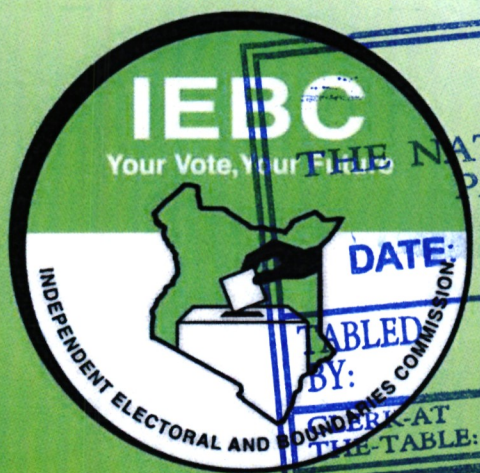


PARLIAMENT  
OF KENYA  
LIBRARY



THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 30 SEP 2021 DAY: THURSDAY

TABLED BY: LOM

UNDER-THE-TABLE: James Gino

**Independent Electoral and Boundaries Commission**

**ANNUAL REPORT  
2020/2021**



**Your Vote, Your Future**

---

## Vision

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

## Mission

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

## Our Values

The Commission subscribes to the following values:

- i. **Adherence to the rule of law:** We conduct our businesses within the law.
  - ii. **Inclusivity:** We respect gender, race, class and disability in the conduct of electoral activities.
  - iii. **Integrity:** We conduct our affairs with utmost honesty.
  - iv. **Accountability** We endeavour to be responsible for our actions.
  - v. **Teamwork:** We uphold teamwork to achieve Commission goals.
  - vi. **Innovativeness:** We transform the electoral process to exceed the expectations of Kenyans.
-

The Independent Electoral and Boundaries Commission asserts right of recognition as author of the original material. The source should be attributed as Independent Electoral and Boundaries Commission Annual Report 2020–2021.

<b>Produced by:</b>	<b>The Independent Electoral and Boundaries Commission</b>
<b>Website:</b>	<a href="https://www.iebc.or.ke">https://www.iebc.or.ke</a>
<b>Feedback and enquiries:</b>	Feedback and enquiries on this report is welcome and should be directed to the contact officer.
<b>Contact officer:</b>	Commission Secretary/CEO, Anniversary Towers, 6 <sup>th</sup> Floor, University Way. P.O. Box 45371 – 00100, Nairobi, Kenya
<b>Telephone:</b>	+254 20 - 2877000
<b>Email:</b>	<a href="mailto:info@iebc.or.ke">info@iebc.or.ke</a>
<b>Twitter:</b>	@iebckeny
<b>Facebook:</b>	<a href="https://www.facebook.com/iebckeny">Facebook.com/iebckeny</a>
<b>Instagram</b>	<a href="https://www.instagram.com/iebckeny">Instagram.com/iebckeny</a>

@ Copyright IEBC Kenya, 2021



# TABLE OF CONTENTS

<b>TABLE OF CONTENTS</b> .....	<b>iv</b>
<b>Letters of Transmittal</b> .....	<b>vi</b>
<b>List of Acronyms and Abbreviations</b> .....	<b>ix</b>
<b>SECTION 1: YEAR IN REVIEW</b> .....	<b>xii</b>
<b>Foreword</b> .....	<b>1</b>
<b>CHAIRMAN The Commission Secretary’s Overview</b> .....	<b>2</b>
<b>SECTION 2: ABOUT THE COMMISSION</b> .....	<b>5</b>
2.1 The Commission .....	5
2.2 Our Mandate .....	2
2.3 The Legal Framework.....	2
2.4 Organization .....	5
2.5 Members of the Commission .....	5
2.6 The Secretariat .....	6
2.7 The IEBC Management Team .....	7
2.8 The Commission Governance Structure .....	12
2.9 Plenary .....	12
2.10 Committees .....	12
2.11 The IEBC Strategic Plan 2015 -2020.....	13
2.12 The IEBC Strategic Plan 2020-2024 .....	13
2.12 Structure of the IEBC Programmes .....	16
<b>SECTION 3: PERFORMANCE INFORMATION BY PROGRAMME</b> .....	<b>17</b>
<b>3.1 STRATEGIC PILLAR 1: MANAGING ELECTIONS</b> .....	<b>18</b>
3.1.1 Result Area #1: An Enabling Legal Framework for the Effective Management of the Electoral Process Established .....	19
3.1.2 Result Area #2: Election Operations Implemented for Enhanced Voting Experience .....	28
3.1.3 Result # 3: Eligible Kenyans Registered as Voters.....	35
3.1.4 Result Area #4: Equity in Representation in Parliament and County Assembly Levels .....	43
<b>3.2 STRATEGIC PILLAR 2: INSTITUTIONAL TRANSFORMATION</b> .....	<b>45</b>
3.2.1 Result Area #5: The IEBC’s Human Resource Capacity .....	45
3.2.2 Result Area #6: Corporate Governance and Communication Strengthened .....	48
3.2.3 Result Area #7: IEBC’s Business Processes Re-Engineered for Increased Efficiency and Productivity .....	57
3.2.5 Result Area #9: Learning and Knowledge Based Decision Making .....	61
3.2.6 Result Area #10 Establishing a Sustainable Financial Resource Base .....	63
3.3.1 Result Area #11: Kenyans Empowered to Effectively Participate in the Electoral Process.....	65
3.3.2 Result Area #12: Political Parties and Independent Candidates Empowered.....	67
3.3.3 Result Area #13: Strategic Partnership and Collaboration with Stakeholders .....	67
<b>SECTION 4: FINANCIAL STATEMENTS</b> .....	<b>71</b>
ANNUAL FINANCIAL STATEMENTS .....	72
IEBC STAFF MORTGAGE AND CAR LOAN SCHEME.....	128
<b>ANNEXTURES</b> .....	<b>159</b>

Annex 1: Constitutional Petitions 2020/2021 Financial Year.....	159
Annex 2: Collaborative Engagements with the PPLC .....	167
Annex 3: Information Requests.....	169

## List of Figures

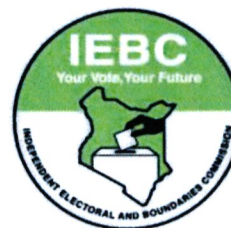
Figure 1: Organization Structure.....	11
Figure 2 : Strategic Pillars.....	13
Figure 3: Focus Areas of the 2020-2024 IEBC Strategic Plan .....	14
Figure 4: Age distribution of staff within the Commission .....	47
Figure 5: Social Media growth .....	52

## List of Tables

Table 1: The Legislative Framework .....	2
Table 2: Commission Committees.....	12
Table 3: Structure of the IEBC Programmes .....	16
Table 4: Nature of Case and Location .....	21
Table 5: Execution of Contracts .....	23
Table 6: Commission’s Legal Advisory Opinions .....	24
Table 7: Kenya Gazette Notices and Nature of Content .....	24
Table 8: Summary of Cases.....	25
Table 9: Disputes Heard and Determined .....	26
Table 10: Number of Oath of Secrecy Administered to Election Officials.....	27
Table 11: Member of Senate .....	30
Table 12: Member of National Assembly .....	30
Table 13: Member of County Assembly .....	31
Table 14: Summary of election officials trained to conduct by-elections. ....	34
Table 15: New Registered Voters per County .....	36
Table 16: Certification and Publication of the Register of Voters in by-election areas.....	38
Table 17: Interim Summary Report .....	41
Table 18: Outcome of Data Entry .....	42
Table 19: Re-Allocation of Special Seats.....	44
Table 20: Staff Turnover .....	46
Table 21: Staff by Gender .....	47
Table 22: Audits for Commission Activities .....	49
Table 23: CSR Activities.....	55
Table 24: Local and International Liaison Interactions 2019-2020.....	62
Table 25: Budget execution statement .....	63
Table 26: Accredited Election Observers .....	69

## Letters of Transmittal

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



30<sup>th</sup> September, 2021

**H.E. Hon. Uhuru Kenyatta, C.G.H.,**

President of the Republic of Kenya, &  
Commander-in-Chief of the Defence Forces,  
P.O. Box 62345-00200,  
Harambee House,  
**NAIROBI.**

I have the pleasure of presenting the Annual Report of the Independent Electoral and Boundaries Commission (IEBC) for the year ending 30th June, 2021.

This report has been prepared for purposes of:

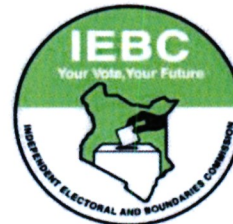
- i) Article 254 of the Constitution of Kenya, 2010 and Section 24(1) of the Independent Electoral and Boundaries Commission Act, 2011 that requires the Commission to submit annually to the President and Parliament, an annual report containing functions, performance on its activities, affairs and the 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 that ended 30th June, 2021.



**W. W. Chebukati**  
**CHAIRMAN**

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



30<sup>th</sup> September, 2021

**The Honourable Justin B. N. Muturi, E.G.H., M.P.**

Speaker of the National Assembly,

Parliament buildings,

P.O. Box 4842-00100,

**NAIROBI.**

I have the pleasure of presenting the Annual Report of the Independent Electoral and Boundaries Commission (IEBC) for the year ending 30<sup>th</sup> June, 2021.

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 that ended 30th June, 2021.

**W. W. Chebukati**  
**CHAIRMAN**

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



30<sup>th</sup> September, 2021

**Hon. Kenneth M. Lusaka, E.G.H.,**  
**Speaker of the Senate,**  
**Parliament Buildings,**  
**NAIROBI.**

I have the pleasure of presenting the Annual Report of the Independent Electoral and Boundaries Commission (IEBC) for the year ending 30th June, 2021.

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 that ended 30th June, 2021.

A handwritten signature in black ink, appearing to read 'W. W. Chebukati', is written over a horizontal line.

**W. W. Chebukati**  
**CHAIRMAN**

## List of Acronyms and Abbreviations

AMS	Accreditation Management System
ANC	Amani National Congress
API	Application Programming Interface
APSA	American Political Science Association
ASK	Agricultural Society of Kenya
AU	African Union
AUC	African Union Commission
AVEW	Annual Voter Education Week
BBI	Building Bridges Initiative
BROP	Boundaries Review Operation Plan
BVR	Biometric Voter Registration
CAW	County Assembly Ward
CBO	Community Based Organizations
CBK	Central Bank of Kenya
CCSA	Certified in Control Self-Assessment
CECs	Constituency Election Coordinators
CEMs	County Elections Managers
CEO	Chief Executive Officer
CIA	Certified Internal Auditor
CISA	Certified Information Systems Auditor
CJPC	Catholic Justice and Peace Commission
CPA	Certified Public Accountant
CPS	Certified Public Secretary
CPSP	Certified Procurement and Supply Professional
CQA	Certified Quality Assessor
CoG	Council of Governors
COVID-19	Corona Virus Disease 2019
CRMS	Candidates Registration Management System
CRO	County Returning Officer
CSO	Civil Servant Organisation
CSR	Corporate Social Responsibility
CVR	Continuous Voter Registration
DCRO	Deputy County Returning Officer
DRC	Dispute Resolution Committee
DRO	Deputy Returning Officer
ECC	Electoral Code of Conduct
ELOG	Election Observer Group
EOP	Elections Operation Plan
ETOC	Elections and Technical Operations Committee
FBOs	Faith Based Organizations
GLA	Group Life Cover
GPA	Group Personal Accident Cover
HR	Human Resource
HRM	Human Resource Management
ICT	Information and Communication Technology

ISACA	Information Systems Audit and Control Associations
IEBC	Independent Electoral and Boundaries Commission
IFES	International Foundation for Electoral Support
IPSAS	International Public Sector Accounting Standard
JLAC	Justice and Legal Affairs Committee
KAEM	Kenya Association of Education Administration
KCA	Kenya College of Accountancy
KENHA	Kenya National Highways Authority
KIEMS	Kenya Integrated Election Management System
KNBS	Kenya National Bureau of Statistics
KNEC	Kenya National Examination Council
KSG	Kenya School of Government
LAN	Local Area Network
LIA	Institute of Internal Auditors
LSK	Law Society of Kenya
MCA	Member of County Assembly
MoU	Memoranda of Understanding
NRB	National Registration Bureau
ODM	Orange Democratic Movement
ODPP	Office of the Director of Public Prosecution
ORPP	Office of the Registrar of Political Parties
PAC	Parliamentary Accounts Committee
PEE	Post Election Evaluation
PFM	Public Financial Management
PPADA	Public Procurement and Disposal Act
PPAD	Public Procurement and Asset Disposal
PPDT	Political Parties Dispute Tribunal
PPE	Personal Protective Equipment
PPLC	Political Party Liaison Committee
PRSK	Public Relation Society of Kenya
PWDs	Persons with Disability
RO	Returning Officer
RoV	Register of Voters
RTS	Results Transmission System
SIGs	Special Interest Groups
SMS	Short Message Service
SOPs	Standard Operating Procedures
UK	United Kingdom
UN	United Nations
UNDP	United Nations Development Programme
UNDPK	United Nations Development Programme Kenya
UoN	University of Nairobi
VEP	Voter Education Providers
WAN	Wide Area Network

## About this Report

This report outlines the performance of the Independent Electoral and Boundaries Commission (IEBC) for the financial year ending 30<sup>th</sup> June 2021. It informs Kenyans – including Members of Parliament, Political Parties, Candidates, Special Interest Groups, Government Departments and Agencies, Development Partners, Media and all electoral stakeholders about activities undertaken and services provided by IEBC in the year under review. The report also describes the Commission's performance against its programs, deliverables and key performance indicators in the portfolio budget statements for the financial year 2020/2021.

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 four Sections:

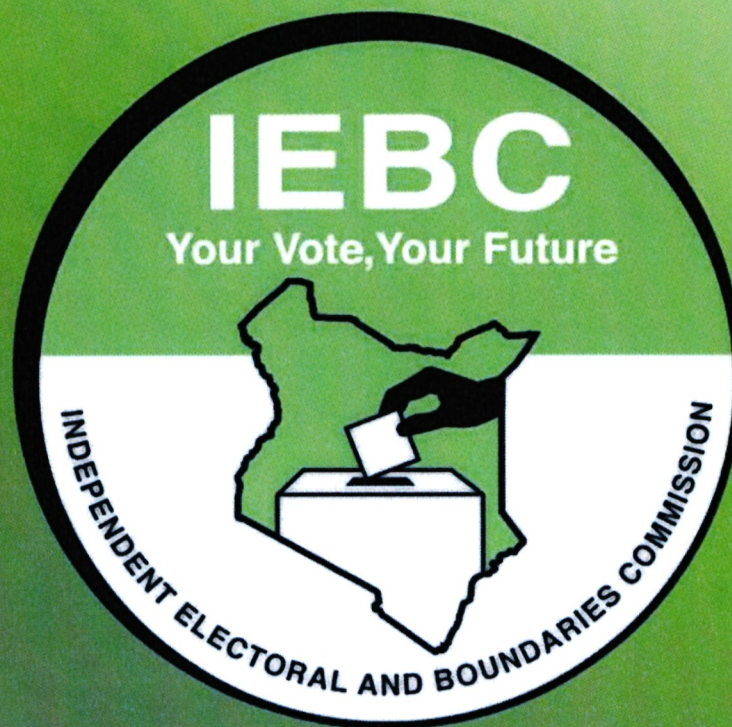
1. **Year in Review** – a summary of key developments and trends by the IEBC.
2. **About IEBC** – Our role, values and principles, structure, programs and outcomes.
3. **Performance Report and Achievements** – work and achievements for each IEBC program with key performance indicators.
4. **Financial Reporting** – financial performance for 2020/2021, includes unaudited financial statements.

These sections are supported by annexes highlighting particular developments, activities and outcomes.

An electronic copy of this report is available on the IEBC website:  
<https://www.iebc.or.ke/resources/Publications>.

SECTION 1: YEAR IN REVIEW

# Section 1: Year in Review



## In this Section

- Chairman's Foreword
- The Commission Secretary's Overview
- IEBC Highlights 2020-2021

## Foreword



I am delighted to share the Annual Report of the Independent Electoral and Boundaries Commission for the Financial Year 2020/2021.

During the year under review the Commission conducted a number of electoral activities including the verification of supporters for the Constitution of Kenya (Amendment) Bill, 2020, popularly known as the BBI Initiative. The Commission after confirming that the bill had met the minimum threshold of at least one million supporters submitted the draft Bill to each of the forty seven (47) County Assemblies. The verification of supporters for the popular initiative brought to fore the need for an elaborate electoral law regime to govern the referendum process. The Commission on its part submitted a draft Referendum Bill to the National Assembly and its enactment will provide a comprehensive legal framework for the conduct of referenda.

In addition, the Commission developed its Strategic Plan 2020-2024, that focuses on six key result areas. These are: strengthening corporate governance; strengthening the legal framework; effective conduct of elections; public outreach through effective voter education and strategic partnerships, collaboration and communication; equitable representation and strengthening strategic operations. To operationalize the Strategic Plan, the Commission developed the Boundaries Review Operation Plan and the Election Operation Plan that set out the implementation and coordination framework for among other activities, the boundaries review process and the 2022 General Election. The Strategic Plan, the Election Operation Plan (EOP) and the Boundaries Review plan were unveiled on 15<sup>th</sup> June 2021 during a launch held at the Bomas of Kenya and was attended by partners and stakeholders in the electoral process.

Alive to the fact that Electoral activities should be conducted within a settled legal framework, the Commission developed and submitted to the National Assembly for debate: The Elections Campaign Financing (amendment) Act 2020; The Referendum Bill 2020; and the IEBC (amendment) Act 2020. Moreover, the Commission prepared and submitted, to Parliament, a report on its assessment of the electoral legal framework and proposals for amendments to the electoral laws titled, **“Electoral Law Reform in Kenya: The IEBC Experience”**. The report, inter alia, details a comparative analysis of electoral systems similar to Kenya and gives an understanding of the threshold for electoral laws as well proposed areas for reform.

The Commission also takes cognizance of the fact that COVID 19 has afflicted the country and continues to impact on all aspects of our livelihood. To ensure that Kenyans continue to exercise their political rights, the Commission in conjunction with the Ministry of Health, developed protocols for conducting electoral activities in the COVID 19 environment. These protocols have been successfully applied during by-elections and other Commission activities conducted during the period under review. Furthermore, the Commission mounted a successful COVID 19 testing and vaccination drive for its staff as one of the ways of curbing the spread of the virus within electoral activities.

As part of gearing up for the upcoming 9<sup>th</sup> August 2022 General Elections, the Commission is in engagement with various stakeholders in the electoral process to address a number of challenges. Key among them is the National Police Service which the Commission met and deliberated on election security with the aim of averting pre-poll, poll and post-poll violence. The Commission is equally in discussions with the office of the Director of Public Prosecution to explore collaboration that will see expedient investigation and prosecution of electoral and other related offences.

In addition, the Commission is pursuing a tripartite engagement with the Commission for University Education and the Kenya National Qualification Authority (KNQA) for purposes of authenticating academic certificates for aspirants during clearance to contest the upcoming General Elections. Additionally, the Commission entered discussions with the Communication Authority of Kenya (CAK) to resolve the lack of 3G network connectivity in some parts of the country that is necessary for transmission of election results from polling stations to tallying centers.

Furthermore, the Commission has engaged the media fraternity, through the Kenya Media Sector Working Group (KMSWG) in an arrangement that will facilitate effective and accurate media reporting on electoral activities. This will serve to ensure that factual information is disseminated to the public.

Finally, I wish to acknowledge the support accorded to the Commission by our stakeholders and partners during the period under review and look forward to greater collaboration towards a stronger democracy.

God bless Kenya.



**W.W CHEBUKATI**

**CHAIRMAN**

## **The Commission Secretary's Overview**



This Financial Year 2020/2021 Report details the Commission's programmes and activities undertaken in the year under review which are hinged on the final implementation year of the 2015-2020 IEBC Strategic Plan.

Despite the challenges of the Covid-19 pandemic, the Commission managed to successfully conduct 19 by-elections and the Annual Voter Education Week (AVEW). The Strategic Plan 2020-2024 was the Commission's key Launchpad for the 2022 General Elections and the Boundaries Delimitation.

During the year under review, the Commission received the Constitution of Kenya (Amendment) Bill, 2020 with 4.4 million supporting signatures for verification. Further, a consultative process to update the electoral geodatabase in preparation for the delimitation exercise as outlined in the Boundary Review Operations Plan (BROP) was initiated.

In the year 2020/2021, the Commission recruited 64 qualified Kenyans to fill vacant positions occasioned by staff exit on various grounds. The Commission is committed to interacting with its stakeholders in planning and implementation of its programmes and activities including Corporate Social Responsibility (CSR) initiatives. Additionally, the Commission conducted several primary, secondary, tertiary and the Kenya Magistrates and Judges Association elections. These initiatives were aimed at impacting the lives of our stakeholders and instill a culture of democracy.

The Commission in collaboration with the Ministry of health and security agencies enforced the COVID-19 containment measures aimed at mitigating the spread of Corona virus to safeguard the Commission staff and the public.

While the Commission continues to receive funding from the National Treasury, I appeal for timely disbursement throughout the electoral cycle to enable the Commission fulfill its constitutional mandate.

I humbly invite you to read the 2020/2021 Annual Report to acquaint yourself with the Commission's activities, achievements, and preparation for the 2022 General Elections.

A handwritten signature in black ink, appearing to read 'Marjan H. Marjan'. The signature is fluid and stylized, with a large loop at the beginning.

**Marjan H. Marjan**

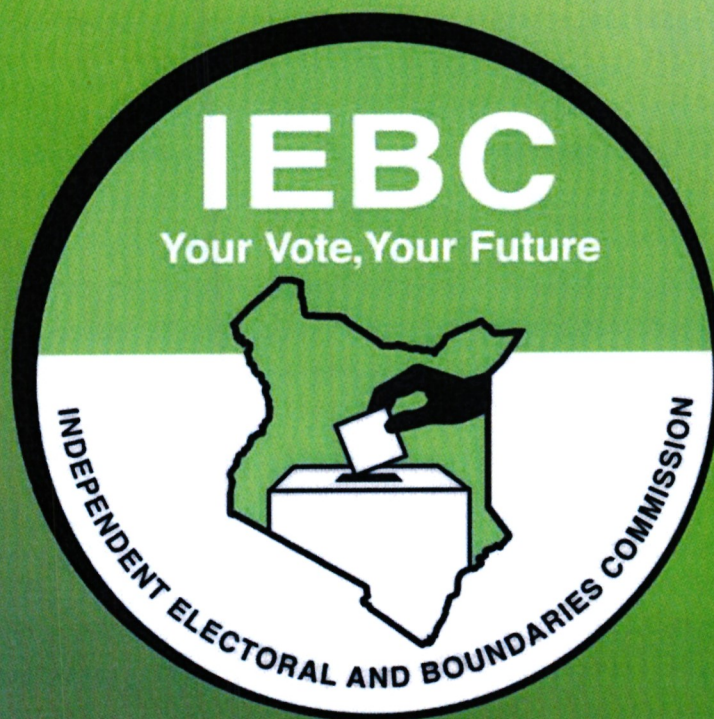
**Ag. Commission Secretary/Chief Executive Officer.**

# THE COMMISSION



*Your Vote, Your Future*

## Section 2: About The Commission



## 2.1 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.

## 2.2 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.

## 2.3 The Legal Framework

The Commission derives its mandate, purpose, values and leadership capabilities and conduct of its activities from the Constitution of Kenya, 2010, and other legislative and administrative instruments shown in Table 1.

Table 1: The Legislative Framework

Legislative Instrument	Functions of the Legislative Instrument
<b>The Constitution of Kenya, 2010</b>	The Constitution is the supreme law of the Republic and binds all persons and all State organs at both levels of government.
<b>The Independent Electoral and Boundaries Commission Act, 2011</b>	<ol style="list-style-type: none"><li>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.</li><li>ii) Maintaining and updating the register of voters</li></ol>

Legislative Instrument	Functions of the Legislative Instrument
	<ul style="list-style-type: none"> <li>iii) Promoting public awareness of electoral and parliamentary matters through information and education programs</li> <li>iv) Providing international electoral assistance</li> <li>v) Conducting Boundary delimitation and review of wards</li> <li>vi) Conducting and promoting research into electoral matters and other matters that relate to IEBC functions</li> </ul>
<b>Elections Act, 2011</b>	<p>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.</p>
<b>Political Parties Act, 2011</b>	<p>The Act established under Article 91 and 92 of the Constitution of Kenya by and large describes:</p> <ul style="list-style-type: none"> <li>i) The formation of Political parties,</li> <li>ii) Requirements of Political Parties,</li> <li>iii) Registration,</li> <li>iv) Deregistration,</li> <li>v) Rights and privileges of Political Parties,</li> <li>vi) Funding of Political Parties, and</li> <li>vii) Offences.</li> </ul> <p>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 (ORPP) as a state office as prescribed in Article 260 of the Constitution among others.</p>
<b>Election Campaign Financing Act, 2013</b>	<p>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.</p>
<b>Election Offences Act, 2016</b>	<p>The Act provides for election offences and the punishments. They include among others. It prescribes:</p> <ul style="list-style-type: none"> <li>i. Offences touching on the register of voters</li> </ul>

Legislative Instrument	Functions of the Legislative Instrument
	<ul style="list-style-type: none"> <li>ii. Offences relating to voting</li> <li>iii. Offences by members and staff of the Commission</li> <li>iv. Bribery</li> <li>v. Unlawful expenditure and</li> <li>vi. Maintenance of secrecy at elections.</li> </ul> <p>It also prescribes who are liable and who has the authority to prosecute the offences under the Act.</p>
<b>The Election Regulations</b>	<p>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:</p> <ul style="list-style-type: none"> <li>i. Elections (Registration of Voters) Regulations, 2012.</li> <li>ii. Elections (General) Regulations, 2012.</li> <li>iii. Elections (Technology) Regulations, 2017.</li> <li>iv. Elections (Party Primaries and Party Lists) Regulations, 2017.</li> <li>v. Elections (Voter Education) Regulations, 2017.</li> <li>vi. Rules of Procedure on Settlement of Disputes Regulations, 2017.</li> <li>vii. Guidelines on the Nomination of Candidates, 2017.</li> </ul>
<b>The Public Finance Management Act, 2012</b>	<p>An Act of Parliament to provide for the effective management of public finances by the National and County Governments including Constitutional independent bodies.</p>
<b>Freedom of Information Act, 2012</b>	<p>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.</p>
<b>Public Service Commission Act, 2012.</b>	<p>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.</p>
<b>Public Service Officers Act, 2003</b>	<p>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.</p>
<b>Leadership, Ethics and Integrity Act, 2012.</b>	<p>The Act gives effect to, and establish procedures and mechanisms for the effective administration of Chapter Six of the Constitution.</p>
<b>Public Procurement and Asset</b>	<p>An Act of Parliament that gives effect to Article 227 of the</p>

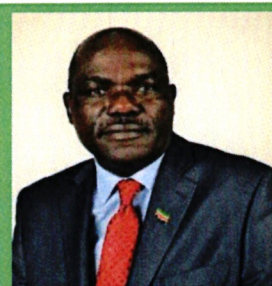
Legislative Instrument	Functions of the Legislative Instrument
<b>Disposal Act, 2015.</b>	Constitution, by providing procedures for efficient public procurement and for assets disposal by public entities.
<b>District and Provinces Act, 1992.</b>	An Act of Parliament to prescribe the districts and provinces into which Kenya is divided. It guides the Commission in the process of reviewing electoral boundaries for Constituencies and Wards.
<b>The County Government Act, 2012.</b>	The Act gives effect to Chapter Eleven of the Constitution; to provide for county governments' powers, functions and responsibilities to deliver services.

## 2.4 Organization

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 a full time basis for a single term of six years. The principal role of the Commission is to formulate policy and strategy and oversight the Secretariat.

The Commission competitively recruits and appoints the Commission Secretary/Chief Executive Officer (CEO) as Secretary to the Commission and Head of 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.

## 2.5 Members of the Commission



**Chairperson: Mr. Wafula W. Chebukati**



**Commissioner: Mr. Boya Molu**

### 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 Committee, the Dispute Resolution Committee and the Electoral Code of Conduct Committee.

### 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.
- Chairs the Human Resource Administration and Training Committee, Finance and Procurement Committee and is a member of the Legal Committee, the Dispute Resolution Committee, the Electoral Code of Conduct Committee, Research, Technology and Strategy Committee, Voter Education Committee and Elections Technical and Operations Committee.



**Commissioner: Prof. Abdi  
Yakub Guliye**

#### **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 seven 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, Elections, Technical and Operations Committee and Voter Education Committee. He is a member of the Audit Risk and Compliance Committee and Legal Committee.

## **2.6 The Secretariat**

The Secretariat derives its functions from the Commission's mission and mandate and is structured as follows:

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

The above functions are categorized into directorates that are charged with the responsibility of developing and overseeing implementation of Commission's programs in accordance with existing laws, regulations and procedures.

For effective service delivery and efficient implementation of activities and programs, the Commission has established offices at County and Constituency levels headed by County Elections Managers and Constituency Elections Coordinators respectively.

