 2024 will provide a roadmap for preparation of the next electoral cycle leading to 2022 General Election.

International Conferences and Election Observations

Local and International Liaison Interactions provide opportunity for the Commission to benchmark on best practices in electoral management. During the year under review, Commissioners participated in 20 local and international conferences, benchmarking visits and Election Observation Missions. Table 18 shows the details of the interactions.

Table 18: Local and International Liaison Interactions 2018-2019

No.	Country	Purpose	Sponsor	Date
1.	Abidjan, Cote d'Ivoire	To attend the General Assembly and the 5th African Union Annual Continental Forum for EMBs	IEBC	6th – 8th December, 2018
2.	Rwanda	To participate in the African Union Observer Mission to Rwanda for the Legislative Elections	AU and IEBC	29th August – 8th September, 2018
3.	Washington DC, USA	To attend a specialised course in data analysis and management in elections by US International Centre for Electoral Support (USICES)	IEBC	5th – 10th November, 2018
4.	Maseru, Lesotho	To participate in the 20th Annual General Conference (AGC) of the Electoral Commissions forum of SADC Countries	Independent Electoral Commission of Lesotho and IEBC	22nd – 27th October, 2018
5.	Kampala, Uganda	To participate in the strategic policy planning for Public Service	IEBC	18th – 29th June, 2018

No.	Country	Purpose	Sponsor	Date
6.	Dubai	Realizing Mission and Vision: The Leadership Challenge	IEBC	27th – 31st May 2019
7.	Malindi, Kilifi County	To attend the Inaugural Arid and Semi-Arid Lands Conference	IEBC	4th – 8th September, 2018
8.	Accra, Ghana	Invitation to attend the four finalist of 2018 International Electoral Awards Ceremony and Electoral Affairs Symposium	IEBC	27th – 30th January, 2019
9.	Mombasa	Political Parties Plenary Meeting PPLC	IEBC	29th Jan- 1st February, 2019
10.	Naivasha	The 20th Council Meeting of The National Council on The Administration of Justice	IEBC	7th February, 2019
11.	Batumi, Georgia	To attend the 9th Annual Meeting of Election Management Bodies	Central Election Commission of Georgia and IEBC	26th – 27th March, 2019
12.	Cape Town, South Africa	The Second Cambridge Informal Workshop for Electoral Commissioners From Africa	Cambridge Trusts and IEBC	11th – 12th March, 2019
13.	Mombasa	Meeting with The Parliamentary Legal and Justice Affairs Committee (JLAC) to Deliberate on Referendum and Election Campaign Finance Laws	IEBC	18th – 19th March, 2019
14.	Cambridge, UK	The Eighteenth Cambridge Conference on Electoral Democracy in the Commonwealth	Cambridge Trusts and IEBC	25th – 26th April, 2019
15.	Delhi, India	Election Visitor Programme (EVP)	Election Commission of India and IEBC	10th – 13th May, 2019
16.	London, UK	Invitation as a delegate to the Africa HR Leaders Consortium	IEBC	19th – 21st June, 2019
17.	Mombasa	Retreat of Constitutional Implementation Oversight Committee to Discuss the Status of Implementation of The Constitution Of Kenya, 2010	IEBC	13th –16th June, 2019
18.	Nigeria	Election Observer Mission to Nigeria	EISA and IEBC	10th – 20th February, 2019
19.	Maanzoni, Machakos County	Taskforce Workshop on Legal Reform	IEBC	9th – 14th July, 2018
20.	Meru County	The 7th Annual Congress of Constitutional Commissions and Independent Offices (CCIOS)	IEBC	12th – 14th October, 2018



IEBC Commissioners interacting with delegates from Burkina Faso on a benchmarking visit.

Result # 10 Establishing a Sustainable Financial Resource Base

During the year under review, the Commission received funding of Kshs 4,936,624,000 from the National Treasury. The funds received and expenditure is shown in Table 19.

Table 19: Allocation and Expenditure 2018/2019

Source of Funds	Allocation 2018/19	Expenditure 2018/19
GoK	4,936,624,000	4,785,643,000
TOTAL	4,936,624,000	4,785,643,000

The Commission also received support in from several development partners and CSOs. This included UNDP in support of Media Policy, Uraia Trust in support of AVEW, Catholic Justice and Peace Commission who provided media coverage for AVEW and free conference facilities during stakeholder engagement, IFES who funded the two modules of BRIDGE training.

Supply Chain Management

Acquisition of goods, services and works is a critical component of electoral management. The Commission therefore is required to define its priorities and quantify requirements to inform the timely preparation of procurement plan and its implementation.

During the year under review the Commission maintained and updated the lists of registered contractors and suppliers. Stock-taking of strategic and non-strategic materials was carried out in all Commission's warehouses.

STRATEGIC PILLAR 3: ENHANCING PUBLIC TRUST AND PARTICIPATION

Public trust and participation is a pillar under the IEBC Strategic Plan 2015-2020 that is aimed at instilling confidence and trust in the electoral process among citizens. In cognizance of this, the Commission worked closely with electoral stakeholders. This participation was aimed at ensuring inclusivity in the electoral process.

Result # 11: Kenyans Empowered to Effectively Participate in the Electoral Process

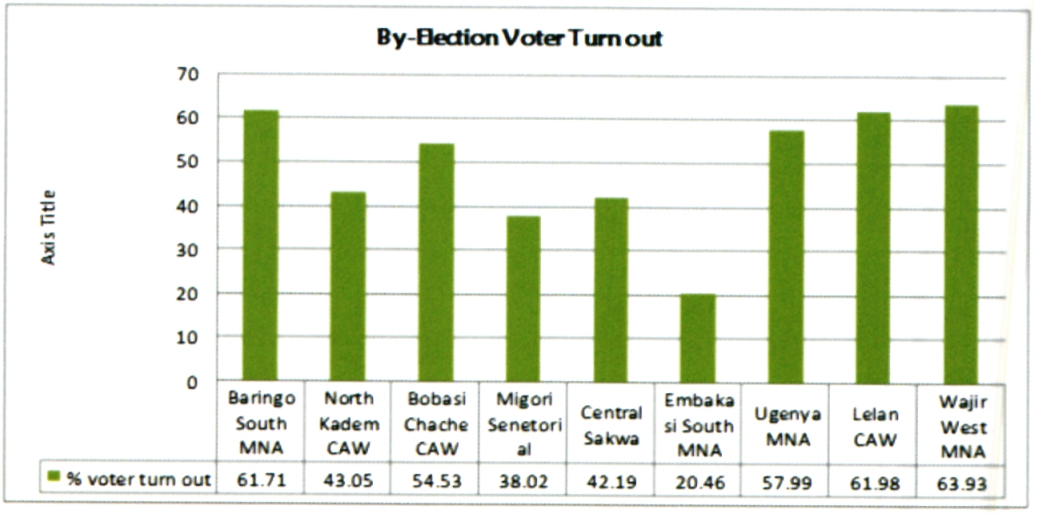
Performance Indicator	Actual Achievement 2017/2018	Planned Target 2018/2019	Actual Achievement 2018/2019	Remarks
Percentage of Kenyans directly or indirectly reached with voter education information prior to an electoral activity	Average 78% voter turnout for the General Elections and 38.4% for the Fresh Presidential Election.	90% voter turnout in by-elections	49.3% Average Voter turnout in the 9 by-elections.	
Number of Counties reached with IEBC voter education programme implemented either directly or indirectly through Partners	IEBC Voter education programme implemented in all the 47 Counties.	To conduct AVEW outreach programs in 47 counties and 290 constituencies	100% Target Achieved	
		Conduct voter education for all By-Elections	Voter education successfully conducted for nine By-elections	
		Staff Capacity enhancement through voter education	96 Headquarter staff in grades 10-4 trained.	
		Conduct voter education in at least three schools every quarter per constituency	Voter education conducted in 3,480 schools country wide	
		Maintain an annual register of voter education providers	Annual Register of Voters maintained.	
Modalities for partnering with education authorities on inclusion of National Voter Education Curriculum for Schools.	Modalities for partnering with education authorities on inclusion of Voter Education in the National School Curriculum established by December, 2017.	Develop Voter Education Curriculum Support Materials	• A total of 23 support materials including brochures, posters and fliers were developed. • A booklet on FAQs was developed	
		Review of Voter Education Regulations	Areas of review for the Voter Education Regulations identified and submitted to Legal Taskforce on Electoral Law Reforms	Ongoing

Voter Education

In the year 2018-2019, the Commission undertook voter education and stakeholder engagements. A sustained effort in promoting open communication and dialogue through mainstream and social media was intensified. Voter education was conducted in the nine by-election areas namely: Migori County Senatorial; Baringo South, Embakasi South, Wajir West and Ugenya Constituencies; North Kadem, Lelan, Central Sakwa and Bobasi Chache County Assembly Wards (CAWs). A total of 160 voter educators were engaged for the by-elections.

On average, the voter turnout in the by-elections was 49.3% with the highest voter turnout being realized in Wajir West constituency at 63.93%. Figure 5 shows the voter turnout in the nine by-elections conducted during the year under review.

Figure 5: By- Elections voter turnout



Voter Education Strategies

The Commission adopted a multi-pronged approach in conducting voter education as well as continuous voter education programmes with requisite enhancement during key electoral processes.

Some of the strategies used to sensitize, mobilize and educate voters included: review, development and dissemination of voter education materials, engaging voter educators at County, Constituency and Ward levels, collaboration with line Ministries and Agencies particularly officers from Ministry of Interior and Coordination of National Government; engagement of the media, holding of stakeholder forums, opportunistic gatherings and organized events.

The other strategies that the Commission used were; Annual Voter Education Week (AVEW), targeting of school going children through voter education for schools programme, use of influencers and opinion

leaders, use of social media (twitter, facebook and Instagram) and the IEBC website and customization of various voter education materials.

In the Counties and Constituencies, the voter education strategies were customized to appeal to voters in the specific areas. Some of these strategies included: road shows, races and use of local bodaboda[2] riders to hype events.

Annual Voter Education Week (AVEW)

The Commission conducted AVEW from 10th to 16th June 2019 in 47 Counties and 290 Constituencies. The main objective of this initiative was to give a platform for voters, Partners and the general public to interact with the Commission across the Country with a view to having a face to face customer service experience. AVEW provided an opportunity for awareness creation among members of the Public on activities of the Commission across the electoral cycle through voter education.

In addition, the Commission engaged the public through door to door visits and canvassing, visits to Churches, Mosques and Market places; community gatherings, School outreach programs, Constituency-based roadshows/caravans, media engagement and on site service delivery.



IEBC staff, stakeholders and members of the public during the Annual Voter Education Week in Samburu County.

Voter Education Regulatory Framework

[2] Commercial motorbikes

A total of 23 support materials including brochures, posters, fliers and a booklet on Frequently Asked Questions (FAQs) were developed. The materials were used in key electoral activities including; By-elections, Annual Voter Education Week, Continuous Voter Registration (CVR), Agricultural Society of Kenya (ASK) Shows, Voter Education in Schools and Outreach forums.

Staff Capacity Enhancement Through Voter Education

The Commission conducted capacity building of staff in grades 10-4 at the Head Quarters. The main objective of this forum was to empower staff with requisite knowledge and skills across the electoral cycle. The 96 staff trained became voter education ambassadors for the Commission.



A team of staff pose for a photo after successfully completing an Internal Staff Capacity enhancement training at the commission Headquarter in Nairobi.

Result # 12: Political Parties and Independent Candidates Empowered

Performance Indicator	Actual Achievement 2017/18	Planned Target 2018/19	Actual Achievement 2018/2019	Remarks
Number of Political parties compliant with legal requirements	79 % of the Political Parties were compliant with legal requirements.	100% political parties and their candidates compliant with legal requrements in the electoral process.	All political parties that participated in the by elections complied.	
Framework for collaboration with Office of the Registrar of Political Parties (ORPP) developed.	In progress	Develop framework for education on political party activities in elections.	In progress	
Number of dialogue forums between IEBC, ORPP, and Political Parties.	Four meetings held	Four Quarterly Meetings	Four Quarterly held Meetings with resolutions.	
Number of Agents appointed by political parties trained to perform their functions.	All Agents appointed by political parties trained to perform their functions during the 8th August GE, FPE and by-elections.	100% Agents nominated by Political Parties trained to perform their functions during by-elections.	All Agents appointed by Political Parties trained to perform their functions during the by-elections.	

The Commission liaises with the Office of Registrar of Political Parties and Political Parties to facilitate regulation of Political Parties on electoral matters. During the year under review, the Commission undertook the following activities:

Political Party Liaison Committee (PPLC)

The PPLC is established as a Platform for dialogue between ORPP and the Commission. During the year under review, the Commission held meetings with Political Party representatives to address targeted concerns and emerging issues.

Quarterly meetings with the National PPLC Steering Committee

Targeted meetings were held to address emerging issues, namely;

(i) PPLC Meeting-29th January -1st February 2019 in Mombasa to review establishment of County PPLC's.

(ii) PPLC Meeting held on 13th March 2019 in Nairobi to discuss various PPLC issues.

The Commission also conducted elections for new members of the PPLC National Steering Committee following expiry of the term of the previously led 16-member Committee. This too was preceded by preparatory meetings before the Election Day. The following meetings were held:

(i) National Steering Committee pre-election meeting held on 8th April, 2019 in Nairobi

(ii) National PPLC Plenary Meeting -15th April, 2019 in Nairobi

(iii) PPLC Elections for the National Steering Committee-16th -18th April 2019, Naivasha.

Implementation of Electoral Campaign Financing Framework

The Commission is required to regulate the amount of money spent by Candidates and Political Parties in any election. Given the lifting on the suspension of the laws that govern this mandate, the Commission undertook to review its regulatory frameworks as follows:

(i) Reviewed the 2016 Draft Election Campaign Financing Regulations.

(ii) Re-engaged the Parliamentary Committee on delegated Legislation on publication of the Draft Regulations.

(iii) Developed an internal model on how the Commission should implement prioritized areas of the Act (Establishment of Taskforce).

(iv) Developed draft measures to enhance compliance by Political Parties.

(v) Engaged Political Party representatives in policy or leadership position conversant with the financial process within their parties.

Continuous Activities - Liaison with ORPP and Political Parties

In its bid to have continuous engagement with the ORPP and Political Parties, the Commission facilitated legal advisories to Political Parties on emerging electoral issues, had consultations with the ORPP on emerging issues around Political Parties that have an impact on the Commission.

Additionally, the Commission engaged with ORPP on political party particulars as governed by Section 20 of Political Parties Act, 2011. There was recommendation to have continuous updating, change of name of Political parties, change of symbols and Change in leadership. This was to enhance efficiency and compliance by political parties.

It should be noted that the PPLC currently performs its functions through the National PPLC which comprises six sub-committees namely;

(i) The Finance Committee.

(ii) The Legal and Dispute Resolution Committee.

(iii) The Internal & External Affairs Committee.

(iv) The Civic, Political Education, & Publicity committee.

(v) The Electoral Process Committee.

(vi) The Audit & Compliance Committee.

Against this backdrop the National PPLC with the support of the Office of the Registrar of Political Parties enables the various Committees to draw work plans as against the Commission's roadmap. The Commission offers technical support to the various committees.

Review of Management of Political Party Primaries

Through the auspices of the ORPP, there is an established taskforce that seeks to review the management of Political Party primaries. This process was undertaken through a series of meetings, deliberations and workshops and included targeted forums aimed at enriching the process;

i) County forums with candidates and Political Party Members-March 2019

ii) Parliamentary Caucus Group Engagement-May 2019

iii) Civil Society Engagement-June 2019

iv) Political Parties Leaders engagement -June 2019

Commission's engagement with PPLC during By-elections

In the year under review, the Commission conducted nine by-elections and engaged PPLC in the following activities:

i) Held PPLC meetings and liaised with Political Parties fielding candidates.

ii) Held consultative meetings through its Political Parties Consultative Forum with participating Political Parties to agree on timelines and respective obligations.

iii) Received and reviewed party membership lists from Political Parties participating in the by-elections.

iv) Received and published names of the persons contesting in party primaries and the dates of the party primaries.

v) 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 various by-elections.

Result # 13: Strategic Partnership and Collaboration with Stakeholders

Performance Indicator	Actual Achievement 2017/18	Planned Target 2018/19	Actual Achievement 2018/2019	Remarks
A policy framework on partnerships established	A policy framework on partnerships approved, printed and shared with partners and stakeholders.	Finalize a policy on Gender and Social Inclusion policy	Draft policy on Gender and Social Inclusion developed	Ongoing
			Five sets of draft knowledge documents on the Gender and Social Inclusion Policy developed	Validation of the documents under way
Number of applicants for observer status accredited by IEBC	The Commission accredited 50,000 (85.75%) domestic and international observers in the run up to the August 2017 General Elections and the October 2017 Fresh Presidential Elections.	Timely accredit electoral observers during key electoral processes	• 478 observers accredited for the nine (9) by-elections. • Seven domestic observers accredited for Punguza Mizigo referendum initiative	
Number of forums conducted on electoral issues involving various stakeholders.	Quarterly forums with stakeholders held in preparation for the General Elections.	Hold at least three stakeholder forums for every by-election	Held a total of 45 stakeholder forums for the nine by-elections (five per by-election)	
		Hold at least one quarterly stakeholder forum per constituency and County	• A total of 1,160 forums held at constituency level, • 188 forums at the County level • 42 forums at national level	
		Develop a database of stakeholders at County and national levels	National and county stakeholder databases in place	
		Establish strategic Partnerships throughout the electoral cycle	Established partnerships with CoG, Uraia Trust, Handicap International, ORPP, CJPC, UNDP, UN Women, KSG, Ministry of Education, LSK and Maendeleo ya Wanawake	
Number of Partnership memorandum between IEBC and non-state actors for support signed	7 MOU's with Handicap International, UDPK, Uber, USPACK, KEAP, NDI	At least 5 Partnership MOUs between IEBC and non-state actors for support.	Four Draft Memorandums of Understanding in place	

Partnerships and Stakeholder Engagement

Election is a critical process that requires the participation of both primary and secondary stakeholders. The Commission engaged stakeholders during different electoral phases to consult and update them on the electoral activities and timelines. Further, the Commission entered into strategic partnerships with key organizations that complimented and supported its electoral activities.

These included:

- Representatives of Women, PWDs, youth and marginalized groups
- CBO, FBOs and opinion leaders consultation forum
- County Administrators forum (Chiefs, Assistant Chiefs, Village Elders)
- Agents of Political Parties and Independent Candidates



County Elections Managers (CEMs) pose for a photo during the IEBC Policy on Social Inclusion in Electoral Processes (PSIEP) Senior Management sensitization workshop. The forum was held at Safari Park Hotel, Nairobi in June 2019.

Table 20: Stakeholder Engagement FY 2018/2019

Area of Engagements	Partners	Purpose
1. **By-election Stakeholder's Forums**	Civil Society Organizations; Faith Based Organizations, Government ministries, Security Agencies, Persons with Disabilities; Media; and Political Parties.	Briefing on status of preparedness in by-elections.
2. **By-Elections and continuous voter education**	Ministry of Education, Science and Technology	Providing venues for by-elections and outreach programmes
3. **Support in production of voter education materials**	Uraia Trust	Printing of Voter education materials for Annual Voter Education Week
4. **Briefing of Political Parties and Independent Candidates during by-Elections**	Political Parties/ Candidates	Ensuring that Political Parties/Independent Candidate Agents were aware of their duties and execute them according to the law.
5. **Information Sharing with Stakeholders**	Catholic Justice and Peace Commission, Line Government Ministries and Departments; Civil Society Organizations; Faith Based Organizations; Political Parties; Development Partners; Organisations for Persons with Disabilities; Independent Commissions and Media, ETAPS, State actors	Updating stakeholders on electoral processes.
6. **County level engagement on electoral processes**	Council of Governors, Ministry of Interior and Coordination of National Government, National Police Service, National Gender and Equality Commission, Registrar of Political Parties, County Assembly Forums and civil Registration Department.	Sensitization of leaders and local citizens on electoral processes.
7. **Electoral legal reform agenda**	JLAC, Office of the Attorney General, JCE, PPDT, ORPP, Development Partners, and Faith Based Organizations.	Deliberation on the Commission's perspectives on electoral reforms and election preparedness.
8. **External electoral assistance**	IFES	Strengthen coordination of electoral technical assistance and funding.
9. **Inter- agency collaboration for election security**	NPS, ORPP, ODPP, NCIC, Judiciary	Training of security officials, ORPP and IEBC staff during by-elections.
10. **Support of the**	National Treasury	Funding

Area of Engagements	Partners	Purpose
Commission's Activities		Provide guidelines for Financial Management
	Parliament	Approve budgetary allocation Exercise oversight on the management of expenditure Enact laws and regulations on the management of elections Enact the requisite legislation for the management of election process

Accreditation of Election Observers

The participation of both Domestic and International Election Obdervers enhances the legitimacy of the electoral process as well as its outcomes. During the year under review, the Commission accredited 615 election observers for the by-elections and verification of the Punguza Mizigo Referendum Initiative. Table 21 shows the number of observers accredited.

Table 21: Accreditation of Election Observers

S/No.	Electoral Activity	Number
1.	Baringo South Constituency by-election	80
2.	North Kadem CAW by-election	20
3.	Bobasi Chache CAW by-election	20
4.	Migori County Senatorial by-election	277
5.	Central Sakwa CAW by-election	20
6.	Embakasi South Constituency by-election	113
7.	Ugenya Constituency by-election	35
8.	Lelan CAW by-election	12
9.	Wajir West Constituency by-election	31
10.	Punguza Mizigo Referendum Initiative	7
	Total	**615**

SECTION 4: FINANCIAL STATEMENTS

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE, 2019

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

KEY COMMISSION INFORMATION AND MANAGEMENT

1. Background information

The Independent Electoral and Boundaries Commission (IEBC) is established by Articles 88 and 248 of the Constitution of Kenya 2010. The Articles set out the mandate of the Commission. The Commission is responsible for conducting and supervising referenda and elections for any elective body or office established by the Constitution and any other elections as prescribed by an Act of Parliament.

2. General Information

The Independent Electoral and Boundaries Commission is established under Article 88 of the Constitution of Kenya, 2010 and is a legal entity. It is operationalized through IEBC Act 2011.

The IEBC Act provides that the funds of the Commission are held in a fund known as the Independent Electoral and Boundaries Commission Fund. The fund has not been operationalized.

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

The Commission is mandated to submit its Annual Financial Statements to the Auditor-General and a copy of the statement to the Controller of Budget, the National Treasury and the Commission on Revenue Allocation within the statutory timelines as stipulated in Section 81 of the Public Finance Management Act, 2012. The Act requires the financial reports to be submitted by 30th September each year to The National Treasury, Controller of Budget and the Office of the Auditor General.

3. Key Management

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

(a) Marjan H. Marjan	Ag. Commission Secretary/CEO.
(b) Obadiah Keitany	Director Finance
(c) Lorna Agnes Onyango	Director Human Resources and Administration.
(d) Immaculate Kassait	Director Voter Education and Partnerships.
(e) Decimah M'mayi	Director Research and Development.
(f) James Muhati	Director Information and Communication Technology.
(g) Rasi Masudi	Director Voter Registration and Elections Operations.
(h) Chrispine Owiye	Ag. Director Legal Affairs and Public Affairs.
(i) Osman H. Ibrahim	Director Audit Risk and Compliance.
(j) Harley K. Mutisya	Director Supply Chain Management.

4. Fiduciary Management

The key management personnel who held office during the financial year ended 30th June, 2019 and had direct fiduciary responsibility were:

No.	Designation	Name
1.	Ag. Commission Secretary/CEO	Marjan H. Marjan
2.	Director Finance	Obadiah K. Keitany
3.	Director Supply Chain Management	Harley K. Mutisya
4.	Director Audit Risk & Compliance	Osman H. Ibrahim
5.	Director Human Resources & Administration	Lorna A. Onyango
6.	Director Information & Communication Technology	James B. Muhati
7.	Director Voter Registration & Elections Operations	Rasi M. Masudi
8.	Director Research & Development	Decimah M'mayi
9.	Director Voter Education & Partnerships	Immaculate N. Kassait
10.	Ag. Director Legal Affairs & Public Affairs	Chrispine O. Owiye

5. 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.

6. Commission Auditors

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

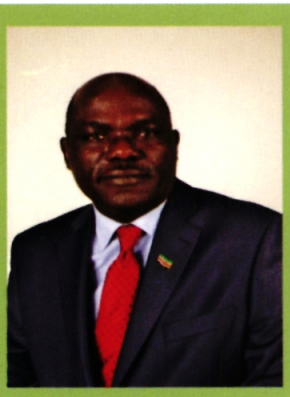
7. Commission Headquarters

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

8. Principal Legal Advisor

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112-00200
NAIROBI.

THE IEBC COMMISSION



Chairperson: Mr. Wafula W. Chebukati

Date of Birth: 22nd December, 1961

Key Qualifications:

- Master of Business Administration from Jomo Kenyatta University of Agriculture and Technology.
- Bachelor of Law Degree from the University of Nairobi.
- Post Graduate Diploma from the Kenya School of Law.

Experience:

- Over 30 years' experience in legal practice specializing in litigation and dispute resolution, conveyancing, labour laws, company mergers and acquisitions, Maritime and treaties
- Works on a full time basis as a chairperson of the Commission.
- Chairs the Legal Affairs and Compliance Committee, the Dispute Resolution Committee and the Electoral Code of Conduct Committee.



Commissioner: Prof. Abdi Yakub Guliye

Date of Birth: 25th November, 1962

Key Qualifications:

- PhD in Animal Nutrition from Rowett Research Institute/ University of Aberdeen, Scotland, UK
- Master of Science in Animal Production from University of Aberdeen, Scotland, UK
- Bachelor of Science in Animal Production from Egerton University.

Experience:

- Prof. Guliye has over 25 years of university teaching experience, of which in the last 7 years he had additional administrative/ managerial roles. He also served in various Boards of Institutions/Organizations, having chaired committees such as Audit and Risk Management as well as Finance.
- He Chairs Research, Technology and Strategy Committee and is also a member of the Audit Risk and Compliance Committee.



Commissioner: Mr. Boya Molu

Date of Birth: 5th November 1978

Key Qualifications:

- Master in Business Administration (HR Management Option), Periyar University, India.
- Bachelor of Business Administration from Karnatak University, India.
- Higher National Diploma in Human Resources Management (KNEC), IHRM Kenya.

Experience:

- Has over 13 years' experience in Human Resource Management and administration mainly in public sector.
- Prior to joining the Commission Mr. Molu served in various capacities at the Central Bank of Kenya (CBK) and the Judiciary in Human Resource and Administration Directorate.
- Also served as a council member of the Institute of Human Resources Management (IHRM) Kenya.
- Chairs the Human Resource, Administration and Training Committee.

THE IEBC MANAGEMENT TEAM



Name: Marjan H. Marjan

Ag. CEO/Commission Secretary

Profession/Qualifications:

- MBA in Strategic Management - University of Nairobi (UoN).
- BCom (Accounting Option) - (UoN).
- Certified Public Accountant (CPA-K).
- Certified Information Systems Auditor (CISA).
- Certified Internal Auditor (CIA).
- Certification in Control Self-Assessment (CCSA)
- Certified Quality Assessor (CQA)
- Practicing Member of ICPAK in good standing.
- Member of Information Systems Audit & Control Association (ISACA)
- Member of Institute Internal Auditor (IIA)



Name: Obadiah K. Keitany

Director Finance

Profession/Qualifications:

- MBA Finance – University of Nairobi (UoN).
- BCom Insurance (UoN)
- Certified Public Accountant (CPA-K).
- Certified Internal Auditor (CIA).
- Certified Information Systems Auditor (CISA).
- Certified Public Secretary (CPS-K).
- Certified Quality Assessor (CQA).
- Post Graduate Diploma in Corporate Governance (KCA).
- Member of ICPAK in good standing.
- Member of Information Systems Audit & Control Association (ISACA).
- Member of Institute of Internal Auditors (IIA).
- Member of Institute of Certified Secretaries of Kenya.



Name: Osman H. Ibrahim

Director Audit Risk and Compliance

Profession/Qualifications:

- Masters in Business Administration in Finance (MBA)
- Bachelor of Commerce from the University of Nairobi.
- Certified Public Accountant.
- Member of ICPAK in good standing.



Name: Chrispine Owiye

Ag. Director Legal and Public Affairs.

Profession/Qualifications:

- Masters of Laws in Law Governance and Democracy (UoN)
- Post Graduate Diploma in Legal Education (Kenya School of Law)
- Bachelor in Law degree from Moi University.
- Certificate in Prosecution (CID Training School)
- Member of the Law Society of Kenya.



Name: Decimah M'mayi

Director Research & Development

Profession/Qualifications:

- Bachelor Degree in Economics and Geography from the University of Nairobi.



Name: Immaculate Kassait

Director Voter Education

Profession/Qualifications:

- Executive MBA - United States International University (USIU).
- Post Graduate Diploma in Law from Kenya School of Law.
- Bachelor in Law degree from the Makerere University.



Name: Rasi Masudi

Director Voter Registration and Electoral Operations

Profession/Qualifications:

- Executive MBA.
- Bachelor of Science in Agricultural Economics.
- Diploma in Farm Management.



Name: Harley Kisyula Mutisya

Director Supply Chain Management

Profession/Qualifications:

- PHD in Business Administration (UoN)
- MBA in Procurement & Supply Chain Management (UoN)
- BCOM in Supply Chain Management (UoN)
- Diploma in Logistical Management from Cerford Institute.
- Certified Procurement and Supply Professional (CPSP-K)
- Chartered Associate (ACIArb)
- Member Kenya Institute of Supplies Management(KISM)
- Certified Practitioner-(KISM)
- Fellow Logistics Society of Kenya
- Member Chartered Institute of Procurement and Supply(UK)



Name: James Muhati

Director ICT

Profession/Qualifications:

- MSc in Information Systems - University of Nairobi (UoN).
- BSc (Mathematics & Computer Science) - Kenyatta University.
- Post Graduate Diploma in Computer Science – (UoN)
- Executive Development Program (EDP) – Gordon Institute of Business Studies (GIBBS), South Africa.
- Member of Information Systems Audit & Control Association
- Member of Computer Society of Kenya.



Name: Lorna A. Onyango

Director Human Resource & Administration

Profession/Qualifications:

- Certified Human Resource Professional
- Masters in Human Resource Management
- Bachelor of Arts Degree(UoN)
- Post Graduate Diploma.

CORPORATE GOVERNANCE STATEMENT

The Commission 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 Commission has embraced corporate governance by promoting the right corporate culture and values.

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

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

The Commission

The size, composition and appointment of the Commission is prescribed by Article 250 of the Constitution and by the IEBC Act 2011. There were three Commissioners who worked on a full time basis during the year under review. Each member was appointed to serve for a single term of six years.

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

The Commission Committees and their Responsibilities

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

The Commission has the following committees;

Committee	Responsibility
Finance and Procurement	Procurement and Finance Oversight.
Audit, Risk and Compliance	Advisory on Governance, Risk and Compliance.
Human Resources, Training and Administration	Advisory and oversight on Human Resource functions.
Elections, Technical and Operations	Oversight on Election Planning and Implementation.
Boundaries Delimitation	Oversight on Boundaries Review and delimitation.
Legal Reforms, Enforcement of Code of Conduct and Compliance	Legal Oversight and Compliance.
ICT, Research and Development	Advisory on use of Technology in Elections.
Political Parties Liaison and Campaign Finance Control	Advisory on Engagement with Political Party and Campaign Financing.
Voter Education, Partnerships and Media	Voter Education, Partnership and Collaboration advisory.
Dispute Resolutions	Resolve Disputes on Party Primaries.

Impartiality and Independence of Members

Every member of the Commission and employee 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 Commission or an employee is directly or indirectly interested in any matter before the Commission and is present at any meeting of the Commission 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.

MANAGEMENT DISCUSSION AND ANALYSIS

Operational and Financial Performance

During the period under review, the Commission successfully conducted; Migori senatorial by-election, three (4) parliamentary by-elections i.e Embakasi South, Ugenya, Baringo South Constituency, Wajir West and three (3) County of Assembly Ward by elections i.e Lelan Ward, North Kadem Ward, Sakwa Central Ward and Bobasi Chache Ward by-elections which realized an average of 49.3% voter turnout and launched the post-election evaluation report.

Post-Election Evaluation is part of the electoral cycle and is in line with the best electoral management practices. Such evaluation is useful in identifying strengths and weaknesses, as well as successes and failures not only in the organization of the elections, but also in the Commission's administrative operations and our linkages with stakeholders.

