



REPUBLIC OF KENYA



Enhancing Accountability

 THE NATIONAL ASSEMBLY PAPERS LAID	
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OF

THE AUDITOR-GENERAL

ON

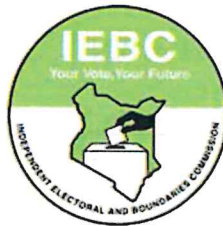
**INDEPENDENT ELECTORAL AND
BOUNDARIES COMMISSION**

**FOR THE YEAR ENDED
30 JUNE, 2019**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

23 MAR 2020

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INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2019**

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

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KEY COMMISSION INFORMATION AND MANAGEMENT

1. Background information

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

2. General Information

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

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

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

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

3. Key Management

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

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

KEY COMMISSION INFORMATION AND MANAGEMENT

4. Fiduciary Management

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

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

5. Commission Bankers

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

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

6. Commission Auditors

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

7. Commission Headquarters

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

8. Principal Legal Advisor

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

THE IEBC COMMISSION



Chairperson: Mr. Wafula W. Chebukati

Date of Birth: 22nd December, 1961

Key Qualifications:

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

Experience:

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



Commissioner: Prof. Abdi Yakub Guliye

Date of Birth: 25th November, 1962

Key Qualifications:

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

Experience:

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



Commissioner: Mr. Boya Molu

Date of Birth: 5th November 1978

Key Qualifications:

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

Experience:

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

THE IEBC MANAGEMENT TEAM



Name: : Marjan H. Marjan

Ag. CEO/Commission Secretary

Profession/Qualifications:

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



Name: : Obadiah K.Keitany

Director Finance

Profession/Qualifications:

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



Name: : Osman H. Ibrahim

Director Audit Risk and Compliance

Profession/Qualifications:

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



Name: : Chrispine Owiye

Ag. Director Legal and Public Affairs.

Profession/Qualifications:

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



Name: : Decimah M'mayi

Director Research & Development

Profession/Qualifications:

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



Name: : Immaculate Kassait

Director Voter Education

Profession/Qualifications:

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



Name: : Rasi Masudi

Director Voter Registration and Electoral Operations

Profession/Qualifications:

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



Name: : Harley Kisyula Mutisya

Director Supply Chain Management

Profession/Qualifications:

- PHD in Business Administration (UoN)
- MBA in Procurement & Supply Chain Management (UoN)
- BCOM in Supply Chain Management (UoN)
- Diploma in Logistical Management from Cerford Institute.
- Certified Procurement and Supply Professional (CPSP-K)
- Chartered Associate (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: : James Muhati

Director ICT

Profession/Qualifications:

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



Name: : Lorna A. Onyango

Director Human Resource & Administration

Profession/Qualifications:

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

CORPORATE GOVERNANCE STATEMENT

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

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

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

The Commission

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

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

The Commission Committees and their Responsibilities

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

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

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

The Commission has the following committees;

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

Impartiality and Independence of Members

Every member of the Commission and employee shall perform their functions impartially and independently without influence from any person, authority or organization.

Disclosure of Conflict of Interests

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

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

MANAGEMENT DISCUSSION AND ANALYSIS

Operational and Financial Performance

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

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

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

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

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

Compliance with Statutory Requirements

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

Key Projects and Investment

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

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

Risk Management Activities

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

Some of the key risks facing the Commission include:

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

Statutory and Financial Obligations

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

Financial Probity and Governance

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

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

CORPORATE SOCIAL RESPONSIBILITY (CSR)

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

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

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

REPORT OF THE CEO/COMMISSION SECRETARY

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

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

The Accounting Officer accepts responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Accounting Officer is of the opinion that the financial statements give a true and fair view of the state of financial affairs of the Commission and of its financial position. The Accounting Officer further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

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



Marjan Hussein Marjan

Ag. Commission Secretary/CEO

REPORT OF THE CHAIRPERSON

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

During the period under review, National Treasury allocated to the Commission Kshs. 4.9 billion under the recurrent vote while the Commission incurred total expenditure of Kshs. 4.6 billion. In addition, the Commission collected Kshs. 1.4 million in form of Appropriation in Aid (AIA). These funds were applied to fund various operational activities of the Commission.

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

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

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



W.W. Chebukati

Chairperson

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Independent Electoral and Boundaries Commission set out on pages 18 to 45, which comprise the statement of financial position as at 30 June, 2019, and the statement of financial performance, statement of changes in net assets, statement of cash flows and combined budget execution statement for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Independent Electoral and Boundaries Commission as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Property, Plant and Equipment

The statement of financial position reflects a balance of Kshs.3,163,667,000 for property, plant and equipment, which as disclosed under Note 17 to the financial statements includes a balance of Kshs.116,424,000 for buildings. However, the value of forty-one constituency office block buildings has not been included in the amount disclosed in the financial statements. In addition, as disclosed under Note 17, the Commission is yet to obtain ownership documents for several parcels of land allocated to it by the National and County Governments, and whose values have similarly not been disclosed in the financial statements.

Further, during the year under review, the Commission did not maintain a comprehensive register of land and buildings indicating registration number of each parcel of land or building and the terms under which it was held with reference to;

Report of the Auditor-General on Independent Electoral and Boundaries Commission for the year ended 30 June, 2019

conveyance, address, area, date of acquisition, disposal or major change in use, capital expenditure, lease hold terms, maintenance contracts and other pertinent management details as required under Regulation 143(2) of Public Finance Management (National Government) Regulations, 2015.

In the circumstances, it has not been possible to ascertain the accuracy and completeness of the balance of Kshs.3,163,667,000 for property, plant and equipment included in the financial statements as at 30 June, 2019.

2. Inventories

The Commission held significant quantities of strategic and non-strategic election materials in various stores and warehouses located at its county and constituency offices across the country. However, the value of these inventories was not determined and disclosed in the financial statements. Consequently, the Commission did not bring to account a significant value of inventories that should have been reflected in the Statement of Financial Position as at 30 June, 2019.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Independent Electoral and Boundaries Commission in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Contingent Liability

I wish to draw attention to Note 27 to the financial statements under which the Commission has disclosed that it was a defendant or co-defendant in various election petition litigations and claims. According to the Commission, the outcome of these litigations and claims were yet to be determined as of 30 June, 2019. The Commission, consequently, did not factor in possible future obligations relating to legal fees on the pending court cases and claims in the financial statements for the year ended 30 June, 2019.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Account Payables

The statement of financial position reflects a balance of Kshs.4,334,280,000 against pending bills as at 30 June, 2019 (2018 - Kshs.4,429,917,000). The Commission has

explained that accumulation of the pending bills was due to failure by the National Treasury to release funds from the Exchequer for payments of the same. However, 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Uncollected Revenue

Disclosed in Note 26 to the financial statements are contingent assets amounting to Kshs.59,854,000 (taxed costs) and Kshs.205,060,000 (capped costs), being court awarded costs relating to 2017 general election petitions. No satisfactory explanation has been provided for failure to collect promptly the taxed costs and for the delay in taxation of the capped costs.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and overall governance

were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the ability of Independent Electoral and Boundaries Commission to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the Commission or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Commission to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report

to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease sustaining its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

29 September, 2020

STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 30th June 2019

	Note	2018-2019 Kshs 000	2017-2018 Kshs 000
Incomes			
Exchequer issues	3	4,581,384	27,881,536
Appropriation-in-aid	4	1,436	10,693
Mortgage & car loan interest	5	-	68
Total incomes		4,582,820	27,892,297
Expenses			
Employee costs	7	(2,637,907)	(10,742,461)
Gratuity expenses	8	(14,823)	-
Depreciation & amortization	9	(1,243,124)	(1,759,464)
Repairs & maintenance	10	(161,334)	(220,950)
Operating expenses	11	(452,653)	(2,767,558)
General expenses	12	(1,065,750)	(17,535,574)
Total expenditure		(5,575,593)	(33,026,007)
Surplus/(Deficit)		(992,773)	(5,133,710)


The notes on page 24 to 40 form an integral part of these financial statements.

STATEMENT OF FINANCIAL POSITION

As at 30th June 2019

	Note	2018/2019 Kshs 000	2017/2018 Kshs 000
Assets			
Current Assets			
Cash & cash equivalents	13	98,627	1,369,546
Non-exchange transactions receivables	14	34,093	217,672
Accounts receivables	15	11,160	11,160
Car loan accounts receivable	16	26,193	26,193
		170,074	1,624,571
Non-Current assets			
Property, plant & equipment	17	3,163,667	4,414,268
Intangible assets	18	2,829	4,022
		3,166,497	4,418,290
Total Assets		3,336,570	6,042,861
Current Liabilities			
Accounts payable	19	(4,334,280)	(4,429,917)
Provision for gratuity	20	(34,908)	-
Retentions & deposits payable	21	(37,743)	(37,085)
Total Current Liabilities		(4,406,932)	(4,467,002)
		(1,070,361)	1,575,859
Financed by:			
Accumulated Fund		312,347	1,274,355
Revenue Reserve		(1,382,708)	(213,793)
Mortgage & Car Revolving Fund		-	515,298
		(1,070,361)	1,575,859


The notes on page 24 to 40 form an integral part of these financial statements.



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



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



 W.W. Chebukati
 Chairperson

STATEMENT OF CASH FLOWS

As at 30th June, 2019

	Note	2018/2019 Kshs 000	2017/2018 Kshs 000
Cash Flows from Operating Activities:			
Operating surplus/(deficit)		(992,773)	(5,133,709)
Transfers to exchequer	22	(962,008)	-
Mortgage & car loan fund balances		(509,789)	-
Adjustments for non-cash items:			
Add back depreciation & amortization charges	8	1,256,521	1,759,463
Add back prior year adjustment		(37,549)	47,149
Changes in Working Capital:			
Decrease/(increase) in non-exchange transactions	14	183,579	(165,559)
(Decrease)/increase in accounts payables	19	(95,637)	1,749,177
(Decrease)/increase in provision for gratuities payable	20	34,908	-
(Decrease)/increase retentions & deposits	21	658	(923)
Net Cash Flow from Operating Activities		(1,122,090)	(1,744,402)
Cash Flows from Investing Activities:			
Purchase of property & equipments	17	(4,728)	(616,394)
(Decrease)/increase in staff mortgage & car loan fund		(144,100)	163,013
Net cash flow from investing activities		(148,828)	(453,380)
Cash Flows from Financing Activities:			
Cash flows from financing activities		-	-
Net cash provided by financing activities		-	-
 Net (decrease)/increase in cash & cash equivalent		 (1,270,918)	 (2,197,782)
Cash & cash equivalent at the beginning		1,369,545	3,567,327
Cash & cash equivalents at the end	13	98,627	1,369,545

The notes on page 24 to 40 form an integral part of these financial statements.

STATEMENT OF CHANGES IN NET ASSETS

For the year ended 30th June, 2019				
	Mortgage & Car Loan Fund	Revenue Reserve	Accumulated Fund	Total
	KShs. 000	KShs. 000	KShs. 000	KShs. 000
Balance as at 30th June 2017	<u>352,286</u>	<u>4,919,908</u>	<u>1,227,206</u>	<u>6,499,399</u>
Surplus/(Deficit) for the Year	-	(5,133,709)	-	(5,133,709)
Rounding off variance	-	8	-	8
Prior year adjustment	-	-	47,149	47,149
Transfers to Car loan & Mortgage fund	163,012	-	-	163,012
Balance as at 30th June 2018	<u>515,298</u>	<u>(213,793)</u>	<u>1,274,355</u>	<u>1,575,859</u>
Surplus/(Deficit) for the Year	-	(992,773)	-	(992,773)
Transfers to National Treasury	-	-	(962,008)	(962,008)
Mortgage and Car Loan Adj.	(515,298)	5,508	-	(509,789)
Buildings depreciation adjustment	-	(13,397)	-	(13,397)
Provision for gratuity adjustment	-	(24,153)	-	(24,153)
Transfers to Car loan & Mortgage fund	-	(144,100)	-	(144,100)
Balance as at 30th June 2019	<u>-</u>	<u>(1,382,708)</u>	<u>312,347</u>	<u>(1,070,361)</u>

COMBINED BUDGET EXECUTION STATEMENT

COMBINED BUDGET EXECUTION STATEMENT FOR 2018/2019FY			
Item	Budget Cumulative	Actual Cumulative	Performance Cumulative
Incomes	KShs '000'	KShs '000'	
Exchequer Releases	4,888,624	4,581,384	94%
Nomination Fees, Sale of Tender Registers & Maps and Fines & Penalties on Aspirants	5,000	1,436	29%
Total Income	4,893,624	4,582,820	94%
Management of Electoral Processes			
Expenditure			
Wages and Salary Contributions	2,229,153	2,184,046	98%
Social Contributions	171,933	167,447	97%
Goods and Services	1,949,321	1,725,473	89%
Routine Maintenance	112,368	67,960	60%
Social Security Benefits	12,647	4,068	32%
Acquisitions of Fixed Capital Assets	5,700	1,454	26%
Domestic Lending and On-lending	144,100	144,100	100%
Sub-total	4,625,222	4,294,548	93%
Delimitation of Electoral Boundaries			
Wages and Salary Contributions	10,489	9,097	87%
Goods and Services	245,413	222,982	91%
Routine Maintenance	12,500	-	0%
Sub-total	268,402	232,079	86%
Total Expenditure	4,893,624	4,526,627	93%
Surplus/(Deficit)	-	56,193	0%

Note 25 on Budget information & other disclosures provides explanations on the utilization differences.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

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

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

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

2. Summary of significant accounting policies:

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

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

Transfers from Other Government Entities

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

Interest Income

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

b) Budget Information – IPSAS 24

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

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, 12.5% for furniture and fittings and buildings at 2.5% on reducing balance basis.

e) Intangible Assets – IPSAS 31

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

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.

i. 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.

ii. 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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

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

h) Nature and Purpose of Reserves

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

i) Changes in Accounting Policies and Estimates – IPSAS 3

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

j) Employee Benefits – IPSAS 25

Retirement Benefit plans

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

k) Foreign Currency Transactions – IPSAS 4

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

l) Cash and Cash Equivalents

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

m) Comparative Figures

Comparative figures for the year have been provided.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

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

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

i. 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)

ii. Useful lives and residual values

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

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

o) Subsequent events – IPSAS 14

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

3. Exchequer issues

	2018/2019	2017/2018
	Shs 000	Shs 000
Total exchequer received in Q1	538,000	11,074,284
Total exchequer received in Q2	1,180,240	13,124,952
Total exchequer received in Q3	1,130,874	2,481,500
Total exchequer received in Q4	1,732,270	1,200,800
Total	4,581,384	27,881,536

The exchequer proceeds from the National Treasury have been expended in accordance with the Public Finance Management Act (2012) and Public Finance Management Regulations (2015) for the intended budgeted activities approved by the National Assembly and the National Treasury.

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

4. Appropriation in aid (AIA)

	2018/2019	2017/2018
	Shs 000	Shs 000
Nomination fees	768	530
Hire of property, voter registers & electoral maps	368	3,514
Fines & penalties on aspirants	300	6,650
Total	1,436	10,693

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

5. Interest income

	2018/2019	2017/2018
	Shs 000	Shs 000
Interest from call deposits	-	68
Total	-	68

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

6. Grants from international organizations

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

7. Employee costs

	2018/2019	2017/2018
	Shs 000	Shs 000
Salaries & wages -permanent employees	1,120,078	1,158,225
Salaries & Wages- contractual employees	115,420	7,164,536
Personal allowances	957,847	1,460,261
Contributions to pensions & health schemes	167,447	133,873
Domestic travel & subsistence & other	252,373	690,710
Foreign travel & subsistence	24,743	117,285
Gratuity	-	17,571
Total	2,637,907	10,742,461

The employee costs decreased from Kshs. 10.7 billion to Kshs. 2.64 billion. This change is attributable to 2017 general election salaries and wages for poll officials that was incurred in the 2017/2018 financial year.

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

8. Gratuity expense

The Commission operates an unfunded gratuity scheme for all its contracted employees. The amount paid in the year and provision for gratuities payable are as per the table below:

	2018/2019	2017/2018
	Shs 000	Shs 000
Accrued gratuities payable in the year	10,756	-
Gratuity payments made during the Year	4,068	-
Total	14,823	-

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

9. Depreciation and amortization expense

	2018/2019	2017/2018
	Shs 000	Shs 000
Property, plant & equipment	1,241,912	1,757,739
Intangible assets	1,213	1,724
Total	1,243,124	1,759,463

10. Repairs & maintenance expenditure

	2018/2019	2017/2018
	Shs 000	Shs 000
Routine maintenance of vehicles	47,639	82,683
Maintenance of software	-	25,234
Routine maintenance of other assets	113,695	113,033
Total	161,334	220,950

11. Operating expenses

	2018/2019	2017/2018
	Shs 000	Shs 000
Contracted guards	7,316	12,472
Membership fees, dues & subscriptions to professional & trade bodies	6,564	6,014
Legal dues, arbitration & compensation	372,671	2,715,352
Contracted technical services	2,258	27,835
Witness expenses	-	234
Parking charges	12,000	5,652
Payment of duty & taxes	51,844	-
Total	452,653	2,767,558

The operating expenses decreased from Kshs. 2.8 billion to Kshs. 0.5 billion. The significant reduction is attributed to the 2017 general election legal fees that were accrued in the 2017/2018 financial year.

A significant amount of those accrued legal fees had not been settled as at the end of 2018/2019 financial year.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

12. General expenses

The following items have been factored as general expenses:

	2018/2019	2017/2018
	Shs 000	Shs 000
Utilities, supplies & services	9,935	11,094
Communications, supplies & services	153,077	991,498
Printing & advertising	35,866	1,022,402
Rentals of produced assets	292,428	6,336,488
Training expenses	126,583	1,172,609
Hospitality supplies & services	119,173	2,183,189
Insurance costs	229,069	240,107
Specialized materials & supplies	20,009	2,648,372
Office & general supplies & services	42,718	119,865
Fuel, oil & lubricants	36,892	95,640
ICT networks & communication	-	2,714,309
Total	1,065,750	17,535,574

The general expenses decreased from Kshs. 17.53 billion to Kshs. 1.05 billion .The variance is attributable to election related costs that were one off and were not incurred in the period under review.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

13. Cash and bank

Details of Bank Accounts	2018/2019 (KSh 000)	2017/2018 (KSh 000)
KCB IEBC Mombasa A/c - 1116811162	10	6,422
KCB IEBC Kwale A/c - 1213387787	1	4,614
KCB IEBC Kilifi A/c - 1116804042	0	22,102
KCB IEBC Tana River A/c - 1213382645	43	9,669
KCB IEBC Lamu A/c - 1213649188	-	2,448
KCB IEBC Taita Taveta A/c - 1213372356	3	20,323
KCB IEBC Garissa A/c - 1116817365	38	7,477
KCB IEBC Wajir A/c - 1116539934	2,807	1,958
KCB IEBC Mandera A/c - 1116539934	2,002	11
KCB IEBC Marsabit A/c - 1212713311	1,486	0.3
KCB IEBC Isiolo A/c - 1116800543	1,662	13,021
KCB IEBC Meru A/c - 1116774127	155	10,294
KCB IEBC Tharaka N. A/c - 1213689465	78	2,102
KCB IEBC Embu A/c - 1213760690	256	3,279
KCB IEBC Kitui A/c - 1213362768	6	64
KCB IEBC Machakos A/c - 1116791366	4	8,503
KCB IEBC Makueni A/c - 1213508398	428	9,190
KCB IEBC Nyandarua A/c - 1213379695	51	4,857
KCB IEBC Nyeri A/c - 1116756439	540	25,574
KCB IEBC Kirinyaga A/c - 1213919738	142	5,049
KCB IEBC Murang'a A/c - 1213929717	8	12,373
KCB IEBC Kiambu A/c - 1116811553	2	17,049
KCB IEBC Turkana A/c - 1213415977	8	10
KCB IEBC West Pokot A/c - 1213417163	59	40
KCB IEBC Samburu A/c - 1214135293	80	357
KCB IEBC Trans Nzoia A/c - 1214152538	18	46
KCB IEBC Uasin Gishu A/c - 1116791110	18	425
KCB IEBC E.Marakwet A/c - 1213364442	9	167
KCB IEBC Nandi A/c - 1213934052	22	181
KCB IEBC Baringo A/c - 1213382173	5,075	5,034
KCB IEBC Laikipia A/c - 1213935350	1	52
KCB IEBC Nakuru A/c - 1116816857	9	111
KCB IEBC Narok A/c - 1213928338	1,398	12,660
KCB IEBC Kajiado A/c - 1213407435	1,451	26,685
KCB IEBC Kericho A/c - 1213840767	990	15,928
KCB IEBC Bomet A/c - 1116805243	581	31,172
KCB IEBC Kakamega A/c - 1116744694	707	118
KCB IEBC Vihiga A/c - 1213361087	89	6,042
KCB IEBC Bungoma A/c - 1116566443	363	29,950
KCB IEBC Busia A/c - 1213393167	1	6,021
KCB IEBC Siaya A/c - 1213697832	518	21,794
KCB IEBC Kisumu A/c - 1116780445	4,303	40,124
KCB IEBC Homa Bay A/c - 1214158560	2,158	40,116
KCB IEBC Migori A/c - 1213543320	749	147
KCB IEBC Kisii A/c - 1116811235	1,490	97,737
KCB IEBC Nyamira A/c - 1213365708	142	248
KCB IEBC Nairobi A/c - 1116817721	6,179	35,838
CBK IEBC Recurrent A/c - 1000181729	256	17,305
CBK IEBC Deposit A/c - 1000181931	37,743	37,085
CBK IEBC Development A/c - 1000182148	-	-
KCB IEBC University Way A/c - 1117602532	24,301	393,646
KCB IEBC USD Call A/c - 1138835137	-	4,918
KCB IEBC Dollar A/c - 1211876888	101	18,671
KCB IEBC Salary Control A/c - 1126334723	87	47,149
HFCK IEBC Mortgage A/c - 2172923101	-	93,376
HFCK IEBC Car Loan A/c - 2172923103	-	200,015
Total	98,627	1,369,546

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

14. Receivables from non-exchange transactions

	2018/2019	2017/2018
	Shs 000	Shs 000
Temporary imprests	2,151	5,985
Salary advances	401	381
Prepayments	26,144	10,039
Mortgage receivables	-	169,636
Car loan receivables	-	26,079
AIA receivables	5,396	5,552
Total	34,093	217,672

15. Accounts receivables

	2018/2019	2017/2018
	Shs 000	Shs 000
Advances	9,215	9215
Imprests	1,945	1,945
Total	11,160	11,160

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

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

16. Car loan accounts receivable

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

17. Property, plant and equipment movement schedule

	Office Buildings	Computers & Equipment	Motor Vehicles	Office Equipment	Furniture and Fittings	Totals
	Kshs. '000	Kshs. '000	Kshs. '000	Kshs. '000	Kshs. '000	Kshs. '000
Cost:						
As at 1st July 2018	132,806	14,422,077	703,100	366,187	95,410	15,719,580
Additions	-	1,095	17	567	3,030	4,708
As at 30th June, 2019	132,806	14,423,172	703,117	366,754	98,440	15,724,288
Depreciation:						
As at 1st July 2018	-	(10,490,940)	(586,245)	(181,776)	(46,756)	(11,305,717)
Charge for the Year	(2,985)	(1,180,364)	(29,218)	(22,883)	(6,460)	(1,241,912)
Prior Year Adj. -Buildings Dep.	(13,396)	-	-	-	-	(13,396)
As at 30th June, 2019	(16,382)	(11,671,304)	(615,463)	(204,659)	(53,216)	(12,561,025)
Net Carrying Amount :						
As at 30th June, 2019	116,424	2,754,183	87,654	160,184	45,223	3,163,667
As at 30th June, 2018	132,806	3,933,453	116,855	182,500	48,655	4,414,268

The values relating to buildings constructed by the Commission as at 1 July 2018 have been adjusted to factor in depreciation charges from the time they were constructed. The amount of depreciation charges amounted to KShs. 13,396,469.80. The adjustments are explained in note 23 on prior year adjustments.

