



ANNUAL REPORT to Parliament **2016** **2017**



Electoral Commission of Jamaica

April 1, 2016 – March 31, 2017

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CHAIRMAN'S REMARKS

I am pleased to present the Annual Report of the Electoral Commission of Jamaica for the financial year 2016-2017. During the year under review, the organization experienced many challenges and overcame many obstacles; nonetheless the fiscal year was a productive one for the Commission. We have managed to progress by remaining focused on achieving our vision to become a leading world class election management body by optimizing and directing available resources to achieve greater transparency, credibility, integrity and professionalism in election management and administration; vigorously promoting the principles of fairness, accountability and good governance and; ensuring that elections are conducted in accordance with the law thereby giving effect to the will of the people. Once again we have demonstrated our commitment to maintaining the highest standards and integrity for which the Electoral Commission of Jamaica has become known.

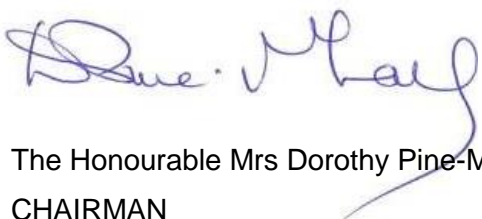
Through our operational arm, the Electoral Office of Jamaica, we carried out the continuous registration of electors and produced two voters' lists as scheduled. We also successfully conducted the Local Government elections in November 2016 and a by-election in March of 2017.

In 2016, we achieved a significant milestone as for the first time, the ECJ was able to provide demographic statistics on voter turnout from the February 2016 General Parliamentary Election. The information was shared with the public at a Democracy Forum, where we also launched Jamaica's first Democracy Passport. This passport reminds citizens of their rights, the laws governing the country and elections, their role in the process and why they should become active citizens in their communities, making recommendations on how to improve the system, how to solve community problems, how to strengthen political representation and how to get a

wider cross section of the population involved in participation in general and local government elections.

The commission vigorously pursued electoral reforms, especially as it relates to political parties registration and campaign financing. Significant emphasis was also placed on our public education drive, the maintenance, security and advancement of our information systems and the responsible management of the Commission's finance and administration detailed in the Financial Statements at the end of this report.

In the upcoming financial year, the Commission will continue on a path of capacity building and development of our human and other resources through collaboration, consultation and fiscal responsibility. The Commission intends to preserve the achievements made by this election management body since 1943 by continuously improving Jamaica's electoral system and promoting values of integrity, accountability, fairness and good governance. We anticipate that the legislations and regulations related to political party registration and campaign financing will be implemented during the next financial year; this will be a significant milestone and a bastion for strengthening the fairness and accountability of which we speak.



The Honourable Mrs Dorothy Pine-McLarty O.J.
CHAIRMAN

STATEMENT BY DIRECTOR OF ELECTIONS

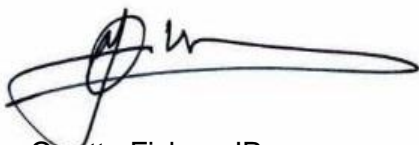
The Electoral Office of Jamaica is the operational arm of the Electoral Commission of Jamaica, which is responsible for policy directives. The Electoral Commission (Interim) Act 2006 requires that the Commission as a body presents Annual Reports to Parliament at the end of each financial year, outlining details of its operations.

Throughout the year under review – April 1, 2016 to March 31, 2017 – the ECJ has sought to carry out the functions of the organization, as outlined in Section 6(1)(a) - (p) of the Act, in the most impartial and effective manner, in keeping with the organization's mission statement.

During the latter part of the reporting period, the Commission conducted Local Government Elections and a by-election for the Greater Portmore North Division shortly after. Along with continuous registration of electors and publication of the voters' list in May and November, the ECJ placed significant emphasis and resources into finance and administration, technological advancement, voter education and research and development. This work is maintained through policy implementation and monitoring of outcomes through fortnightly meetings of the Commission and meetings of Standing Committees.