The results of the evaluation will inform operational and legal electoral reforms and plans for future elections starting the 2022 General Elections. It will also inform the formulation of the Commission's next 5-year Strategic Plan that covers 2018-2022 electoral cycle. The internal PEE activities are being finalized and the Commission is at the stage of engaging external stakeholders.

The Commission undertook the preliminary processes for the Second Review of Boundary Delimitation.

The Commission however faced liquidity and financial constraints which resulted into inability to settle all the 2017 General elections pending bills. As at the end of the year, pending bills amounting Ksh. 4.3billion remained unpaid.

Compliance with Statutory Requirements

The Commission being a creation of the law respects the rule of law. The Commission complied with its tax obligations and all its statutory obligations in the implementation of its mandate.

Key Projects and Investment

The Commission had planned to construct its own building to house its head office to enhance security and efficiency in its operations. However, the project was not funded during the year under review. The commission will continue to pursue funding to implement the project since the Commission offices are currently located in a rented building which is not conducive for its operations due to congestions, uncontrolled movement in and out of the offices and disruptions to the business enterprises during heightened political activities.

Further, the Commission commenced the procurement of the constructing five (5) county warehouses to standardize and reduce the cost of renting such a critical facility.

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 Commission include:

- **Strategic Risks:** These are risks that affect the ability to carry out the long term goals and objectives as articulated in the IEBC Policy.
- **Compliance Risks:** These are risks associated with non-compliance with applicable laws and regulations which could result in litigation and conflicts of interest.
- **Political Risks:** This is a major risk factor affecting staff performance and safety. These risks could also be attributed to political perception of major political parties on the Commission's role.
- **Reputational Risks:** The risk of significant negative public opinion and or perception that results in a critical loss of confidence in the institution.
- **Financial Risks:** The risk of financial loss that may include ineffectiveness of internal controls, financial processes for reporting, budgeting, and fiscal stewardship as well as the monitoring of full financial and performance reporting. These risks may also affect the ability to acquire assets, technology, etc.
- **Technological Risks:** This a possibility of failure of technology employed by the Commission in the conduct of elections and rapid technological change resulting to obsolescence.
- **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 (including human resources, equipment malfunction), and systems.

Statutory and Financial Obligations

During the year under review, the Commissions' internal audit department validated and verified pending bills amounting to Kshs 3.7 billion as per the guidelines from the National Treasury. The pending bills arose from election operations and petitions in the 2017/2018 financial year. However, the Commission received Kshs. 500m from the National Treasury which was used to defray part of the pending bills. By the close of the financial year, the outstanding pending bills amounted to Kshs. 4.3billion.

Financial Probity and Governance

The Commission incurred actual expenditure amounting to Kshs 4.6 Billion as at the end of the of 2018/2019 financial year.

To obtain assurance on compliance and prudence in the management of the election 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.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The theme of the Commission CSR policy, ***"connecting with the voter"*** guides its CSR initiatives. The initiatives are geared towards promoting positive attitude, Social and perceptional change towards the Commission in order to realize its constitutional mandate.

During the period under review, the Commission undertook continuous voter and civic education, visited prisons and undertook planning in various counties and constituencies.

The Commission has continued to organize and support the conduct of school student council elections in primary, secondary and tertiary institutions as a way of giving back to society as well as nurturing the young minds to uphold democratic tenets at young levels and embrace the democratically elected leadership.

REPORT OF THE CEO/COMMISSION SECRETARY

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 each financial year 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 the annual 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.



Marjan Hussein Marjan

Ag. Commission Secretary/CEO

REPORT OF THE CHAIRPERSON

It gives me great pleasure to present the Commission's annual financial statements for the year ended 30th June 2019.

During the period under review, National Treasury allocated to the Commission Kshs. 4.9 billion under the recurrent vote while the Commission incurred total expenditure of Kshs. 4.6 billion. In addition, the Commission collected Kshs. 1.6 million in form of Appropriation in Aid (AIA). These funds were applied to fund various operational activities of the Commission.

It is noteworthy that the Commission, inter alia, successfully conducted nine (9) by-elections, launched the Post-Election Evaluation Report, carried out the Annual Voter Education Week (AVEW) exercise, developed guidelines to superintend various proposed Referendum Initiatives, reviewed electoral laws reforms through developing proposed amendments to be enacted by the National Assembly and reviewed the Commissions policies and procedures relating to Human Resource, Risk, Finance, Procurement and ICT.

The abovementioned successes do not diminish the need for sufficient monetary allocation by Treasury to fund the core mandate of the Commission and settle pending bills which continue to attract interest for non-payment.

In Conclusion, I applaud the Members and Staff of the IEBC as well as all partners and stakeholders for their support towards fulfilling Commission's mandate as enshrined in the Constitution of Kenya 2010.

W.W. Chebukati

Chairperson

REPORT OF THE INDEPENDENT AUDITOR

We have statement of financial performance; (ii) a statement of financial position; (iii) a statement of changes in net assets statement of cash flows; (v) a statement of comparison of budget and actual amounts and (v) a summary of significant and other explanatory information.

Management's responsibility for the financial statements

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

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the including the assessment of the risks of material misstatement of the financial statements, whether. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effective

STATEMENT OF FINANCIAL PERFORMANCE

For the Year Ended 30th June 2019

	Note	2018-2019 Unaudited Kshs 000	2017-2018 Audited Kshs 000
Incomes			
Exchequer Issues	3	4,581,384	27,881,536
Appropriation-In-Aid	4	1,436	10,693
Mortgage & Car Loan Interest	5	18,778	68
Total Incomes		**4,601,597**	**27,892,297**
Expenses			
Employee Costs	7	(2,641,975)	(10,742,461)
Depreciation & Amortization	8	(1,240,139)	(1,759,464)
Repairs & Maintenance	9	(161,334)	(220,950)
Operating Expenses	10	(456,075)	(2,767,558)
General Expenses	11	(1,058,472)	(17,535,574)
Total Expenditure		**(5,557,996)**	**(33,026,006)**
(Deficit)/Surplus		**(956,398)**	**(5,133,709)**

The notes on page 84 to 99 form an integral part of these financial statements.

STATEMENT OF FINANCIAL POSITION

As at 30th June 2019

	Note	2018/2019 Unaudited Kshs 000	2017/2018 Audited Kshs 000
Assets			
Current Assets			
Cash and Cash Equivalents	12	410,305	1,369,546
Non-Exchange Transactions Receivables	13	395,082	217,672
Accounts Receivables (ECK Recurrent)	14	11,160	11,160
Car Loan Accounts Receivable	15	26,193	26,193
		842,740	**1,624,571**
Non-Current assets			
Property, Plant & Equipment	16	3,180,049	4,414,268
Intangible Assets	17	2,829	4,022
		3,182,878	**4,418,290**
Total Assets		**4,025,619**	**6,042,861**
Current Liabilities			
Accounts Payable	18	(4,330,424)	(4,429,917)
Retentions & Other Deposits Payable	19	(37,743)	(37,085)
Total Current Liabilities		**(4,368,167)**	**(4,467,002)**
		(342,549)	**1,575,859**
Financed by:			
General Fund		1,109,572	1,274,355
Accumulated (Deficit)/Surplus		(2,150,979)	(213,793)
Mortgage & Car Loan Fund	20	698,858	515,298
		(342,549)	**1,575,859**

The notes on page 84 to 89 form an integral part of these financial statements.

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

Obadiah K. Keitany
ICPAK M/ No. 3055
Director Finance

W.W. Chebukati
Chairperson

STATEMENT OF CASH FLOWS

As at 30th June, 2019

	Note	2018/2019 Unaudited Kshs 000	2017/2018 Audited Kshs 000
Cash flows from Operating Activities:			
Operating Surplus/(Deficit)		(956,398)	(5,133,709)
Transfers to Exchequer		(962,008)	-
Transfers to Mortgage & Car Loan		(144,100)	-
Adjustments for Non-Cash Items:			
Depreciation & Amortization	8	1,240,139	1,759,463
Prior Year Adjustment			47,149
Changes in Working Capital:			
Decrease/(Increase) in Non Exchange Transactions	13	(177,410)	(165,559)
(Decrease)/Increase in Accounts Payables	18	(99,493)	1,749,177
(Decrease)/Increase Retentions & Deposits	19	658	(923)
Net Cash Flow from Operating Activities		**(1,098,613)**	**(1,744,402)**
Cash flows from Investing Activities:			
Purchase of Property & Equipments	16	(4,728)	(616,394)
Sale of Property & Equipments	16	-	-
Increase in Staff Mortgage & Car Loan Fund		144,100	163,013
Net Cash Flow from Investing Activities		**139,372**	**(453,380)**
Cash flows from Financing Activities:			
Cash flows from Financing Activities		-	-
Net Cash Provided by Financing Activities		-	-
Net (Decrease)/Increase in Cash & Cash Equivalent		(959,240)	(2,197,782)
Cash & Cash Equivalent at Beginning		1,369,545	3,567,327
Cash & Cash Equivalents at the End	12	**410,305**	**1,369,545**

The notes on page 84 to 99 form an integral part of these financial statements.

For the Year Ended 30th June, 2019				
	Mortgage & Car Loan Fund	Accum. Surplus	General Fund	Total
	KShs. 000	KShs. 000	KShs. 000	KShs. 000
Balance as at 30th June 2017	**352,286**	**4,919,908**	**1,227,206**	**6,499,399**
Surplus/(Deficit) for the Year	-	-	(5,133,709)	(5,133,709)
Transfers	-	(5,133,709)	5,133,709	-
Rounding off variance	-	8	-	8
Prior Year Adjustment	-	-	47,149	47,149
Staff Car Loan and Mortgage	163,012	-	-	163,012
Balance as at 30th June 2018	**515,298**	**(213,793)**	**1,274,355**	**1,575,859**
Surplus/(Deficit) for the Year	18,778	-	(975,176)	(956,398)
Car Loan & Mortgage Adjustment	20,683	-	(20,683)	-
Exchequer Recoveries	-	(962,008)	-	(962,008)
Transfers	-	(975,176)	975,176	-
Rounding off variance	-	(1)	-	(1)
Staff Car Loan and Mortgage	144,100	-	(144,100)	-
Balance as at 30th June 2019	**698,858**	**(2,150,979)**	**1,109,572**	**(342,549)**

COMBINED BUDGET EXECUTION STATEMENT

COMBINED BUDGET EXECUTION STATEMENT FOR FY2018/2019			
Item	Budget Cumulative	Actual Cumulative	Performance Cumulative
Incomes	**KShs '000**	**KShs '000**	
Exchequer Releases -Recurrent	4,888,624	4,581,384	94%
Nomination Fees, Sale of Tender Registers & Maps and Fines & Penalties on Aspirants	5,000	1,436	29%
Total Income	**4,893,624**	**4,582,820**	**94%**
Management of Electoral Processes			
Expenditure			
Wages and Salary Contributions	2,229,153	2,184,046	98%
Social Contributions	171,933	167,447	97%
Goods and Services	1,949,321	1,725,473	89%
Routine Maintenance	112,368	67,960	60%
Social Security Benefits	12,647	4,068	32%
Acquisitions of Fixed Capital Assets	5,700	1,454	26%
Domestic Lending and On-lending	144,100	144,100	100%
Sub-total	**4,625,222**	**4,294,548**	**93%**
Delimitation of Electoral Boundaries			
Wages and Salary Contributions	10,489	9,097	87%
Goods and Services	245,413	222,982	91%
Routine Maintenance	12,500	-	0%
Sub-total	**268,402**	**232,079**	**86%**
Total Expenditure	**4,893,624**	**4,526,627**	**93%**
Surplus/(Deficit)	**-**	**56,193**	**0%**

Note 22 on **Budget Information & Other Disclosures** provides explanations on the utilization differences.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

1. **Statement of compliance and basis of preparation – IPSAS 1**

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

The financial statements have been prepared on the basis of historical cost, unless where stated otherwise. The cash flow statement is prepared using the indirect method. The financial statements are prepared on accrual basis.

2. **Summary of Significant Accounting Policies:**

a) Revenue Recognition - Revenue from Non-Exchange Transactions (Fees, Charges and Fines) – IPSAS 23

The Commission recognizes revenues from nomination fees and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that future economic benefits or service potential associated with the asset will flow to the Commission and the fair value of the asset can be measured reliably.

Transfers from Other Government Entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Commission and can be measured reliably.

Interest Income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

b) Budget Information – IPSAS 24

The annual budget is prepared and presented in a single statement to determine the needs of the Commission. The Commission has adopted the standard which requires budget information to be presented in the financial statements.

c) Taxes – IAS 12

Income tax

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

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

d) Property, Plant and Equipment – IPSAS 17

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

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

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

e) Intangible Assets – IPSAS 31

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

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

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

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

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

f) Research and Development costs

The Commission expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Commission can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale
- Its intention to complete and its ability to use or sell the asset
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset
- The ability to measure reliably the expenditure during development

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

g) Provisions – IPSAS 19

Provisions are recognized when the Commission has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Commission expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.
The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent Liabilities

The Commission does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent Assets

The Commission does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Commission in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential

will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

h) Nature and Purpose of Reserves

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

i) Changes in Accounting Policies and Estimates – IPSAS 3

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

j) Employee Benefits – IPSAS 25

Retirement Benefit plans

The Commission provides retirement benefits for its full-time employees. It operates a defined contribution plan which is a post-employment benefit plan under which the Commission pays fixed contributions into a separate Commission (fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. The Scheme is administered by ICEA Lions Asset Management Ltd.

k) Foreign Currency Transactions – IPSAS 4

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

l) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

m)Comparative Figures

Comparative figures for the year have been provided.

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

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

Estimates and Assumptions

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

Useful Lives and Residual Values

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

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

o) Subsequent Events – IPSAS 14

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

3. Exchequer Issues

	2018/2019	2017/2018
	Unaudited	Audited
	Shs 000	Shs 000
Recurrent Exchequer Releases:		
Total Exchequer Received in Q1	538,000	11,074,284
Total Exchequer Received in Q2	1,180,240	13,124,952
Total Exchequer Received in Q3	1,130,874	2,481,500
Total Exchequer Received in Q4	1,732,270	1,200,800
Total	**4,581,384**	**27,881,536**

There was no budget allocation for the Commission's development vote.

4. Appropriation in Aid (AIA)

	2018/2019	2017/2018
	Unaudited	Audited
	Shs 000	Shs 000
Nomination Fees & Charges Collected	768	530
Sale of Tender Documents, Registers & Maps	368	3,514
Fines & Penalties on Aspirants	300	6,650
Total	**1,436**	**10,693**

The nomination fees received in the year were from the candidates cleared to contest in the by-elections conducted during the year under review.

5. Interest Income

	2018/2019	2017/2018
	Unaudited	Audited
	Shs 000	Shs 000
Interest from Staff Mortgage Scheme	8,096	-
Interest from Staff Car Loan Scheme	10,682	-
Interest from Call Deposits	-	68
Total	**18,778**	**68**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

6. Grants from International Organizations

During the 2018/2019 financial year, the Commission did not receive any funding from the development partners.

7. Employee Costs

	2018/2019	2017/2018
	Unaudited	Audited
	Shs 000	Shs 000
Salaries & Wages Permanent Employees	1,120,078	1,158,225
Salaries & Wages Contractual Employees	115,420	7,164,536
Personal Allowances	957,847	1,460,261
Contributions to Pensions & Health Schemes	167,447	133,873
Domestic Travel & Subsistence & Other	252,373	690,710
Foreign Travel & Subsistence	24,743	117,285
Gratuity to Staff	4,068	17,570
Total	**2,641,975**	**10,742,460**

Salaries and wages of contractual employees include payments to poll officials and Punguza Mizigo signature verification clerks engaged during the period under review.

The employee costs decreased from Kshs. 10.7 billion to Kshs. 2.64 billion because of 2017/2018 general election wages for the poll officials.

8. Depreciation and Amortization Expense

	2018/2019	2017/2018
	Unaudited	Audited
	Shs 000	Shs 000
Property, Plant & Equipment	1,238,926	1,757,739
Intangible Assets	1,213	1,724
Total	**1,240,139**	**1,759,463**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

9. Repairs & Maintenance Expenditure

	2018/2019	2017/2018
	Unaudited	Audited
	Shs 000	Shs 000
Routine Maintenance of Vehicles	47,639	82,683
Maintenance of Software	-	25,234
Routine Maintenance of Other Assets	113,695	113,033
Total	**161,334**	**220,950**

10. Operating Expenses

	2018/2019	2017/2018
	Unaudited	Audited
	Shs 000	Shs 000
Contracted Guards	7,316	12,472
Membership Fees, Dues & Subscriptions to Professional & Trade Bodies	6,564	6,014
Legal Dues, Arbitration & Compensation	376,093	2,715,352
Contracted Technical services	2,258	27,835
Witness Expenses	-	234
Parking Charges	12,000	5,652
Payment of Duty & Taxes	51,844	-
Total	**456,075**	**2,767,558**

The operating expenses decreased from Kshs. 2.8 billion to Kshs. 0.5 billion because of a significant decrease in general election legal fees.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

11. General Expenses

	2018/2019	2017/2018
	Unaudited	Audited
	Shs 000	Shs 000
Utilities, Supplies & Services	9,935	11,094
Communications, Supplies & Services	153,077	991,498
Printing & Advertising	35,866	1,022,402
Rentals of Produced Assets	292,428	6,336,488
Training Expenses	126,583	1,172,609
Hospitality Supplies & Services	111,894	2,183,189
Insurance Costs	229,069	240,107
Specialized Materials & Supplies	20,009	2,648,372
Office & General Supplies & services	42,718	119,865
Fuel, Oil & Lubricants	36,892	95,640
ICT Networks & Communication	-	2,714,309
Total	**1,058,472**	**17,535,574**

The general expenses decreased from Kshs. 17.53 billion to Kshs. 1.05 billion because of a significant decrease in expenditure attributable to electioneering period such as printing, hire of transport and purchase of election materials and equipments.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

12. Cash and Bank

Bank Account	2018/2019 Unaudited	2017/2018 Audited
	KSh 000	KSh 000
KCB IEBC Mombasa A/c - 1116811162	10	6,422
KCB IEBC Kwale A/c - 1213387787	1	4,614
KCB IEBC Kilifi A/c - 1116804042	0	22,102
KCB IEBC Tana River A/c - 1213382645	43	9,669
KCB IEBC Lamu A/c - 1213649188	-	2,448
KCB IEBC Taita Taveta A/c - 1213372356	3	20,323
KCB IEBC Garissa A/c - 1116817365	38	7,477
KCB IEBC Wajir A/c - 1116539934	2,807	1,958
KCB IEBC Mandera A/c - 1116539934	2,002	11
KCB IEBC Marsabit A/c - 1212713311	1,486	0.3
KCB IEBC Isiolo A/c - 1116800543	1,662	13,021
KCB IEBC Meru A/c - 1116774127	155	10,294
KCB IEBC Tharaka Nithi A/c - 1213689465	78	2,102
KCB IEBC Embu A/c - 1213760690	256	3,279
KCB IEBC Kitui A/c - 1213362768	6	64
KCB IEBC Machakos A/c - 1116791366	4	8,503
KCB IEBC Makueni A/c - 1213508398	428	9,190
KCB IEBC Nyandarua A/c - 1213379695	51	4,857
KCB IEBC Nyeri A/c - 1116756439	540	25,574
KCB IEBC Kirinyaga A/c - 1213919738	142	5,049
KCB IEBC Murang'a A/c - 1213929717	8	12,373
KCB IEBC Kiambu A/c - 1116811553	2	17,049
KCB IEBC Turkana A/c - 1213415977	8	10
KCB IEBC West Pokot A/c - 1213417163	59	40
KCB IEBC Samburu A/c - 1214135293	80	357
KCB IEBC Trans Nzoia A/c - 1214152538	18	46
KCB IEBC Uasin Gishu A/c - 1116791110	18	425
KCB IEBC E.Marakwet A/c -1213364442	9	167
KCB IEBC Nandi A/c - 1213934052	22	181
KCB IEBC CEM Baringo A/c - 1213382173	5,075	5,034
KCB IEBC Laikipia A/c - 1213935350	1	52
KCB IEBC Nakuru A/c - 1116816857	9	111
KCB IEBC Narok A/c - 1213928338	1,398	12,660
KCB IEBC Kajiado A/c - 1213407435	1,451	26,685
KCB IEBC Kericho A/c - 1213840767	990	15,928
KCB IEBC Bomet A/c - 1116805243	581	31,172
KCB IEBC Kakamega A/c - 1116744694	707	118
KCB IEBC Vihiga A/c - 1213361087	89	6,042
KCB IEBC Bungoma A/c - 1116566443	363	29,950
KCB IEBC Busia A/c - 1213393167	1	6,021
KCB IEBC Siaya A/c - 1213697832	518	21,794
KCB IEBC Kisumu A/c - 1116780445	4,303	40,124
KCB IEBC Homa Bay A/c - 1214158560	2,158	40,116
KCB IEBC Migori A/c - 1213543320	749	147
KCB IEBC Kisii A/c - 1116811235	1,490	97,737
KCB IEBC Nyamira A/c - 1213365708	142	248
KCB IEBC Nairobi A/c - 1116817721	6,179	35,838
CBK IEBC Recurrent A/c - 1000181729	256	17,305
CBK IEBC Deposit A/c - 1000181931	37,743	37,085
CBK IEBC Development A/c - 1000182148	-	-
KCB IEBC University Way A/c - 1117602532	24,301	393,646
KCB IEBC Call Deposit (USD) A/c - 1138835137	-	4,918
KCB IEBC Dollar A/c - 1211876888	101	18,671
KCB IEBC Salary Control A/c - 1126334723	87	47,149
HFCK IEBC Mortgage A/c -2172923101	233,491	93,376
HFCK IEBC Car Loan A/c - 2172923103	78,186	200,015
Total	**410,305**	**1,369,546**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

13. Receivables from Non-Exchange Transactions

	2018/2019	2017/2018
	Unaudited	Audited
	Shs 000	Shs 000
Temporary Imprests	2,151	5,985
Salary Advances	401	381
Prepayments	26,144	10,039
Mortgage Receivables	304,883	169,636
Car Loan Receivables	41,598	26,079
AIA Receivables	5,396	5,552
Mortgage Interest Receivables	6,643	-
Car Loan Interest Receivables	7,865	-
Total	**395,082**	**217,672**

14. ECK Accounts Receivable

	2018/2019	2017/2018
	Unaudited	Audited
	Shs 000	Shs 000
Advances	9,215	9,215
Imprests	1,945	1,945
Total	**11,160**	**11,160**

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

The Commission has provided evidence to the National Treasury's Old Balances Taskforce that the amounts were recovered from the terminal dues of the ECK staff and is currently awaiting guidelines on how to treat them in the books of accounts.

15. Car Loan Accounts Receivable

The debtors outstanding of Kshs. 26,192,965.00 relates to recoveries made from final dues to defunct ECK Staff and Commissioners that were retained by the National Treasury.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

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

	Office Buildings	Computers & Equipment	Motor Vehicles	Office Equipment	Furniture and Fittings	Totals
Cost:						
As at 1st July 2018	132,806	14,422,077	703,100	366,187	95,410	15,719,580
Additions	-	1,095	17	567	3,030	4,708
As at 30th June, 2019	132,806	14,423,172	703,117	366,754	98,440	15,724,288
Depreciation:						
As at 1st July 2018	-	(10,490,940)	(586,245)	(181,776)	(46,756)	(11,305,717)
Charge for the Year	-	(1,180,364)	(29,218)	(22,883)	(6,460)	(1,238,926)
As at 30th June, 2019	-	(11,671,304)	(615,463)	(204,659)	(53,216)	(12,544,643)
Net Carrying Amount :						
As at 30th June, 2019	132,806	2,754,183	87,654	160,184	45,223	3,180,049
As at 30th June, 2018	132,806	3,933,453	116,855	182,500	48,655	4,414,268

17. Intangible Assets Movement Schedule

	2018/2019 Kshs. '000	2017/2018 Kshs. '000
Cost:		
As at 1st July 2018	66,851	66,851
Additions	20	-
As at 30th June, 2019	66,871	66,851
Amortization:		
As at 1st July 2018	**(62,829)**	**(61,105)**
Charge for the Year	(1,213)	(1,724)
As at 30th June, 2019	**(64,042)**	**(62,829)**
Net Carrying Amount	**2,829**	**4,022**

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

18. Recurrent Accounts Payable

	2018/2019	2017/2018
	Unaudited	Audited
	Shs 000	Shs 000
Accounts Payables b/f	4,429,917	2,680,742
Accruals in the Year	361,669	3,703,926
Accruals settled in the Year	(461,162)	(1,954,750)
Total	**4,330,424**	**4,429,917**

19. Retentions and Deposits Payable

	Unaudited	Audited
	Shs 000	Shs 000
Opening Balance	37,085	38,008
Retention Fees & Other Deposits Withheld	5,838	2,588
Retention Fees & Deposits Paid	(5,180)	(3,511)
Total	**37,743**	**37,085**

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

20. Mortgage & Car Loan Fund

	Unaudited	Audited
	Shs 000	Shs 000
HFCK Mortgage Bank Balance	233,490	93,376
HFCK Car Loan Bank Balance	78,186	200,015
Mortgage Receivables	304,883	169,636
Car Loan Receivables	41,598	26,079
Mortgage Interest Receivables	6,643	-
Car Loan Interest Receivables	7,865	-
ECK Car Loan Receivables	26,193	26,193
Total	**698,858**	**515,299**

The Commission's Mortgage and Car Loan revolving is managed by Housing Finance Corporation of Kenya and was set up in the 2016/2017 financial year. The outstanding balance of KShs.26.193 million relates to recoveries made from final dues to defunct ECK Staff and Commissioners that were retained by the National Treasury.

21. Subsequent Events

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

22. Budget Information & Other Disclosures

The original budget for FY 2018-2019 was approved by the National Assembly on June 2018. 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 entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the entity recorded additional appropriations of Kshs.506 million on the 2018-2019 budget to cater for pending bills.

The Commission's budget execution statement is prepared on a cash basis and is informed by the actual income and expenditure as reflected in the IFMIS system. 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 cash basis to the accrual basis. 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.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

During the year under review, the Commission was allocated a total budget of Kshs 4.9 billion to fund the management of electoral processes and delimitation of electoral boundaries in the 2018/2019 financial year.

AIA collection stood at 32% and is mainly attributed to nomination fees and fines paid by election candidates in the by-elections. The amounts received depends on the number of by-elections held.

Social benefits expenditure is stood at 36%. Some of the contractual staff contracts were expected to expire after the end of the financial year. Some officers were also given contraction extension.

Acquisition of Fixed Assets was at 26%. This was due to procurement planning and execution challenges.

Routine Maintenance under delimitation of electoral boundaries was low at 28%. The boundary delimitation funds were also reallocated to cater for the by-elections since the Governments budget was prepared on a tight Fiscal policy.

23. Contingent Assets & Liabilities

IPSAS 19 prescribes the accounting treatment for provisions, contingent liabilities and contingent assets and defines their identification and recognition. During the prior year, the Commission was awarded costs amounting to Kshs.59, 854, 000.00 (taxed costs) and Kshs.205, 060,000.00 (capped costs). However, collection of capped costs will require taxation before determination of actual amount collectable. Further, some petitions were filed by indigent litigants acting as surrogates for politicians out to cushion themselves against award of costs. This makes the awards qualify as contingent assets.

In 5th April, 2019, a civil suit No. 352 of 2014 between Royal Media Services Ltd vs IEBC and three others on non-payment of a bill amounting Kshs. 182,000,000.00 was dismissed with costs at Milimani Commercial & Tax Division High Court.

The Commission recognizes a possible future obligation of Kshs. 157,351,000.00 to pay 2013 General Election pending bills which have not been validated by the National Treasury's internal audit department or have pending court cases. The Commission also recognizes possible future obligations relating to legal fees on pending court cases and gratuities payable to staff members who are on a term contract.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

24. Employee Benefits: Defined Contribution Scheme

IPSAS 25 prescribes the accounting and disclosure requirements for employee benefits and establishes the matching principle that the cost of the employee benefits should be recognized in the period in which the employee provides the services to the entity and not when they are paid or become payable. The Commission runs a defined contribution pension scheme. The assets of the scheme are held in a separate trustee administered fund, which is funded by contributions from both the Commission as the employer at 15% and employees at 7.5% of basic salary. The scheme is currently managed by ICEA Lion Asset Management.

The Commission's contributions to the above scheme are charged to the income and expenditure account in the period to which they relate. The last audited fund financial position was as reflected below:

Defined Contribution	Audited Shs 000	Audited Shs 000
Balance at Beginning of the Year	1,897,769	1,524,750
Contribution During the Year	264,251	232,835
Benefits Payable to Seceding Members	(102,809)	(29,427)
Net Returns on Investments	159,310	173,585
Administrative Expenses	(7,774)	(3,974)
Total	**2,210,747**	**1,897,769**

Under the terms of their appointment, ICEA LION Asset managers (Kenya) Limited are responsible for the investment of the scheme's funds. However, the overall responsibility and performance lies with the trustees.

25. Number of Employees

The average number of permanent and pensionable employees for the Commission as at 30th June, 2019 stood at eight hundred and seventy six (876). The Commission however engages contractual staff on a need basis.