The Commission is yet to get ownership documents/titles on several parcels of land allocated to IEBC by the National and County governments in various parts of country and their values have not been included in these financial statements.

18. Intangible assets movement schedule

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

19. Accounts payable

	2018/2019	2017/2018
	Shs 000	Shs 000
Accounts payables b/f	4,429,917	2,680,742
Accruals in the year	365,525	3,703,926
Accruals settled in the year	(461,162)	(1,954,750)
Total	4,334,280	4,429,917

20. 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:

	2018/2019	2017/2018
	Shs 000	Shs 000
Balance at the beginning of the year	-	-
Prior years' provision for gratuities payable	24,152	-
Accrued gratuities payable in the year	10,756	-
Total	34,908	-

21. Retentions and deposits payable

	2018/2019	2017/2018
	Shs 000	Shs 000
Opening balance	37,085	38,008
Retention fees & other deposits withheld	5,838	2,588
Retention fees & deposits paid	(5,180)	(3,511)
Total	37,743	37,085

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

22. 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. Related parties include management personnel, their associates and close family members. 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 significant transactions detailed as follow:

	2018/2019	2017/2018
	Shs 000	Shs 000
Commissioners' allowances	-	-
Salary advances to staff at zero interest rate	2,001	387
Exchequer funds returned to National Treasury	962,006	263
Total	964,007	650

The IEBC Commissioners work on full time basis and their salaries and other allowances are paid by the National Treasury.

23. Disclosure on prior year adjustments

During the 2018/2019 financial year, the Commission adjusted the buildings values to incorporate depreciation rate at a rate of 2.5% on a reducing balance basis.

The adjustments made are as described below:

23.1 Prior Year adjustment on Buildings

	2018/2019	2017/2018
	Shs 000	Shs 000
Buildings balances b/f as previously reported	132,806	132,806
Adjustments:		
Adjustment for the reduction in the value of buildings as a result of depreciation effected but had been omitted in the prior year(s).*	(13,396)	-
Buildings balances b/f as adjusted	119,410	132,806

* The contra entry has been processed through accumulated surplus/ (deficit) balance and the buildings book values as at 1st July, 2018.

This prior adjustment has reduced the buildings' book values and increased the reported negative financial position status.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

23.2 Prior Year adjustment on gratuities payable:

	2018/2019	2017/2018
	Shs 000	Shs 000
Gratuities payable b/f as previously reported	-	-
Adjustments:		
Adjustment for gratuities expenditure incurred but not provided for in the prior year(s). *	24,152	-
Gratuities payable b/f as adjusted	24,152	-

This prior adjustment has increase the Commission's liabilities i.e gratuity payables and increased the reported negative financial position status.

24. IEBC Staff Car Loan and Mortgage Scheme

In the 2018/2019 financial year, the Commission prepared a separate IEBC Staff Car Loan and Mortgage financial statements unlike in the 2017/2018 financial year.

25. Budget information & other disclosures

The original budget for 2018/2019 financial year was approved by the National Assembly on June 2018. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the entity recorded additional appropriations of Kshs.506 million on the 2018/2019 financial year budget to cater for pending bills.

The Commission's budget execution statement is prepared on a cash basis and is informed by the actual income and expenditure as reflected in the IFMIS system. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the cash basis to the accrual basis. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

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

a) AIA collection stood at 32%:-

Appropriation in aid earned by the Commission was mainly from nomination fees and fines paid by election candidates in the by-elections. The amounts of appropriation-in-aid (AIA) receivable is largely dependent on the number and type of by-elections held.

b) Social benefits expenditure stood at 36%:-

Some of the contractual staff contracts are expected to expire in the course of the next (2019/2020) financial year. A provision for gratuity has been provided in the period under review.

c) Acquisition of Fixed Assets was low at 26%:-

This was due to procurement planning and execution challenges.

d) Routine Maintenance under delimitation of electoral boundaries was low at 28%:-

The boundary delimitation funds were reallocated to cater for the unplanned by-elections as advised the National Treasury due to budgetary constraints/tight fiscal policy.

26. Contingent assets

IPSA5 19 prescribes the accounting treatment for provisions, contingent liabilities and contingent assets and defines their identification and recognition.

During the prior year, the Commission was awarded costs amounting to Kshs.59.854 million (taxed costs) and Kshs. 205.060 million (capped costs). However, collection of capped costs will require taxation before determination of actual amount collectable. Further, some petitions were filed by indigent litigants acting as surrogates for politicians out to cushion themselves against award of costs. This makes the awards qualify as contingent assets.

27. Contingent liabilities

The Commission has been sued in various cases with the potential exposure of 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.

A civil suit No. 352 of 2014 between Royal Media Services Ltd vs IEBC and three others on non-payment of a bill amounting Kshs. 182 million was dismissed with costs at Milimani Commercial & Tax Division High Court in 5th April, 2019. The ruling has significantly reduced the amount of contingent liabilities to Kshs.157.35 million.

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. The Commission has not factored in possible future obligations relating to legal fees on pending court cases and bills owed to suppliers in these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

28. Employee benefits- Defined Contribution Scheme

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

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

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

The last audited fund financial position is as reflected below:

IEBC Defined Contribution Scheme	2018/2019	2017/2018
	Shs 000	Shs 000
Balance at beginning of the year	1,897,769	1,524,750
Contribution during the year	264,251	232,835
Benefits payable to seceding members	(102,809)	(29,427)
Net returns on investments	159,310	173,585
Administrative expenses	(7,774)	(3,974)
Total	2,210,747	1,897,769

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

29. Number of employees

The average number of permanent and pensionable employees for the Commission as at 30th June, 2019 stood at eight hundred and seventy six (876).

	2018/2019	2017/2018
Permanent and pensionable employees	876	893
Total	876	893

The Commission however engages contractual staff on a need basis.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30th June 2019

30. 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.

31. 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.	1.4 Unsupported account payables.	The Commission undertook an audit of all pending bills and submitted an Internal Audit Report to National on November, 2018.	DF	Unresolved	2019/2020
		Reconciliation and analysis has been done and support documents availed.			
		The Commission has made realignments in the organizational structure and is in the process of building capacity of the concerned staff			
Auditor General Report of October 2018 for the Financial Year 2016/2017.	1.6 Purchase of Kenya Integrated Election Management Systems (KIEMS) Kit.	1. Matter does not fall under Commission's purview.	DICT	Unresolved	2019/2020
		2. A verification exercise has been done.	DICT	Unresolved	
		3. The Commission has been allocated funds and has planned for support and maintenance of the KIEMS to ensure re-usability of the technology in future.	DICT		
		4. The Commission has put in place accounting and financial controls and procurement systems to enhance compliance with the Public	CEO	Unresolved	
		5. Procurement and Assets Disposal Act as well as the circulars issued by the Public Procurement Regulatory Authority.	DICT		
Auditor General Report of October 2018 for the Financial Year 2016/2017.	2.0 Supply, Delivery, Implementation, and Commissioning of Network Examination of Payment Vouchers (a) Mismanagement of 553 Thuraya Modems and SIM Cards Loaded with Data Transmission.	1. Matter does not fall under Commission's purview. (Office of the Auditor General)	DICT	Unresolved	2019/2020
		2. The Commission has planned to request Communication Authority to provide the Current and future network coverage and plan to ensure 100% transmission of result.	DICT	Unresolved	2019/2020
		3. The satellite modems still remains backup option in areas where there is no coverage and in critical transmission tallying centers	DICT	Unresolved	2019/2020
	(b) Procurement of additional 1,000 Thuraya SIM Cards Loaded with Data.	The Commission has put in place accounting and financial controls and procurement and inventory systems to facilitate timely reconciliations and enhance compliance with the stipulated laws and regulations.	DICT	Unresolved	2019/2020
	(c) Undelivered SIM Cards from Another Firm	The Commission has put in place accounting and financial controls and procurement and inventory systems to facilitate timely reconciliations and enhance	DICT	Unresolved	2019/2020

		compliance with the stipulated laws and regulations.			
Auditor General Report of October 2018 for the Financial Year 2016/2017.	2.2 Management of 1,000 Thuraya Modems and Sim Cards Loaded with Data	For future elections, the Commission shall make an appeal to the Communication Authority in ensuring that the MNOs appreciate that elections are activities of national importance and therefore their services and charges in regards to elections should not be at commercial rates.	DICT	Unresolved	2019/2020
		The rates should be based on actual consumption. This will be enforced during contracting in accordance with the PPDA	DICT	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	2.3 Failure to Provide Payment Vouchers and Other Documents.	1.For future elections, the Commission shall make an appeal to the Communication Authority in ensuring that the MNOs appreciate that elections are activities of national importance and therefore their services and charges in regards to elections should not be at commercial rates.	DICT	Unresolved	2019/2020
		Record management has been improved and documentation done at all times.			2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	3.1 Procurement of data centres and back up infrastructure (cloud services).	The Commission undertook an audit of all pending bills and submitted an Internal Audit Report to National on November, 2018 for funding.	DICT	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	3.2 Change of Mode of Result Transmission Infrastructure	Matter does not fall under Commission's purview.(Office of the Auditor General)	DICT	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	4. Purchase of Oracle Database and Security Solution.	The Commission has put in place accounting and financial controls, systems and standards to enhance compliance with the stipulated laws and regulations.	CEO	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	5. Procurement of Co-location Services for Data Centre and Disaster Recovery Site.	This was a security solution /systems or software and services procured based on a needs analysis for the operation of the commission including the conduct of the election and therefore it is still required, the system is in use, part of the solution included the support and Maintenance of the BVR IBM 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 Year 2016/2017.	8. Supply and delivery of badges. Audit Findings	The Commission carries out market surveys for procurements to ensure competitiveness and value for money.	CEO	Unresolved.	2019/2020
	(a) Alteration of Contract Price Schedule	The commission has enhanced the capacity of the SCMD to facilitate continuous compliance.	DSCM		2019/2020
	(b) Variation of Contract Price.	The Commission has put in place accounting and financial controls and procurement and inventory systems to facilitate timely reconciliations and enhance compliance with the stipulated laws and regulations.	DSCM	Unresolved.	2019/2020
	(c) Delivery Costs	The Commission has engaged the vendor on negotiations to recover the extra cost of transport not incurred by the vendor.	DSCM	Unresolved.	2019/2020
		The Commission has put mechanisms in place to ensure that contracts are tied to specifications.	DSCM	Unresolved.	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	9. Supply of gas lamp mantles (i) Irregular Award of Contract.	The Commission has put in place accounting and financial controls, systems, standards to enhance compliance with the stipulated laws and regulations.	DSCM	Unresolved.	2019/2020
	(ii) Direct Procurement	The Commission has put in place accounting and financial controls and procurement and inventory systems to facilitate timely reconciliations and enhance compliance with the stipulated laws and regulations.	DSCM	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	10. Supply and delivery of Security Seals	The Commission has put in place accounting and financial controls and procurement and inventory systems to facilitate timely reconciliations and enhance compliance with the stipulated laws and regulations.	DSCM	Unresolved	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	11. Supply, Delivery, Installation Implementation and Commissioning of Wide Area	The Commission has put in place accounting and financial controls, systems, standards to enhance compliance with the stipulated laws and regulations.	DICT	Unresolved.	2019/2020
	Network in Two Hundred and Ninety (290) New Locations, Eighteen (18) Existing Sites	The Commission has appointed a new director supply chain management (DSCM).	DICT	Unresolved.	2019/2020
	Provision of Dedicated Internet Services	The Commission is also enhancing capacity of the procurement function to enhance compliance	DICT	Unresolved.	2019/2020
Auditor General Report of October 2018 for the Financial Year 2016/2017.	12. Irregular procurement of transport services	The Commission has put in place accounting and financial controls, systems, standards to enhance compliance with the stipulated laws and regulations.	DSCM	Unresolved.	2019/2020

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

Auditor General Report of 23 rd May 2016.	Irregular procurement of election materials due to lack of approved procurement plan for the year.	The priorities were in the procurement plan. The procurement plan was available for review.	CEO	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



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



W.W. Chebukati
Chairperson

EXTRACTED IFMIS REPORT AND SUPPORTING LISTS

APPENDIX I – IFMIS STATEMENT OF RECEIPTS & PAYMENTS



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2031-Independent Electoral and Boundaries Commission

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

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

NB: IFMIS REPORTS ARE BASED ON CASH BASIS OF ACCOUNTING.

APPENDIX II – IFMIS STATEMENT OF FINANCIAL POSITION



Statement of Financial Position

Entity: 2031-Independent Electoral and Boundaries Commission

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

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

NB: IFMIS REPORTS ARE BASED ON CASH BASIS OF ACCOUNTING.

APPENDIX III – IFMIS STATEMENT OF CASH FLOWS



STATEMENT OF CASH FLOW

Entity: 2031-Independent Electoral and Boundaries Commission

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,581,491,900.00	29,541,436,142.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,591,425.00	20,472,077.50
Payments for Operating Expenses			
Compensation of Employees	12	2,360,589,800.00	10,170,327,976.50
Use of goods and Services	13	2,015,107,285.00	14,902,253,846.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	4,067,963.45	13,481,876.70
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(1,202,938,393.05)	2,466,527,955.15
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	(999,620,116.50)	6,942,372,475.40
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	145,553,500.00	3,176,022,230.70
Net Cash Flow From Investing Activities	B	(145,553,500.00)	(3,176,022,230.70)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(1,145,173,616.50)	3,766,350,244.70
Cash and Cash Equivalent at BEGINNING of The Year		2,779,172,659.35	(988,878,521.35)
Cash and Cash Equivalent at END of The Year	22A+22B	1,635,184,392.85	2,779,172,659.35

APPENDIX IV – IFMIS BUDGET EXECUTION STATEMENT



Budget Execution by Programme and Economic Classification

Entity: 2031-Independent Electoral and Boundaries Commission

Period: JUL-18 To JUN-19

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

NB: IFMIS REPORTS ARE BASED ON CASH BASIS OF ACCOUNTING.

APPENDIX V – IFMIS BUDGET EXECUTION STATEMENT (PROGRAMMES)



Budget Execution By Programmes and Sub-Programmes

Entity: 2031-Independent Electoral and Boundaries Commission

Period: JUL-18 To JUN-19

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

NB: IFMIS REPORTS ARE BASED ON CASH BASIS OF ACCOUNTING.

APPENDIX VI –IFMIS BUDGET EXECUTION STATEMENT (HEADS)



Budget Execution by Heads and Programmes

Entity: 2031-Independent Electoral and Boundaries Commission

Period: JUL-18 To JUN-19

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

NB: IFMIS REPORTS ARE BASED ON CASH BASIS OF ACCOUNTING.