The report demonstrates the commitment to the organization's vision to maintain its standard as a world class election management body by optimizing and directing available resources to achieve greater transparency, credibility, integrity and professionalism in election management and administration.

In preparing this report, the Commission has sought to give a full and factual account of the Commission's operations and the management of its finances for the 2016/2017 financial year.



Orrette Fisher, JP

DIRECTOR OF ELECTIONS

EXECUTIVE SUMMARY

This annual report of the Electoral Commission of Jamaica (ECJ) covers the period April 1, 2016 to March 31, 2017. During the reporting period, the Electoral Commission of Jamaica carried out a number of activities, notably; a National Election and a by-election for representatives at the Local Government level, continuous registration, publication of the voters' list and electoral legal reform. The Commission also focussed on public education, finance and administration and technology and development.

On November 28, 2016, the Electoral Commission of Jamaica conducted Local Government Elections. The elections were conducted in 228 Electoral Divisions to elect Councillors to sit in the 13 municipal corporations. The mayoral election for the Municipality of Portmore was conducted on the same day. Consequent on the death of Councillor Michael Edwards in January, 2017 a by-election was held to fill the vacancy in the Greater Portmore North Electoral Division in the constituency of St. Catherine Southern.

The Commission, for the first time, collected demographic statistics on voter turnout from the February 25, 2016 General Election. Professor Ian Boxill of the University of the West Indies was commissioned to analyse the data and present findings.

The May 31, 2016 voters' list was published as scheduled. The holding of the Local Government Election resulted in a delay in the publication of the voters' list scheduled for November 30, 2016. Consequently, the list was published on December 31, 2016 with a total of 1,870,245 electors. For the voters' lists published in this reporting period, there was a net increase of 45,835 over the lists published in the previous period.

During the period, the ECJ also finalized draft regulations for Political Party Registration and Election Campaign Financing. Following the gazetting of these regulations, the ECJ is expected to operationalise the relevant legislations by March 31, 2018.

A budget of \$2,139,096,000 was approved for the 2016-2017 financial year to cover expenses related to administration, registration of voters and holding elections. In addition to Government subventions, the ECJ earned income from the production of ID cards for external agencies and replacement of lost ID cards amounting to \$45.6 million. Administrative and other expenses amounted to \$1.1 billion was spent on and \$1.015 billion was spent on holding of the November 2016 Local Government Election.

Further information on these activities as well as the Commission's financial statements may be found in this report.

INTRODUCTION

In October 2006, the House of Representatives and the Senate passed the Electoral Commission (Interim) Act 2006, which established the Electoral Commission of Jamaica (ECJ). This fulfilled the undertaking made in the Electoral Advisory Committee Interim Act of 1979 to create the ECJ. The ECJ came into being December 1, 2006. The Commitment to have the Commission entrenched in the Constitution is yet to be fulfilled.

The Commission has the responsibility to ensure the fair and equal participation of all stakeholders in the electoral process. The Commission is charged with conducting all elections and referenda in an impartial, fair and ethical manner that is consistent with the highest standards of integrity. The ECJ remains committed to safeguarding the democratic rights of Jamaicans, by providing the mechanism for free and fair elections, enabling eligible electors to choose their representatives.

In addition to conducting elections, the Commission has the responsibility for compiling and maintaining an up-to-date register of eligible electors under the system of continuous registration, recording, defining and reviewing polling division and constituency boundaries, recruiting and training of Elections Day workers, monitoring electoral funding and financial disclosure requirements, carrying out voter education and making recommendations for continuing electoral legal reform.

The day-to-day operations of the ECJ are carried out through the Electoral Office of Jamaica (EOJ) which is a public government agency established in 1943 to administer the holding of Parliamentary and Local Government Elections.

In submitting this report, the Electoral Commission of Jamaica is fulfilling its obligation to present to Parliament an Annual Report under the Electoral Commission (Interim) Act 2006. This report covers the year April 1, 2016 to March 31, 2017.