## 2.7 The IEBC Management Team



**Marjan H. Marjan**  
Ag. CEO/Commission Secretary

### 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)



**Obadiah K. Keitany**  
Ag. Deputy CEO/Director  
Finance

### 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.



**Osman H. Ibrahim**  
Director Audit Risk and  
Compliance

### 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.



**Michael Goa**  
**Director Legal and Public Affairs.**

#### Qualifications

- Executive MBA
- Bachelors of Law degree (LLB) - University of Nairobi.
- Post Graduate Diploma in Legal Education (Kenya School of Law)
- Certified Public Secretary
- Advocate of the High Court of Kenya.
- Commissioner of Oaths
- Notary Public
- Member of the Institute of Certified Public Secretaries of Kenya



**Dr. Catherine M. Kamindo**  
**Ag. Director Research Boundaries & Development**

#### Qualifications

- PhD Education Policy and Management- University of Durham (UK)
- Master of Education Educational Administration- Kenyatta University
- Bachelor of Education - Kenyatta University
- Certificate in Strategic Communication- The World Bank
- Certificate in Management of Democratic Elections in Africa- University of South Africa
- Professional Certificate in Electoral Processes-International Centre for Parliamentary Studies (UK)
- Full Member (FKIM) Kenya Institute of Management.
- African Union Certified Long and Short-Term Elections Observer.
- Member of Kenya Association of Educational Administration (KAEM).
- Member of the American Political Science Association (APSA)



**Joyce Ekuam**  
**Ag. Director Voter Education, Partnerships and Communication**

#### Qualifications

- Master of Education Management-Egerton University
- Bachelor of Education -Kenyatta University
- Certificate in Strategic Leadership Development- Kenya School of Government
- Certificate in Senior Management Course - Kenya School of Government
- Certificate in Peer Counseling - Kenya Institute of Professional Counselling
- Member Public Relations Society of Kenya (PRSK)
- Member (FKIM) Kenya Institute of Management



**Rasi Masudi**

**Director Voter Registration and Electoral Operations**

#### **Qualifications**

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



**Harley Kisyula Mutisya**

**Director Supply Chain Management**

#### **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 (ACI Arb)
- Member Kenya Institute of Supplies Management (KISM)
- Certified Practitioner-(KISM)
- Fellow Logistics Society of Kenya
- Member Chartered Institute of Procurement and Supply (UK)



**Michael Ouma**

**Ag. Director Information Communication and Technology**

#### **Qualifications**

- MBA, Strategic Management - UoN
- Bachelor of Technology in Electrical & Communications Engineering – Moi University



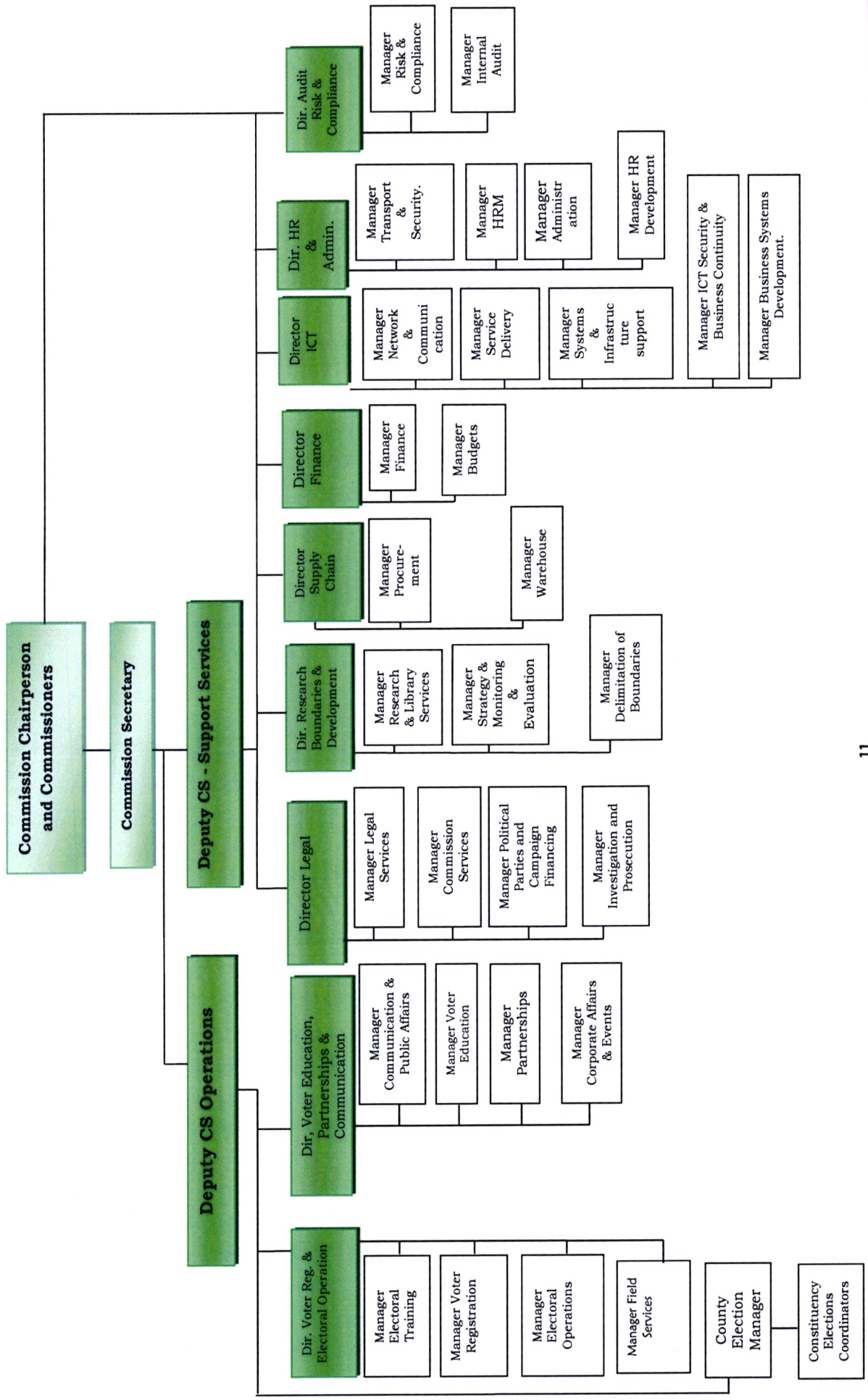
**Lorna A. Onyango**

**Director Human Resource &  
Administration**

### **Qualifications**

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

Figure 1: Organization Structure



## 2.8 The Commission Governance Structure

The Commission governance structure comprises of the Plenary (Board) and Committees.

### 2.9 Plenary

The Plenary consists of the Chairman and the six Commissioners. In order to execute its constitutional mandate, the Plenary has scheduled monthly meeting. In the year under review, the Commission held 10 meetings.

### 2.10 Committees

There are seven Commission Committees that are responsible for decision on policy issues. The Committees' decisions are presented to the Plenary for approval. The Committees are chaired by Commissioners with exception of the Audit and Risk Committee that is chaired by an external person appointed from outside the Commission. Directors attend the relevant committee meeting on invitation. In the year under review, a total of 24 Committee meetings were held. Table 2 shows the Commission's Committees.

Table 2: Commission Committees

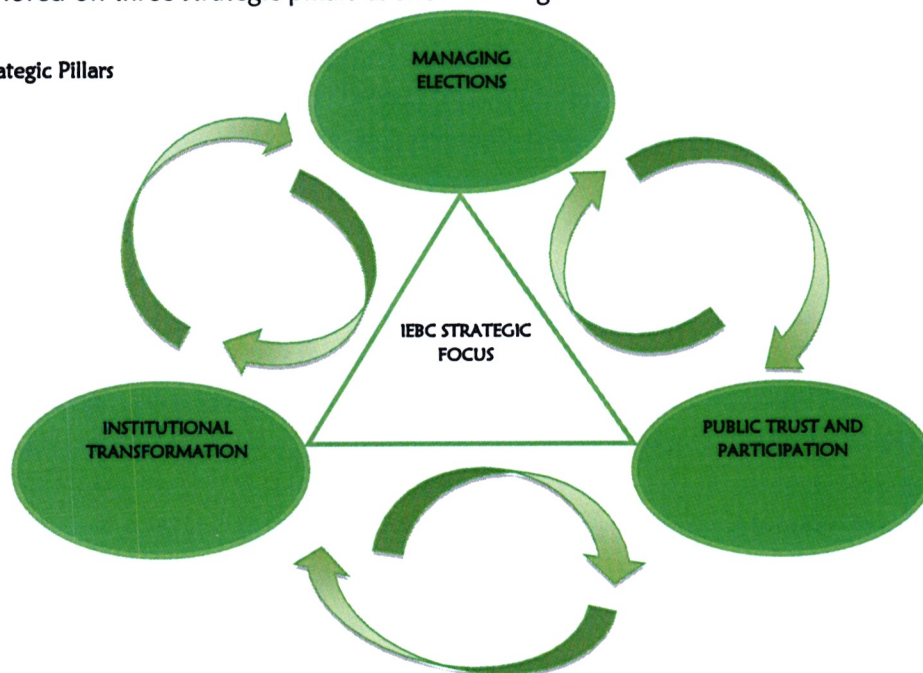
S/No.	Committee	Function	Chairperson
1	Human Resource Training and Administration Committee	<ul style="list-style-type: none"> <li>Provides policy and oversight on human resource management, training and development, facilities and general administration.</li> </ul>	Commissioner Boya Molu
2.	Finance and Procurement Committee	<ul style="list-style-type: none"> <li>The main role of the Finance and procurement Committee is to provide financial oversight for the Commission. The responsibilities include oversight over; <ul style="list-style-type: none"> <li>Budgeting and budgetary control process.</li> <li>Procurement process</li> <li>Financial reporting process</li> <li>Compliance of relevant laws, Regulations and international standards especially Public Financial Management (PFM) Act, Public Procurement and Asset Disposal (PPAD) Act, and Accounting Standards.</li> </ul> </li> </ul>	Commissioner Boya Molu
3.	Elections and Technical Operations Committee (ETOC)	<ul style="list-style-type: none"> <li>Provides policy and oversight on voter registration and election operations planning, boundary delimitation and risk monitoring and compliance.</li> </ul>	Commissioner Prof Abdi Yakub Guliye
4.	ICT, Research and Strategy	<ul style="list-style-type: none"> <li>Provides policy and oversight on the formulation and integration of ICT in the management of elections and research and planning.</li> </ul>	Commissioner Prof. Abdi Yakub Guliye

S/No.	Committee	Function	Chairperson
5.	Voter Education and Media	<ul style="list-style-type: none"> <li>Provides policy and oversight on voter and civic education programmes, stakeholder engagement and media.</li> </ul>	Commissioner Prof Abdi Yakub Guliye
6.	Legal Affairs and Compliance	<ul style="list-style-type: none"> <li>Oversees settlement of disputes relating to or arising from nominations, electoral code of conduct, campaign finance and code of ethics compliance.</li> <li>It also provides policy and oversight on legal reforms, implementation of regulations and corporate governance.</li> </ul>	Chairperson Wafula Chebukati
7.	Audit and Risk	<ul style="list-style-type: none"> <li>Provides policy oversight as per statutory obligation in accordance with the Public Finance Management Act, 2012.</li> </ul>	Regina Karauri

## 2.11 The IEBC Strategic Plan 2015 -2020

The IEBC's Strategic Plan 2015–2020, provides focus for the Commission's work. The Strategic Plan is anchored on three strategic pillars as shown in Figure 2.

Figure 2 : Strategic Pillars

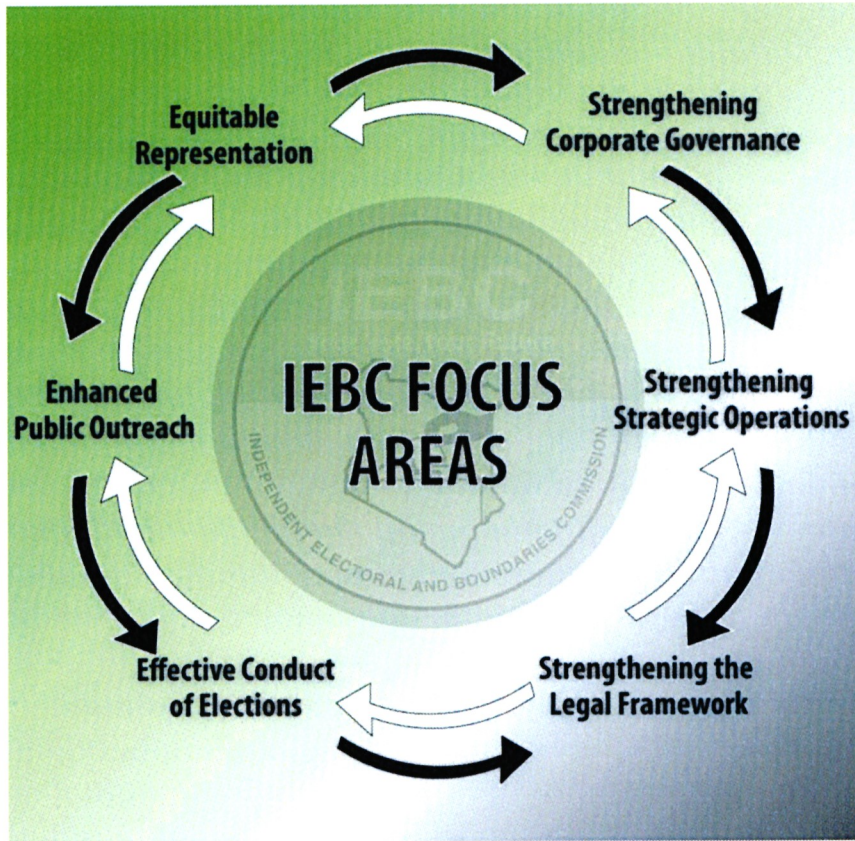


## 2.12 The IEBC Strategic Plan 2020-2024

The Commission adopted the 2020-2024 Strategic Plan after reviewing the 2015-2020 Strategic Plan. The 2020-2024 Strategic Plan, which was adopted towards the end of the financial year (June 2021) is hinged on six Strategic focus areas as shown in *Figure 4*. This Strategic Plan will

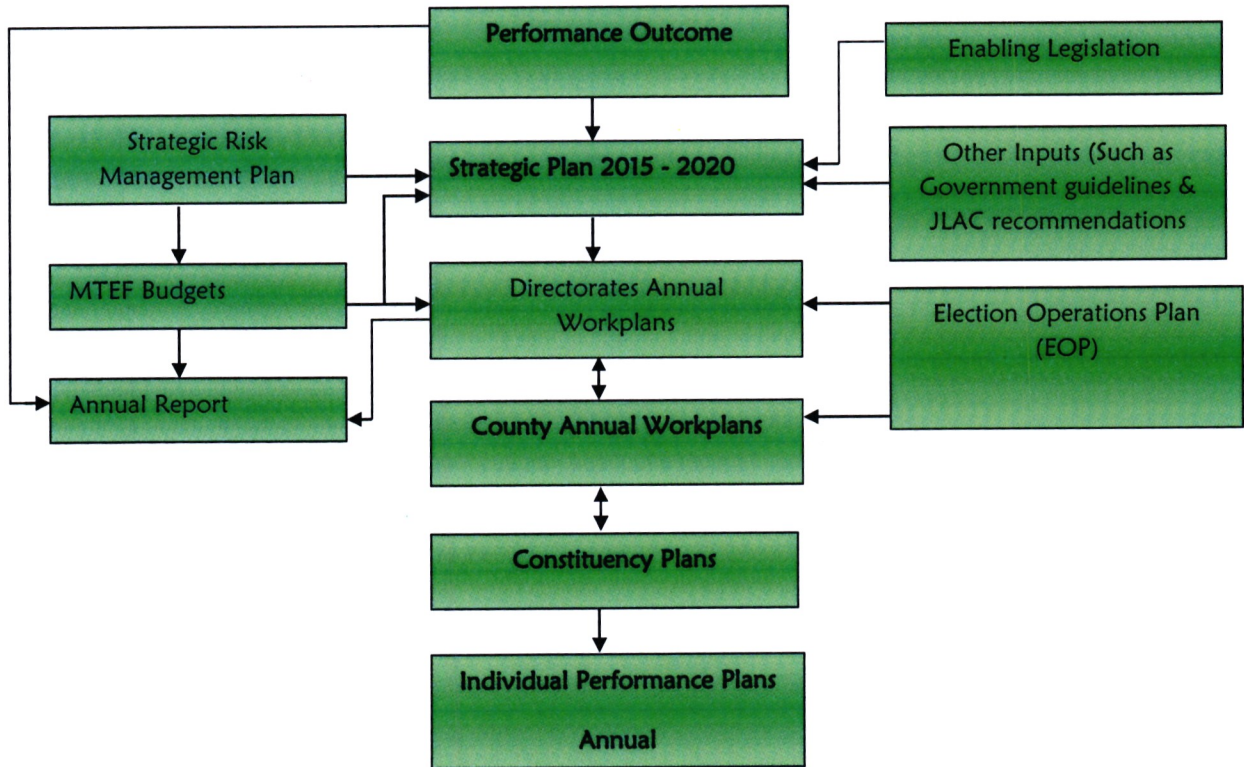
guide the Commission in preparations for the 2022 General Elections and Boundaries delimitation.

Figure 3: Focus Areas of the 2020-2024 IEBC Strategic Plan



The Strategic Plan is supported by corporate and business planning documents that address specific operational or functional requirements as shown in the framework as shown in Figure 4.

Figure 4: Planning, Operating and Reporting Framework



## 2.12 Structure of the IEBC Programmes

The Commission endeavors to achieve the following strategic 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.

The outcomes are realized through three Commission programmes namely; managing elections. Institutional transformation and trust and participation as shown in Table 3.

**Table 3: Structure of the IEBC Programmes**

Programme 1. Managing Elections	Programme 2. Institutional Transformation	Programme 3. Trust and Participation
<b>Objectives</b>	<b>Objectives</b>	<b>Objectives</b>
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.
<b>Deliverables</b>	<b>Deliverables</b>	<b>Deliverables</b>
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



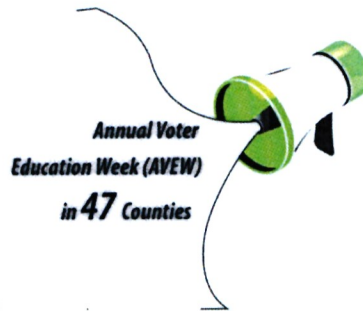


# HIGHLIGHTS

2020  
2021



**19** By-Elections Conducted



**453** Accredited Observers



**10** Audits



**54,203** Registered Voters, CVR



**11** CSR Activities

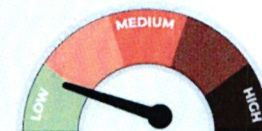


**868,682**

Social media Followers  
353 Tweets Posted  
7,324,737 Impressions



**108** stakeholder forums in by-elections



**16** Risk Assessments

### 3.1 STRATEGIC PILLAR 1: MANAGING ELECTIONS

This pillar focuses on strengthening of electoral legal framework, electoral operations for enhanced voting experience, registration of eligible Kenyans as voters and equitable representation.

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

Performance Indicator	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Remarks
<b>All Electoral Laws reviewed and harmonized</b>	<ol style="list-style-type: none"> <li>1. Developed a comprehensive matrix of proposals ready for submission to JLAC and stakeholder engagement.</li> <li>2. Finalized Draft Referendum, Bill 2020</li> <li>3. Revised Draft Referendum Regulation Bill, 2020</li> <li>4. Revised Draft Election Campaign Financing Regulations Bill, 2020</li> <li>5. Finalized Draft Election Campaign Financing (Amendment) Bill, 2020.</li> <li>6. Finalized the IEBC (Amendment) Bill for boundaries delimitation.</li> <li>7. Stakeholder engagement with;               <ol style="list-style-type: none"> <li>i. IEBC External Counsel and</li> <li>ii. JLAC for consultation on the Commission's proposals.</li> </ol> </li> </ol>	<ul style="list-style-type: none"> <li>• Finalization and Submission of the comprehensive matrix of proposals to JLAC on the electoral reform agenda.</li> <li>• Submission of the amendment bills to Parliament for validation and enactment.</li> </ul>	<ul style="list-style-type: none"> <li>• Finalised and Submitted the following bills to Parliament;</li> <li>• Draft Referendum, Bill 2020</li> <li>• Draft Referendum Regulation Bill, 2020</li> <li>• Draft Election Campaign Financing Regulations Bill, 2020</li> <li>• Draft Election Campaign Financing (Amendment) Bill, 2020.</li> <li>• IEBC (Amendment) Bill for boundaries delimitation</li> <li>• Submission of the Electoral Law Reform in Kenya: The IEBC Experience Report to Parliament.</li> </ul>	<p>Draft Referendum Bill went through the First Reading in Parliament.</p> <p>Other Draft Bills awaiting tabling before Parliament.</p> <p>Comprehensive Matrix of Proposals developed awaiting discussions with Stakeholders.</p>

Performance Indicator	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Remarks
<b>Percentage of reported cases of violation of the electoral code of conduct.</b>	100% of cases reported heard and determined.	Hear and determine all cases reported.	100% of cases reported, heard and determined.	
<b>Percentage of Political Parties compliant with the law</b>	80% compliant in all by-elections conducted	Ensure all registered political parties compliant.	90% of all registered political parties compliant.	Commission enhanced regulation and enforcement of Code of Conduct in all by-elections conducted.
<b>Gaps identified in how Commission contracts are handled.</b>	Developed contract management framework.	Approve contract management framework	Contract management framework approved	
<b>Percentage of legal advisories drawn.</b>	100% considered legal opinions timeously issued to the Commission on emerging electoral matters.	Service all requested legal advisories.	100% requested legal advisories serviced.	
<b>Percentage of Notices published in line with statutory provisions.</b>	100% Gazette Notices published in respect of by-elections and party-lists matters.	Publish Gazette Notices.	100% Gazette notices published as required by statute on various electoral aspects.	
<b>100% of disputes heard and determined.</b>	Complaints filed and adjudicated within the stipulated time.	Adjudicate all complains filed before the Dispute Resolution Committee (DRC) within timelines set by law.	100% of the disputes heard and determined by the IEBC Dispute Resolution Committee	

During the year under review, the Commission developed legal strategies and advised on dispute prevention and resolution. In addition, it managed and supervised litigation that arose against the Commission or instituted by the Commission on its own behalf. The Commission undertook legislative legal reform initiatives and ensured compliance with the set constitutional and statutory framework.

### 3.1.1.2 Legal Reform

During the period under review, the Commission in collaboration with Justice and Legal Affairs Committee (JLAC), continued with electoral law review by identifying laws for review and enactment. Pursuant to this, the Commission submitted the following draft bills to Parliament:

1. Draft Referendum Bill, 2020.
2. Draft IEBC (Amendment) Bill, 2020.
3. Draft Election Campaign Financing (Amendment) Bill, 2020.
4. Draft Election Campaign Financing Regulations, 2020.

Additionally, the Commission finalized and forwarded to Parliament a report titled, ***“Report on Electoral Law Reform in Kenya: The IEBC Experience,”*** which contains a raft of proposals for consideration.

### 3.1.1.3 Investigation and Prosecution

During the year under review, the Commission in collaboration with the Office of the Director of Public Prosecutions (ODPP), National Police Service (NPS), Judiciary and other relevant agencies instituted eight (8) cases on offences related to electoral malpractice and violations of the Electoral Code of Conduct. Table 4 shows the nature of the case and where the offence was committed.

**Table 4: Nature of Case and Location**

S/No	By-Election	Nature Of Case	Status
1.	Msambweni Constituency	<ul style="list-style-type: none"> <li>• Allegation of voter bribery.</li> <li>• Voting exercise disruption due to violence.</li> </ul>	<ul style="list-style-type: none"> <li>• Hon. J. Muthama and Hon. Nelson Koech charged at the Kwale law Court released on a Kshs. 30,000 cash bail each. Case ongoing.</li> </ul>
2.	London County Assembly Ward	<ul style="list-style-type: none"> <li>• Electoral malpractices bordering on voter’s bribery and intimidation.</li> <li>• Voting exercise disruption due to violence.</li> </ul>	<ul style="list-style-type: none"> <li>• Investigations ongoing</li> </ul>
3.	Kiamokama County Assembly Ward	<ul style="list-style-type: none"> <li>• Allegations of voter bribery.</li> </ul>	<ul style="list-style-type: none"> <li>• Investigations ongoing.</li> </ul>
4.	Matungu Constituency	<ul style="list-style-type: none"> <li>• Damage of Commission property</li> <li>• Election malpractices, voter bribery, robbery with violence, malicious damage, assault and sexual harassment of of election officials</li> </ul>	<ul style="list-style-type: none"> <li>• Hon. Rashid Echesa charged and arraigned in Kiambu law court, for assault of election official, disruption of election process. released on a 1 Million cash bail.</li> </ul>

S/No	By-Election	Nature Of Case	Status
			<p>case transferred to Kakamega Law court and pending in court.</p> <ul style="list-style-type: none"> <li>Hon Cleophas Malala and others charged in court for bribery, robbery with violence, harassment of election officials, disruption of voting process among others. He was released on a cash bail of Kshs 500,000The case is coming for hearing on 20<sup>th</sup> September, , 2021</li> </ul>
5.	Kabuchai Constituency	<ul style="list-style-type: none"> <li>Damage of Commission properties</li> <li>Election malpractices, voter bribery, robbery with violence, malicious damage, assault and sexual harrassment.</li> </ul>	<ul style="list-style-type: none"> <li>Hon. Samson Cherargei, Hon. Didmus Barasa, Hon. Wilson Kogo, Hon. Nelson Koech were arrested and charged for being in possession of offensive weapons with an intention to commit a felony and released on cash bail.</li> <li>Case ongoing at Bungoma Law Court.</li> </ul>
6.	Juja Constituency	<ul style="list-style-type: none"> <li>Attempted ballot paper stuffing</li> <li>Disruption of Conting results and results announcement</li> <li>Damage of Commission property</li> </ul>	<ul style="list-style-type: none"> <li>Investigations ongoing.</li> </ul>

### 3.1.1.5 Contract Development and Management

The Commission contractually engages suppliers of goods and services. During the year under review, the Commission prepared Contracts for the supply and delivery of different goods and services as shown in Table 5.

Table 5: Execution of Contracts

S/No	Type of Contract
1.	Framework contracts for the supply and delivery of Toners and Cartridges.
2.	Contracts for the Provision of Air Ticketing Services.
3.	Framework Contracts for the supply and delivery of assorted ICT equipment and machines for boundaries delimitation.
4.	Contract for the provision of Procurement Training Services.
5.	Contracts for the supply and delivery of Micro-SD Cards.
6.	Contract for the provision of ICT Security software licenses, maintenance, and support services of ICT infrastructure.
7.	Framework Contract for the supply, installation, configuration, training and commissioning of mapping software licenses.
8.	Contracts for the provision of hire of venue, accommodation and conference facilities.
9.	Contract for the supply and delivery of Personal Protective Equipment (PPEs) for use during BBI signature verification exercise.
10.	Contract for the proposed refurbishment of a Godown associated with mechanical and electrical works at supplies branch Industrial Area along Likoni Road.

### 3.1.1.6 Execution of Leases

The Commission engages in contractual agreements for office spaces and/or warehouses. In the period under review, the following tenancy agreements were executed at the Commission;

1. Tenancy agreements for Vihiga County warehouse and office space.
2. Tenancy agreements for Kakamega County warehouse.

### 3.1.1.7 Legal Advisories on Issues Affecting the Commission

The Commission receives and considers legal opinions which inform policy direction on electoral practices and processes. In the year under review, the Commission had the following legal advisory opinions drawn on various electoral issues as highlighted in Table 6.

**Table 6: Commission's Legal Advisory Opinions**

S/No	Title of Opinion
1.	Advisory opinion on postponement of by-elections where prevailing circumstances make it impossible to proceed after the constitutional timelines.
2.	Advisory Opinion on KIEMS procurement.
3.	Advisory on request for Information under Article 35 of the Constitution of Kenya in regards to the Machakos Senate By-election held on 18 <sup>th</sup> March, 2021.
4.	Advisory on the justification to publish the Election Campaign Finance contribution and spending limits.

### 3.1.1.8 Gazette Notice Publication

Section 27(1) of the IEBC Act, 2011 requires the Commission to publish all important information within its mandate affecting the nation. In the period under review, the Commission published and publicized information on various issues. The details are shown in Table 7.

**Table 7: Kenya Gazette Notices and Nature of Content**

S/no	Gazette Notice Number	Date of Publication	Details of the Gazette Notice
1.	Vol. CXXIII- No. 58 Gazette notice no. 2750	15/4/21	Declaration of the person elected as Member of the Senate Machakos County by-election
2.	Vol. CXXIII-No. 54 Gazette notice no. 2608, 2607, 2606	15/4/21	-Appointment of Returning and Deputy Returning Officers for 18/3/21; <ul style="list-style-type: none"> <li>- Garissa County (Senate)</li> <li>- Bonchari &amp; Juja constituencies</li> <li>- County Assembly Rurii ward- Nyandarua County</li> </ul> <ul style="list-style-type: none"> <li>i) Names and symbols for the independent candidates</li> <li>ii) Party primaries for Jubilee party for Juja and Kiambu</li> <li>iii) Party primaries for Rurii ward</li> <li>iv) Party primaries for ODM for Bonchari constituency</li> </ul>
3.	Vol. CXXIII-No. 56	15/4/21	Addendum for the 4 <sup>th</sup> schedule to the party primaries list

S/no	Gazette Notice Number	Date of Publication	Details of the Gazette Notice
	Gazette notice no. 2748		of aspirants- Nyandarua
4.	Vol. CXXIII- No. 68 Gazette notice no. 3191	15/4/21	Nominated candidates for the Members of National Assembly for Juja and Bonchari constituencies, member of Rurii ward in Nyandarua for 18/5/21
5.	Vol. CXXIII-No. 32 Gazette notice no. 1539, 1540, 1542 1538, 1541, 1544	16/2/21	IEBC notice for nominated candidates, tallying centers, polling stations & notice for Machakos County senate by- election & Matungu & Kabuchai constituencies by-elections to be held on 18/3/21 and 4/3/21 respectively
6.	Vol CXXIII- No. 68 Gazette notice no. 3191	8/4/21	Nominated candidates for Members of National Assembly for Bonchari and Juja and for Rurii Ward
7.	Vol. CXXIII No. 66 Gazette notice no. 3189	15/4/21	Declaration of no contest for Garissa senate by- election scheduled to be held on 18/5/21
8.	Vol. CXXI- No. 145 Gazette notice no. 10055, 10054, 10056	30/4/20	Administrative procedures for IEBC for administration of part 5 of Public Officer Ethics Act, 2003
9.	Vol. CXXII- No. 211 Gazette notice no. 10170	30/4/20	Nominated candidates for the Dabaso County Assembly Ward, voter polling stations and tallying centers

### 3.1.1.9 Litigation

Pursuant to its mandate, the Commission handles, supervises and follows up on litigation filed on behalf of and/or against the Commission. In the period under review, 75 cases were filed against the Commission. Details are summarized in Table 8. Annex 2 gives detailed information.