26. Entity Tax Status

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

PROGRESS ON FOLLOW UP OF AUDIT RECOMMENDATIONS

REFERENCE NO. ON EXTERNAL AUDIT REPORT	ISSUE / OBSERVATION FROM AUDITOR	MANAGEMENT COMMENTS	FOCAL POINT PERSON TO RESOLVE THE ISSUE.	STATUS	TIME FRAME
Auditor General Report of October 2018 for the Financial Year 2016/2017.	1.4 Unsupported account payables.	The Commission undertook an audit of all pending bills and submitted an Internal Audit Report to National on November, 2018.	DF	Unresolved	2019/2020
		Reconciliation and analysis has been done and support documents are availed.			
		The Commission has made realignments in the organizational structure and is in the process of building capacity of the concerned staff			
Auditor General Report of October 2018 for the Financial Year 2016/2017.	1.6 Purchase of Kenya Integrated Election Management Systems (KIEMS) Kit.	1. Matter does not fall under Commission's purview.	DICT	Unresolved	2019/2020
		2. A verification exercise has been done.	DICT	Unresolved	
		3. The Commission has been allocated funds and has planned for support and maintenance of the KIEMS to ensure re-usability of the technology in future.	DICT		
		4. The Commission has put in place accounting and financial controls and procurement systems to enhance compliance with the Public	CEO	Unresolved	
		5. Procurement and Assets Disposal Act as well as the circulars issued by the Public Procurement Regulatory Authority.	DICT		
Auditor General Report of October 2018 for the Financial Year 2016/2017.	2.0 Supply, Delivery, Implementation, and Commissioning of Network Examination of Payment Vouchers (a) Mismanagement of 553 Thuraya Modems and SIM Cards Loaded with Data Transmission.	1.Matter does not fall under Commission's purview.(Office of the Auditor General)	DICT	Unresolved	2019/2020
		2. The Commission has planned to request Communication Authority to provide the Current and future network coverage and plan to ensure 100% transmission of result.	DICT	Unresolved	2019/2020
		3.The satellite modems still remains backup option in areas where there is no coverage and in critical transmission tallying centers	DICT	Unresolved	2019/2020
	(b) Procurement of additional 1,000 Thuraya SIM Cards Loaded with Data.	The Commission has put in place accounting and financial controls and procurement and inventory systems to facilitate timely reconciliations and enhance compliance with the stipulated laws and regulations.	DICT	Unresolved	2019/2020
	(c) Undelivered SIM Cards from Another Firm	The Commission has put in place accounting and financial controls and procurement and inventory systems to facilitate timely reconciliations and enhance compliance with the stipulated laws and regulations.	DICT	Unresolved	2019/2020

Auditor General Report of October 2018 for the Financial Year 2016/2017.	2.2 Management of 1,000 Thuraya Modems and Sim Cards Loaded with Data	For future elections, the Commission shall make an appeal to the Communication Authority in ensuring that the MNOs appreciate that elections are activities of national importance and therefore their services and charges in regards to elections should not be at commercial rates.	DICT	Unresolved	2019/2020
		The rates should be based on actual consumption. This will be enforced during contracting in accordance with the PPDA	DICT	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	2.3 Failure to Provide Payment Vouchers and Other Documents.	1.For future elections, the Commission shall make an appeal to the Communication Authority in ensuring that the MNOs appreciate that elections are activities of national importance and therefore their services and charges in regards to elections should not be at commercial rates.	DICT	Unresolved	2019/2020
		Record management has been improved and documentation done at all times.			2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	3.1 Procurement of data centres and back up infrastructure (cloud services).	The Commission undertook an audit of all pending bills and submitted an Internal Audit Report to National on November, 2018 for funding.	DICT	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	3.2 Change of Mode of Result Transmission Infrastructure	Matter does not fall under Commission's purview.(Office of the Auditor General)	DICT	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	4. Purchase of Oracle Database and Security Solution.	The Commission has put in place accounting and financial controls, systems and standards to enhance compliance with the stipulated laws and regulations.	CEO	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	5. Procurement of Co-location Services for Data Centre and Disaster Recovery Site.	This was a security solution /systems or software and services procured based on a needs analysis for the operation of the commission including the conduct of the election and therefore it is still required, the system is in use, part of the solution included the support and Maintenance of the BVR IBM Severs – SLA, for which the Communication requested for funds and has been allocated to procure an SLA in the FY2019/2020.	DICT	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	6. Supply and Delivery of Ballot Papers for Elections, Statutory Declaration Forms and The Register of Voters.	The Commission has so far made recoveries worth Kshs. 150,501.71 USD in form of swift transfers.	DICT	Unresolved.	2019/2020
		The Commission has instituted a recovery process for the balance of Kshs.4,981,474.00.	DICT	Unresolved.	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	7. Supply and Delivery of Ballot Boxes for the General Elections.	The Commission has already complied with establishment of framework contracts. This exercise is a continuous process.	DICT	Unresolved.	2019/2020

Auditor General Report of October 2018 for the Financial Year 2016/2017.	8. Supply and delivery of badges. Audit Findings	The Commission carries out market surveys for procurements to ensure competitiveness and value for money.	CEO	Unresolved.	2019/2020
	(a) Alteration of Contract Price Schedule	The commission has enhanced the capacity of the SCMD to facilitate continuous compliance.	DSCM		2019/2020
	(b) Variation of Contract Price.	The Commission has put in place accounting and financial controls and procurement and inventory systems to facilitate timely reconciliations and enhance compliance with the stipulated laws and regulations.	DSCM	Unresolved.	2019/2020
	(c)Delivery Costs	The Commission has engaged the vendor on negotiations to recover the extra cost of transport not incurred by the vendor.	DSCM	Unresolved.	2019/2020
		The Commission has put mechanisms in place to ensure that contracts are tied to specifications.	DSCM	Unresolved.	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	9. Supply of gas lamp mantles (i) Irregular Award of Contract.	The Commission has put in place accounting and financial controls, systems, standards to enhance compliance with the stipulated laws and regulations.	DSCM	Unresolved.	2019/2020
	(ii) Direct Procurement	The Commission has put in place accounting and financial controls and procurement and inventory systems to facilitate timely reconciliations and enhance compliance with the stipulated laws and regulations.	DSCM	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	10. Supply and delivery of Security Seals	The Commission has put in place accounting and financial controls and procurement and inventory systems to facilitate timely reconciliations and enhance compliance with the stipulated laws and regulations.	DSCM	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	11. Supply, Delivery, Installation Implementation and Commissioning of Wide Area	The Commission has put in place accounting and financial controls, systems, standards to enhance compliance with the stipulated laws and regulations.	DICT	Unresolved.	2019/2020
	Network in Two Hundred and Ninety (290) New Locations, Eighteen (18) Existing Sites	The Commission has appointed a new director supply chain management (DSCM).	DICT	Unresolved.	2019/2020
	Provision of Dedicated Internet Services	The Commission is also enhancing capacity of the procurement function to enhance compliance	DICT	Unresolved.	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	12. Irregular procurement of transport services	The Commission has put in place accounting and financial controls, systems, standards to enhance compliance with the stipulated laws and regulations.	DSCM	Unresolved.	2019/2020
		The Commission has appointed a new director supply chain management (DSCM).	DSCM	Unresolved.	2019/2020
		The Commission is also enhancing capacity of the procurement function to enhance compliance.	DSCM	Unresolved.	2019/2020

Auditor General Report of October 2018 for the Financial Year 2016/2017.	13. Supply of BVR kit internal batteries	The batteries are in good and usable state are continuously being used for the maintenance of the BVR Kits and to support the CVR activities that are ongoing in the field.	DSCM	Unresolved	2019/2020
		The batteries are continuously being used for the maintenance of the BVR Kits and to support the CVR activities that are ongoing in the field.	DSCM	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	14. Provision of Strategic Communication and Integrated Media Campaign Consultancy Services	The Commission has conducted status and situation analysis.	DVEP	Unresolved.	2019/2020
	(i). Award of the contract	The Commission is in the process of developing the strategic media campaign manual.	DVEP		2019/2020
	(ii). Payment before confirmation of Delivery of Services	The manual will be tabled upon finalization. The Commission undertook an audit of all pending bills and submitted an Internal Audit Report to National on November, 2018.	DVEP		2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	15. Unauthorized Notification of Awarded Contracts	The Commission has put in place mechanisms to ensure that only the Accounting Officer notifies the successful and unsuccessful bidders on the awards.	DSCM	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	16. Failure to Provide Performance Security	The Commission has put in place accounting and financial controls, systems, standards to enhance compliance with the stipulated laws and regulations.	DSCM	Unresolved.	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	17. Undisclosed Court Awards to the Commission	The detailed report on the recovery of costs has been prepared.	DLPA	Unresolved.	2019/2020
Auditor General Report of 23rd May 2016.	Irregular Procurement and payment of Additional 4600 Electronic Voter Identification Devices (EVIDs).	The payment of the handheld EVIDS were procured within the law and payment were based on subsisting contract between the parties and not the subject of variation	CEO	Matter in court.	2019/2020
Auditor General Report of 23rd May 2016.	Irregular Payment for transportation of Election Materials	Mr. Abdullah Yusuf Farah swore an affidavit claiming that he was also the owner of the Alhamdul Company. The commission is streamlining its records management system.	CEO	Not within the purview of the Commission .	2019/2020
Auditor General Report of 23rd May 2016.	Irregular procurement of election materials due to lack of approved procurement plan for the year.	The priorities were in the procurement plan. The procurement plan was available for review.	CEO	Unresolved	2019/2020

Auditor General Report of March 2017.	Irregular Payment of Legal Dues, Arbitration & Compensation	The additional pending bills paid were paid with due approvals and adequately support based on ARO	DLPA	Unresolved	2019/2020
Auditor General Report of March 2017.	Use of Law Firms that were not Prequalified.	The Commission has used the prequalification lists of other public entities as is permissible under section 32 of the now repealed Public Procurement and Disposal Act, 2005.	DLPA	Unresolved	2019/2020
Auditor General Report of March 2017.	Legal Representation without valid contracts.	Letter of instructions duly signed based on the ARO.	DLPA	Unresolved	2019/2020
Auditor General Report of March 2017.	Procurement of air tickets totaling to Kshs.9, 247,782.00 through direct procurement contrary to Section 74 (3) of the Public Procurement and Disposal Act, 2005.	The tickets were procured directly from vendors who are registered by I.A.T.A.	DSCM	Unresolved	2019/2020

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

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W.W. Chebukati

Chairperson

IFMIS REPORT EXTRACTS AND OTHER SUPPORTING DOCUMENTS

APPENDIX I – IFMIS STATEMENT OF RECEIPTS AND PAYMENTS

STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2031-Independent Electoral and Boundaries Commission

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,581,491,900.00	29,541,736,142.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,591,425.00	20,472,077.50
TOTAL RECEIPTS		**4,583,083,325.00**	**29,562,208,219.50**
PAYMENTS			
Compensation of Employees	12	2,360,589,800.00	10,170,327,976.50
Use of goods and Services	13	2,016,415,370.00	14,902,253,846.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	4,067,963.45	13,481,876.70
Acquisition of Assets	18	145,553,500.00	3,176,022,230.70
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		**4,526,626,633.45**	**28,262,085,929.95**
SURPLUS/DEFICIT		56,456,691.55	1,300,122,289.55

APPENDIX II – IFMIS STATEMENT OF FINANCIAL POSITION

Statement of Financial Position

Entity: 2031-Independent Electoral and Boundaries Commission

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(93,042,955.85)	(103,677,018.60)
Cash Balances	22B	(516,880,831.60)	663,029,558.40
Total Cash And Cash Equivalents		**(609,923,787.45)**	**559,352,539.80**
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	1,134,698,301.90	1,056,677,560.20
TOTAL FINANCIAL ASSETS		**524,774,514.45**	**1,616,030,100.00**
Financial Liabilities			
Accounts Payables - Deposits	24	2,133,758,833.20	3,282,656,460.30
NET FINANCIAL ASSETS		**(1,608,984,318.75)**	**(1,666,626,360.30)**
REPRESENTED BY			
Fund Balance b/fwd	25	**(1,666,626,360.30)**	**(2,968,449,585.85)**
Prior Year Adjustment	26	**0.00**	**0.00**
Surplus/Deficit for the Year		**56,456,691.55**	**1,300,122,289.55**
NET FINANCIAL POSITION		**(1,610,169,668.75)**	**(1,668,327,296.30)**

APPENDIX III – IFMIS STATEMENT OF CASH FLOWS

STATEMENT OF CASH FLOW

Entity: 2031-Independent Electoral and Boundaries Commission
Current Period: JUL-18 To JUN-19
Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,581,491,900.00	29,541,736,142.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,591,425.00	20,472,077.50
Payments for Operating Expenses			
Compensation of Employees	12	2,360,589,800.00	10,170,327,976.50
Use of goods and Services	13	2,016,415,370.00	14,902,253,846.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	4,067,963.45	13,481,876.70
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(1,226,918,368.80)	(3,549,997,412.45)
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	(1,024,908,177.25)	926,147,107.80
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	145,553,500.00	3,176,022,230.70
Net Cash Flow From Investing Activities	B	(145,553,500.00)	(3,176,022,230.70)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(1,170,461,677.25)	(2,249,875,122.90)
Cash and Cash Equivalent at BEGINNING of The Year		559,352,539.80	2,807,526,726.70
Cash and Cash Equivalent at END of The Year	22A+22B	(609,923,787.45)	559,352,539.80

APPENDIX IV – IFMIS BUDGET EXECUTION STATEMENT

Budget Execution by Programme and Economic Classification

Entity: 2031-Independent Electoral and Boundaries Commission

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		**Default - Non Programmatic**	**0.00**	**0.00**	**0.00**
	2210000	Goods and Services	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
	4120000	Domestic Equity Participation	0.00	0.00	0.00
	4130000	Other Domestic Accounts Receivable	0.00	0.00	0.00
0617000000		**Management of Electoral Processes**	**4,625,222,327.00**	**4,294,547,729.15**	**330,674,597.85**
	2110000	Wages and Salary Contributions	2,229,153,254.00	2,184,046,235.10	45,107,018.90
	2120000	Social Contributions	171,933,156.00	167,446,589.30	4,486,566.70
	2210000	Goods and Services	1,949,321,082.00	1,725,473,108.75	223,847,973.25
	2220000	Routine Maintenance	112,367,600.00	67,960,332.55	44,407,267.45
	2710000	Social Security Benefits	12,647,235.00	4,067,963.45	8,579,271.55
	3110000	Acquisition of Fixed Capital Assets	5,700,000.00	1,453,500.00	4,246,500.00
	4110000	Domestic Lending and On-lending	144,100,000.00	144,100,000.00	0.00
0618000000		**Delimitation of Electoral Boundaries**	**268,402,150.00**	**232,078,904.30**	**36,323,245.70**
	2110000	Wages and Salary Contributions	10,488,790.00	9,096,975.60	1,391,814.40
	2210000	Goods and Services	245,413,360.00	222,981,928.70	22,431,431.30
	2220000	Routine Maintenance	12,500,000.00	0.00	12,500,000.00
		Grand Total	**4,893,624,477.00**	**4,526,626,633.45**	**366,997,843.55**

APPENDIX V – IFMIS BUDGET EXECUTION STATEMENT -PROGRAMMES AND SUB PROGRAMMES

Budget Execution By Programmes and Sub-Programmes

Entity: 2031-Independent Electoral and Boundaries Commission

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		**Default - Non Programmatic**	**0.00**	**0.00**	**0.00**
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0617000000		**Management of Electoral Processes**	**4,625,222,327.00**	**4,294,547,729.15**	**330,674,597.85**
	0617010000	General Administration Planning and Support Services	3,433,521,367.00	3,220,517,280.45	213,004,086.55
	0617020000	Voter Registration and Electoral Operations	997,412,475.00	922,093,283.80	75,319,191.20
	0617030000	Voter Education and Partnerships	50,885,297.00	41,429,202.90	9,456,094.10
	0617040000	Electoral Information and Communication Technology	143,403,188.00	110,507,962.00	32,895,226.00
0618000000		**Delimitation of Electoral Boundaries**	**268,402,150.00**	**232,078,904.30**	**36,323,245.70**
	0618010000	Delimitation of Electoral Boundaries	268,402,150.00	232,078,904.30	36,323,245.70
		Grand Total	**4,893,624,477.00**	**4,526,626,633.45**	**366,997,843.55**

APPENDIX VI – IFMIS BUDGET EXECUTION STATEMENT -HEADS AND PROGRAMMES

Budget Execution by Heads and Programmes

Entity: 2031-Independent Electoral and Boundaries Commission

Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		**Default Value (Non-Departmental)**	**0.00**	**0.00**	**0.00**
	0617000000	Management of Electoral Processes	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
2031000100		**Secretariat**	**2,224,707,800.00**	**2,000,670,477.85**	**224,037,322.15**
	0617000000	Management of Electoral Processes	2,224,707,800.00	2,000,670,477.85	224,037,322.15
2031000200		**Information Communication Technology Unit**	**143,403,188.00**	**110,507,962.00**	**32,895,226.00**
	0617000000	Management of Electoral Processes	143,403,188.00	110,507,962.00	32,895,226.00
2031000300		**Regional Election Coordination Services**	**0.00**	**0.00**	**0.00**
	0617000000	Management of Electoral Processes	0.00	0.00	0.00
2031000500		**Planning and Research Unit**	**47,099,856.00**	**40,591,519.70**	**6,508,336.30**
	0617000000	Management of Electoral Processes	47,099,856.00	40,591,519.70	6,508,336.30
2031000600		**Finance Management Services**	**112,476,930.00**	**105,461,414.75**	**7,015,515.25**
	0617000000	Management of Electoral Processes	112,476,930.00	105,461,414.75	7,015,515.25
2031000700		**Voter Education**	**50,885,297.00**	**41,429,202.90**	**9,456,094.10**
	0617000000	Management of Electoral Processes	50,885,297.00	41,429,202.90	9,456,094.10
2031000800		**Voter Registration**	**40,450,175.00**	**40,450,175.00**	**0.00**
	0617000000	Management of Electoral Processes	40,450,175.00	40,450,175.00	0.00
2031000900		**Risk and Compliance**	**48,976,766.00**	**46,154,551.50**	**2,822,214.50**
	0617000000	Management of Electoral Processes	48,976,766.00	46,154,551.50	2,822,214.50
2031001000		**Legal and Public Affairs**	**157,784,193.00**	**151,156,809.60**	**6,627,383.40**
	0617000000	Management of Electoral Processes	157,784,193.00	151,156,809.60	6,627,383.40
2031001100		**Political Parties Liason Office**	**23,128,283.00**	**17,265,588.75**	**5,862,694.25**
	0617000000	Management of Electoral Processes	23,128,283.00	17,265,588.75	5,862,694.25
2031001200		**Regional Election Coordination Services**	**1,776,309,839.00**	**1,740,860,027.10**	**35,449,811.90**
	0617000000	Management of Electoral Processes	1,776,309,839.00	1,740,860,027.10	35,449,811.90
2031001300			**268,402,150.00**	**232,078,904.30**	**36,323,245.70**
	0618000000	Delimitation of Electoral Boundaries	268,402,150.00	232,078,904.30	36,323,245.70
	0617000000	Management of Electoral Processes	0.00	0.00	0.00
2031009800		**Devolved Functions**	**0.00**	**0.00**	**0.00**
	0617000000	Management of Electoral Processes	0.00	0.00	0.00
2031100100			**0.00**	**0.00**	**0.00**
	0617000000	Management of Electoral Processes	0.00	0.00	0.00
2031100200			**0.00**	**0.00**	**0.00**
	0617000000	Management of Electoral Processes	0.00	0.00	0.00
2031100300			**0.00**	**0.00**	**0.00**
	0617000000	Management of Electoral Processes	0.00	0.00	0.00
2031100400			**0.00**	**0.00**	**0.00**
	0617000000	Management of Electoral Processes	0.00	0.00	0.00
2031100500			**0.00**	**0.00**	**0.00**
	0617000000	Management of Electoral Processes	0.00	0.00	0.00
2031100600			**0.00**	**0.00**	**0.00**
	0617000000	Management of Electoral Processes	0.00	0.00	0.00
2031101500			**0.00**	**0.00**	**0.00**
	0617000000	Management of Electoral Processes	0.00	0.00	0.00
		Grand Total	**4,893,624,477.00**	**4,526,626,633.45**	**366,997,843.55**

APPENDIX VII – IFMIS TRIAL BALANCE

Trial Balance

Entity: 2031-Independent Electoral and Boundaries Commission

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
	Kshs	Kshs	Kshs	Kshs
1320102 Capital Grants from International Organizations	0.00	0.00	0.00	0.00
1320100 Grants from International Organizations - Cash through Exchequer	0.00	0.00	0.00	0.00
1320000 Grants from International Organisations	**0.00**	**0.00**	**0.00**	**0.00**
1420336 mination Fees	0.00	767,500.00	0.00	10,713,500.00
1420300 Administrative Fees and Charges collected as AIA	0.00	767,500.00	0.00	10,713,500.00
1420601 Sale of Tender Documents	0.00	823,925.00	0.00	9,758,577.50
1420600 Receipts fromSale of Incidental Goods	0.00	823,925.00	0.00	9,758,577.50
1420000 Sales of Goods and Services	**0.00**	**1,591,425.00**	**0.00**	**20,472,077.50**
2110111 Basic Salaries - Electoral Commission Of Kenya	1,120,097,696.60	0.00	1,162,303,955.40	0.00
2110100 Basic Salaries - Permanent Employees	1,120,097,696.60	0.00	1,162,303,955.40	0.00
2110201 Contractual Employees	24,687,800.00	0.00	21,700,000.00	0.00
2110202 Casual Labour - Others	90,675,996.45	0.00	7,255,504,870.15	0.00
2110200 Basic Wages - Temporary Employees	115,363,796.45	0.00	7,277,204,870.15	0.00
2110301 House Allowance	380,604,802.75	0.00	390,251,355.55	0.00
2110307 Hardship Allowance	37,999,999.80	0.00	38,732,833.20	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110311 Transfer Allowance	17,414,917.80	0.00	17,214,141.55	0.00
2110312 Responsibility Allowance	35,719,193.20	0.00	31,686,419.40	0.00
2110313 Entertainment Allowance	37,341,848.65	0.00	31,931,419.40	0.00
2110314 Transport Allowance	102,370,444.05	0.00	98,872,055.65	0.00
2110315 Extreneous Allowance	49,926,076.05	0.00	13,724,328.00	0.00
2110316 Security Allowance	203,447,264.35	0.00	894,436,800.00	0.00
2110317 Domestic Servant Allowance	880,000.00	0.00	830,000.00	0.00
2110320 Leave Allowance	91,977,171.00	0.00	79,266,934.00	0.00
2110300 Personal Allowances paid as part of Salary	957,681,717.65	0.00	1,596,946,286.75	0.00
2110000 Wages and Salary Contributions	**2,193,143,210.70**	**0.00**	**10,036,455,112.30**	**0.00**
2120101 Employer Contributions to National Social Security Fund	2,125,800.00	0.00	1,809,200.00	0.00
2120103 Employer Contribution to Staff Pensions Scheme	165,320,789.30	0.00	132,063,664.20	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	167,446,589.30	0.00	133,872,864.20	0.00
2120000 Social Contributions	**167,446,589.30**	**0.00**	**133,872,864.20**	**0.00**
2210101 Electricity	7,332,455.00	0.00	8,494,806.90	0.00
2210102 Water and Sewarage Charges	4,391,039.65	0.00	4,460,833.50	0.00
2210103 Gas expenses	0.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	11,723,494.65	0.00	12,955,640.40	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	53,954,215.70	0.00	61,095,950.00	0.00
2210202 Internet Connections	16,197,000.00	0.00	1,393,917,544.20	0.00
2210203 Courier & Postal Services	2,726,694.30	0.00	2,667,026.70	0.00
2210205 Satellite Access Services	82,639.00	0.00	185,800.00	0.00
2210206 Licencing fees for Communication	22,753,875.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	95,714,424.00	0.00	1,457,866,320.90	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	75,461,513.75	0.00	52,373,936.00	0.00
2210302 Accommodation - Domestic Travel	62,498,310.25	0.00	102,793,676.90	0.00
2210303 Daily Subsistance Allowance	113,571,571.00	0.00	209,441,299.50	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	999,100.00	0.00	284,477.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	252,530,495.00	0.00	364,893,389.40	0.00
2210401 Travel Costs (airlines, bus,	9,559,545.25	0.00	29,044,288.50	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
railway, etc.)				
2210402 Accommodation	5,744,386.00	0.00	4,986,195.00	0.00
2210403 Daily Subsistence Allowance	10,957,044.50	0.00	80,791,783.50	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	174,762.00	0.00	1,681,248.50	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	26,435,737.75	0.00	116,503,515.50	0.00
2210502 Publishing & Printing Services	5,121,403.50	0.00	123,503,426.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	7,714,840.00	0.00	10,080,765.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	21,951,096.15	0.00	543,139,877.35	0.00
2210505 Trade Shows and Exhibitions	4,983,080.00	0.00	9,515,820.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	39,770,419.65	0.00	686,239,888.35	0.00
2210603 Rents and Rates - Non-Residential	283,271,885.70	0.00	497,633,016.45	0.00
2210604 Hire of Transport, Equipment	12,767,509.85	0.00	5,493,513,067.40	0.00
2210600 Rentals of Produced Assets	296,039,395.55	0.00	5,991,146,083.85	0.00
2210701 Travel Allowance	39,562,135.50	0.00	490,663,812.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	1,576,306.00	0.00	8,952,212.00	0.00
2210703 Production and Printing of Training Materials	1,854,550.00	0.00	4,000,000.00	0.00
2210704 Hire of Training Facilities and Equipment	18,586,965.00	0.00	109,105,104.00	0.00
2210708 Trainer Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	64,292,202.65	0.00	182,123,583.20	0.00
2210711 Tuition Fees Allowance	3,955,920.00	0.00	5,869,890.00	0.00
2210712 Trainee Allowance	997,094.00	0.00	2,000,000.00	0.00
2210700 Training Expenses	130,825,173.15	0.00	802,714,601.20	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	101,106,368.50	0.00	1,331,838,593.00	0.00
2210802 Boards, Committees, Conferences and Seminars	15,025,423.75	0.00	13,901,962.50	0.00
2210808 Purchase of Coffins	986,300.00	0.00	1,795,400.00	0.00
2210800 Hospitality Supplies and Servi	117,118,092.25	0.00	1,347,535,955.50	0.00
2210901 Group Personal Insurance	8,313,847.00	0.00	8,772,107.00	0.00
2210910 Medical Insurance	220,755,157.95	0.00	224,136,832.65	0.00
2210900 Insurance Costs	229,069,004.95	0.00	232,908,939.65	0.00
2211009 Education and Library Supplies	0.00	0.00	0.00	0.00
2211024 Purchase of Election materials-Ballot Boxes, Polling Booths, Security Rivets and Security Seals	19,802,653.05	0.00	2,873,999,531.40	0.00
2211029 Purchase of Safety Gear	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	19,802,653.05	0.00	2,873,999,531.40	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	30,399,741.35	0.00	26,028,029.00	0.00
2211102 Supplies and Accessories for Computers and Printers	5,992,949.65	0.00	70,338,560.90	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	11,143,984.00	0.00	10,784,000.00	0.00
2211100 Office and General Supplies and Services	47,536,675.00	0.00	107,150,589.90	0.00
2211201 Refined Fuels and Lubricants for Transport	55,399,442.25	0.00	67,500,653.15	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	0.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	55,399,442.25	0.00	67,500,653.15	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	9,049,360.00	0.00	9,792,162.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	6,251,831.00	0.00	6,205,325.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	0.00	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	594,984,471.20	0.00	706,900,399.30	0.00
2211310 Contracted Professional Services	0.00	0.00	0.00	0.00
2211311 Contracted Technical Services	4,204,368.00	0.00	10,853,234.00	0.00
2211318 Witness Expenses	0.00	0.00	233,550.00	0.00
2211321 Parking charges	12,000,000.00	0.00	5,651,520.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2211327 Payment of Duty	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	626,490,030.20	0.00	739,636,190.30	0.00
2210000 Goods and Services	**1,948,455,037.45**	**0.00**	**14,801,051,299.50**	**0.00**
2220101 Maintenance Expenses - Motor Vehicles	46,714,009.90	0.00	67,672,487.75	0.00
2220105 Routine Maintenance - Vehicles	4,291,041.50	0.00	235,770.00	0.00
2220100 Routine Maintenance - Vehicles	51,005,051.40	0.00	67,908,257.75	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	443,491.15	0.00	870,050.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	0.00	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	2,970,414.00	0.00	7,190,100.00	0.00
2220210 Maintenance of Computers, Software, and Networks	13,541,376.00	0.00	25,234,138.80	0.00
2220200 Routine Maintenance - Other Assets	16,955,281.15	0.00	33,294,288.80	0.00
2220000 Routine Maintenance	**67,960,332.55**	**0.00**	**101,202,546.55**	**0.00**
2710118 Gratuity - Electoral Commission of Kenya	4,067,963.45	0.00	13,481,876.70	0.00
2710100 Government Pension and Retirement Benefits	4,067,963.45	0.00	13,481,876.70	0.00
2710000 Social Security Benefits	**4,067,963.45**	**0.00**	**13,481,876.70**	**0.00**
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	0.00	0.00	0.00	0.00
3110200 Construction of Building	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	0.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	15,447,800.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	15,447,800.00	0.00
3111001 Purchase of Office Furniture and Fittings	1,453,500.00	0.00	10,077,471.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	9,355,316.65	0.00
3111000 Purchase of Office Furniture and General Equipment	1,453,500.00	0.00	19,432,787.65	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	2,812,335,797.00	0.00
3111112 Purchase of Software	0.00	0.00	165,793,721.55	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	2,978,129,518.55	0.00
3110000 Acquisition of Fixed Capital Assets	**1,453,500.00**	**0.00**	**3,013,010,106.20**	**0.00**
4110403 Housing loans to public servants	113,000,000.00	0.00	63,012,124.50	0.00
4110405 Car loans to Public Servants	31,100,000.00	0.00	100,000,000.00	0.00
4110400 Domestic Loans to Individuals and Households	144,100,000.00	0.00	163,012,124.50	0.00
4110000 Domestic Lending and On-lending	**144,100,000.00**	**0.00**	**163,012,124.50**	**0.00**
4120201 Kenya Commercial Bank	0.00	0.00	0.00	0.00
4120200 Equity Participation in Domestic Public Financial Institutions	0.00	0.00	0.00	0.00
4120000 Domestic Equity Participation	**0.00**	**0.00**	**0.00**	**0.00**
4130102 Salary Advances	0.00	0.00	0.00	0.00
4130100 Advances to Government Employees	0.00	0.00	0.00	0.00
4130000 Other Domestic Accounts Receivable	**0.00**	**0.00**	**0.00**	**0.00**
6530101 Ministry HQ Recurrent Bank A/C	0.00	118,933,372.00	0.00	128,881,623.75
6530100 Recurrent Bank Accounts	0.00	118,933,372.00	0.00	128,881,623.75
6530000 Recurrent Bank Accounts	**0.00**	**118,933,372.00**	**0.00**	**128,881,623.75**
6540101 Ministry HQ Development Bank A	0.00	11,880,816.25	0.00	11,880,816.25
6540100 Development Bank Accounts	0.00	11,880,816.25	0.00	11,880,816.25
6540000 Development Bank Accounts	**0.00**	**11,880,816.25**	**0.00**	**11,880,816.25**
6550101 Ministry HQ Deposit Bank A/C	37,771,232.40	0.00	37,085,421.40	0.00
6550100 Deposit Bank Accounts	37,771,232.40	0.00	37,085,421.40	0.00
6550000 Deposit Bank Account	**37,771,232.40**	**0.00**	**37,085,421.40**	**0.00**
6580101 Cash	1,018,110,659.90	0.00	996,835,805.50	0.00
6580104 Cash in Transit	0.00	1,534,991,491.50	0.00	333,806,247.10
6580100 Cash in Hand	1,018,110,659.90	1,534,991,491.50	996,835,805.50	333,806,247.10

	Current Period		Previous period	
Account No and Description	**Debit**	**Credit**	**Debit**	**Credit**
6580000 Cash in Hand	**1,018,110,659.90**	**1,534,991,491.50**	**996,835,805.50**	**333,806,247.10**
6710103 Salary advance	0.00	5,076,750.60	0.00	3,075,726.35
6710100 Debtors & Advances - Employees	0.00	5,076,750.60	0.00	3,075,726.35
6710000 Domestic Debtors & Advances	**0.00**	**5,076,750.60**	**0.00**	**3,075,726.35**
6740101 Prepayment	683,412.00	0.00	724,412.00	0.00
6740102 R/D Cheques	50,063,754.95	0.00	49,479,552.30	0.00
6740103 Loss of Cash	0.00	0.00	289,820.00	0.00
6740100 Other Debtors & Pre-payments	50,747,166.95	0.00	50,493,784.30	0.00
6740000 Other Debtors & Pre-payments	**50,747,166.95**	**0.00**	**50,493,784.30**	**0.00**
6760101 Standing Imprests	328,400.00	0.00	618,400.00	0.00
6760103 Temporary Imprests	53,170,563.75	0.00	55,758,400.95	0.00
6760100 Imprests	53,498,963.75	0.00	56,376,800.95	0.00
6760000 Government Imprests	**53,498,963.75**	**0.00**	**56,376,800.95**	**0.00**
6780101 General Suspense A/C	952,390,783.25	0.00	952,291,001.30	0.00
6780103 District Suspense A/c	82,875,048.55	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	1,210,110.00	0.00	881,500.00
6780100 Suspense & Clearance Account	1,035,265,831.80	1,210,110.00	952,291,001.30	881,500.00
6780000 Suspense & Clearance Account	**1,035,265,831.80**	**1,210,110.00**	**952,291,001.30**	**881,500.00**
6790102 Receiving Inventory A/C	1,473,200.00	0.00	1,473,200.00	0.00
6790100 Other Current System A/cs	1,473,200.00	0.00	1,473,200.00	0.00
6790000 Other Current Assets (System r	**1,473,200.00**	**0.00**	**1,473,200.00**	**0.00**
7310101 General Deposits	0.00	53,720,533.30	0.00	2,838,410.30
7310107 10% Retention Money	10,481,788.00	0.00	7,431,476.00	0.00
7310100 General Deposits Items	10,481,788.00	53,720,533.30	7,431,476.00	2,838,410.30
7310000 Deposits	**10,481,788.00**	**53,720,533.30**	**7,431,476.00**	**2,838,410.30**
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320004 Car Loans	0.00	0.00	0.00	0.00
7320005 Income Tax	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	52,550.90
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320015 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	826,700.00
7320000 Other Liabilities	0.00	0.00	0.00	879,250.90
7320101 PAYE	0.00	116,113,443.20	0.00	76,549,971.30
7320102 NHIF	0.00	5,994,437.00	0.00	4,372,655.00
7320103 House Rent	0.00	5,656,969.10	0.00	5,966,569.10
7320104 Car Loans	2,523,454.00	0.00	1,101,444.00	0.00
7320106 NSSF	0.00	10,149,138.00	0.00	11,604,888.00
7320107 Co-operatives	92,764,886.80	0.00	72,478,390.70	0.00
7320108 Insurances	64,335,912.15	0.00	26,281,538.70	0.00
7320110 Court Attachments	0.00	31,903.20	20,647.70	0.00
7320112 Staff Welfare Associations	6,247,662.80	0.00	6,438,749.50	0.00
7320113 HELB Deductions	0.00	188,893.95	0.00	306,229.90
7320115 Save As You Earn (SAYE)	0.00	695,400.00	0.00	530,400.00
7320116 Mortgages / Bank Loans	0.00	20,520,017.20	350,734.55	0.00
7320117 Govt. Liability Attachments	0.00	86,700.00	0.00	80,000.00
7320118 Provident Fund	0.00	22,779,157.90	0.00	22,779,157.90
7320120 Staff Contribution	14,291,245.35	0.00	14,136,841.10	0.00
7320121 Salary Overpayment Refunds	0.00	8,754,338.85	0.00	7,127,484.80
7320123 Civil Service Housing Fund	14,094.80	0.00	0.00	144,831.00
7320199 Salary Control Account	110,893,964.70	0.00	110,453,706.70	0.00
7320100 Salary Deductions	291,071,220.60	190,970,398.40	231,262,052.95	129,482,187.00
7320201 Contractors Retention Money	3,055,346.05	0.00	4,492,183.95	0.00
7320203 Inter Bank Transfers	98,916.00	0.00	98,916.00	0.00
7320200 Other General Liabilities	3,154,262.05	0.00	4,591,099.95	0.00
7320000 Other Liabilities	**294,225,482.65**	**190,970,398.40**	**235,853,152.90**	**130,361,437.90**
7350104 Employee Liabilities	0.00	2,044,755.90	0.00	1,745,176.10
7350100	0.00	2,044,755.90	0.00	1,745,176.10
7350000 Revolving Funds	**0.00**	**2,044,755.90**	**0.00**	**1,745,176.10**
7380101 General Withholding Tax	0.00	73,139,514.50	0.00	68,409,540.00
7380102 VAT Withholding	0.00	25,452,608.35	0.00	19,648,466.85
7380100	0.00	98,592,122.85	0.00	88,058,006.85
7380000 Withholding Taxes	**0.00**	**98,592,122.85**	**0.00**	**88,058,006.85**
7390004 Employee Liabilities	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	140,938,118.60	0.00	157,155,856.90