APPENDIX VII – IFMIS TRIAL BALANCE



Trial Balance

Entity: 2031-Independent Electoral and Boundaries Commission

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

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

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
railway, etc)				
2210402 Accommodation	5,744,386.00	0.00	4,986,195.00	0.00
2210403 Daily Subsistence Allowance	10,957,044.50	0.00	80,791,783.50	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	174,762.00	0.00	1,681,248.50	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	26,435,737.75	0.00	116,503,515.50	0.00
2210502 Publishing & Printing Services	5,121,403.50	0.00	123,503,426.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	7,714,840.00	0.00	10,080,765.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	21,951,096.15	0.00	543,139,877.35	0.00
2210505 Trade Shows and Exhibitions	4,983,080.00	0.00	9,515,820.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	39,770,419.65	0.00	686,239,888.35	0.00
2210603 Rents and Rates - Non-Residential	283,271,885.70	0.00	497,633,016.45	0.00
2210604 Hire of Transport, Equipment	12,767,509.85	0.00	5,493,513,067.40	0.00
2210600 Rentals of Produced Assets	296,039,395.55	0.00	5,991,146,083.65	0.00
2210701 Travel Allowance	39,562,135.50	0.00	490,663,812.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	1,576,306.00	0.00	8,952,212.00	0.00
2210703 Production and Printing of Training Materials	1,854,550.00	0.00	4,000,000.00	0.00
2210704 Hire of Training Facilities and Equipment	18,586,965.00	0.00	109,105,104.00	0.00
2210708 Trainer Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	64,292,202.65	0.00	182,123,583.20	0.00
2210711 Tuition Fees Allowance	3,955,920.00	0.00	5,869,890.00	0.00
2210712 Trainee Allowance	997,094.00	0.00	2,000,000.00	0.00
2210700 Training Expenses	130,825,173.15	0.00	802,714,601.20	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	101,106,368.50	0.00	1,331,838,593.00	0.00
2210802 Boards, Committees, Conferences and Seminars	15,025,423.75	0.00	13,901,962.50	0.00
2210808 Purchase of Coffins	986,300.00	0.00	1,795,400.00	0.00
2210800 Hospitality Supplies and Servi	117,118,092.25	0.00	1,347,535,955.50	0.00
2210901 Group Personal Insurance	8,313,847.00	0.00	8,772,107.00	0.00
2210910 Medical Insurance	220,755,157.95	0.00	224,136,832.65	0.00
2210900 Insurance Costs	229,069,004.95	0.00	232,908,939.65	0.00
2211009 Education and Library Supplies	0.00	0.00	0.00	0.00
2211024 Purchase of Election materials- Ballot Boxes, Polling Booths, Security Rivets and Security Seals	19,802,653.05	0.00	2,873,999,531.40	0.00
2211029 Purchase of Safety Gear	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	19,802,653.05	0.00	2,873,999,531.40	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	30,399,741.35	0.00	26,028,029.00	0.00
2211102 Supplies and Accessories for Computers and Printers	5,992,949.65	0.00	70,338,560.90	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	11,143,984.00	0.00	10,784,000.00	0.00
2211100 Office and General Supplies and Services	47,536,675.00	0.00	107,150,589.90	0.00
2211201 Refined Fuels and Lubricants for Transport	55,399,442.25	0.00	67,500,653.15	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	0.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	55,399,442.25	0.00	67,500,653.15	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	9,049,960.00	0.00	9,792,162.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	6,251,831.00	0.00	6,205,325.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	0.00	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	594,984,471.20	0.00	706,900,399.30	0.00
2211310 Contracted Professional Services	0.00	0.00	0.00	0.00
2211311 Contracted Technical Services	4,204,368.00	0.00	10,853,234.00	0.00
2211318 Witness Expenses	0.00	0.00	233,550.00	0.00
2211321 Parking charges	12,000,000.00	0.00	5,651,520.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2211327 Payment of Duty	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	626,490,030.20	0.00	739,636,190.30	0.00
2210000 Goods and Services	1,948,455,037.45	0.00	14,801,051,299.50	0.00
2220101 Maintenance Expenses - Motor Vehicles	46,714,009.90	0.00	67,672,487.75	0.00
2220105 Routine Maintenance - Vehicles	4,291,041.50	0.00	235,770.00	0.00
2220100 Routine Maintenance - Vehicles	51,005,051.40	0.00	67,908,257.75	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	443,491.15	0.00	670,050.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	0.00	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	2,970,414.00	0.00	7,190,100.00	0.00
2220210 Maintenance of Computers, Software, and Networks	13,541,376.00	0.00	25,234,138.80	0.00
2220200 Routine Maintenance - Other Assets	16,955,281.15	0.00	33,294,288.80	0.00
2220000 Routine Maintenance	67,960,332.55	0.00	101,202,546.55	0.00
2710118 Gratuity - Electoral Commission of Kenya	4,067,963.45	0.00	13,481,876.70	0.00
2710100 Government Pension and Retirement Benefits	4,067,963.45	0.00	13,481,876.70	0.00
2710000 Social Security Benefits	4,067,963.45	0.00	13,481,876.70	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	0.00	0.00	0.00	0.00
3110200 Construction of Building	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	0.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	15,447,800.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	15,447,800.00	0.00
3111001 Purchase of Office Furniture and Fittings	1,453,500.00	0.00	10,077,471.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	9,355,316.65	0.00
3111000 Purchase of Office Furniture and General Equipment	1,453,500.00	0.00	19,432,787.65	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	2,812,335,797.00	0.00
3111112 Purchase of Software	0.00	0.00	165,793,721.55	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	2,978,129,518.55	0.00
3110000 Acquisition of Fixed Capital Assets	1,453,500.00	0.00	3,013,010,106.20	0.00
4110403 Housing loans to public servants	113,000,000.00	0.00	63,012,124.50	0.00
4110405 Car loans to Public Servants	31,100,000.00	0.00	100,000,000.00	0.00
4110400 Domestic Loans to Individuals and Households	144,100,000.00	0.00	163,012,124.50	0.00
4110000 Domestic Lending and On-lending	144,100,000.00	0.00	163,012,124.50	0.00
4120201 Kenya Commercial Bank	0.00	0.00	0.00	0.00
4120200 Equity Participation in Domestic Public Financial Institutions	0.00	0.00	0.00	0.00
4120000 Domestic Equity Participation	0.00	0.00	0.00	0.00
4130102 Salary Advances	0.00	0.00	0.00	0.00
4130100 Advances to Government Employees	0.00	0.00	0.00	0.00
4130000 Other Domestic Accounts Receivable	0.00	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	118,933,372.00	0.00	128,881,623.75
6530100 Recurrent Bank Accounts	0.00	118,933,372.00	0.00	128,881,623.75
6530000 Recurrent Bank Accounts	0.00	118,933,372.00	0.00	128,881,623.75
6540101 Ministry HQ Development Bank A	0.00	11,880,816.25	0.00	11,880,816.25
6540100 Development Bank Accounts	0.00	11,880,816.25	0.00	11,880,816.25
6540000 Development Bank Accounts	0.00	11,880,816.25	0.00	11,880,816.25
6550101 Ministry HQ Deposit Bank A/C	37,771,232.40	0.00	37,085,421.40	0.00
6550100 Deposit Bank Accounts	37,771,232.40	0.00	37,085,421.40	0.00
6550000 Deposit Bank Account	37,771,232.40	0.00	37,085,421.40	0.00
6580101 Cash	1,018,110,659.90	0.00	996,835,805.50	0.00
6580104 Cash in Transit	0.00	1,534,991,491.50	0.00	333,806,247.10
6580100 Cash in Hand	1,018,110,659.90	1,534,991,491.50	996,835,805.50	333,806,247.10

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6580000 Cash in Hand	1,018,110,659.90	1,534,991,491.50	996,835,805.50	333,806,247.10
6710103 Salary advance	0.00	5,076,750.60	0.00	3,075,726.35
6710100 Debtors & Advances - Employees	0.00	5,076,750.60	0.00	3,075,726.35
6710000 Domestic Debtors & Advances	0.00	5,076,750.60	0.00	3,075,726.35
6740101 Prepayment	683,412.00	0.00	724,412.00	0.00
6740102 R/D Cheques	50,063,754.95	0.00	49,479,552.30	0.00
6740103 Loss of Cash	0.00	0.00	289,820.00	0.00
6740100 Other Debtors & Pre-payments	50,747,166.95	0.00	50,493,784.30	0.00
6740000 Other Debtors & Pre-payments	50,747,166.95	0.00	50,493,784.30	0.00
6760101 Standing Imprests	328,400.00	0.00	618,400.00	0.00
6760103 Temporary Imprests	53,170,563.75	0.00	55,758,400.95	0.00
6760100 Imprests	53,498,963.75	0.00	56,376,800.95	0.00
6760000 Government Imprests	53,498,963.75	0.00	56,376,800.95	0.00
6780101 General Suspense A/C	952,390,783.25	0.00	952,291,001.30	0.00
6780103 District Suspense A/c	82,875,048.55	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	1,210,110.00	0.00	881,500.00
6780100 Suspense & Clearance Account	1,035,265,831.80	1,210,110.00	952,291,001.30	881,500.00
6780000 Suspense & Clearance Account	1,035,265,831.80	1,210,110.00	952,291,001.30	881,500.00
6790102 Receiving Inventory A/C	1,473,200.00	0.00	1,473,200.00	0.00
6790100 Other Current System A/c's	1,473,200.00	0.00	1,473,200.00	0.00
6790000 Other Current Assets (System r	1,473,200.00	0.00	1,473,200.00	0.00
7310101 General Deposits	0.00	53,720,533.30	0.00	2,838,410.30
7310107 10% Retention Money	10,481,788.00	0.00	7,431,476.00	0.00
7310100 General Deposits Items	10,481,788.00	53,720,533.30	7,431,476.00	2,838,410.30
7310000 Deposits	10,481,788.00	53,720,533.30	7,431,476.00	2,838,410.30
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320004 Car Loans	0.00	0.00	0.00	0.00
7320005 Income Tax	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	52,550.90
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320015 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	826,700.00
7320000 Other Liabilities	0.00	0.00	0.00	879,250.90
7320101 PAYE	0.00	116,113,443.20	0.00	76,549,971.30
7320102 NHIF	0.00	5,994,437.00	0.00	4,372,655.00
7320103 House Rent	0.00	5,656,969.10	0.00	5,986,569.10
7320104 Car Loans	2,523,454.00	0.00	1,101,444.00	0.00
7320106 NSSF	0.00	10,149,138.00	0.00	11,604,888.00
7320107 Co-operatives	92,764,886.80	0.00	72,478,390.70	0.00
7320108 Insurances	64,335,912.15	0.00	26,281,538.70	0.00
7320110 Court Attachments	0.00	31,903.20	20,647.70	0.00
7320112 Staff Welfare Associations	6,247,662.80	0.00	6,438,749.50	0.00
7320113 HELB Deductions	0.00	188,893.95	0.00	306,229.90
7320115 Save As You Earn (SAYE)	0.00	695,400.00	0.00	530,400.00
7320116 Mortgages / Bank Loans	0.00	20,520,017.20	350,794.55	0.00
7320117 Govt. Liability Attachments	0.00	86,700.00	0.00	80,000.00
7320118 Provident Fund	0.00	22,779,157.90	0.00	22,779,157.90
7320120 Staff Contribution	14,291,245.35	0.00	14,136,841.10	0.00
7320121 Salary Overpayment Refunds	0.00	8,754,338.85	0.00	7,127,484.80
7320123 Civil Service Housing Fund	14,094.80	0.00	0.00	144,831.00
7320199 Salary Control Account	110,893,964.70	0.00	110,453,706.70	0.00
7320100 Salary Deductions	291,071,220.60	190,970,398.40	231,262,052.95	129,482,187.00
7320201 Contractors Retention Money	3,055,346.05	0.00	4,492,183.95	0.00
7320203 Inter Bank Transfers	98,916.00	0.00	98,916.00	0.00
7320200 Other General Liabilities	3,154,262.05	0.00	4,591,099.95	0.00
7320000 Other Liabilities	294,225,482.65	190,970,398.40	235,853,152.90	130,361,437.90
7350104 Employee Liabilities	0.00	2,044,755.90	0.00	1,745,176.10
7350100	0.00	2,044,755.90	0.00	1,745,176.10
7350000 Revolving Funds	0.00	2,044,755.90	0.00	1,745,176.10
7380101 General Withholding Tax	0.00	73,139,514.50	0.00	68,409,540.00
7380102 VAT Withholding	0.00	25,452,608.35	0.00	19,648,466.85
7380100	0.00	98,592,122.85	0.00	88,058,006.85
7380000 Withholding Taxes	0.00	98,592,122.85	0.00	88,058,006.85
7390004 Employee Liabilities	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/c's	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	140,938,118.60	0.00	157,155,856.90

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

NB: IFMIS REPORTS ARE BASED ON CASH BASIS OF ACCOUNTING.

APPENDIX VIII – IFMIS NOTES TO THE ACCOUNTS



NOTES TO THE FINANCIAL STATEMENTS

Entity: 2031-Independent Electoral and Boundaries Commission

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

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

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

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

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

12 Compensation of Employees

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

13 Use of goods and Services

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

14 Subsidies

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

15 Transfers to Other Government Units

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

16 Other Grants and Transfers

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

17 Social Security Benefits

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

18 Acquisition of Assets

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

19 Finance Costs, Including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

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

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

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

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

24. ACCOUNTS PAYABLE

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

25. FUND BALANCES BROUGHT FORWARD

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

26. PRIOR YEAR ADJUSTMENTS

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

APPENDIX IX – IFMIS REGISTER ON AIA – NOMINATION FEES

Miscellaneous Receipt Register

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Budget Type:

IEBC Recurrent

Batch Name	Receipt Date	Receipt Number	Document Sequence	Paid by Name	GL Date	Receipt Amount	Receipt Description	Activity	Activity Account
	09-Jul-2018	20310000465	20310000465	CEM MIGORI	09-Jul-2018	10,000.00	NOMINATION FEES RECEIVED FROM CEM MIGORI DATED 9TH JULY 2018 REF NO.FT1819019FGB.	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
	09-Jul-2018	20310000466	20310000466	CEM KISII	09-Jul-2018	45,000.00	BEING RECEIPT OF AIA -NOMINATION FEES FROM CEM KISII ON 9TH JULY 2018.	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
	10-Aug-2018	20310000459	20310000459	CEM KWALE COUNTY	10-Aug-2018	20,000.00	BEING RECEIPT OF NOMINATION FEES FROM KWALE COUNTY REF NO.FT1820HTJOF DATED 10TH AUG 2018.	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
	10-Sep-2018	20310000458	20310000458	IEBC CEM BARINGO	10-Sep-2018	60,000.00	NOMINATION FEES RECEIVED DURING BARINGO SOUTH PARLIAMENTARY BY ELECTION REF NO. FT18253ZJ0R0	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
	11-Sep-2018	20310000462	20310000462	MIGORI COUNTY	11-Sep-2018	275,000.00	BEING RECEIPT OF NOMINATION FEES FROM CEM MIGORI COUNTY SENETORIAL BY ELECTION DATED 11TH SEPT. 2018 REF NO.FT18254WYJG2	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
	13-Feb-2019	20310000550	20310000550	IEBC CEM NAIROBI	13-Feb-2019	250,000.00	NOMINATION FEES RECEIVED FROM EMBAKASI SOUTH ASPIRANTS BEFORE THEY WERE CLEARED TO VIE IN THE APRIL	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336

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Currency		KSH		Report Date		29-AUG-19			
				Page		2 Of 2			
	29-Mar-2019	20310000554	20310000554	CEM ELGEYO MARAKWET	29-Mar-2019	17,500.00	BY-ELECTION, CEM NAIROBI COUNTY. AIA FUNDS RECEIVED FROM CEM ELEGEYO MARAKWET IN RESPECT OF LELAN WARD NOMINATION FEES RECEIVED FROM MCA ASPIRANTS.	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
	17-Jun-2019	20310000583	20310000583	CEM IEBC WAJIR WEST REMITTANCE	17-Jun-2019	90,000.00	BEING RECEIPT OF NOMINATION FEES RECEIVED FROM CEM WAJIR WEST BY-ELECTION CREDITED ON 17-JUN-19.	Nomination Fees	0-2031-2031000101-00001001-06 17019999-1420336
Total						767,500.00	End Of Report		

NB: IFMIS REPORTS ARE BASED ON CASH BASIS OF ACCOUNTING.

APPENDIX X – IFMIS REGISTER ON OTHER AIA RECEIVED

Miscellaneous Receipt Register

Currency		KSH		Report Date		29-AUG-19			
				Page		1 Of 7			
Budget Type: IEBC Recurrent									
Batch Name	Receipt Date	Receipt Number	Document Sequence	Paid by Name	GL Date	Receipt Amount	Receipt Description	Activity	Activity Account
	13-Aug-2018	20310000460	20310000460	CEM MACHAKOS	13-Aug-2018	3,600.00	AIA HIRE OF BALLOT BOXES -SCOTT UNIVERSITY. REF NO FT18225YKT1X DATED 13-AUG-18	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-1420601
	13-Aug-2018	20310000461	20310000461	RUARAKA CONSTITUENCY CEC	13-Aug-2018	15,000.00	AIA SALE OF VOTER REGISTER-RUARAKA CONSTITUENCY DATED 13TH AUGUST,2018 REF NO. FT182255V26T	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-1420601
	04-Sep-2018	20310000464	20310000464	SIAD ADAN H CBK DEPOSITS	04-Sep-2018	9,000.00	BEING RECEIPT OF AIA COLLECTED FROM THE SALE OF PREQUALIFICATION TENDERS FOR 2018/2019 FINANCIAL YEAR	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-1420601
	04-Oct-2018	20310000470	20310000470	UNIVERSITY OF NAIROBI	04-Oct-2018	1,200.00	AIA funds collected from Hire of Ballot Boxes by Association of Medical Students of the University of Nairobi(AMSUN) as per MR No 4374537 and other documents attached Ballot Boxes were later returned by AMSUN via Counter Receipt Voucher Nn.6673464.	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-1420601
	29-Oct-2018	20310000473	20310000473	Michael Murungi	29-Oct-2018	2,000.00	AIA from Sale of Meru/Tharaka Nithi & Embu Maps MR. NO. 4374549 by Michael Murungi amounting	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-1420601

NB: IFMIS REPORTS ARE BASED ON CASH BASIS OF ACCOUNTING.

Miscellaneous Receipt Register

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

Miscellaneous Receipt Register

Currency		KSH		Report Date		29-AUG-19		Page		3 Of 7	
							3.KARANJA DENNIS -DAGORETTI NORTH CONSTITUENCY MAP KSHS.15,000.00 4.KIPTANUI KEVIN KIPROP -ROYSAMBU CONSTITUENCY MAP -KSHS 15,000.00 TOTAL AMOUNT =KSHS 37,000.00				
	19-Feb-2019	20310000558	20310000558	KARANJA DENNIS	19-Feb-2019	15,000.00	BEING RECEIPT OF AIA FROM 1. KPDA -NAIROBI COUNTYMAP -KSHS 2,000.00 2.SILAS ONGWAE DANDORA WARD VOTER REGISTER -KSHS 5,000.00 3.KARANJA DENNIS -DAGORETTI NORTH CONSTITUENCY MAP KSHS.15,000.00 4.KIPTANUI KEVIN KIPROP -ROYSAMBU CONSTITUENCY MAP -KSHS 15,000.00 TOTAL AMOUNT =KSHS 37,000.00	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601		
	19-Feb-2019	20310000559	20310000559	KIPTANUI KEVIN KIPROP	19-Feb-2019	15,000.00	BEING RECEIPT OF AIA FROM 1. KPDA -NAIROBI COUNTYMAP -KSHS 2,000.00 2.SILAS ONGWAE DANDORA WARD VOTER REGISTER -KSHS 5,000.00 3.KARANJA DENNIS -DAGORETTI	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601		

Miscellaneous Receipt Register

Currency	KSH							Report Date Page	29-AUG-19 4 Of 7
						NORTH CONSTITUENCY MAP KSHS.15,000.00 4.KIPTANUI KEVIN KIPROP -ROY SAMBU CONSTITUENCY MAP -KSHS 15 000.00 TOTAL AMOUNT =KSHS. 37,000.00			
	11-Mar-2019	20310000551	20310000551	IEBC CEM KIAMBU COUNTY	11-Mar-2019	45,000.00	AIA FUNDS RECEIVED IN RESPECT OF HIRE OF BALLOT BOXES BY MT KENYA UNIVERSITY FOR USE DURING STUDENT'S BY-ELECTIONS.	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-142060
	28-Mar-2019	20310000553	20310000553	DANIEL KIMANZI & AHMED KOLOSH	28-Mar-2019	17,000.00	AIA FROM SALE OF IEBC VOTER REGISTERS FOR WAJIR WEST CONSTITUENCY BY AHMED KOLOSH MOHAMED (KSHS.15000) & A MAP FOR MATHARE CONSTITUENCY(K SHS 2000)	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-142060
	28-Mar-2019	20310000555	20310000555	LAW SOCIETY OF KENYA	28-Mar-2019	155,600.00	LSK ELECTION AIA EARNED & DISCLOSED IN 2017/2018FY AS ACCOUNTS RECEIVABLE BUT RECEIVED IN 2018/2019 FINANCIAL YEAR (IPSAS ACCRUAL BASIS OF ACCOUNTING)	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-142060
	05-Apr-2019	20310000599	20310000599	UNIVERSITY OF NAIROBI	05-Apr-2019	16,125.00	Outward Cheque AIA HIRE OF BALLOT BOXES BY UNIVERSITY OF	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-142060

Miscellaneous Receipt Register

Currency	KSH				Report Date	29-APR-19			
					Page	5 Of 7			
	09-Apr-2019	20310000600	20310000600	IEBC CEM BUNGOMA	09-Apr-2019	4,600.00	FT190955SV3S DATED 05-APR-19. Inward KASS MIT 103-AA BUNGOMA HIRE OF BALLOT BOXES SWIFT REF FT19099NSJLO DATE 09-APR-19.	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-142060
	18-Apr-2019	20310000573	20310000573	MR. SUMRA IRSHADALI MOHAMMED	18-Apr-2019	300,000.00	AIA-VIOLATION OF ELECTION CODE OF CONDUCT HON. SUMRA, EMBAKASI EAST BY ELECTION, APRIL 2019	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-142060
	02-May-2019	20310000578	20310000576	MR. ABDIKADIR IBRAHIM	02-May-2019	15,000.00	Cash Deposit-Receipt from Abdikadir Ibrahim for purchase of Wajir West Constituency Voter Register as per MR. No. 3687997	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-142060
	15-May-2019	20310000601	20310000601	MR MBUTHI THIONGO	15-May-2019	2,000.00	Cash Deposit-Receipt Receipt from Mbuthi Thiongo for Purchase of Nairobi County Map as per MR. No. 368751. DATED 15TH MAY 2019 SWIFT REF NO FT19135HV69M	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-142060
	20-May-2019	20310000580	20310000580	CEM KAKAMEGA REMITTANCE	20-May-2019	58,000.00	BEING RECEIPT OF FUNDS FROM SALE OF TENDER DOCUMENTS AND HIRE OF BALLOT BOXES CREDITED ON 28TH MAY, 2019 VIA RTGS.	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-142060
	20-May-2019	20310000581	20310000581	CEM VIHIGA REMITTANCE	20-May-2019	5,000.00	BEING RECEIPT OF FUNDS FROM CEM VIHIGA FOR HIRE OF BALLOT BOXES CREDITED	Sale of Tender Documents & Others	0-2031-2031000101-00001001-0617019999-142060

Miscellaneous Receipt Register

Currency		KSH		Report Date		29-AUG-19		Page		6 Of 7	
						ON 20TH MAY, 2019 VIA RTGS					
	26-Jun-2019	20310000602	20310000602	IEBC CEM BUNGOMA	26-Jun-2019	7,200.00	Inward RTGS Payment MT 103 KCB AIA HIRE OF BALLOT BOXES CEM BUNGOMA HIRE OF BALLOT BOXES SWIFT REF NO.FT191770KGS W CREDITED ON 26TH JUNE 2019	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601		
	26-Jun-2019	20310000603	20310000603	IEBC CEM MERU COUNTY	26-Jun-2019	18,300.00	Inward RTGS Payment MT 103 KCB APPROPRIATION IN AID HIRE OF BALLOT BOXES CEM MERU SWIFT REF NO.FT19177HDYM B. CREDITED ON 26-JUN-19	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601		
	26-Jun-2019	20310000604	20310000604	IEBC CEM KAKAMEGA	26-Jun-2019	22,500.00	FUNDS RECEIVED FROM HIRE OF BALLOT BOXES AND SALE OF TENDER DOCUMENTS CEM KAKAMEGA SWIFT REF NO.FT19177S241F	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601		
	28-Jun-2019	20310000575	20310000575	TSUMA MURABA & BOWMAN'S KENYA	28-Jun-2019	30,000.00	BEING RECEIPT OF FUNDS FROM SALE OF CONSTITUENCY VOTER REGISTERS (Lungalunga & Kajado West) 1.TSUMA MURABU CHAKA -KSHS.15,000.00 2.BOWMAN'S KENYA -KSHS.15,000.00 TOTAL KSHS.30,000.00	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601		
	28-Jun-2019	20310000576	20310000576	CEM MACHAKOS COUNTY	28-Jun-2019	10,000.00	BEING RECEIPT OF AIA FROM CEM MACHAKOS FOR	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601		

Miscellaneous Receipt Register

Currency		KSH		Report Date		29-AUG-19			
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						THE HIRE OF BALLOT BOXES CREDITED ON 28TH JUNE 2019 SWIFT REF. NO.			
	30-Jun-2019	20310000595	20310000595	IEBC CEM KILIFI COUNTY	30-Jun-2019	9,000.00	BEING RECEIPT OF HIRE OF BALLOT BOXES FEES AMOUNTING KSHS.9000 CREDITED ON 22ND JULY, 2019 FOR 2018/2019 FINANCIAL YEAR.SWIFT REF. NO.FT192032KXS1	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	30-Jun-2019	20310000605	20310000605	IEBC CEM NAIROBI	30-Jun-2019	8,000.00	EFT Collections-AIA -HIRE OF BALLOT BOXES CEM NAIROBI SWIFT REF. NO.FT19179WMGY F CREDITED ON 01-JUL-19	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
	30-Jun-2019	20310000606	20310000606	IEBC CEM TAITA TAVETA	30-Jun-2019	30,000.00	BEING RECEIPT OF AIA FROM THE SALE/ DISPOSAL OF OLD PAPERS AT TAITA TAVETA COUNTY AS PER THE DISPOSAL COMMITTEE MINUTES ATTACHED TO THE RECEIPT VOUCHER.SWIFT REF NO.FT19192S4VPX	Sale of Tender Documents & Others	0-2031-2031000101-00001001-06 17019999-1420601
Total						623,925.00			
End Of Report									

NB: IFMIS REPORTS ARE BASED ON CASH BASIS OF ACCOUNTING.