COMPOSITION AND MECHANISMS OF THE ECJ

COMPOSITION

The Electoral Commission comprises nine members:

- Four nominated commissioners (two each recommended by the Prime Minister and the Leader of the Opposition);
- Four selected commissioners (agreed to by both the Prime Minister and the Leader of the Opposition, and appointed by the Governor General; and
- The Director of Elections.

The Selected Commissioners

The selected commissioners who served between April 1, 2016 and March 31, 2017, are:

1. **The Hon. Mrs. Dorothy Pine-McLarty**, OJ; *December 18, 2000- present; Chairman since March 1, 2014*
2. **Mr Earl Jarrett**, CD - *March 5, 2013 - present*
3. **Professor Alvin Wint**, CD - *March 1, 2014-present*
4. **The Hon. Justice Karl Harrison**, CD - *March 1, 2014 - present*

The Nominated Commissioners

There are four nominated commissioners; two each representing the Prime Minister and the Leader of the Opposition. The nominated members are:

1. **Mr Paul Burke** March 2015 – Present (Nominated by the Prime Minister);
2. **Dr Donald Keith Duncan** 1981 – 1982; December 1, 2010 - present (Nominated by the Prime Minister);
3. **Senator Hon. Thomas Tavares-Finson**, QC June 1, 2005 – Present (Nominated by the Leader of the Opposition); and
4. **Mr Aundre Franklin** December 1, 2010 – Present (Nominated by the Leader of the Opposition).

The Director of Elections

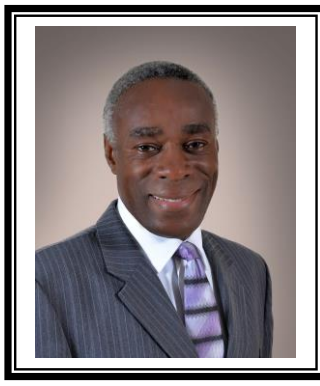
Mr. Orrette Fisher, Director of Elections (November 1, 2008 – Present)

The Director of Elections is responsible for the conduct of elections and the day-to-day activities of the operational arm of the Commission, which is the Electoral Office of Jamaica.

THE ELECTORAL COMMISSION OF JAMAICA



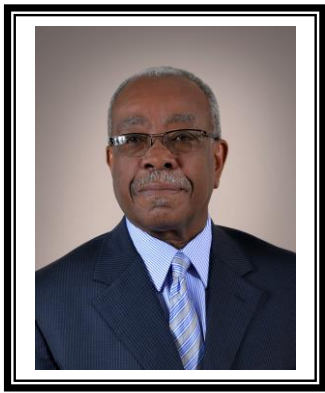
Honourable Dorothy Pine-McLarty, OJ
Chairman and Selected Commissioner



Professor Alvin Wint, CD
Selected Commissioner



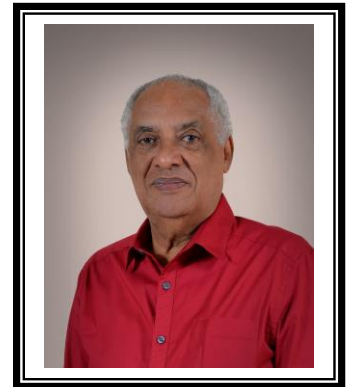
Earl Jarrett, CD
Selected Commissioner



Hon. Justice Karl Harrison, CD
Selected Commissioner



Paul Burke
Nominated Commissioner, PNP



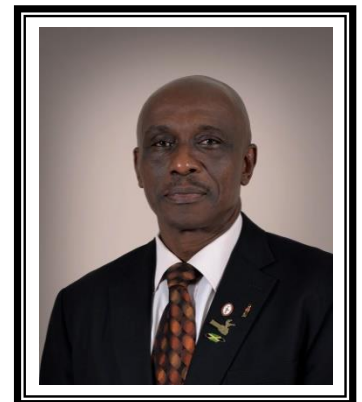
Donald Keith Duncan,
Nominated Commissioner, PNP



Aundre Franklin
Nominated Commissioner, JLP



Sen. Hon. Thomas Tavares-Finson, CD, QC
Nominated Commissioner, JLP



Orrette Fisher
Director of Elections

MECHANISMS

The work of the Electoral Commission can be broadly divided into the following functions.