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7390104 Employee Liabilities	0.00	110,000.00	0.00	110,000.00
7390100 System Required Liabilities	0.00	141,048,118.60	0.00	157,265,856.90
7399999 Cash Clearing A/c	0.00	1,952,090,174.80	0.00	3,145,672,201.15
7399900	0.00	1,952,090,174.80	0.00	3,145,672,201.15
7390000 System Required Liabilities A/cs	**0.00**	**2,093,138,293.40**	**0.00**	**3,302,938,058.05**
9910101 Provision for Encumbrance	0.00	5,287,047.00	0.00	4,101,697.00
9910100 General Provisions	0.00	5,287,047.00	0.00	4,101,697.00
9910201 Exchequer Releases/ Provisioning Account	0.00	66,380,148,310.80	0.00	61,798,656,410.80
9910200 Exchequer Provisions	0.00	66,380,148,310.80	0.00	61,798,656,410.80
9910000 Provisions	**0.00**	**66,385,435,357.80**	**0.00**	**61,802,758,107.80**
9990101 Opening Balance Bank	0.00	267,203,879.00	0.00	267,203,879.00
9990100 Opening Balance Bank	0.00	267,203,879.00	0.00	267,203,879.00
9990201 Opening Balance Cash	0.00	855,000.00	0.00	855,000.00
9990200 Opening Balance Cash	0.00	855,000.00	0.00	855,000.00
9999999 Consolidated Fund	63,737,443,347.10	0.00	35,495,829,494.65	0.00
9999900	63,737,443,347.10	0.00	35,495,829,494.65	0.00
9990000 Opening Balance Reserves	**63,737,443,347.10**	**268,058,879.00**	**35,495,829,494.65**	**268,058,879.00**
Total	**70,765,644,306.00**	**70,765,644,306.00**	**66,095,756,066.95**	**66,095,756,066.95**

APPENDIX VIII – IFMIS NOTES TO THE ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS

Entity: 2031-Independent Electoral and Boundaries Commission
Current Period: JUL-18 To JUN-19
Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	4,581,491,900.00	29,541,736,142.00
TOTAL		4,581,491,900.00	29,541,736,142.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	767,500.00	10,713,500.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts fromSale of Incidental Goods	1420600	823,925.00	9,758,577.50
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		1,591,425.00	20,472,077.50

12 **Compensation of Employees**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	1,120,097,696.60	1,162,303,955.40
Basic Wages - Temporary Employees	2110200	115,363,796.45	7,277,204,870.15
Personal Allowances paid as part of Salary	2110300	957,681,717.65	1,596,946,286.75
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	167,446,589.30	133,872,864.20
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		2,360,589,800.00	10,170,327,976.50

13 **Use of goods and Services**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	11,723,494.65	12,955,640.40
Communication, Supplies and Services	2210200	95,714,424.00	1,457,866,320.90
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	252,530,495.00	364,893,389.40
Foreign Travel and Subsistence, and other transportation costs	2210400	26,435,737.75	116,503,515.50
Printing , Advertising and Information Supplies and Services	2210500	39,770,419.65	686,239,888.35
Rentals of Produced Assets	2210600	296,039,395.55	5,991,146,083.85
Training Expenses	2210700	130,825,173.15	802,714,601.20
Hospitality Supplies and Servi	2210800	117,118,092.25	1,347,535,955.50
Insurance Costs	2210900	229,069,004.95	232,908,939.65
Specialised Materials and Supp	2211000	19,802,653.05	2,873,999,531.40
Office and General Supplies and Services	2211100	47,536,675.00	107,150,589.90
Fuel Oil and Lubricants	2211200	55,399,442.25	67,500,653.15
Other Operating Expenses	2211300	626,490,030.20	739,636,190.30
Routine Maintenance - Vehicles	2220100	51,005,051.40	67,908,257.75
Routine Maintenance - Other Assets	2220200	16,955,281.15	33,294,288.80
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		2,016,415,370.00	14,902,253,846.05

14 **Subsidies**

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

15 **Transfers to Other Government Units**

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

16 **Other Grants and Transfers**

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	4,067,963.45	13,481,876.70
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		4,067,963.45	13,481,876.70

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	15,447,800.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	1,453,500.00	19,432,787.65
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	2,978,129,518.55
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	144,100,000.00	163,012,124.50
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		145,553,500.00	3,176,022,230.70

19 Finance Costs, Including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	118,933,372.00	128,881,623.75
Development Bank Accounts	6540000	11,880,816.25	11,880,816.25
Deposit Bank Account	6550000	37,771,232.40	37,085,421.40
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		168,585,420.65	177,847,861.40

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	516,880,831.60	663,029,558.40
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		516,880,831.60	663,029,558.40

23 Accounts Receivables - Outstanding Imprest and Clearence Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	5,076,750.60	3,075,726.35
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	50,747,166.95	50,493,784.30
Government Imprests	6760000	53,498,963.75	56,376,800.95
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	1,034,055,721.80	951,409,501.30
Other Current Assets (System r	6790000	1,473,200.00	1,473,200.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		1,144,851,803.10	1,062,829,012.90

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Revolving Funds	7350000	2,044,755.90	1,745,176.10
Other Liabilities	7320000	(103,255,084.25)	(105,491,715.00)
Deposits	7310000	43,238,745.30	(4,593,065.70)
Withholding Taxes	7380000	98,592,122.85	88,058,006.85
System Required Liabilities A/cs	7390000	2,093,138,293.40	3,302,938,058.05
TOTAL		2,133,758,833.20	3,282,656,460.30

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(103,677,018.60)	(4,614,613,119.65)
Opening Balance Cash	22B	663,029,558.40	7,422,139,846.35
Opening Balance Receivables - Imprest and Clearance Accounts	23	1,056,677,560.20	167,689,014.35
Opening Balance - Deposits	24	(3,282,656,460.30)	(5,943,665,326.90)
TOTAL		(1,666,626,360.30)	(2,968,449,585.85)

26.PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
TOTAL		0.00	0.00

APPENDIX IX – IFMIS REGISTER ON AIA – NOMINATION FEES

Miscellaneous Receipt Register

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Budget Type: IEBC Recurrent.

Batch Name	Receipt Date	Receipt Number	Document Sequence	Paid by Name	GL Date	Receipt Amount	Receipt Description	Activity	Activity Account
	09-Jul-2018	20310000465	20310000465	CEM MIGORI	09-Jul-2018	10,000.00	NOMINATION FEES RECEIVED FROM CEM MIGORI DATED 9TH JULY,2018 REF NO.FT1819019FGB.	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
	09-Jul-2018	20310000466	20310000466	CEM KISII	09-Jul-2018	45,000.00	BEING RECEIPT OF AIA -NOMINATION FEES FROM CEM KISII ON 9TH JULY,2018.	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
	10-Aug-2018	20310000459	20310000459	CEM KWALE COUNTY	10-Aug-2018	20,000.00	BEING RECEIPT OF NOMINATION FEES FROM KWALE COUNTY REF NO.FT18220HTJ0F DATED 10TH AUG,2018.	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
	10-Sep-2018	20310000458	20310000458	IEBC CEM BARINGO	10-Sep-2018	60,000.00	NOMINATION FEES RECEIVED DURING BARINGO SOUTH PARLIAMENTARY BY ELECTION. REF NO. FT18253ZJ0R0.	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
	11-Sep-2018	20310000462	20310000462	MIGORI COUNTY	11-Sep-2018	275,000.00	BEING RECEIPT OF NOMINATION FEES FROM CEM MIGORI COUNTY SENETORIAL BY ELECTION DATED 11TH SEPT, 2018 REF NO.FT18254WYJG2	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
	13-Feb-2019	20310000550	20310000550	IEBC CEM NAIROBI	13-Feb-2019	250,000.00	NOMINATION FEES RECEIVED FROM EMBAKASI SOUTH ASPIRANTS BEFORE THEY WERE CLEARED TO VIE IN THE APRIL	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336

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							BY-ELECTION, CEM NAIROBI COUNTY.		
	29-Mar-2019	20310000554	20310000554	CEM ELGEYO MARAKWET	29-Mar-2019	17,500.00	AIA FUNDS RECEIVED FROM CEM ELGEYO MARAKWET IN RESPECT OF LELAN WARD NOMINATION FEES RECEIVED FROM MCA ASPIRANTS.	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
	17-Jun-2019	20310000583	20310000583	CEM IEBC WAJIR WEST REMITTANCE	17-Jun-2019	90,000.00	BEING RECEIPT OF NOMINATION FEES RECEIVED FROM CEM WAJIR WEST BY-ELECTION CREDITED ON 17-JUN-19	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
					Total	767,500.00			

End Of Report

APPENDIX X – IFMIS REGISTER ON OTHER AIA RECEIVED

Miscellaneous Receipt Register

Currency KSH — Report Date 29-AUG-19 — Page 1 Of 7

Budget Type: IEBC Recurrent

Batch Name	Receipt Date	Receipt Number	Document Sequence	Paid by Name	GL Date	Receipt Amount	Receipt Description	Activity	Activity Account
	13-Aug-2018	20310000460	20310000460	CEM MACHAKOS	13-Aug-2018	3,600.00	AIA HIRE OF BALLOT BOXES -SCOTT UNIVERSITY REF NO FT18225YKT1X DATED 13-AUG-18	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	13-Aug-2018	20310000461	20310000461	RUARAKA CONSTITUENCY CEC	13-Aug-2018	15,000.00	AIA SALE OF VOTER REGISTER-RUARAKA CONSTITUENCY DATED 13TH AUGUST,2018 REF NO. FT182255V26T	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	04-Sep-2018	20310000464	20310000464	SIAD ADAN H CBK DEPOSITS	04-Sep-2018	9,000.00	BEING RECEIPT OF AIA COLLECTED FROM THE SALE OF PREQUALIFICATION TENDERS FOR 2018/2019 FINANCIAL YEAR.	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	04-Oct-2018	20310000470	20310000470	UNIVERSITY OF NAIROBI	04-Oct-2018	1,200.00	AIA funds collected from Hire of Ballot Boxes by Association of Medical Students of the University of Nairobi(AMSUN) as per MR No.4374537 and other documents attached.Ballot Boxes were later returned by AMSUN via Counter Receipt Voucher No.5673464	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	29-Oct-2018	20310000473	20310000473	Michael Mururngi	29-Oct-2018	2,000.00	AIA from Sale of Meru/Tharaka Nithi & Embu Maps MR. NO. 4374549 by Michael Mururngi amounting	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601

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							Kshs.2000.00		
	07-Dec-2018	20310000483	20310000483	RURAL ELECTRIFICATION AUTH-REA	07-Dec-2018	2,000.00	AIA funds collected from sale of IEBC KENYA PARLIAMENTARY MAP to Rural Electrification Authority on 1st November, 2018 MR. No. 3687952	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	21-Jan-2019	20310000549	20310000549	IEBC CEM MACHAKOS	21-Jan-2019	600.00	AIA FROM CEM MACHAKOS COUNTY- HIRE OF BALLOT BOXES	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	19-Feb-2019	20310000556	20310000556	IEBC CASH OFFICE COLLECTIONS	19-Feb-2019	2,000.00	BEING RECEIPT OF AIA FROM 1. KPDA -NAIROBI COUNTYMAP -KSHS.2,000.00 2.SILAS ONGWAE DANDORA WARD VOTER REGISTER -KSHS.5,000.00 3.KARANJA DENNIS -DAGORETTI NORTH CONSTITUENCY MAP KSHS.15,000.00 4.KIPTANUI KEVIN KIPROP -ROYSAMBU CONSTITUENCY MAP -KSHS.15,000.00 TOTAL AMOUNT =KSHS. 37,000.00	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	19-Feb-2019	20310000557	20310000557	SILAS ONGWAE DANDORA WARD	19-Feb-2019	5,000.00	BEING RECEIPT OF AIA FROM 1. KPDA -NAIROBI COUNTYMAP -KSHS.2,000.00 2.SILAS ONGWAE DANDORA WARD VOTER REGISTER -KSHS.5,000.00	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601

Miscellaneous Receipt Register

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							3.KARANJA DENNIS -DAGORETTI NORTH CONSTITUENCY MAP KSHS.15,000.00 4.KIPTANUI KEVIN KIPROP -ROYSAMBU CONSTITUENCY MAP -KSHS.15,000.00 TOTAL AMOUNT =KSHS. 37,000.00		
	19-Feb-2019	20310000558	20310000558	KARANJA DENNIS	19-Feb-2019	15,000.00	BEING RECEIPT OF AIA FROM 1. KPDA -NAIROBI COUNTYMAP -KSHS.2,000.00 2.SILAS ONGWAE DANDORA WARD VOTER REGISTER -KSHS.5,000.00 3.KARANJA DENNIS -DAGORETTI NORTH CONSTITUENCY MAP KSHS.15,000.00 4.KIPTANUI KEVIN KIPROP -ROYSAMBU CONSTITUENCY MAP -KSHS.15,000.00 TOTAL AMOUNT =KSHS. 37,000.00	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	19-Feb-2019	20310000559	20310000559	KIPTANUI KEVIN KIPROP	19-Feb-2019	15,000.00	BEING RECEIPT OF AIA FROM 1. KPDA -NAIROBI COUNTYMAP -KSHS.2,000.00 2.SILAS ONGWAE DANDORA WARD VOTER REGISTER -KSHS.5,000.00 3.KARANJA DENNIS -DAGORETTI	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601

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							NORTH CONSTITUENCY MAP KSHS.15,000.00 4 KIPTANUI KEVIN KIPROP -ROYSAMBU CONSTITUENCY MAP -KSHS.15,000.00 TOTAL AMOUNT =KSHS. 37,000.00		
	11-Mar-2019	20310000551	20310000551	IEBC CEM KIAMBU COUNTY	11-Mar-2019	45,000.00	AIA FUNDS RECEIVED IN RESPECT OF HIRE OF BALLOT BOXES BY MT KENYA UNIVERSITY FOR USE DURING STUDENT'S BY-ELECTIONS.	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	28-Mar-2019	20310000553	20310000553	DANIEL KIMANZI & AHMED KOLOSH	28-Mar-2019	17,000.00	AIA FROM SALE OF IEBC VOTER REGISTERS FOR WAJIR WEST CONSTITUENCY BY AHMED KOLOSH MOHAMED (KSHS.15000) & A MAP FOR MATHARE CONSTITUENCY(KSHS.2000)	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	28-Mar-2019	20310000555	20310000555	LAW SOCIETY OF KENYA	28-Mar-2019	155,600.00	LSK ELECTION: AIA EARNED & DISCLOSED IN 2017/2018FY AS ACCOUNTS RECEIVABLE BUT RECEIVED IN 2018/2019 FINANCIAL YEAR. (IPSAS ACCRUAL BASIS OF ACCOUNTING)	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	05-Apr-2019	20310000599	20310000599	UNIVERSITY OF NAIROBI	05-Apr-2019	16,125.00	Outward Cheque AIA HIRE OF BALLOT BOXES BY UNIVERSITY OF NAIROBI. SWIFT	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601

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							FT19095S6V3S DATED 05-APR-19		
	09-Apr-2019	20310000600	20310000600	IEBC CEM BUNGOMA	09-Apr-2019	4,800.00	Inward KEPSS MT 103-AIA BUNGOMA HIRE OF BALLOT BOXES SWIFT REF FT19099N5JL0 DATE 09-APR-19.	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	18-Apr-2019	20310000573	20310000573	MR. SUMRA IRSHADALI MOHAMMED	18-Apr-2019	300,000.00	AIA -VIOLATION OF ELECTION CODE OF CONDUCT HON. SUMRA, EMBAKASI EAST BY ELECTION, APRIL 2019	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	02-May-2019	20310000578	20310000578	MR. ABDIKADIR IBRAHIM	02-May-2019	15,000.00	Cash Deposit-Receipt from Abdikadir Ibrahim for purchase of Wajir West Constituency Voter Register as per MR. No. 3687997 Cash Deposit-Receipt	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	15-May-2019	20310000601	20310000601	MR. MBUTHI THIONG'O	15-May-2019	2,000.00	Receipt from Mbuthi Thiong'o for Purchase of Nairobi County Map as per MR. No. 368751. DATED 15TH MAY 2019 SWIFT REF NO.FT19135HV89M	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	20-May-2019	20310000580	20310000580	CEM KAKAMEGA REMITTANCE	20-May-2019	58,000.00	BEING RECEIPT OF FUNDS FROM SALE OF TENDER DOCUMENTS AND HIRE OF BALLOT BOXES CREDITED ON 28TH MAY, 2019 VIA RTGS.	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	20-May-2019	20310000581	20310000581	CEM VIHIGA REMITTANCE	20-May-2019	5,000.00	BEING RECEIPT OF FUNDS FROM CEM VIHIGA FOR HIRE OF BALLOT BOXES CREDITED	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601

Miscellaneous Receipt Register

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							ON 20TH MAY,2019 VIA RTGS.		
	26-Jun-2019	203100006 02	203100006 02	IEBC CEM BUNGOMA	26-Jun-2019	7,200.00	Inward RTGS Payment MT 103 KCB AIA HIRE OF BALLOT BOXES CEM BUNGOMA HIRE OF BALLOT BOXES.SWIFT REF NO.FT19177QKG6 W CREDITED ON 26TH JUNE,2019	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	26-Jun-2019	203100006 03	203100006 03	IEBC CEM MERU COUNTY	26-Jun-2019	16,300.00	Inward RTGS Payment MT 103 KCB APPROPRIATION IN AID HIRE OF BALLOT BOXES CEM MERU.SWIFT REF NO.FT19177HDYM B. CREDITED ON 26-JUN-19	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	26-Jun-2019	203100006 04	203100006 04	IEBC CEM KAKAMEGA	26-Jun-2019	22,500.00	FUNDS RECEIVED FROM HIRE OF BALLOT BOXES AND SALE OF TENDER DOCUMENTS CEM KAKAMEGA.SWIFT REF NO.FT19177S241F	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	28-Jun-2019	203100005 75	203100005 75	TSUMA MURABA & BOWMAN'S KENYA	28-Jun-2019	30,000.00	BEING RECEIPT OF FUNDS FROM SALE OF CONSTIUENCY VOTER REGISTERS (Lungalunga & Kajiado West) 1.TSUMA MURABU CHAKA -KSHS.15,000.00 2.BOWMANS KENYA -KSHS.15,000.00 TOTAL KSHS.30,000.00	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	28-Jun-2019	203100005 76	203100005 76	CEM MACHAKOS COUNTY	28-Jun-2019	10,000.00	BEING RECEIPT OF AIA FROM CEM MACHAKOS FOR	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601

Miscellaneous Receipt Register

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							THE HIRE OF BALLOT BOXES. CREDITED ON 28TH JUNE,2019.SWIFT REF. NO.		
	30-Jun-2019	203100005 95	203100005 95	IEBC CEM KILIFI COUNTY	30-Jun-2019	9,000.00	BEING RECEIPT OF HIRE OF BALLOT BOXES FEES AMOUNTING KSHS.9000 CREDITED ON 22ND JULY, 2019 FOR 2018/2019 FINANCIAL YEAR.SWIFT REF. NO.FT192032KXS1	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	30-Jun-2019	203100006 05	203100006 05	IEBC CEM NAIROBI	30-Jun-2019	8,000.00	EFT Collections-AIA -HIRE OF BALLOT BOXES CEM NAIROBI.SWIFT REF NO.FT19179WMGY F CREDITED ON 01-JUL-19	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	30-Jun-2019	203100006 06	203100006 06	IEBC CEM TAITA TAVETA	30-Jun-2019	30,000.00	BEING RECEIPT OF AIA FROM THE SALE/DISPOSAL OF OLD PAPERS AT TAITA TAVETA COUNTY AS PER THE DISPOSAL COMMITTEE MINUTES ATTACHED TO THE RECEIPT VOUCHER.SWIFT REF NO.FT19192S4VPX	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
					Total	823,925.00			

End Of Report

APPENDIX XI –IFMIS REGISTER OF EXCHEQUER RECEIVED

Miscellaneous Receipt Register

Currency KSH — Report Date 29-AUG-19 — Page 1 Of 4

Budget Type: IEBC Recurrent

Batch Name	Receipt Date	Receipt Number	Document Sequence	Paid by Name	GL Date	Receipt Amount	Receipt Description	Activity	Activity Account
	31-Jul-2018	203100004 67	203100004 67	NATIONAL TREASURY EXCHEQUER	31-Jul-2018	170,000,000.00	Exchequer Issue Dated 31st July, 2018 REF.NO.FT18212B R925	Exchequer Receipt - Recurrent	0-2031-C000000000-00004130-00 00000000-9910201
	22-Aug-2018	203100004 56	203100004 56	NATIONAL TREASURY	22-Aug-2018	198,000,000.00	EXCHEQUER ISSUE NO.1 DATED 22.08.2018 AMOUNTING TO KSHS.198,000,000.00 REF NO.FT18234CYMP W	Exchequer Receipt - Recurrent	0-2031-C000000000-00004130-00 00000000-9910201
	04-Sep-2018	203100004 57	203100004 57	NATIONAL TREASURY	04-Sep-2018	170,000,000.00	EXCHEQUER ISSUE NO.2 DATED 04-SEP-2018 REF NO.FT18247980	Exchequer Receipt - Recurrent	0-2031-C000000000-00004130-00 00000000-9910201
	09-Oct-2018	203100004 68	203100004 68	NATIONAL TREASURY	09-Oct-2018	370,000,000.00	BEING RECEIPT OF EXCHEQUER FROM NATIONAL TREASURY REF NO.FT18282WYQ5 N OF 9TH OCTOBER,2018.	Exchequer Receipt - Recurrent	0-2031-C000000000-00004130-00 00000000-9910201
	09-Nov-2018	203100004 75	203100004 75	EXCHEQUER DEPARTMENT	09-Nov-2018	170,000,000.00	RECEIPT OF EXCHEQUER DATED 9TH NOV.2018 REF NO.FT18313ZV4SR	Exchequer Receipt - Recurrent	0-2031-C000000000-00004130-00 00000000-9910201
	13-Nov-2018	203100004 76	203100004 76	EXCHEQUER DEPARTMENT	13-Nov-2018	221,000,000.00	EXCHEQUER ISSUE RECEIVED ON 13TH NOV 2018 REF NO.FT183177G7DH	Exchequer Receipt - Recurrent	0-2031-C000000000-00004130-00 00000000-9910201
	22-Nov-2018	203100004 77	203100004 77	EXCHEQUER DEPARTMENT	22-Nov-2018	15,000,000.00	RECURRENT EXCHEQUER ISSUE RECEIVED ON 22ND NOVEMBER,2018 REF NO.FT18326C4634	Exchequer Receipt - Recurrent	0-2031-C000000000-00004130-00 00000000-9910201
	04-Dec-201	203100004	203100004	NATIONAL	04-Dec-201	172,040,000.00	EXCHEQUER	Exchequer Receipt -	0-2031-C000000000-00004130-00

Miscellaneous Receipt Register

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	5	84	84	TREASURY	5		FROM NATIONAL TREASURY REF NO. FT18338CLDMV. ACTUAL CREDIT DATE. 4TH DECEMBER, 2018.	Recurrent	00000000-9910201
	21-Dec-2018	203100004 85	203100004 85	NATIONAL TREASURY	21-Dec-2018	252,200,000.00	EXCHEQUER FROM NATIONAL TREASURY REF NO. FT18355XYZHV. ACTUAL CREDIT DATE. 21ST DECEMBER, 2018.	Exchequer Receipt - Recurrent	0-2031-C000000000-00004130-00 00000000-9910201
	17-Jan-2019	203100005 48	203100005 48	EXCHEQUER-NATIONAL TREASURY	17-Jan-2019	170,200,000.00	BEING RECEIPT OF EXCHEQUER FUNDS FROM NATIONAL TREASURY'S EXCHEQUER DEPARTMENT AS PER REF.FT19017NDK1 3 DATED 17TH JAN 2019	Exchequer Receipt - Recurrent	0-2031-C000000000-00004130-00 00000000-9910201
	25-Jan-2019	203100005 33	203100005 33	NATIONAL TREASURY -EXCHEQUER	25-Jan-2019	267,720,800.00	BEING RECEIPT OF EXCHEQUER DATED 25TH JANUARY,2019 REF NO.FT19025YR0B4 AS PER N.T LETTER REF.100/21/V18/19.	Exchequer Receipt - Recurrent	0-2031-C000000000-00004130-00 00000000-9910201
	15-Feb-2019	203100005 45	203100005 45	EXCHEQUER -NATIONAL TREASURY	15-Feb-2019	161,100,000.00	BEING RECEIPT OF EXCHEQUER FUNDS FROM NATIONAL TREASURY ON 15TH FEB,2019 REF NO.FT19046C0FKN.	Exchequer Receipt - Recurrent	0-2031-C000000000-00004130-00 00000000-9910201
	21-Feb-2019	203100005 46	203100005 46	EXCHEQUER-NATIONAL TREASURY	21-Feb-2019	27,300,000.00	BEING RECEIPT OF EXCHEQUER FUNDS FROM NATIONAL TREASURY REF NO FT19052NWK2G DATED 21ST	Exchequer Receipt - Recurrent	0-2031-C000000000-00004130-00 00000000-9910201

Miscellaneous Receipt Register

Currency	KSH							Report Date 29-AUG-19 Page 3 Of 4	
							FEB,2019.		
	27-Feb-2019	203100005547	203100005547	EXCHEQUER - NATIONAL TREASURY	27-Feb-2019	267,737,000.00	BEING RECEIPT OF FUNDS FROM NATIONAL TREASURY -EXCHEQUER REF NO.FT19056VQ343 DATED 27TH FEBRUARY,2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	27-Mar-2019	203100005638	203100005638	EXCHEQUET NATIONAL TREASURY	27-Mar-2019	195,816,600.00	BEING RECEIPT OF EXCHEQUER RECEIPT REF NO.FT19086HZL6H RECEIVED ON 27TH MARCH,2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	17-Apr-2019	203100005660	203100005660	EXCHEQUER NATIONAL TREASURY	17-Apr-2019	169,900,000.00	RECEIPT OF EXCHEQUER REF. NO. 150/9/18/19 DATED 17TH APRIL, 2019 CREDITED ON 17TH APRIL, 2019 SWIFT REF NO.FT19107569NX	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	30-Apr-2019	203100005661	203100005661	EXCHEQUER -NATIONAL TREASURY	30-Apr-2019	196,525,100.00	BEING RECEIPT OF EXCHEQUER REF NO 154/7/18/19 DATED 30TH APRIL,2019 SWIFT REF FT19120MPDXM CREDITED ON 30TH APRIL,2019.	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	16-May-2019	203100005671	203100005671	EXCHEQUER -NATIONAL TREASURY	16-May-2019	73,300,000.00	BEING RECEIPT OF EXCHEQUER FROM NATIONAL TREASURY SWIFT REF NO.FT19136QQFJV CREDITED ON 16TH MAY,2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	30-May-2019	203100005682	203100005682	NATIONAL TREASURY -EXCHEQUER	30-May-2019	196,425,200.00	BEING RECEIPT OF EXCHEQUER FROM NATIONAL TREASURY REF NO.FT19150JQSR4 N OF 30TH MAY,2019.	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	11-Jun-2019	203100005779	203100005779	EXCHEQUER NATIONAL	11-Jun-2019	64,000,000.00	BEING RECEIPT OF EXCHEQUER	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201

Miscellaneous Receipt Register

Currency	KSH							Report Date 29-AUG-19 Page 4 Of 4	
				TREASURY			FUNDS FROM NATIONAL TREASURY REF NO.FT1916294M9H DATED 11TH JUNE 2019.		
	19-Jun-2019	203100005790	203100005790	EXCHEQUER -NATIONAL TREASURY	19-Jun-2019	214,900,000.00	BEING RECEIPT OF EXCHEQUER FUNDS FROM NATIONAL TREASURY REF NO.FT19170MJ0G7 DATED 19TH JUNE 2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	21-Jun-2019	203100005870	203100005870	EXCHEQUER -NATIONAL TREASURY	21-Jun-2019	39,100,000.00	EXCHEQUER FROM NATIONAL TREASURY DATED 21ST JUNE 2019 REF NO.FT191729P08H	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	26-Jun-2019	203100005891	203100005891	EXCHEQUER -NATIONAL TREASURY	26-Jun-2019	271,360,400.00	BEING RECEIPT OF EXCHEQUER FUNDS FROM NATIONAL TREASURY REF NO.FT19177PY507 DATED 26TH JUNE 2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	28-Jun-2019	203100005899	203100005899	EXCHEQUER-NATIONAL TREASURY	28-Jun-2019	506,758,800.00	BEING RECEIPT OF EXCHEQUER FUNDS FROM NATIONAL TREASURY REF NO.FT19186V1BM7 ISSUED ON 28TH JUNE 2019 BUT CREDITED ON 5TH JULY,2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
					Total	4,561,383,900.00			

End Of Report

APPENDIX XII – IEBC LIST OF PAID PENDING BILLS IN THE YEAR

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION							
2017 GENERAL ELECTIONS PENDING BILLS PAID IN 2018/2019FY							
NO.	**SUPPLIER'S NAME**	**COA CODE**	**GOOD, WORKS OR SERVICES DELIVERED**	**AMOUNT (KSHS.)**	**STATUS**	**P.V NO.**	**PAYMENT DATE**
1	KENYA POWER	2210101	IEBC WAREHOUSE ELECTRICITY BILL FOR THE MONTH OF FEBRUARY, 2018.	34,112.00	PAID	"	"
PENDING BILLS PAID ELECTRICITY SUB-TOTAL (2210101)				**34,112.00**			
1	LONGROCK TOURS & TRAVEL LTD	2210301	AIR TICKETS- SENSITIZATION ON PROCUREMENT PROCESS	619,800.00	PAID	2706	2/7/2019
2	LONGROCK TOURS & TRAVEL LTD	2210301	AIR TICKET FOR DIRECTOR RISK TO ATTEND ICPAK WORKSHOP IN MOMBASA.	36,500.00	PAID	2703	2/7/2019
3	TRAVEL PLAZA LIMITED	2210301	PROVISION OF AIR TICKETS FOR FINANCE STAFF TO ATTEND ICPAK SEMINAR.	940,800.00	PAID	2708	2/7/2019
4	TRAVEL PLAZA LIMITED	2210301	AIR TICKETS FOR STOCK TAKING TEAM TRAVELING TO LODWAR.	163,350.00	PAID	2698	2/7/2019
5	TRAVEL PLAZA LIMITED	2210301	AIR TICKET	871,200.00	PAID	2698	2/7/2019
6	TRAVEL PLAZA LIMITED	2210301	AIR TICKET	200,000.00	PAID	2698	2/7/2019
7	UTALII HOTEL	2210302	ACCOMMODATION	552,170.00	PAID	2732	2/7/2019
PENDING BILLS PAID DOMESTIC TRAVELS SUB-TOTAL (2210100)				**3,383,820.00**			
1	BRIGHTWAYS TRAVEL AND TOURS	2210401	AIR TICKET	17,855.00	PAID	2695	2/7/2019
2	JUBILLY TOURS AND TRAVEL	2210401	AIR TICKET	922,400.00	PAID	2702	2/7/2019
3	FLY BEYOND AFRICA LTD	2210401	AIR TICKETS FOR AUDIT COMMITTEE TRAVEL TO DUBAI FOR IIA TRAINING.	578,400.00	PAID	2705	2/7/2019
4	LONGROCK TOURS & TRAVEL LTD	2210401	AIR TICKET FOR COMMISSIONER AND SENIOR AUDIT OFFICERS WHO TRAVELLED TO KATHMANDU, NEPAL FOR IDEA PEER LEARNING VISIT.	1,302,575.00	PAID	2697	2/7/2019
5	LONGROCK TOURS AND TRAVEL LIMITED	2210401	AIR TICKET	28,950.00	PAID	2704	2/7/2019
PENDING BILLS PAID FOREIGN TRAVELS SUB-TOTAL (2210400)				**2,850,180.00**			
NO.	**SUPPLIER NAME**	**COA CODE**	**GOOD, WORKS OR SERVICES DELIVERED**	**AMOUNT (KSHS.)**	**STATUS**	**P.V NO.**	**PAYMENT DATE**
1	BARAKA FM	2210504	VOTER EDUCATION MEDIA SERVICES FOR FRESH PRESIDENTIAL ELECTIONS.	348,000.00	PAID	2917	9/7/2019
2	EASTERN BROAD CASTING (MBAITU FM 92.5 FM)	2210504	PROVISION OF MEDIA SERVICES DURING FPE I.E ACTIVATIONS ON VOTER VERIFICATION AND INTERVIEWS.	298,700.00	PAID	2721	26/6/2019
3	GOING PLATINUM	2210502	SUPPLY AND DELIVERY OF VOTER EDUCATION MATERIALS FOR KINONDO BY-ELECTION.	423,128.00	PAID	2507	28/6/2019
4	GOING PLATINUM	2210504	VOTER EDUCATION MATERIALS FOR KITUI WEST BY-ELECTION	467,952.00	PAID	2508	28/6/2019
5	GRAPHITEC DESIGN LTD	2210502	SUPPLY OF TROPHIES, ROLL UP BANNERS	295,000.00	PAID	2339	28/6/2019
6	IGMELLIAN ENTERPRISES	2210504	VOTER EDUCATION MATERIALS FOR KINONDO BY-ELECTION	106,500.00	PAID	2538	28/6/2019
7	IGMELLIAN ENTERPRISES	2210504	VOTER EDUCATION MATERIALS FOR KINONDO BY-ELECTION	117,500.00	PAID	2509	28/6/2019