Table 8: Summary of Cases

S/NO.	CASE TYPE	NUMBER
1.	Constitutional Petitions	50
2.	Commercial	13
3.	Employment & Labour Relations	9
4.	Taxation Matters	2
5.	Traffic cases	1
	<b>Total</b>	<b>75</b>

### 3.1.1.10 Electoral Dispute Resolution

The Commission aspires to put in place an effective electoral dispute resolution mechanism as governed by the provisions of Article 88(4), (e) and (j) of the constitution in respect to the settlement of disputes relating to or arising from nominations and determination of violations of the Electoral Code of Conduct.

During the period under review, the Commission received complaints and disputes arising from by-elections conducted by the Commission in various constituencies and wards as shown in Table 9.

Table 9: Disputes Heard and Determined

No.	Dispute	Parties	Date
1.	IEBC/DRC/No. 1 of 2021	Gladys Omatu-vs-RO (Kiamokama) And Frontier Alliance Party.	22 <sup>nd</sup> January 2021
2.	IEBC/DRC/No. 2 of 2021	Nasebe Evans Asomba-vs-Amani National Congress( ANC)-(Matungu)	22 <sup>nd</sup> January 2021
3.	IEBC/DRC/No. 3 of 2021	Muongano Party of Kenya-vs-IEBC and Julius Mathenge Nzumbi ( Kitise-Kithuke)	27 <sup>th</sup> January 2021
4.	IEBC/DRC/No. 4 of 2021	Narc-Kenya-vs-RO ( Huruma Ward)	28 <sup>th</sup> January 2021

### 3.1.1.10 Administration of Oath to Election Officials

In the period under review, the Commission deployed its in-house counsel to administer oath to 14,217 officials for the 19 by-elections and the verification of the supporters of the Building Bridges Initiative as shown in Table 10.

During the verification of the signatures of supporters of the Constitutional Amendment Bill 2020 (BBI Initiative) a total of 460 temporary officials were oathed.

Table 10: Number of Oath of Secrecy Administered to Election Officials

No.	County Code	County Name	Constituency Code	Constituency Name	CAW Name	CAW Name	No. of Polling Stations	CRO	DCRO	RO	DRO	ETS	PO	PO	Clerks	ICT Clerks	Logistics Officers
1.	012	Machakos	All	All	All	All	1,335	1	1	8	8	220	1,380	1,332	4,465	10	8
2.	002	Kwale	007	Misambweni	All	All	129	-	-	1	1	18	134	129	451	2	1
3.	039	Bungoma	218	Kabuchai	All	All	123	-	-	1	1	17	128	123	403	2	1
4.	037	Kakamega	206	Matungu	All	All	115	-	-	1	1	16	120	115	403	2	1
5.	022	Kiambu	113	Juja	All	All	184	-	-	1	1	25	189	184	698	2	1
6.	045	Kisii	261	Bonchari	All	All	102	-	-	1	1	20	107	102	327	2	1
7.	003	Kilifi	011	Kilifi North	0054	Dabaso	22	-	-	1	1	3	27	22	78	2	1
8.	032	Nakuru	168	Naivasha	0838	Lakeview	30	-	-	1	1	4	35	30	112	2	1
9.	021	Muranga	106	Kiharu	0527	Gaturi	37	-	-	1	1	4	42	25	124	2	1
10.	006	Taita Taveta	024	Wundanyi	0116	Wundanyi/Mbale	25	-	-	1	1	4	30	25	79	2	1
11.	022	Kiambu	115	Ruiru	0573	Kahawa Wendani	24	-	-	1	1	4	29	24	94	2	1
12.	042	Kisumu	239	Kisumu West	1193	Kisumu North	30	-	-	1	1	4	35	30	105	2	1
13.	032	Nakuru	175	Nakuru West	0871	London	29	-	-	1	1	7	34	29	109	2	1
14.	032	Nakuru	168	Naivasha	0837	Hellsgate	42	-	-	1	1	8	47	42	158	2	1
15.	027	Uasin Gishu	141	Turbo	0713	Huruma	47	-	-	1	1	11	52	47	146	2	1
16.	017	Makueni	086	Makueni	0427	Kitise/Kitihuki	22	-	-	1	1	5	27	22	74	2	1
17.	045	Kisii	266	Nyaribari Chache	1330	Kiamokama	22	-	-	1	1	8	27	22	71	2	1
18.	018	Nyandarua	091	Olkalou	0457	Rurii	26	-	-	1	1	5	31	26	93	2	1
<b>TOTAL OFFICIALS OATHED</b>																	
13297																	

### 3.1.2 Result Area #2: Election Operations Implemented for Enhanced Voting Experience

Performance Indicator	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Remarks
<b>Conduct all by-elections within the statutory timelines</b>	Conducted six by-elections. One Member of National Assembly and Five Member of the County Assembly	To conduct all by-elections for vacant positions within the statutory timelines	Conducted 19 by-elections. Two member of Senate, Five Members of National Assembly and Twelve Members of the County Assembly	
<b>Delivery of polling materials in time and in adequate quantities for the by-elections</b>	100% polling materials delivered for 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 correct quantities for 19 by-elections.	
<b>Training of polling officials for efficient conduct of by-election</b>	100% cascaded training for polling officials during the Six by elections	100% cascaded training for Polling officials for efficient conduct of by-elections	100% cascaded training of the Poling Officials for the Eighteen by-elections.	Garissa County Member of Senate had only one candidate thus there was no contest.
<b>Reduce time taken to process a voter on polling day</b>	An average time taken to process voters during the by-elections was 6 minutes per voter	Five to seven minutes per voter	An average time taken to process voters during the by-election was 6 minutes per voter	
<b>By-election results collated, tallied and declared within timelines</b>	Seven days	To collate, tally and declare the by-election results within the legal timelines of seven days	Election results collated, tallied and declared within two days for all by-elections.	
<b>Number of polling stations accessible by PWDs and other special needs groups</b>	All polling stations are accessible	100% Polling Stations accessible by PWDs and other special needs groups	100% of polling stations conducive to PWDs.	
<b>Enhanced Election Results Management</b>	Review of Elections Results management	To review Elections Results Management	Reviewed Elections Results Management Framework	Draft framework

Performance Indicator	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Remarks
	Framework	Framework		waiting validation
<b>Conduct of elections for offices established by the Constitution and Acts of Parliament</b>	Conducted Four national elections (Law Society of Kenya Council Elections, Kenya Institute of Supplies management and Kenya Magistrate & Judges Association Elections, Kenya Red Cross)	To conduct elections for offices established by the Constitution and Acts of Parliament.		
<b>Increased efficiency in Electoral Training</b>		To develop Electoral Training Curriculum and Electoral Training Policy	Draft Electoral Policy and Training Curriculum in place	Draft awaiting validation.
<b>Revised election materials specification</b>		To revise the specifications of election materials	Revised specifications of elections materials in place	

### 3.1.2.1 Conduct of By-Elections

During the period under review, the Commission conducted 19 by-elections as shown below:

Table 11: Member of Senate

No.	County Code	County name	Date of election	Cause	Winner	Votes	Party
1.	012	Machakos	18-03-2021	Death	Muthama Agnes Kavindu M.	104,352	Wiper Democratic Movement – Kenya
2.	007	Garissa	No contest	Death	Haji Abdulkadir Mohamed	-	Jubilee Party

Table 12: Member of National Assembly

No.	County Code	County name	Constituency code	Constituency Name	Date of election	Cause	Winner	Votes	Party
1.	002	Kwale	007	Msambweni	15/12/2020	Death	Salim Feisal Abdallah Bader	15,251	Independent Candidate
2.	039	Bungoma	218	Kabuchai	04/03/2021	Death	Majimbo Kalasinga Joseph Wekesa	19,274	Forum for Restoration of Democracy Kenya
3.	037	Kakamega	206	Matungu	04/03/2021	Death	Nabulindo Peter Oscar	14,257	Amani National Congress

No.	County Code	County name	Constituency code	Constituency Name	Date of election	Cause	Winner	Votes	Party
4.	022	Kiambu	113	Juja	04/03/2021	Death	Ndung'u George Koimburi	12,159	Peoples Empowerment Party
5.	045	Kisii	261	Bonchari	04/03/2021	Death	Oimeke Robert Pavel Obwoto	8,049	Orange Democratic Movement

Table 13: Member of County Assembly

No.	County Code	County name	Constituency code	Constituency Name	CAW Name	CAW Name	Date of election	Cause	Winner	Votes	Political Party
1.	003	Kilifi	011	Kilifi North	0054	Dabaso	15/12/2020	Petition	Dickson Karani Yaa	2,499	Orange Democratic Movement
2.	006	Taita Taveta	024	Wundanyi	0116	Wundanyi/Mbale	15/12/2020	Death	Mwalugha Stephen Mcharo	1,190	Wiper Democratic Movement- Kenya
3.	021	Muranga	106	Kiharu	0527	Gaturi	15/12/2020	Death	Kamau Esther Mwiaki	3,974	Peoples Empowerment Party
4.	022	Kiambu	115	Ruiru	573	Kahawa Wendani	15/12/2020	Death	Odhiambo Kevin Ochieng	823	Jubilee Party
5.	032	Nakuru	0168	Naivasha	0838	Lakeview	15/12/2020	Death	Ngigi Simon	1,451	The New

No.	County Code	County name	Constituency code	Constituency Name	CAW Name	CAW Name	CAW Name	Date of election	Cause	Winner	Votes	Political Party
6.	042	Kisumu	239	Kisumu West	1193	Kisumu North		15/12/2020	Resignation	Wanyoike Wanango Dedeh Samuel Otieno	4,566	Democrats Orange Democratic Movement
7.	017	Makueni	086	Makueni	427	Kitise/Kithuki		4/3/2021	Resignation	Munguti Sebastian Muli	3,892	Wiper Democratic Movement – Kenya
8.	018	Nyandarua	091	Oikalou	457	Rurii		4/3/2021	Death	Muchiri Gabriel Gitui		United Democratic Alliance
9.	027	Uasin Gishu	141	Turbo	713	Huruma		4/3/2021	Death	Njoroge Lucy Ng'endo	2,498	Jubilee Party
10.	032	Nakuru	168	Naivasha	837	Hellsgate		4/3/2021	Death	Gicanga Virginia Wamaitha	3,955	Jubilee Party
11.	032	Nakuru	175	Nakuru West	871	London		4/3/2021	Death	Wachira Anthony Nzuki	1,707	United Democratic Alliance
12.	045	Kisii	266	Nyaribari Chache	1330	Kiamokama		4/3/2021	Death	Mainya Malack Matara	1,907	Orange Democratic Movement

### 3.1.2.2 Electoral Training

The Commission acknowledges the need for a skilled, knowledgeable and motivated human resource and continuously seeks to improve the capacity of its staff to enable it conduct credible elections. Electoral training is an integral part of the electoral process and the Commission heavily invests in electoral training as a way of ensuring effective and efficient electoral processes. Through electoral training, personnel have been prepared for elections, registration of voters, inspection and verification of the register, nomination of candidates for elections among other electoral activities.

During the year under review, the Commission developed Electoral Training Policy to guide in the conduct of effective electoral training that embraces teamwork, integrity, innovation and efficiency in the conduct of elections and referenda.

The success of an election depends on the appropriateness and effectiveness of the electoral training. In this regard, the Commission reviewed manuals in order to standardize the training materials. The following manuals have been reviewed and were used during the by-elections for Machakos (Senatorial), Juja (MNA), and Kiambaa (MNA).

- i. Polling Station Guide
- ii. Presiding Officer Quick Guide

The Commission is in the process of finalising review of the following documents:

- i. Election Handbook
- ii. Electoral Training Policy
- iii. Electoral Training Curriculum
- iv. Electoral Training Manuals

In the year under review, the Commission successfully trained election officials for the by-elections in Machakos, (Senatorial), Msambweni, Kabuchai, Matungu, Juja, Bonchari for Member of National Assembly (MNA), Dabaso, Lakeview, Gatari, Wundanyi/Mbale, Kahawa/Wendani, Kisumu North, London, Hellsgate, Huruma, Kitise/Kithuki, Kiamokama and Rurii County Assembly Wards (CAWs). The training of Election Officials adopted a cascaded format. The cadre of officials trained included: County Returning Officers, County Deputy Returning Officers, Returning Officers, Deputy Returning Officers, Presiding Officers, Deputy Presiding Officers, Support Electoral Trainers, Polling Clerks, Security Officers and Political Party Agents. The trainings were conducted in strict adherence to Ministry of Health (MOH) Covid-19 guidelines.

Table 14: Summary of election officials trained to conduct by-elections.

No.	County Code	County name	Constituency code	Constituency Name	CAW Name	CAW Name	No. of Polling Stations	CRO	DCRO	RO	DRO	SETS	PO	DPO	Clerks	ICT Clerks	Logistics Officers
1.	012	Machakos	All	All	All	All	1,335	1	1	8	8	220	1,380	1,332	4,465	10	8
2.	002	Kwale	007	Msambweni	All	All	129	-	-	1	1	18	134	129	451	2	1
3.	039	Bungoma	218	Kabuchai	All	All	123	-	-	1	1	17	128	123	403	2	1
4.	037	Kakamega	206	Matungu	All	All	115	-	-	1	1	16	120	115	403	2	1
5.	022	Kiambu	113	Juja	All	All	184	-	-	1	1	25	189	184	698	2	1
6.	045	Kisii	261	Bonchari	All	All	102	-	-	1	1	20	107	102	327	2	1
7.	003	Kilifi	011	Kilifi North	0054	Dabaso	22	-	-	1	1	3	27	22	78	2	1
8.	032	Nakuru	168	Naivasha	0838	Lakeview	30	-	-	1	1	4	35	30	112	2	1
9.	021	Muranga	106	Kiharu	0527	Gaturi	37	-	-	1	1	4	42	25	124	2	1
10.	006	Taita Taveta	024	Wundanyi	0116	Wundanyi/Mbale	25	-	-	1	1	4	30	25	79	2	1
11.	022	Kiambu	115	Ruiru	0573	Kahawa Wendani	24	-	-	1	1	4	29	24	94	2	1
12.	042	Kisumu	239	Kisumu West	1193	Kisumu North	30	-	-	1	1	4	35	30	105	2	1
13.	032	Nakuru	175	Nakuru West	0871	London	29	-	-	1	1	7	34	29	109	2	1
14.	032	Nakuru	168	Naivasha	0837	Hellsgate	42	-	-	1	1	8	47	42	158	2	1
15.	027	Uasin Gishu	141	Turbo	0713	Huruma	47	-	-	1	1	11	52	47	146	2	1
16.	017	Makueni	086	Makueni	0427	Kitise/Kithuki	22	-	-	1	1	5	27	22	74	2	1
17.	045	Kisii	266	Nyaribari Chache	1330	Kiamokama	22	-	-	1	1	8	27	22	71	2	1
18.	018	Nyandarua	091	Olkalou	0457	Rurii	26	-	-	1	1	5	31	26	93	2	1

### 3.1.2.3 Electoral Training Policy

During the year under review, the Commission developed electoral training policy in order to strengthen and standardize the content and methodology in the training of election officials across the electoral cycle.

### 3.1.2.4 Election Operation Plan 2020-2022

The Commission developed Election Operation Plan 2020-2022 to guide operations over the next two (2) years in undertaking scheduled electoral activities and General Elections timelines as outlined in the Strategic plan 2020-2024.

### 3.1.3 Result # 3: Eligible Kenyans Registered as Voters

Performance Indicator	Actual Achievement 2019/20	Planned Target 2020/21	Actual Achievement 2020/2021	Remarks
Continuous voter registration of eligible voters	55,535 new enrolments	588,045 new enrolments	54,203 new enrolments	Effects of Covid-19 pandemic
Register Clean-up and Voter Verification	Availed the register of voters for verification by voters	100% update of Register of Voters.	100% update of Register of Voters	
Regular revision and Certification of the Register of Voters (RoV)	Certified and gazetted Kibra Constituency Register of Voters	To certify and Gazette RoV	Certified and gazetted Register of Voters for the 19 by-election areas	
Inter-agency voter Registration data sharing forums for purpose of updating the Register of voters (NRB, Civil Registry, KNBS, Immigration and Ministry of Interior)	Draft inter-agency collaboration framework developed	To validate the draft inter-agency collaboration framework with population agencies	Inter-agency collaboration framework developed and validated	Received the list of deceased persons reported in 2017 to 2020 from the Civil Registration services.
Enhanced technical and operational voter registration process	Developed draft voter registration policy and procedure	To validate the draft voter registration policy and procedures	voter registration policy and procedure developed and validated	
Enhanced voter participation by citizens residing outside Kenya, and the realization of their right to vote.		To review the policy for 'Voter Registration and Voting for Citizens Residing Outside Kenya'	<ul style="list-style-type: none"> <li>Reviewed policy for voter registration and voting for citizens residing outside Kenya and Developed</li> </ul>	Awaiting approval

Performance Indicator	Actual Achievement 2019/20	Planned Target 2020/21	Actual Achievement 2020/2021	Remarks
			implementation plan (2020-21)	

During the year under review, the Commission enrolled 54,203. The Commission experienced a number of challenges such as Covid-19 pandemic and voter apathy. Table 15 provides summary of new enrolments per county.

Table 15: New Registered Voters per County

County Code	County Name	County Approx area (KMs)	2019 Census Population	Register Of Voters 2013	Register Of Voters 2017	Target for FY 2019/2020/21	Achievement 2019/2020	Achievement 2020/21
1	MOMBASA	219.9	1,208,333	413,069	580,223	17,407	5,393	7,690
2	KWALE	8,253.70	866,820	175,572	281,041	8,431	220	1,176
3	KILIFI	12,553.30	1,453,787	336,410	508,068	15,242	3,434	5,550
4	TANA RIVER	37,903.60	315,943	79,641	118,327	3,550	185	275
5	LAMU	6,283.00	143,920	52,359	69,776	2,093	46	131
6	TAITA TAVETA	17,152.00	340,671	114,189	155,716	4,671	424	936
7	GARISSA	44,753.20	841,353	115,236	163,350	4,901	285	96
8	WAJIR	56,773.80	781,263	118,245	162,902	4,887	-	519
9	MANDERA	25,942.20	867,457	120,923	175,642	5,269	29	135
10	MARSABIT	70,944.30	459,785	105,259	141,708	4,251	156	517
11	ISIOLO	25,349.20	268,002	54,587	75,338	2,260	32	25
12	MERU	7,013.90	1,545,714	489,590	702,480	21,074	3,188	1,829
13	THARAKA-NITHI	2,564.40	393,177	155,904	213,154	6,395	213	253
14	EMBU	2,820.70	608,599	227,638	309,468	9,284	1,307	898
15	KITUI	30,429.60	1,136,187	324,798	474,512	14,235	217	1,045
16	MACHAKOS	6,037.30	1,421,932	445,421	620,254	18,608	1,515	701
17	MAKUENI	8,176.70	987,653	298,474	423,310	12,699	2,510	1,106
18	NYANDARUA	3,285.80	638,289	256,425	335,634	10,069	732	534
19	NYERI	3,325.00	759,164	357,059	456,949	13,708	520	1,320
20	KIRINYAGA	1,478.30	610,411	265,567	349,836	10,495	856	668
21	MURANG'A	2,522.80	1,056,640	453,725	587,126	17,614	1,341	1,347
22	KIAMBU	2,538.70	2,417,735	863,199	1,180,920	35,428	2,463	775
23	TURKANA	68,233.10	926,976	134,426	191,435	5,743	903	1,246
24	WEST POKOT	9,123.30	621,241	121,204	180,232	5,407	375	71
25	SAMBURU	21,089.70	310,327	61,150	82,787	2,484	108	248

County Code	County Name	County Approx area (KMs)	2019 Census Population	Register Of Voters 2013	Register Of Voters 2017	Target for FY 2019/2020/21	Achievement 2019/2020	Achievement 2020/21
26	TRANS NZOIA	2,495.20	990,341	245,092	339,622	10,189	347	553
27	UASIN GISHU	3,398.60	1,163,186	332,177	450,055	13,502	36	829
28	ELGEYO/MARAKWET	3,032.10	454,480	135,487	180,664	5,420	343	319
29	NANDI	2,849.40	885,711	265,109	346,007	10,380	1,122	513
30	BARINGO	10,984.60	666,763	174,136	232,258	6,968	820	931
31	LAIKIPIA	9,507.60	518,560	174,131	246,487	7,395	58	224
32	NAKURU	7,504.90	2,162,202	696,594	949,618	28,489	1,868	1,178
33	NAROK	17,931.70	1,157,873	263,365	341,730	10,252	274	938
34	KAJIADO	21,871.20	1,117,840	306,977	411,193	12,336	269	226
35	KERICHO	2,436.10	901,777	290,947	375,668	11,270	888	536
36	BOMET	2,507.10	875,689	253,060	322,012	9,660	405	557
37	KAKAMEGA	3,016.60	1,867,579	568,151	743,736	22,312	4,405	2,230
38	VIHIGA	563.8	590,013	202,887	272,409	8,172	3,403	1,812
39	BUNGOMA	3,023.90	1,670,570	412,018	559,850	16,796	1,509	1,970
40	BUSIA	1,699.80	893,681	251,517	351,048	10,531	1,274	1,320
41	SIAYA	2,529.70	993,183	312,441	457,953	13,739	1,937	3,865
42	KISUMU	2,085.40	1,155,574	386,606	539,210	16,176	1,568	1,326
43	HOMA BAY	3,152.50	1,131,950	326,505	476,875	14,306	2,284	1,591
44	MIGORI	2,613.50	1,116,436	283,997	388,633	11,659	541	710
45	KISII	1,323.30	1,266,860	413,161	546,580	16,397	2,291	1,927
46	NYAMIRA	897.3	605,576	219,428	278,853	8,366	823	1,106
47	NAIROBI CITY	703.9	4,397,073	1,732,288	2,250,853	67,526	2,618	451
	Diaspora			2,637	4,393		-	
	Prisons				5,528		-	
	<b>Total</b>	<b>580,896</b>	<b>47,564,296</b>	<b>14,388,781</b>	<b>19,611,423</b>	<b>588,046</b>	<b>55,535</b>	<b>54,203</b>

### 3.1.3.1 Certification and Publication of the Register of Voters

The certification and publication of the register of voters gives the sanctity required for use by electorate in an election or referenda. In the period under review, the Commission certified the Register of Voters for the following by-election areas as shown in Table 16.

Table 16: Certification and Publication of the Register of Voters in by-election areas

NO.	ELECTIVE POSITION	NO.	ELECTION AREA	Date of Publication
1	Member of Senate	i.	Machakos – Register of Voters for Masinga, Yatta, Kangundo, Matungulu, Kathiani, Mavoko, Machakos Town and Mwala Constituency)	Gazette Notice No. 2077 of 1 <sup>st</sup> March, 2021
2	Member of The National Assembly	ii.	Msambweni	Gazette Notice No. 10170 of 30 <sup>th</sup> November, 2020
		iii.	Matungu	Gazette Notice No. 2077 of 1 <sup>st</sup> March, 2021
		iv.	Kabuchai	Gazette Notice No. 2077 of 1 <sup>st</sup> March, 2021
		v.	Bonchari	Gazette Notice No. 4403 of 7 <sup>th</sup> May, 2021
		vi.	Juja	Gazette Notice No. 4403 of 7 <sup>th</sup> May, 2021
		vii.	Kiambaa	Gazette Notice No. 6201 of 24 <sup>th</sup> June 2021
		3	Member of County Assembly Ward	viii.
ix.	Kisumu North (Kisumu)			Gazette Notice No. 10170 of 30 <sup>th</sup> November, 2020
x.	Wundanyi/Mbale (Taita Taveta)			Gazette Notice No. 10170 of 30 <sup>th</sup> November, 2020
xi.	Gaturi (Muranga)			Gazette Notice No. 10170 of 30 <sup>th</sup> November, 2020
xii.	Lake View (Nakuru)			Gazette Notice No. 10170 of 30 <sup>th</sup> November, 2020
xiii.	Hells Gate (Nakuru)			Gazette Notice No. 2077 of 1 <sup>st</sup> March, 2021
xiv.	Huruma (Uasin Gishu)			Gazette Notice No. 2077 of 1 <sup>st</sup> March, 2021
xv.	Kiamokama (Kisii)			Gazette Notice No. 2077 of 1 <sup>st</sup> March, 2021
xvi.	Kitise/Kithuku (Makueni)			Gazette Notice No. 2077 of 1 <sup>st</sup> March, 2021
xvii.	London (Nakuru)			Gazette Notice No. 2077 of 1 <sup>st</sup> March, 2021
xviii.	Rurii (Nyandarua)			Gazette Notice No. 4403 of 7 <sup>th</sup> May, 2021
xix.	Muguga( Kiambu)			Gazette Notice No. 6201 of 24 <sup>th</sup> June 2021

### **3.1.3.2 Recall of an Elected Member of County Assembly (MCA)**

Section 27 of the County Government Act, 2012 provides for recall of Member of County Assembly by the electorates before the end of the term on any of the following grounds: gross violation of the Constitution or any other law; incompetence; gross misconduct; or if convicted of an offence punishable by imprisonment for at least six months.

Section 28 of the County Government Act, 2012 requires such recall be filled with the Commission in writing, signed by a petitioner who is a voter in the ward in respect of which the recall is sought and supported by not less than thirty percent of the registered voters in the ward.

In order to operationalize the legal framework on recall of a member, the Commission developed administrative procedures to provide guidelines and procedures of the process.

In the period under review, the Commission received a petition for recall of Hon. Gardy Obara Jukaa, Member of County Assembly for Bukhayo North/Walatsi Ward in Busia County. Upon verification, the Commission confirmed the petition did not meet the statutory threshold.

### **3.1.3.3 Amendment of the Constitution of Kenya, 2010 Through Popular Initiative**

Article 257 of the Constitution of Kenya, 2010 provides for the amendment of the Constitution by popular initiative. In particular, Article 257(1) states that the Constitution may be amended by popular initiative, supported by at least one million registered voters. Further, Article 257(4) of the Constitution mandates the Commission to verify that the initiative is supported by at least one million signatures of registered voters.

During the period under review, the promoters of the Building Bridges Initiative (BBI) delivered to the Commission the Constitution of Kenya (Amendment) Bill, 2020 with supporting signatures of registered voters.

In fulfilling its mandate and in the absence of a legal framework governing the verification exercise, the Commission developed administrative procedures for verifying that an initiative is supported by at least one million registered voters.



*Temporary staff of IEBC during the verification of supporters details of the BBI Initiative*

#### **a) Outcome of the Interim Verification Exercise**

The Commission undertook the verification exercise and produced periodic reports, which were shared with promoters, stakeholders and the general public.

As at 19<sup>th</sup> January 2021, the Commission had captured 1,715,386 records, which were subjected to verification exercise involving completeness and validity checks of the individual records; elimination of duplicate records; and matching the clean records against the register of voters as detailed in Table 17.

**Table 17: Interim Summary Report**

No.	Description of the Activity/ Process	Records
1.	Supporters records captured as at 19 <sup>th</sup> January 2021	1,715,386
2.	Supporters' records with incomplete details (invalid names/IDs and missing ID/Passport numbers)	(13,272)
3.	Supporters records with no signature	(4,777)
4.	Supporters records appearing more than once	(242,311)
5.	Supporters not in the Register of Voters	(314,181)
6.	<b>Total verified supporters records in the Register of Voters</b>	<b>1,140,845</b>

Based on the records captured as per 19<sup>th</sup> January 2021, the initiative had been supported by 1,140,845 registered voters which was above the Constitutional threshold. Consequently, the promoters and the general public were notified that the Initiative had met the threshold as provided in Article 257 (4) of the Constitution of Kenya, 2010.

#### **b) Submission of Draft Bill to the County Assemblies**

Pursuant to Article 257 (5) and (6) of the Constitution of Kenya, 2010, the Commission submitted the draft Bill to each of the forty-seven (47) County Assemblies for consideration. The Constitution stipulates that the County Assemblies consider the draft bill within three (3) months from the date of submission by the Commission. The submission was made on 26<sup>th</sup> January, 2021 to the forty-seven speakers of the County Assemblies.

#### **c) Outcome of the Final Verification**

The Commission continued to capture the remaining 2,636,651 supporters' details. The exercise was concluded on Thursday, 11<sup>th</sup> February, 2021. Table 18 shows a summary of the outcomes of the verification exercise.