1. The on-going work related to continuous voter registration (the publication of two Voters' Lists annually and ID card distribution), public education and electoral legal reform.
2. The preparation for and conduct of elections.
3. The responsibilities related to advising Parliament on boundaries and policy formulation on electoral matters, all of which culminate in reports to Parliament; and budget and financial operations of the Commission.
4. The representation of the Commission at conferences, missions and other events, nationally, regionally and internationally.

CHAPTER I

Major Activities of the ECJ

During the reporting year, the Commission focused its attention primarily on the following areas:

- Electoral Legal Reform
- Continuous Registration
- Publication of Voters' List
- Local Government Election & By-Election
- Voter Turnout Statistics & Democracy Passport

ELECTORAL LEGAL REFORM

Electoral reform is that aspect of electoral work which ensures vigilance over the integrity of the process, as well as constant improvement in the way citizens' rights to suffrage are protected.

The Jamaican electoral system has made great progress since the establishment of the Electoral Advisory Committee (EAC) in 1979. This has been a result of the collective support of political parties, religious denominations, civil society organizations and concerned individuals. The progress has been acknowledged locally and internationally.

Nonetheless, the Commission is prudent in ensuring that electoral laws are under constant review in light of technological changes, changes in the behaviour of the electorate and the emergence of best practices throughout the world. The ECJ therefore continues to make recommendations for the improvement of the legislative framework in which it operates.

Reports submitted to Parliament during the reporting year 2015/2016.

No new Reports were submitted to parliament during the 2016/2017 reporting period. Emphasis was placed on having the outstanding reports reviewed to ensure continued relevance.

AWAITING IMPLEMENTATION

Registration of Political Parties Regulations – This report was passed in both houses of parliament in October 2013 and signed into law by the Governor-General Sir Patrick Allen on December 23, 2014. The Commission began working on the related Regulations shortly after the General Elections on February 25, 2016 and by July of 2016 draft regulations were prepared and sent to the Chief Parliamentary Counsel (CPC) for comments. On September 14, 2016, the draft regulations were sent off to the Minister with Responsibility for Electoral Matters at Office of the Prime Minister. The Regulations were not tabled in Parliament during the reporting year.

Election Campaign Financing Regulations – The Bill was passed in February, 2016. In September, 2016, the Commission gave written instructions to the Chief Parliamentary Counsel for the Regulations to support the Election Campaign Legislation to be drafted. They were prepared and returned to the Commission in November, 2016 with comments, to which responses were sent in February, 2017. The regulations were not tabled during the reporting year.

OUTSTANDING REPORTS

Entrenchment of the Commission in the Constitution of Jamaica

The Report was submitted to Parliament on October 1, 2008. To date, no further action has been taken by Parliament since the Report was tabled and adopted by the House in 2010.

Proposal to amend the Electoral Commission (INTERIM) Act, 2006 to allow for flexibility and staggering of appointment of the selected commissioners. The Commission recognizes the need for continuity and preservation of institutional memory. In light of this, the report was aimed at ensuring continuity in the work of the commission by ensuring the terms of all independent commissioners do not all end at the same time. This could result in a full slate of new and inexperienced selected commissioners being appointed at the same time. The Commission has not been informed of any further action being taken by Parliament.

Proposal to amend the Representation of the People Act to mandate intending candidates to declare eligibility under the Constitution. The aim is to have candidates declare their eligibility at nomination and for it to be an offence for any individual to knowingly make a false declaration to the Returning Officer on the nomination paper. This is expected to eliminate protracted and costly court cases and by-elections as was the case where candidates failed to declare their ineligibility due to the holding of dual citizenship.

ECJ Process Regulations – The Commission initiated the formulation of regulations to govern several aspects of its operation for example, activities such as the operations of the Election Centre. The draft regulations developed and reviewed by the Commission as far back as May 2013, are being finalized at the office of the Chief Parliamentary Counsel for the approval of the Minister.