8	NATION MEDIA GROUP LTD	2210502	ADVERTISEMENT	991,220.00	PAID	2718	2/7/2019
9	NATION MEDIA GROUP LTD	2210504	ADVERT OF EOI FOR RECRUITMENT OF SENIOR OFFICERS.	332,920.00	PAID	1660	2/5/2019
10	PIXELS KENYA LTD	2210504	PRODUCTION AND BROADCAST OF MEDIA /ANIMATIONS COMMERCIALS DURING THE FRESH PRESIDENTIAL ELECTIONS.	450,000.00	PAID	2506	28/6/2019
11	SOUTHERN HILLS DEVELOPMENT AGENCY LTD	2210504	MEDIA SERVICES FOR RUGURU AND KINONDO BY-ELECTIONS	386,667.00	PAID	2511	28/6/2019
12	STANDARD GROUP LTD	2210504	EXPRESSION OF INTEREST ADVERT ON PROVISION OF CONSULTANCY SERVICES FOR THE RECRUITMENT OF IEBC SENIOR OFFICERS	252,101.00	PARTLY PAID	2716	30/6/2019
13	STANDARD GROUP LTD	2210504	ANNUAL SUBSCRIPTION OF NEWSPAPERS FOR THE FINANCIAL YEAR 2017/2018.	1,324,314.00	PAID	1032	19/2/2019
14	STANDARD GROUP LTD	2210504	NEWSPAPER ADVERTS ON "ASSET DECLARATION BY PUBLIC OFFICERS SEEKING TO CONTEST IN THE 2017 GENERAL ELECTIONS."	297,540.00	PAID	2714	2/7/2019
15	THE STAR PUBLICATION LIMITED	2210504	NEWSPAPER ADVERTS ON NOMINATION TIMELINES FOR CANDIDATES FOR THE AUGUST 4TH, 2017 GE, CALL FOR PUBLIC COMMENTS ON ELECTION MANAGEMENT FRAMEWORK AND PRESS STATEMENT ON AUDIT OF THE REGISTER OF VOTERS.	929,847.00	PAID	2713	30/6/2019
16	THE STAR PUBLICATION LIMITED	2210504	ANNUAL SUBSCRIPTION OF NEWSPAPERS FOR THE FINANCIAL YEAR 2017/2018.	430,649.98	PAID	511	21/12/2019
17	WAREMBO MEDIA	2210502	SUPPLY OF IEBC BRANDED BUSINESS CARDS	894,000.00	PAID	2540	28/6/2019
PENDING BILLS PAID ON PRINTING & ADVERTISING SUB-TOTAL (2210500)				**8,346,038.98**			
1	CRAYFISH CAMP NAIVASHA LIMITED	2210701	ACCOMMODATION	399,800.00	PAID	2724	2/7/2019
2	JUBILLY TOURS AND TRAVEL	2210701	AIR TICKET	1,122,750.00	PAID	2701	2/7/2019
3	JUBILLY TOURS AND TRAVEL	2210701	AIR TICKET	720,750.00	PAID	2702	2/7/2019
4	LONGROCK TOURS AND TRAVEL	2210701	AIR TICKET	199,200.00	PAID	2704	2/7/2019
5	LONGROCK TOURS AND TRAVEL	2210701	AIR TICKET	448,995.00	PAID	2704	2/7/2019
6	LONGROCK TOURS AND TRAVEL LIMITED	2210701	AIR TICKET	91,950.00	PAID	2704	2/7/2019
7	LONGROCK TOURS AND TRAVEL LIMITED	2210701	AIR TICKET	435,300.00	PAID	2704	2/7/2019
8	LONGROCK TOURS AND TRAVEL LTD	2210701	AIR TICKET	380,220.00	PAID	2704	2/7/2019
9	P AND H PROCUREMENT CONSULTANTS LTD	2210710	CONSULTANCY SERVICES FOR SENSITIZATION OF STAFF ON PPAD ACT 2015	10,150,000.00	PAID	1663	17/4/2019
PENDING BILLS PAID ON TRAINING COSTS SUB-TOTAL (2210700)				**13,948,965.00**			
NO.	**SUPPLIER NAME**	**COA CODE**	**GOOD, WORKS OR SERVICES DELIVERED**	**AMOUNT (KSHS.)**	**STATUS**	**P.V NO.**	**PAYMENT DATE**
1	GOING PLATINUM	2210801	SUPPLY AND DELIVERY OF IEBC NEWSLETTERS	500,000.00	PAID	2741	27/6/2019
2	NAIROBI SAFARI CLUB	2210801	PROVISION OF MEETING VENUE BETWEEN COMMISSIONERS AND EXTERNAL LAWYERS HELD ON 18TH DECEMBER, 2017.	70,000.00	PAID	2730	2/7/2019
3	NAIROBI SAFARI CLUB	2210801	PROVISION OF MEETING/TRAINING VENUES FOR FPE.	273,680.00	PAID	2731	2/7/2019
4	NAIROBI SAFARI CLUB	2210801	PROVISION OF HALF BOARD HOTEL ACCOMMODATION FOR 10 DAYS FOR 14 IEBC HQ ICT STAFF TO PROVIDE	1,563,850.00	PAID	2919	9/7/2019

			BACKEND SUPPORT DURING THE ELECTIONS.				
5	BURCH'S RESORT	2210802	ACCOMMODATION	262,500.00	PAID	2510	28/6/2019
6	BURCH'S RESORT	2210802	CONFERENCE FACILITY FOR HRM POLICIES AND PROCEDURES MANUAL	616,000.00	PAID	2728	2/7/2019
7	THE PANARI RESORT	2210802	FULL BOARD ACCOMMODATION AND CONFERENCE FACILITY FOR COMMISSIONERS RETREAT FOR ORGANIZATION REENGINEERING.	587,400.00	PAID	2729	2/7/2019
8	WINDSOR GOLF HOTEL AND CASINO	2210802	ACCOMMODATION FACILITIES - RETREAT ON ALLOCATION OF SPECIAL SEATS.	280,150.00	PAID	2920	9/7/2019
9	WINDSOR GOLF HOTEL AND CASINO	2210802	ACCOMMODATION FACILITIES	1,129,150.00	PAID	2920	9/7/2019
	BILLS PAID ON HOSPITALITY SUPPLIES & SERVICES SUB-TOTAL (2210800)			**5,282,730.00**			
1	MFI DOCUMENT SOLUTIONS LIMITED	2211102	SUPPLY AND DELIVERY OF TONNERS AND CARTRIDGES.	1,185,267.17	PAID	2921	9/7/2019
	BILLS PAID ON OFFICE& GENERAL SUPPLIES SUB-TOTAL (2211100)			**1,185,267.17**			
1	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF APRIL, 2018	2,784.00	PAID	2723	2/7/2019
2	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF MARCH, 2018	2,784.00	PAID	2723	2/7/2019
3	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF MAY AND JUNE, 2018	5,568.00	PAID	646	7/1/2019
4	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF JANUARY & FEB., 2018	5,568.00	PAID	646	7/1/2019
5	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF APRIL, 2018	429,200.00	PAID	2723	2/7/2019
6	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF MARCH, 2018	429,200.00	PAID	2723	2/7/2019
7	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF MAY AND JUNE, 2018	858,400.00	PAID	646	7/1/2019
	BILLS PAID ON CONTRACTED CLEANING SERVICES SUB-TOTAL (2211305)			**1,733,504.00**			
NO.	**SUPPLIER NAME**	**COA CODE**	**GOOD, WORKS OR SERVICES DELIVERED**	**AMOUNT (KSHS.)**	**STATUS**	**P.V NO.**	**PAYMENT DATE**
1	A.M. MULEKYO & CO. ADVOCATES	2211308	KITUI HIGH COURT APPEAL. JOHN MUNUVE MATI.	1,740,000.00	PAID	1770	17/5/2019
2	ABDULLAHI GITARI & ASSOCIATES	2211308	NAIROBI APPEAL NO 92 OF 2017	870,000.00	PAID	2855	8/7/2019
3	ABDULLAHI GITARI & ODHIAMBO ADVOCATES	2211308	FAFI WARD, GARISSA COUNTY GARISSA CMCC NO. 3 /2017IBRAHIM MOHAMMED VS IEBC & 2 OTHERS	812,000.00	PAID	2757	30/2/2019
4	AKIDE & CO. ADVOCATES	2211308	HIGH COURT APPEAL ELDORET EPA NO. 2/2018 HENRY TIOLE NDIEMA VS IEBC & ANOTHER	1,740,000.00	PAID	2825	8/7/2019
5	ANN KIUSYA & CO.	2211308	-MACHAKOS JR MISC NO. 150 OF 2018-PATRICK MWEU MUSIMBA VS IEBC-TAXED COSTS	50,000.00	PAID	1168	7/3/2019
6	ANN KIUSYA & CO.ADVOCATES	2211308	MACHAKOS SENATOR PETITION NO.4 OF 2017 MACHAKOS KALLA JACKSON MUSYOKA VS IEBC AND KABAKA BONIFACE MUTINDA.	3,480,000.00	PAID	2749	30/6/2019
7	ARUSEI & CO.ADVOCATES	2211308	MERU JR NO. 98 OF 2009-ELISHA NKAMANI MWARI VS IEBC- TAXED COSTS	949,830.00	PAID	1164	7/3/2019
8	B.OAKANGO & CO ADV	2211308	NAKURU ELECTION PETITION NO 5 OF 2017 SHEILA	812,000.00	PAID	1175	7/3/2019

			CHEBELION & 2 OTHERS VS IEBC & ANOTHER				
9	C.B.MWONGELA & CO. ADVOCATES	2211308	HIGH COURT APPEAL, NYERI EPA NO. 4/2018 DUKE NYAIRO ONDIEKI VS HON DICKSON KARABA &OTHERS	1,740,000.00	PAID	2839	8/7/2019
10	C.B.MWONGELA &CO.ADVOCATES	2211308	NAIROBI JR NO. 330 OF 2017-JAPHETH ONYANGO OMOLOH VS IEBC.	580,000.00	PAID	2773	30/6/2019
11	CHEMOIYAI & CO.ADVOCATES	2211308	BOMET JR ELECTION NO 5 OF 2017- MARY CHEPKOECH & 3 OTHERS VS. IEBC	812,000.00	PAID	1153	7/3/2019
12	CHEPKUTO & CO ADV	2211308	NAIROBI JR NO 466 OF 2017	812,000.00	PAID	2861	8/7/2019
13	CHEPKUTO & CO. ADVOCATES(COST)	2211308	MAUA CMCC NO. 237-JOSHUA KATHURIMA VS IIEC	408,315.00	PAID	1167	7/3/2019
14	CHEPKUTO ADVOCATES	2211308	ELECTION PETITION NO. 1 AND 7 OF 2013 2ND PETITIONER BILL OF COSTS.	487,000.00	PAID	1602	18/4/2019
15	CHEPTUMO & CO.ADVOCATES	2211308	BUNGOMA PETITION NO. 3 OF 2017-SITATI PETER JUMA VS IEBC	2,320,000.00	PAID	1169	7/3/2019
16	CLARE WANYAMA & CO.ADVOCATES	2211308	KATILU WARD, TURKANA COUNTY LODWAR RMCC NO. 1 OF 2017 PETER AKONO VS IEBC & ANOTHER	812,000.00	PAID	2863	8/7/2019
17	COOTOW & ASSOCIATES	2211308	MIGORI HCC PETITION NO. 1 OF 2017-CHARLES ALAO VS IEBC	812,000.00	PAID	2763	30/6/2019
18	D.W.MUYUNDO & ASSOCIATES	2211308	NAIROBI PETITION NO. 345 OF 2017-ADAM BARISA DHIDHA VS IEBC	580,000.00	PAID	2745	30/6/2019
19	D.W.MUYUNDO & ASSOCIATES	2211308	NAIROBI JR MISC NO.133 OF 2017-NDIRITU MURIITHI VS IEBC & ANOR	1,412,000.00	PAID	2751	30/6/2019
20	GARANE & SOMANE ADVOCATES	2211308	NAIROBI JR NO. 418 OF 2017-CHITAVI ANTONY VS IEBC	500,000.00	PAID	2774	30/6/2019
21	GARANE & SOMANE ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2801	8/7/2019
22	GATHII IRUNGU & CO. ADVOCATES	2211308	HIGH COURT APPEAL, NAIROBI EPA NO. 134 OF 2018, DAVID KIPSANG KETER VS IEBC & 2 OTHERS	1,740,000.00	PAID	2819	8/7/2019
23	GUMBO & ASSOCIATES	2211308	NAIROBI COURT APPEAL NO. 6 OF 2018 ABDIRAHAMAN ADAN ABDIKADIR V IEBC.	1,740,000.00	PAID	1323	9/4/2019
24	GUMBO & ASSOCIATES	2211308	BUSIA HCEP NO.3 OF 2017-MERCY A.MOLA VS IEBC-MP BUDALANGI	2,320,000.00	PAID	2788	8/7/2019
25	GUMBO & ASSOCIATES	2211308	BUNGOMA HCEP NO.4 OF 2017-LEVI SIMIYU VS IEBC-SIRISIA MP	2,320,000.00	PAID	2793	8/7/2019
26	GUMBO & ASSOCIATES	2211308	WAJIR SENATOR	3,480,000.00	PAID	2813	8/7/2019
27	GUMBO & ASSOCIATES	2211308	BISHOP DONALD KISAKA MWAWASI VS HON. ATTORNEY GENERAL, IEBC & CIC (12 OF 2013)	4,060,000.00	PAID	2777	30/6/2019
28	GUMBO & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2799	8/7/2019
29	GUMBO & CO. ASSOCIATES	2211308	LEGAL SERVICES	2,320,000.00	PAID	1177	11/3/2019
30	HASSAN & MUTEMBEI & CO.ADVOCATES	2211308	KISUMU EPA NO. 25 OF 2018 JOSEPH AMISI VS IEBC & ANOTHER NAVAKHOLO MP	1,740,000.00	PAID	2831	8/7/2019
31	HASSAN MUTEMBEI & CO.ADVOCATES	2211308	MERU CMCC PETITION 2 OF 2017 MOHAMMED ABASS SHEIKH VS IEBC.	812,000.00	PAID	2762	30/6/2019
32	HUMPHREY & CO ADV	2211308	NYERI EPA NO 2 OF 2018	870,000.00	PAID	2842	8/7/2019
33	ISSA & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND	13,920,000.00	PAID	2797	8/7/2019

			ANOTHER.				
34	J K KIBICHO	2211308	ELRC NO. 1319 OF 2017- EDWARD KENGA KARISA VS IEBC & 2 OTHERS	1,021,400.00	PAID	1157	7/3/2019
35	J.K KIBICHO & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2804	8/7/2019
36	J.K KIBICHO & CO. ADVOCATES	2211308	EMBU HIGH COURT ELECTION PETITION NO. 1 OF 2017 - LENNY MAXWELL KIVUTI VS IEBC AND 3 OTHERS.	3,480,000.00	PAID	1178	11/3/2019
37	J.K.KIBICHO & CO.ADVOCATES(MAGEE WA MAGEE ADV)	2211308	NANYUKI CMCC NO.1 OF 2013-EPHANTUS KARIITHI VS IEBC-TAXED COSTS	354,885.00	PAID	1547	16/4/2019
38	J.W.WAMBUA & CO.ADVOCATES	2211308	NRB HCC NO. 268 OF 2017-DAN NJUGUNA MGUGI VS IEBC.	500,000.00	PAID	1158	7/3/2019
39	JOE KATHUNGU & CO ADV	2211308	KERUGOYA CIVIL APPEAL NO 44 OF 2017- THIBA WARD	870,000.00	PAID	2853	8/7/2019
40	K.N LAW SISULE & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2803	8/7/2019
41	KANGETHE MOLA & CO ADV	2211308	KISII ELECTION APPEAL NO 3 OF 2018	870,000.00	PAID	2856	8/7/2019
42	KANGETHE MOLA & CO ADV	2211308	KISII APPEAL NO 1 OF 2018	870,000.00	PAID	2854	8/7/2019
43	KERONGO & CO.ADVOCATES	2211308	CIVIL APPEAL NO. 183 OF 2008-JUSTUS OMITI VS IEBC	752,482.00	PAID	1769	17/5/2019
44	KIBUNGEI & CO. ADV	2211308	KERICHO CMCC ELECTION PETITION NO 3 OF 2017	812,000.00	PAID	1228	18/3/2019
45	KIBUNGEI & CO.ADVOCATES	2211308	KERICHO APPEAL NO 1 OF 2018	870,000.00	PAID	2850	8/7/2019
46	KIMANI MUHORO & CO ADV	2211308	1ST ROUND	1,686,280.00	PAID	1286	25/3/2019
47	KIMANI MUHORO & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	17,400,000.00	PAID	2810	8/7/2019
48	KIMANI MUHORO & CO.ADVOCATES	2211308	ARUSHA REFERENCE NO. 7 OF 2010-MARY ARIVIZA VS AG	2,320,000.00	PAID	2792	8/7/2019
49	KIMANI MUHORO ADV	2211308	NAIROBI PETITION NO.82 OF 2011-MOHAMED ABDILE VS IEBC	2,900,000.00	PAID	2780	30/6/2019
50	KINYAJUI NJUGUNA & CO. ADVOCATES	2211308	CHUKA EPA NO. 1 OF 2018	870,000.00	PAID	1300	25/3/2019
51	KIOKO MUNYITHIA & NGUGI ADVOCATES	2211308	MALINDI EP NO. 7/17 MOHAMMED TWAHIR ABDIKARIM SHELLA WARD	812,000.00	PAID	2860	8/7/2019
52	KIOKO MUNYITHIA& CO.ADVOCATES	2211308	MALINDI PETITION NO. 18 OF 2017-NATIONAL SUPER ALLIANCE VS IEBC & ANOR	1,422,000.00	PAID	2776	30/6/2019
53	KIPKOECH TANUI & CO ADV	2211308	NAIROBI EPA NO 7 OF 2018	870,000.00	PAID	2851	8/7/2019
54	KIPKOECHI & TANUI ADVOCATES	2211308	OLOOLUA WARD, KAJIADO COUNTY NGONGPMCC NO1 OF 2017 GOR ELI OCHIENG VS IEBC & 2 OTHERS	812,000.00	PAID	2864	8/7/2019
55	KIPKORIR TELE & KITUR ADV	2211308	KISUMU PETITION NO 14 OF 2017-ELVIS AYIMBO SICHENGA VS IEBC	812,000.00	PAID	1860	12/6/2019
56	KITUR & CO ADVOCATES	2211308	NAIROBI EP. NO. 19/17 JANE MURINGI WANGUI MP EMBAKASI NORTH	2,320,000.00	PAID	2794	8/7/2019
57	L.M.KAMBUNI & ASSOCIATES	2211308	DISPUTE NOMINATIONS HELD IN JUNE 2017	2,000,000.00	PAID	2781	8/7/2019
58	LIKO & ANAM	2211308	HIGH COURT APPEAL NO 1 OF 2017 MARK NKONANA VS IEBC & ANOTHER	1,740,000.00	PAID	2837	8/7/2019
59	LIKO & ANAM ADV	2211308	MIGORI HIGH COURT APPEAL NO 5 OF 2018	870,000.00	PAID	2846	8/7/2019
60	LILAN & KOECH ASSOCIATES	2211308	NAIROBI PETITION NO 19 OF 2017 KATIBA INSTITUTE VS	1,740,000.00	PAID	2822	8/7/2019

			IEBC.				
61	LILAN & KOECH ASSOCIATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	17,400,000.00	PAID	2806	8/7/2019
62	LUBULLELAH & ASSOCIATES	2211308	ELECTION PETITION NO. 1 OF 2017 HON. MARY EMAASE OTUCHO VS HON. GEOFFREY OMUCHE AND IEBC	2,320,000.00	PAID	2816	8/7/2019
63	LUBULLELLAH & ASSOCIATES	2211308	SUPREME COURT NO. 32 OF 2014-JOSEPH AMISI OMUKANDA VS IEBC.	2,494,000.00	PAID	2779	30/6/2019
64	LUCY KAMBUNI & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	17,400,000.00	PAID	2809	8/7/2019
65	MAINA & MAINA ADV	2211308	NAIROBI EPA NO 13 OF 2018	870,000.00	PAID	2857	8/7/2019
66	MAKOHA WETANGA & CO.ADVOCATES	2211308	CHEVYWA WARD, KAKAMEGA CMCC NO.6 OF 2017;BARLEX SAMWEL VS IEBC & ANOTHER	812,000.00	PAID	1546	16/4/2019
67	MANYONGE WANYAMA & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2802	8/7/2019
68	MARENDE & NYAUNDI	2211308	MOMBASA PETITION NO. 1 OF 2017-ARMSTRONG MWANDOO VS IEBC-TAITA TAVETA GOVERNOR	3,480,000.00	PAID	2812	8/7/2019
69	MARENDE & NYAUNDI ADVOCATE	2211308	KISUMU APPEAL NO. 44 OF 2013-ZEBEDEO JOHN OPORE VS IEBC-TAXED COSTS	2,037,940.00	PAID	1163	7/3/2019
70	MASIKA & KOROS & CO.	2211308	KISUMU CMCC NO. 5 OF 2017-JOHN OSUMBA OLUM VS IEBC	812,000.00	PAID	1160	7/3/2019
71	MASIRE MOGUSU &CO ADV	2211308	MIGORI CMCC NO 3 OF 2017	812,000.00	PAID	1161	7/3/2019
72	MASIRE MOGUSU ADV	2211308	BUSIA HIGH COURT NO 1 OF 2018	870,000.00	PAID	2843	8/7/2019
73	MASIRE MOGUSU ADVOCATES	2211308	MIGORI PET APPEAL NO 2 OF 2018	870,000.00	PAID	2859	8/7/2019
74	MASIRE MOGUSU ADVOCATES	2211308	HOMABAY EPA NO 5 OF 2018	870,000.00	PAID	2848	8/7/2019
75	MENGICH & CO.ADVOCATES	2211308	NAIROBI PETITION NO. 119 OF 2015-VERONICA MBITHE MATIVO VS IEBC	664,000.00	PAID	1176	11/3/2019
76	MERITAD LAW AFRICA	2211308	KISII APPEAL NO 5 OF 2017, WALTER OBARE MOCHACHE VS IEBC AND 2 OTHERS	870,000.00	PAID	2840	8/7/2019
77	MERITAD LAW AFRICA LLP - ADVOCATES	2211308	TO REPRESENT IEBC IN NAIROBI PETITION STEPHEN KIGUTA GICHINGA & 6 OTHERS VS IEBC & ANOTHER	580,000.00	PAID	1166	7/3/2019
78	MERITAD LAW AFRICA LLP - ADVOCATES	2211308	KERUGOYA PETITION NO. 4/17-PURITY MADRINE WANGUI VS HON. JOSEPH K. NDATHI	1,495,000.00	PAID	2782	8/7/2019
79	MIRUGI KARIUKI & CO.ADVOCATE	2211308	ELDAMA RAVINE PMCC NO.46 OF 2016-TAXED COSTS	524,562.00	PAID	1165	7/3/2019
80	MIRUGI KARIUKI & CO.ADVOCATES	2211308	KABARNET NO. 1 OF 2017-MUSA CHERUTICH SIRMA ELDAMA RAVINE MP	2,320,000.00	PAID	2784	8/7/2019
81	MIRUGI KARIUKI & CO.ADVOCATES	2211308	NANYUKI PETITION NO. 1 OF 2017-LESRIMA SIMEON VS IEBC-SAMBURU GOVERNOR	3,480,000.00	PAID	2748	30/6/2019
82	MMA ADVOCATES	2211308	PROGRESSIVE PARTY OF KENYA & ANOTHER VS IEBC & OTHERS	500,000.00	PAID	1324	9/4/2019
83	MMA ADVOCATES	2211308	NAIROBI PETITION NO. 521 OF 2017-SYPROSE AUMA VS IEBC	547,000.00	PAID	2772	30/6/2019
84	MOGAKA OMWENGA AND MABEYA ADVOCATES	2211308	HIGH COURT APPEAL, KISUMU EPA NO. 9 OF 2018 SULEIMAN KAURI VS IEBC & 2 OTHERS.	1,740,000.00	PAID	1548	16/4/2019
85	MOHAMED MUIGAI & CO ADV	2211308	KAJIADO APPEAL NO 1 OF 2018	870,000.00	PAID	2847	8/7/2019
86	MOHAMED MUIGAI ADVOCATES	2211308	REPUBLIC VS IEBC EX PARTE MOHAMED IBRAHIM ABDI & OTHERS (344 OF 2017)	1,392,000.00	PAID	2754	30/6/2019

87	MOHAMMED MUIGAI & CO ADV	2211308	NAROK HCC NO 14 OF 2017-ANN TUSHAMBEI TOME, VS IEBC, MAENDELEO CHAP CHAP PARTY.	812,000.00	PAID	1863	12/6/2019
88	MORARA APIEMI & NYANGITO ADVOCATES	2211308	HCC JR. NO. 456 OF 2017 -NAIROBI POLLYNS OCHIENG ANYANGO VS. YOURSELVES AND ANOTHER.	500,000.00	PAID	2768	30/6/2019
89	MUCHEMI & CO. ADVOCATES	2211308	APOLLO MBOYA VS ATTORNEY GENERAL & 15 OTHERS	1,450,000.00	PAID	1172	11/3/2019
90	MUCHEMI & CO. ADVOCATES	2211308	KISUMU HIGH COURT APPEAL NO. 22/18. DENNIS MAKORI	1,740,000.00	PAID	2833	8/7/2019
91	MUCHEMI & CO. ADVOCATES	2211308	NAIROBI HIGH COURT APPEAL NO. 20/18.ANN WANJIKU KIBEH VS IEBC & ANOTHER	1,740,000.00	PAID	2836	8/7/2019
92	MUCHEMI & CO. ADVOCATES	2211308	ELECTION PETITION NO. 5 OF 2017 HON. DENNIS MAGARE MAKORI VS IEBC AND 3 OTHERS.	2,320,000.00	PAID	2791	8/7/2019
93	MUCHEMI & CO. ADVOCATES	2211308	ELECTION PETION NO.1 OF 2017 CLEMENT KUNGU WAIBARA VS. IEBC & HON. ANNIE WANJIKU KIBE.	2,320,000.00	PAID	2752	30/6/2019
94	MUCHEMI & CO.ADVOCATES	2211308	SUPRME COURT APPEAL NO. 24 OF 2018-HON.CLEMENT KUNGU WAIBARA VS IEBC- GATUNDU NORTH MP	2,900,000.00	PAID	2778	30/6/2019
95	MUKELE MONI	2211308	HC CONSTITUTIONAL PETITION SHADRACK KINYAJUI WAMBUI VS IEBC & OTHERS	3,495,000.00	PAID	2753	30/6/2019
96	MUKELE MONI & CO. ADVOCATES	2211308	HIGH COURT APPEAL KISUMU EPA NO. 1 OF 2018 JACKTON RANGUMA VS IEBC & 2 OTHERS.	1,740,000.00	PAID	2832	8/7/2019
97	MUKELE MONI & CO. ADVOCATES	2211308	BUSIA HCP HCEP ODERO ARTHUR PAPA VS IEBC.	2,320,000.00	PAID	2787	8/7/2019
98	MUKELE MONI & CO. ADVOCATES	2211308	NRB PETITION NO.576 OF 2015-ANDREW KIPLIMO SANG VS IEBC	3,596,000.00	PAID	2775	30/6/2019
99	MUKELE MONI & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2798	8/7/2019
100	MUKELE MONI & CO. ADVOCATES	2211308	KAKAMEGA HIGH COURT ELECTION PETITION NO. 1 OF 2017 (SILVERSE ANAMI LISAMULA VS IEBC).	2,320,000.00	PAID	2790	8/7/2019
101	MUKELE MONI & CO.ADVOCATES	2211308	NAIROBI PETITION NO.289 OF 2017-GEORGE OTIENO OKETCH VS IEBC	500,000.00	PAID	1154	7/3/2019
102	MUKELE MONI & CO.ADVOCATES	2211308	NRB PETITION NO. 148 OF 2016-RICHARD OUMA OGINDO VS IEBC	3,596,000.00	PAID	1179	11/3/2019
103	MUKELE MONI & COMPANY ADVOCATES	2211308	HIGH COURT APPEAL NO.15 OF 2018-ABDIRAHMAN IBRAHIM VS IEBC.	1,740,000.00	PAID	1230	18/3/2019
104	MULEKYO & CO ADVOCATES	2211308	VOI HCC PET NO 17 OF 2017-ATHMAN MOSE MSAFIRI VS IEBC	812,000.00	PAID	2865	8/7/2019
105	MUNYAO MUTHAMA & KASHINDI ADVOCATES	2211308	MOMBASA HCEP NO. 9 OF 2017-JIMMY MKALA VS IEBC-JOMVU MP	2,320,000.00	PAID	2786	8/7/2019
106	MURUGU RIGORO & CO. ADVOCATES	2211308	FRESH PRESIDENTIAL PETITION OF 2017 (ARISING FROM UNDERPAYMENT)	2,302,000.00	PAID	1284	25/3/2019
107	MURUGU RIGORO & CO. ADVOCATES	2211308	NAIROBI APPEAL NO.18 OF 2018-FRANCIS WAMBUGU MUREITHI VS IEBC.	1,740,000.00	PAID	1231	14/3/2019
108	MURUGU RIGORO & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2800	8/7/2019
109	MURUGU RIGORO & CO.ADVOCATES	2211308	NAIROBI EP NO. 8/17 FRANCIS WAMBUGU MUREITHI EMBAKASI EAST MP	2,320,000.00	PAID	2795	8/7/2019
110	MWANGI WAHOME & CO.ADVOCATES	2211308	NAIROBI PETITION NO. 237 OF 2017-JOSHUA OKUMU VS IEBC	500,000.00	PAID	1864	12/6/2019