Table 18: Outcome of Data Entry

No.	Description	Entries
<b>A</b>	<b>Total Number of data captured</b>	<b>4,352,037</b>
	Incomplete records ( Missing Names or ID/Passport No)	(31,829)
<b>B</b>	<b>Complete records</b>	<b>4,320,208</b>
	Records Missing supporting Signatures	(7,549)
<b>C</b>	<b>Complete and supported by signatures</b>	<b>4,312,659</b>
	Identified and isolated duplicate records in the complete and signed database	(135,218)
<b>D</b>	<b>Complete, signed unique records</b>	<b>4,177,441</b>

A total of 4,177,441 unique records supported by signatures were subjected to further analysis out of which 3,188, 001 were registered voters.

#### 3.1.3.4 Review of Diaspora Policy and Implementation Plan

Article 38 grants every citizen political rights including the right to participate in the electoral process. Article 39 confers upon every citizen the right to freedom of movement and the right to leave Kenya while Article 42 specifies the economic and social rights. Article 88 further provides for progressive registration of Kenyan citizens residing outside Kenya as voters and the progressive realization of their rights to vote.

During the year under review, the Commission reviewed the Policy on Voter Registration and Voting for citizens residing outside the Country. Further, the Commission developed implementation plan (2021-2022) in order to provide immediate steps in realization of the progressive registration of citizens residing outside Kenya and the progressive realization of their rights to vote.

#### 3.1.3.5 Voter Registration Policy and Procedures

In the period under review, the Commission reviewed the voter registration and elections policy and procedures. The Standard Operating Procedure Manual will act as reference for the Commission and form the basis upon which election officials shall base their operational decisions.

#### 3.1.3.6 Protocols for Conducting Electoral Activities in the Covid-19 Context

The COVID-19 pandemic resulted in disruption of Commission's key activities. In order to successfully prepare and manage elections, it was imperative for the Commission and other stakeholders to adopt strategies to ensure compliance to COVID-19 prevention and management.

During the year under review, the Commission developed protocols for conducting electoral activities in the COVID-19 context in line with Ministry of Health guidelines and protocols on containment of COVID-19.

### 3.1.4 Result Area #4: Equity in Representation in Parliament and County Assembly Levels

#### 3.1.4.1 Delimitation of Electoral Areas

Article 89 of the Constitution of Kenya provides for the review of the names and boundaries of constituencies and Wards at intervals of not less than eight years, and not more than twelve years, with any review being completed at least twelve months before a general election of members of Parliament.

During the period under review, the Commission embarked on a consultative process to update its geo-database in preparation for the delimitation exercise as outlined in the Boundary Review Operations Plan (BROP). Further, the Boundaries Standard Operations Manual was developed to enhance execution of timeframes and standardization of operations.

Performance Indicator	Actual Achievement 2019/2020	Planned Target 2020/21	Actual Achievement 2020/2021	Remarks
<b>Electoral Boundaries Reviewed</b>	Boundaries Review Operations Plan (BROP) operationalized.	Operationalize Boundaries Review Operations Plan (BROP)	Boundaries Review Operations Plan operationalized in phases.	BROP is being operationalized in phases
		Collect geo-data on sub-locations in all 47 Counties	Collected geo-data on sub-locations in 37 Counties.	Work in progress in 10 Counties
	Developed GIS equipment specifications	Acquisition of equipment and software	Technical Specification Developed and procurement ongoing	Acquisition of equipment and software in progress
	Desktop review of administrative and electoral boundaries of 47 Counties	Continuous update of the electoral map geodatabase	Continuous	
	Provision of expert information in boundaries dispute resolution forums	100% servicing of all boundaries related information requests.	Serviced 100% of requests received.	
		Develop Standard Operations and Procedures Manual	Developed Standard Operations and Procedures Manual	

### 3.1.4.2 Re-Allocation of Special Seats

Article 90 of the Constitution bestows upon the Commission the responsibility to conduct and supervise elections for special seats on the basis of proportional representation by use of party lists. Section 37 of the Elections Act provides for the re-allocation of seats where a representative from a political party list dies, withdraws from the party list, changes parties, resigns or is expelled from his or her party during the term of the representative.

During the year under review, the Commission re-allocated party lists seats for the Jubilee Party, Orange Democratic Party and the Party of National Unity as indicated in Table 19.

**Table 19: Re-Allocation of Special Seats**

No.	Date	Particulars	Political Party
1.	11 <sup>th</sup> May 2021	Following expulsion of Isaac Mwaura -ID Number 22484569 Senate Nominee representing Persons Living With Disability and replaced with Sammy Prisa Lesore of ID No.0548708.	JUBILEE
2.	29 <sup>th</sup> June 2021	Following demise of Joyce Bahati Mwangonji –ID Number 4876434 of Taita-Taveta County Assembly, Gender Top-up Category and replaced by Nancy Mghoi Mwakio of ID No. 27222456	ODM
		Following the demise of Mohamed Mohamed-ID Number 5465449 of Mombasa County Assembly, Marginalised Category and replaced with Solomon Ngugi Wainaina of ID No. 22353722.	ODM

## 3.2 STRATEGIC PILLAR 2: INSTITUTIONAL TRANSFORMATION

The Institutional Transformation pillar underpins the need to enhance human resource capacity, strengthen corporate governance, re-engineer business processes, secure a conducive work environment, and institutionalize learning and knowledge-based decision making for a sustainable financial resource base.

### 3.2.1 Result Area #5: The IEBC's Human Resource Capacity

Indicator	Actual achievement 2019/20	Target 2020/2021	Actual achievement 2020/2021	Remarks
<b>Number of staff recruited and retained</b>	<ul style="list-style-type: none"> <li>69 vacant posts were declared and advertised.</li> <li>Applications were received and shortlisting conducted for all the positions.</li> </ul>	To fill vacant positions.	<ul style="list-style-type: none"> <li>New Appointments - 64</li> </ul>	Phased recruitment
<b>Number of staff promoted to various positions</b>	To conduct suitability interview for internal staff and promote suitable candidates to vacant positions	To appraise and consider internal staff for promotion.	<ul style="list-style-type: none"> <li>Promoted 13 staff</li> <li>Re-designation - one</li> </ul>	
<b>Number of staff trained in a field relevant to their work</b>	Management training — 127 (15%) staff trained	Train 50% of staff from headquarters and the field	<ul style="list-style-type: none"> <li>119 (28%) staff trained</li> </ul>	Implementation of approved training was affected by budget constraints.
		Facilitate 30% of staff in Continuous Professional Development Courses	<ul style="list-style-type: none"> <li>37 (18%) staff attended Various Professional Institutions, Conferences &amp; Workshops</li> </ul>	Budget constraints affected effective implementation of the planned target.
<b>Welfare and wellness programs provided</b>	Welfare services provided: <ol style="list-style-type: none"> <li>Medical Insurance for Commission employees and their dependants.</li> <li>Group Personal Accident Cover &amp; Group Life Cover for Employees.</li> </ol>	To provide welfare and wellness to staff	The Commission, effective 23 <sup>rd</sup> June 2021 secured Comprehensive Medical Insurance Cover, Group Life Cover and Group Accident Cover for Staff and Commissioners to cater for the Employee (Principal), Spouse and Four (4) Children Not above 25years).	A two-year year contract for the medical insurance cover for GLA and GPA
		Provision of Personal Protective Equipment	<ul style="list-style-type: none"> <li>Organized fumigation of offices, mass Covid-19 testing and vaccination at Headquarters and neighbouring Counties</li> </ul>	

Indicator	Actual achievement 2019/20	Target 2020/2021	Actual achievement 2020/2021	Remarks
<b>Commission Organization Structure Reviewed</b>	Commission Structure Reviewed and draft developed	Review the Commission organization structure	Reviewed and approved the Commission organization structure.	

### 3.2.1.1 Staff Recruitment and Retention

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

- i) Declared vacant and advertised ninety-four (94) vacant posts for filling;
- ii) Conducted interviews and made seventy-eight (78) appointments as summarized:
  - a. New Appointments- 64
  - b. Promotion (serving Staff)- 13
  - c. Re-designation- 1
- iii) In addition, three (3) staff serving on contract were absorbed on permanent terms after undergoing suitability interviews.

During the year under review, there was a staff turnover of 22 as illustrated in Table 20.

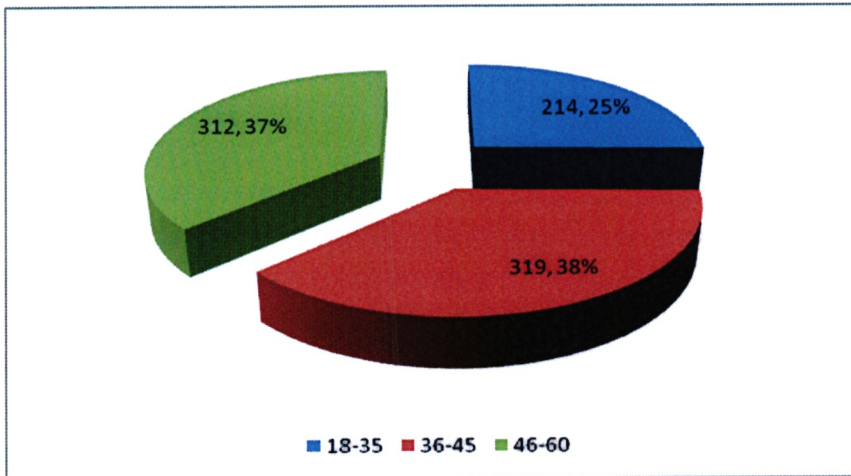
**Table 20: Staff Turnover**

No.	Reason for Exit	No of Staff
1.	Death	4
2.	Mandatory retirement	7
3.	Retire under 50 yr rule	1
4.	Resignation	2
5.	Expiry of contract	5
6.	Expiry of Secondment	3
	<b>Total</b>	<b>22</b>

### 3.2.1.2 Distribution of Commission Staff by Age

A detailed analysis of staff distribution by age shown in figure 4 indicates that 25% of the staff are between the age group 18-35years, 38% between 36 - 45 years while 37% are above 45 years.

Figure 4: Age distribution of staff within the Commission



### 3.2.1.3 Disaggregation of Staff by Gender

The Commission staff gender analysis shows that 65% (551) of staff are male while 35% (295) are female as shown in the Table 21.

Table 21: Staff by Gender

Grade	Female	Male	Total	Category
1	0	0	0	Executive Management
2	0	1	1	
3	1	5	6	Senior Management
4	19	40	59	
5	74	207	281	Middle Management
6	39	77	116	
7	6	2	8	Operations & Support Staff
8	154	160	314	
9	0	44	44	
10	2	15	17	
<b>Total</b>	<b>295</b>	<b>551</b>	<b>846</b>	

## **3.2.2 Result Area #6: Corporate Governance and Communication Strengthened**

### **3.2.2.1 Corporate Governance**

The Commission has put in place an outstanding Corporate Governance model that adheres to the principles of governance and its core values. The aim of strengthening the Commission's Corporate Governance is to inspire confidence in stakeholders to ensure transparency and accountability in democratic process. The Commission conducts its business in an environment that has inherent risks, which makes management of risks a priority for identification, evaluation and management.

The Commission conducts business through committees. In the period under review, 24 meetings were held. The resolutions of the Committees were passed on to the Plenary (Board) for approval. The Plenary held 10 meetings that culminated into strategic policy decisions.

Additionally, the Commission approved the Strategic Plan 2020-2024, Election Operations Plan (EOP), Boundaries Review Operation Plan (BROP), Standard Operating Procedures (SOPs) and manuals.

### **3.2.2.2 Strengthening Risk Management and Assurance in Operations**

The commission recognizes that risk management and assurance are key in corporate governance. To this end, the Commission conducts periodic risk assessments and audits to provide assurance in the electoral process in compliance with the statutory requirements.

#### **a) Risk Management and Compliance**

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

- (i) Held four Audit committee meetings during the year.
- (ii) Reviewed;
  - a) Audit and Risk Committee Charter
  - b) Internal Audit Charter
  - c) Internal Audit policy
  - d) Enterprise Risk Management Framework
  - e) Risk Management Policy
  - f) Compliance Management Framework
- (iii) Updated the Commission Risk Register.
- (iv) Developed a compliance register based on Commission's processes and operations.
- (v) Conducted risk assessment of all Commission processes, activities, operations and assets, key among it being Risk assessment of the General Election and Boundaries review.
- (vi) Constituted Risk Management Committees at Head Office and the 47 Counties

Performance Indicator	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Remarks
Number of staff trained in Enterprise Wide Risk Management	Trained 56 Risk Champions.	To train 56 Risk Champions.		Covid-19 affected the activity
Updated Commission Risk Register	Commission's Risk Register updated	Update Commission's Risk Register	Commission's Risk Register updated	
Number of risk assessment and monitoring reports prepared and disseminated	11 assessment reports prepared	Conduct and disseminate timely risk assessments and monitoring	Prepared and presented 16 risk assessment reports	

### b) Internal Audit

Audit is tasked with a responsibility of providing independent objective Assurance and consulting activities designed to add value and improve processes and operations of the Commission by evaluating the effectiveness of risk management, control and governance process.

During the year under review, the Commission conducted audits for its activities and processes as shown in Table 22.

**Table 22: Audits for Commission Activities**

Performance Indicator	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Remarks
Internal audit of Commission's activities and processes	14 Internal audits of Commission activities completed	Audit 14 Commission activities and processes.	10 audit reports issued.	

### c) External Audit

The Commission in compliance with the PFM Act, subjected its processes to External Audit. The Office of the Auditor-General conducted the external whether public money was utilised lawfully and optimally in an effective way, and reports were submitted to Parliament for any appropriate action.

#### 3.2.2.3 Communication and Corporate Social Responsibility

The commission has endeavoured to give back to the communities through charitable activities to improve brand visibility and strengthen existing relationships. Concomitantly, it gives the public the opportunity to relate and engage with the Commission programmes and activities.

Further, the Commission has progressively improved internal and external strategic communications, coordination of corporate events, and corporate reputation management.

In the year 2020/2021, the Commission implemented targeted communication strategies to increase brand visibility, enhance communication and acted on feedback from stakeholders. The Commission could not participate in trade fairs and exhibitions and instead utilized social media platforms (Twitter, Facebook, Instagram, and YouTube) to reach out to the audience.

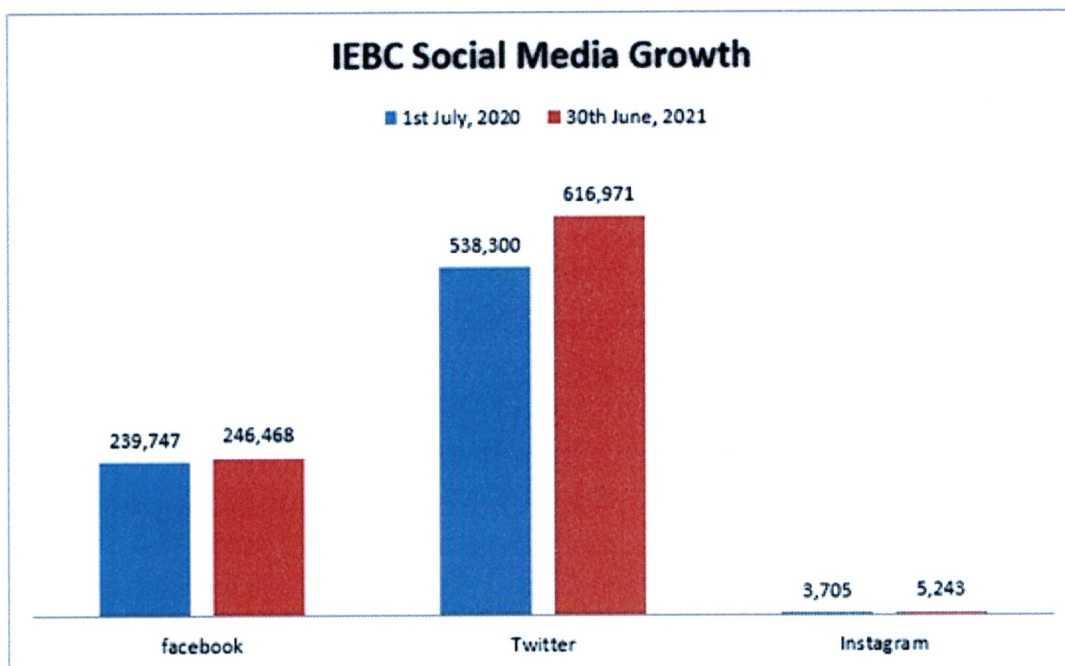
Performance Indicator	Actual Achievements 2019/2020	Planned Target 2020/2021	Actual Achievements 2020/2021	Remarks/Comments
<b>Enhanced internal and external Communication</b>	Printed 1 edition of the Ballot Newsletter (Issue 10)	Design and print ballot newsletter quarterly	Printed 1 edition of the newsletter (Issue 11)	Inadequate funds.
	58% of weekly editions e-bulletins disseminated.	100% dissemination of weekly e-bulletins	100% dissemination of weekly e-bulletins	
	The Commission sent a total of 79,893 bulk SMS' to staff and stakeholders.	Avail timely bulk SMS service.	56,000 SMS were sent out to staff and stakeholders.	
	100% Mapped and updated press database.	100% Updates of press database	100% Updates of press database	
	The website was updated 117 times and social media followers grew by 76,958 from 704,794 to 781,752	Update Commission's website and social media platforms	The website was updated 117 times and social media followers grew by 86,930 from 781,752 to 868,682.	
	21 press statements released	Disseminate information through press releases and press conferences	27 press releases were prepared and shared with the Mainstream Media in the said period	
	121 media personnel were accredited in the six by elections conducted	Accredit media personnel.	500 media personnel were accredited and sensitized for the eighteen (18) by-elections.	
	The Commission participated in four ASK shows (Kisumu, Mombasa, Nairobi and Nakuru)	Participate in at least nine ASK shows.		No ASK Shows sheld due to the Covid-19 pandemic.
<b>Branding of corporate events</b>	Branded 21 events and activities	Brand all Commission events and activities	Branding in four events — Strategic plan June 2021, AVEW 2020, Royal Ladies Jubilee Cup 2021, launch of BBI	

Performance Indicator	Actual Achievements 2019/2020	Planned Target 2020/2021	Actual Achievements 2020/2021	Remarks/Comments
			verification exercise	
<b>Continuous photography and videography of Commission events</b>	Covered 49 events and activities	100% coverage of Commission events and activities.	100% of Commission events and activities covered.	
<b>CSR initiatives</b>	The Commission sponsored the Royal Ladies Open 2019 tournament at the Royal Nairobi Golf Club	Conduct at least one flagship CSR initiative programs and activities.	Sponsored the 2021 Royal Ladies Jubilee Cup – 13th March, 2021	
	The Commission conducted primary, secondary and tertiary student council elections for various institutions across the country.	Conduct at least one flagship CSR initiative programs and activities.	The Commission engaged learners, who were sensitized on the voting process, qualities of a good leader, civil rights and democratic tenets	

### 3.2.2.4 Update of Commission's Website and Social Media Platform

- i. **Website:** The website is updated regularly in a timely manner with all Commission's events and activities to keep the public informed.
- ii. **Social Media:** The Commission amplified its engagements on its Social Media platforms to ensure timely dissemination of information to media and the public. The Commission's Social Media pages grew from 781,752 to 868,682 in the FY2020/2021. Figure 6 presents growth of social media.

Figure 5: Social Media growth



**iii. Uchaguzi Weekly E-Bulletin**

The Commission publishes a weekly e-Bulletin to cover its events to strengthen internal communications. In the year under review, 35 issues of e-bulletin were produced and disseminated.

**iv. Bulk SMS**

The Commission used bulk SMS system for internal and external notices. In the FY2020/2021, 56,000 SMS were sent.

**v. Publishing of the Ballot Newsletter**

The publication capture events and activities undertaken by the Commission over a period of time. In the period under review, the Commission printed its 11th edition.

**vi. Branding and Coordination of Events**

The Commission undertakes corporate branding at all its events and activities. In the year under review, branding of events were done as follows:

a) Royal Ladies Jubilee Cup



b) Annual Voter Education Week (AVEW) Launched – 14th June, 2021



- c) **Strategic Plan 2020-2024, BROP, EOP and Other Policy Documents Launched – 15th June, 2021.**



- d) The Commission produced branding materials to enhance its visibility. These included branded shirts and blouses, business cards, staff badges, note books, calendars and diaries.

**vii. Photography and videography**

The Commission captures its events and activities for publicity. The footages are archived for institutional memory and used in subsequent corporate productions.

**viii. Strategic Media Engagements**

- a) Regular media monitoring* - The Commission undertakes continuous media monitoring on print and electronic media. This is meant to ensure up to date knowledge of the Commission affairs in the public domain for quick decision-making and remedial action.
- b) Press Releases and Press Conferences* – The Commission regularly disseminates press releases and conducts Press Conferences to inform the public. During the year under review, 27 press releases were disseminated to the media.
- c) Media accreditation* — In the year under review, the Commission accredited and sensitized 500 media personnel for the 18 by-elections.

**ix. Customer Care Desk**

During the year under review, the Commission developed a Customer Care Desk and Customer Feedback Template where a 1,154 enquiries were recorded.

### 3.2.2.5 Corporate Social Responsibility

The Commission undertook low cost but high impact CSR initiatives to maximize brand visibility under the banner “**connecting with the voter**”. During the year under review the Commission conducted primary, secondary and tertiary student council elections for various institutions across the country. The learners were sensitized on the voting process, qualities of a good leader, civil rights and democratic tenets.

The Commission through its devolved structure engaged in CSR activities in the counties as shown in table 23.

**Table 23: CSR Activities**

County	CSR Activity
1. Kwale	Beach cleaning exercise at Kongo Beach, Msambweni constituency.
2. Elgeyo Marakwet	Tree planting-External elections; schools & institutions
3. Laikipia	Rehabilitation of two classrooms in Kibubungi primary school in Laikipia East constituency and painted the school gate giving it a facelift.
4. Nakuru	Donation of assorted foodstuff to Arap Moi Children’s home in Nakuru.
5. Kilifi	Donation of diappers to 100 Special needs children at Sharjanand in Mtwapa, Kilifi South Constituency.
	Distribution of 800 face masks to the public in Magarini constituency.
6. Machakos	Issued sanitary pads to students in Masinga constituency.
	Donated a water tank to Machakos School for the Deaf.
7. Tana River	Tree planting activity in Bura Constituency in partnership with the National Youth Service.
	Issuing of 1,000 Sanitary pads to Mau Mau memorial Girls school, Hurara secondary school and Madogo secondary school.
8. Tharaka Nithi	Technical support to Chuka and Tharaka Universities during Students Delegates and Governing Council elections.



*IEBC Staff donating a water tank to Machakos school for the deaf during AVEW 2021*



*Kwale IEBC County staff cleaning the Beach as a CSR at Kongo Beach, Msambweni constituency.*

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

#### 3.2.3.1 Integration of ICT in the Electoral Processes

The use of technology in Commission's processes enhances efficiency and is geared towards effective service delivery. In addition, the conduct of credible, verifiable, secure and transparent elections is supported by a robust elections technology systems.

During the year under review, the Commission enhanced both internal ICT systems and equipment as well as elections technology.

Performance Indicator	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Remarks
<b>Development and enhancement of internal systems</b>	<ul style="list-style-type: none"> <li>i. HRMIS improved to include leave management</li> <li>ii. Case management system design completed</li> </ul>	<ul style="list-style-type: none"> <li>i. Enhance HRMIS</li> <li>ii. Finalize and deploy Case Management System</li> </ul>	<ul style="list-style-type: none"> <li>• Enhanced to include tax module as well as job application</li> <li>• Case management system operationalized</li> </ul>	
<b>ICT Systems security</b>	Implementation of security monitoring tools	Renew and upgrade security systems	SSL and anti-virus solutions renewed	
<b>BVR maintenance</b>	100% maintenance of BVR infrastructure	<ul style="list-style-type: none"> <li>i. Maintain BVR servers</li> <li>ii. To process all registration data</li> </ul>	<ul style="list-style-type: none"> <li>• BVR servers serviced and optimized</li> <li>• 54,203 records were processed and added to register of voters</li> </ul>	
<b>ICT Policies and procedures</b>	Implemented ICT policy and SOPs	Review ICT SOPs	SOPs reviewed	
<b>KIEMS Maintenance</b>	Average of 22,000 KIEMS kits serviced and maintained at Counties	To attain 100% maintenance and service of KIEMS kits	36,354 kits were serviced.	
<b>Business process re-engineering and collaboration</b>	-	<ul style="list-style-type: none"> <li>i. Improve email system</li> <li>ii. To put in place collaboration tools</li> </ul>	<ul style="list-style-type: none"> <li>• MS Office365 rolled out and 300 staff members successfully migrated.</li> </ul>	Progressively migrate all staff to new platform
<b>ICT Support for by-elections</b>	<ul style="list-style-type: none"> <li>i. Register of voters updated</li> <li>ii. Candidates Registration Management System used effectively</li> <li>iii. Trained election officials</li> </ul>	<ul style="list-style-type: none"> <li>i. Update register of voters</li> <li>ii. To achieve 100% candidate registration through CRMS</li> <li>iii. Train election officials on election technology</li> </ul>	<ul style="list-style-type: none"> <li>• 100% update of the RoV in by-election areas.</li> <li>• 100% candidate registered through CRMS for the by-election.</li> </ul>	

### **3.2.3.2 Development and enhancement of internal systems**

In the year under review, the Commission upgraded its internal processes in order to improve productivity by:

- i. Improving the Human Resource Management Information System (HRMIS) to include tax deductions module for payroll and non payroll deductions
- ii. Deploy a job applications system
- iii. Implementation of a Legal Case Management Systems.

### **3.2.3.3 ICT Systems Security**

The Commission has put in place various security systems and infrastructure intrusion detection measures through the upgrade and renewal of security software licences. The Commission also reviewed the ICT Standard Operation Procedure and ensured compliance and full enforcement.

### **3.2.3.4 Improvement of Elections Technology**

#### **i. Biometric Voter Registration (BVR) Infrastructure Maintenance**

The BVR system requires continuous servicing and maintenance in order to achieve accurate and secure voter registration data processing. To this end, the Commission ensured that there was proper maintenance of BVR hardware infrastructure by engaging a service provider.

During the year under review, the BVR system was upgraded to have improved capacity to accommodate more data and efficiently process voter enrollments.

#### **ii. Kenya Integrated Elections Management Systems (KIEMS) Maintenance**

In the year under review, the Commission serviced the KIEMS kits on quarterly basis as shown below;

- (i) Quarter 1 – 16,726
- (ii) Quarter 2 – 11,347
- (iii) Quarter 3 – 36,354
- (iv) Quarter 4 – 29,569

Refurbishment of the National Warehouse for storage of KIEMS kits was also commenced during this period.

### **3.2.3.5 Business process re-engineering and collaboration tools**

During this period, while faced with the challenges of staff working away from their offices, the Commission implemented the Microsoft365 suite that provided staff with secure document processing and collaboration tools that include Teams, Sharepoint, email services and cloud storage service. 300 members of staff were migrated to the new platform and plans to attain 100% migration are in place.

### **3.2.3.6 ICT Support for by-elections**

During the year under review, the Commission:

- Updated Register of Voters in all by election areas,
- Facilitated the process of registration of candidates through the Candidates Registration System (CRMS),
- Configured, tested and deployed KIEMS kits for the by-elections
- Trained election officials on the use of election technology,
- Uploaded by-election results in the public portal (100%).

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

#### 3.2.4.1 Commission's Offices and Warehouses

The Commission initiated and coordinated the construction of five (5) County Warehouses during the period under review. The capital projects were initiated, procurement process completed, contracts executed and site handed over to commence construction.

Performance Indicator	Actual achievement 2019/20	Planned Target 2020/2021	Actual achievement 2020/21	Remarks
<b>Adequate Office Space and a Conducive Work Environment for Staff Provided</b>	Office Space report operationalized.	Construct at least 5 County Warehouse	Construction of county warehouses in progress in — Kakamega, Isiolo, Machakos, Wajir and Garissa.	Initiated, procurement process completed, contract executed and site handed over for 5 County Warehouses.
<b>Maintenance of office space and equipment</b>	80% office repairs and maintenance of office equipment.	Undertake 100% maintenance of office fittings, fixtures and equipment.	<ul style="list-style-type: none"> <li>• Regular maintenance of various offices fixtures and fittings</li> <li>• Provision of office furniture and equipment at Headquarters.</li> </ul>	
<b>Office Space reallocation policy developed</b>	Office space reallocation policy was approved and implemented.	Provide adequate and conducive work space.	Additional office space was acquired at Anniversary Towers.	

### 3.2.5 Result Area #9: Learning and Knowledge Based Decision Making

#### 3.2.5.1 Institutionalizing Learning and Knowledge Based Decision Making

Knowledge management is the process of collecting, collating and disseminating knowledge and information. During the year under review, the Commission adopted a multi-disciplinary approach to optimize the best use of knowledge. This includes acquisition, retrieval and dissemination of information resources.

The Commission processed 43 requests for information and data from individuals and institutions and also participated in 4 local and international interactions and liaisons.

Performance Indicator	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Remarks
<b>Provision of data and information to stakeholders</b>	100% access to requested IEBC data within 3 days.	100% response to data requests within 3 days.	100% response to data requests .	
<b>Number of thematic electoral studies undertaken and disseminated annually</b>	-	Conduct at least four thematic electoral studies annually.	Conducted three studies.	
<b>Number of monitoring and evaluation reports on electoral activities</b>	Six by-elections monitored.	Monitor election activities.	12 by-elections monitored.	
<b>Develop IEBC Strategic Plan</b>	Reviewed IEBC Strategic Plan 2015 – 2020.	Develop Strategic Plan 2020-2024.	Developed and disseminated the IEBC Strategic Plan 2020-2024.	
<b>Number of local and international liaison interactions</b>	13 international and local liaison interactions undertaken.	Undertake local and international liaison interactions.	4 International and local liaison interactions undertaken.	