Revised Report on Continuing Legal Reform – This report was debated and aspects of it passed in 2011. Other recommendations, for example that of the postponement of elections and the role of the Constituted Authority, were not passed. The outstanding areas were included in a revised report on continuing legal reform and resubmitted through the Ministry of Science, Technology Energy and Mining in August 2013. The Report is yet to be tabled in Parliament.

CONTINUOUS REGISTRATION AND PUBLICATION OF VOTERS' LISTS

CONTINUOUS REGISTRATION

Continuous Registration is the process of continually maintaining the Voters' List by adding the names of eligible voters as well as deleting the names of those who no longer meet eligibility requirements, for example, the dead.

This means there is no need to automatically conduct a full enumeration/registration each election period, as was the case in previous years. A voters' list is now produced and published twice per year, with the necessary additions and deletions. There is a cut-off date for registration which is two months before the publication of the voter's list.

Registration Procedures

There are seventy-one fixed registration centres island-wide where the registration of eligible electors is carried out on a continuous basis. Persons intending to register are required to visit a fixed registration centre, preferably within their constituency, to have their personal information, photograph and fingerprints captured. In keeping with the law, prior to being processed, every applicant must have his/her residence verified by the staff of the Electoral Office accompanied by scrutineers from the political parties which qualify under the Representation of the People Act to provide scrutineers.

External Applications

Applicants who find it more convenient to apply for registration at a centre other than the one in the constituency where they reside are accommodated at the most convenient centre. Such applications are treated as external applications by the constituency taking the application. On completion, the application form is sent to the constituency within which the elector resides for further processing and residence verification. Such verifications are carried out with the scrutineers of both major political parties present.

VOTERS' LISTS

Consistent with the requirements of the ROPA, the Electoral Commission publishes two Voters' Lists each year, on May 31 and November 30. Taking into consideration that voter registration is continuous, the cut-off date for the registration of applicants who will be added to the May 31 voters' list is March 31, and the cut-off date for registration of applicants who will be added to the November 30 voters' list is September 30. This time frame is important to facilitate processing of applications and verification of addresses. The list for May 31, 2016 was published as scheduled. However, the November 30, 2016 list was published on December 31, 2016 due to the holding of the Local Government Elections on November 28, 2016.

Dead Elector Removal

Over the reporting period, the ECJ continued to identify and remove electors confirmed as dead. Several methods are used to identify the electors who have died. These sources include:

- I. Reports from the Registrar General's Department
- II. Newspaper obituaries
- III. Funeral programmes
- IV. Reports from persons in the constituency
- V. Reports from political representatives in the constituency
- VI. Police Stations
- VII. Any other credible source

During the reporting period, a total of 4,293 electors were removed from the voters' list. The Commission hopes to be granted funding in the 2017/2018 budget in order to conduct a comprehensive house-to-house residence re-verification exercise.

Publication of Voters' Lists

A total 920,990 successful registrations have been completed since 2002, up to December 2016.

May 31, 2016 Voters' List

The May 31, 2016 voters' list was published as scheduled, with a total of 1,849,012 electors. The names of 26,259 eligible electors were added to the list while the names of 1,657 electors were removed from the list.

December 31, 2016 Voters' List

Due to the holding of the Local Government Election on November 28, 2016, the voters' list scheduled to be published on November 30, 2016 was published on December 31, 2016. The list contained the names of 1,870,245 registered electors. With 2,367 names removed from the list and 23,600 added, this represented a net increase of 21,233 names over the previous list published in May 2016. The public was advised of the delayed publication and subsequent delay in receiving ID cards (in January, rather than December).

CONSTITUENCY SIZES

The Constitution of Jamaica sets an upper and lower limit for the size of a constituency. In determining the upper limit, the size of a constituency should not exceed the average (national) constituency size by more than 50%. On the other hand, the lower limit should not be less than 2/3 the national average constituency size. The average is determined by the total number of electors divided by the number of constituencies.