111	MWANGI WAHOME & CO.ADVOCATES	2211308	TETU MP	2,320,000.00	PAID	2785	8/7/2019
112	NANCY BARASA & CO. ADVOCATES	2211308	TO REPRESENT THE COMMISSION IN BUNGOMA CMCC NO. 3 OF 2017 IN THE COUNTY ASSEMBLY WARD ELECTION FOR TOWNSHIP WARD JEREMIAH KULOBA VS IEBC & ANOTHER.	812,000.00	PAID	1174	11/3/2019
113	NGAYWA NGIGI & KIBET ADV	2211308	KABARNET RMCC NO 1 OF 2017	812,000.00	PAID	2765	30/6/2019
114	NGAYWA NGIGI & KIBET ADVOCATES	2211308	ELDORET COURT OF APPEAL NO.37 OF 2018·	1,740,000.00	PAID	2823	8/7/2019
115	NGAYWA NGINGI & KIBET ADVOCATES	2211308	BUSIA CMCC FOR COUNTY ASSEMBLY WARD ELECTION FOR BUSIWABO WARD (ZAKAYO NYONGEZA HARRISON VS IEBC)	812,000.00	PAID	2764	30/6/2019
116	NGETICH CHIIRA & CO ADV	2211308	NYERI COURT OF APPEAL NO.15 2018 SIALO NATANYA TASUR	1,740,000.00	PAID	2826	8/7/2019
117	NGETICH CHIIRA & CO. ADVOCATES	2211308	NAROK WEST CONSTITUENCY - NAROK HIGH COURT PETITION NO. 4 OF 2017 -STANLEY TAPARIA MPOE VS IEBC & 2 OTHERS.	2,320,000.00	PAID	2789	8/7/2019
118	NYAMWEYA MAMBOLEO & CO.ADVOCATES	2211308	MOTICHO WARD; OGEMBO PMCC NO.3 OF 2017RONALD ACHIRA ONGAGA VS IEBC AND ANOTHER	812,000.00	PAID	2759	30/6/2019
119	NYAMWEYA MAMBOLEO & CO.ADVOCATES	2211308	OGEMBO PMCC NO.2 OF 2017-DANIEL MARK ORUTA CHITAGO BORABU CAW, KISII COUNTY	812,000.00	PAID	2761	30/6/2019
120	NYAMWEYA MAMBOLEO ADVOCATES	2211308	HIGH COURT APPEAL, NYERI EPA NO. 5 OF 2018 NYUTU PETER KAMAU VS IEBC & 2 OTHERS.	1,740,000.00	PAID	2817	8/7/2019
121	NYOKABI WAIGANJO & CO.	2211308	MILIMANI CMCC NO. 5 OF 2017, TRUFOSA JELAGAT KUTO VS IEBC & 2 OTHERS	812,000.00	PAID	1262	20/3/2019
122	OCHIENG ACHACHI & CO.	2211308	KISII HCEP NO. 11 OF 2017-ROBERT NDEMO MOKAYA VS IEBC	2,320,000.00	PAID	1162	7/3/2019
123	OGETTO OTACH & CO.ADVOCATES	2211308	HCCC NO. 16781 OF 2015-RAMCO PRINTING WORKS VS IEBC	156,600.00	PAID	1150	7/3/2019
124	OMULELE & TOLLO ADVOCATES	2211308	SIAYA EPA NO. 1 OF 2018	870,000.00	PAID	2844	8/7/2019
125	ONSANDO OGONJI & TIEGO	2211308	VICTOR ODUOR VS IEBC & 2 OTHERS	500,000.00	PAID	2771	30/6/2019
126	ONSANDO OGONJI & TIEGO	2211308	JR. NO. 373 OF 2017-PAUL KARIUKI WANDERE	580,000.00	PAID	2750	30/6/2019
127	ONSANDO OGONJI & TIEGO CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	17,400,000.00	PAID	2808	8/7/2019
128	ONYINKWA & CO.ADVOCATES	2211308	LODWAR RMCC NO.6 OF 2017-DEDAN NKASKOU KALIMAPUS VS IEBC-NAKALALE WARD- IEBC/EP/LC/66/2017	812,000.00	PAID	1155	7/3/2019
129	OREGO & ODHIAMBO & CO. ADVOCATES	2211308	KISUMU APPEAL NO. 1 OF 2017-IEBC VS JOSEPH MAGWAGWA	1,740,000.00	PAID	2829	8/7/2019
130	OREGO & ODHIAMBO ADV	2211308	MIGORI HCA NO 6 OF 2018	870,000.00	PAID	2822	8/8/2019
131	OREGO & ODHIAMBO ADV	2211308	MIGORI EPA NO. 26 OF 2018 KWA WARD-MIGORI	870,000.00	PAID	2821	8/7/2019
132	OREGO &ODHIAMBO ADVOCATES	2211308	KISII EP NO.1/17 NUNDA FRED NDIGWA BOGIAKUMU WARD, KISII COUNTY	812,000.00	PAID	1173	11/3/2019
133	PAUL MUNGLA & CO.ADVOCATES	2211308	RMCC NO.64 OF 2014 -SIAYA LAW COURTS KOWANGI CONSTRUCTION VS. IEBC	2,129,551.00	PAID	1273	21/3/2019
134	PROF. TOM OJIENDA & ASSOCIATES	2211308	NAIROBI PETITION NO. 212/2018-ISAIAH BIWOTT KANGWONY –V- IEBC & AG	12,000,000.00	PAID	1786	17/5/2019
135	ROBSON HARRIS ADVOCATES	2211308	MALINDI COURT, NO. 13 OF 2017 EARNEST HINZANO VS IEBC & ANOTHER	2,320,000.00	PAID	1152	7/3/2019
136	S.M KILONZO & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER	13,920,000.00	PAID	2796	8/7/2019

			RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.				
137	SHERMAN NYONGESA & CO.ADVOCATES	2211308	KILIFI CMCC NO.4 OF 2017-MUFIDA MOHAMED HAMOUD VS IEBC-SHIMO LA TEWA WARD-IEBC/LC/EP/112/2017	812,000.00	PAID	1159	7/3/2019
138	SIFUNA &SIFUNA ADV	2211308	KITALE CMCC NO 3 OF 2017	812,000.00	PAID	1771	17/5/2019
139	SINGOEI MURKOMEN & SIGEI ADV	2211308	KAKAMEGA APPEAL NO 3 OF 2018	870,000.00	PAID	2845	8/7/2019
140	SISULE & ASSOCIATES	2211308	ELECTION PETITION NO. 5 OF 2017 MILTON MUGAMBI IMANYARA VS IEBC AND ANOTHER.	3,480,000.00	PAID	1151	7/3/2019
141	SISULE & ASSOCIATES	2211308	NYAMIRA HC APPEAL NO 1 OF 2018 DAMARIS NYARANGI VS WAFULA CHEBUKATI, &2 OTHERS	870,000.00	PAID	1229	15/3/2019
142	SISULE & ASSOCIATES	2211308	NAIROBI HCC APPEAL NO. 4 OF 2018PERPETUA MPOJIWA VS IEBC	870,000.00	PAID	1768	17/5/2019
143	SISULE MUSUNGU & ASSOCIATES	2211308	ELECTION PETITION APPEAL NO. 36 OF 2017-KENNDY ODURU NYARUMA VS ODM PARTY & 2 OTHERS	580,000.00	PAID	2746	30/6/2019
144	TOROREY AND ADVOCATES	2211308	ELECTION PETITION NO. 2 OF 2017 JUATINE CHEMUTAI VS WINNIE ATIENO NYAMBOK, FEDERAL PARTY OF KENYA AND IEBC	812,000.00	PAID	1202	12/3/2019
145	V.A NYAMODI & CO.ADVOCATES	2211308	MOMBASA GOVERNOR, MBS COA NO. 10 OF 2017- HASSAN OMAR HASSAN VS IEBC & ANOTHER	3,480,000.00	PAID	2756	30/6/2019
146	V.A. NYAMODI & CO. ADVOCATES	2211308	NAIROBI EPA NO. 13 OF 2018 HASSAN NOOR HASSAN VS IEBC & 3 OTHERS	1,740,000.00	PAID	2830	8/7/2019
147	WALUBENGO WANINGILO & ASSOCIATES	2211308	NAIROBI PETITION NO. 22 OF 2017-HELLEN KISIKU KITHEKA VS IEBC AND ANOTHER.	812,000.00	PAID	1282	25/3/2019
148	WANYAMA C.S. ADVOCATES	2211308	LODWAR RMCC PETITION NO.5 OF 2017 DAVID LOCHUCH IMANA VS. JACKSON LOWOI IKAI.	812,000.00	PAID	1285	25/3/2019
149	WEKESA SIMIYU ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	17,400,000.00	PAID	2807	8/7/2019
150	WEKESA SIMIYU ADVOCATES	2211308	KAKAMEGA HCEP NO. 5 OF 2017-EVANS NABWERA TARACHA LUKUYANI MP-	2,320,000.00	PAID	2783	8/7/2019
151	Z.K.YEGO LAW OFFICES	2211308	ELDORET HC PETITION NO. 7 OF 2017-JULIUS MASIVA OBUGA VS IEBC & ANOTHER	580,000.00	PAID	2747	30/6/2019
	BILLS PAID ON LEGAL FEES PAID (2211308) SUB TOTAL			**420,861,845.00**			
1	HOUSE OF PANACHE	2211311	MEDIA PLANNING & PRODUCTION OF CREATIVE MATERIAL SERVICES FOR VOTER EDUCATION PROGRAMS.	1,946,000.00	PAID	2739	2/7/2019
	BILLS PAID ON CONTRACTED TECHNICAL SERVICES SUB-TOTAL (2211311)			**1,946,000.00**			
NO.	**SUPPLIER NAME**	**COA CODE**	**GOOD, WORKS OR SERVICES DELIVERED**	**AMOUNT (KSHS.)**	**STATUS**	**P.V NO.**	**PAYMENT DATE**
1	CMC MOTORS GROUP LIMITED	2220101	MOTOR VEHICLE REPAIR FOR THE MONTH OF MAY, 2018.	36,150.00	PAID	2736	2/7/2019
2	CMC MOTORS GROUP LIMITED	2220101	CAR MAINTENANCE AND REPAIR	51,474.00	PAID	2736	2/7/2019
3	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	14,800.00	PAID	1597	18/4/2019
4	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	14,800.00	PAID	1597	18/4/2019
5	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	41,700.00	PAID	1597	18/4/2019
6	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	47,054.00	PAID	1597	18/4/2019
7	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	57,882.00	PAID	2735/2975	2/7/2019
8	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	73,955.00	PAID	1597	18/4/2019
9	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	219,745.00	PAID	1615	24/4/2019

10	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	354,455.00	PAID	1615	24/4/2019
11	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	677,778.00	PAID	1616	23/4/2019
BILLS PAID ON ROUTINE MAINTENANCE OF M. VEHICLES SUB-TOTAL (2220100)				**1,589,793.00**			
GRAND TOTAL				**461,162,255.15**			

APPENDIX XIII – LIST OF PENDING BILLS ACCRUED IN THE YEAR

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION				
LIST OF FY2018/2019 ACCRUED EXPENDITURE				
S/NO.	**PAYEE**	**DESCRIPTION**	**COA ITEM LINE**	**AMOUNT (KSHS)**
1	NAIROBI CITY WATER & SEWARAGE COMPANY LTD	ACCRUED WATER CONSUMPTION BILL FOR IEBC WAREHOUSE MARCH 2019	2210100	1,404.28
2	KENYA POWER AND LIGHTING COMPANY	ACCRUED ELECTRICITY BILL FOR THE MONTH OF MAY AND JUNE 2019 A/C NO.1951856	2210100	6,838.00
ACCRUED BILLS ON UTILITIES, SUPPLIES & SERVICES (2210100) SUB -TOTAL				**8,242.28**
S/NO.	**PAYEE**	**DESCRIPTION**	**COA ITEM LINE**	**AMOUNT (KSHS)**
1	POSTAL CORPORATION OF KENYA	ACCRUED EMS COURIER SERVICES OFFERED IN THE MONTH OF JUNE,2019	2210203	54,750.00
2	POSTAL CORPORATION OF KENYA	ACCRUED MERU EMS COURIER SERVICES OFFERED IN THE MONTH OF JUNE,2020	2210203	380.00
3	TELKOM KENYA LTD	LAN/WAN SERVICES AND INTERNET SERVICES FOR THE SIX (6) MONTHS FROM JAN 2019 - JUNE 2019 IN THE IEBC 290 CONSTITUENCIES.(CONTRACT DATED 10TH APRIL 2017 OBLIGATION)	2210202	37,870,035.12
4	TELKOM KENYA LTD	PROVISION OF INTERNET AND CO-LOCATION SERVICES - JULY 2018-JUNE 2019 (CONTRACT DATED JUNE 2017 OBLIGATION)	2210202	19,794,240.00
ACCRUED BILLS ON COMMUNICATION, SUPPLIES & SERVICES (2210200) SUB -TOTAL				**57,719,405.12**
S/NO.	**PAYEE**	**DESCRIPTION**	**COA ITEM LINE**	**AMOUNT (KSHS)**
1	GLOBAL STAR TOURS & TRAVEL	AIR TICKET TO MOMBASA - LAWRENCE BARAZA /INVOICE NO.NO.TIN16080046 5/8/2016	2210301	38,000.00
2	BRIGHTWAYS TRAVELS & TOURS	PROVISION OF AIRTICKETS	2210301	30,470.00
3	BRIGHTWAYS TRAVELS & TOURS	PROVISION OF AIRTICKETS	2210301	31,960.00
4	LONGROCK TOURS & TRAVEL LTD	AIRTICKETS TO MOMBASA FROM NBO FOR MARJAN H. & PRAXEDS T. INVOICE NO. TIN160800168 DATED 10TH AUG 2016	2210301	71,145.00
5	LONGROCK TOURS & TRAVEL LTD	AIRTICKETS EXCHANGE CHARGES NBO -MBSA FOR PRAXEDS T. INVOICE NO. TIN16080215 DATED 11TH AUG 2016	2210301	2,970.00
6	AFRICAN TOUCH SAFARIS LTD	AHMED ISSACK HASSAN & TOBIKO PALOSHE INOICE NO.TIN0116080377 DATED 16TH AUGUST,2016	2210301	17,290.00
7	LONGROCK TOURS & TRAVEL LTD	AIRTICKETS KIS- NBO FORKAHONGA JAMES INVOICE NO. 16135 TIN16030224 DATED 16 MAR 2016	2210301	16,135.00

8	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS MBA-NBO- MBA FOR GUYO /LANGO IBRAHIM INVOICE NO. 25778 DATED 12 AUGUST 2016	2210301	35,010.00
9	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS MBA-NBO- MBA FOR MOHAMMED /EISHA INVOICE NO. 25774 DATED 7TH DEC 2016	2210301	27,505.00
10	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS MBA-NBO- MBA FOR SIDI/HELLEN INVOICE NO. 25776 DATED 12TH AUG 2016	2210301	27,505.00
11	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS MBA-NBO- MBA FOR KOMBE HILLARY INVOICE NO. 25777 DATED 12TH AUG 2016	2210301	27,505.00
12	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS MBA-NBO- MBA FOR KASSIM /MWAGOMBAKAEMA INVOICE NO. 25775 DATED 12TH AUG 2016	2210301	27,505.00
13	BRIGHTWAYS TRAVELS & TOURS	TICKETS SERVICE FEE MBA-NBO- MBA FOR KASSIM /MWAGOMBAKAEMA INVOICE NO. 25823 DATED 14TH DEC 2016	2210301	3,500.00
14	AFRICAN TOUCH SAFARIS LTD	AIRTICKET FOR AKOMBE ROSELYN INVOICE NO.TIN0117020326 DATED 13TH FEB 2017	2210301	13,800.00
15	LONGROCK TOURS & TRAVEL LTD	AIRTICKETS MBA-NBO- MBA FOR EZRA CHILOBA INVOICE NO. TIN15090490 DATED 28 SEP 2015	2210301	33,700.00
16	LONGROCK TOURS & TRAVEL LTD	AIRTICKETS MBA-NBO- MBA FOR NYAPALA JOHN & GITONGA JANE INVOICE NO. TIN15090484 DATED 28 SEP 2015	2210301	36,700.00
17	LONGROCK TOURS & TRAVEL LTD	PROVISION OF AIRTICKETS -SOUTH COAST FOR COMM. ALAWI LPO NO.936 DURING MVR DATED 16TH MARCH, 2016.	2210301	50,530.00
18	LONGROCK TOURS & TRAVEL LTD	PROVISION OF AIRTICKETS MBA-NBO- MBA FOR ALBERT GOGO DURING MASS VOTER REGISTRAION EXERCISE INVOICE NO. TIN16010018 DATED 5TH JAN, 2016.	2210301	33,595.00
19	LONGROCK TOURS & TRAVEL LTD	PROVISION OF AIRTICKETS ELD-NBO- ELD FOR KIMUTAI DERRICK INVOICE NO. TIN15020359 DATED 20TH FEB, 2015.	2210301	17,075.00
20	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS NBO -MBA-NBO FOR JOYCE EKUAM INVOICE NO. 25921 DATED 20TH DEC 2016	2210301	30,470.00
21	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS NBO -KIS FOR LAWRENCE BARASA & ANDIKA PATRICK INVOICE NO. 25920 DATED 12TH DEC 2016	2210301	31,960.00
22	AFRICAN TOUCH SAFARIS LTD	AIRTICKETS TO MANDERA FOR IDENTIFICATION & CONFIRMATION OF THE BOUNDARY OF TOWNSHIP & NEBOI CAW AND THEIR REGISTRATION CENTRES. INOICE NO. TIN0117020281 DATED 13TH FEBRUARY, 2017.	2210301	144,000.00
23	SHILLOW TRAVEL AGENCY	RETURN TICKET TO MANDERA FOR COMM. PROF ABDI GULIYE , GEORGE OKUMU & PETER MALONZA	2210301	160,000.00
24	GLOBAL STAR TOURS & TRAVEL	PROVISION OF AIRTICKET TO MOMBASA FOR COMM. KULE GODANA GALMA TO ATTEND TEAM BUILDING /STAFF PRE-ELECTION RETREAT AS PER INVOICE NO. TIN16110009 DATED 01-NOV-2016.	2210301	22,205.00

25	LONGROCK TOURS & TRAVEL LTD	PROVISION OF AIRTICKETS FOR HUSSUN /MOHAMMED ALAWI TO ATTEND LAW SOCIETY OF KENYA -2015 CONFERENCE IN MOMBASA INVOICE NO. TIN16080204 DATED 12 AUG 2016.	2210301	22,600.00
26	GLOBAL STAR TOURS & TRAVEL	PROVISION OF AIRTICKETS FOR IMMACULATE KASSAIT TO ATTEND TRAINING AND BY-ELECTIONS SUPPORT FOR SALA , KALOLKOL, MOSIRO AND NYACHEKI CAW ON 26TH OCTOBER , 2016 AS PER INOVICE NO. TIN 16100215 DATED 21ST OCTOBER, 2016.	2210301	34,170.00
27	AFRICAN TOUCH SAFARIS LTD	PROVISION OF AIRTICKET FOR YAKUB G. YERROW, PETER MALONZA AND GEORGE OKUMU TO TRAVEL TO MANDERA EAST BORDER RESOLUTION ON REGISTRATION CENTRES AS PER INVOICE TIN 0117020281 DATED 13TH FEB. 2017.	2210301	144,000.00
28	LONGROCK TOURS & TRAVEL LTD	RETURN TICKET TO MANDERA FOR JASON AKOYO AS PER INVOICE NO. TIN16080650 DATED 30TH AUG, 2016. LPO NO.1280 DATED 5TH JANUARY, 2017.	2210301	28,990.00
ACCRUED DOMESTIC TRAVELS EXPENDITURE (2210300) SUB -TOTAL				**1,160,295.00**
S/NO.	**PAYEE**	**DESCRIPTION**	**COA ITEM LINE**	**AMOUNT (KSHS)**
1	LONGROCK TOURS & TRAVEL LTD	AIRTICKETS NBO-DAR- NBO FOR COMM. THOMAS LETANGULE INVOICE NO. TIN15100320 DATED 22 OCTOBER 2015	2210401	186,250.00
2	LONGROCK TOURS & TRAVEL LTD	PROVISION OF AIRTICKETS NBO-DAR-DAR FOR REBECCA NDUNGU NJERI INVOICE NO. TIN 15100321 DATED 22ND OCT, 2015.	2210401	95,850.00
3	GLOBAL STAR TOURS & TRAVEL	CHANGE OF AIRTICKET FOR FORMER COMM. ALAWI TO ROMANIA AS PER THE INVOICE NO. TIN16100074 DATED 8TH OCTOBER, 2016.	2210401	18,555.00
4	LONGROCK TOURS & TRAVEL LTD	PROVISION OF AIRTICKETS TO ATTEND ICPAK EXECUTIVE SEMINAR IN MALAYSIA -MARJAN H. INVOICE NO. TIN 15110469 DATED 27TH NOV. 2015	2210401	184,150.00
5	UNIGLOBE NORTHLINE TRAVEL	PROVISION OF AIRTICKETS TO ATTEND BALLOT PAPER DUE DILIGENCE PROCESS IN DUBAI ON 8TH OCTOBER, 2016 AS PER INVOICE NO. TIN16100095 DATED 6TH OCTOBER, 2016.	2210401	158,690.00
6	GLOBAL STAR TOURS & TRAVEL	PROVISION OF AIRTICKETS FOR OGARO SARAH, RUTH KULUNDU, JOHN MIRINGU,KEMBOI SAMUEL KIPTOO, AMINA SOUD TO ATTEND BALLOT PAPER DUE DILIGENCE PROCESS IN DUBAI.	2210401	275,009.00
ACCRUED FOREIGN TRAVELS EXPENDITURE (2210400) SUB -TOTAL				**918,504.00**
S/NO.	**PAYEE**	**DESCRIPTION**	**COA ITEM LINE**	**AMOUNT (KSHS)**

1	RADIO JAMBO	KITUI WEST BY ELECTION HELD BETWEEN 9TH MARCH TO 15TH MARCH 2018 INVOICE NO.SINV006419 DATED 03/02/2018.	2210504	499,999.46
2	THE STANDARD GROUP LTD	PROCUMENT OF MEDIA TO FACILITATE AIRING OF VOTER EDUCATION MESSAGES INVOICE NO.80038700 DATED 01/06/2017.	2210502	903,640.00
3	MUSYI FM	PRESENTER DRIVEN ACTIVATION FROM 18TH TO 24TH MARCH 2018 /INVOICE NO.NO.12687 DATED 16/03/2018.	2210504	500,000.02
4	KENYA BROADCASTING CORPORATION	OUTSTANDING DUES OWED TO KBC - VOTER EDUCATION PROGRAMMES/REF. NO.KBC/MD/235/C DATED 13/06/2019.	2210504	1,160,000.00
5	GOVERNMENT PRINTERS	ACCRUED PAYMENT FOR PUBLISHED GAZETTE NOTICES AT GOVERNMENT PRESS (WAJIR & MIGORI SENATE BY-ELECTION GAZETTEMENT NOTICES).	2210504	431,760.00
ACCRUED BILLS ON PRINTING, ADVERTISING AND INFORMATION SUPPLIES (2210500) SUB -TOTAL				**3,495,399.48**
S/NO.	**PAYEE**	**DESCRIPTION**	**COA ITEM LINE**	**AMOUNT (KSHS)**
1	KICD - NACECE RESOURCE CENTRE	CHARGES FOR BREAKFAST OFFERED TO PARTICIPANTS OF IEBC MEETING HELD ON 15TH NOVEMBER, 2018 INOVICE NO. NO.3427 DATED 14/1/2019.	2210801	15,000.00
ACCRUED BILLS ON HOSPITALITY SUPPLIES & SERVICES PENDING BILLS (2210800) SUB -TOTAL				**15,000.00**
S/NO.	**PAYEE**	**DESCRIPTION**	**COA ITEM LINE**	**AMOUNT (KSHS)**
1	A.B.PATEL & CO.ADVOCATES	SUPREME COURT APPEAL NO. 10 OF 2013-HASSAN ALI JOHO VS IEBC	2211308	5,500,000.00
2	ABDULLAHI GITARI & ODHIAMBO ADV	SUPREME COURT PETITION NO. 32 OF 2018-ZEBEDEO JOH OPORE vs IEBC	2211308	2,900,000.00
3	ABDULLAHI GITARI & ODHIAMBO ADVOCATES	NAIROBI JR MISC NO.528 OF 2017-NATHIF JAMA ADAN vs IEBC	2211308	1,200,000.00
4	B.J.SAWE & CO.ADVOCATES	NAIROBI PETITION NO. 295 OF 2019-TIMOTHY ODHIAMBO vs IEBC(CERTIFATION OF PUNGUZA MZIGO DOCUMENTS)	2211308	4,300,000.00
5	GARANE & SOMANE ADVOCATES	NAIROBI JR NO. 404 OF 2017-GRANTONE MSAGHA vs IEBC	2211308	500,000.00
6	GUMBO & ASSOCIATES	NAIROBI PETITION NO. 691 OF 2017-BISHOP DONALD KISAKA vs IEBC	2211308	67,500.00
7	GUMBO & ASSOCIATES	NAIROBI PETITION NO. 225 OF 2018-AUGUSTINE OKINYI BALA VS IEBC	2211308	576,800.00
8	GUMBO & ASSOCIATES	NAIROBI APPEAL NO. 6 OF 2018-ADOW MOHAMMED ABIKAR VS IEBC	2211308	1,740,000.00
9	GUMBO & ASSOCIATES	NAIROBI JR NO. 240 OF 2018-MUSIKARI NAZI KOMBO vs IEBC	2211308	580,000.00
10	HASSAN MUTEMBEI & CO ADV	NYERI CIVIL APPEAL NO 42 OF 2018-JENIFFER LETUIYA vs IEBC & ANOTHER	2211308	1,740,000.00

11	HASSAN MUTEMBEI & CO ADV	NAIROBI APPEAL NO. 14/2018	2211308	870,000.00
12	HUMPHREY & CO ADVOCATES	NYAHURURU PETITION NO. 2 OF 2017-DAVID NDUNGU NDEGWA VS IEBC	2211308	812,000.00
13	J.M.MWANGI ADVOCATES	NANYUKI COURT PETITION NO.9 OF 2017-ANTONELA vs IEBC	2211308	812,000.00
14	J.O.JUMA & CO.ADVOCATES	BUNGOMA EPA NO. 1 2018-ELIUD MUSIKONGO TENGE vs IEBC & ANOTHER	2211308	870,000.00
15	JOE KATHUNGU & CO.ADVOCATES	SUPRME COURT PETITION APPEAL NO. 3 2019-HON.MARTHA WANGARI KARUA vs IEBC		2,900,000.00
16	KADIMA & CO.ADVOCATES	MALINDI COURT OF APPEAL NO. 9 OF 2018-DADU DAVID KADENGE VS FAITH MWENDE ,IEBC	2211308	1,740,000.00
17	KADIMA & CO.ADVOCATES	GARSEN PETITION NO. 1 OF 2017-ANTHONY NJOMO MAINA vs IEBC		870,000.00
18	KEENGWE & CO. ADVOCATES	Makueni CMCC No 2 Of 2017-LUKAS MULINGE WAMBUA VS IEBC	2211308	812,000.00
19	KEENGWE & CO ADV	NAIROBI COURT OF APPEAL NO. 27 OF 2018-HAMDIA YAKOI SHEK NURI vs IEBC & ANOTHER	2211308	1,740,000.00
20	KEENGWE AND COMPANY ADVOCATES	NAIROBI JR NO. 31 OF 2018-CATHERINE MUTHONI MWAURA vs IEBC	2211308	812,000.00
21	KEENGWE AND COMPANY ADVOCATES	MOSES KITEME KIMANTHI IN NAIROBI HIGH COURT JUDICIAL REVIEW 442 OF 2017	2211308	812,000.00
22	KIBUNGEI & CO.ADVOCATES	KERICHO PETITION NO. 2 OF 2017-LORNA CHEMUTAI vs IEBC	2211308	812,000.00
23	KILONZO & ASSOCIATES	PPDT DISPUTE NO. 326 OF 2017: HON. EDICK PETER OMONDI ANYANGA VS IEBC & 2 OTHERS	2211308	500,000.00
24	KIMANI MUHORO & CO.ADVOCATES	NAIROBI PETITION NO. 349 OF 2017-DANIEL MUSEMBI vs IEBC	2211308	580,000.00
25	KIMANI MUHORO & CO.ADVOCATES	NAIROBI APPEAL NO. 116 OF 2017-JOHN MASETU SHIKUNYI vs IEBC	2211308	580,000.00
26	KIMANI MUHORO & CO.ADVOCATES	NAIROBI APPEAL NO. 105 OF 2017-DUNCAN GITHINJI CHEGE vs IEBC	2211308	580,000.00
27	KIMANI MUHORO & CO.ADVOCATES	NAIROBI JR NO. 358 OF 2017-JOHN KENNEDY ACHOKI vs IEBC	2211308	580,000.00
28	KIMANI MUHORO & CO.ADVOCATES	NAIROBI APPEAL NO. 193 OF 2017-KYALO PETER KYULU vs IEBC	2211308	580,000.00
29	KIMANI MUHORO & CO.ADVOCATES	NAIROBI JR NO. 406 OF 2017-JAMES PATRICK CHERUIYOT vs IEBC	2211308	580,000.00
30	KIMANI MUHORO & CO.ADVOCATES	NAIROBI PETITION NO. 399 OF 2016-MUGAMBI IMANYARA vs IEBC	2211308	580,000.00
31	KIMANI MUHORO & CO.ADVOCATES	SUPRE COURT REFERENCE NO. 1 OF 2016-SPEAKER COUNTY ASSEMBLY OF EMBY	2211308	5,800,000.00
32	KIMANI MUHORO & CO.ADVOCATES	SUPREME COURT PETITION NO. 11 OF 2017(CONSOLIDATED WITH NO. 14 OF 2018)ALFRED MUTUA vs IEBC	2211308	5,275,430.00
33	KIMANI MUHORO & CO.ADVOCATES	NAIROBI CIVIL APPEAL NO. 169 OF 2013-OKIYA OMTATAH VS IEBC	2211308	2,500,000.00
34	KIMANI MUHORO & CO.ADVOCATES	Nairobi Petition No. 5 of 2012-ANDREW OKIYA OMTATAH VS IEBC	2211308	2,320,000.00
35	KIMANI MUHORO & CO.ADVOCATES	NOMINATIONS DISPUTE RESOLUTION COMMITTEE CASES 2013-IEBC/NDRC/2013	2211308	8,363,600.00
36	KIMANI MUHORO & CO.ADVOCATES	NAIROBI PETITION NO. 62 OF 2013-JULIUS CHACHA MABANGA vs IEBC	2211308	499,000.00
37	KINYANJUI NJUGUNA & CO.ADVOCATES	CHUKA EPA NO. 1 OF 2018-JUSTIN KITHINJI NDERI vs IEBC & ANOTHER	2211308	870,000.00