#### 3.2.5.2 Development of IEBC Strategic Plan 2020 – 2024

During the period under review, the Commission developed the 2020-2024 Strategic Plan which provides the road map for the preparation of 2022 general elections and review of electoral boundaries. It is anchored upon six key results areas namely; strengthening corporate governance, strengthening the legal framework, effective conduct of elections, enhanced public outreach, and equitable representation while strengthening strategic operations of the Commission.

### 3.2.5.3 Development of IEBC Elections Operation Plan 2020-2022

The Commission prepared the Elections Operation Plan (EOP) which was launched on 15th June 2021 to operationalize the IEBC Strategic Plan.

### 3.2.5.4 Pilot Study for the Update of Geodata

During the period under review, the Commission conducted a Pilot study in order to understand the status of boundaries in the selected counties of Nakuru, Isiolo, Kwale and Turkana. Additionally, it provided a baseline for identification of budgetary and logistical implications likely to be experienced during the roll out of boundary's geodata collection.

### 3.2.5.5 Archival of Election Materials

The Commission in conjunction with the Kenya National Archives identified materials for archival from the 2017 General and Fresh Presidential Elections.

### 3.2.5.6 International Conferences and Election Observations

To improve on delivery of its mandate, the Commission has inculcated a peer learning culture to benchmark on best practices in electoral management. During the period under review, Commissioners and staff participated in both local and international conferences, benchmarking visits and Election Observation Missions. Table 24 shows the details of the engagements.

**Table 24: Local and International Liaison Interactions 2020/2021**

ORGANIZATION	DATES/LOCATION	EVENT	PURPOSE
1. The Electoral Commission of Uganda	14 <sup>th</sup> January 2021 Kampala, Uganda	Presidential, Parliamentary and Local Government Elections	Elections Observation
2. Intergovernmental Authority on Development	22 <sup>nd</sup> to 23 <sup>rd</sup> February 2021 Bishoftu, Ethiopia	IGAD Regional Consultative Workshop on Establishing the IGAD Governance Forum	Participation
3. Commission Électorale Nationale Indépendante - CENI	21 <sup>st</sup> March, 2021 Congo Brazaville.	Presidential Elections	Elections Observation

### 3.2.6 Result Area #10 Establishing a Sustainable Financial Resource Base

In the 2020/2021 financial year, the Commission was allocated Kshs. 5.309 billion under the recurrent vote and Ksh.75 million under development vote. The Commission received exchequer amounting Kshs. 4.920 billion for recurrent expenditure but incurred total expenditure of Kshs. 4.833 billion. The Commission also received exchequer amounting to Ksh. 71 million for the construction of five (5) county warehouses.

**Table 25: Budget execution statement**

	Approved Budget	Actual Payments	Variance	Performance
Item	Annual	Jul- Jun		Percentage
Incomes	KShs '000	KShs '000	KShs '000	
Exchequer Releases - Recurrent Vote 2031	5,308,633	4,920,449	388,184	93%
Exchequer Releases - Development Vote 2031	75,000	70,880	4,120	95%
Appropriation in Aid	-	4,267	- 4,267	-
<b>Total Income</b>	<b>5,383,633</b>	<b>4,995,596</b>	<b>388,038</b>	<b>93%</b>
<b>Management of Electoral Processes</b>				
<b>Expenditure</b>				
Wages and Salary Contributions	2,323,526	2,319,548	3,978	100%
Social Contributions	196,487	177,866	18,621	91%
Goods and Services	2,215,165	2,032,586	182,580	92%
Routine Maintenance	223,288	140,084	83,204	63%
Social Security Benefits	73,155	32,019	41,136	44%
Acquisitions of Fixed Capital Assets	84,033	74,181	9,852	88%
Domestic Lending and On-lending	11,573	11,384	189.00	98%
<b>Sub-Total</b>	<b>5,127,227</b>	<b>4,787,667</b>	<b>339,560</b>	<b>93%</b>
<b>Delimitation of Electoral Boundaries</b>				
Wages and Salary Contributions	21,916	19,463	2,453	89%
Goods and Services	177,858	102,162	75,697	57%
Routine Maintenance	26,233	731	25,502	3%
Acquisition of Fixed Capital Assets	30,398	5,036	25,362	17%
<b>Sub-Total</b>	<b>256,406</b>	<b>127,392</b>	<b>129,015</b>	<b>50%</b>
<b>Total Expenditure</b>	<b>5,383,633</b>	<b>4,915,059</b>	<b>468,575</b>	<b>91%</b>

During the period under review, the Commission did not receive any support from development partners and CSOs.

#### 3.2.6.1 Supply Chain Management

The identification of Commission's procurable needs is vital in planning and implementation of its programmes and activities throughout the electoral cycle.

During the period under review, the Commission developed and launched Supply Chain Management Policy and Procedures Manuals. Further, it developed a multi-year procurement plan to enable the Commission enter into framework contracts with service providers in

preparations for the 2022 General Election. The Commission also developed and approved an annual disposal plan for obsolete assets and equipment.

Performance Indicator	Achievement 2019/2020	Planned Target 2020/2021	Achievement 2020/2021	Remarks
<b>Procurement Plan</b>	Procurement Plan approved and implemented	Develop and approve Procurement plan.	Approved and implemented	
<b>Allocation of preferences and reservations in accordance with the PPADA, 2015</b>	100% of all procurements reserved for special groups were awarded.	Allocate 30% of the procurement to special groups	100% of all procurements reserved for special groups awarded.	
<b>Timely procurement</b>	100% of requisitions raised were processed on time.	100% Quarterly requisitions processed.	100% of requisitions processed on time.	
<b>Number of Staff trained on procurement process</b>	2.3% trained on procurement process.	Conduct 50% staff sensitization in procurement procedures, policies and regulations.	Trained 50 staff on procurement processes.	
<b>Updated inventory report</b>	Stock taking of all Commission's materials conducted within the timelines stipulated in the PPADA, 2015.	Undertake stock taking of all Strategic and non-strategic materials.	Stock taking of all Strategic and non-strategic materials completed.	
<b>Disposal of obsolete materials</b>	-	Dispose all obsolete materials	Disposal plan and recommendations approved	

### 3.3 STRATEGIC PILLAR 3: ENHANCING PUBLIC TRUST AND PARTICIPATION

The Commission engages stakeholders in electoral processes to enhance participation and instil public confidence. To achieve this, the Commission conducted stakeholder forums and voter education activities throughout the electoral cycle.

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

Performance Indicator	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Remarks
Percentage of Kenyans directly or indirectly reached with voter education information prior to an electoral activity	42% Average Voter turnout in the six by-elections.	90% voter turnout in by-elections	36.68% voter turnout in 18 by-elections	
Number of Counties reached with IEBC voter education programme implemented either directly or indirectly through Partners		Conduct AVEW outreach programs in 47 counties and 290 constituencies	Conducted AVEW outreach programs in 47 Counties and 290 Constituencies	
	Voter education successfully conducted in six by-elections	Conduct voter education in all by-elections	Voter education successfully conducted in 18 by-elections	
	100% voter education requests from schools conducted.	Conduct voter education as per request from schools.	100% voter education requests from schools conducted.	
	Updated Register of Voter Education Providers.	Accredit and maintain an annual register of Voter Education Providers.	Accredited 52 Voter Education Providers (VEP).	
Voter education curriculum for schools	23 support materials reviewed.	Review voter education curriculum support materials	Draft curriculum support materials in place	
Voter Education, Partnerships and Communication Strategy	A Draft Voter Education, Partnerships and Communication Strategy developed.	Develop a Voter Education, Partnerships and Communication Strategy	Draft strategy in place	Awaiting stakeholder validation

### 3.3.1.1 Voter Education Strategies

The Commission disseminated voter education messages using radio presenter mentions, brochures, posters and radio talk shows. This was aimed at informing and encouraging voters to participate in electoral processes.

In the year under review, the Commission conducted voter education in 18 by-elections for Member(s) of Senate, National Assembly and County Assemblies.

### 3.3.1.2 Accreditation of Long – Term Voter Education Providers

During the year under review, the Commission accredited 52 organizations as Voter Education Providers for a period of one year. They were evaluated using the criteria set out in Regulation 13(1) of The Elections (Voter Education) Regulations, 2017.

### 3.3.1.3 Annual Voter Education Week (AVEW) 2021

In the year under review, the Commission undertook AVEW from 14<sup>th</sup> - 20<sup>th</sup> June 2021 under the theme *“Inclusive Engagement and Education for a Stronger Democracy”*. This was aimed at reaching out to the General Public, Special Interest Groups (SIGs) and Stakeholders with voter education messages across the Country.

The Commission sensitized the public on its mandate, activities, strategic plans, and operational timelines. Additionally, the Commission addressed important electoral related concerns from the public.



*A Caravan during AVEW in Mombasa County*

### 3.3.2 Result Area #12: Political Parties and Independent Candidates Empowered

During the period under review, the Commission enhanced collaborative engagements with Office of the Registrar of Political Parties (ORPP) and Political Parties Liaison Committee (PPLC) to discuss inter-alia election related issues and review of laws governing the regulation of Political Parties in election processes. Annex 2 reveals the areas of collaboration and activities undertaken between the Commission and PPLC.

Performance Indicator	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Remarks
Enhanced mechanisms for liaison with Political Parties.	12 PPLC meetings held.	3 quarterly PPLC meetings	12 PPLC meetings held.	
Collaboration with the Office of the Registrar of Political Parties strengthened	Draft Collaboration Framework developed.	Approve Collaboration Framework	Collaboration Framework approved at a roundtable meeting between IEBC, ORPP AND PPLC.	
Capacity Building of Political Parties on their roles and responsibilities.	Roadmap for engagement and sensitization of Political Parties developed.	Engage and Sensitize Political Parties		Sensitization of Political parties not achieved due the COVID-19 Protocols.
Framework for monitoring campaign financing		Review and implement the framework for campaign monitoring	Reviewed and implimented the framework for Campaign financing.	

### 3.3.3 Result Area #13: Strategic Partnership and Collaboration with Stakeholders

During the year under review, the Commission engaged partners and stakeholders to enhance public participation, inspire trust and confidence in the electoral processes.

Result Area	Performance Indicator	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Remarks
Continuous stakeholder engagement	Hold stakeholder forums in 47 counties and 290 constituencies	Stakeholder forums held in 47 counties	Hold at least 3 stakeholder forum per constituency and county	Held 2 stakeholder forums in all 47 counties	
			Hold at least 1 stakeholder forum per county targeting special interest groups	2 SIG forums held in all counties	Represent atives of Women, PWDs, youth and marginaliz ed groups

Result Area	Performance Indicator	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Remarks
	Hold stakeholder forums for every by-election	Successfully held a total of 45 stakeholder forums for the nine (9) by-elections (five per by-election)	Hold at least 3 stakeholder forums for every by-election	Held 108 stakeholder forums in 18 by-elections (6 per by-election)	CBO, FBOs and opinion leaders consultation forum
	Establish strategic Partnerships across the electoral cycle	Established partnerships with CoG, Uraia Trust, Handicap International, ORPP, CJPC, UNDP, UN Women, KSG, Ministry of Education, LSK, Maendeleo ya Wanawake	Establish partnerships with Uraia Trust, IFES, KISE, Africa Policy Institute	Partnership established with Uraia Trust and IFES	MoU with KISE is awaiting signing; Partnership Agreement with API is awaiting signings
Accreditation of observers	Develop an Accreditation Management System		Develop Accreditation Management System	Accreditation Management System developed and piloted.	
	Timely accredit electoral observers during key electoral processes	252 observers accredited and briefed for the by elections	Timely accredit electoral observers during key electoral processes	<ul style="list-style-type: none"> <li>• 453 observers accredited for 18 by-elections</li> <li>• 99 observers accredited to observe the BBI supporters verification exercise</li> <li>• 1517 Long-Term Observers accredited</li> </ul>	

### 3.3.3.1 Collaboration with Partners and Stakeholders for Continuous Dissemination of Information

During the year under review, the Commission conducted stakeholder forums in all 47 counties with participants drawn from:

- i. Civil Society Organizations(CSOs),
- ii. Community Based Organizations(CBOs),
- iii. Faith Based Organizations (CBOs)
- iv. Disabled Persons Organizations (DPOs)

- v. Youth
- vi. Women
- vii. Various government agencies

### 3.3.3.2 Stakeholder Engagement for By-Elections

In the year under review, the Commission conducted stakeholder engagement forums for the 18 by-elections for Special Interest Groups (women, youth, persons with disabilities, minorities and marginalize groups), county administration and security personnel, CBO's, FBO's, Civil Society and opinion leaders, observers and media.

### 3.3.3.3 Strengthened Observer Management

#### Development of the Accreditation Management System (AMS)

The Commission developed an Accreditation Management System to streamline the accreditation process for observers, voter education providers and media.

In addition, the Commission accredited and briefed 453 observers for the by-elections as shown in Table 26:

**Table 26: Accredited Election Observers**

No.	By-election	No. of Observers
1.	Wundanyi/ Mbale CAW	0
2.	Kahawa Wendani CAW	3
3.	Kisumu North CAW	0
4.	Dabaso CAW	7
5.	Gaturi CAW	1
6.	Lake View CAW	2
7.	Msambweni Constituency	80
8.	Kitise Kithuki CAW	36
9.	Kiamokama CAW	6
10.	London CAW	5
11.	Hell's Gate CAW	11
12.	Huruma CAW	6
13.	Kabuchai Constituency	4
14.	Matungu Constituency	55
15.	Machakos County	111
16.	Rurii CAW	58
17.	Juja Constituency	39
18.	Bonchari Constituency	29
<b>Total</b>		<b>453</b>

Further the Commission accredited **99** observers for the Building Bridges Initiative (BBI) Supporters Verification exercise and **1517** Long-Term observers to observe electoral processes for one year.

### **3.3.3.4 Partnerships & Collaborations**

The Commission partnered with election stakeholders to support its programmes and initiatives. These organisations provided support in the production of IEC materials, roadshow caravans and bulk SMS services. These strategic partners included Uraia Trust, IFES Kenya and Siasa Place among others.

## Section 4: Financial Statements





## INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

### ANNUAL FINANCIAL STATEMENTS FOR THE PERIOD ENDING 30<sup>TH</sup> JUNE, 2021

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

## TABLE OF CONTENTS

KEY COMMISSION INFORMATION AND MANAGEMENT.....	74
THE IEBC COMMISSION.....	77
REVIEW OF IEBC PERFORMANCE IN 2020/2021FY .....	83
CORPORATE GOVERNANCE STATEMENT .....	86
MANAGEMENT DISCUSSION AND ANALYSIS.....	88
ENVIRONMENTAL & SUSTAINABILITY REPORTING .....	90
CORPORATE SOCIAL RESPONSIBILITY (CSR) .....	93
STATEMENT OF THE ACCOUNTING OFFICER RESPONSIBILITIES .....	94
REPORT OF THE CHAIRPERSON .....	95
REPORT OF THE SECRETARY/CHIEF EXECUTIVE OFFICER.....	96
REPORT OF THE INDEPENDENT AUDITOR .....	98
STATEMENT OF FINANCIAL PERFORMANCE.....	99
STATEMENT OF FINANCIAL POSITION .....	100
STATEMENT OF CASH FLOWS.....	101
STATEMENT OF CHANGES IN NET ASSETS.....	102
STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS.....	103
SIGNIFICANT ACCOUNTING POLICIES .....	104
NOTES TO THE FINANCIAL STATEMENTS .....	110
PROGRESS ON FOLLOW UP OF AUDIT RECOMMENDATIONS .....	121

## KEY COMMISSION INFORMATION AND MANAGEMENT

### 1. Background information

The Independent Electoral and Boundaries Commission is a Constitutional body established under Article 88 of the Constitution of Kenya and is a body corporate pursuant to Article 253 of the Constitution of Kenya. As per Article 88 of the Constitution of Kenya 2010, the Commission is responsible for conducting or supervising referenda and elections to any elective body or office established by the constitution, and any other elections as prescribed by an Act of Parliament. Article 88 and IEBC Act 2011 further enumerate the mandate of the Commission to include, inter alia, continuous registration of voters, revision of the voter's roll; delimitation of constituencies and wards boundaries; regulation of political parties process; development of a code of conduct for candidates and parties and monitoring of compliance with legislation on nomination of candidates by parties.

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

### 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       | Ag. Deputy CEO/Director Finance                        |
| (c) Lorna Agnes Onyango   | Director Human Resources and Administration.           |
| (d) Joyce Ekuam           | Ag. Director Voter Education and Partnerships.         |
| (e) Dr. Catherine Kamindo | Ag. Director Research and Development.                 |
| (f) Michael Ouma          | Ag. Director Information and Communication Technology. |
| (g) Rasi Masudi           | Director Voter Registration and Elections Operations.  |
| (h) Michael Goa           | 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 2020/21 financial year ending 30<sup>th</sup> June, 2021 and had direct fiduciary responsibility were:

No.	Designation	Name
1.	Ag. Commission Secretary/CEO	Marjan H. Marjan.
2.	Ag. Deputy CEO/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.	Ag. Director Information & Communication Technology	Michael Ouma.
7.	Director Voter Registration & Elections Operations	Rasi M. Masudi.
8.	Ag. Director Research & Development	Dr. Catherine Kamindo.
9.	Ag. Director Voter Education & Partnerships	Joyce Ekuam.
10.	Director Legal Affairs & Public Affairs	Michael Goa.

#### 5. Fiduciary Oversight Arrangements

##### **Audit and Finance Committee activities**

The Commission has in place a Finance and Procurement Committee consisting of at least two Commissioners. The Committee has an oversight role over all finance and procurement matters. The Committee meets at least once a month. The Commission has in place an independent Audit Committee that is chaired by a non-executive member. 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.

##### **Parliamentary Accounts Committee (PAC) activities**

The Commission appears before PAC to respond to unresolved audit issues on invitation of PAC. The Commission has received PAC recommendations up to 2017/2018 FY and are currently being implemented. The Commission is yet to appear before PAC for the 2018/2019 and 2019/2020 financial year audit issues.

##### **Development Partner Oversight activities**

For the period under review, the Commission did not receive any support from development partners. However, the Commission receives funding during electioneering period under UNDP Basket fund which is implemented under Direct Implementation Method (DIM) coordinated by UNDP. The Commission is currently engaging with various development partners for possible budgetary support.

##### **External/Statutory Audit Activities**

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

##### **Budgetary Control Activities**

The Office of Controller of Budget (COB) of Kenya is an independent office established to oversee implementation of the budgets of the National and County Governments by authorizing withdrawal from public funds.

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

The Commission is committed to compliance and prudence in the management of the finances, collaborates 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.

**6. 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.

**7. Commission Auditors**

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

**8. Commission Headquarters**

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

**9. 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

#### 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 31 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

#### 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 27 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**



**Key Qualifications:**

- Master's 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 15 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**

**Ag. Deputy CEO/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 (CPA-K);
- Member of ICPAK in good standing.



**Name: Michael Goa**

**Director Legal and Public Affairs.**

**Profession/Qualifications:**

- Executive MBA;
- Bachelor of Law degree (LLB) - University of Nairobi;
- Post Graduate Diploma in Legal Education (Kenya School of Law);
- Certified Public Secretary;
- Advocate of the High Court of Kenya;
- Commissioner of Oaths;
- Notary Public;
- Member of the Institute of Certified Public Secretaries of Kenya.



**Name: Dr. Catherine M. Kamindo**

**Ag. Director Research Boundaries & Development**

**Profession/Qualifications:**

- PhD Education Policy and Management- University of Durham (UK);
- Master of Education Educational Administration- Kenyatta University;
- Bachelor of Education - Kenyatta University;
- Certificate in Strategic Communication- The World Bank;
- Certificate in Management of Democratic Elections in Africa- University of South Africa;
- Professional Certificate in Electoral Processes-International Centre for Parliamentary Studies (UK);
- Full Member (FKIM) Kenya Institute of Management;
- African Union Certified Long and Short-Term Elections Observer;
- Kenya Association of Educational Administration (KAEM);
- American Political Science Association (APSA).



**Name: Joyce Ekuam**

**Ag. Director Voter Education, Partnerships & Communication**

**Profession/Qualifications:**

- Master of Education Management-Egerton University;
- Bachelor of education -Kenyatta University;
- Certificate in Strategic Leadership Development- Kenya School of Government;
- Certificate in Senior Management Course - Kenya School of Government;
- Certificate in Peer Counseling - Kenya Institute of Professional Counselling;
- Member Public Relations Society of Kenya (PRSK);
- Member (FKIM) Kenya Institute of Management.



**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 (ACI Arb);
- Member Kenya Institute of Supplies Management (KISM);
- Certified Practitioner-(KISM);
- Fellow Logistics Society of Kenya;
- Member Chartered Institute of Procurement and Supply (UK);



**Name: Michael Ouma**

**Ag. Director ICT**

**Profession/Qualifications:**

- MBA, Strategic Management - UoN
- B. Tech. in Electrical & Communications Engineering – Moi University.



**Name: Lorna A. Onyango**

**Director Human Resource & Administration**

**Profession/Qualifications:**

- Master of Business Administration (HRM);
- Post Graduate Diploma;
- Bachelor of Arts (Sociology) (UoN);
- Certificate, Human Resource Audit;
- Certificate, Payroll Management;
- Licensed Human Resource Professional;
- Member, Institute of Human Resource Management (IHRM), Kenya.

## REVIEW OF IEBC PERFORMANCE IN 2020/2021FY

Section 81 Sub-section 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the national government entity's performance against predetermined objectives.

IEBC has three strategic pillars and objectives within its Strategic Plan for the FY 2019/2020-2023/2024.

These strategic pillars are as follows:

Pillar 1: Managing Elections.

Pillar 2: Institutional Transformation.

Pillar 3: Trust and Participation.

The Commission develops its annual work plans based on the above three pillars. Assessment of the Commission's performance against its annual work plan is done on a quarterly basis. The Commission achieved its performance targets set for its 2020-2024 strategic pillars, as indicated in the table below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
<b>Pillar 1: Managing Elections</b>	Strengthen Electoral, Legal framework and Enforcement.	All Electoral Laws reviewed and harmonized by August.  The percentage reduction in reported cases of electoral offences by Political Parties, Candidates and other Stakeholders.	Workshops Public participation JLAC for consultation on the Commission's proposals.  Stakeholder engagement with IEBC External Counsel.	Drafted, approved and submitted to parliament the following bills: <ul style="list-style-type: none"> <li>• Draft Referendum Bill, 2020.</li> <li>• Draft IEBC (Amendment) Bill, 2020.</li> <li>• Draft Election Financing Regulations, 2020.</li> </ul> 8 cases on electoral malpractices and violation of the electoral code of conduct.
	Elections operations implemented for enhanced voter experience.	Conduct all by-elections within the statutory timelines.	<ul style="list-style-type: none"> <li>• Sourcing of election materials.</li> <li>• Training of Election officials.</li> <li>• Nominations.</li> <li>• Polling.</li> <li>• Tallying.</li> </ul>	Seventeen (19) by-elections conducted, two (2) Senatorial, five (5) Member of the National Assembly and twelve (12) Members of County Assembly.

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
		Conduct referendum	Signature verification	4,352,037 signatures verified.
		Reduce time taken to process a voter on polling day.		An average time taken to process voters during by-elections was 6 minutes per voter.
	Register eligible Kenyan Citizens as voters.	Number of eligible voters registered	<ul style="list-style-type: none"> <li>Continuous voter registration.</li> <li>Continuous cleaning of register</li> </ul>	Total registered voters 19,721,161.
	Equity in Representation in Parliament and County Assembly levels. Delimitation of Electoral Areas.	Review of Electoral Boundaries.	<ul style="list-style-type: none"> <li>Stakeholder participation.</li> <li>Forums Consultations with relevant authorities.</li> </ul>	Draft Strategy in Voter Education, Partnership and Communication Strategy Development.
<b>Pillar 2: Institutional Transformation</b>	Enhance IEBC's Human Resource capacity.	A performance management policy	Stakeholder participation.	Policy developed and launched.
	Strengthen corporate governance and communication in IEBC.	A risk-based Annual Internal Audit Plan developed and implemented Quarterly progress reports on risk management Developed. The IEBC Risk Register reviewed.	<ul style="list-style-type: none"> <li>Development of annual audit plan.</li> <li>Continuous audit reviews Quarterly Risk review plans Desktop reviews.</li> </ul>	<ul style="list-style-type: none"> <li>10 Quarterly internal audits.</li> <li>22 Risk Reviews conducted.</li> <li>IEBC Risk Register Updated.</li> </ul>

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
	Re-engineer business processes across IEBC's Operations.	Policies, procedures and operational manuals developed and established by December, 2015. Review the Commission organization Structure.	<ul style="list-style-type: none"> <li>Restructuring.</li> <li>Review of policies and procedures manual.</li> <li>Consultative forums.</li> </ul>	<ul style="list-style-type: none"> <li>Approved the Reviewed Commission Structure.</li> <li>Approved and commissioned five (5) operational manuals (Finance and Accounts, Procurement, HRA, Risk and Audit).</li> </ul>
	Provide adequate office space and a conducive work environment.	Acquire and own office facilities for the IEBC Headquarters and field offices by 2020.	Sourcing funds Office reallocation Construction of warehouses and county and constituency offices.	<ul style="list-style-type: none"> <li>Commenced the construction of 5 county warehouses (Wajir, Garissa, Kakamega, Machakos, Isiolo counties).</li> <li>Developed a preliminary report on the construction of the Uchaguzi Centre.</li> </ul>
<b>Pillar 3: Trust and Participation</b>	Empower Kenyans to Effectively participate in the electoral process.	Percentage of Kenyans directly or indirectly reached with voter education information prior to an electoral activity.	<ul style="list-style-type: none"> <li>Continuous voter education.</li> <li>Review Workshops and for an advertisements.</li> </ul>	<ul style="list-style-type: none"> <li>36.67% voter turnout in the by-elections.</li> </ul>
	Strategic Partnership and Collaboration with Stakeholders	Accreditation of election observers during key electoral processes	<ul style="list-style-type: none"> <li>Briefings.</li> <li>Accreditations.</li> </ul>	<ul style="list-style-type: none"> <li>453 Observers were accredited for the 19 by-elections and 99 observers accredited to observe BBI support signature verification exercise.</li> <li>1517 Long-Term Observers.</li> </ul>
	Empowering political parties and independent candidates to effectively participate in the electoral Process.	Strengthen collaboration with the Office of the Registrar of Political Parties.	<ul style="list-style-type: none"> <li>Political party liaison meeting.</li> <li>Training of political parties.</li> </ul>	<ul style="list-style-type: none"> <li>Collaboration framework approved.</li> </ul>
	Enhanced mechanisms for liaison with Political Parties.	Number of Political Parties Liaison Committee (PPLC) meetings held.	<ul style="list-style-type: none"> <li>Meetings.</li> <li>Stakeholder forums.</li> </ul>	<ul style="list-style-type: none"> <li>Twelve (12) Political Parties Liaison Committee (PPLC) meetings held in the period under review.</li> </ul>

## 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.

**Human Resource Training and Administration Committee:** Provides advisory and oversight on human resource management, training and development, facilities and general administration.

**Finance and Procurement Committee:** The main role of the Finance and procurement Committee is to provide financial oversight for the Commission. The responsibilities include oversight over; Budgeting and budgetary control, Procurement, Financial management and reporting. It ensures compliance with relevant laws, Regulations and international standards especially Public Financial Management (PFM) Act, Public Procurement and Asset Disposal (PPAD) Act and Accounting Standards.

Elections and Technical Operations Committee (ETOC) provides oversight on voter registration and election operations planning, boundary delimitation and risk monitoring and compliance.

Research, Technology and Strategy Committee provides oversight on the formulation and integration of ICT in the management of elections and research and planning.

Legal Affairs and Compliance Committee oversees settlement of disputes relating to or arising from nominations, electoral code of conduct, campaign finance and code of ethics compliance. It also provides oversight on legal reforms, implementation of regulations and corporate governance.

The Commission has the following committees and conducted the meetings as per the table below;

S/No.	Committee	Key Responsibility	No. of Meetings
1.	Plenary.	Oversight, Strategy and Policy Formulation.	10
2.	Finance and Procurement Committee.	Procurement and Finance Oversight.	4
3.	Audit and Risk Committee.	Oversight on Governance, Risk and Compliance.	4
4.	Human Resources, Training and Administration Committee.	Advisory and Oversight on Human Resource functions.	9
5.	Legal Affairs and Compliance.	Legal Oversight and Compliance.	2
6.	Research, Technology and Strategy Committee.	Oversight on Election Planning and Implementation.	3
7.	Election Technical Operations Committee (ETOC).	Technical oversight on voter registration and election operations planning, boundary delimitation and review.	2

### **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

The Commission successfully conducted nineteen (19) by-elections during the period under review. These were two (2) Senatorial, five (5) Member of the National Assembly and twelve (12) Members of County Assembly. The Commission further successfully verified 4.4 million Building Bridges Signatures within the statutory timeline.

The Commission received exchequers amounting Kshs. 4.991 billion as at 30th June 2021. These funds were utilized to fund the by-elections, Building Bridges Initiative (BBI) signature verification, boundaries review preliminary activities and other operations of the Commission.

Due to budgetary constraints, the Commission has not been able to settle pending bills amounting Kshs. 2.299 billion as of 30th June 2021. The bulk of these pending bills relate to 2017 General Election legal fees and ICT technology bills. A detailed listing of these bills has been provided as an annex to this report.