APPENDIX XI –IFMIS REGISTER OF EXCHEQUER RECEIVED

Miscellaneous Receipt Register

Currency		KSH		Report Date		29-AUG-19		Page		1 Of 4	
Budget Type: IEBC Recurrent											
Batch Name	Receipt Date	Receipt Number	Document Sequence	Paid by Name	GL Date	Receipt Amount	Receipt Description	Activity	Activity Account		
	31-Jul-2018	20310000467	20310000467	NATIONAL TREASURY EXCHEQUER	31-Jul-2018	170,000,000.00	Exchequer Issue Dated 31st July, 2018 REF NO.FT18212B R925	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201		
	22-Aug-2018	20310000456	20310000456	NATIONAL TREASURY	22-Aug-2018	198,000,000.00	EXCHEQUER ISSUE NO.1 DATED 22.08.2018 AMOUNTING TO KSHS.198,000,000.00 REF NO FT18234CYMP W	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201		
	04-Sep-2018	20310000457	20310000457	NATIONAL TREASURY	04-Sep-2018	170,000,000.00	EXCHEQUER ISSUE NO.2 DATED 04-SEP-2018 REF. NO FT18247890	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201		
	09-Oct-2018	20310000468	20310000468	NATIONAL TREASURY	09-Oct-2018	370,000,000.00	BEING RECEIPT OF EXCHEQUER FROM NATIONAL TREASURY REF NO FT18282WY05 N OF 9TH OCTOBER,2018.	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201		
	09-Nov-2018	20310000475	20310000475	EXCHEQUER DEPARTMENT	09-Nov-2018	170,000,000.00	RECEIPT OF EXCHEQUER DATED 9TH NOV.2018 REF NO FT18313ZV4SR	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201		
	13-Nov-2018	20310000476	20310000476	EXCHEQUER DEPARTMENT	13-Nov-2018	221,000,000.00	EXCHEQUER ISSUE RECEIVED ON 13TH NOV.2018 REF NO FT183177G7DH	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201		
	22-Nov-2018	20310000477	20310000477	EXCHEQUER DEPARTMENT	22-Nov-2018	15,000,000.00	RECURRENT EXCHEQUER ISSUE RECEIVED ON 22ND NOVEMBER 2018 REF NO.FT18326C4634	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201		
	04-Dec-2018	203100004	203100004	NATIONAL	04-Dec-2018	172,040,000.00	EXCHEQUER	Exchequer Receipt -	0-2031-0000000000-00004130-00000000-9910201		

Miscellaneous Receipt Register

Currency	KSH			Report Date		29-AUG-19		Page		2 Of 4	
	8	84	84	TREASURY	8		FROM NATIONAL TREASURY REF NO FT18338CLDMV ACTUAL CREDIT DATE 4TH DECEMBER 2018	Recurrent	00000000-9910201		
	21-Dec-2018	20310000485	20310000485	NATIONAL TREASURY	21-Dec-2018	232,200,000.00	EXCHEQUER FROM NATIONAL TREASURY REF NO FT18355XYZHV ACTUAL CREDIT DATE 21ST DECEMBER 2018	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00 00000000-9910201		
	17-Jan-2019	20310000548	20310000548	EXCHEQUER-NATIONAL TREASURY	17-Jan-2019	170,200,000.00	BEING RECEIPT OF EXCHEQUER FUNDS FROM NATIONAL TREASURY'S EXCHEQUER DEPARTMENT AS PER REF.FT19017NDK13 DATED 17TH JAN 2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00 00000000-9910201		
	25-Jan-2019	20310000533	20310000533	NATIONAL TREASURY -EXCHEQUER	25-Jan-2019	287,720,800.00	BEING RECEIPT OF EXCHEQUER DATED 25TH JANUARY 2019. REF NO FT19025YR0B3 AS PER N.T LETTER REF 100/21/18/19.	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00 00000000-9910201		
	15-Feb-2019	20310000545	20310000545	EXCHEQUER -NATIONAL TREASURY	15-Feb-2019	161,100,000.00	BEING RECEIPT OF EXCHEQUER FUNDS FROM NATIONAL TREASURY ON 15TH FEB.2019 REF NO FT19046CQFKN	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00 00000000-9910201		
	21-Feb-2019	20310000546	20310000546	EXCHEQUER-NATIONAL TREASURY	21-Feb-2019	27,300,000.00	BEING RECEIPT OF EXCHEQUER FUNDS FROM NATIONAL TREASURY REF NO FT19052NWK2G DATED 21ST	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00 00000000-9910201		

Miscellaneous Receipt Register

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	27-Feb-2019	20310000547	20310000547	EXCHEQUER - NATIONAL TREASURY	27-Feb-2019	267,737,000.00	FEB 2019 BEING RECEIPT OF FUNDS FROM NATIONAL TREASURY - EXCHEQUER REF. NO FT19058V0343 DATED 27TH FEBRUARY 2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	27-Mar-2019	20310000538	20310000538	EXCHEQUER - NATIONAL TREASURY	27-Mar-2019	196,816,600.00	BEING RECEIPT OF EXCHEQUER RECEIPT REF. NO FT19086H2L5H RECEIVED ON 27TH MARCH 2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	17-Apr-2019	20310000560	20310000560	EXCHEQUER - NATIONAL TREASURY	17-Apr-2019	169,900,000.00	RECEIPT OF EXCHEQUER REF. NO. 1503/18/19 DATED 17TH APRIL 2019 CREDITED ON 17TH APRIL 2019 SWIFT REF. NO FT19107589NX	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	30-Apr-2019	20310000561	20310000561	EXCHEQUER - NATIONAL TREASURY	30-Apr-2019	196,525,100.00	BEING RECEIPT OF EXCHEQUER REF. NO. 154/7/19 DATED 30TH APRIL 2019 SWIFT REF. FT19120MPDXM CREDITED ON 30TH APRIL 2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	16-May-2019	20310000571	20310000571	EXCHEQUER - NATIONAL TREASURY	16-May-2019	73,300,000.00	BEING RECEIPT OF EXCHEQUER FROM NATIONAL TREASURY SWIFT REF. NO FT19136QOFJV CREDITED ON 16TH MAY 2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	30-May-2019	20310000562	20310000562	NATIONAL TREASURY - EXCHEQUER	30-May-2019	196,425,200.00	BEING RECEIPT OF EXCHEQUER FROM NATIONAL TREASURY REF. NO FT19150JQSR4 N OF 30TH MAY 2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	11-Jun-2019	20310000579	20310000579	EXCHEQUER - NATIONAL TREASURY	11-Jun-2019	64,000,000.00	BEING RECEIPT OF EXCHEQUER	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201

Miscellaneous Receipt Register

Currency		KSH				Report Date		29-AUG-19	
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				TREASURY			FUNDS FROM NATIONAL TREASURY REF. NO FT1916294M9H DATED 11TH JUNE 2019		
	19-Jun-2019	20310000590	20310000590	EXCHEQUER - NATIONAL TREASURY	19-Jun-2019	214,900,000.00	BEING RECEIPT OF EXCHEQUER FUNDS FROM NATIONAL TREASURY REF. NO FT19170MJOG7 DATED 19TH JUNE 2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	21-Jun-2019	20310000570	20310000570	EXCHEQUER - NATIONAL TREASURY	21-Jun-2019	39,100,000.00	EXCHEQUER FROM NATIONAL TREASURY DATED 21ST JUNE 2019 REF. NO FT191729P68H	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	26-Jun-2019	20310000591	20310000591	EXCHEQUER - NATIONAL TREASURY	26-Jun-2019	271,360,400.00	BEING RECEIPT OF EXCHEQUER FUNDS FROM NATIONAL TREASURY REF. NO FT19177PY507 DATED 26TH JUNE 2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
	28-Jun-2019	20310000589	20310000589	EXCHEQUER - NATIONAL TREASURY	28-Jun-2019	508,758,800.00	BEING RECEIPT OF EXCHEQUER FUNDS FROM NATIONAL TREASURY REF. NO FT19186V1BM7 ISSUED ON 28TH JUNE 2019 BUT CREDITED ON 5TH JULY 2019	Exchequer Receipt - Recurrent	0-2031-0000000000-00004130-00000000-9910201
Total						4,581,383,900.00	End Of Report		

NB: IFMIS REPORTS ARE BASED ON CASH BASIS OF ACCOUNTING.

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

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION						
2017 GENERAL ELECTIONS PENDING BILLS PAID IN 2018/2019FY						
NO.	SUPPLIER'S NAME	COA CODE	GOOD, WORKS OR SERVICES DELIVERED	AMOUNT (KSHS.)	STATUS	P.V NO.
1	KENYA POWER	2210101	IEBC WAREHOUSE ELECTRICITY BILL FOR THE MONTH OF FEBRUARY, 2018.	34,112.00	PAID	-
PENDING BILLS PAID ELECTRICITY (2210101) SUB-TOTAL				34,112.00		
1	LONGROCK TOURS & TRAVEL LTD	2210301	AIR TICKETS- SENSITIZATION ON PROCUREMENT PROCESS	619,800.00	PAID	2706
2	LONGROCK TOURS & TRAVEL LTD	2210301	AIR TICKET FOR DIRECTOR RISK TO ATTEND ICPAK WORKSHOP IN MOMBASA.	36,500.00	PAID	2703
3	TRAVEL PLAZA LIMITED	2210301	PROVISION OF AIR TICKETS	940,800.00	PAID	2708
4	TRAVEL PLAZA LIMITED	2210301	AIR TICKETS FOR STOCK TAKING TEAM TRAVELING TO LODWAR.	163,350.00	PAID	2698
5	TRAVEL PLAZA LIMITED	2210301	AIR TICKET	871,200.00	PAID	2698
6	TRAVEL PLAZA LIMITED	2210301	AIR TICKET	200,000.00	PAID	2698
7	UTALII HOTEL	2210302	ACCOMMODATION	552,170.00	PAID	2732
PENDING BILLS PAID DOMESTIC TRAVELS (2210100) SUB-TOTAL				3,383,820.00		
1	BRIGHTWAYS TRAVEL & TOURS	2210401	PROVISION OF AIR TICKETS	17,855.00	PAID	2695
2	JUBILLY TOURS AND TRAVEL	2210401	PROVISION OF AIR TICKETS	922,400.00	PAID	2702
3	FLY BEYOND AFRICA LTD	2210401	AIR TICKETS FOR AUDIT COMMITTEE TRAVEL TO DUBAI FOR IIA TRAINING.	578,400.00	PAID	2705
4	LONGROCK TOURS & TRAVEL LTD	2210401	AIR TICKET FOR COMMISSIONER AND SENIOR AUDIT OFFICERS WHO TRAVELLED TO KATHMANDU, NEPAL FOR IDEA PEER LEARNING VISIT.	1,302,575.00	PAID	2697
5	LONGROCK TOURS AND TRAVEL LIMITED	2210401	PROVISION OF AIR TICKETS	28,950.00	PAID	2704

PENDING BILLS PAID FOREIGN TRAVELS (2210400) SUB-TOTAL				2,850,180.00			
NO.	SUPPLIER NAME	COA CODE	GOOD, WORKS OR SERVICES DELIVERED	AMOUNT (KSHS.)	STATUS	P.V NO.	PAYMENT DATE
1	BARAKA FM	2210504	VOTER EDUCATION MEDIA SERVICES FOR FRESH PRESIDENTIAL ELECTIONS.	348,000.00	PAID	2917	9/7/2019
2	EASTERN BROAD CASTING (MBAITU FM 92.5 FM)	2210504	PROVISION OF MEDIA SERVICES DURING FPE I.E ACTIVATIONS ON VOTER VERIFICATION AND INTERVIEWS.	298,700.00	PAID	2721	26/6/2019
3	GOING PLATINUM	2210502	SUPPLY AND DELIVERY OF VOTER EDUCATION MATERIALS FOR KINONDO BY-ELECTION.	423,128.00	PAID	2507	28/6/2019
4	GOING PLATINUM	2210504	VOTER EDUCATION MATERIALS FOR KITUI WEST BY-ELECTION	467,952.00	PAID	2508	28/6/2019
5	GRAPHITEC DESIGN LTD	2210502	SUPPLY OF TROPHIES, ROLL UP BANNERS	295,000.00	PAID	2339	28/6/2019
6	IGMELLIAN ENTERPRISES	2210504	VOTER EDUCATION MATERIALS FOR KINONDO BY-ELECTION	106,500.00	PAID	2538	28/6/2019
7	IGMELLIAN ENTERPRISES	2210504	VOTER EDUCATION MATERIALS FOR KINONDO BY-ELECTION	117,500.00	PAID	2509	28/6/2019
8	NATION MEDIA GROUP LTD	2210502	ADVERTISEMENT	991,220.00	PAID	2718	2/7/2019
9	NATION MEDIA GROUP LTD	2210504	ADVERT OF EOI FOR RECRUITMENT OF SENIOR OFFICERS.	332,920.00	PAID	1660	2/5/2019
10	PIXELS KENYA LTD	2210504	PRODUCTION AND BROADCAST OF MEDIA /ANIMATIONS COMMERCIALS DURING THE FRESH PRESIDENTIAL ELECTIONS.	450,000.00	PAID	2506	28/6/2019
11	SOUTHERN HILLS DEVELOPMENT AGENCY LTD	2210504	MEDIA SERVICES FOR RUGURU AND KINONDO BY-ELECTIONS	386,667.00	PAID	2511	28/6/2019
12	STANDARD GROUP LTD	2210504	EXPRESSION OF INTEREST ADVERT ON PROVISION OF CONSULTANCY SERVICES FOR THE RECRUITMENT OF IEBC SENIOR OFFICERS	252,101.00	PARTLY PAID	2716	30/6/2019
13	STANDARD GROUP LTD	2210504	ANNUAL SUBSCRIPTION OF NEWSPAPERS FOR THE FINANCIAL YEAR 2017/2018.	1,324,314.00	PAID	1032	19/2/2019

14	STANDARD GROUP LTD	2210504	NEWSPAPER ADVERTS ON "ASSET DECLARATION BY PUBLIC OFFICERS SEEKING TO CONTEST IN THE 2017 GENERAL ELECTIONS."	297,540.00	PAID	2714	2/7/2019
15	THE STAR PUBLICATION LIMITED	2210504	NEWSPAPER ADVERTS ON NOMINATION TIMELINES FOR CANDIDATES FOR THE AUGUST 4TH, 2017 GE, CALL FOR PUBLIC COMMENTS ON ELECTION MANAGEMENT FRAMEWORK AND PRESS STATEMENT ON AUDIT OF THE REGISTER OF VOTERS.	929,847.00	PAID	2713	30/6/2019
16	THE STAR PUBLICATION LIMITED	2210504	ANNUAL SUBSCRIPTION OF NEWSPAPERS FOR THE FINANCIAL YEAR 2017/2018.	430,649.98	PAID	511	21/12/2019
17	WAREMBO MEDIA	2210502	SUPPLY OF IEBC BRANDED BUSINESS CARDS	894,000.00	PAID	2540	28/6/2019
PENDING BILLS PAID ON PRINTING & ADVERTISING (2210500) SUB-TOTAL				8,346,038.98			
1	GRAYFISH CAMP NAIVASHA LIMITED	2210701	ACCOMMODATION	399,800.00	PAID	2724	2/7/2019
2	JUBILLY TOURS AND TRAVEL	2210701	AIR TICKET	1,122,750.00	PAID	2701	2/7/2019
3	JUBILLY TOURS AND TRAVEL	2210701	AIR TICKET	720,750.00	PAID	2702	2/7/2019
4	LONGROCK TOURS AND TRAVEL	2210701	AIR TICKET	199,200.00	PAID	2704	2/7/2019
5	LONGROCK TOURS AND TRAVEL	2210701	AIR TICKET	448,995.00	PAID	2704	2/7/2019
6	LONGROCK TOURS AND TRAVEL LIMITED	2210701	AIR TICKET	91,950.00	PAID	2704	2/7/2019
7	LONGROCK TOURS AND TRAVEL LIMITED	2210701	AIR TICKET	435,300.00	PAID	2704	2/7/2019
8	LONGROCK TOURS AND TRAVEL LTD	2210701	AIR TICKET	380,220.00	PAID	2704	2/7/2019
9	P AND H PROCUREMENT CONSULTANTS LTD	2210710	CONSULTANCY SERVICES FOR SENSITIZATION OF STAFF ON PPAD ACT 2015	10,150,000.00	PAID	1663	17/4/2019
PENDING BILLS PAID ON TRAINING COSTS (2210700) SUB-TOTAL				13,948,965.00			

NO.	SUPPLIER NAME	COA CODE	GOOD, WORKS OR SERVICES DELIVERED	AMOUNT (KSHS.)	STATUS	P.V NO.	PAYMENT DATE
1	GOING PLATINUM	2210801	SUPPLY AND DELIVERY OF IEBC NEWSLETTERS	500,000.00	PAID	2741	27/6/2019
2	NAIROBI SAFARI CLUB	2210801	PROVISION OF MEETING VENUE BETWEEN COMMISSIONERS AND EXTERNAL LAWYERS HELD ON 18TH DECEMBER, 2017.	70,000.00	PAID	2730	2/7/2019
3	NAIROBI SAFARI CLUB	2210801	PROVISION OF MEETING/TRAINING VENUES FOR FPE.	273,680.00	PAID	2731	2/7/2019
4	NAIROBI SAFARI CLUB	2210801	PROVISION OF HALF BOARD HOTEL ACCOMMODATION FOR 10 DAYS FOR 14 IEBC HQ ICT STAFF TO PROVIDE BACKEND SUPPORT DURING THE ELECTIONS.	1,563,850.00	PAID	2919	9/7/2019
5	BURCH'S RESORT	2210802	ACCOMMODATION	262,500.00	PAID	2510	28/6/2019
6	BURCH'S RESORT	2210802	CONFERENCE FACILITY FOR HRM POLICIES AND PROCEDURES MANUAL	616,000.00	PAID	2728	2/7/2019
7	THE PANARI RESORT	2210802	FULL BOARD ACCOMMODATION AND CONFERENCE FACILITY FOR COMMISSIONERS RETREAT FOR ORGANIZATION REENGINEERING.	587,400.00	PAID	2729	2/7/2019
8	WINDSOR GOLF HOTEL AND CASINO	2210802	ACCOMMODATION FACILITIES - RETREAT ON ALLOCATION OF SPECIAL SEATS.	280,150.00	PAID	2920	9/7/2019
9	WINDSOR GOLF HOTEL AND CASINO	2210802	ACCOMMODATION FACILITIES	1,129,150.00	PAID	2920	9/7/2019
BILLS PAID ON HOSPITALITY SUPPLIES & SERVICES (2210800) SUB-TOTAL				5,282,730.00			
1	MFI DOCUMENT SOLUTIONS LIMITED	2211102	SUPPLY AND DELIVERY OF TONNERS AND CARTRIDGES.	1,185,267.17	PAID	2921	9/7/2019
BILLS PAID ON OFFICE & GENERAL SUPPLIES (2211100) SUB-TOTAL				1,185,267.17			
1	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF APRIL, 2018	2,784.00	PAID	2723	2/7/2019