The December 31, 2016 voters' list showed that the constituencies of St. Andrew North Eastern and Trelawny Southern were in breach of the lower limit. No constituency was in breach of the Upper Limit. See *Appendices 1, 2 and 3*. The ECJ, in its report to Parliament in March, 2016, made recommendations to correct breaches.

Number of Constituencies per Parish

The electoral quotient has been established as the guide to determine the number of constituencies in each parish. This is calculated by dividing the number of electors in each parish by the national average. The Constitution, however, mandates that no parish can have fewer than two constituencies. A breakdown of the December 31, 2016 voters' list is shown in Table 1.

Table 1 Number of Constituencies by Parish and Total Electors in Parish Divided by National Average and Present Number of Constituencies

<u>Number of Constituencies per Parish</u>				
	Parish	Total Electors in Parish	Total Electors in Parish Divided by National Average	Present Number of Constituencies per Parish
1	KINGSTON	69,807	2.35	3
2	ST. ANDREW	341,270	11.50	12
3	ST. THOMAS	70,359	2.37	2
4	PORTLAND	57,853	1.95	2
5	ST. MARY	88,161	2.97	3
6	ST. ANN	131,729	4.44	4
7	TRELAWNY	56,828	1.91	2
8	ST. JAMES	140,226	4.72	5
9	HANOVER	55,365	1.86	2
10	WESTMORELAND	105,397	3.55	3
11	ST. ELIZABETH	115,953	3.91	4
12	MANCHESTER	125,796	4.24	4
13	CLARENDON	171,594	5.78	6
14	ST. CATHERINE	339,907	11.45	11
			63	63

BOUNDARIES REVIEW

The Constitution of Jamaica requires that a review of constituency boundaries be conducted every four to six years. On July 17, 2015 the Electoral Commission was directed by the Boundaries Committee of Parliament to review the boundaries and the number of constituencies into which Jamaica is divided and submit a report by March 31, 2016. The directives asked that work be done to rectify:

1. The breaches to the lower limit of electors in a constituency in the parishes of St. Andrew and Trelawny.
2. The anomalies that have been identified in the Electoral Boundaries Anomaly Report dated March 30, 2015 as well as other polling division anomalies that were detected.

The Electoral Commission on March 22, 2016 submitted a report to Parliament for the Boundaries review period April 1, 2014 to March 31, 2016. In this report, recommendations were made to correct anomalies and breaches of the lower limit. The ECJ awaits the response and instructions from the Boundaries Committee of Parliament.

MONTHLY MEETINGS

Each Returning Officer is required to convene monthly meetings with the Electoral Office staff and political stakeholders in the individual constituency. These meetings include parliamentarians, caretakers or their respective representatives, councillors and councillor caretakers and political liaison officers. These meetings have been very effective in ensuring the smooth flow of information between the Electoral Office and the political representatives at the local level. Sections of the minutes of these meetings are referred to the Commission to keep Commissioners informed.

Appendix 4 shows the level of attendance of Political Representatives for the year in each constituency.

ELECTIONS

LOCAL GOVERNMENT ELECTION

Over the reporting period, the Electoral Commission of Jamaica conducted a Local Government Election and a by-election for the Greater Portmore North Electoral Division. The Local Government Elections were due to be held between March and June 2015, after the third year of the life of the councils. However, on June 30, 2015, the House of Representatives passed two bills to allow the postponement of the Local Government Elections until December 2016.

On November 3, 2016, Minister of Local Government and Community Development, the Honourable Desmond McKenzie announced that the Local Government Election would be held on **Monday, November 28, 2016**. This gave the Electoral Office of Jamaica (EOJ) twenty-five

(25) days to complete preparations for the election. The EOJ ensured that all its machinery was in place to deliver a free and fair election.