38	KTK ADVOCATES	NAIROBI HC PETITION. NO. 322 OF 2018 - PETER SOLOMON GICHIRA - VS - THE ATTORNEY GENERAL - WANYONYI WAFULA CHEBUKATI	2211308	2,320,000.00
39	L.M., KAMBUNI & CO.ADVOCATES	NAIROBI APPEAL NO. 104 OF 2017-FREDRICK ODHIAMBO OYUGI VS IEBC	2211308	500,000.00
40	L.M., KAMBUNI & CO.ADVOCATES	NAIROBI PETITION NO. 6 OF 2017-JOSEPH BARAWA CHIPA vs IEBC	2211308	500,000.00
41	L.M., KAMBUNI & CO.ADVOCATES	NOMINATIONS DISPUTE RESOLUTION COMMITTEE HEARINGS COMPLAINT NOS. IEBC/NDRC/01/2013-IEBC/NDRC/206/2013 INCLUSIVE	2211308	8,363,600.00
42	LIKO & ANAM & CO.ADVOCATES	KISUMU COURT OF APPEAL NO. 36 OF 2018-MARTILDA AUMA ALOO vs IEBC & ANOTHER	2211308	1,740,000.00
43	LIKO & ANAM ADV	NYERI COURT OF APPEAL NO 16 OF 2018-DENIS KANIARU MATHENGE vs IEBC	2211308	1,740,000.00
44	LIKO & ANAM ADVOCATES	NAIROBI JR MISC NO.558 OF 2017-ALFRED MDEIZI vs IEBC	2211308	812,000.00
45	LUBULELLAH & ASSOCIATES	APPEAL NO. 486 OF 2017-REPUBLIC VS PUBLIC PROCUREMENT & ADMISTRATIVE REVIEW BOARD	2211308	9,935,497.77
46	LUBULELLAH & ASSOCIATES	SUPREME COURT NO. 22 OF 2014-HON.BASIL CRITICOS VS IEBC	2211308	5,544,798.99
47	LUBULELLAH & ASSOCIATES	HCCC NO. 261 OF 2014 - TRANSCEND MEDIA GROUP LIMITED - VS - IEBC	2211308	15,929,876.87
48	LUBULELLAH & ASSOCIATES	HCCC NO.163 OF 2014 - KONNEXION SYSTEMS LIMITED VS IEBC	2211308	12,876,000.00
49	LUBULELLAH & ASSOCIATES	HCCC NO.160 OF 2014 - KENAFRIC DIARIES MANUFACTURERS LIMITED - VS - IEBC	2211308	7,455,900.00
50	LUCY KAMBUNI & CO.ADVOCATES	NAIROBI APPEAL NO. 199 OF 2017-FREDRICK ODHIAMBO OYUGI vs IEBC	2211308	500,000.00
51	MAINA & MAINA ADVOCATES	NAIROBI CMCC NO. 21 OF 2017-ALMAS ISSACK MOHAMED vs IEBC	2211308	812,000.00
52	MARENDE & NYAUNDI ADV	KAKAMEGA HCEP NO. 5 OF 2013-MABLE MURULI vs IEBC(TAXED COSTS(1st Resp)	2211308	1,072,112.00
53	MASIRE MOGUSU ADV	BUSIA EPA NO. 2 OF 2018-IBRAHIM ARUNA ARAMADHANI vs IEBC & ANOTHER	2211308	870,000.00
54	MERITAD LAW AFRICA	NAIROBI ELECTION PETITION APPEAL NO. 238 OF 2017 JOASH NYARIBO ORORA VS IEBC	2211308	580,000.00
55	MMA ADVOCATES	PROFESSIONAL LEGAL FEES FOR SERVICES RENDERED APPROVED ON 27TH NOV.2018	2211308	580,000.00
56	MOHAMED MUIGAI & CO ADV	NAIROBI COURT OF APPEAL NO. 29 OF 2018-SANDRA MARIO vs ELIZABETH JEBET KIBOR & ANOTHER	2211308	1,740,000.00
57	MOHAMED MUIGAI & CO.ADVOCATES	KAJIADO JR PETITION NO. 8 OF 2019-HON.ELIZABETH JEBET KIBOR VS IEBC	2211308	812,000.00
58	MOHAMED MUIGAI & CO.ADVOCATES	KAJIADO JR PETITION NO. 6 OF 2019-SANDRA MARIO VS IEBC	2211308	812,000.00
59	MOHAMMED MUIGAI & CO ADV	KAJIADO CMCC NO 1 OF 2019-ISAAC SUMARE OSEUR,ARNOLD OCHIENG vs IEBC	2211308	812,000.00
60	MORARA APIEMI & CO Adv	NYERI COURT OF APPEAL NO. 6 OF 2018-TOMITO ALEX TAMPUSHI vs IEBC & ANOTHER	2211308	1,740,000.00
61	MUKELE MONI & CO.ADVOCATES	NAIROBI PETITION NO. 201 OF 2017-GABRIEL BUKACHI VS IEBC	2211308	500,000.00
62	MURIU,MUNGAI & CO. ADVOCATES	NAIROBI PETITION NO. 579 OF 2012-KENYA HUMAN RIGHT COMMISSION VS IEBC)	2211308	3,500,000.00
63	MURUGU RIGORO & CO.ADVOCATES	NAIROBI PETITION NO. 56 OF 2017-FREDRICK OKOLLA VS IEBC	2211308	500,000.00
64	MURUGU RIGORO & CO.ADVOCATES	NAIROBI PETITION NO. 253 OF 2017-GORDON SEWE vs IEBC	2211308	500,000.00

65	NGAYWA & KIBET PARTNERS LLP	MACHAKOS JUDICIAL REVIEW NO. 184 OF 2019 REPUBLIC - VS - SPEAKER KITUI COUNTY ASSEMBLY,IEBC & OTHERS	2211308	1,740,000.00
66	NGERI OMITI & BUSH ADVOCATES	NAIROBI PETITION NO. 295 OF 2019-TIMOTHY ODHIAMBO vs IEBC (CERTIFICATION OF PUNGUZA MZIGO DOCUMENTS)	2211308	4,300,000.00
67	NGERI OMITI & BUSH ADVOCATES	MERU HCP NO. 20 OF 2017 EPHRAIM MWIRIGI MBURUNGU & 4 OTHERS VS PNU & 2 OTHERS	2211308	812,000.00
68	NGETICH CHIIRA & CO.ADV	NAIROBI CMCC NO. 1 OF 2019-TAUSI ROSELINE ATEMO OPATI vs IEBC,PERPETUA MPOJIWA	2211308	812,000.00
69	NG'ETICH, CHIIRA & ASSSOCIATES ADVOCATES	NAIROBI COURT OF APPEAL NO. 31 OF 2018	2211308	1,740,000.00
70	NG'ETICH, CHIIRA & ASSSOCIATES ADVOCATES	SUPREME COURT PETITION APPEAL NO.32 OF 2019 - ODM & ANOR - VS - IEBC & 2 OTHERS	2211308	2,900,000.00
71	NG'ETICH, CHIIRA & ASSSOCIATES ADVOCATES	JUDICIAL REVIEW CASE NO. 132 OF 2019 - EVE MALENYA - VS - IEBC & 4 OTHERS	2211308	1,740,000.00
72	OGEJO OLENDO & CO.ADVOCATES	NAIROBI PETITION NO.3 OF 2017-JANE CHEMUTAI VS IEBC	2211308	812,000.00
73	OGLE & CO.ADVOCATES	GARISSA PET NO 2 OF 2018-KALTUMA ABDULLAHI MAALIM vs IEBC	2211308	812,000.00
74	OMULELE & TOLLO ADVOCATES	NAIROBI JR NO. 474 OF 2017-MWANGAZA ADVERTISER LTD VS IEBC	2211308	580,000.00
75	ONSANDO & TIEGO ADVOCATES	NAIROBI JR NO. 10 OF 2017-SAMSON MATIKO BOHOKO vs IEBC	2211308	580,000.00
76	OREGO & ODHIAMBO ADVOCATES	SUPREME COURT PETITION NO. 17 OF 2018-CYPRIAN AWITI vs IEBC	2211308	2,900,000.00
77	OTIENO & CO.ADVOCATES	MERU HIGH COURT PETITION NO. 20 OF 2017-EPHRAHIM MWIRIGI MBURUGU vs IEBC	2211308	812,000.00
78	S.K. KIVUVA & CO.ADVOCATES	HIGH COURT OF KENYA AT KITUI ELECTION PETITION APPEAL NO.3 OF 2017/NO.2 OF 2017	2211308	870,000.00
79	S.M.KILONZO & CO.ADVOCATES	POLITICAL PARTIES NOMINATIONS DISPUTES RESOLUTION COMMITTEE-TCHNICAL SUPPORT	2211308	2,366,400.00
80	S.M.KILONZO & CO.ADVOCATES	NAIROBI JR APPLN NO. 351 OF 2017-FRANCIS CHEGE WACHIRA	2211308	500,000.00
81	SIGEI & CO.ADVOCATES	NAIROBI CIVIL CASE NO. 3178 OF 2014-NEXT TECHNOLOGIES LTD	2211308	410,000.00
82	SIGEI & MORKOMEN ADVOCATES	KISUMU APPEAL NO. 12 OF 2017-HABIL NANJENDO BUSHURU vs IEBC	2211308	1,740,000.00
83	SISULE & ASSOCIATES	KISUMU COA NO. 40 OF 2018-DAMARIS NYARANGI MOUNI vs IEBC & ANOTHER	2211308	1,740,000.00
84	SISULE & ASSOCIATES	NAIROBI PETITION NO. 160 OF 2018-OKIYA OMTATAH VS IEBC	2211308	12,000,000.00
85	SISULE & CO.ADVOCATES	NAIROBI PETITION NO.49 OF 2019- DAVID NYAGARAMA ONGECH vs IEBC	2211308	812,000.00
86	SISULE MUNYI KILONZO & ASSOCIATES	POLITICAL PARTIES NOMINATIONS DISPUTES RESOLUTION COMMITTEE OF IEBC-TECHNICAL SUPPORT PROVISION	2211308	2,366,400.00
87	TOROREI & CO. ADVOCATES	KABARNET ELECTION PETITION NO.2 OF 2017 - JOSEPH MAKILAP KIPKOROS VS IEBC AND OTHERS	2211308	2,320,000.00
88	TOROREI & CO. ADVOCATES	KABARNET ELECTION PETITION NO.30 OF 2018(UR NO.13 OF 2018) JOSEPH MAKILAP KIPKOROS - VS - IEBC,JOSEPH LEBO MASINDET & WILLLIAM CHEPTUMO KIPKORIR	2211308	1,740,000.00
89	V.A.NYAMODI & CO.ADVOCATES	NOMINATION DISPUTS RESOLUTION HEARINGS ON DISPUTES JANUARY 2013	2211308	8,363,600.00

ACCRUED LEGAL FEES (2211308) SUB -TOTAL				201,970,515.63
S/NO.	**PAYEE**	**DESCRIPTION**	**COA ITEM LINE**	**AMOUNT (KSHS)**
1	MFI DOCUMENT SOLUTIONS LTD	REPAIR AND MAINTENANCE FOR PRINTERS AND COPIERS (QUARTER 1 - FY 2018/2019) AS PER CONTRACT DATED 7TH MAY 2018.	2220210	3,369,800.00
2	MFI DOCUMENT SOLUTIONS LTD	REPAIR AND MAINTENANCE FOR PRINTERS AND COPIERS (QUARTER 2 - FY 2018/2019) AS PER CONTRACT DATED 7TH MAY 2018.	2220210	3,485,800.00
3	MORPHO SIS	BVR SUPPORT AND MAINTENANCE SERVICES FOR THE 4TH YEAR (2018/2019) AS PER CONTRACT DATED 7TH JAN 2016.	2220210	89,525,800.00
ACCRUED BILLS INCURRED ON ROUTINE MAINTENANCE SERVICES -OTHER ASSETS (2220210) SUB -TOTAL				**96,381,400.00**
TOTAL ACCRUED EXPENDITURE IN 2018/2019 FINANCIAL YEAR				**361,668,761.51**

APPENDIX XIV –IEBC LIST OF PREPAYMENTS AS AT 30TH JUNE, 2019

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

PREPAYMENTS AS AT 30TH JUNE 2019

2018/2019 FINANCIAL YEAR

S/NO.	NAME OF THE SUPPLIER	IEBC COST CENTRE	ITEM CODE	ITEM DESCRIPTION	DESCRIPTION	DATE OF PAYMENT/ STATEMENT DATE	AMOUNT PAID (KSHS)	UNUTILIZED AMOUNT (KSHS)
1	KENYA POWER AND LIGHTING COMPANY	SIAYA COUNTY	2210101	ELECTRICITY BILL		-	-	90,510.00
2	KENYA POWER AND LIGHTING COMPANY	NYAMIRA COUNTY	2210101	ELECTRICITY BILL.	WEST MUGIRANGO	-	-	84,297.12
3	KENYA POWER AND LIGHTING COMPANY	MIGORI COUNTY	2210101	ELECTRICITY BILL.	KURIA WEST	-	-	81,410.00
4	KENYA POWER AND LIGHTING COMPANY	MIGORI COUNTY	2210101	ELECTRICITY BILL.	COUNTY OFFICE	-	-	112,675.27
5	KENYA POWER AND LIGHTING COMPANY	LAMU COUNTY	2210101	ELECTRICITY BILL.	PREPAID ELECTR.	30/6/2019	18,000.00	10,000.00
6	KENYA POWER AND LIGHTING COMPANY	LAMU COUNTY	2210101	ELECTRICITY BILL.	PREPAID ELECTR.	30/6/2019	18,000.00	10,000.00
7	KENYA POWER AND LIGHTING COMPANY	TANA RIVER COUNTY	2210101	ELECTRICITY BILL.	PREPAID ELECTR.	30/6/2019	96,000.00	54,000.00
8	KENYA POWER AND LIGHTING COMPANY	KISII COUNTY	2210101	ELECTRICITY BILL.	NYARIBARI CAHE	-	-	47,305.39
9	KENYA POWER AND LIGHTING COMPANY	KISII COUNTY	2210101	ELECTRICITY BILL.	KISII COUNTY	-	-	52,884.25
10	KENYA POWER AND LIGHTING COMPANY	KISII COUNTY	2210101	ELECTRICITY BILL.	BOMACHOGE CHACHE	-	-	29,616.00
11	KENYA POWER AND LIGHTING COMPANY	KISII COUNTY	2210101	ELECTRICITY BILL.	NYARIBARI MASABA	-	-	30,150.08
12	GUSII WATER	KISII COUNTY	2210102	WATER	KISII COUNTY	-	75,000.00	61,151.10
13	GUSII WATER	KISII COUNTY	2210102	WATER	NYARIBARI CAHE	-	55,000.00	40,431.59
14	GUSII WATER	KISII COUNTY	2210102	WATER	BOMACHOGE CHACHE	-	40,000.00	33,880.96
15	GUSII WATER	NYAMIRA COUNTY	2210102	WATER	WEST MUGIRANGO	-	11,000.00	8,659.00
16	KENYA POWER AND LIGHTING COMPANY	KITUI COUNTY	2210101	CHRISTABELA OKWEYA-40330722	MWINGI WEST	-	-	23,292.00
17	KENYA POWER AND LIGHTING COMPANY	KITUI COUNTY	2210101	CHRISTABELA OKWEYA 40330730	MWINGI WEST	-	-	3,199.00

18	KENYA POWER AND LIGHTING COMPANY	KITUI COUNTY	2210101	CHRISTABELA OKWEYA 40330672	MWINGI WEST	-	-	3,963.00
19	KENYA POWER AND LIGHTING COMPANY	KITUI COUNTY	2210101	COMMUNITY RESORCE CENTER MATINYANI 12229985	KITUI WEST	-	-	30,466.00
20	KENYA POWER AND LIGHTING COMPANY	KITUI COUNTY	2210101	OFFICE PARK KITUI 28194934	KITUI RURAL	-	-	36,535.00
21	KENYA POWER AND LIGHTING COMPANY	KITUI COUNTY	2210101	ELECTORAL COMMISION 12663694	KITUI CENTRAL	-	-	21,414.98
22	KENYA POWER AND LIGHTING COMPANY	MACHAKOS	2210101	MULWA WAMBUA -6955454	MASINGA	-	-	975.00
23	KENYA POWER AND LIGHTING COMPANY	MACHAKOS	2210101	AKAMBA TIMBER AND HARDWARE-58623303	REGION STORE	-	-	2,850.00
24	KENYA POWER AND LIGHTING COMPANY	MACHAKOS	2210101	WILSON MAWILI MUTISO-34025072	MATUNGULU	-	-	3,500.24
25	KENYA POWER AND LIGHTING COMPANY	MAKUENI COUNTY	2210101	TAWA SOCIAL HALL-26602538	MBOONI	-	-	49,988.99
26	KENYA POWER AND LIGHTING COMPANY	MAKUENI COUNTY	2210101	ELECTORAL COMMISION-22390769	MAKUENI	-	-	56,837.99
27	KENYA POWER AND LIGHTING COMPANY	MAKUENI COUNTY	2210101	KAMBU LUTHERAN WOME MISSION ORG.-21688569	KIBWEZI EAST	-	-	28,340.80
28	KENYA POWER AND LIGHTING COMPANY - NYERI	NYERI	2210101	ELECTRICITY BILLS	-	6/27/2019	112,947.00	222,294.00
29	KENYA POWER AND LIGHTING COMPANY - NYERI	NYANDARUA	2210101	ELECTRICITY BILLS	-	6/27/2019	36,000.00	113,398.00
30	KENYA POWER AND LIGHTING COMPANY - NYERI	KIRINYAGA	2210101	ELECTRICITY BILLS	-	6/27/2019	75,000.00	106,655.00
31	KENYA POWER AND LIGHTING COMPANY	HOMABAY COUNTY	2210101	ELECTRICITY BILL -HOMA BAY COUNTY OFFICE	-	-	-	103,820.00
32	KENYA POWER AND LIGHTING COMPANY	KISUMU COUNTY	2210101	ELECTRICITY BILL.	-	-	-	78,162.00
33	NYERI WATER AND SANITATION COMPANY LTD	NYERI	2210102	WATER AND SEWERAGE SERVICES	-	6/26/2019	85,232.00	102,442.00
34	SIBO WATER AND SANITATION COMPANY	SIAYA COUNTY	2210102	WATER BILL FOR SIAYA COUNTY OFFICE	-		-	27,823.00
TOTAL PREPAYMENTS ON UTILITIES, SUPPLIES & SERVICES SUB TOTAL (2210100)							**622,179.00**	**1,762,927.76**
1	POSTAL CORPORATION OF KENYA	SIAYA COUNTY PREPAYMENTS	2210203	POST OFFICE COURIER			-	49,075.00
2	POSTAL CORPORATION OF KENYA	NYERI	2210203	COURIER AND POSTAL SERVICES		6/30/2019	47,250.00	47,250.00
3	POSTAL CORPORATION OF KENYA	NYANDARUA	2210203	COURIER AND POSTAL SERVICES		6/30/2019	50,150.00	50,150.00

4	WANANCHI GROUP-PV NO.1258.	IEBC HEAD OFFICE	2210205	ANNUAL INTERNET CONNECTION FOR MANAGER CORPORATE AFFAIRS VALID FROM 12TH FEB 2019 TO 11TH FEB 2020. (12 MONTHS @ 5,598/-) =KSHS.67,139.00	PREPAYMENT (8.5*5598)i.e KSHS.47583	19/3/2019	67,139.00	47,583.00
5	MULTICHOICE AFRICA LTD	IEBC HEAD OFFICE	2210201	DSTV SUBSCRIPTIONS FOR THE COMMISSIONERS/SUBSCRIPTIO N VALID FROM 18/2/2019 TO 17/02/2020 (PREMIUM BOUQUET.)	PREPAID ACCESS TO DSTV PREMIUM PACKAGE (7.5/12*260700)	20/2/2019	260,700.00	162,937.50
TOTAL PREPAYMENTS ON COMMUNICATION SUPPLIES & SERVICES SUB TOTAL (2210200)							**425,239.00**	**356,995.50**
1	WAMUE ROSES LIMITED	KITUI COUNTY	2210603	RENTS AND RATES - NON - RESIDENTIAL	KITUI RURAL		-	174,000.00
2	VARIUOS - NYERI COUNTY OFFICE AND WAREHOUSES	NYERI COUNTY	2210603	RENTS AND RATES - NON - RESIDENTIAL	-	6/26/2019	2,699,430.00	2,215,345.00
3	VARIUOS - NYANDARUA COUNTY OFFICE AND WAREHOUSES	NYANDARUA COUNTY	2210603	RENTS AND RATES - NON - RESIDENTIAL	-	6/27/2019	588,264.00	462,448.00
4	NEW KITETA F. COOPERATIVE SOCIETY	MAKUENI COUNTY	2210603	STORES RENT	MBOONI		-	30,000.00
5	TAWA SOCIAL HALL	MAKUENI COUNTY	2210603	OFFICE RENT	MBOONI		-	60,000.00
6	VARIUOS - KIRINYAGA COUNTY OFFICE AND WAREHOUSES	KIRINYAGA	2210603	RENTS AND RATES - NON - RESIDENTIAL	-	6/30/2019	940,152.00	669,449.00
TOTAL PREPAYMENTS ON RENT AND RATES SUB TOTAL (2210600)							**4,227,846.00**	**3,611,242.00**
1	KENYA SCHOOL OF GOVERNMENT	IEBC HQ NAIROBI	2210700	TRAINING EXPENDITURE	PREPAIID TRAINING FEES AT KENYA SCHOOL OF GOVERNMENT, NAIROBI.	12/4/2018	29,973,120.20	129,800.20
TOTAL PREPAYMENTS ON TRAINING SUB TOTAL (2210700)							**29,973,120.20**	**129,800.20**
1	MERU NISSAN OPERATORS SACCO.	MERU COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	29/6/2018	2,000,000.00	1,498,916.00
2	NATIONAL OIL COOPERATION	NAIROBI CITY COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	175,000.00	93,149.80
3	NATIONAL OIL COOPERATION	IEBC KAJIADO COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	763,645.81

4	NATIONAL OIL COOPERATION	IEBC KISII/NYAMIRA COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	578,947.95
5	NATIONAL OIL COOPERATION	IEBC HQ NAIROBI	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	9,086,093.37
6	NATIONAL OIL COOPERATION	IEBC KIAMBU/MURANGA COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	2,464.69
7	NATIONAL OIL COOPERATION	IEBC KISII COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	780,818.03
8	NATIONAL OIL COOPERATION	IEBC MIGORI COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	216,370.00
9	NATIONAL OIL COOPERATION	IEBC MACHAKOS COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	169,999.36
10	NATIONAL OIL COOPERATION	NAROK COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	3/6/2019	140,000.00	24,622.64
11	BOMET OIL LIBYA SERVICE STATION	BOMET COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	25/06/2019	175,000.00	1,193,383.65
12	NOOR ENERGY LIMITED DEALER FOR HASS SERVICE STATION KERICHO	KERICHO COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	-	-	1,060,465.00
13	KINAMBA EVANS ENTERPRISES	NAKURU COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	500,000.00	76,870.00
14	KINAMBA EVANS ENTERPRISES	BARINGO COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	449,070.00	239,840.00
15	KINAMBA EVANS ENTERPRISES	SAMBURU COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	92,396.00	-
16	HELLER PETROLEUM	TANA RIVER	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	180,000.00	133,263.76
17	TSAVO AUTOPOINT LTD.	TAITA TAVETA COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	100,000.00	55,351.00

18	MOTA SERVICE STATION	KWALE COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	-
19	MOTA SERVICE STATION	MOMBASA COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	-
20	PETROS PETROLEUM ENTERPRISES	MAKUENI COUNTY	2211201	FUELCEMS OFFICE	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	-	-	606,977.00
21	MOUNTAIN SIDE SERVICE STATION - NATIONAL OIL CORPORATION	NYERI COUNTY	2211201	FUEL AND LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	6/30/2019	125,302.00	788,295.00
22	TAQWA FILLING STATION LTD - NATIONAL OIL CORPORATION	NYANDARUA	2211201	FUEL AND LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	6/27/2019	160,000.00	-
23	HOLLYWOOD SERVICE STATION - NATIONAL OIL CORPORATION	KIRINYAGA	2211201	FUEL AND LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	6/20/2019	170,000.00	-
24	KANDA PETROL STATION	KITUI COUNTY	2211201	FUEL	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	-	-	99,593.00
25	MALINDI TOTAL SERVICE STATION LTD	LAMU COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	188,976.00
26	HASS PETROLEUM LTD	KISUMU COUNTY	2211201	FUEL FOR KSM COUNTY	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	-	-	165,000.00
27	MATECHA ENTERPRISES LTD.	TURKANA COUNTY	2211201	FUEL FOR KSM COUNTY	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	-	-	117,750.00
28	SIMIS ENERGY	HOMABAY COUNTY	2211201	FUEL	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	-	-	175,000.00
29	SAMCO TRADERS	SIAYA COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	391,648.61
TOTAL PREPAYMENTS ON FUEL & LUBRICANTS SUB TOTAL (2211201)							**4,266,768.00**	**18,507,440.67**
1	DT DOBIE	HOMABAY COUNTY	2220101	MOTOR VEHICLE REPAIRS & MAINTENANCE	-	-	-	806,747.00
2	CMC MOTORS	HOMABAY COUNTY	2220101	MOTOR VEHICLE REPAIRS & MAINTENANCE	-	-	-	806,747.00
3	CMC MOTORS	HOMABAY COUNTY	2220101	MOTOR VEHICLE REPAIRS & MAINTENANCE	-	-	-	112,500.00

4	TOYOTA KENYA	KISUMU COUNTY	2220101	MOTOR VEHICLE REPAIRS & MAINTENANCE	-	-	-	50,000.00
TOTAL PREPAYMENTS ON ROUTINE MAINTENANCE OF M.VEHICLES SUB TOTAL (2220100)							-	**1,775,994.00**
TOTAL								**26,144,400.13**

APPENDIX XV –IFMIS T. BALANCE Vs FIN. STATEMENTS RECONCILIATION

IEBC IFMIS TRIAL BALANCE(CASH BASIS) & FINANCIAL STATEMENTS(ACCRUAL BASIS) RECONCILIATION STATEMENT FOR THE 2018-2019 FINANCIAL YEAR										
EXPENDITURE ITEM/COA	ITEM DESCRIPTION	IFMIS EXPENDITURE AS PER TRIAL BALANCE EXTRACTED ON 13TH SEPTEMBER 2019 AT 6.25PM (CASH BASED TB) (KSHS 000)	ADD: 2017/2018FY IMPRESTS SURRENDERED/ RECOVERED IN 2018/2019FY (KSHS 000	LESS: OUTSTANDING IMPRESTS & SAL. ADVANCES IN 2018/2019FY (KSHS 000)	ADD: ACCRUALS AS AT 30TH JUNE 2019 (KSHS 000)	LESS: CAPEX ITEMS (ASSETS ACQUIRED IN THE 2018-2019FY). (KSHS 000)	LESS: PREPAYMENT ADJUSTMENTS. (KSHS 000)	ADD: PREPAYMENTS UTILIZED. (KSHS 000)	LESS: PRIOR YEAR ACCRUALS PAID IN THE YEAR . (KSHS 000)	ADJUSTED EXPENDITURE AMOUNTS AS REFLECTED IN THE NOTES TO F.S. (KSHS 000)
2110100	Basic Salaries-Permanent	1,120,098	381	(401)	-	-	-	-	-	1,120,078
2110200	Casuals/Temporary Employees	115,364	56	-	-	-	-	-	-	115,420
2110300	Personal Allowances	957,682	166	-	-	-	-	-	-	957,847
2120100	Employer Contributions To Compulsory National Social	167,447	-	-	-	-	-	-	-	167,447
2210100	Utilities, Supplies And Services	11,723	-	-	8	-	1,762.928	-	34.11	9,935
2210200	Communication, Supplies And Services	95,714	-	-	57,719	-	356.996	-	-	153,077
2210300	Domestic Travel and Subsistence, and Other Transportation Costs	252,530	2,194	(128)	1,160	-	-	-	3,383.82	252,373
2210400	Foreign Travel and Subsistence, and other transportation Costs	26,436	239	-	919	-	-	-	2,850.18	24,743
2210500	Printing , Advertising and Information Supplies and Services	39,770	947	-	3,495	-	-	-	8,346.04	35,866
2210600	Rentals of Produced Assets	296,039	-	-	-	-	3,611.242	-	-	292,428
2210700	Training Expenses	130,825	1,821	(2,023)	-	-	129.800	10,039	13,948.97	126,583
2210800	Hospitality Supplies and Services	117,118	44	-	15	-	-	-	5,282.73	111,894
2210900	Insurance Costs	229,069	-	-	-	-	-	-	-	229,069
2211000	Specialised Materials and Supp	19,803	207	-	-	-	-	-	-	20,009
2211100	Office and General Supplies and Services	47,537	-	-	-	3,633	-	-	1,185.27	42,718
2211200	Fuel Oil and Lubricants	55,399	-	-	-	-	18,507.441	-	-	36,892
2211301	Bank Services, Commission and Charges	-	-	-	-	-	-	-	-	-
2211305	Contracted Guards	9,049	-	-	-	-	-	-	1,733.50	7,316
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	6,252	312	-	-	-	-	-	-	6,564
2211307	Transport costs & Charges	-	-	-	-	-	-	-	-	-
2211308	Legal Dues, Arbitration & Compensation*	594,984		-	201,971	-	-	-	420,861.85	376,093
2211310	Contracted Professional Services	-	-	-	-	-	-	-	-	-
2211311	Contracted Technical services	4,204	-	-	-	-	-	-	1,946.00	2,258
2211318	Witness Expenses	-	-	-	-	-	-	-	-	-
2211321	Parking Charges	12,000	-	-	-	-	-	-	-	12,000
2211327	Payment of Duty & Taxes	-	-	-	51,844	-	-	-	-	51,844
2220100	Routine Maintenance - Vehicles	51,005	-	-	-	-	1,775.994	-	1,589.79	47,639
2220200	Routine Maintenance - Other Assets	16,955	-	-	96,381	-	-	-	-	113,337
2220210	Maintanance of Computers ,Software & Networks	-	-	-	-	-	-	-	-	-
2710118	Gratuity	4,068	-	-	-	-	-	-	-	4,068
3110701	Purchase of Motor Vehicles	-	-	-	-	-	-	-	-	-
3111000	Purchase of Office Furniture and General Equipment	1,454	-	-	-	1,095	-	-	-	358
3111100	Purchase of Specialised Plant, Equipment and Machinery	-	-	-	-	-	-	-	-	-
3110200	Construction of Building (Development Vote)	-	-	-	-	-	-	-	-	-
3110500	Construction and Civil Works	-	-	-	-	-	-	-	-	-
4110400	Domestic Lending and On-lending	144,100	-	-	-	-	-	-	-	144,100
TOTALS		4,526,627	6,366	(2,553)	413,513	4,728	26,144.400	10,039	461,162.26	4,461,957

ANNEXETURES

Annex 1: Publication of Commission decisions

S/No	Publication of Commission decisions
1.	Gazettement of the By- Election Date
2.	Gazettement polling stations with the number of registered voters per station for by elections
3.	Gazettement Tallying centers for all by-elections
4.	Gazettement of the County and Constituency Returning Officers and their Deputies for each by election and the attendant corrigenda/addendum
5.	Gazettement of all Aspirants for the Party Primaries.
6.	Gazettement of Nominated Candidates
7.	Gazettement of all Independent Candidates and their symbols
8.	Gazettement of replacements through Party Lists
9.	Gazettement of all elected persons following conclusion of the by elections

Annex 2: Appeals from Lower Court to High Court

	IEBC/CIA/-/2017	COURT FILE NO	APPELANT	RESPONDENT(S)
1	IEBC/CIA/1/2017	KERUGOYA CIVIL APPEAL NO 44 OF 2017	Pius Njogu Kathuri	IEBC & ANOR
2	IEBC/CIA/2/2017	KISII APPEAL NO 1 OF 2017	Jim Kenyanya	IEBC & 2 Others
3	IEBC/CIA/3/2017	MACHAKOS APPEAL NO 2 OF 2017	Boniface Muisyo Nguli	IEBC & 2 Others
4	IEBC/CIA/4/2017	MOMBASA CIVIL APPEAL NO 2 OF 2017	Salim Abdallah Salim	IEBC & ANOR
5	IEBC/CIA/5/2017	KITUI HCC APPEAL NO 3 OF 2017	Sammy Kitavi	IEBC, RO
6	IEBC/CIA/6/2017	KAKAMEGA APPEAL NO 3 OF 2017	James Shairo Shimanyiro	IEBC, RO
7	IEBC/CIA/7/2017	GARISSA HC CIVIL APPEAL NO 12 OF 2017	Abdullahi Maalim Alio	IEBC, RO Banissa
8	IEBC/CIA/8/2017	BUSIA APPEAL NO 17 OF 2017	Okoba Johaness Boy	IEBC, Omayi Felix
9	IEBC/CIA/9/2017	NAIROBI APPEAL NO OF 2017	Aziz Kassim Ibrahim	IEBC, RO Embakasi
10	IEBC/CIA/10/2017	NAROK HC CIVIL APPEAL NO 1 OF 2018	Patrick Sosio Lekakeny	IEBC & 3 OTHERS
11	IEBC/CIA/11/2017	WAJIR APPEAL NO OF 2017	Hassan Jimal Abdi	IEBC & ANOR
12	IEBC/CIA/12/2017	GARISSA HC APPEAL NO 3 OF 2018	Ibrahim Mohammed	IEBC, RO Fafi Constituency
13	IEBC/CIA/13/2017	KITUI HC APPEAL NO 1 OF 2018	Baridi Felix Mbevo	Musee Mati & IEBC
14	IEBC/CIA/14/2017	BUSIA HIGH COURT NO 1 OF 2018	Lukas Osembo	IEBC, Felix Opomo
15	IEBC/CIA/15/2017	MALINDI APPEAL NO 3 OF 2018	Theophilus Kalama Fondo	IEBC
16	IEBC/CIA/16/2017	MALINDI APPEAL NO 1 OF 2018	Gerald Thoya	Chiraba Daniel
17	IEBC/CIA/17/2017	GARISSA APPEAL NO 4 OF 2018	Ibrahim Noor Hussein	IEBC, Hassan Jimal Abdi
18	IEBC/CIA/18/2017	KISII HIGH COUER APPEAL NO 2 OF 2017	George Omaita	IEBC
19	IEBC/CIA/19/2017	NAIROBI EPA NO 7 OF 2018	Aziz Kassim Ibrahim	IEBC
20	IEBC/CIA/20/2017	NAIROBI APPEAL NO 3 OF 2017	Wilfred Kikaet Kuto	Letulal Ole Masikonde , IEBC
21	IEBC/CIA/21/2017	MALINDI APPEAL NO 3 OF 2017	Adamson Kadenge	Abdulkarim Mohamed , IEBC
22	IEBC/CIA/22/2017	HOMABAY EPA NO 5 OF 2018	Odongo Victor Robert	IEBC
23	IEBC/CIA/23/2017	ELECTION PETITION APPEAL NO OF 2018	Kenedy Eragae	IEBC
24	IEBC/CIA/24/2017	MIGORI HCA NO 6 OF 2018	Beatrice Adhiambo	IEBC
25	IEBC/CIA/25/2017	MALINDI APPEAL NO 4 OF 2018	Dickson Karani	IEBC
26	IEBC/CIA/26/2017	NAIROBI EPA NO 12 OF 2018	Michael Musyoki	IEBC
27	IEBC/CIA/27/2017	BUSIA EPA NO OF 2018	Mpaka Jean Bosco	IEBC
28	IEBC/CIA/28/2017	NAIROBI EPA NO 13 OF 2018	Juma Nicholas Okwacho	IEBC
29	IEBC/CIA/29/2017	MALINDI EPA NO 5 OF 2018	Mohamed Abdi Omar	IEBC
30	IEBC/CIA/30/2017	MALINDI EPA NO 2 OF 2018	Faith Kasyoka	IEBC & 2 Others
31	IEBC/CIA/31/2018	BUNGOMA EPA NO 1 OF 2018	Eliud MUSIKONGO TENGE	IEBC & ANOTR
32	IEBC/CIA/32/2018	KAKAMEGA EPA NO 4 OF 2018	Barlex Samuel Juma Pius	IEBC, RO Lugari
33	IEBC/CIA/33/2018	KISII EPA NO 5 OF 2018	Obare Mochache Walter	IEBC, Samwel Apoko