2	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF MARCH, 2018	2,784.00	PAID	2723	2/7/2019
3	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF MAY AND JUNE, 2018	5,568.00	PAID	646	7/1/2019
4	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF JANUARY & FEB., 2018	5,568.00	PAID	646	7/1/2019
5	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF APRIL, 2018	429,200.00	PAID	2723	2/7/2019
6	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF MARCH, 2018	429,200.00	PAID	2723	2/7/2019
7	SPIC N SPAN CLEANING SERVICES	2211305	OFFICE CLEANING SERVICES & SANITARY BINS SERVICE FOR THE MONTH OF MAY AND JUNE, 2018	858,400.00	PAID	646	7/1/2019
BILLS PAID ON CONTRACTED CLEANING SERVICES (2211305) SUB-TOTAL				1,733,504.00			
NO.	SUPPLIER NAME	COA CODE	GOOD, WORKS OR SERVICES DELIVERED	AMOUNT (KSHS.)	STATUS	P.V NO.	PAYMENT DATE
1	A.M. MULEKYO & CO. ADVOCATES	2211308	KITUI HIGH COURT APPEAL. JOHN MUNUVE MATI.	1,740,000.00	PAID	1770	17/5/2019
2	ABDULLAHI GITARI & ASSOCIATES	2211308	NAIROBI APPEAL NO 92 OF 2017	870,000.00	PAID	2855	8/7/2019
3	ABDULLAHI GITARI & ODHIAMBO ADVOCATES	2211308	FAFI WARD, GARISSA COUNTY GARISSA CMCC NO. 3 /2017IBRAHIM MOHAMMED VS IEBC & 2 OTHERS	812,000.00	PAID	2757	30/2/2019
4	AKIDE & CO. ADVOCATES	2211308	HIGH COURT APPEAL ELDORET EPA NO. 2/2018 HENRY TIOLE NDIEMA VS IEBC & ANOTHER	1,740,000.00	PAID	2825	8/7/2019
5	ANN KIOUSA & CO.	2211308	-MACHAKOS JR MISC NO. 150 OF 2018-PATRICK MWEU MUSIMBA VS IEBC-TAXED COSTS	50,000.00	PAID	1168	7/3/2019
6	ANN KIOUSA & CO.ADVOCATES	2211308	MACHAKOS SENATOR PETITION NO.4 OF 2017 MACHAKOS KALLA	3,480,000.00	PAID	2749	30/6/2019

				JACKSON MUSYOKA VS IIBC AND KABAKA BONIFACE MUTINDA.				
7	ARUSEI & CO.ADVOCATES	2211308		MERU JR NO. 98 OF 2009-ELISHA NKAMANI MWARI VS IIBC- TAXED COSTS	PAID	1164	949,830.00	7/3/2019
8	B.OAKANGO & CO ADV	2211308		NAKURU ELECTION PETITION NO 5 OF 2017 SHEILA CHEBELION & % OTHERS VS IIBC & ANOTHER	PAID	1175	812,000.00	7/3/2019
9	C.B.MWONGELA & CO. ADVOCATES	2211308		HIGH COURT APPEAL, NYERI EPA NO. 4/2018 DUKE NYAIRO ONDIEKI VS HON DICKSON KARABA & OTHERS	PAID	2839	1,740,000.00	8/7/2019
10	C.B.MWONGELA & CO.ADVOCATES	2211308		NAIROBI JR NO. 330 OF 2017- JAPHETH ONYANGO OMOLOH VS IIBC.	PAID	2773	580,000.00	30/6/2019
11	CHEMOIYAI & CO.ADVOCATES	2211308		BOMET JR ELECTION NO 5 OF 2017- MARY CHEPKOECH & 3 OTHERS VS. IIBC	PAID	1153	812,000.00	7/3/2019
12	CHEPKUTO & CO ADV	2211308		NAIROBI JR NO 466 OF 2017	PAID	2861	812,000.00	8/7/2019
13	CHEPKUTO & CO. ADVOCATES(COST)	2211308		MAUA CMCC NO. 237-JOSHUA KATHURIMA VS IIBC	PAID	1167	408,315.00	7/3/2019
14	CHEPKUTO ADVOCATES	2211308		ELECTION PETITION NO. 1 AND 7 OF 2013 2ND PETITIONER BILL OF COSTS.	PAID	1602	487,000.00	18/4/2019
15	CHEPTUMO & CO.ADVOCATES	2211308		BUNGOMA PETITION NO. 3 OF 2017-SITATI PETER JUMA VS IIBC	PAID	1169	2,320,000.00	7/3/2019
16	CLARE WANYAMA & CO.ADVOCATES	2211308		KATILU WARD, TURKANA COUNTY LODWAR RMCC NO. 1 OF 2017 PETER AKONO VS IIBC & ANOTHER	PAID	2863	812,000.00	8/7/2019
17	COOTOW & ASSOCIATES	2211308		MIGORI HCC PETITION NO. 1 OF 2017-CHARLES ALAO VS IIBC	PAID	2763	812,000.00	30/6/2019
18	D.W.MUYUNDO & ASSOCIATES	2211308		NAIROBI PETITION NO. 345 OF 2017-ADAM BARISA DHIDHA VS IIBC	PAID	2745	580,000.00	30/6/2019
19	D.W.MUYUNDO & ASSOCIATES	2211308		NAIROBI JR MISC NO.133 OF 2017- NDIRITU MURIITHI VS IIBC & ANOR	PAID	2751	1,412,000.00	30/6/2019
20	GARANE & SOMANE ADVOCATES	2211308		NAIROBI JR NO. 418 OF 2017- CHITAVI ANTONY VS IIBC	PAID	2774	500,000.00	30/6/2019

21	GARANE & SOMANE ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2801	8/7/2019
22	GATHII IRUNGU & CO. ADVOCATES	2211308	HIGH COURT APPEAL, NAIROBI EPA NO. 134 OF 2018, DAVID KIPSANG KETER VS IEBC & 2 OTHERS	1,740,000.00	PAID	2819	8/7/2019
23	GUMBO & ASSOCIATES	2211308	NAIROBI COURT APPEAL NO. 6 OF 2018 ABDIRAHAMAN ADAN ABDIKADIR V IEBC.	1,740,000.00	PAID	1323	9/4/2019
24	GUMBO & ASSOCIATES	2211308	BUSIA HCEP NO.3 OF 2017-MERCY A.MOLA VS IEBC-MP BUDALANGI	2,320,000.00	PAID	2788	8/7/2019
25	GUMBO & ASSOCIATES	2211308	BUNGOMA HCEP NO.4 OF 2017-LEVI SIMIYU VS IEBC-SIRISIA MP	2,320,000.00	PAID	2793	8/7/2019
26	GUMBO & ASSOCIATES	2211308	WAJIR SENATOR	3,480,000.00	PAID	2813	8/7/2019
27	GUMBO & ASSOCIATES	2211308	BISHOP DONALD KISAKA MWAWASI VS HON. ATTORNEY GENERAL, IEBC & CIC (12 OF 2013)	4,060,000.00	PAID	2777	30/6/2019
28	GUMBO & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2799	8/7/2019
29	GUMBO & CO. ASSOCIATES	2211308	LEGAL SERVICES	2,320,000.00	PAID	1177	11/3/2019
30	HASSAN & MUTEEMBEI & CO.ADVOCATES	2211308	KISUMU EPA NO. 25 OF 2018 JOSEPH AMISI VS IEBC & ANOTHER NAVAKHOLO MP	1,740,000.00	PAID	2831	8/7/2019
31	HASSAN MUTEEMBEI & CO.ADVOCATES	2211308	MERU CMCC PETITION 2 OF 2017 MOHAMMED ABASS SHEIKH VS IEBC.	812,000.00	PAID	2762	30/6/2019
32	HUMPHREY & CO ADV	2211308	NYERI EPA NO 2 OF 2018	870,000.00	PAID	2842	8/7/2019
33	ISSA & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2797	8/7/2019
34	J K KIBICHO	2211308	ELRC NO. 1319 OF 2017- EDWARD KENGA KARISA VS IEBC & 2 OTHERS	1,021,400.00	PAID	1157	7/3/2019

35	J.K KIBICHO & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2804	8/7/2019
36	J.K KIBICHO & CO. ADVOCATES	2211308	EMBU HIGH COURT ELECTION PETITION NO. 1 OF 2017 - LENNY MAXWELL KIVUTI VS IEBC AND 3 OTHERS.	3,480,000.00	PAID	1178	11/3/2019
37	J.K.KIBICHO & CO.ADVOCATES(MAGEE WA MAGEE ADV)	2211308	NANYUKI CMCC NO.1 OF 2013- EPHANTUS KARIITHI VS IEBC-TAXED COSTS	354,885.00	PAID	1547	16/4/2019
38	J.W.WAMBUA & CO.ADVOCATES	2211308	NRB HCC NO. 268 OF 2017-DAN NJUGUNA MGUGI VS IEBC.	500,000.00	PAID	1158	7/3/2019
39	JOE KATHUNGU & CO ADV	2211308	KERUGOYA CIVIL APPEAL NO 44 OF 2017- THIBA WARD	870,000.00	PAID	2853	8/7/2019
40	K.N LAW SISULE & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2803	8/7/2019
41	KANGETHE MOLA & CO ADV	2211308	KISII ELECTION APPEAL NO 3 OF 2018	870,000.00	PAID	2856	8/7/2019
42	KANGETHE MOLA & CO ADV	2211308	KISII APPEAL NO 1 OF 2018	870,000.00	PAID	2854	8/7/2019
43	KERONGO & CO.ADVOCATES	2211308	CIVIL APPEAL NO. 183 OF 2008- JUSTUS OMITI VS IEBC	752,482.00	PAID	1769	17/5/2019
44	KIBUNGEI & CO. ADV	2211308	KERICHO CMCC ELECTION PETITION NO 3 OF 2017	812,000.00	PAID	1228	18/3/2019
45	KIBUNGEI & CO.ADVOCATES	2211308	KERICHO APPEAL NO 1 OF 2018	870,000.00	PAID	2850	8/7/2019
46	KIMANI MUHORO & CO ADV	2211308	1ST ROUND	1,686,280.00	PAID	1286	25/3/2019
47	KIMANI MUHORO & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	17,400,000.00	PAID	2810	8/7/2019
48	KIMANI MUHORO & CO.ADVOCATES	2211308	ARUSHA REFERENCE NO. 7 OF 2010- MARY ARIVIZA VS AG	2,320,000.00	PAID	2792	8/7/2019
49	KIMANI MUHORO ADV	2211308	NAIROBI PETITION NO.82 OF 2011- MOHAMED ABDIIE VS IEBC	2,900,000.00	PAID	2780	30/6/2019

50	KINYAJUI NJUGUNA & CO. ADVOCATES	2211308	CHUKA EPA NO. 1 OF 2018	870,000.00	PAID	1300	25/3/2019
51	KIOKO MUNYITHIA & NGUGI ADVOCATES	2211308	MALINDI EP NO. 7/17 MOHAMMED TWAHIR ABDIKARIM SHELLA WARD	812,000.00	PAID	2860	8/7/2019
52	KIOKO MUNYITHIA & CO. ADVOCATES	2211308	MALINDI PETITION NO. 18 OF 2017- NATIONAL SUPER ALLIANCE VS IEBC & ANOR	1,422,000.00	PAID	2776	30/6/2019
53	KIPKOECH TANUI & CO ADV	2211308	NAIROBI EPA NO 7 OF 2018	870,000.00	PAID	2851	8/7/2019
54	KIPKOECHI & TANUI ADVOCATES	2211308	OLOOLUA WARD, KAJIADO COUNTY NGONGPMCC NO1 OF 2017 GOR ELI OCHIENG VS IEBC & 2 OTHERS	812,000.00	PAID	2864	8/7/2019
55	KIPKORIR TELE & KITUR ADV	2211308	KISUMU PETITION NO 14 OF 2017- ELVIS AYIMBO SICHENGA VS IEBC	812,000.00	PAID	1860	12/6/2019
56	KITUR & CO ADVOCATES	2211308	NAIROBI EP. NO. 19/17 JANE MURINGI WANGUI MP EMBAKASI NORTH	2,320,000.00	PAID	2794	8/7/2019
57	L.M.KAMBUNI & ASSOCIATES	2211308	DISPUTE NOMINATIONS HELD IN JUNE 2017	2,000,000.00	PAID	2781	8/7/2019
58	LIKO & ANAM	2211308	HIGH COURT APPEAL NO 1 OF 2017 MARK NNONANA VS IEBC & ANOTHER	1,740,000.00	PAID	2837	8/7/2019
59	LIKO & ANAM ADV	2211308	MIGORI HIGH COURT APPEAL NO 5 OF 2018	870,000.00	PAID	2846	8/7/2019
60	LILAN & KOECH ASSOCIATES	2211308	NAIROBI PETITION NO 19 OF 2017 KATIBA INSTITUTE VS IEBC.	1,740,000.00	PAID	2822	8/7/2019
61	LILAN & KOECH ASSOCIATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	17,400,000.00	PAID	2806	8/7/2019
62	LUBULLELAH & ASSOCIATES	2211308	ELECTION PETITION NO. 1 OF 2017 HON. MARY EMAASE OTUCHO VS HON. GEOFFREY OMUCHE AND IEBC	2,320,000.00	PAID	2816	8/7/2019
63	LUBULLELAH & ASSOCIATES	2211308	SUPREME COURT NO. 32 OF 2014- JOSEPH AMISI OMUKANDA VS IEBC.	2,494,000.00	PAID	2779	30/6/2019

64	LUCY KAMBUNI & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	17,400,000.00	PAID	2809	8/7/2019
65	MAINA & MAINA ADV	2211308	NAIROBI EPA NO 13 OF 2018	870,000.00	PAID	2857	8/7/2019
66	MAKOHA WETANGA & CO. ADVOCATES	2211308	CHEVYWA WARD, KAKAMEGA CMCC NO.6 OF 2017; BARLEX SAMWEL VS IEBC & ANOTHER	812,000.00	PAID	1546	16/4/2019
67	MANYONGE WANYAMA & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2802	8/7/2019
68	MARENDE & NYAUNDI	2211308	MOMBASA PETITION NO. 1 OF 2017- ARMSTRONG MWANDOO VS IEBC- TAITA TAVETA GOVERNOR	3,480,000.00	PAID	2812	8/7/2019
69	MARENDE & NYAUNDI ADVOCATE	2211308	KISUMU APPEAL NO. 44 OF 2013- ZEBEDEO JOHN OPORE VS IEBC- TAXED COSTS	2,037,940.00	PAID	1163	7/3/2019
70	MASIKA & KOROS & CO.	2211308	KISUMU CMCC NO. 5 OF 2017-JOHN OSUMBA OLUM VS IEBC	812,000.00	PAID	1160	7/3/2019
71	MASIRE MOGUSU & CO ADV	2211308	MIGORI CMCC NO 3 OF 2017	812,000.00	PAID	1161	7/3/2019
72	MASIRE MOGUSU ADV	2211308	BUSIA HIGH COURT NO 1 OF 2018	870,000.00	PAID	2843	8/7/2019
73	MASIRE MOGUSU ADVOCATES	2211308	MIGORI PET APPEAL NO 2 OF 2018	870,000.00	PAID	2859	8/7/2019
74	MASIRE MOGUSU ADVOCATES	2211308	HOMABAY EPA NO 5 OF 2018	870,000.00	PAID	2848	8/7/2019
75	MENGICH & CO. ADVOCATES	2211308	NAIROBI PETITION NO. 119 OF 2015- VERONICA MBITHE MATIVO VS IEBC	664,000.00	PAID	1176	11/3/2019
76	MERITAD LAW AFRICA	2211308	KISII APPEAL NO 5 OF 2017, WALTER OBARE MOCHACHE VS IEBC AND 2 OTHERS	870,000.00	PAID	2840	8/7/2019
77	MERITAD LAW AFRICA LLP - ADVOCATES	2211308	TO REPRESENT IEBC IN NAIROBI PETITION STEPHEN KIGUTA GICHINGA & 6 OTHERS VS IEBC & ANOTHER	580,000.00	PAID	1166	7/3/2019
78	MERITAD LAW AFRICA LLP - ADVOCATES	2211308	KERUGOYA PETITION NO. 4/17- PURITY MADRINE WANGUI VS HON. JOSEPH K. NDATHI	1,495,000.00	PAID	2782	8/7/2019

79	MIRUGI KARIUKI & CO. ADVOCATE	2211308	ELDAMA RAVINE PMCC NO.46 OF 2016-TAXED COSTS	524,562.00	PAID	1165	7/3/2019
80	MIRUGI KARIUKI & CO. ADVOCATES	2211308	KABARNET NO. 1 OF 2017-MUSA CHERUTICH SIRMA ELDAMA RAVINE MP	2,320,000.00	PAID	2784	8/7/2019
81	MIRUGI KARIUKI & CO. ADVOCATES	2211308	NANYUKI PETITION NO. 1 OF 2017- LESIRIMA SIMEON VS IEBC-SAMBURU GOVERNOR	3,480,000.00	PAID	2748	30/6/2019
82	MMA ADVOCATES	2211308	PROGRESSIVE PARTY OF KENYA & ANOTHER VS IEBC & OTHERS	500,000.00	PAID	1324	9/4/2019
83	MMA ADVOCATES	2211308	NAIROBI PETITION NO. 521 OF 2017- SYPROSE AUMA VS IEBC	547,000.00	PAID	2772	30/6/2019
84	MOGAKA OMWENGA AND MABEYA ADVOCATES	2211308	HIGH COURT APPEAL, KISUMU EPA NO. 9 OF 2018 SULEIMAN KAURI VS IEBC & 2 OTHERS.	1,740,000.00	PAID	1548	16/4/2019
85	MOHAMED MUIGAI & CO ADV	2211308	KAJIADO APPEAL NO 1 OF 2018	870,000.00	PAID	2847	8/7/2019
86	MOHAMED MUIGAI ADVOCATES	2211308	REPUBLIC VS IEBC EX PARTE MOHAMED IBRAHIM ABDI & OTHERS (344 OF 2017)	1,392,000.00	PAID	2754	30/6/2019
87	MOHAMMED MUIGAI & CO ADV	2211308	NAROK HCC NO 14 OF 2017-ANN TUSHAMBEI TOME, VS IEBC, MAENDELEO CHAP CHAP PARTY.	812,000.00	PAID	1863	12/6/2019
88	MORARA APIEMI & NYANGITO ADVOCATES	2211308	HCC JR. NO. 456 OF 2017 -NAIROBI POLLYNS OCHIENG ANYANGO VS. YOURSELVES AND ANOTHER.	500,000.00	PAID	2768	30/6/2019
89	MUCHEMI & CO. ADVOCATES	2211308	APOLLO MBOYA VS ATTORNEY GENERAL & 15 OTHERS	1,450,000.00	PAID	1172	11/3/2019
90	MUCHEMI & CO. ADVOCATES	2211308	KISUMU HIGH COURT APPEAL NO. 22/18. DENNIS MAKORI	1,740,000.00	PAID	2833	8/7/2019
91	MUCHEMI & CO. ADVOCATES	2211308	NAIROBI HIGH COURT APPEAL NO. 20/18.ANN WANJIKU KIBEH VS IEBC & ANOTHER	1,740,000.00	PAID	2836	8/7/2019
92	MUCHEMI & CO. ADVOCATES	2211308	ELECTION PETITION NO. 5 OF 2017 HON. DENNIS MAGARE MAKORI VS IEBC AND 3 OTHERS.	2,320,000.00	PAID	2791	8/7/2019