Following the announcement of the date of the elections, the EOJ had to complete a number of immediate deliverables including:

1. The printing of Nomination Day lists for distribution to candidates on Election Day.
2. Completion of recruitment and training of more than 30,000 Election Day Workers. This exercise had to be completed to facilitate the printing of the Election Day Workers voters' list.
3. Training of Election Day Workers to operate the Electronic Voter Identification System, which followed the manual training.
4. Printing of disaggregated Voters' Lists (to facilitate special services voting) to be given to candidates eight (8) days after Nomination Day. The EOJ is required to separate the Voters' List by civilian, police, military and Election Day Worker categories and assign voting locations, based on the information it receives from the relevant entities.
5. Printing of ballots after Nomination Day for the two hundred and twenty-eight (228) Electoral Divisions.
6. Procurement, packaging and distribution of Election material to be completed in time for the polls.

All forms, materials and equipment were distributed in a timely manner and logistical arrangements were made to facilitate the deployment of workers, equipment and technicians.

A total of seven thousand and thirty-nine (7,039) polling stations and two thousand one hundred and fifty-seven (2,157) supervisor clusters were established across the island. Supervisors, Presiding Officers, Poll Clerks and Reserves were recruited to man the locations. Training sessions were held for Election Day workers, polling station security assistants, political party liaison officers and agents of candidates.

The **Electronic Voter Identification System** was used in seven (7) constituencies, while **Non-Electronic Voter Identification System specialists** were deployed in sixteen (16) additional constituencies.

Official List of Electors

The list of electors used for the Local Government Election was the May 31, 2016 voters' list. A total of 1,849,012 electors were on this list. The official Voters' List used was in accordance with the requirement of the Representation of the People Act.

Nomination Day

On November 11, 2016, four hundred and eighty-nine candidates were nominated at established nomination centres in the 63 constituencies.

The breakdown of candidates nominated is as follows;

Municipal Councils

Jamaica Labour Party	-	228
People's National Party	-	228
Marcus Garvey People's Progressive Party	-	3
Jamaica Alliance Movement	-	1
Independents	-	27
Total number of candidates		487

Mayor for Municipality of Portmore

Jamaica Labour Party	-	1
People's National Party	-	1
Total number of candidates	-	2

Special Services Voting

The polling day for Election Day Workers, Police and Military personnel was Friday, November 25, 2016. The EOJ set up 329 polling stations in 230 designated locations to facilitate voting for 38,877 special services electors ahead of the November 28 Local Government Election. Of the 38, 877 electors, 26,308 were Election Day Workers while 12,569 were police and military personnel.

The sorting of ballots was completed on Saturday, November 26. This revealed a forty-one percent (41%) voter turnout for the special services. Of the 38,877 eligible voters, ballots were cast by 15, 849 special services personnel. Of that number, 13, 656 were Election Day workers and 2,193 were police and military personnel.

Election Day

Voting took place in two hundred and twenty-eight (228) Electoral Divisions at 7,050 polling stations. Registered electors voted for a Councilor to represent their division in each Municipal Corporation, while electors in Portmore also voted for a directly elected Mayor of the Municipality of Portmore.

All polling stations were open and operational by 8 a.m. A total of 6,994 of the 7,050 polling stations opened at 7 a.m. as scheduled, while 51 opened between 7:01 a.m. and 7:30 a.m. The remaining five (5) stations opened by 8:00 a.m.

Final Count and Declaration of Results

The final counting of votes began on Tuesday, November 29, 2016 in designated counting centres across the island. The final count revealed that the Jamaica Labour Party had won the seats in 130 Electoral Divisions, while the People's National Party won 98 seats. On the parish level, the Jamaica Labour Party won eight (8) of the councils, the People's National Party four (4) and there was a tie for the St. Thomas Municipal Corporation.

Summary of seats won by each party by Parish

	JLP	PNP	TIE
NO. OF PARISHES WON	8	4	1

PARISH	JLP	PNP
KINGSTON	3	3
ST ANDREW	18	16
ST THOMAS	5	5
PORTLAND	7	2
ST MARY	10	3
ST ANN	11	5
TRELAWNY	6	3
ST JAMES	13	4
HANOVER	3	4
WESTMORELAND	5	9
ST ELIZABETH	9	6
MANCHESTER	6	9
CLARENDON	14	8
ST CATHERINE	20	21
TOTAL	130	98

In the mayoral race for the Municipality of Portmore, the candidate for the People's National Party won that election.