## Compliance with Statutory Requirements

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 funded during the period 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.

## 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 period under review, the Commissions continued to defray some bills as first charge against 2020/2021 financial year budget and from supplementary funding from the National Treasury. As at the 30<sup>th</sup> June,2021, the Commission had paid pending bills amounting Kshs. 672.576 million leaving a balance of Kshs. 2.299 billion consisting of Kshs.1.316 billion 2017 General Election petition pending bills and Kshs 996 million ICT and other pending bills.

### **Financial Probity and Governance**

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. The Commission further approved Finance and Accounts; Procurement and Human Resource and Administration Policies and Procedures Manuals for implementation.

## ENVIRONMENTAL & SUSTAINABILITY REPORTING

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

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

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

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

### **i. Sustainability strategy and profile**

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

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

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

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

### **ii. Employee welfare**

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

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

The Commission supports officers to be in good professional standing with their professional bodies by facilitating their Annual Subscription and Continuous Professional Development (CPD) training. In addition, the staff are trained in career development courses, specialized skills and seminars and workshops.

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

**iii. Market place practices**

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

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

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

## CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Commission's overriding Corporate Social Responsibility theme is "**Connecting with the Voter**".

In the period under review, the Commission undertook several CSR initiatives most of with other humanitarian initiatives. During the annual voter education week that was held between Monday, June 14<sup>th</sup> and Sunday, June 20, 2021 in all 47 counties and 290 constituencies countrywide, the Commission undertook CSR activities in various parts of the Country.

These activities included:

- i. Donation of sanitary towels, sanitizers, stationeries, hand washing tanks and soaps and footballs to various schools.
- ii. Sponsoring football tournaments for schools and visited children homes and donating of foodstuffs
- iii. Open air markets clean up.
- iv. Initiated Uchaguzi Club in Moi University.

Further, the Commission has institutionalized the management of school student council elections, where the Commission uses the opportunity to inculcate democratic tenets in the learner's minds. The school council elections are regularly coordinated by the Commission's County and constituency offices in their respective electoral area.

## STATEMENT OF THE ACCOUNTING OFFICER RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012, requires the Accounting Officer to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Commission as at the end of 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 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

I am pleased to present the Commission's annual financial statements for the year ended 30<sup>th</sup> June 2021.

The Commission successfully conducted nineteen (19) by-elections during the period under review. These were two (2) Senatorial, five (5) Member of the National Assembly and twelve (12) Members of County Assembly. The commission successfully verified 4.4 million Building Bridges Signatures within the statutory timeline. The Commission further developed and launched for implementation the 2020/21-2023/24 Strategic Plan, Election Operation Plan (EOP) and Boundaries Review Operations Plan (BROP).

In the 2020/2021 financial year, the Commission was allocated Kshs. 5.309 billion under the recurrent vote and Ksh.75 million under development vote. The Commission received exchequer amounting Kshs. 4.920 billion for recurrent expenditure but incurred total expenditure of Kshs. 4.827 billion. The Commission also received exchequer amounting to Ksh. 71 million for the construction of five (5) county warehouses.

Looking forward to the National Treasury to provide adequate budget allocation and timely release of exchequer to fund the planned 2022 General election activities and settle pending bills amounting Kshs. 2.299 billion. Some of these bills continue to attract interest due to non-payment.

I wish to register and 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.

In Conclusion, I wish to convey the gratitude of the Commission to the National Government, the National Treasury, Parliament, partners, stakeholders and staff of the Commission for their continued support towards fulfilling our mandate.



**W.W. Chebukati**  
Chairperson

## REPORT OF THE SECRETARY/CHIEF EXECUTIVE OFFICER

The Independent Electoral and Boundaries Commission hereby submit its Financial Statements for Financial Year 2020/2021. During the period under review, the Commission was allocated a total of Ksh. 5,308,633,000 for recurrent expenditure to implement its programmes and activities. Further, the Commission was allocated Ksh. 75,000,000 for development expenditure for the construction of county warehouses. The Commission realized 91% and 95% absorption rates for recurrent and development expenditures respectively.

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

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

The Mission of the Commission is to conduct transparent, efficient, and impartial elections; and undertake boundary delimitation for equitable representation and sustainable democracy. This is reflected in the conduct of the elections and the election related activities in a manner that consistently deliver the desired results. During the reporting period, the Commission successfully conducted nineteen (19) by-elections without any legal contestation. These were two (2) Senatorial, five (5) Member of the National Assembly and twelve (12) Members of County Assembly. It is worth noting that the Commission has successfully incorporated Covid -19 pandemic mitigation protocols in its electoral operations as guided by the Ministry of Health.

The Commission has continued to undertake continuous voter registration across the country and update the roll/register of voters. During the period under review, the registered number of voters stood at 19,711,240.

Public trust and participation is key pillar in the commissions strategic direction aimed at instilling confidence and trust in the electoral processes among citizens. In cognizance of this the commission has continued to work very closely with various electoral stakeholders to ensure transparency and inclusivity in the electoral process. During the reporting period, the Commission accredited 453 observers for the by-elections, 99 BBI observers and 1517 long term observers.

The Commission further, successfully verified 4.4 million signatures of the supporters of the Building Bridges Initiative within the statutory timelines and forwarded the Referendum Bill to all

the counties as required by the law. In addition, the Commission developed and launched for implementation the 2020/21-2023/24 Strategic Plan, Election Operation Plan (EOP) and Boundaries Review Operations Plan (BROP).

In addition, the Commission developed and submitted to Parliament for consideration and enactment, the draft Referendum Bill, 2020, draft Independent Electoral and Boundaries (Amendment) Bill, 2020 and the Election Campaign Financing (Amendment) Bill, 2020. The Commission would be pleased to have the bills enacted in readiness for the 2022 General Election.

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

I wish to thank the Chairperson, Commissioners and members of staff for their dedication and commitment in realization of the set-out goals and objectives. I salute all partners and stakeholders for their support towards fulfilling Commission's mandate as enshrined in the Constitution of Kenya 2010.



**Marjan Hussein Marjan**

**Ag. Commission Secretary/CEO**

## REPORT OF THE INDEPENDENT AUDITOR

## STATEMENT OF FINANCIAL PERFORMANCE

For the Year Ending 30th June, 2021			
	Note	2020/2021 Unaudited Kshs 000	2019/2020 Audited Kshs 000
<b><u>Incomes</u></b>			
Transfers from Other Governments	1	4,991,329	4,663,947
Other Incomes	2	3,556	891
<b>Total Incomes</b>		<b>4,994,885</b>	<b>4,664,838</b>
<b><u>Expenses</u></b>			
Use of Goods & Services	3	(1,257,302)	(942,999)
Employee Costs	4	(2,822,686)	(2,596,999)
Commissioners Expenses	5	(6,855)	(7,105)
Depreciation & Amortization	6	(631,268)	(889,137)
Repairs & Maintenance	7	(109,067)	(50,285)
<b>Total Expenditure</b>		<b>(4,827,178)</b>	<b>(4,486,525)</b>
<b>Surplus</b>		<b>167,707</b>	<b>178,313</b>

The significant accounting policies and notes on page 104 to 120 form an integral part of these financial statements.

## STATEMENT OF FINANCIAL POSITION

As at 30th June, 2021			
	Note	2020/2021 Unaudited Kshs 000	2019/2020 Audited Kshs 000
<b>Assets</b>			
<b><u>Current Assets</u></b>			
Cash and Cash Equivalents	8	131,519	88,448
Receivables from Non-Exchange Transactions	9	16,837	21,903
Accounts Receivable	10	11,160	11,160
Car Loan Accounts Receivable	11	26,193	26,193
		<b>185,709</b>	<b>147,704</b>
<b><u>Non-Current Assets</u></b>			
Property, Plant & Equipment	12	1,761,577	2,318,020
Intangible Assets	13	1,386	1,980
		<b>1,762,963</b>	<b>2,320,000</b>
<b>Total Assets</b>		<b>1,948,673</b>	<b>2,467,703</b>
<b><u>Current Liabilities</u></b>			
Accounts Payable	14	(2,299,626)	(3,124,814)
Provision for Gratuity	15	(13,045)	(33,755)
Refundable Deposits	16	(43,908)	(36,998)
<b>Total Current Liabilities</b>		<b>(2,356,579)</b>	<b>(3,195,567)</b>
<b>Net Liabilities</b>		<b>(407,907)</b>	<b>(727,864)</b>
<b><u>Financed by:</u></b>			
Accumulated Fund		766,366	602,732
Revenue Reserve		(1,174,272)	(1,330,596)
<b>Net Liabilities</b>		<b>(407,907)</b>	<b>(727,864)</b>

The significant accounting policies and notes on page 106 to 122 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, 2021			
	Note	2020/2021 Unaudited Kshs 000	2019/2020 Audited Kshs 000
<b><u>Cash flows from Operating Activities:</u></b>			
Operating Surplus/(Deficit)		167,707	178,313
Transfers to Exchequer	17	(32,699)	(47,724)
<b><u>Adjustments for Non-Cash Items:</u></b>			
Depreciation & Amortization	6	631,268	889,136
Accruals Adjustment	14	57,337	26,993
Negotiation Savings	14	138,996	284,471
<b><u>Changes in Working Capital:</u></b>			
(Increase)/Decrease in Non-Exchange Transactions	9	5,066	12,190
Increase/(Decrease) in Accounts Payables	14	(825,188)	(1,209,466)
Increase/(Decrease) in Provision for Gratuities	15	(20,710)	(1,153)
Increase/(Decrease) in Refundable Deposits	16	6,910	(745)
<b>Net Cash Flow from Operating Activities</b>		<b>128,687</b>	<b>132,016</b>
<b><u>Cash flows from Investing Activities:</u></b>			
Purchase of Property, Plant & Equipments	13	(74,294)	(15,996)
Proceeds from Disposal of Equipment	24	62	-
Increase in Staff Mortgage & Car Loan Scheme	18	(11,384)	(126,200)
<b>Net Cash Flow from Investing Activities</b>		<b>(85,616)</b>	<b>(142,196)</b>
<b><u>Cash flows from Financing Activities:</u></b>			
Cash flows from Financing Activities		-	-
<b>Net Cash Provided by Financing Activities</b>		-	-
Net Decrease in Cash & Cash Equivalent		43,072	(10,180)
Cash & Cash Equivalent at Beginning		88,448	98,627
<b>Cash &amp; Cash Equivalents at the End</b>	<b>8</b>	<b>131,519</b>	<b>88,448</b>

The significant accounting policies and notes on page 104 to 120 form an integral part of these financial statements.

## STATEMENT OF CHANGES IN NET ASSETS

For the Year Ending 30th June, 2021				
	Note	Revenue Reserve	Accumulated Fund	Total
		KShs. 000	KShs. 000	KShs. 000
<b>Balance as at 30th June 2019</b>		<u>(1,382,708)</u>	<u>312,347</u>	<u>(1,070,362)</u>
Surplus/(Deficit) for the Year		178,313	-	178,313
Unutilized Funds returned to N.Treasury	18	-	(47,724)	(47,724)
ICT Equipments Adjustment	13	-	<b>55,196</b>	55,196
Adjustment for PPE			(402)	(402)
Dep. of ICT Assets Adjustment	13		(28,150)	(28,150)
Accruals Adjustment	15	-	26,993	26,993
Negotiation Savings	15	-	284,471	284,471
Rounding Off Variances		-	1	1
Transfers to Staff Car & Mortgage Fund	19	<u>(126,200)</u>	<u>-</u>	<u>(126,200)</u>
<b>Balance as at 30th June 2020</b>		<u>(1,330,596)</u>	<u>602,732</u>	<u>(727,864)</u>
Surplus/(Deficit) for the Year		167,707	-	167,707
Unutilized Funds Returned to N.Treasury	18	-	(32,699)	(32,699)
Rounding Off Variances		-	0.3	0.3
Accruals Adjustment & Credit Notes	15	-	57,337	57,337
Negotiation Savings			138,996	138,996
Transfers to Staff Car & Mortgage Fund	19	<u>(11,384)</u>	<u>-</u>	<u>(11,384)</u>
<b>Balance as at 30th June 2021</b>		<u>(1,174,272)</u>	<u>766,366</u>	<u>(407,907)</u>

The significant accounting policies and notes on page 104 to 120 form an integral part of these financial statements.

## STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS

IEBC BUDGET EXECUTION STATEMENT AS AT 30TH JUNE, 2021				
Item	Approved Budget	Actual Payments	Variance	Performance
Incomes	Annual KShs '000	Jul- Jun KShs '000	KShs '000	Percentage
Exchequer Releases - Recurrent Vote 2031	5,308,633	4,920,449	388,184	93%
Exchequer Releases - Development Vote 2031	75,000	70,880	4,120	95%
Appropriation in Aid	-	3,556	- 3,556	-
<b>Total Income</b>	<b>5,383,633</b>	<b>4,994,885</b>	<b>388,748</b>	<b>93%</b>
Management of Electoral Processes				
Expenditure				
Wages and Salary Contributions	2,323,526	2,313,939	9,587	100%
Social Contributions	196,487	177,866	18,621	91%
Goods and Services	2,215,165	2,027,496	187,670	92%
Routine Maintenance	223,288	139,920	83,368	63%
Social Security Benefits	73,155	32,019	41,136	44%
Acquisitions of Fixed Capital Assets	84,033	74,144	9,889	88%
Domestic Lending and On-lending	11,573	11,573	-	100%
<b>Sub-Total</b>	<b>5,127,227</b>	<b>4,776,956</b>	<b>350,271</b>	<b>93%</b>
Delimitation of Electoral Boundaries				
Wages and Salary Contributions	21,916	19,463	2,453	89%
Goods and Services	177,858	102,162	75,697	57%
Routine Maintenance	26,233	-	26,233	0%
Acquisition of Fixed Capital Assets	30,398	5,036	25,362	17%
<b>Sub-Total</b>	<b>256,406</b>	<b>126,661</b>	<b>129,746</b>	<b>49%</b>
<b>Total Expenditure</b>	<b>5,383,633</b>	<b>4,903,617</b>	<b>480,016</b>	<b>91%</b>

**Note 19 (Budget Information & Other Disclosures)** provides explanations on material utilization differences.

# SIGNIFICANT ACCOUNTING POLICIES

For the Year Ending 30<sup>th</sup> June, 2021

## 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.

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

For the Year Ending 30<sup>th</sup> June, 2021

### 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.

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

For the Year Ending 30<sup>th</sup> June, 2021

### 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.

### h) 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.

### i) 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

## **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

For the Year Ending 30<sup>th</sup> June, 2021

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.

### **j) 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.

### **k) 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.

### **l) 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.

### **m) 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.

### **n) 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.

### **o) Comparative Figures**

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

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

For the Year Ending 30<sup>th</sup> June, 2021

### p) 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.

#### Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in the note on provision for gratuity.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are where applicable, discounted to present value where the effect is material.

### q) Subsequent Events – IPSAS 14

There have been no events subsequent to the financial year end with a significant impact on the financial statements.

## r) Inventories – IPSAS 12

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

### 3. Adoption of New and Revised Standards

- i) Relevant new standards and amendments to published standards effective for the year ended 30 June 2021.

Standard	Effective date and impact:
<b>Standard:</b> <b>IPSAS 39:</b> <b>Employee Benefits</b>	<b>Applicable: 1st January 2018</b> The objective of IPSAS 39 was to create convergence to changes in IAS 19 Employee benefits. The IPSASB needed to create convergence of IPSAS 25 to the amendments done to IAS 19. It was intended to ensure accurate information relating to pension liabilities arising from the defined benefit scheme. Not applicable to IEBC. Pension scheme that is administered by trustees.

- ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2021.

Standard	Effective date and impact:
<b>Standard:</b> <b>IPSAS 40:</b> <b>Public Sector Combinations</b>	<b>Applicable: Applicable: 1st January 2019</b> <b>Impact:</b> The standard covers public sector combinations arising from exchange transactions in which case they are treated similarly with IFRS 3- Business combinations and combinations arising from non-exchange transactions which are covered purely under Public Sector combinations as amalgamations. Not Applicable to IEBC.

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ending 30<sup>th</sup> June, 2021

### 1. Transfers from Other Governments

Description	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
<b>Unconditional grants</b>		
<b>Operational Grant:</b>		
Total Received in Q1	894,370	692,517
Total Received in Q2	899,443	1,521,835
Total Received in Q3	1,017,167	931,096
Total Received in Q4	2,109,470	1,518,499
<b>Sub Total</b>	<b>4,920,449</b>	<b>4,663,947</b>
<b>Development Grant:</b>		
Total Received in Q4	70,880	-
<b>Sub Total</b>	<b>70,880</b>	<b>-</b>
<b>Total</b>	<b>4,991,329</b>	<b>4,663,947</b>

The Commission did not receive any funding from donors and international bodies.

### 2. Other Incomes

Description	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Nomination Fees & Charges Collected	2,160	508
Sale of Tender Documents, Registers & Maps	1,396	306
Fines & Penalty Charges on Aspirants	-	77
<b>Total</b>	<b>3,556</b>	<b>891</b>

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

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ending 30<sup>th</sup> June, 2021

### 3. Use of Goods and Services

Description	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Utilities, Supplies & Services	12,079	12,238
Communications, Supplies & Services	53,500	205,455
Printing & Advertising	38,818	24,225
Rentals of Produced Assets	358,357	262,623
Training Expenses	99,696	47,838
Hospitality Supplies & Services	206,754	44,746
Insurance Costs	228,491	226,703
Legal Dues, Arbitration & Compensation	79,149	21,081
Specialized Materials & Supplies	53,812	9,074
Bank Services, Commission & Charges	542	510
Membership Fees, Dues & Subscriptions	6,732	2,842
Contracted Technical services	720	-
Contracted Guards	8,822	7,207
Witness Expenses	-	270
Parking Charges	11,071	7,235
Office & General Supplies & Services	52,818	28,281
Fuel, Oil & Lubricants	45,942	42,670
<b>Total</b>	<b>1,257,302</b>	<b>942,999</b>

### 4. Employee Costs

Description	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Salaries & Wages - Permanent Employees	1,128,398	1,239,307
Salaries & Wages -Contractual Employees	218,782	61,879
Personal Allowances	986,223	910,250
Contributions to Pensions & Health Schemes	177,866	177,273
Domestic Travel & Subsistence & Other	295,848	195,056
Foreign Travel & Subsistence	4,261	1,400
Gratuity Expense	11,309	11,834
<b>Total Employee Costs</b>	<b>2,822,686</b>	<b>2,596,999</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ending 30<sup>th</sup> June, 2021

### 5. Commissioners Expense

Description	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Commissioners' Travelling & Accommodation Expenses	5,235	5,485
Commissioners' Airtime Allowances	1,620	1,620
<b>Total Commissioners Expenses</b>	<b>6,855</b>	<b>7,105</b>

The Commissioners are paid facilitative allowances and mobile airtime as per the SRC rates and their employment contract. They draw their salaries from the Consolidated Fund administered by the National Treasury.

### 6. Depreciation and Amortization Expense

Description	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Property, Plant & Equipment	630,674	888,288
Intangible Assets	594	849
<b>Total</b>	<b>631,268</b>	<b>889,137</b>

### 7. Repairs & Maintenance Expenditure

Description	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Routine Maintenance of Vehicles	14,926	46,138
Routine Maintenance of Other Assets	94,141	4,147
<b>Total</b>	<b>109,067</b>	<b>50,285</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ending 30<sup>th</sup> June, 2021

### 8. Cash and Bank

Bank Account Information	2020 / 2021 Unaudited KSh 000	2019 /2020 Audited KSh 000
KCB IEBC Mombasa A/c - 1116811162	121.21	1,032.48
KCB IEBC Kwale A/c - 1213387787	29.00	0.01
KCB IEBC Kilifi A/c - 1116804042	594.18	1,004.71
KCB IEBC Tana River A/c - 1213382645	8.59	684.15
KCB IEBC Lamu A/c - 1213649188	13.01	172.50
KCB IEBC Taita Taveta A/c - 1213372356	785.30	568.53
KCB IEBC Garissa A/c - 1116817365	8.83	1,821.09
KCB IEBC Wajir A/c - 1116539934	100.23	36.42
KCB IEBC Mandera A/c - 1116539934	60.31	6.36
KCB IEBC Marsabit A/c - 1212713311	12.57	0.32
KCB IEBC Isiolo A/c - 1116800543	0.67	-
KCB IEBC Meru A/c - 1116774127	9.02	52.32
KCB IEBC Tharaka Nithi A/c - 1213689465	7.75	313.52
KCB IEBC Embu A/c - 1213760690	11.10	236.00
KCB IEBC Kitui A/c - 1213362768	115.58	2,308.05
KCB IEBC Machakos A/c - 1116791366	616.94	58.40
KCB IEBC Makueni A/c - 1213508398	2,504.39	324.36
KCB IEBC Nyandarua A/c - 1213379695	1,935.43	51.89
KCB IEBC Nyeri A/c - 1116756439	6.08	1,354.12
KCB IEBC Kirinyaga A/c - 1213919738	308.60	508.40
KCB IEBC Murang'a A/c - 1213929717	5.98	66.21
KCB IEBC Kiambu A/c - 1116811553	1.47	758.59
KCB IEBC Turkana A/c - 1213415977	2.64	28.60
KCB IEBC West Pokot A/c - 1213417163	3.76	0.82
KCB IEBC Samburu A/c - 1214135293	5.58	3.51
KCB IEBC Trans Nzoia A/c - 1214152538	4.60	5.86
KCB IEBC Uasin Gishu A/c - 1116791110	4.58	31.57
KCB IEBC E.Marakwet A/c -1213364442	2.92	7.36
KCB IEBC Nandi A/c - 1213934052	2.07	1.39
KCB IEBC CEM Baringo A/c - 1213382173	10.88	189.54
KCB IEBC Laikipia A/c - 1213935350	4.72	3.25
KCB IEBC Nakuru A/c - 1116816857	18.48	10.53
KCB IEBC Narok A/c - 1213928338	3.47	4.21
KCB IEBC Kajiado A/c - 1213407435	15.97	35.33
KCB IEBC Kericho A/c - 1213840767	6.28	7.26
KCB IEBC Bomet A/c - 1116805243	5.85	1.53
KCB IEBC Kakamega A/c - 1116744694	5.98	4.73
KCB IEBC Vihiga A/c - 1213361087	4.49	3.02
KCB IEBC Bungoma A/c - 1116566443	558.56	141.55
KCB IEBC Busia A/c - 1213393167	1.50	3.00
KCB IEBC Siaya A/c - 1213697832	12.15	66.39
KCB IEBC Kisumu A/c - 1116780445	4.77	7.86
KCB IEBC Homa Bay A/c - 1214158560	46.79	336.82
KCB IEBC Migori A/c - 1213543320	70.46	42.18
KCB IEBC Kisii A/c - 1116811235	9,879.37	486.49
KCB IEBC Nyamira A/c - 1213365708	117.16	723.90
KCB IEBC Nairobi A/c - 1116817721	28.80	14.48
CBK IEBC Recurrent A/c - 1000181729	21,432.00	11,457.14
CBK IEBC Deposit A/c - 1000181931	43,908.67	36,998.42
CBK IEBC Development A/c - 1000182148	-	-
KCB IEBC University Way A/c - 1117602532	37,833.33	26,281.43
KCB IEBC Dollar A/c - 1211876888	104.37	104.52
KCB IEBC Call A/c	10,000.00	-
KCB IEBC Salary Control A/c - 1126334723	162.83	86.50
<b>Total</b>	<b>131,519.27</b>	<b>88,447.58</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ending 30<sup>th</sup> June, 2021

### 9. Receivables from Non-Exchange Transactions

Description	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Outstanding Imprests	1,683	391
Salary Advances	796	797
Prepayments	8,962	15,319
AIA Receivables (Court Awards)	5,396	5,396
<b>Total</b>	<b>16,837</b>	<b>21,903</b>

### 10. ECK Accounts Receivable

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

The Commission has provided evidence to the National Treasury's Old Balances Taskforce that the amounts were recovered from the terminal dues and final salaries and wages to the Electoral Commission of Kenya staff.

### 11. ECK Car Loan Accounts Receivable

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

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

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ending 30<sup>th</sup> June, 2021

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

	Office Buildings	Computers & Equipment	Motor Vehicles	Office Equipment	Furniture and Fittings	Totals
	Kshs. '000	Kshs. '000	Kshs. '000	Kshs. '000	Kshs. '000	Kshs. '000
<b>Cost:</b>						
As at 30th June 2020	132,806	14,478,369	718,117	366,765	99,425	15,795,480
Additions	70,880	300	-	-	3,114,713	74,294
Disposals	-	(258)	-	-	-	258
As at 30th June 2021	203,686	14,478,411	718,117	366,765	102,539	15,869,517
<b>Depreciation:</b>						
As at 30th June 2020	(19,292)	(12,533,129)	(641,126)	(224,922)	(58,992)	(13,477,461)
Acc. Dep. on Disposals	-	196	-	-	-	196
Charge for the Year	(4,609,858)	(583,643,350)	(19,247,531)	(17,730,290)	(5,443,411)	(630,674,441)
As at 30th June 2021	(23,901)	(13,116,576)	(660,374)	(242,652)	(64,435)	(14,107,940)
<b>Net Carrying Amount:</b>						
As at 30th June, 2021	179,784	1,361,834	57,743	124,112	38,104	1,761,577
As at 30th June, 2020	113,514	1,945,240	76,990	141,842	40,433	2,318,020

### 13. Intangible Assets Movement Schedule

	2020/2021	2019/2020
	Kshs. '000	Kshs. '000
<b>Cost:</b>		
As at 1st July, 2020	66,871	66,871
Additions	-	-
As at 30th June 2021	66,871	66,871
<b>Amortization:</b>		
As at 1st July, 2020	(64,891)	(64,042)
Charge for the Year	(594)	(849)
As at 30th June 2021	(65,485)	(64,891)
<b>Net Carrying Amount</b>	<b>1,386</b>	<b>1,980</b>

The intangible assets consist of elections transmission system, exchange server systems, OMR scanner software, antivirus software, research/SPSS software, accounting software and security access control systems.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ending 30<sup>th</sup> June, 2021

### 14. Recurrent Accounts Payable

Description	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Accounts Payables b/f	3,124,814	4,334,280
Accruals in the year	52,281	213,048
Accruals & Credit Notes Adjustments	(57,337)	(26,993)
Negotiation Savings	(138,996)	(284,471)
Accruals Settled in the period	(681,136)	(1,111,050)
<b>Total</b>	<b>2,299,626</b>	<b>3,124,814</b>

### 15. Provision for Gratuity

The Commission operates an unfunded gratuity scheme for its contracted senior employees. The estimated amount for gratuities payable in the financial statement as at the end of year as shown below:

Description	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Balance at the beginning of the year	33,755	34,908
Gratuities Paid in the period	(32,019)	(12,987)
Accrued Gratuities in the year	11,309	11,834
<b>Total</b>	<b>13,045</b>	<b>33,755</b>

### 16. Refundable Deposits

Description	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Opening Balance	36,998	37,743
Retention Fees & Other Deposits Withheld	6,910	4,528
Retention Fees & Deposits Paid	-	(5,273)
<b>Total</b>	<b>43,908</b>	<b>36,998</b>

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

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ending 30<sup>th</sup> June, 2021

### 17. Related Party Transactions

Entities and other parties related to the entity include those parties who have abilities to exercise control or exercise significant influence over its operating and financial decisions.

The Government of Kenya is the principal financier to the Commission's activities by way of exchequer releases.

During the period under review, the Commission had transactions detailed with related parties as follows:

Description	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Salary Advances to staff at Zero Interest Rate	1,939	797
Other Funds returned to National Treasury	-	7,417
Unspent Balances returned to National Treasury	32,699	47,724
<b>Total</b>	<b>34,638</b>	<b>55,938</b>

### 18. IEBC Staff Car Loan and Mortgage Scheme

As at the end of the quarter under review, the Commission had transferred Kshs. 9,583,593.50 and Kshs. 1,800,000.00 to IEBC Staff Mortgage and IEBC Staff Car Loan funds respectively. The Commission prepares a separate set of IEBC Staff Car Loan and Mortgage Scheme financial statements.

### 19. Budget Information & Other Disclosures

The original budget for 2020/2021 financial year was approved by the National Assembly in June 2020. Subsequent revisions were made to the approved budget in accordance with specific approvals from the National Treasury and National Assembly.

The Commission's budget execution statement was prepared on a cash basis and 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 adjusted from the cash basis to the accrual basis.

National Treasury allocated to the Commission Kshs. 5.308 billion under the Recurrent Vote and Kshs.75 million under Development Vote.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ending 30<sup>th</sup> June, 2021

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

### a) AIA Collections

Appropriation in aid earned by the Commission as at 30th June, 2021 was mainly from nomination fees, sale of voter registers and electoral boundary maps.

The amounts of appropriation-in-aid (AIA) receivable is largely dependent on the number and type of by-elections held in a period which cannot be estimated easily.

### b) Acquisition of Fixed Capital Assets for Boundaries Activities - 17%

The procurement of boundary software and equipment had not been completed as at the end of the financial year.

### c) Routine Maintenance for Boundaries Activities –0%

The planned major boundaries exercise did not take place. In some instances, the procurement processes were not completed in the period under review and constitute part of the pending bills.

## 20. Contingent Assets

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

During the previous financial years, the Commission was awarded costs amounting to Kshs.59.854 million (taxed costs) and Kshs. 205.060 million (capped costs). However, collection of capped costs requires 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.