93	MUCHEMI & CO. ADVOCATES	2211308	ELECTION PETITION NO.1 OF 2017 CLEMENT KUNGU WAIBARA VS. IEBC & HON. ANNIE WANJIKU KIBE.	2,320,000.00	PAID	2752	30/6/2019
94	MUCHEMI & CO. ADVOCATES	2211308	SUPREME COURT APPEAL NO. 24 OF 2018-HON. CLEMENT KUNGU WAIBARA VS IEBC- GATUNDU NORTH MP	2,900,000.00	PAID	2778	30/6/2019
95	MUKELE MONI	2211308	HC CONSTITUTIONAL PETITION SHADRACK KINYAJUI WAMBUI VS IEBC & OTHERS	3,495,000.00	PAID	2753	30/6/2019
96	MUKELE MONI & CO. ADVOCATES	2211308	HIGH COURT APPEAL KISUMU EPA NO. 1 OF 2018 JACKTON RANGUMA VS IEBC & 2 OTHERS.	1,740,000.00	PAID	2832	8/7/2019
97	MUKELE MONI & CO. ADVOCATES	2211308	BUSIA HCP HCEP ODERO ARTHUR PAPA VS IEBC.	2,320,000.00	PAID	2787	8/7/2019
98	MUKELE MONI & CO. ADVOCATES	2211308	NRB PETITION NO.576 OF 2015- ANDREW KIPLIMO SANG VS IEBC	3,596,000.00	PAID	2775	30/6/2019
99	MUKELE MONI & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETITION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2798	8/7/2019
100	MUKELE MONI & CO. ADVOCATES	2211308	KAKAMEGA HIGH COURT ELECTION PETITION NO. 1 OF 2017 (SILVERSE ANAMI LISAMULA VS IEBC).	2,320,000.00	PAID	2790	8/7/2019
101	MUKELE MONI & CO. ADVOCATES	2211308	NAIROBI PETITION NO.289 OF 2017- GEORGE OTIENO OKETCH VS IEBC	500,000.00	PAID	1154	7/3/2019
102	MUKELE MONI & CO. ADVOCATES	2211308	NRB PETITION NO. 148 OF 2016- RICHARD OUMA OGINDO VS IEBC	3,596,000.00	PAID	1179	11/3/2019
103	MUKELE MONI & COMPANY ADVOCATES	2211308	HIGH COURT APPEAL NO.15 OF 2018-ABDIRAHMAN IBRAHIM VS IEBC.	1,740,000.00	PAID	1230	18/3/2019
104	MULEKYO & CO ADVOCATES	2211308	VOI HCC PET NO 17 OF 2017- ATHMAN MOSE MSAFIRI VS IEBC	812,000.00	PAID	2865	8/7/2019
105	MUNYAO MUTHAMA & KASHINDI ADVOCATES	2211308	MOMBASA HCEP NO. 9 OF 2017- JIMMY MKALA VS IEBC-JOMVU MP	2,320,000.00	PAID	2786	8/7/2019

106	MURUGU RIGORO & CO. ADVOCATES	2211308	FRESH PRESIDENTIAL PETITION OF 2017 (ARISING FROM UNDERPAYMENT)	2,302,000.00	PAID	1284	25/3/2019
107	MURUGU RIGORO & CO. ADVOCATES	2211308	NAIROBI APPEAL NO.18 OF 2018- FRANCIS WAMBUGU MUREITHI VS IEBC.	1,740,000.00	PAID	1231	14/3/2019
108	MURUGU RIGORO & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2800	8/7/2019
109	MURUGU RIGORO & CO.ADVOCATES	2211308	NAIROBI EP NO. 8/17 FRANCIS WAMBUGU MUREITHI EMBAKASI EAST MP	2,320,000.00	PAID	2795	8/7/2019
110	MWANGI WAHOME & CO.ADVOCATES	2211308	NAIROBI PETITION NO. 237 OF 2017-JOSHUA OKUMU VS IEBC	500,000.00	PAID	1864	12/6/2019
111	MWANGI WAHOME & CO.ADVOCATES	2211308	TETU MP	2,320,000.00	PAID	2785	8/7/2019
112	NANCY BARASA & CO. ADVOCATES	2211308	TO REPRESENT THE COMMISSION IN BUNGOMA CMCC NO. 3 OF 2017 IN THE COUNTY ASSEMBLY WARD ELECTION FOR TOWNSHIP WARD JEREMIAH KULOBA VS IEBC & ANOTHER.	812,000.00	PAID	1174	11/3/2019
113	NGAYWA NGIGI & KIBET ADV	2211308	KABARNET RMCC NO 1 OF 2017	812,000.00	PAID	2765	30/6/2019
114	NGAYWA NGIGI & KIBET ADVOCATES	2211308	ELDOROT COURT OF APPEAL NO.37 OF 2018-	1,740,000.00	PAID	2823	8/7/2019
115	NGAYWA NGINGI & KIBET ADVOCATES	2211308	BUSIA CMCC FOR COUNTY ASSEMBLY WARD ELECTION FOR BUSIWAHO WARD (ZAKAYO NYONGEZA HARRISON VS IEBC)	812,000.00	PAID	2764	30/6/2019
116	NGETICH CHIIRA & CO ADV	2211308	NYERI COURT OF APPEAL NO.15 2018 SIALO NATANYA TASUR. NAROK WEST CONSTITUENCY -	1,740,000.00	PAID	2826	8/7/2019
117	NGETICH CHIIRA & CO. ADVOCATES	2211308	NAROK HIGH COURT PETITION NO. 4 OF 2017 -STANLEY TAPARIA MPOE VS IEBC & 2 OTHERS.	2,320,000.00	PAID	2789	8/7/2019

118	NYAMWEYA MAMBOLEO & CO. ADVOCATES	2211308	MOTICHO WARD: OGEMBO PMCC NO.3 OF 2017 RONALD ACHIRA ONGAGA VS IEBC AND ANOTHER	812,000.00	PAID	2759	30/6/2019
119	NYAMWEYA MAMBOLEO & CO. ADVOCATES	2211308	OGEMBO PMCC NO.2 OF 2017- DANIEL MARK ORUTA CHITAGO BORABU CAW, KISII COUNTY	812,000.00	PAID	2761	30/6/2019
120	NYAMWEYA MAMBOLEO ADVOCATES	2211308	HIGH COURT APPEAL, NYERI EPA NO. 5 OF 2018 NYUTU PETER KAMAU VS IEBC & 2 OTHERS.	1,740,000.00	PAID	2817	8/7/2019
121	NYOKABI WAIGANJO & CO.	2211308	MILIMANI CMCC NO. 5 OF 2017, TRUFOSA JELAGAT KUTO VS IEBC & 2 OTHERS	812,000.00	PAID	1262	20/3/2019
122	OCHIENG ACHACHI & CO.	2211308	KISII HCEP NO. 11 OF 2017-ROBERT NDEMO MOKAYA VS IEBC	2,320,000.00	PAID	1162	7/3/2019
123	OGETTO OTACH & CO. ADVOCATES	2211308	HCCC NO. 16781 OF 2015-RAMCO PRINTING WORKS VS IEBC	156,600.00	PAID	1150	7/3/2019
124	OMULELE & TOLLO ADVOCATES	2211308	SIAYA EPA NO. 1 OF 2018	870,000.00	PAID	2844	8/7/2019
125	ONSANDO OGONJI & TIEGO	2211308	VICTOR ODUOR VS IEBC & 2 OTHERS	500,000.00	PAID	2771	30/6/2019
126	ONSANDO OGONJI & TIEGO	2211308	JR. NO. 373 OF 2017-PAUL KARIUKI WANDERE	580,000.00	PAID	2750	30/6/2019
127	ONSANDO OGONJI & TIEGO CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	17,400,000.00	PAID	2808	8/7/2019
128	ONYINKWA & CO. ADVOCATES	2211308	LODWAR RMCC NO.6 OF 2017- DEDAN NKASKOU KALIMAPUS VS IEBC-NAKALALE WARD- IEBC/EP/LC/66/2017	812,000.00	PAID	1155	7/3/2019
129	OREGO & ODHIAMBO & CO. ADVOCATES	2211308	KISUMU APPEAL NO. 1 OF 2017-IEBC VS JOSEPH MAGWAGWA	1,740,000.00	PAID	2829	8/7/2019
130	OREGO & ODHIAMBO ADV	2211308	MIGORI HCA NO 6 OF 2018	870,000.00	PAID	2822	8/8/2019
131	OREGO & ODHIAMBO ADV	2211308	MIGORI EPA NO. 26 OF 2018 KWA WARD-MIGORI	870,000.00	PAID	2821	8/7/2019

132	OREGO & ODHIAMBO ADVOCATES	2211308	KISII EP NO.1/17 NUNDA FRED NDIGWA BOGIKUMU WARD, KISII COUNTY	812,000.00	PAID	1173	11/3/2019
133	PAUL MUNGLA & CO. ADVOCATES	2211308	RMCC NO.64 OF 2014 -SIAYA LAW/ COURTS KOWANGI CONSTRUCTION VS. IEBC	2,129,551.00	PAID	1273	21/3/2019
134	PROF. TOM OJIENDA & ASSOCIATES	2211308	NAIROBI PETITION NO. 212/2018- ISAIAH BIWOTT KANGWONY -V- IEBC & AG	12,000,000.00	PAID	1786	17/5/2019
135	ROBSON HARRIS ADVOCATES	2211308	MALINDI COURT, NO. 13 OF 2017 EARNEST HINZANO VS IEBC & ANOTHER	2,320,000.00	PAID	1152	7/3/2019
136	S.M KILONZO & CO. ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	13,920,000.00	PAID	2796	8/7/2019
137	SHERMAN NYONGESA & CO. ADVOCATES	2211308	KILIFI CMCC NO.4 OF 2017-MUFIDA MOHAMED HAMOUD VS IEBC- SHIMO LA TEWA WARD- IEBC/LC/EP/112/2017	812,000.00	PAID	1159	7/3/2019
138	SIFUNA & SIFUNA ADV	2211308	KITALE CMCC NO 3 OF 2017	812,000.00	PAID	1771	17/5/2019
139	SINGOEI MURKOMEN & SIGEI ADV	2211308	KAKAMEGA APPEAL NO 3 OF 2018	870,000.00	PAID	2845	8/7/2019
140	SISULE & ASSOCIATES	2211308	ELECTION PETITION NO. 5 OF 2017 MILTON MUGAMBI IMANYARA VS IEBC AND ANOTHER.	3,480,000.00	PAID	1151	7/3/2019
141	SISULE & ASSOCIATES	2211308	NYAMIRA HC APPEAL NO 1 OF 2018 DAMARIS NYARANGI VS WAFULA CHEBUKATI, & 2 OTHERS	870,000.00	PAID	1229	15/3/2019
142	SISULE & ASSOCIATES	2211308	NAIROBI HCC APPEAL NO. 4 OF 2018 PERPETUA MPOJIWA VS IEBC	870,000.00	PAID	1768	17/5/2019
143	SISULE MUSUNGU & ASSOCIATES	2211308	ELECTION PETITION APPEAL NO. 36 OF 2017-KENNDY ODURU NYARUMA VS ODM PARTY & 2 OTHERS	580,000.00	PAID	2746	30/6/2019
144	TOROREY AND ADVOCATES	2211308	ELECTION PETITION NO. 2 OF 2017 JUATINE CHEMUTAI VS WINNIE	812,000.00	PAID	1202	12/3/2019

145	V.A NYAMODI & CO.ADVOCATES	2211308	ATIENO NYAMBOK, FEDERAL PARTY OF KENYA AND IEBC	3,480,000.00	PAID	2756	30/6/2019
146	V.A. NYAMODI & CO. ADVOCATES	2211308	MOMBASA GOVERNOR, MBS COA NO. 10 OF 2017- HASSAN OMAR HASSAN VS IEBC & ANOTHER NAIROBI EPA NO. 13 OF 2018 HASSAN NOOR HASSAN VS IEBC & 3 OTHERS	1,740,000.00	PAID	2830	8/7/2019
147	WALUBENGO WANINGILO & ASSOCIATES	2211308	NAIROBI PETITION NO. 22 OF 2017- HELLEN KISIKU KITHIKA VS IEBC AND ANOTHER.	812,000.00	PAID	1282	25/3/2019
148	WANYAMA C.S. ADVOCATES	2211308	LODWAR RMCC PETITION NO.5 OF 2017 DAVID LOCHUCH IMANA VS. JACKSON LOWOI IKAI.	812,000.00	PAID	1285	25/3/2019
149	WEKESA SIMIYU ADVOCATES	2211308	PRESIDENTIAL ELECTION PETION NO. 1 OF 2017 AND OTHER RELATED CASES RAILA AMOLO ODINGA VS IEBC AND ANOTHER.	17,400,000.00	PAID	2807	8/7/2019
150	WEKESA SIMIYU ADVOCATES	2211308	KAKAMEGA HCEP NO. 5 OF 2017- EVANS NABWERA TARACHA LUKUYANI MP.	2,320,000.00	PAID	2783	8/7/2019
151	Z.K. YEGO LAW/ OFFICES	2211308	ELDORET HC PETITION NO. 7 OF 2017-JULIUS MASIVA OBUGA VS IEBC & ANOTHER	580,000.00	PAID	2747	30/6/2019
BILLS PAID ON LEGAL FEES PAID (2211308) SUB TOTAL				420,861,845.00			
1	HOUSE OF PANACHE	2211311	MEDIA PLANNING & PRODUCTION OF CREATIVE MATERIAL SERVICES FOR VOTER EDUCATION PROGRAMS.	1,946,000.00	PAID	2739	2/7/2019
BILLS PAID ON CONTRACTED TECHNICAL SERVICES (2211311) SUB-TOTAL				1,946,000.00			
NO.	SUPPLIER NAME	COA CODE	GOOD, WORKS OR SERVICES DELIVERED	AMOUNT (KSHS.)	STATUS	P.V NO.	PAYMENT DATE
1	CMC MOTORS GROUP LIMITED	2220101	MOTOR VEHICLE REPAIR FOR THE MONTH OF MAY, 2018.	36,150.00	PAID	2736	2/7/2019
2	CMC MOTORS GROUP LIMITED	2220101	CAR MAINTENANCE AND REPAIR	51,474.00	PAID	2736	2/7/2019
3	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	14,800.00	PAID	1597	18/4/2019

4	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	14,800.00	PAID	1597	18/4/2019
5	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	41,700.00	PAID	1597	18/4/2019
6	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	47,054.00	PAID	1597	18/4/2019
7	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	57,882.00	PAID	2735/2975	2/7/2019
8	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	73,955.00	PAID	1597	18/4/2019
9	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	219,745.00	PAID	1615	24/4/2019
10	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	354,455.00	PAID	1615	24/4/2019
11	TOYOTA KENYA LIMITED	2220101	CAR MAINTENANCE AND REPAIR	677,778.00	PAID	1616	23/4/2019
BILLS PAID ON ROUTINE MAINTENANCE OF M. VEHICLES (2220100) SUB-TOTAL				1,589,793.00			
GRAND TOTAL				461,162,255.15			

APPENDIX XIII – LIST OF PENDING BILLS ACCRUED IN THE YEAR

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

LIST OF 2018/2019FY ACCRUED EXPENDITURE

S/NO.	PAYEE	DESCRIPTION	COA ITEM	AMOUNT (KSHS)
1	NAIROBI CITY WATER & SEWAGE COMPANY LTD	ACCRUED WATER CONSUMPTION BILL FOR IEBC WAREHOUSE MARCH 2019	2210100	1,404.28
2	KENYA POWER AND LIGHTING COMPANY	ACCRUED ELECTRICITY BILL FOR THE MONTH OF MAY AND JUNE 2019 A/C NO.1951856	2210100	6,838.00
ACCRUED BILLS ON UTILITIES, SUPPLIES & SERVICES (2210100) SUB -TOTAL				8,242.28
S/NO.	PAYEE	DESCRIPTION	COA ITEM	AMOUNT (KSHS)
1	POSTAL CORPORATION OF KENYA	ACCRUED EMS COURIER SERVICES OFFERED IN THE MONTH OF JUNE,2019	2210203	54,750.00
2	POSTAL CORPORATION OF KENYA	ACCRUED MERU EMS COURIER SERVICES OFFERED IN THE MONTH OF JUNE,2020	2210203	380.00
3	TELKOM KENYA LTD	LAN/WAN SERVICES AND INTERNET SERVICES FOR THE SIX (6) MONTHS FROM JAN 2019 - JUNE 2019 IN THE IEBC 290 CONSTITUENCIES.(CONTRACT DATED 10TH APRIL 2017 OBLIGATION)	2210202	37,870,035.12
4	TELKOM KENYA LTD	PROVISION OF INTERNET AND CO-LOCATION SERVICES - JULY 2018-JUNE 2019 (CONTRACT DATED JUNE 2017 OBLIGATION)	2210202	19,794,240.00
ACCRUED BILLS ON COMMUNICATION, SUPPLIES & SERVICES (2210200) SUB -TOTAL				57,719,405.12

S/NO.	PAYEE	DESCRIPTION	COA ITEM	AMOUNT (KSHS)
1	GLOBAL STAR TOURS & TRAVEL	AIR TICKET TO MOMBASA - LAWRENCE BARAZA /INVOICE NO.NO.TIN16080046 5/8/2016	2210301	38,000.00
2	BRIGHTWAYS TRAVELS & TOURS	PROVISION OF AIRTICKETS	2210301	30,470.00
3	BRIGHTWAYS TRAVELS & TOURS	PROVISION OF AIRTICKETS	2210301	31,960.00
4	LONGROCK TOURS & TRAVEL LTD	AIRTICKETS TO MOMBASA FROM NBO FOR MARJAN H. & PRAXEDS T. INVOICE NO. TIN160800168 DATED 10TH AUG 2016	2210301	71,145.00
5	LONGROCK TOURS & TRAVEL LTD	AIRTICKETS EXCHANGE CHARGES NBO -MBSA FOR PRAXEDS T. INVOICE NO. TIN16080215 DATED 11TH AUG 2016	2210301	2,970.00
6	AFRICAN TOUCH SAFARIS LTD	AHMED ISSACK HASSAN & TOBIKO PALOSHE INVOICE NO.TIN0116080377 DATED 16TH AUGUST,2016	2210301	17,290.00
7	LONGROCK TOURS & TRAVEL LTD	AIRTICKETS KIS- NBO FORKAHONGA JAMES INVOICE NO. 16135 TIN16030224 DATED 16 MAR 2016	2210301	16,135.00
8	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS MBA-NBO- MBA FOR GUYO /LANGO IBRAHIM INVOICE NO. 25778 DATED 12 AUGUST 2016	2210301	35,010.00
9	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS MBA-NBO- MBA FOR MOHAMMED /EISHA INVOICE NO. 25774 DATED 7TH DEC 2016	2210301	27,505.00
10	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS MBA-NBO- MBA FOR SIDI/HELLEN INVOICE NO. 25776 DATED 12TH AUG 2016	2210301	27,505.00
11	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS MBA-NBO- MBA FOR KOMBE HILLARY INVOICE NO. 25777 DATED 12TH AUG 2016	2210301	27,505.00

12	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS MBA-NBO- MBA FOR KASSIM /MWAGOMBAKAEMA INVOICE NO. 25775 DATED 12TH AUG 2016	2210301	27,505.00
13	BRIGHTWAYS TRAVELS & TOURS	TICKETS SERVICE FEE MBA-NBO- MBA FOR KASSIM /MWAGOMBAKAEMA INVOICE NO. 25823 DATED 14TH DEC 2016	2210301	3,500.00
14	AFRICAN TOUCH SAFARIS LTD	AIRTICKET FOR AKOMBE ROSELYN INVOICE NO. TIN0117020326 DATED 13TH FEB 2017	2210301	13,800.00
15	LONGROCK TOURS & TRAVEL LTD	AIRTICKETS MBA-NBO- MBA FOR EZRA CHILOBA INVOICE NO. TIN15090490 DATED 28 SEP 2015	2210301	33,700.00
16	LONGROCK TOURS & TRAVEL LTD	AIRTICKETS MBA-NBO- MBA FOR NYAPALA JOHN & GITONGA JANE INVOICE NO. TIN15090484 DATED 28 SEP 2015	2210301	36,700.00
17	LONGROCK TOURS & TRAVEL LTD	PROVISION OF AIRTICKETS -SOUTH COAST FOR COMM. ALAWI LPO NO.936 DURING MVR DATED 16TH MARCH, 2016.	2210301	50,530.00
18	LONGROCK TOURS & TRAVEL LTD	PROVISION OF AIRTICKETS MBA-NBO- MBA FOR ALBERT GOGO DURING MASS VOTER REGISTRAION EXERCISE INVOICE NO. TIN16010018 DATED 5TH JAN, 2016.	2210301	33,595.00
19	LONGROCK TOURS & TRAVEL LTD	PROVISION OF AIRTICKETS ELD-NBO- ELD FOR KIMUTAI DERRICK INVOICE NO. TIN15020359 DATED 20TH FEB, 2015.	2210301	17,075.00
20	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS NBO -MBA-NBO FOR JOYCE EKUAM INVOICE NO. 25921 DATED 20TH DEC 2016	2210301	30,470.00
21	BRIGHTWAYS TRAVELS & TOURS	AIRTICKETS NBO -KIS FOR LAWRENCE BARASA & ANDIKA PATRICK INVOICE NO. 25920 DATED 12TH DEC 2016	2210301	31,960.00