34	IEBC/CIA//2018	MOMBASA HIGH COURT PETITION NO 1 OF 2017	Juma Kassim Mwakalu	IEBC & 2 Others
35	IEBC/CIA//2018	KISII HIGH COURT APPEAL NO 6 OF 2018	Francis Moenga Omesa	IEBC & 2 Others
36	IEBC/CIA//2018	CHUKA HCC PETITION APPEAL NO 1 OF 2018	Justin Khithinji Nderi	James Augostino & IEBC
37	IEBC/CIA//2018	BUSIA EPA NO 2 OF 2018	Ibrahim Aruna Abdirahman	IEBC

Annex 3: Appeals From High Court To Court Of Appeal

	IEBC/CIA/-/2017	COURT FILE NO	APPELANT	RESPONDENT(S)
		GOVERNOR		
1	IEBC/EPA/1/2017	MALINDI APPEAL NO 2 OF 2017	Amason Jeffa Kingi	IEBC
2	IEBC/EPA/3/2017	NYERI COURT OF APPEAL NO 1 OF 2017	Martha Wangari Karua	IEBC, Anne Waiguru
3	IEBC/EPA/8/2017	NAIROBI APPEAL NO OF 2017	Mohamed Abdi Mahamud	IEBC
4	IEBC/EPA/10/2017	NAIROBI APPEAL NO OF 2017	Japhet Muroko Zacheus Okoth	IEBC, Mike Sonko
5	IEBC/EPA/12/2017	KISUMU COURT OF APPEAL NO OF 2017	Justry P Lumumba Nyaberi	IEBC & 2 Others
6	IEBC/EPA/14/2017	KISUMU APPEAL NO 1 OF 2018	Jackton Nyanungo Ranguma	IEBC, Anyang Nyongo
7	IEBC/EPA/19/2017	KISUMU COURT OF APPEAL NO 1 OF 2017	IEBC & RO &	Joseph Oyugi Magwanga
8	IEBC/EPA/22/2017	NYERI COURT OF APPEAL NO 2 OF 2018	Sammy Ndungu Waity	IEBC, Nderitu Muriithi
9	IEBC/EPA/23/2017	NAIROBI COURT OF APLEAL NO OF 2018	Wavinya Ndeti	IEBC, Alfred Mutua
10	IEBC/EPA/24/2017	KISUMU APPEAL NO 4 OF 2018	Peter Odima Khamasule	IEBC & Another
11	IEBC/EPA/27/2017	MOMBASA COURT OF APPEAL NO OF 2018	Hassan Omar Hassan	IEBC , Hassan Ali Joho
12	IEBC/EPA/35/2017	KISUMU COURT OF APPEAL NO 17 OF 2018	Joel Makori Onsando	IEBC, James Ongwae
13	IEBC/EPA/39/2017	KISUMU COURT OF APPEAL NO 18 OF 2018	George Mbogo Ochilo	IEBC, Zachary Okoth Obado
14	IEBC/EPA/41/2017	KISUMU COURT OF APPEAL NO OF 2018	Walter Enock Nyambati	IEBC, John Nyangarama
15	IEBC/EPA/43/2017	NYERI EPA PETITION NO 6 OF 2017	IEBC, Lenny Kivuti	Martin Wambora
16	IEBC/EPA/54/2017	MOMBASA EPA NO 4 OF 2018	Tchappu Mwana	IEBC
17	IEBC/EPA/56/2017	ELDORET ELECTION APPEAL NO OF 2018	Lesirma Simeo	IEBC
18	IEBC/EPA/60/2017	ELECTION APPEAL NO OF 2018	John Munyes	IEBC
19	IEBC/EPA/63/2017	KISUMU EPA NO 5 OF 2018	Joseph Magwanga	IEBC, Cyprian Awiti
20	IEBC/EPA/68/2017	NAIROBI EPA NO OF 2018	Ahmed Aden	IEBC
21	IEBC/EPA/69/2017	KISUMU APPEAL NO 26 OF 2018	Walter Enock Nyambati	IEBC
22	IEBC/EPA/71/2017	MALINDI APPEAL NO 4 OF 2018	Issa Timamy	IEBC
23	IEBC/EPA/79/2017	MOMBASA EPA NO 1 OF 2017	Hassan Ali Joho	IEBC & ANOR
24	IEBC/EPA/-/2017	ELECTION PETITION APPEAL NO 24 OF 2018	Julius Malombe	IEBC & ANOTHER

	IEBC/CIA/-/2017	COURT FILE NO	APPELANT	RESPONDENT(S)
25	IEBC/EPA/--/2017	ELECTION PETITION APPEAL NO OF 2018	Hassan Noor Hassan	IEBC & ALI ROBA
26	IEBC/EPA/65/2016	KISUMU EPA NO 4 OF 2017	Peter Odima Khamasule	IEBC
27	IEBC/EPA/83/2017	NAIROBI COURT OF APPEAL NO 10 OF 2018	Pius Yattani Wario	IEBC & 2 OTHERS
		SENATOR		
1	IEBC/EPA/2/2017	MALINDI APPEA; NO 6 OF 2017	Jacob Thoya Iha	IEBC , STEWART MADZAYO
2	IEBC/EPA/21/2017	NAIROBI COURT OF APPEAL NO 6 OF 2018	Abdirahaman Adan Abdikadir	IEBC, CRO
3	IEBC/EPA/37/2017	NAIROBI COURT OF APPEAL NO OF 2018	Hassan Aden Osman	IEBC, MOHAMED MAALIM
4	IEBC/EPA/42/2017	ELDORET EPA NO 2 OF 2018	Henry Tiole Ndiema	IEBC, MICHAE MALINGA MBITO
5	IEBC/EPA/50/2017	NYERI EPA PETITION NO 4 OF 2018	Duke Nyairo	IEBC & JAMES KARIMI
6	IEBC/EPA/51/2017	NYERI EPA PETITION NO 3 OF 2019	Dickson Karaba	IEBC & 5 OTHERS
7	IEBC/EPA/70/2016	NAIROBI CIV APLLEAL 11 OF 2017	Hassan Aden Osman	IEBC
8	IEBC/EPA/81/2017	KISUMU COURT OF APPEAL NO 23 OF 2018	Seth Panyako	IEBC & 2 OTHERS
9	IEBC/EPA/81/2017	COURT OF APPEAL NO 23 OF 2018	Albeity Hassan Abdalla	IEBC,Mohamed Adan Ali,Anur Loitiptip
		WOMAN REPRESENTATIVE TO THE NATIONAL ASSEMBLY		
1	IEBC/EPA/5/2017	SIAYA HCEP NO 4 OF 2017	Aluodho Florence Akinyi	IEBC, CRO
2	IEBC/EPA/33/2017	LODWAR EPA NO OF 2018	Iebc, Oyugi George	Pauline Akai Lokuruka
3	IEBC/EPA/38/2017	NAIROBI COURT OF APPEAL NO OF 2018	Nasra Ibrahim Ibren	IEBC, Safia Sheikh Adan
		MEMBER OF NATIONAL ASSEMBLY		
1	IEBC/EPA/4/2017	KAKAMEGA HCC NO 12 OF 2017	ANDREW TOBOSO ANYANGA	IEBC, TINDI MWALE
2	IEBC/EPA/6/2017	KISUMU CIVIL APPEAL NO 6 OF 2017	STEPHEN MOGAKA	IEBC, RO WEST MUGIRANGO
3	IEBC/EPA/7/2017	MALINDI COURT OF APPEAL NO OF 2017	ERNEST HINZANO	IEBC, 2 OTHERS
4	IEBC/EPA/11/2017	NAIROBI APPEAL NO 4 OF 2018	KENNEDY MOKI	IEBC, RACHEL NYAMAI
5	IEBC/EPA/13/2017	MERU APPEAL NO OF 2018	MOHAMED TUBI BIDU	IEBC & OTHERS
6	IEBC/EPA/15/2017	KISUMU APPEAL NO 2 OF 2018	BUTICHI KHAMISI	IEBC, BENARD MASAKA
7	IEBC/EPA/16/2017	KAKAMEGA APPEAL NO OF 2017	BUTICH KHAMISI	IEBC & ANOR
8	IEBC/EPA/17/2017	MALINDI APPEAL NO	ALBERT HASSAN ABDALLA	IEBC & OTHERS
9	IEBC/EPA/18/2017	KITUI EP NO OF 2018	JOHN MUNUVE MATI	IEBC & ANOR
10	IEBC/EPA/20/2017	NYERI COURT OF APPEAL NO 18 OF 2017	JANE WAMBUI MWAURA	IEBC, ALICE WAHOME
11	IEBC/EPA/25/2017	KISUMU COURT OF APPEAL NO 11 OF 2018	APUNGU ARTHUR KIBIRA	IEBC, OMULELE CHRISTOPHER
12	IEBC/EPA/26/2017	COURT OF APPEAL AT NAIROBI NO 0F 2018	MOHAMED ABDI SHEIKH	IEBC, RASHID KASSIM AMIN

	IEBC/CIA/-/2017	COURT FILE NO	APPELANT	RESPONDENT(S)
13	IEBC/EPA/28/2017	KISUMU COURT OF APPEAL NO 9 OF 2018	SULEIMAN KASUTI MURUNGA	IEBC, WEKESA SARASA
14	IEBC/EPA/29/2017	MOMBASA COURT OF APPEAL NO 3 OF 2018	MBARAKA ISSA KOMBE	IEBC, TEDDY NGUMBAO MWABIRE
15	IEBC/EPA/30/2017	NAIROBI COURT OF APPEAL NO OF 2018	ABDIRAHMAN HUSSEIN WEYTAN	IEBC, HASSAN OMAR MOHAMED
16	IEBC/EPA/31/2017	NAIROBI COURT OF APPEAL NO OF 2018	DAVID KIPSANG KETER	JOHANA NGENO
17	IEBC/EPA/32/2017	NAIROBI EPA NO 8 OF 2018	OWINO PAUL ONGILI BABU	IEBC, FRANCIS WAMBUGU MURIITHI
18	IEBC/EPA/34/2017	NAIROBI COURT OF APPEAL NO OF 2018	MARK NKONANA SUPEYO	IEBC, RO KAJIADO WEST
19	IEBC/EPA/36/2017	MOMBASA COURT OF APPEAL NO 6 OF 2018	DANIE ONGONGA ABWAO	MOHAMED ALI MOHAMED
20	IEBC/EPA/40/2017	NYERI COURT OF APPEAL NO OF 2018	JUSTUS KINYUA MUGO	IEBC, JOHN MUCHIRI NYAGA
21	IEBC/EPA/44/2017	NAIROBI APPEAL NO 2018	OSCAR OMOKE OCHOLLA	IEBC
22	IEBC/EPA/45/2017	EPA APPEAL NO OF 2018	JOSEPH OBIERO	
23	IEBC/EPA/46/2017	EPA APPEAL NO OF 2018	ZAHEER JHANDA	IEBC
24	IEBC/EPA/47/2017	EPA APPEAL NO OF 2018	JEREMIAH MATOKE	IEBC
25	IEBC/EPA/48/2017	EPA APPEAL NO OF 2018	PHILIP KYALO KITUKI	IEBC
26	IEBC/EPA/49/2017	EPA APPEAL NO OF 2018	RASHID JUMA	IEBC
27	IEBC/EPA/52/2017		JUSTUS OMITI	IEBC
28	IEBC/EPA/53/2017	APPEAL NO 15 OF 2018	ABDIRAHMAN IBRAHIM	IEBC & RO &
29	IEBC/EPA/55/2017	ELDORET ELECTION APPEAL NO OF 2018	NIXON NGIKOR	IEBC
30	IEBC/EPA/57/2017	NYERI COURT OF APPEAL NO 8 OF 2018	ANDREW MINGATE	IEBC
31	IEBC/EPA/58/2017	KAKAMEGA EPA NO 30 OF 2018	EVANS NABWERA TARACHA	IEBC
32	IEBC/EPA/59/2017	MALINDI ELECTION APPEAL NO 2 OF 2018	MWAHIMA MWALIMU MASUDI	IEBC
33	IEBC/EPA/62/2017	KAKAMEGA APPEAL NO 13 OF 2018	JOSEPH AMISI	IEBC
34	IEBC/EPA/64/2017	ELECTION PETITION APPEAL NO OF 2018	MUSA SIRMA	IEBC
	IEBC/EPA/65/2017	ELDORET COURT OF APPEAL NO 21 OF 2018	ALFRED KIPTOO KETER	IEBC
35	IEBC/EPA/66/2017	NYERI EPA NO 5 OF 2018	PETER KAMAU	IEBC
36	IEBC/EPA/67/2017	NAIROBI APPEAL NO OF 2018	IEBC & RO &	IEBC
37	IEBC/EPA/72/2017	NAIROBI EPA NO OF 2018	STEVE MBOGO	IEBC
38	IEBC/EPA/73/2017	NAKURU EPA NO OF 2018	JULIUS SUNKULI	IEBC
39	IEBC/EPA/74/2017	ELDORET EPA NO 24 OF 2018	JOHN LODINYO	IEBC
40	IEBC/EPA/75/2017	KISUMU EPA NO 23 OF 2018	EDWARD TALE	IEBC
41	IEBC/EPA/76/2017	MOMBASA EPA NO 7 OF 2018	MOHAMED ALI	IEBC & ANOR

	IEBC/CIA/-/2017	COURT FILE NO	APPELANT	RESPONDENT(S)
42	IEBC/EPA/78/2017	KISUMU APPEAL NO 7 OF 2018	SILVERSE ANAMU LISAMULA	IEBC & ANOR
43	IEBC/EPA/80/2017	ELDORET HCC NO 15 OF 2017	BOWEN DAVID KANGOGO	IEBC & ANOTHER
44	IEBC/EPA/-/2017	KISUMU APPEAL NO 22 OF 2018	DENNIS MAGARE	IEBC & 3 OTHERS
45	IEBC/EPA/-/2017	ELECTION PETITION APPEAL NO OF 2018	MWATHAI JULIUS	IEBC & ANOTHER
46	IEBC/EPA/-/2018	NAIROBI COURT OF APPEAL NO 20 OF 2018	ANNIE WANJIKU KIBEH	IEBC, CLEMENT KUNGU WAIBARA
47	IEBC/EPA/-/2018	KISUMU EPA NO 16 OF 2018	ZEBEDEO JOHN OPORE	IEBC
48	IEBC/EPA/-/2018	KISUMU APPEAL NO 12 OF 2018	HABIL NANJENDO BUSHURU	IEBC

Annex 4: Appeals from Court of Appeal to Supreme Court

	IEBC/SC/EP/-/2017	COURT FILE NO	APPELANT	RESPONDENT(S)
1	IEBC/SC/EP/2/2017	Supreme Court Application No 6 Of 2018	Mohamed Abdi	Iebc & Another
2	IEBC/SC/EP/1/2017	Supreme Court Application No 5 Of 2018	Martha Karua	Ann Waiguru & 2 Others
3	IEBC/SC/EP/3/2017	Supreme Court APP No Of 2018	Alfred Mutua	Iebc, Wavinya Ndeti
4	IEBC/SC/4/2017	Supreme Court APP No Of 2018	Francis Wambugu Mureithi	Owino Paul Ongili
5	IEBC/SC/5/2017	Supreme Court Appeal No. 13 Of 2018	Musa Sirma	Iebc & Moses Lesonet
6	IEBC/SC/EP/14/2018	Supreme Court Petition No. 31 Of 2018	Mohamed Mahamud Ali	Iebc, Omar Mwinyi Shimbwa

Annex 5: Statistics of Countinuous Voter Registration

COUNTY CODE	COUNTY NAME	Ward Population 2009 (Census)	Area Sq Kms	Voter Target 2012 Based on ID & Passports Issued	REGISTERED VOTERS 2017 (excluding prisons)	Projected Voters Factoring in Change from previous registration exercises (2013-2017)	TARGET FOR FY 2018/2019	Achievement as @ June 2019	% Achievement as @ June 2019
1	MOMBASA	939,370	213	437,935	580,223	597,630	17,407	2,457	14
2	KWALE	649,931	8,272	302,998	281,041	289,472	8,431	316	4
3	KILIFI	1,109,735	12,370	517,358	508,068	523,310	15,242	2,698	18
4	TANA RIVER	240,075	35,375	111,924	118,327	121,877	3,550	362	10
5	LAMU	101,539	6,504	47,337	69,776	71,869	2,093	51	2
6	TAITA TAVETA	284,657	24,900	132,706	155,716	160,387	4,671	635	14
7	GARISSA	623,060	43,842	290,466	163,350	168,251	4,901	9	0
8	WAJIR	662,391	55,843	308,597	162,902	167,789	4,887	-	-
9	MANDERA	1,025,756	25,803	478,207	175,642	180,911	5,269	12	0
10	MARSABIT	291,166	70,967	135,740	141,708	145,959	4,251	70	2
11	ISIOLO	143,294	25,335	66,803	75,338	77,598	2,260	66	3
12	MERU	1,356,281	5,132	632,308	702,480	723,554	21,074	2,758	13
13	THARAKA - NITHI	365,330	2,410	170,317	213,154	219,549	6,395	260	4
14	EMBU	516,212	2,556	240,660	309,468	318,752	9,284	340	4
15	KITUI	1,137,779	24,630	504,493	474,512	488,747	14,235	522	4
16	MACHAKOS	1,098,584	5,955	512,160	620,254	638,862	18,608	1,559	8
17	MAKUENI	884,537	7,880	412,365	423,310	436,009	12,699	492	4
18	NYANDARUA	596,268	3,108	277,978	335,634	345,703	10,069	1,589	16
19	NYERI	693,558	2,362	323,337	456,949	470,657	13,708	1,416	10
20	KIRINYAGA	528,054	1,206	246,180	349,836	360,331	10,495	-	-
21	MURANG'A	942,511	2,328	439,429	587,126	604,740	17,614	1,690	10
22	KIAMBU	1,628,282	2,455	756,684	1,180,920	1,216,348	35,428	4,385	12
23	TURKANA	855,399	71,597	398,784	191,435	197,178	5,743	1,166	20
24	WEST POKOT	512,690	8,419	239,056	180,232	185,639	5,407	410	8
25	SAMBURU	223,947	20,184	104,404	82,787	85,271	2,484	488	20
26	TRANS NZOIA	818,757	2,504	381,702	339,622	349,811	10,189	549	5
27	UASIN GISHU	894,179	2,980	416,867	450,055	463,557	13,502	1,148	9
28	ELGEYO/MARAKWET	368,838	3,052	172,473	180,664	186,084	5,420	354	7
29	NANDI	752,945	2,885	351,032	346,007	356,387	10,380	927	9
30	BARINGO	555,561	11,078	258,989	232,258	239,226	6,968	1,856	27
31	LAIKIPIA	399,227	8,698	186,121	246,487	253,882	7,395	531	7
32	NAKURU	1,609,383	7,525	747,429	949,618	978,107	28,489	1,860	7
33	NAROK	850,920	17,923	396,697	341,730	351,982	10,252	781	8
34	KAJIADO	687,312	21,782	320,422	411,193	423,529	12,336	580	5

COUNTY CODE	COUNTY NAME	Ward Population 2009 (Census)	Area Sq Kms	Voter Target 2012 Based on ID & Passports Issued	REGISTERED VOTERS 2017 (excluding prisons)	Projected Voters Factoring in Change from previous registration exercises (2013-2017)	TARGET FOR FY 2018/2019	Achievement as @ June 2019	% Achievement as @ June 2019
35	KERICHO	752,396	2,459	350,766	375,668	386,938	11,270	1,457	13
36	BOMET	730,129	1,998	340,387	322,012	331,672	9,660	1,102	11
37	KAKAMEGA	1,660,651	3,034	774,193	743,736	766,048	22,312	2,987	13
38	VIHIGA	554,622	527	258,565	272,409	280,581	8,172	1,319	16
39	BUNGOMA	1,375,063	2,416	641,052	559,850	576,646	16,796	442	3
40	BUSIA	743,946	1,692	346,824	351,048	361,579	10,531	1,007	10
41	SIAYA	842,304	2,496	392,668	457,953	471,692	13,739	948	7
42	KISUMU	963,949	2,120	451,704	539,210	555,386	16,176	1,011	6
43	HOMA BAY	963,794	3,154	449,318	476,875	491,181	14,306	1,631	11
44	MIGORI	917,170	2,563	427,587	388,633	400,292	11,659	349	3
45	KISII	1,152,282	1,318	537,150	546,580	562,977	16,397	2,150	13
46	NYAMIRA	606,278	913	278,904	278,853	287,219	8,366	501	6
47	NAIROBI CITY	3,147,359	701	1,463,152	2,250,853	2,318,379	67,526	3,113	5
		38,757,471	573,464	18,032,228	19,601,502	20,189,547	588,045	50,354	9

Annex 6: Punguza Mizigo Referendum Initiative Supporters Details Verification Workflow

Verification Teams; 2 Supervisors and 10 data Entry/Verification Clerks. The Clerks will work in pairs. One in charge of hardcopy records and the other soft copy record

↓

Directorate of ICT (DCIT) to configure laptops and save the Excel data on the laptops.
Supervisors/DCIT to add Column on Status of the Signature (yes/No), File number Entry Page Number and the date the record was verified

↓

Referendum Project Implementation Team (RPIT) to avail files with supporters' details to the Supervisors as per number of clerks

↓

Supervisors to avail the files to the Verification Clerks i.e. 1 file at a time per two Clerks

↓

Clerk to

1. Confirm that the name, the ID/Passport number and any other details contained in the hard copy has been captured in the softcopy submitted by the promoter.
2. Confirm whether the supporter signed against his/her name in the hardcopy and update the excel sheet by Keying in Yes/No
3. Key-in the File number and Entry Number
4. If an entry is missing in the softcopy list of supporters but is in the hard copy list, record it in the note book and forward it to supervisor for data capture in separate spreadsheet
5. At the end of the day submit the Spreadsheet to the supervisors.

↓

After completing a File report back to the Supervisor for issuance of another File

↓

The Supervisors will compile the spreadsheets at the end of day on daily basis

↓

Supervisor Verify the submitted data by clerks on daily basis for purposes of quality assurance.

↓

The Supervisors will compile this information and forward to the RPIT and Technical Team

↓

The RPIT & Technical Team will compile the reports and hand over to the CEO and the Commissioners

Annex 7: External Elections Conducted By IEBC

No.	COUNTY	CONSTITUENCY	TYPE/TITLE OF ELECTIONS	DATE ELECTIONS CONDUCTED
1.	Vihiga	Vihiga	Council Elections	2015-2019
2.	Vihiga	Vihiga	4th Students Election	29th March and 6th April 2018
3.	Vihiga	Vihiga	Red Cross Elections	27th.April,2019
4.	Kakamega	Ikolomani	1.Bushiangala technical training institute council election 2. Bukura market election	
5.	Kajiado	Kajiado central	1 Kajiado township primary school. 2. Masai technical training institute. 3. Kenya red cross association	October 2018 February 2019 April 2019
6.	Kiambu	Thika town	1.Mpesa Foundation Academy 2.LSK Male representative to JSC 3.KJSA Elections	
7.	Mwingi	Mwingi west	1. A IC Migwani Primary perfects council 2. Kyamboo Secondary school perfects council	
8.	Trans nzoia	Saboti	1. Red Cross elections 2. LSK Elections	5th April 2019
9.	Kakamega	Lurambi	3.Bukura Agricultural Institute 4.Benya red cross society 5. Basinde muliro university of science and technology 5.kakamega sports club	27th April 2019 10th may 2019 3rd may 2019
10.	Nairobi	Emabakasi East	1. Sunrise Children's Garden school in	May 2019.
	Kakamega	Likuyani	Matunda Market election	

No.	COUNTY	CONSTITUENCY	TYPE/TITLE OF ELECTIONS	DATE ELECTIONS CONDUCTED
	Nairobi	Westlands	1. Music Copyright Society of Kenya (M.C.S.K). 2. Kabete National polytechnic student's union (KAPOSU)	1. 29th November 2018 21st June 2019
	Nairobi	Emabakasi south	1. Riara Springs Academy	14th September, 2018
11.	Uasin Gishu	Ainabkoi	1. LSK elections - Eldoret law courts 2. LSK elections law courts 3. Judicial staff elections 2018- Eldoret Law Courts 4. Red Cross Elections	
12.	Narok	Narok East	Maasai Mara Technical and Vocational College in February , 2019	
13.	Machakos		1. Student elections for AIC Makutano boarding primary school 2.William C Abbey primary school in Mavoko constituency 3.Kwantanze secondary school in Machakos town constituency 4.Machakos university student council elections 5.Scott university Student council elections 7.Police Sacco 8.Music copy right society of Kenya 9.LSK Elections	
14.	Tharaka Nithi	Tharaka Nithi	Chuka University Students Council	
15.	Busia		1. St. Mathias Secondary School Students Elections 2. Red Cross Society 3. LSK Male Representative to JSC	7/7/2018 17/4/2019 9/5/2019

No.	COUNTY	CONSTITUENCY	TYPE/TITLE OF ELECTIONS	DATE ELECTIONS CONDUCTED
			Elections - Busia Law Courts 4. Kenya Defense Forces Retirees' Association	
16.	Nakuru	Gilgil	1.Gilgil Hills Schools Elections- Students Government	11th February, 2019
			2. Camp brethren Christians school 3.Utumishi Academy	27th February, 2019
			4.lizar schools	
			5. Law Society of Kenya (LSK) – national elections	12Th September, 2018
		Naivasha	6.oaklads junior school	
			7.P.C.E.A jitegemea schools	
			8. Law Society of Kenya (LSK) – national elections	25th January, 2019
		Subukia	9. kenya magistrates and Judges association- National Elections	19th February, 2018
		Nakuru town west		9th December, 2017
		Nakuru Town East		
17.	Muranga	Kiharu	1. Murang'a university student council. 2.red cross society 3.law society of Kenya Kenya judicial staff association	
		Kangema	4.michuki technical college student	

No.	COUNTY	CONSTITUENCY	TYPE/TITLE OF ELECTIONS	DATE ELECTIONS CONDUCTED
			council 5.kenya judicial staff association	
		Kandara	6. Kalong primary school student council. 7. Kenya judicial staff association.	
		Maragua	8.muranga teachers training college student council	
		Kigumo	9.kenya judicial staff association	
		Gatanga	10.ithang'arari primary school student council 11.moi primary school student council	
18.	Kilifi		1.KMTC kilifi campus 2.Konjora primary 3. Catholic Institute 4. Majenjeni Secondary School 5.Malindi Orphanage 6.Law Society of Kenya 7.Kenya Red Cross Society	
19.	Kericho		1. Kabianga university students' elections 2. Kenya Red Cross Elections 3. LSK Elections 4. Bureti Sub County Children's Parliament 5. Chepkoton Girls students' elections	
20.	Wajir	Wajir west	1. Kenya Judicial Staff.	

No.	COUNTY	CONSTITUENCY	TYPE/TITLE OF ELECTIONS	DATE ELECTIONS CONDUCTED
21.	Baringo	Baringo Central Eldamarivine	1.St. Mary's catholic academy, Kabarnet 2. Kenya school of government Kabarnet campus 3. Baringo youth Forum election 4. Eldama Ravine Day and Boarding	
22.	Kisii	Bonchari	Bonchari University Students Association (BUSA)	
	Nakuru	Kuresoi south	Silibwet High School	
23.	Turkana	Loima	Loima Professionals Association	
	Nairobi	Kibra	1. Shining Hope For Communities (SHOFCO) 2. Kenya Security Industry Association 3.Nairobi Club 4.Court of Appeal Elections	

Annex 8: Detailed analysis of staff per Directorate by Age distribution

	AGE 18 - 35			AGE 36 - 45			AGE 46 - 60			
DIRECTORATE	F	M	Total	F	M	Total	F	M	Total	Grand Total
Dir of legal & Public Affairs		**1**	**1**	**4**	**5**	**9**	**2**	**2**	**4**	**14**
Grade 4				2	1	3		1	1	4
Grade 5				1		1				1
Grade 6					4	4	2		2	6
Grade 8		1	1	1		1		1	1	3
Finance	**1**	**5**	**6**	**2**	**3**	**5**	**4**	**3**	**7**	**18**
Grade 3								1	1	1
Grade 4					1	1		1	1	2
Grade 5					1	1	1		1	2
Grade 6	1	2	3	2		2	1		1	6
Grade 8		3	3		1	1	2	1	3	7
Procurement		**3**	**3**	**1**	**5**	**6**	**1**	**4**	**5**	**14**
Grade 3								1	1	1
Grade 4				1		1		1	1	2
Grade 6		1	1		2	2		1	1	4
Grade 7							1		1	1
Grade 8		2	2		3	3		1	1	6
Research & Development					**2**	**2**	**3**		**3**	**5**
Grade 4							2		2	2
Grade 6					2	2				2
Grade 7							1		1	1
Voter Education	**1**	**1**	**2**				**1**	**2**	**3**	**5**
Grade 3								1	1	1
Grade 4							1		1	1
Grade 5								1	1	1
Grade 6		1	1							1
Grade 8	1		1							1
Voter Registration	**87**	**107**	**194**	**78**	**152**	**230**	**65**	**158**	**223**	**647**
Grade 3				1		1				1
Grade 4		1	1	1	6	7	14	28	42	50
Grade 5	3	11	14	14	67	81	40	117	157	252
Grade 6	8	13	21	2	13	15	1	2	3	39
Grade 8	76	82	158	60	66	126	10	11	21	305
Human Resource and Administration	**9**	**9**	**18**	**6**	**34**	**40**	**16**	**30**	**46**	**104**
Grade 2								1	1	1
Grade 4					1	1	1	2	3	4

	AGE 18 - 35			AGE 36 - 45			AGE 46 - 60			
Grade 5				2	1	3	2	3	5	8
Grade 6	3		3		3	3	6	2	8	14
Grade 7	2		2				2		2	4
Grade 8	3	1	4	2		2	3	3	6	12
Grade 9		5	5		20	20	1	16	17	42
Grade 10	1	3	4	2	9	11	1	3	4	19
ICT	**6**	**26**	**32**	**4**	**7**	**11**		**4**	**4**	**47**
Grade 3								1	1	1
Grade 4					2	2				2
Grade 5		1	1	2		2		1	1	4
Grade 6	6	25	31	2	4	6				37
Grade 7					1	1		2	2	3
Risk, Audit and Compliance	**1**	**1**	**2**	**4**	**4**	**8**		**2**	**2**	**12**
Grade 3								1	1	1
Grade 4				1		1				1
Grade 5					1	1				1
Grade 6	1		1	3	3	6		1	1	8
Grade 8		1	1							1
Grand Total	**105**	**153**	**258**	**99**	**212**	**311**	**92**	**205**	**297**	**866**



Your Vote, Your Future

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