## 21. Contingent Liabilities

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

The Commission has been sued in various cases with the potential exposure of at least Kshs. 157.351 million to pay various general election pending bills which have not been validated by the National Treasury's internal audit department or have pending court cases.

The Commission is a defendant or co-defendant in various election petition litigations and claims. The outcomes of these litigations and claims are yet to be determined.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ending 30<sup>th</sup> June, 2021

### 22. 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 latest fund financial position and performance is as summarized below:

IEBC Staff Pension Scheme	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Balance at beginning of the Year	2,564,668	2,216,955
Contribution receivable	276,263	273,554
Benefits Payable to Seceding Members	(32,244)	(38,838)
Net Returns on Investments	418,674	120,713
Administrative Expenses	(11,497)	(7,716)
<b>Total</b>	<b>3,215,862</b>	<b>2,564,668</b>

### 23. Number of Employees

The average number of permanent and pensionable employees for the Commission as at 30<sup>th</sup> June, 2021 and 2020 stood at eight hundred and forty-six (846) and eight hundred and seventy (870) respectively.

Description	2020/2021	2019/2020
	Unaudited	Audited
No. of Permanent & Pensionable Staff	846	870
Contracted Staff	-	-
<b>Total</b>	<b>846</b>	<b>870</b>

The Commission however engages contractual staff on a need basis.

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

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ending 30<sup>th</sup> June, 2021

### 24. Proceeds from Sale of an Asset

During the period under review, the Commission disposed computer related equipment at the netbook value and hence no gain or loss on disposal.

The disposal account summary is as shown below:

	2020/2021	2019/2020
	Unaudited	Audited
Asset cost	258	-
Less: Acc. Depreciation	(196)	-
Net Book Value	62	-
Proceeds from Sale of Asset	(62)	-
<b>Gain/Loss on Disposal</b>	<b>0</b>	<b>-</b>

### 25. 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.

### 26. 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.

## 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.	1.6 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.  (b) Procurement of additional 1,000 Thuraya SIM Cards Loaded with Data.  (c) Undelivered SIM Cards from Another Firm	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
		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
		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 regard to elections should not be at commercial rates.	DICT	Unresolved	2019/2020

REFERENCE NO. ON EXTERNAL AUDIT REPORT	ISSUE / OBSERVATION FROM AUDITOR	MANAGEMENT COMMENTS	FOCAL POINT PERSON TO RESOLVE THE ISSUE.	STATUS	TIME FRAME
		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.	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 regard 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 Servers – 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	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

REFERENCE NO. ON EXTERNAL AUDIT REPORT	ISSUE / OBSERVATION FROM AUDITOR	MANAGEMENT COMMENTS	FOCAL POINT PERSON TO RESOLVE THE ISSUE.	STATUS	TIME FRAME
Year 2016/2017.	(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

REFERENCE NO. ON EXTERNAL AUDIT REPORT	ISSUE / OBSERVATION FROM AUDITOR	MANAGEMENT COMMENTS	FOCAL POINT PERSON TO RESOLVE THE ISSUE.	STATUS	TIME FRAME
		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	Unresolved.	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	Unresolved.	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 23 <sup>rd</sup> 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 23 <sup>rd</sup> 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 23 <sup>rd</sup> 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
Auditor General Report of 2018	Irregular Procurement of Catering Services	The rates were determined through competitive tendering processes that resulted in various rates being awarded to different suppliers in various counties where award was based on the lowest evaluated bidder.	CEM	Unresolved	2020/2021
Auditor General Report for 2018/2019 & 2019/2020 financial years.	Property, Plant and Equipment: not included in the financial statements. No register of lands and buildings	Some of the parcels of land and buildings inherited from the defunct Electoral Commission of Kenya had no ownership and their value could not be ascertained due to lack of official hand over documents from the defunct Electoral Commission of Kenya.	AO	Awaiting PAC recommendations	2021/2022

Auditor General Report for 2018/2019 & 2019/2020 financial years.	<b>Inventories:</b> the value of these inventories was not determined and disclosed in the financial statements.	The Commission has embarked on an elaborate disposal process that will culminate in the determination of the value of the inventory in the Commission warehouses.	DSCM	Awaiting PAC recommendations	2021/2022
Auditor General Report for 2018/2019 & 2019/2020 financial years.	<b>Contingent Liability:</b>  Failure to factor in possible future obligations relating to legal fees on the pending court cases and claims in the financial statements.	It would not be possible to have a realistic estimate of the probable cost since the costs are determined upon conclusion of the cases. The Commission is of the view that the costs are reasonably ascertained when judgements are made.	DF	Awaiting PAC recommendations	2021/2022
Auditor General Report for 2018/2019 & 2019/2020 financial years.	<b>Account Payables:</b> failure to settle bills during the year to which they relate distorts the financial statements for the year, and adversely affects the provisions for the subsequent year to which they have to be charged.	The pending bills were accrued due to lack of exchequer for payments, which had been planned for and processed up to the Internet Banking level  The Commission has made several efforts to secure the budgetary provision to facilitate settlement of the said bills in addition to settling them as first charge.	AO	Awaiting PAC Recommendations	
Auditor General Report for 2018/2019 & 2019/2020 financial years.	<b>Uncollected Revenue:</b> No satisfactory explanation has been provided for failure to collect promptly the taxed costs and for the delay in taxation of the capped costs.	Hampered by taxation in court which takes long. Recovery of costs is dependent on successful securing of certificates from taxing officers in Court followed by appropriate execution proceedings.	DLPA	Awaiting PAC Recommendations	2021/2022

<p>Auditor General Report for 2019/2020 Financial Year.</p>	<p><b>ECK Accounts Receivable:</b></p> <p>Amount of Kshs.11,160,000 and Kshs.26,193,000 have been outstanding for more than ten (10) years.</p>	<p>The amounts relate to Imprest or salary advances and car loans respectively held by staff of the defunct Electoral Commission of Kenya. The funds were recovered from the final dues of the staff and former commissioners by the National Treasury but were not remitted to the Commission. The Commission is engaging the National Treasury with a view of getting the money refunded or obtaining an approval to write it off from the Commission books of accounts.</p>	<p>DHRA</p>	<p>Responses submitted. The Commission is yet to appear before PAC</p>	<p>2021/2022</p>
---	---	--	-------------	--	------------------



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



.....  
**W.W. Chebukati**  
**Chairperson**



## INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

### IEBC STAFF MORTGAGE AND CAR LOAN SCHEME ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDING 30TH JUNE, 2021.

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

## TABLE OF CONTENTS

KEY COMMISSION INFORMATION AND MANAGEMENT .....	130
THE IEBC COMMISSION .....	132
CORPORATE GOVERNANCE STATEMENT .....	137
MANAGEMENT DISCUSSION AND ANALYSIS .....	139
REPORT OF THE CEO/COMMISSION SECRETARY .....	141
REPORT OF THE CHAIRPERSON .....	142
REPORT OF THE INDEPENDENT AUDITOR .....	143
STATEMENT OF FINANCIAL PERFORMANCE .....	144
STATEMENT OF FINANCIAL POSITION .....	145
STATEMENT OF CASH FLOWS .....	146
STATEMENT OF CHANGES IN NET ASSETS .....	147
STATEMENT OF BUDGET EXECUTION .....	148
PROGRESS ON FOLLOW UP OF AUDIT RECOMMENDATIONS .....	156
ANNEX I : CERTIFICATE OF BANK BALANCES .....	157
ANNEX II: INTER ENTITY TRANSFERS .....	158

## KEY COMMISSION INFORMATION AND MANAGEMENT

### 10. Background information

The Independent Electoral and Boundaries Commission is a Constitutional body established under Article 88 of the Constitution of Kenya and is a body corporate pursuant to Article 253 of the Constitution of Kenya. As per Article 88 of the Constitution of Kenya 2010, the Commission is responsible for conducting or supervising referenda and elections to any elective body or office established by the constitution, and any other elections as prescribed by an Act of Parliament. Article 88 and IEBC Act 2011 further enumerate the mandate of the Commission to include, inter alia, continuous registration of voters, revision of the voter's roll; delimitation of constituencies and wards boundaries; regulation of political parties process; development of a code of conduct for candidates and parties and monitoring of compliance with legislation on nomination of candidates by parties.

### 11. General Information

The IEBC Mortgage and Car Loan Fund was set up in March, 2017 as per the powers conferred by Sections 18, 19 and 31 of the Independent Electoral and Boundaries Commission Act, 2011 and pursuant to the Salaries and Remuneration Commission Circular No SRC/ADM/CIR/1/13 Vol. III (128) of 17th December, 2014 on Car Loan and Mortgage Schemes for State officers and other Public Officers of Government of Kenya.

The financial year of the Fund 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 by 30<sup>th</sup> September, 2021 and a copy of the statements to the Controller of Budget, the National Treasury and the Commission of Revenue Allocation within the statutory timelines as stipulated in Section 81 of the Public Finance Management Act, 2012.

### 12. Key Management

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

(k) Marjan H. Marjan	Ag. Commission Secretary/CEO.
(l) Obadiah Keitany	Ag. Deputy CEO/Director Finance.
(m) Lorna Agnes Onyango	Director Human Resources and Administration.
(n) Joyce Ekuam	Ag. Director Voter Education and Partnerships.
(o) Catherine Kamindo	Ag. Director Research and Development.
(p) Michael Ouma	Ag. Director Information and Communication Technology.
(q) Rasi Masudi	Director Voter Registration and Elections Operations.
(r) Michael Goa	Director Legal Affairs and Public Affairs.
(s) Osman H. Ibrahim	Director Audit Risk and Compliance.
(t) Harley K. Mutisya	Director Supply Chain Management.

## KEY COMMISSION INFORMATION AND MANAGEMENT

### 13. Fiduciary Management

The key management personnel who held office during the period ending 30<sup>th</sup> June, 2021 and had direct fiduciary responsibility were:

No.	Designation	Name
1.	Ag. Commission Secretary/CEO	Marjan H. Marjan.
2.	Ag. Deputy CEO/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.	Ag. Director Information & Communication Technology	Michael Ouma.
7.	Director Voter Registration & Elections Operations	Rasi M. Masudi.
8.	Ag. Director Research & Development	Catherine Kamindo.
9.	Ag. Director Voter Education & Partnerships	Joyce Ekuam.
10.	Director Legal Affairs & Public Affairs	Michael Goa.

### 14. Commission Bankers

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

Housing Finance Company  
Rehani House, Kenyatta Avenue  
P.O. Box 30088 - 00100  
Nairobi, Kenya.

### 15. Commission Auditors

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

### 16. Commission Headquarters

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

### 17. 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

#### 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 31 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

#### 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 27 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**



**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 15 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**

**Ag. Deputy CEO/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: Michael Goa**

**Director Legal and Public Affairs.**

**Profession/Qualifications:**

- Executive MBA;
- Bachelors of Law degree (LLB) - University of Nairobi;
- Post Graduate Diploma in Legal Education (Kenya School of Law);
- Certified Public Secretary;
- Advocate of the High Court of Kenya;
- Commissioner of Oaths;
- Notary Public;
- Member of the Institute of Certified Public Secretaries of Kenya.



**Name: Dr. Catherine M. Kamindo**

**Ag. Director Research Boundaries & Development**

**Profession/Qualifications:**

- PhD Education Policy and Management- University of Durham (UK);
- Master of Education Educational Administration- Kenyatta University;
- Bachelor of Education - Kenyatta University;
- Certificate in Strategic Communication- The World Bank;
- Certificate in Management of Democratic Elections in Africa- University of South Africa;
- Professional Certificate in Electoral Processes-International Centre for Parliamentary Studies (UK);
- Full Member (FKIM) Kenya Institute of Management;
- African Union Certified Long and Short-Term Elections Observer;
- Kenya Association of Educational Administration (KAEM);
- American Political Science Association (APSA).



**Name: Joyce Ekuam**

**Ag. Director Voter Education, Partnerships & Communication**

**Profession/Qualifications:**

- Master of Education Management-Egerton University;
- Bachelor of education -Kenyatta University;
- Certificate in Strategic Leadership Development- Kenya School of Government;
- Certificate in Senior Management Course - Kenya School of Government;
- Certificate in Peer Counseling - Kenya Institute of Professional Counselling;
- Member Public Relations Society of Kenya (PRSK);
- Member (FKIM) Kenya Institute of Management.



**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 (ACI Arb);
- Member Kenya Institute of Supplies Management (KISM);
- Certified Practitioner-(KISM);
- Fellow Logistics Society of Kenya;
- Member Chartered Institute of Procurement and Supply (UK);



**Name: Michael Ouma**

**Ag. Director ICT**

**Profession/Qualifications:**

- MBA, Strategic Management - UoN
- B. Tech. in Electrical & Communications Engineering – Moi University.



**Name: Lorna A. Onyango**

**Director Human Resource & Administration**

**Profession/Qualifications:**

- Master of Business Administration (HRM);
- Post Graduate Diploma;
- Bachelor of Arts (Sociology) (UoN);
- Certificate, Human Resource Audit;
- Certificate, Payroll Management;
- Licensed Human Resource Professional;
- Member, Institute of Human Resource Management (IHRM), Kenya.

## 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.

## Mortgage and Car Loan Committee

The Mortgage and Car Loan funds are managed by the following members as per Regulations 2016:

Members	Responsibility
Obadiah Keitany	Chairperson
Lorna Onyango	Vice Chairperson
Dr. Eroo Mele	Member
Sahara Ibrahim	Member
Salome Oyugi	Member
Arnold Wekesa	Member

## 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

The Commission's Mortgage and Car Loan revolving fund is managed by Housing Finance Corporation of Kenya and was set up in March 2017. During the period under review, the Commission disbursed Kshs. 9,583,594.00 and Kshs. 1,800,000.00 to IEBC Staff Mortgage and IEBC Staff Car Loan funds respectively.

Since its inception, a total of ninety-three (93) members of staff have benefited from the scheme. Sixty-five (65) have been issued with mortgages valued at Kshs. 506,166,830.00 whereas twenty-eight (28) members of staff have been issued with car loans valued at Kshs. 51,990,000.00.

	No. of applications made	Successful applications
Mortgage Fund applications	87	65
Car Loan Fund applications	32	28
<b>Total</b>	<b>119</b>	<b>93</b>

As the end of 30<sup>th</sup> June 2021, the Fund had earned Kshs. 19.573 million from high interest earning bank balances as compared with Kshs.14.824 million earned in the similar period the previous year. Further, the Scheme earned interest on loans amounting Kshs.11.925 million on Mortgage and Car loan schemes as compared to Kshs.10.931 million earned in the previous financial year.

### Compliance with Statutory Requirements

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

### Key Projects and Investment

The Commission has continued to invest in the mortgage and car loan schemes for the staff. This is intended to provide affordable housing for the staff while at the same time facilitating the staff to conveniently commute to and from work.

### Risk Management Activities

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

Some of the key risks facing the Scheme Fund include:

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

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

### **Statutory and Financial Obligations**

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

### **Financial Probity and Governance**

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

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

## 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 Fund. 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 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 Fund 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 funds will not remain as going concerns 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 Staff Mortgage and Car Loan draft annual financial statements.

Staff welfare is a major concern for robust Commission culture. In this respect, the Commission has continued to implement Staff Mortgage and Car Loan schemes in line with Government regulation to which I have the pleasure of presenting the draft financial statements for the period ending 30<sup>th</sup> June, 2021.

In the 2020/2021 financial year, the Commission was allocated Kshs.9.773 million to finance the staff mortgage scheme and Kshs. 1.800 million to finance the staff car loan fund scheme. Since inception, a total of ninety-three (93) members of staff have benefited from the schemes.

The Commission ensured prudent financial management and reporting in line with Public Finance Management Act (PFMA) 2012, Government Financial Regulations, 2015 and International Public Sector Accounting Standards (IPSAS) resulting in efficient and effective administration of the Scheme.

I encourage all staff members to optimally utilize the facility for improvement of their welfare and to remain resilient and focused in the performance of the Commission mandate.

My gratitude goes out to the National Government, the National Treasury, Parliament, the Judiciary, other Commissions and Independent Offices, fellow Commissioners and the staff of the Commission for their support towards fulfilling our mandate.

  
W.W. Chebukati  
Chairperson

## REPORT OF THE INDEPENDENT AUDITOR

## STATEMENT OF FINANCIAL PERFORMANCE

### FOR THE YEAR ENDING 30TH JUNE, 2021

	Note	2020/2021 Unaudited Kshs 000	2019/2020 Audited Kshs 000
<b>Revenue</b>			
Interest on Free Funds	1	19,573	14,824
Interest on Loans	2	11,925	10,931
<b>Total Revenue</b>		<b>31,497</b>	<b>25,755</b>
<b>Expenses</b>			
Taxes on Interest Earned	3	(2,936)	(2,224)
Fund Administrative costs	4	(11,925)	(10,931)
<b>Total Expenses</b>		<b>(14,860)</b>	<b>(13,155)</b>
<b>Surplus</b>		<b>16,637</b>	<b>12,600</b>

The significant accounting policies and notes on page 149 to 155 form an integral part of these draft financial statements.

## STATEMENT OF FINANCIAL POSITION

AS AT 30TH JUNE, 2021

	Note	2020/2021 Unaudited Kshs 000	2019/2020 Audited Kshs 000
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	5	377,201	412,038
Short Term Receivables	6	11,988	5,823
		<b>389,189</b>	<b>417,861</b>
<b>Non-Current assets</b>			
Long Term Receivables	7	448,352	391,660
<b>Total Assets</b>		<b>837,540</b>	<b>809,520</b>
<b>Current Liabilities</b>			
Taxes Payable	8	-	-
<b>Total Liabilities</b>		-	-
<b>Net Fund Assets</b>		<b>837,540</b>	<b>809,520</b>
<b>Financed by:</b>			
Mortgage Revolving Fund		656,596	647,012
Car Loan Revolving Fund		114,194	112,394
Mortgage Reserves		38,829	26,607
Car Loan Reserves		27,922	23,507
<b>Net Fund Assets</b>		<b>837,540</b>	<b>809,520</b>

The significant accounting policies and notes on page 149 to 155 form an integral part of these draft financial statements.



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



**Obadiah K. Keltany**  
ICPAK M/ No. 3055  
Director Finance



**W.W. Chebukati**  
Chairperson

## STATEMENT OF CASH FLOWS

AS AT 30TH JUNE, 2021

	Note	2020/2021 Unaudited Kshs 000	2019/2020 Audited Kshs 000
<b>Cash flows from Operating Activities:</b>			
Operating Surplus		16,637	12,600
<b>Adjustments for Non-Cash Items:</b>		-	-
<b>Changes in Working Capital:</b>			
(Increase)/Decrease in Short Term Receivables	6	(6,165)	26,879
Decrease in Tax Payables	8	-	(2,217)
<b>Net Cash Flow from Operating Activities</b>		<b>10,472</b>	<b>37,263</b>
<b>Cash flows from Investing Activities:</b>			
Long Term Receivables	7	(56,692)	(63,103)
<b>Net Cash Flow from Investing Activities</b>		<b>(56,692)</b>	<b>(63,103)</b>
<b>Cash flows from Financing Activities:</b>			
Increase in Staff Mortgage Fund	10	9,584	121,000
Increase in Staff Car Loan Fund	10	1,800	5,200
<b>Net Cash Provided by Financing Activities</b>		<b>11,384</b>	<b>126,200</b>
Net Increase in Cash & Cash Equivalent		(34,836)	100,360
Cash & Cash Equivalent at Beginning	5	412,037	311,677
<b>Cash &amp; Cash Equivalents at the End</b>		<b>377,201</b>	<b>412,037</b>

The significant accounting policies and notes on page 149 to 155 form an integral part of these draft financial statements.

## STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDING 30TH JUNE, 2021					
	Mortgage Fund	Car Loan Fund	Mortgage Reserve	Car Loan Reserve	Total
	KShs. 000	KShs. 000	KShs. 000	KShs. 000	KShs. 000
<b>Balance as at 30th June 2016</b>	-	26,094	-	-	26,094
Surplus for the Year	-	-	2,492	1,775	4,267
National Treasury Funding	200,000	100,000	-	-	300,000
<b>Balance as at 30th June 2017</b>	<b>200,000</b>	<b>126,094</b>	<b>2,492</b>	<b>1,775</b>	<b>330,361</b>
Surplus for the Year	-	-	8,417	7,999	16,417
National Treasury Funding	63,012	100,000	-	-	163,012
<b>Balance as at 30th June 2018</b>	<b>263,012</b>	<b>226,094</b>	<b>10,909</b>	<b>9,774</b>	<b>509,789</b>
Surplus for the Year	-	-	6,524	10,307	16,830
Inter-fund transfers	150,000	(150,000)	-	-	-
National Treasury Funding	113,000	31,100	-	-	144,100
<b>Balance as at 30th June 2019</b>	<b>526,012</b>	<b>107,194</b>	<b>17,433</b>	<b>20,081</b>	<b>670,720</b>
Surplus for the Year	-	-	9,174	3,426	12,600
National Treasury Funding	121,000	5,200	-	-	126,200
<b>Balance as at 30th June 2020</b>	<b>647,012</b>	<b>112,394</b>	<b>26,607</b>	<b>23,507</b>	<b>809,520</b>
Surplus for the Year	-	-	12,222	4,415	16,637
National Treasury Funding	9,584	1,800	-	-	11,384
<b>Balance as at 30th June. 2021</b>	<b>656,596</b>	<b>114,194</b>	<b>38,829</b>	<b>27,922</b>	<b>837,540</b>

The notes on page 151 to 157 form an integral part of these draft financial statements.

## STATEMENT OF BUDGET EXECUTION

Item	Budget	Actual	Performance
Receipts	KShs '000	KShs '000	KShs '000
Housing Loans to Public Servants	9,773	9,584	98%
Car Loans to Public Servants	1,800	1,800	100%
<b>Total Receipts</b>	<b>11,573</b>	<b>11,384</b>	<b>98%</b>
Housing Loans to Public Servants	9,773	9,584	98%
Car Loans to Public Servants	1,800	1,800	100%
<b>Total Payments</b>	<b>11,573</b>	<b>11,384</b>	<b>98%</b>

# SIGNIFICANT ACCOUNTING POLICIES

For the Period Ending 30<sup>th</sup> June, 2021

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

The Commission's Staff Mortgage and Car Loan Scheme 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:

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

The Commission recognizes revenues from high interest bank balances earned 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.

#### 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.

### t) 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.

### u) 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.

## SIGNIFICANT ACCOUNTING POLICIES

### For the Period Ending 30<sup>th</sup> June, 2021

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.

#### **v) 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.

#### **w) 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.

#### **x) 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.

## SIGNIFICANT ACCOUNTING POLICIES

For the Period Ending 30<sup>th</sup> June, 2021

### y) 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.

### z) Comparative Figures

Comparative figures for the year have been provided.

### aa) 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)

### bb) Subsequent Events – IPSAS 14

There have been no events subsequent to the financial year end with a significant impact on the financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

For the Period Ending 30<sup>th</sup> June, 2021

### 1. Interest on Free Funds

	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Interest from Mortgage Free Funds Account	14,379	10,793
Interest from Car Loan Free Funds Account	5,194	4,031
<b>Total</b>	<b>19,573</b>	<b>14,824</b>

### 2. Interest on Loans

	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Interest on Mortgage	11,075	9,943
Interest on Car Loans	849	988
<b>Total</b>	<b>11,925</b>	<b>10,931</b>

### 3. Tax Costs on Interest Earned

	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Tax Costs on Mortgage Interest	2,157	1,619
Taxes on Car Scheme Interest	779	605
<b>Total</b>	<b>2,936</b>	<b>2,224</b>

### 4. Fund Administrative Costs

	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Mortgage Administration Costs	11,075	9,943
Car Loan Administration Costs	849	988
<b>Total</b>	<b>11,925</b>	<b>10,931</b>

## NOTES TO THE FINANCIAL STATEMENTS

For the Period Ending 30<sup>th</sup> June, 2021

### 5. Cash and Bank

	2020/2021	2019/2020
	Unaudited	Audited
Bank Details	Shs 000	Shs 000
HFCK IEBC Mortgage A/c -2172923102	266,716	308,208
HFCK IEBC Car Loan A/c -2172923103	110,484	103,829
<b>Total</b>	<b>377,201</b>	<b>412,038</b>

### 6. Short Term Receivables

	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Opening Balance	5,823	32,702
Mortgage Interest Received in the year	-	(5,966)
Car Loan Interest Received in the year	-	(8,811)
Repaid Mortgage Capital	(4,934)	(12,545)
Repaid Car Loan Capital	(889)	(5,380)
Accrued Mortgage Capital	8,557	4,934
Accrued Car Loan Capital	3,431	889
<b>Total</b>	<b>11,988</b>	<b>5,823</b>

### 7. Long Term Receivables

	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Staff Mortgage Receivables	420,151	360,477
Staff Car Loan Receivables	28,201	31,182
<b>Total</b>	<b>448,352</b>	<b>391,660</b>

## NOTES TO THE FINANCIAL STATEMENTS

For the Period Ending 30<sup>th</sup> June, 2021

### 8. Tax Payable

	2020/2021	2019/2020
	Unaudited	Audited
	Shs 000	Shs 000
Opening Balance	-	2,217
Tax Payable on Mortgage Interest accrued	-	(895)
Taxes Payable on Car Loan Interest accrued	-	(1,322)
<b>Total</b>	<b>-</b>	<b>-</b>

### 9. Number of Beneficiaries

The following table provides the number of beneficiaries from the funds creation date:

	2020/2021	2019/2020
	Unaudited	Audited
Staff who have benefited from Mortgage Fund	65	52
Staff who have benefited from Car Loan Fund	28	27
<b>Total</b>	<b>93</b>	<b>79</b>

### 10. Transfers from IEBC Vote 2031

As at the end of the year under review, the Commission had transferred **Kshs. 9,583,594.00** and **Kshs. 1,800,000.00** to IEBC Staff Mortgage and IEBC Staff Car Loan funds respectively.

### 11. Issued Mortgage and Car Valuation

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

	2020/2021	2019/2020
	Unaudited	Audited
Mortgage Loan	506,167	413,882
Car Loans	51,990	50,810
<b>Total</b>	<b>558,157</b>	<b>464,692</b>

## **12. 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.

## **13. 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.

## PROGRESS ON FOLLOW UP OF AUDIT RECOMMENDATIONS

The IEBC Staff Mortgage and Car Loan Scheme did not have any audit follow up issues for the previous financial years.



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



.....  
W.W. Chebukati  
Chairperson

## ANNEX I : CERTIFICATE OF BANK BALANCES

Kw Des  
Deal

July 10, 2021 12/7  
2021

Our Ref.: SGW/ 2172923102/2172923103/  
2172923104 & 2172923105.

**INDEPENDENT ELECTORAL AND  
BOUNDARIES COMMISSION,  
P.O. BOX 45371-00100,  
NAIROBI.**

Dear Sir/Madam,

**RE: CERTIFICATE OF BALANCE: INDEPENDENT ELECTORAL AND  
BOUNDARIES COMMISSION.**

The information requested is as follows:  
The above client operates a fixed deposit accounts and a deposit account mortgage scheme whose full title and balances as at 30<sup>th</sup> June 2021 is as follows (see attached statements).

Type of Account	Title of account	Account Number	Balance as at 30 <sup>th</sup> June 2021	Interest Accrued and not included (Kshs)
Mortgage Scheme Deposit	IEBC Scheme Mortgage High Interest Account	2172923102	Kshs. 262,018,981.97	Kshs. 0.00
Mortgage Scheme Deposit	IEBC Scheme Car loan High Interest Account	2172923103	Kshs. 109,584,413.65	Kshs. 0.00
Mortgage Scheme Deposit	IEBC Scheme Car Loan Back Up Account	2172923104	Kshs. 31,631,209.88	N/A
Mortgage Scheme Deposit	IEBC Scheme Mortgage Back Up Account	2172923105	Kshs. 428,708,464.89	N/A

We trust the information provided will be of importance to you.