22	AFRICAN TOUCH SAFARIS LTD	AIRTICKETS TO MANDERA FOR IDENTIFICATION & CONFIRMATION OF THE BOUNDARY OF TOWNSHIP & NEBOI CAW AND THEIR REGISTRATION CENTRES. INVOICE NO. TIN0117020281 DATED 13TH FEBRUARY, 2017.	2210301	144,000.00
23	SHILLOW TRAVEL AGENCY	RETURN TICKET TO MANDERA FOR COMM. PROF ABDI GULIYE, GEORGE OKUMU & PETER MALONZA	2210301	160,000.00
24	GLOBAL STAR TOURS & TRAVEL	PROVISION OF AIRTICKET TO MOMBASA FOR COMM. KULE GODANA GALMA TO ATTEND TEAM BUILDING /STAFF PRE-ELECTION RETREAT AS PER INVOICE NO. TIN16110009 DATED 01-NOV-2016.	2210301	22,205.00
25	LONGROCK TOURS & TRAVEL LTD	PROVISION OF AIRTICKETS FOR HUSSUN /MOHAMMED ALAWI TO ATTEND LAW SOCIETY OF KENYA -2015 CONFERENCE IN MOMBASA INVOICE NO. TIN16080204 DATED 12 AUG 2016.	2210301	22,600.00
26	GLOBAL STAR TOURS & TRAVEL	PROVISION OF AIRTICKETS FOR IMMACULATE KASSAIT TO ATTEND TRAINING AND BY-ELECTIONS SUPPORT FOR SALA, KALOLKOL, MOSIRO AND NYACHEKI CAW ON 26TH OCTOBER, 2016 AS PER INVOICE NO. TIN 16100215 DATED 21ST OCTOBER,2016.	2210301	34,170.00
27	AFRICAN TOUCH SAFARIS LTD	PROVISION OF AIRTICKET FOR YAKUB G. YERROW, PETER MALONZA AND GEORGE OKUMU TO TRAVEL TO MANDERA EAST BORDER RESOLUTION ON REGISTRATION CENTRES AS PER INVOICE TIN 0117020281 DATED 13TH FEB. 2017.	2210301	144,000.00
28	LONGROCK TOURS & TRAVEL LTD	RETURN TICKET TO MANDERA FOR JASON AKOYO AS PER INVOICE NO. TIN16080650 DATED 30TH AUG, 2016. LPO NO.1280 DATED 5TH JANUARY, 2017.	2210301	28,990.00
ACCRUED DOMESTIC TRAVELS EXPENDITURE (2210300) SUB -TOTAL				1,160,295.00

S/NO.	PAYEE	DESCRIPTION	COA ITEM	AMOUNT (KSHS)
1	LONGROCK TOURS & TRAVEL LTD	AIRTICKETS NBO-DAR- NBO FOR COMM. THOMAS LETANGULE INVOICE NO. TIN15100320 DATED 22 OCTOBER 2015	2210401	186,250.00
2	LONGROCK TOURS & TRAVEL LTD	PROVISION OF AIRTICKETS NBO-DAR-DAR FOR REBECCA NDUNGU NJERI INVOICE NO. TIN 15100321 DATED 22ND OCT, 2015.	2210401	95,850.00
3	GLOBAL STAR TOURS & TRAVEL	CHANGE OF AIRTICKET FOR FORMER COMM. ALAWI TO ROMANIA AS PER THE INVOICE NO. TIN16100074 DATED 8TH OCTOBER, 2016.	2210401	18,555.00
4	LONGROCK TOURS & TRAVEL LTD	PROVISION OF AIRTICKETS TO ATTEND ICPAK EXECUTIVE SEMINAR IN MALAYSIA -MARJAN H. INVOICE NO. TIN 15110469 DATED 27TH NOV. 2015	2210401	184,150.00
5	UNIGLOBE NORTHLINE TRAVEL	PROVISION OF AIRTICKETS TO ATTEND BALLOT PAPER DUE DILIGENCE PROCESS IN DUBAI ON 8TH OCTOBER, 2016 AS PER INVOICE NO. TIN16100095 DATED 6TH OCTOBER, 2016.	2210401	158,690.00
6	GLOBAL STAR TOURS & TRAVEL	PROVISION OF AIRTICKETS FOR OGARO SARAH, RUTH KULUNDU, JOHN MIRINGU,KEMBOI SAMUEL KIPTOO, AMINA SOUD TO ATTEND BALLOT PAPER DUE DILIGENCE PROCESS IN DUBAI.	2210401	275,009.00
ACCRUED FOREIGN TRAVELS EXPENDITURE (2210400) SUB -TOTAL				918,504.00
S/NO.	PAYEE	DESCRIPTION	COA ITEM	AMOUNT (KSHS)
1	RADIO JAMBO	KITUI WEST BY ELECTION HELD BETWEEN 9TH MARCH TO 15TH MARCH 2018 INVOICE NO.SINV006419 DATED 03/02/2018.	2210504	499,999.46
2	THE STANDARD GROUP LTD	PROCUREMENT OF MEDIA TO FACILITATE AIRING OF VOTER EDUCATION MESSAGES INVOICE NO.80038700 DATED 01/06/2017.	2210502	903,640.00

3	MUSYI FM	PRESENTER DRIVEN ACTIVATION FROM 18TH TO 24TH MARCH 2018 /INVOICE NO.NO.12687 DATED 16/03/2018.	2210504	500,000.02
4	KENYA BROADCASTING CORPORATION	OUTSTANDING DUES OWED TO KBC - VOTER EDUCATION PROGRAMMES/REF. NO.KBC/MD/235/C DATED 13/06/2019.	2210504	1,160,000.00
5	GOVERNMENT PRINTERS	ACCURED PAYMENT FOR PUBLISHED GAZETTE NOTICES AT GOVERNMENT PRESS (WAJIR & MIGORI SENATE BY-ELECTION GAZETTEMENT NOTICES).	2210504	431,760.00
ACCURED BILLS ON PRINTING, ADVERTISING AND INFORMATION SUPPLIES (2210500) SUB -TOTAL				3,495,399.48
S/NO.	PAYEE	DESCRIPTION	COA ITEM	AMOUNT (KSHS)
1	KICD - NACECE RESOURCE CENTRE	CHARGES FOR BREAKFAST OFFERED TO PARTICIPANTS OF IEBC MEETING HELD ON 15TH NOVEMBER, 2018 INVOICE NO. NO.3427 DATED 14/1/2019.	2210801	15,000.00
2	ESERIANI LIMITED	PROVISION OF CONFERENCE FACILITIES	2210801	203,500.00
3	KENYA INSTITUTE OF CURRICULUM DEVELOPMENT (KICD)	PROVISION OF CONFERENCE FACILITIES DURING THE PUNGUZA MIZIGO INITIATIVE VERIFICATION	2210801	7,075,000.00
ACCURED BILLS ON HOSPITALITY SUPPLIES & SERVICES (2210800) SUB -TOTAL				7,293,500.00
S/NO.	PAYEE	DESCRIPTION	COA ITEM	AMOUNT (KSHS)
1	A.B.PATEL & CO.ADVOCATES	SUPREME COURT APPEAL NO. 10 OF 2013-HASSAN ALI JOHO VS IEBC	2211308	5,500,000.00
2	ABDULLAHI GITARI & ODHIAMBO ADV	SUPREME COURT PETITION NO. 32 OF 2018-ZEBEDEO JOH OPORE vs IEBC	2211308	2,900,000.00

3	ABDULLAHI GITARI & ODHIAMBO ADVOCATES	NAIROBI JR MISC NO.528 OF 2017-NATHIF JAMA ADAN vs IEBC	2211308	1,200,000.00
4	B.J.SAWE & CO.ADVOCATES	NAIROBI PETITION NO. 295 OF 2019-TIMOTHY ODHIAMBO vs IEBC(CERTIFICATION OF PUNGUZA MZIGO DOCUMENTS)	2211308	4,300,000.00
5	GARANE & SOMANE ADVOCATES	NAIROBI JR NO. 404 OF 2017-GRANTONE MSAGHA vs IEBC	2211308	500,000.00
6	GUMBO & ASSOCIATES	NAIROBI PETITION NO. 691 OF 2017-BISHOP DONALD KISAKA vs IEBC	2211308	67,500.00
7	GUMBO & ASSOCIATES	NAIROBI PETITION NO. 225 OF 2018-AUGUSTINE OKINYI BALA VS IEBC	2211308	576,800.00
8	GUMBO & ASSOCIATES	NAIROBI JR NO. 240 OF 2018-MUSIKARI NAZI KOMBO vs IEBC	2211308	580,000.00
9	HASSAN MUTEEMBEI & CO ADV	NYERI CIVIL APPEAL NO 42 OF 2018-JENIFFER LETUIYA vs IEBC & ANOTHER	2211308	1,740,000.00
10	HASSAN MUTEEMBEI & CO ADV	NAIROBI APPEAL NO. 14/2018	2211308	870,000.00
11	HUMPHREY & CO ADVOCATES	NYAHURURU PETITION NO. 2 OF 2017-DAVID NDUNGU NDEGWA VS IEBC	2211308	812,000.00
12	J.M.MWANGI ADVOCATES	NANYUKI COURT PETITION NO.9 OF 2017-ANTONELA vs IEBC	2211308	812,000.00
13	J.O.JUMA & CO.ADVOCATES	BUNGOMA EPA NO. 1 2018-ELIUD MUSIKONGO TENGE vs IEBC & ANOTHER	2211308	870,000.00
14	JOE KATHUNGU & CO.ADVOCATES	SUPRME COURT PETITION APPEAL NO. 3 2019-HON.MARTHA WANGARI KARUA vs IEBC		2,900,000.00
15	KADIMA & CO.ADVOCATES	MALINDI COURT OF APPEAL NO. 9 OF 2018-DADU DAVID KADENGE VS FAITH MWENDE ,IEBC	2211308	1,740,000.00

16	KADIMA & CO. ADVOCATES	GARSEN PETITION NO. 1 OF 2017-ANTHONY NJOMO MAINA vs IEB		870,000.00
17	KEENGWE & CO. ADVOCATES	MAKUENI CMCC No 2 Of 2017-LUKAS MULINGE WAMBUA VS IEB	2211308	812,000.00
18	KEENGWE & CO ADV	NAIROBI COURT OF APPEAL NO. 27 OF 2018-HAMDIA YAKOI SHEK NURI vs IEB & ANOTHER	2211308	1,740,000.00
19	KEENGWE AND COMPANY ADVOCATES	NAIROBI JR NO. 31 OF 2018-CATHERINE MUTHONI MWAURA vs IEB	2211308	812,000.00
20	KEENGWE AND COMPANY ADVOCATES	MOSES KITEME KIMANTHI IN NAIROBI HIGH COURT JUDICIAL REVIEW 442 OF 2017	2211308	812,000.00
21	KIBUNGEI & CO. ADVOCATES	KERICHO PETITION NO. 2 OF 2017-LORNA CHEMUTAI vs IEB	2211308	812,000.00
22	KILONZO & ASSOCIATES	PPDT DISPUTE NO. 326 OF 2017: HON. EDICK PETER OMONDI ANYANGA VS IEB & 2 OTHERS	2211308	500,000.00
23	KIMANI MUHORO & CO. ADVOCATES	NAIROBI PETITION NO. 349 OF 2017-DANIEL MUSEMBI VS IEB	2211308	580,000.00
24	KIMANI MUHORO & CO. ADVOCATES	NAIROBI APPEAL NO. 116 OF 2017-JOHN MASETU SHIKUNYI VS IEB	2211308	580,000.00
25	KIMANI MUHORO & CO. ADVOCATES	NAIROBI APPEAL NO. 105 OF 2017-DUNCAN GITHINJI CHEGE VS IEB	2211308	580,000.00
26	KIMANI MUHORO & CO. ADVOCATES	NAIROBI JR NO. 358 OF 2017-JOHN KENNEDY ACHOKI VS IEB	2211308	580,000.00
27	KIMANI MUHORO & CO. ADVOCATES	NAIROBI APPEAL NO. 193 OF 2017-KYALO PETER KYULU VS IEB	2211308	580,000.00

28	KIMANI MUHORO & CO.ADVOCATES	NAIROBI JR NO. 406 OF 2017-JAMES PATRICK CHERUYOT VS IEBC	2211308	580,000.00
29	KIMANI MUHORO & CO.ADVOCATES	NAIROBI PETITION NO. 399 OF 2016-MUGAMBI IMANYARA VS IEBC	2211308	580,000.00
30	KIMANI MUHORO & CO.ADVOCATES	SUPRE COURT REFERENCE NO. 1 OF 2016-SPEAKER COUNTY ASSEMBLY OF EMBY	2211308	5,800,000.00
31	KIMANI MUHORO & CO.ADVOCATES	SUPREME COURT PETITION NO. 11 OF 2017(CONSOLIDATED WITH NO. 14 OF 2018)ALFRED MUTUA VS IEBC	2211308	5,275,430.00
32	KIMANI MUHORO & CO.ADVOCATES	NAIROBI CIVIL APPEAL NO. 169 OF 2013-OKIYA OMTATAH VS IEBC	2211308	2,500,000.00
33	KIMANI MUHORO & CO.ADVOCATES	NAIROBI PETITION NO. 5 OF 2012-ANDREW OKIYA OMTATAH VS IEBC	2211308	2,320,000.00
34	KIMANI MUHORO & CO.ADVOCATES	NOMINATIONS DISPUTE RESOLUTION COMMITTEE CASES 2013- IEBC/NDRC/2013	2211308	8,363,600.00
35	KIMANI MUHORO & CO.ADVOCATES	NAIROBI PETITION NO. 62 OF 2013-JULIUS CHACHA MABANGA vs IEBC	2211308	499,000.00
36	KTK ADVOCATES	NAIROBI HC PETITION, NO. 322 OF 2018 - PETER SOLOMON GICHIRA - VS - THE ATTORNEY GENERAL - WANYONYI WAFULA CHEBUKATI	2211308	2,320,000.00
37	L.M., KAMBUNI & CO.ADVOCATES	NAIROBI APPEAL NO. 104 OF 2017-FREDRICK ODHIAMBO OYUGI VS IEBC	2211308	500,000.00
38	L.M., KAMBUNI & CO.ADVOCATES	NAIROBI PETITION NO. 6 OF 2017-JOSEPH BARAWA CHIPA vs IEBC	2211308	500,000.00

39	L.M., KAMBUNI & CO.ADVOCATES	NOMINATIONS DISPUTE RESOLUTION COMMITTEE HEARINGS COMPLAINT NOS. IEBC/NDRC/01/2013-IEBC/NDRC/206/2013 INCLUSIVE	2211308	8,363,600.00
40	LIKO & ANAM & CO.ADVOCATES	KISUMU COURT OF APPEAL NO. 36 OF 2018-MARTILDA AUMA ALOO vs IEBC & ANOTHER	2211308	1,740,000.00
41	LIKO & ANAM ADV	NYERI COURT OF APPEAL NO 16 OF 2018-DENIS KANIARU MATHENGE vs IEBC	2211308	1,740,000.00
42	LIKO & ANAM ADVOCATES	NAIROBI JR MISC NO.558 OF 2017-ALFRED MDEIZI vs IEBC	2211308	812,000.00
43	LUBULELLAH & ASSOCIATES	APPEAL NO. 486 OF 2017-REPUBLIC VS PUBLIC PROCUREMENT & ADMINISTRATIVE REVIEW BOARD	2211308	9,935,497.77
44	LUBULELLAH & ASSOCIATES	SUPREME COURT NO. 22 OF 2014-HON.BASIL CRITICOS VS IEBC	2211308	5,544,798.99
45	LUBULELLAH & ASSOCIATES	HCCC NO. 261 OF 2014 - TRANSCEND MEDIA GROUP LIMITED - VS - IEBC	2211308	15,929,876.87
46	LUBULELLAH & ASSOCIATES	HCCC NO.163 OF 2014 - KONNEXION SYSTEMS LIMITED VS IEBC	2211308	12,876,000.00
47	LUBULELLAH & ASSOCIATES	HCCC NO.160 OF 2014 - KENAFRIC DIARIES MANUFACTURERS LIMITED - VS - IEBC	2211308	7,455,900.00
48	LUCY KAMBUNI & CO.ADVOCATES	NAIROBI APPEAL NO. 199 OF 2017-FREDRICK ODHIAMBO OYUGI vs IEBC	2211308	500,000.00
49	MAINA & MAINA ADVOCATES	NAIROBI CMCC NO. 21 OF 2017-ALMAS ISSACK MOHAMED vs IEBC	2211308	812,000.00
50	MARENDE & NYAUNDI ADV	KAKAMEGA HCEP NO. 5 OF 2013-MABLE MURULI vs IEBC(TAXED COSTS(1st Resp)	2211308	1,072,112.00

51	MASIRE MOGUSU ADV	BUSIA EPA NO. 2 OF 2018-IBRAHIM ARUNA ARAMADHANI vs IEBC & ANOTHER	2211308	870,000.00
52	MERITAD LAW AFRICA	NAIROBI ELECTION PETITION APPEAL NO. 238 OF 2017 JOASH NYARIBO ORORA VS IEBC	2211308	580,000.00
53	MMA ADVOCATES	PROFESSIONAL LEGAL FEES FOR SERVICES RENDERED APPROVED ON 27TH NOV.2018	2211308	580,000.00
54	MOHAMED MUIGAI & CO ADV	NAIROBI COURT OF APPEAL NO. 29 OF 2018-SANDRA MARIO vs ELIZABETH JEBET KIBOR & ANOTHER	2211308	1,740,000.00
55	MOHAMED MUIGAI & CO.ADVOCATES	KAJIADO JR PETITION NO. 6 OF 2019-SANDRA MARIO VS IEBC	2211308	812,000.00
56	MOHAMMED MUIGAI & CO ADV	KAJIADO CMCC NO 1 OF 2019-ISAAC SUMARE OSEUR,ARNOLD OCHIENG vs IEBC	2211308	812,000.00
57	MORARA APIEMI & CO Adv	NYERI COURT OF APPEAL NO. 6 OF 2018-TOMITO ALEX TAMPUSHI vs IEBC & ANOTHER	2211308	1,740,000.00
58	MUKELE MONI & CO.ADVOCATES	NAIROBI PETITION NO. 201 OF 2017-GABRIEL BUKACHI VS IEBC	2211308	500,000.00
59	MURIU,MUNGAI & CO. ADVOCATES	NAIROBI PETITION NO. 579 OF 2012-KENYA HUMAN RIGHT COMMISSION VS IEBC)	2211308	3,500,000.00
60	MURUGU RIGORO & CO.ADVOCATES	NAIROBI PETITION NO. 56 OF 2017-FREDRICK OKOLLA VS IEBC	2211308	500,000.00
61	MURUGU RIGORO & CO.ADVOCATES	NAIROBI PETITION NO. 253 OF 2017-GORDON SEWE vs IEBC	2211308	500,000.00

62	NGAYWA & KIBET PARTNERS LLP	MACHAKOS JUDICIAL REVIEW NO. 184 OF 2019 REPUBLIC - VS - SPEAKER KITUI COUNTY ASSEMBLY, IEBC & OTHERS	2211308	1,740,000.00
63	NGERI OMITI & BUSH ADVOCATES	NAIROBI PETITION NO. 295 OF 2019-TIMOTHY ODHIAMBO vs IEBC (CERTIFICATION OF PUNGUZA MZIGO DOCUMENTS)	2211308	4,300,000.00
64	NGERI OMITI & BUSH ADVOCATES	MERU HCP NO. 20 OF 2017 EPHRAIM MWIRIGI MBURUNGU & 4 OTHERS VS PNU & 2 OTHERS	2211308	812,000.00
65	NGETICH CHIIRA & CO.ADV	NAIROBI CMCC NO. 1 OF 2019-TAUSI ROSELINE ATEMU OPATI vs IEBC, PERPETUA MPOJIWA	2211308	812,000.00
66	NG'ETICH, CHIIRA & ASSOCIATES ADVOCATES	NAIROBI COURT OF APPEAL NO. 31 OF 2018	2211308	1,740,000.00
67	NG'ETICH, CHIIRA & ASSOCIATES ADVOCATES	SUPREME COURT PETITION APPEAL NO.32 OF 2019 - ODM & ANOR - VS - IEBC & 2 OTHERS	2211308	2,900,000.00
68	NG'ETICH, CHIIRA & ASSOCIATES ADVOCATES	JUDICIAL REVIEW CASE NO. 132 OF 2019 - EVE MALENYA - VS - IEBC & 4 OTHERS	2211308	1,740,000.00
69	OGEJO OLENDU & CO.ADVOCATES	NAIROBI PETITION NO.3 OF 2017-JANE CHEMUTAI VS IEBC	2211308	812,000.00
70	OGLE & CO.ADVOCATES	GARISSA PET NO 2 OF 2018-KALTUMA ABDULLAHI MAALIM vs IEBC	2211308	812,000.00
71	OMULELE & TOLLO ADVOCATES	NAIROBI JR NO. 474 OF 2017-MWANGAZA ADVERTISER LTD VS IEBC	2211308	580,000.00
72	ONSANDO & TIEGO ADVOCATES	NAIROBI JR NO. 10 OF 2017-SAMSON MATIKO BOHOKO vs IEBC	2211308	580,000.00
73	OREGO & ODHIAMBO ADVOCATES	SUPREME COURT PETITION NO. 17 OF 2018-CYPRIAN AWITI vs IEBC	2211308	2,900,000.00