**Yours faithfully,**  
**FOR: HFC**  
  
**SAMSON GICHIA**  
**SCHEMES ADMINISTRATOR.**



**HFC**  
Dreams Made Possible

Head Office: Rehani House  
Koinange Street/Kenyatta Avenue  
P.O. Box 30088 - 00100  
Nairobi, Kenya  
Tel: (+254 20) 3262000  
Fax: (+254 20) 2250858  
Email: mybank@hfgroup.co.ke  
Website: www.hfgroup.co.ke

12 JUL 2021 8:50

12 JUL 2021 13:39

12 JUL 2021 73

HFC Limited is regulated by the Central Bank of Kenya

HFC Limited is a wholly owned subsidiary of HF Group PLC

Directors: Kaushik Manek (Chairman), Robert Kibaara, Benson Wairegi, Gladys Ogallo, John Nicholas Ashford-Hodges\*, Shilpa Haria, Dorcas Muthoni (\*British)

## ANNEX II: INTER ENTITY TRANSFERS

INTER -ENTITY TRANSFERS			
ENTITY NAME : INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION (IEBC)			
BREAK DOWN OF TRANSFERS			
FY 2020/2021			
<b>1.DIRECT PAYMENTS TO HOUSING FINANCE CORPORATION (HFC) -MORTGAGE FUND</b>			
BANK DATE	AMOUNT (KSHS)	SWIFT REF. NO.	FY TO WHICH THE AMOUNTS RELATE
22-Oct-20	2,443,148.50	FT20296X9CX0	2020/2021 FINANCIAL YEAR
21-Apr-21	2,443,148.50	FT21111684MR	2020/2021 FINANCIAL YEAR
5-Jul-21	4,697,297.00	FT21186ZDK01	2020/2021 FINANCIAL YEAR
<b>SUB TOTAL</b>	<b>9,583,594.00</b>		
<b>2.DIRECT PAYMENTS TO HOUSING FINANCE CORPORATION (HFC)-CAR LOAN FUND</b>			
BANK DATE	AMOUNT (KSHS)	SWIFT REF. NO.	FY TO WHICH THE AMOUNTS RELATE
22-Oct-20	450,000.00	FT20296LML3N	2020/2021 FINANCIAL YEAR
21-Apr-21	450,000.00	FT21111684MR	2020/2021 FINANCIAL YEAR
5-Jul-21	900,000.00	FT21186J2P48	2020/2021 FINANCIAL YEAR
<b>SUB TOTAL</b>	<b>1,800,000.00</b>		
<b>TOTAL</b>	<b>11,383,594.00</b>		
FY 2019/2020			
<b>1.DIRECT PAYMENTS TO HOUSING FINANCE CORPORATION (HFC) -MORTGAGE FUND</b>			
BANK DATE	AMOUNT (KSHS)	SWIFT REF. NO.	FY TO WHICH THE AMOUNTS RELATE
18-Oct-19	30,250,000.00	FT192919JF2K	2019/2020 FINANCIAL YEAR
2-Mar-20	60,500,000.00	FT20062HYQB7	2019/2020 FINANCIAL YEAR
15-Jun-20	30,250,000.00	FT201675FH15	2019/2020 FINANCIAL YEAR
<b>SUB TOTAL</b>	<b>121,000,000.00</b>		
<b>2.DIRECT PAYMENTS TO HOUSING FINANCE CORPORATION (HFC)-CAR LOAN FUND</b>			
BANK DATE	AMOUNT (KSHS)	SWIFT REF. NO.	FY TO WHICH THE AMOUNTS RELATE
18-Oct-19	1,300,000.00	FT19291H6JTG	2019/2020 FINANCIAL YEAR
2-Mar-20	2,600,000.00	FT2006250RHK	2019/2020 FINANCIAL YEAR
16-Jun-20	1,300,000.00	FT20168BV2Z6	2019/2020 FINANCIAL YEAR
<b>SUB TOTAL</b>	<b>5,200,000.00</b>		
<b>THE ABOVE AMOUNTS HAVE BEEN COMMUNICATED TO AND RECONCILED WITH THE RELEVANT PARTY.</b>			

## ANNEXTURES

### Annex 1: Constitutional Petitions 2020/2021 Financial Year

S/NO	FILE NUMBER	COURT CASE NUMBER	PETITIONER(S)	RESPONDENT(S)	ADVOCATE ON RECORD FOR THE COMMISSION	STATUS
1	IEBC/CP/1/2020	NAIROBI PETITION NO. E282 OF 2020	David Ndi, Jerotich Seii & 2 Others	IEBC, Hon. Attorney General & Others	Chripine Owiye Advocate	Concluded
2	IEBC/CP/2/2020	NAIROBI PETITION NO. E306 OF 2020	Nairobi City County Assemblies	Perpetua Mpojiwa, IEBC & Another	Ngetich Chiira Advocates	Ongoing
3	IEBC/CP/3/2020	CHUKA HIGH COURT PETITION NO. E317 OF 2020	Edwin Kimatu Saluny	IEBC & Another	Douglas Bargorett Advocate	Ongoing
4	IEBC/CP/4/2020	NAIROBI PETITION NO.E337 OF 2020	Centre For Rights Education & Awareness & Community Advocacy Awareness Trust	Hon.Attorney General, IEBC & Another	Douglas Bargorett Advocate	Ongoing
5	IEBC/CP/5/2020	MURANGA PETITION NO. 320 OF 2020	Godfrey Musania	Jubilee Party, RPP, Hon. Attorney General, IEBC	Douglas Bargorett Advocate	Ongoing
6	IEBC/CP/6/2020	NAIROBI PETITION NO. E400 OF 2020	Third Way Allianxce Kenya & 2 Others	Steering Committee on Bbi & 49 Others	Gumbo & Associates	Concluded
7	IEBC/CP/7/2020	NAIROBI PETITION NO. E397 OF 2019	Kenya National Union Of Nurses	IEBC & 3 Others	Gumbo & Associates	Concluded
8	IEBC/CP/8/2020	NAIROBI PETITION NO. E369 OF 2020	Kennedy Irungu Ngondi & Another	IEBC & Another	Muchemi & Co.Advocates	Concluded
9	IEBC/CP/9/2020	NAIROBI PETITION NO. E416 OF 2020	Morara Omoke	IEBC, Hon. Attorney General & Others	Gumbo & Associates	Concluded
10	IEBC/CP/10/2020	NAIROBI PETITION NO. E425 OF 2020	Hon.Mike Mbuvi Gideon Kioko	County Assembly of Nairobi, Speaker of The	Mahamud Jabane Advocate	Concluded

S/NO	FILE NUMBER	COURT CASE NUMBER	PETITIONER(S)	RESPONDENT(S)	ADVOCATE ON RECORD FOR THE COMMISSION	STATUS
				Senate & 4 Others		
11	IEBC/CP/11/2020	NAIROBI PETITION NO. E433 OF 2020	254 Hope Kenya	The National Executive of the Republic of Kenya, IEBC	Gumbo & Associates	Concluded
12	IEBC/CP/12/2020	NAIROBI PETITION NO. E401 OF 2020	Orange Democratic Movement	IEBC	Mukele Moni & Garane Advocates	Concluded
13	IEBC/CP/13/2020	NAIROBI PETITION NO. E438 OF 2020	Ferdinand Waititu	IEBC, Hon. Attorney General & Others	Hassan Mutembei & Co. Advocates	Concluded
14	IEBC/CP/14/2020	NAIROBI PETITION NO. E426 OF 2020	Isaac Aluochier Polo	IEBC & Hon. Attorney General	Gumbo & Associates	Concluded
15	IEBC/CP/15/2020	NAIROBI PETITION NO. E001 OF 2020	Muslims For Human Rights (Muhuri)	IEBC, Speaker of the Senate & Another	Kioko Munyithia , Ngugi & Co. Advocate	Concluded
16	IEBC/CP/16/2020	NAIROBI PETITION NO. 1 OF 2020	Justice & Human Rights Centre	The Speaker Of The Senate, Hon Attorney General & Others	Meritad Law LLP	Concluded
17	IEBC/CP/17/2020	NAIROBI PETITION NO. E402 OF 2020	Justus Juma Isaac Ogola	Hon. Attorney General, IEBC & Another	Gumbo & Associates	Concluded
18	IEBC/CP/18/2021	NAIROBI PETITION NO. E005 OF 2021	Okiya Omtatah Okoiti	Nairobi City County, IEBC & Others	Mukele Moni & Co. Advocates	Concluded
19	IEBC/CP/19/2021	NAIROBI PETITION NO. E007 OF 2021	Hon. Mike Mbuvi Gideon Kioko	Hon. Benson Matura, Nairobi City Council Assembly And Others	Ngetich Chiira Advocates	Concluded
20	IEBC/CP/20/2021	NAIROBI PETITION NO. E441 OF 2021	Ann Kananu Mwendu	Hon. Attorney General, IEBC & Another	Ngetich Chiira Advocates	Concluded

S/NO	FILE NUMBER	COURT CASE NUMBER	PETITIONER(S)	RESPONDENT(S)	ADVOCATE ON RECORD FOR THE COMMISSION	STATUS
21	IEBC/CP/21/2021	NAIROBI PETITION NO.E009 OF 2021	Habib Omar Kongo	Nairobi County Assembly, IEBC, Hon. Attorney General & Others	Mukele Moni & Co. Advocates	Concluded
22	IEBC/CP/22/2021	GARISSA PETITION NO. E011 OF 2020	Josephat Kariuki	IEBC, Ann Kananu	E.K.Mutua & Co. Advocates	Concluded
24	IEBC/CP/23/2021	NAIROBI PETITION NO. E012 OF 2021	Ann Kananu Mwenda	IEBC, Hon. Attorney General	Ngetich Chiira Advocates	Concluded
25	IEBC/CP/24/2021	NAIROBI PETITION NO. E019 OF 2021	Law Society Of Kenya	Ann Kananu Mwenda, IEBC & Others	Gumbo & Associates	Concluded
26	IEBC/CP/25/2021	NAIROBI PETITION NO. E021 OF 2021	Kenya Human Right Commision	Ann Kananu Mwenda, IEBC & Others	J.K.Kibicho & Co. Advocates	Concluded
27	IEBC/CP/26/2021	NAIROBI PETITION NO. E013 OF 2021	Godfrey Makworo	County Assembly Of Nairobi, IEBC & 4 Others	Gumbo & Associates	Concluded
28	IEBC/CP/27/2021	NAIROBI PETITION NO. E015 OF 2021	Angella Mwikari & 2 Others	County Assembly Of Nairobi, Ann Kananu, IEBC	Gumbo & Associates	Concluded
29	IEBC/CP/28/2021	NAIROBI PETITION NO. E014 OF 2021	Okiya Omtatah Okiiti & Another	IEBC & 4 Others	Gumbo & Associates	
30	IEBC/CP/29/2021	NAIROBI PETITION NO. E064 OF 2021	Kenyaman T. Lemeiguran & 11 Others	IEBC, Hon. Attorney General & Others	Hassan Mutembei & Co. Advocates	Ongoing
31	IEBC/CP/30/2021	MACHAKOS PETITION NO.4 OF 2021	Philippe Sadjja, Wilfred Manthi Musyoka	Returning Officer Machakos County, IEBC & Another	Ngetich Chiira Advocates	Ongoing
32	IEBC/CP/31/2021	NAIROBI PETITION NO. E140 OF 2021	Ratiba Kuokoa Taifa Isianguke Ltds	IEBC & Another	Ruth Makuthu Advocate	Ongoing

S/NO	FILE NUMBER	COURT CASE NUMBER	PETITIONER(S)	RESPONDENT(S)	ADVOCATE ON RECORD FOR THE COMMISSION	STATUS
33	IEBC/CP/32/2021	NAIROBI PETITION NO. E145 OF 2021	Michael Kipyegon Yator, Institute Of Certified Public Accounts	IEBC & Another	Abdullahi Gitari & Co. Advoates	Ongoing
34	IEBC/CP/33/2021	NAIROBI PETITION NO. E165 OF 2021	Adrian Kamotho Njenga	IEBC, BBI Selection Pannel	Douglas Bargorett Advocate	Ongoing
35	IEBC/CP/34/2021	NAIROBI PETITION NO. 6 OF 2021	Joseph Omollo	Uasin Gishu County Assembly, IEBC & Another	Gumbo & Associates	Ongoing
36	IEBC/CP/35/2021	GARISSA PETITION NO. 6 OF 2021	Ahmedyare Meigag Dule	IEBC & Another	Abdullahi Gitari & Co. Advoates	Ongoing
37	IEBC/CP/36 /2021	NAIROBI PETITION NO. E229 OF 2021	County Assembly Forum, Hon. Ndegwa Wahome James & Others	IEBC & Another	S.M. Kilonzo & Co. Adcoates	Ongoing
38	IEBC/CP/37/2021	NAIROBI PETITION NO. E225 OF 2021	Sheria Mtaani and Shadrack Wambui	Hon. Attorney General, IEBC & Another	S.M. Kilonzo & Co. Adcoates	Ongoing
39	IEBC/CP/38/2021	NAIROBI PETITION NO. E205 OF 2021	Ahmed Rashid Koriyor Abdi	Haji Abdul Mohamed Aden Bare, IEBC & Another	Mutubwa & Co. Advoates	Ongoing
40	IEBC/CP/39/2021	NAIROBI PETITION NO. E249 OF 2021	Amin Ekiram	Hon. Attorney General, IEBC & Another	S.M. Kilonzo & Co. Adcoates	Ongoing
41	IEBC.CP/40/2021	NAIROBI PETITION NO. E238 OF 2021	Okiya Omtata Okoiti	IEBC & Another	E.K. Mutua & Co. Advocates	Ongoing
<b>COURT OF APPEAL MATTERS</b>						
1	IEBC/CA/1/2020	NAIROBI CIVIL APPEAL NO. E314 OF 2020	Hon. Anne Wanjiku Kibeh	Hon. Anne Wanjiku Kibe & IEBC	Muchemi & Co. Advocates	Ongoing

S/NO	FILE NUMBER	COURT CASE NUMBER	PETITIONER(S)	RESPONDENT(S)	ADVOCATE ON RECORD FOR THE COMMISSION	STATUS
2	IEBC/CA/2/2020	NAIROBI CA CIVIL APPLICATION NO. OF 2021	Hon. Mike Mbuvi Gideon Kioko	Nairobi City County, IEBC	Mukele Moni & Co. Advocates	Ongoing
3	IEBC/CA/3/2020	NAIROBI COURT OF APPEAL CIVIL APPEAL NO. 167 OF 2021	Hon. Isaac Mwaura Maigua	Jubilee Party, Registrar of Political Parties	Bargorett Advocate	Ongoing
4	IEBC/CA/4/2020	NAIROBI COURT OF APPEAL NO. E097 OF 2021	Leina Konchella Mohnsen Abdul Manasar	The Chief Justice and President of The Supreme Court, LSK, Hon. AG & 9 Others	Douglas Bargorett Advocate	Ongoing
5	IEBC/CA/5/2020	NAIROBI HCCA NO. E248 OF 2021	Isaac Mwaura Maigua	IEBC, Registrar Of Political Party	E.K.Mutua & Co.Advocates	Ongoing
6	IEBC/CA/6/2020	NAIROBI HCCA NO. E175 OF 2021	LSK	Senate, Hon. AG, IEBC		Ongoing
7	IEBC/CA/7/2020	NAIROBI COURT OF APPEAL CIVIL APPEAL NO.E291 OF 2021	IEBC (BBI Appeal)	David Ndii & 81 Others	Gumbo & Associates	Concluded
8	IEBC/CA/8/2021	NAIROBI COURT OF APPEAL NO. E339 OF 2021	Leina Konchella Mohnsen Abdul Manasar	Chief Justice President Of Supreme Court, Hon. AG, Okiya Omtata & Another	Douglas Bargorett Advocate	Ongoing
9	IEBC/CA/9/2021	NAIROBI COURT OF APPEAL NO.	Hon.Mike Mbuvi Gideon Kioko	Nairobi City County, IEBC	Douglas Bargorett Advocate	Ongoing
10	IEBC/CA/10/2021	MALINDI CA APPLICATION NO. E014 OF 2020	Kenya National Bureau of Statistic	IEBC & 28 Others	Mukele Moni & Co. Advocates	Ongoing

S/NO	FILE NUMBER	COURT CASE NUMBER	PETITIONER(S)	RESPONDENT(S)	ADVOCATE ON RECORD FOR THE COMMISSION	STATUS
11	IEBC/CA/11/2021	NAIROBI COURT OF APPEAL NO. E350 OF 2020	Leina Konchella Mohsen Abdul Manasar	IEBC	Douglas Bargorett Advocate	Ongoing
12	IEBC/CA/12/2021	NAIROBI COURT OF APPEAL NO. E468 OF 2020	Hon. Anne Wanjiku Kibeh	IEBC	Muchemi & Co. Advocates	Ongoing
13	IEBC/CA/13/2021	NAIROBI CA NO. E252 OF 2021	Morara Omoke	IEBC	Kioko Munyithia & Co. Advocate	Ongoing
14	IEBC/CA/13/2021	NAIROBI CA CIVIL APPEAL APPLICATION NO. E046 OF 2021	Jayne Njeri Kihara	IEBC	Douglas Bargorett Advocate	Ongoing
15	IEBC/CA/14/2021	NAIROBI CA CIVIL APPLICATION NO. E473 OF 2021	Hon. Mike Mbuvi Gideon Kioko	Okiya Omtatah Okoiti, IEBC & 24 Others	Mukele Moni & Co. Advocates	Ongoing
<b>CIVIL SUITS MATTERS</b>						
1	IEBC/CS/1/2020	NAIROBI CIVIL SUIT NO. 2927 OF 2020	Peter Solomo Gichira	IEBC	Ngetich Chiira & Co. Advocates	Ongoing
2	IEBC/CS/2/2020	MAKUENI CIVIL SUIT NO.58 OF 2020	Jemima Kamene Kalota & Richard Mwaniki Wambua	IEBC	Ann Kiusya & Co. Advocates	Ongoing
3	IEBC/CS/3/2020	NAIROBI CIVIL SUIT NO. E055 OF 2020	Godfrey Ninito Lemiso	IEBC	C.B.Mwongera & Co. Advocates	Ongoing
4	IEBC/CS/4/2020	NAIROBI CIVIL SUIT NO. E0444 OF 2020-	Reel Production Ltd	IEBC	Mahamud Jabane Advocate	Ongoing

S/NO	FILE NUMBER	COURT CASE NUMBER	PETITIONER(S)	RESPONDENT(S)	ADVOCATE ON RECORD FOR THE COMMISSION	STATUS
5	IEBC/CS/5/2020	NAIROBI CIVIL SUIT NO. E079 OF 2020	Actuarial Benefit Consulatant Ltd	IEBC	Ogejo Omboto & Kijala Advocate	Ongoing
6	IEBC/CS/8/2020	NAIROBI CIVIL SUIT NO. 474 OF 2020	Paul Watoro Guchu	IEBC	Meritad Law LLP	Concluded
<b>ELECTION PETITIONS</b>						
1.	IEBC/EP/1/2021	KAKAMEGA PETITION NO. 1 OF 2021	David Aoko Were (Matungu By Election	IEBC	Mukele Moni & Co. Advocates	Ongoing
<b>JUDICIAL REVIEW APPLICATIONS</b>						
	IEBC/JR/MISC/1/2020	NAIROBI JR NO. 47 OF 2020	Stephen Harry Ouma	IEBC	S.M Kilonzo & Associates	Ongoing
	IEBC/JR/MISC/2/2020	NAIROBI JR NO. E1129 OF 2020	Nyabaro Onditi	IEBC	Murugu Rigoro Advocate	Ongoing
	IEBC/JR/MISC/3/2020	NAIROBI HC JR MISC. E069 OF 2020	James Gitau	IEBC & 6 Others	Murugu Rigoro Advocate	Concluded
	IEBC/JR/MISC//4/2020	NAIROBI JR NO. E1157 OF 2020	Rangal Lemeiguran	IEBC, BBI Taskforce, & Another	C.B.Mwongera & Co. Advocates	
	IEBC/JR/MISC/5/2020	NAIROBI JR NO. 67 (E003 OF 2020	Alividza Akatsa Georgian & 3 Others	IEBC	J.K.Kibicho & Co.Advocates	Ongoing
	IEBC/JR/MISC/6/2020	NAIROBI JR NO. 024 OF 2021	Charles Kanjama	IEBC,Hon.Ag	Gumbo & Associates	Concluded
	IEBC/JR/MISC/7/2021	NAIROBI JR NO. 032 OF 2021	Next Technologies Ltd	IEBC	Amollo & Gachoka Advocates	Concluded
	IEBC/JR/MISC/8/2021	NAIROBI JR NO. E087 OF 2021	AAR Insurance Company Ltd	IEBC, Public Procurement Review Board &	J.K.Kibicho & Co.Advocates	Concluded

S/NO	FILE NUMBER	COURT CASE NUMBER	PETITIONER(S)	RESPONDENT(S)	ADVOCATE ON RECORD FOR THE COMMISSION	STATUS
				Another		
	IEBC/JR/MISC/9/2021	NAIROBI MISC APPLN NO. E115 OF 2021	Green Wood Printers & Stationers	IEBC	B.J Sawe & Co.Advocates	Concluded
	IEBC/SC/1/2020	SUPREME COURT REFERENCE NO. 1 OF 2020	In the Matter of an Application By Hon. Speaker, Nairobi City County & Another for an Advisory Opinion	IEBC & 6 Others	Chrispine Owiye Advocate	Concluded
	IEBC/SC/2/2020	SUPREME COURT REFERENCE NO. 3 OF 2020	In the matter of an application by the County Assembly Of Kericho & Nandi Counties for an advisory opinion	IEBC & Others	Michael Goa Advocate	Ongoing
<b>TRAFFIC CASE</b>						
	MAKUENI LAW COURT TRAFFIC CASE NO. 261 OF 2019	MAKUENI LAW COURT TRAFFIC CASE NO. 261 OF 2019	This is a traffic matter which occurred along Makueni Road involving Land Rover Gk 164A driven by Commission Driver Mr. Mohamed Yusuf.		Munyao Mutama & Kashindi Advocates	Concluded

## Annex 2: Collaborative Engagements with the PPLC

No.	Thematic Area	Activities
1.	<b>Electoral reform and review of laws regulating political parties.</b>	PPLC Meeting 24 <sup>th</sup> -27 <sup>th</sup> June 2021- Maanzoni Lodge-Statutory Quarter Meeting; Preparedness of IEBC for Elections.
		Meeting with Secretary Generals on Review of Political Parties Act on 5 <sup>th</sup> -6 <sup>th</sup> July 2021 Simba Lodge, Naivasha
		Meeting with Political Parties and Civil Society-Women Empowerment and Two-Thirds Gender principle Realisation: 28 <sup>th</sup> October 2020 at Crowne Plaza Hotel.
		ELOG, URAIA, PPDT, ORPP, Political Parties High Level Technical Meeting on Reforms: 21 <sup>st</sup> -22 <sup>nd</sup> September 2020-Sagana Retreat.
2.	<b>Enhanced Collaboration</b>	Data Sharing Taskforce (ORPP and IEBC) Meetings determining data sharing requirements; protocols, formats and data sets.
		RoundTable Meeting with ORPP to discuss Roadmap for 2020/21 at Lions Place, Waiyaki Way-14 <sup>th</sup> January 2021.
		<p>Political Party Liaison (PPLC) engagements.</p> <ul style="list-style-type: none"> <li>○ PPLC Steering Committee Meeting- 2<sup>nd</sup>--5<sup>th</sup> February 2021 at Maanzoni Lodge: Implementation of the Two-Thirds Gender Rule in Political Party Primaries.</li> <li>○ PPLC Steering Committee-11<sup>th</sup> November 2020; Lion Place Westlands ORPP Boardroom-Workplan Activities for Sub-Committees</li> <li>○ PPLC Women Program-Lion Place Westlands ORPP Boardroom-16<sup>th</sup> September 2020-Targeted Women Workplan programs; Participation in Elections.</li> <li>○ PPLC Plenary-2<sup>nd</sup> -4<sup>th</sup> September at Maanzoni Lodge-Preparation of Workplans.</li> </ul>
3.	<b>By-Elections</b>	Held PPLC meetings and liaised with Political Parties fielding candidates.
		<p>Held consultative meetings through the Political Parties Consultative Forum with participating Political Parties to agree on timelines and respective obligations.</p> <p>i) 5<sup>th</sup> May 2021-Jubilee party requesting postponement of their primaries for the 15<sup>th</sup> July 2021 By-elections.</p> <p>ii) 26<sup>th</sup> March 2021-Engagement with political parties on re-introduction of CRSMA and request to provide IT Admin users for CRSMS for the 15<sup>th</sup> July 2021 By-elections.</p>

No.	Thematic Area	Activities
		Received and reviewed party membership lists from Political Parties participating in the by-elections.
		The Commission shared the details of the poll officials for the by-elections as per Regulations 4, 5, & 6 of the Elections (General) Regulations, 2012.
4.	<b>Implementation of Election Campaign Financing Regulation.</b>	<p>Tabling of Election Campaign Financing ( Ammendment) Bill, 2020 to the National Assembly.</p> <p>Establishment of Taskforce to develop the Election Campaign Financing Expenditure and Donation Limits-13<sup>th</sup> July 2021</p> <p>Publication of Election Campaign Financing Expenditure and Donation Limit-Gazette Notice No. 8024; Vol. CXXIII—No. 162 NAIROBI, 9th August, 2021</p> <p>11<sup>th</sup> August 2021: Engagement with the Parliamentary Committee on delegated Legislation on</p> <ul style="list-style-type: none"> <li>i. Publication of Expenditure and Donation Limits</li> <li>ii. The Draft Election Campaign Financing Regulations, 2016</li> </ul> <p>Developed Operating and Reporting Tools for Election Campaign Financing Regulation.</p>

### Annex 3: Information Requests

No.	Name of requestor	Nature/Title of request	Date of request	Date of Response
1	Oduor Ong'wen, EBS	Seeking Copy of the Kenyan Map	13/07/2021	21/07/2021
2	Jones Muli, Kenya Marine and Fisheries Research Institute	Request for Maps Showing Kenya Administration Sub-divisions	24/06/2021	02/07/2021
3	National Cohesion and Intergration Commission	Requesting of a detailed Mandera County Electoral Boundary Map	04/06/2021	2/7/2021
4	Njoroge Wanjigi	Need a copy of the voters roll, Polling Stations and Map Kiambaa Constituency	17/05/2021	04/06/2021
5	Nene Munguti	Mbooni Constituency Map 2012	26/05/2021	04/06/2021
6	Nene Munguti	Sotik Constituency Map 2012	27/05/2021	07/06/2021
7	Kenneth Kamua, Rift Valley Highway Limited	Nairobi-Nakuru-Mau Summit Highway PPP project Contract No:KeNHA/RD/PPP/1003/2020	05/05/2021	10/05/2021
8	Kenneth Kamua, Rift Valley Highway Limited	Nairobi-Nakuru-Mau Summit Highway PPP project Contract No:KeNHA/RD/PPP/1003/2020	22/04/2021	29/04/2021
9	Kevin Kinengo Katisya	Application for IEBC Data for Garissa Township Constituency for 2013 and 2017 General elections	14/04/2021	15/04/2021
10	Osman Mohamed Abdille	Provision of Certified copy of Wajir South Constituency Map	26/03/2021	07/04/2021
11	George Wainaina MBS, HSC	IEBC, Counties Constituencies and Wards Map	10/03/2021	13/04/2021
12	Charles Kerich	Boundary maps request	17/03/2021	13/04/2021
13	Francis Nguriaei Kibai	Request for Voter Register for Mochongoin County Assembly Ward.	02/03/2021	
14	Fredrick Odhiambo Oyugi	Request for Map (soft)/Hard copy	01/03/2021	08/03/2021
15	Gundi Kevin Omondi	Request for Komarock Ward and Voters	01/02/2021	08/03/2021
16	Claire Wanyama CS. & Co Advocates	Current Electoral maps of Trans Nzoia County	09/02/2021	08/03/2021
17	Kalundu Rebecca Sharon	Request for Ward boundaries Data for Kajiado County	01/02/2021	
18	Brenda Mathenge	Authoritative list of decentralised units in Kenya	17/02/2021	
19	Zeth Ouma Omollo	Request for electoral map of Magwagwa Ward in Nyamira County, Code:1360	15/02/2021	08/03/2021
20	Zeth Ouma Omollo	Request for electoral map of Kwale County, Code:002	15/02/2021	08/03/2021
21	Fedrick W. Matakala	Request for the Map of Soy Constituency	11/02/2021	25/02/2021

No.	Name of requestor	Nature/Title of request	Date of request	Date of Response
22	Google Kenya	Google Maps-Request for Updated Official maps of Kenya's Counties and Sub-Counties.	12/02/2021	
23	Japheth Vyalu Kiio	Application for a Constituency map in Makadara	02/02/2021	25/02/2021
24	Elkington Associates	Request for Boundary delimitation map for Emgwen Constituency	22/01/2021	
25	Jared Okoyo Nguka	Request for a soft copy of the maps for Suna East constituency and Suba South Constituency	18/01/2021	04/02/2021
26	Samuel Werunga	Request for ward map of Butali Chegulo	21/01/2021	04/02/2021
27	Kiplanga K.A. Koech	Request for a Map of Bomet County showing constituencies and wards	18/01/2021	04/02/2021
28	Brian Kimutai	National Constituency Boundaries and Maps	24/12/2020	
29	Sen. Matisa Naomi Shiyonga	Request for a Map of Kakamega County	01/12/2020	
30	Sen. Matisa Naomi Shiyonga	Request for a Map of Malava Constituency	30/11/2020	
31	Benjamin Mayega	Request for a Map of Nyayo Highrise Ward	30/11/2020	
32	Tom Onyango Obonyo	Request for certified copy of the map- Lang'ata Constituency.	28/09/2020	14/10/2020
33	Robert Mwangi Ndiritu	Request for Starehe C.B.D Ward Map	22/09/2020	23/09/2020
34	Alphonse Mutinda	Application for Electoral MAPS FOR Kibwezi East Constituency, Ngulya and Mtito Andei County Wards.	15/09/2020	21/09/2020
35	Alphonse Mutinda	Application for maps for Makueni and Taita Taveta counties as delimited in the year 2012	09/09/2020	
36	Edward Mwachinga	Request for map of Kaloleni ward in Kaloleni Constituency	29/07/2020	03/08/2020
37	John Mwangi Kambogo	Request for Muranga County Polling Stations Map	28/07/2020	12/08/2020
38	Joram Mwangi Ndichu	Request for Githurai Ward map	26/08/2020	04/09/2020
39	Executive Office of the President	Use of the wrong Map to Potray the Limit of Territorial Sovereignty of the Republic of Kenya	24/08/2020	01/09/2020
40	Hon. Rose Ogunda	Request for Boundary Map for Kware Ward, Embakasisi South	15/7/2020	21/07/2020
41	David Mwangi Maina	Request for Kieni Sub-County Electoral Data	21/07/2020	
42	Solomon Kuria	Requesting for Nyandarua County Map in Hard Copy; Ao/Ai	16/03/2020	30/06/2020
43	Eun Kyung Kim	Request for GIS of Polling Stations and Boundaries	09/01/2020	22/01/2020