74	OTIENO & CO.ADVOCATES	MERU HIGH COURT PETITION NO. 20 OF 2017-EPHRAHIM MWIRIGI MBURUGU vs IECB	2211308	812,000.00
75	S.K. KIVUVA & CO.ADVOCATES	HIGH COURT OF KENYA AT KITUI ELECTION PETITION APPEAL NO.3 OF 2017/NO.2 OF 2017	2211308	870,000.00
76	S.M.KILONZO & CO.ADVOCATES	POLITICAL PARTIES NOMINATIONS DISPUTES RESOLUTION COMMITTEE-TECHNICAL SUPPORT	2211308	2,366,400.00
77	S.M.KILONZO & CO.ADVOCATES	NAIROBI JR APPLN NO. 351 OF 2017-FRANCIS CHEGE WACHIRA	2211308	500,000.00
78	SIGEI & CO.ADVOCATES	NAIROBI CIVIL CASE NO. 3178 OF 2014-NEXT TECHNOLOGIES LTD	2211308	410,000.00
79	SIGEI & MORKOMEN ADVOCATES	KISUMU APPEAL NO. 12 OF 2017-HABIL NANJENDO BUSHURU vs IECB	2211308	1,740,000.00
80	SISULE & ASSOCIATES	KISUMU COA NO. 40 OF 2018-DAMARIS NYARANGI MOUNI vs IECB & ANOTHER	2211308	1,740,000.00
81	SISULE & ASSOCIATES	NAIROBI PETITION NO. 160 OF 2018-OKIYA OMTATAH VS IECB	2211308	12,000,000.00
82	SISULE & CO.ADVOCATES	NAIROBI PETITION NO.49 OF 2019- DAVID NYAGARAMA ONGECH vs IECB	2211308	812,000.00
83	SISULE MUNYI KILONZO & ASSOCIATES	POLITICAL PARTIES NOMINATIONS DISPUTES RESOLUTION COMMITTEE OF IECB-TECHNICAL SUPPORT PROVISION	2211308	2,366,400.00
84	TOROREI & CO. ADVOCATES	KABARNET ELECTION PETITION NO.2 OF 2017 - JOSEPH MAKILAP KIPKOROS VS IECB AND OTHERS	2211308	2,320,000.00
85	TOROREI & CO. ADVOCATES	KABARNET ELECTION PETITION NO.30 OF 2018(UR NO.13 OF 2018) JOSEPH MAKILAP KIPKOROS - VS - IECB,JOSEPH LEBO MASINDET & WILLIAM CHEPTUMO KIPKORIR	2211308	1,740,000.00

86	V.A.NYAMODI & CO.ADVOCATES	NOMINATION DISPUTS RESOLUTION HEARINGS ON DISPUTES JANUARY 2013	2211308	8,363,600.00
ACCRUED LEGAL FEES (2211308) SUB -TOTAL				198,548,515.63
S/NO.	PAYEE	DESCRIPTION	COA ITEM	AMOUNT (KSHS)
1	MFI DOCUMENT SOLUTIONS LTD	REPAIR AND MAINTENANCE FOR PRINTERS AND COPIERS (QUARTER 1 - FY 2018/2019) AS PER CONTRACT DATED 7TH MAY 2018.	2220210	3,369,800.00
2	MFI DOCUMENT SOLUTIONS LTD	REPAIR AND MAINTENANCE FOR PRINTERS AND COPIERS (QUARTER 2 - FY 2018/2019) AS PER CONTRACT DATED 7TH MAY 2018.	2220210	3,485,800.00
3	MORPHO SIS	BVR SUPPORT AND MAINTENANCE SERVICES FOR THE 4TH YEAR (2018/2019) AS PER CONTRACT DATED 7TH JAN 2016.	2220210	89,525,800.00
ACCRUED BILLS INCURRED ON ROUTINE MAINTENANCE SERVICES - OTHER ASSETS (2220210) SUB -TOTAL				96,381,400.00
TOTAL ACCRUED EXPENDITURE IN 2018/2019 FINANCIAL YEAR				365,525,261.51

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

PREPAYMENTS AS AT 30TH JUNE 2019								
S/NO.	NAME OF THE SUPPLIER	IEBC COST CENTRE	ITEM CODE	ITEM DESCRIPTION	DESCRIPTION	DATE OF PAYMENT/ STATEMENT DATE	AMOUNT PAID (KSHS)	UNUTILIZED AMOUNT (KSHS)
1	KENYA POWER AND LIGHTING COMPANY	SIAYA COUNTY	2210101	ELECTRICITY BILL		-	-	90,510.00
2	KENYA POWER AND LIGHTING COMPANY	NYAMIRA COUNTY	2210101	ELECTRICITY BILL	WEST MUGIRANGO	-	-	84,297.12
3	KENYA POWER AND LIGHTING COMPANY	MIGORI COUNTY	2210101	ELECTRICITY BILL	KURIA WEST	-	-	81,410.00
4	KENYA POWER AND LIGHTING COMPANY	MIGORI COUNTY	2210101	ELECTRICITY BILL	COUNTY OFFICE	-	-	112,675.27
5	KENYA POWER AND LIGHTING COMPANY	LAMU COUNTY	2210101	ELECTRICITY BILL	PREPAID ELECTR.	30/6/2019	18,000.00	10,000.00
6	KENYA POWER AND LIGHTING COMPANY	LAMU COUNTY	2210101	ELECTRICITY BILL	PREPAID ELECTR.	30/6/2019	18,000.00	10,000.00
7	KENYA POWER AND LIGHTING COMPANY	TANA RIVER COUNTY	2210101	ELECTRICITY BILL	PREPAID ELECTR.	30/6/2019	96,000.00	54,000.00
8	KENYA POWER AND LIGHTING COMPANY	KISII COUNTY	2210101	ELECTRICITY BILL	NYARIBARI CAHE	-	-	47,305.39
9	KENYA POWER AND LIGHTING COMPANY	KISII COUNTY	2210101	ELECTRICITY BILL	KISII COUNTY	-	-	52,884.25
10	KENYA POWER AND LIGHTING COMPANY	KISII COUNTY	2210101	ELECTRICITY BILL	BOMACHOGE CHACHE	-	-	29,616.00
11	KENYA POWER AND LIGHTING COMPANY	KISII COUNTY	2210101	ELECTRICITY BILL	NYARIBARI MASABA	-	-	30,150.08
12	GUSII WATER	KISII COUNTY	2210102	WATER	KISII COUNTY	-	75,000.00	61,151.10
13	GUSII WATER	KISII COUNTY	2210102	WATER	NYARIBARI CAHE	-	55,000.00	40,431.59
14	GUSII WATER	KISII COUNTY	2210102	WATER	BOMACHOGE CHACHE	-	40,000.00	33,880.96
15	GUSII WATER	NYAMIRA COUNTY	2210102	WATER	WEST MUGIRANGO	-	11,000.00	8,659.00
16	KENYA POWER AND LIGHTING COMPANY	KITUI COUNTY	2210101	CHRISTABELA OKWEYA- 40330722	MWINGI WEST	-	-	23,292.00
17	KENYA POWER AND LIGHTING COMPANY	KITUI COUNTY	2210101	CHRISTABELA OKWEYA 40330730	MWINGI WEST	-	-	3,199.00
18	KENYA POWER AND LIGHTING COMPANY	KITUI COUNTY	2210101	CHRISTABELA OKWEYA 40330672	MWINGI WEST	-	-	3,963.00
19	KENYA POWER AND LIGHTING COMPANY	KITUI COUNTY	2210101	COMMUNITY RESORCE CENTER MATINYANI 12229985	KITUI WEST	-	-	30,466.00

20	KENYA POWER AND LIGHTING COMPANY	KITUI COUNTY	2210101	OFFICE PARK KITUI 28194934	KITUI RURAL	-	-	36,535.00
21	KENYA POWER AND LIGHTING COMPANY	KITUI COUNTY	2210101	ELECTORAL COMMISSION 12663694	KITUI CENTRAL	-	-	21,414.98
22	KENYA POWER AND LIGHTING COMPANY	MACHAKOS	2210101	MULWA WAMBUA -6955454	MASINGA	-	-	975.00
23	KENYA POWER AND LIGHTING COMPANY	MACHAKOS	2210101	AKAMBA TIMBER AND HARDWARE-58623303	REGION STORE	-	-	2,850.00
24	KENYA POWER AND LIGHTING COMPANY	MACHAKOS	2210101	WILSON MAWILI MUTISO-34025072	MATUNGULU	-	-	3,500.24
25	KENYA POWER AND LIGHTING COMPANY	MAKUENI COUNTY	2210101	TAWA SOCIAL HALL-26602538	MBOONI	-	-	49,988.99
26	KENYA POWER AND LIGHTING COMPANY	MAKUENI COUNTY	2210101	ELECTORAL COMMISSION-22390769	MAKUENI	-	-	56,837.99
27	KENYA POWER AND LIGHTING COMPANY	MAKUENI COUNTY	2210101	KAMBU LUTHERAN WOMES MISSION ORG.-21688569	KIBWEEZI EAST	-	-	28,340.80
28	KENYA POWER AND LIGHTING COMPANY - NYERI	NYERI	2210101	ELECTRICITY BILLS	-	6/27/2019	112,947.00	222,294.00
29	KENYA POWER AND LIGHTING COMPANY - NYERI	NYANDARUA	2210101	ELECTRICITY BILLS	-	6/27/2019	36,000.00	113,398.00
30	KENYA POWER AND LIGHTING COMPANY - NYERI	KIRINYAGA	2210101	ELECTRICITY BILLS	-	6/27/2019	75,000.00	106,655.00
31	KENYA POWER AND LIGHTING COMPANY	HOMABAY COUNTY	2210101	ELECTRICITY BILL -HOMA BAY COUNTY OFFICE	-	-	-	103,820.00
32	KENYA POWER AND LIGHTING COMPANY	KISUMU COUNTY	2210101	ELECTRICITY BILL	-	-	-	78,162.00
33	NYERI WATER AND SANITATION COMPANY LTD	NYERI	2210102	WATER AND SEWERAGE SERVICES	-	6/26/2019	85,232.00	102,442.00
34	SIBO WATER AND SANITATION COMPANY	SIAYA COUNTY	2210102	WATER BILL FOR SIAYA COUNTY OFFICE	-	-	-	27,823.00
TOTAL PREPAYMENTS ON UTILITIES, SUPPLIES & SERVICES SUB TOTAL (2210100)								
1	POSTAL CORPORATION OF KENYA	SIAYA COUNTY PREPAYMENTS	2210203	POST OFFICE COURIER	-	-	622,179.00	1,762,927.76
2	POSTAL CORPORATION OF KENYA	NYERI	2210203	COURIER AND POSTAL SERVICES	-	6/30/2019	47,250.00	49,075.00
3	POSTAL CORPORATION OF KENYA	NYANDARUA	2210203	COURIER AND POSTAL SERVICES	-	6/30/2019	50,150.00	47,250.00
4	WANANCHI GROUP-PV NO.1258.	IEBC HEAD OFFICE	2210205	ANNUAL INTERNET CONNECTION FOR MANAGER CORPORATE AFFAIRS VALID FROM 12TH FEB 2019 TO 11TH FEB 2020. (12 MONTHS @ 5,598/-) =KSHs.67,139.00	PREPAYMENT (8.5*5598).i.e KSHs.47583	19/3/2019	67,139.00	50,150.00
								47,583.00

5	MULTICHOICE AFRICA LTD	IEBC HEAD OFFICE	2210201	DSTV SUBSCRIPTIONS FOR THE COMMISSIONERS/SUBSCRIPTION VALID FROM 18/2/2019 TO 17/02/2020 (PREMIUM BOUQUET.)	PREPAID ACCESS TO DSTV PREMIUM PACKAGE (7.5/12*260700)	20/2/2019	260,700.00	162,937.50
TOTAL PREPAYMENTS ON COMMUNICATION SUPPLIES & SERVICES SUB TOTAL (2210200)								
1	WAMUE ROSES LIMITED	KITUI COUNTY	2210603	RENTS AND RATES - NON - RESIDENTIAL	KITUI RURAL		425,239.00	356,995.50
2	VARIUOS - NYERI COUNTY OFFICE AND WAREHOUSES	NYERI COUNTY	2210603	RENTS AND RATES - NON - RESIDENTIAL	-	6/26/2019	2,699,430.00	174,000.00
3	VARIUOS - NYANDARUA COUNTY OFFICE AND WAREHOUSES	NYANDARUA COUNTY	2210603	RENTS AND RATES - NON - RESIDENTIAL	-	6/27/2019	588,264.00	2,215,345.00
4	NEW KITETA F. COOPERATIVE SOCIETY	MAKUENI COUNTY	2210603	STORES RENT	MBOONI		-	462,448.00
5	TAWA SOCIAL HALL	MAKUENI COUNTY	2210603	OFFICE RENT	MBOONI		-	30,000.00
6	VARIUOS - KIRINYAGA COUNTY OFFICE AND WAREHOUSES	KIRINYAGA	2210603	RENTS AND RATES - NON - RESIDENTIAL	-	6/30/2019	940,152.00	60,000.00
TOTAL PREPAYMENTS ON RENT AND RATES SUB TOTAL (2210600)								
1	KENYA SCHOOL OF GOVERNMENT	IEBC HQ NAIROBI	2210700	TRAINING EXPENDITURE	PREPAID TRAINING FEES AT KENYA SCHOOL OF GOVERNMENT, NAIROBI.	12/4/2018	29,973,120.20	129,800.20
TOTAL PREPAYMENTS ON TRAINING SUB TOTAL (2210700)								
1	MERU NISSAN OPERATORS SACCO.	MERU COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	29/6/2018	2,000,000.00	129,800.20
2	NATIONAL OIL COOPERATION	NAIROBI CITY COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	175,000.00	1,498,916.00
3	NATIONAL OIL COOPERATION	IEBC KAJIADO COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	93,149.80
4	NATIONAL OIL COOPERATION	IEBC KISII/NYAMIRA COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	763,645.81
							-	578,947.95

5	NATIONAL OIL COOPERATION	IEBC HQ NAIROBI	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	9,086,093.37
6	NATIONAL OIL COOPERATION	IEBC KIAMBU/MURANGA COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	2,464.69
7	NATIONAL OIL COOPERATION	IEBC KISII COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	780,818.03
8	NATIONAL OIL COOPERATION	IEBC MIGORI COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	216,370.00
9	NATIONAL OIL COOPERATION	IEBC MACHAKOS COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	169,999.36
10	NATIONAL OIL COOPERATION	NAROK COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	3/6/2019	140,000.00	24,622.64
11	BOMET OIL LIBYA SERVICE STATION	BOMET COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	25/06/2019	175,000.00	1,193,383.65
12	NOOR ENERGY LIMITED DEALER FOR HASS SERVICE STATION KERicho	KERICHO COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	-	-	1,060,465.00
13	KINAMBA EVANS ENTERPRISES	NAKURU COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	500,000.00	76,870.00
14	KINAMBA EVANS ENTERPRISES	BARINGO COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	449,070.00	239,840.00
15	KINAMBA EVANS ENTERPRISES	SAMBURU COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	92,396.00	-
16	HELLER PETROLEUM	TANA RIVER	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	180,000.00	133,263.76
17	TSAVO AUTOPOINT LTD.	TAITA TAVETA COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	100,000.00	55,351.00
18	MOTA SERVICE STATION	KWALE COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	-
19	MOTA SERVICE STATION	MOMBASA COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	-
20	PETROS PETROLEUM ENTERPRISES	MAKUENI COUNTY	2211201	FUELCEMS OFFICE	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	-	-	606,977.00

21	MOUNTAIN SIDE SERVICE STATION - NATIONAL OIL CORPORATION	NYERI COUNTY	2211201	FUEL AND LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	6/30/2019	125,302.00	788,295.00
22	TAQWA FILLING STATION LTD - NATIONAL OIL CORPORATION	NYANDARUA	2211201	FUEL AND LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	6/27/2019	160,000.00	-
23	HOLLYWOOD SERVICE STATION - NATIONAL OIL CORPORATION	KIRINYAGA	2211201	FUEL AND LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	6/20/2019	170,000.00	-
24	KANDA PETROL STATION	KITUI COUNTY	2211201	FUEL	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	-	-	99,593.00
25	MALINDI TOTAL SERVICE STATION LTD	LAMU COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	188,976.00
26	HASS PETROLEUM LTD	KISUMU COUNTY	2211201	FUEL FOR KSM COUNTY	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	-	-	165,000.00
27	MATECHA ENTERPRISES LTD.	TURKANA COUNTY	2211201	FUEL FOR KSM COUNTY	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	-	-	117,750.00
28	SIMIS ENERGY	HOMABAY COUNTY	2211201	FUEL	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	-	-	175,000.00
29	SAMCO TRADERS	SIAYA COUNTY	2211201	FUEL & LUBRICANTS	FUEL PREPAYMENT AS AT 30TH JUNE 2019.	30/6/2019	-	391,648.61
TOTAL PREPAYMENTS ON FUEL & LUBRICANTS SUB TOTAL (2211201)							4,266,768.00	18,507,440.67
1	DT DOBIE	HOMABAY COUNTY	2220101	MOTOR VEHICLE REPAIRS & MAINTENANCE	-	-	-	806,747.00
2	CMC MOTORS	HOMABAY COUNTY	2220101	MOTOR VEHICLE REPAIRS & MAINTENANCE	-	-	-	806,747.00
3	CMC MOTORS	HOMABAY COUNTY	2220101	MOTOR VEHICLE REPAIRS & MAINTENANCE	-	-	-	112,500.00
4	TOYOTA KENYA	KISUMU COUNTY	2220101	MOTOR VEHICLE REPAIRS & MAINTENANCE	-	-	-	50,000.00
TOTAL PREPAYMENTS ON ROUTINE MAINTENANCE OF M.VEHICLES SUB TOTAL (2220100)							-	1,775,994.00
TOTAL								26,144,400.13

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

IEBC IFMIS TRIAL BALANCE(CASH BASIS) & FINANCIAL STATEMENTS(ACCRUAL BASIS) RECONCILIATION STATEMENT FOR THE 2018-2019FY FINANCIAL YEAR											
EXPENDITURE ITEM/COA	ITEM DESCRIPTION	IFMIS EXPENDITURE AS PER TRIAL BALANCE EXTRACTED ON 13TH SEPTEMBER 2019 AT 6.25PM (CASH BASED TB) (KSHS 000)	ADD: 2017/2018FY IMPRESTS SURRENDERED/IN RECOVERED IN 2018/2019FY (KSHS 000)	LESS: OUTSTANDING IMPRESTS & SAL ADVANCES IN 2018/2019FY (KSHS 000)	ADD: ACCRUALS AS AT 30TH JUNE 2019 (KSHS 000)	LESS: ITEMS (ASSETS) ACQUIRED IN THE 2018-2019FY) (KSHS 000)	CAPEX	LESS: PREPAYMENT ADJUSTMENTS. (KSHS 000)	ADD: PREPAYMENTS UTILIZED (KSHS 000)	LESS: PRIOR YEAR ACCRUALS PAID IN THE YEAR . (KSHS 000)	ADJUSTED EXPENDITURE AMOUNTS AS REFLECTED IN THE NOTES TO F.S. (KSHS 000)
2110100	Basic Salaries-Permanent	1,120,098	381	(401)							1,120,078
2110200	Casual/Temporary Employees	115,364	56								115,420
2110300	Personal Allowances To Employer Contributions To Compulsory National Social	957,682	166								957,847
2120100	Utilities, Supplies And Services	167,447									167,447
2210100	Communication, Supplies And Services	11,723			8			1,762,928		9,935	9,935
2210200	Domestic Travel and Subsistence, and Other Transportation Costs	95,714			57,719			356,996		153,077	153,077
2210300	Foreign Travel and Subsistence, and other transportation Costs	252,530	2,194	(128)	1,160					3,383.82	252,373
2210400	Printing , Advertising and Information Supplies and Services	26,436	239		919						24,743
2210500	Rentals of Produced Assets	39,770	947		3,495					8,346.04	35,866
2210600	Training Expenses	296,039	1,821	(2,023)				3,611,242		13,948.97	292,428
2210700	Hospitality Supplies and Services	130,825	44		7,294			129,800	10,039	5,282.73	126,583
2210800	Insurance Costs	117,118								239,069	119,173
2210900	Specialized Materials and Supp	229,069	207								229,069
2211000	Office and General Supplier and Services	19,803									20,009
2211200	Fuel Oil and Lubricants	47,537				3,633				1,185.27	42,218
2211301	Bank Services, Commission and Charge	55,399						18,507,441			36,892
2211305	Contracted Guards	9,049								1,733.50	7,316
2211306	Membership Fees, Dues and Subscriptions to										
2211307	Professional and Trade Bodies	6,252	312								6,564
2211308	Transport costs & Charges										
2211309	Legal Dues, Arbitration & Compensation	594,984			198,549					420,861.85	372,871
2211310	Contracted Professional Services										
2211311	Contracted Technical services	4,204								1,946.00	2,258
2211318	Witness Expenses										
2211321	Parking Charges	12,000									12,000
2211327	Payment of Duty & Taxes				51,844						51,844
2220100	Routine Maintenance - Vehicles	51,005						1,775,994		1,589.79	47,639
2220200	Routine Maintenance - Other Assets	16,955			96,381						113,337
2220210	Maintenance of Computers ,Software & Networks										
2710118	Gravuity	4,068									4,068
3110701	Purchase of Motor Vehicle Purchase of Office Furniture and General Equipment										
3111000	Purchase of Specialised Plant, Equipment and Machinery	1,454				1,095					358
3111100	Construction of Building										
3110200	(Development Vote) Construction and Civil Works										
3110500	Domestic Lending and On-lending	144,100									144,100
4110400	TOTALS	4,526,627	6,366	(2,553)	417,370	4,728		26,144,400	10,039	461,162.26	4,465,813