There were applications for magisterial recounts in six Electoral Divisions, namely; Ginger Ridge in St. Catherine West Central, Toll Gate in Clarendon South Western, Salt Spring in St. James Central, Llandewey in St. Thomas Western, Moneague in St. Ann South Eastern and Rae Town in Kingston Central. Following the recounts, there were no changes to the winning candidates.

Election Centre

The Election Centre was established at the Electoral Commission of Jamaica's office at 16 Red Hills Road, Kingston 10. The Director of Elections and the Political Ombudsman co-chaired the Centre, which comprised representatives from the security forces, the People's National Party, the Jamaica Labour Party, Citizens Action for Free and Fair Elections (CAFFE), the Jamaica Umbrella Groups of Churches and the Jamaica Constabulary Force.

Observers

Local observer group Citizens Action for Free and Fair Elections, CAFFE, led by Dr. Lloyd Barnett deployed volunteers to observe the elections.

Constituted Authority

Under Section 44A of the Representation of the People Act, the Constituted Authority currently comprises four selected members of the Electoral Commission and two other persons; one of whom is a retired judge and the other, a member of the Privy Council. The Constituted Authority comes into effect whenever an election notice is issued and has the ability to halt or void elections where deemed necessary. On Election Day, the Constituted Authority did not receive any reports which necessitated any actions on its part in relation to the conduct of the polls.

BY-ELECTION – GREATER PORTMORE NORTH

The Greater Portmore North Electoral Division seat became vacant due to the death of the sitting Councillor, Michael Edwards, in January 2017. Consequently, a by-election was called. On March 3, 2017, Chairman of the St Catherine Municipal Corporation, Mayor Norman Scott announced that March 10, 2017 was appointed as the day for nomination of candidates and March 27, 2017 appointed for the taking of the poll.

Official List of Electors

The official voters' list recorded the names of ten thousand, six hundred and seventy-seven (10,677) electors eligible to vote in the Greater Portmore North electoral division. The list used was the December 31, 2016 voters' list, prepared in accordance with the requirements of the Representation of the People Act.

Nomination Day – March 10, 2017

Nomination forms were received at the nomination centre established at the Marine Park Community Centre, Naggo Head, Portmore, St Catherine with two candidates being nominated, namely:

- | | |
|---------------------------|------------------------------|
| 1. Ann Marie Lewis | Jamaica Labour Party |
| 2. Gary Nicholson | People National Party |

A total of seven polling locations were identified, with 38 polling stations and 12 supervisor clusters established in the division.

Supervisors, Presiding Officers and Reserves were recruited from among the general staff complement of the Electoral Office of Jamaica and Poll Clerks from the local complement of Election Day Workers in the constituency. Training sessions were held for all persons selected to work.

Election Day – March 27, 2017

All polling stations opened on time at 7:00 a.m. Election Day was peaceful with no reports of violence or disruption at polling stations. The election was conducted in a peaceful atmosphere with utmost respect displayed for the secrecy of the ballot and the entire electoral process.

The Marine Park Community Centre in Naggo Head, Portmore, St. Catherine was the information hub for election activities; accommodating an Election Centre, the counting centre and a results centre.

The Election Information Management System (EIMS) was used at the Marine Park Community Centre to provide information on the preliminary count. Members of the media were accommodated at the Community Centre and provided with timely information from the EIMS.

Security

Meetings were held with the security forces to apprise them of certain requirements under the Representation of People Act. The security forces performed effectively and maintained order throughout the division.

Final Count and Declaration of Results

The final count of the votes conducted on March 28, 2017, was presided over by Returning Officer, Mr Aston Messam. Miss Ann Marie Lewis of the Jamaica Labour Party received 979 votes and Mr Gary Nicholson polled 2,101 votes. Mr Gary Nicholson was declared the winner. There was no request for magisterial recount.

Of the 10,677 electors eligible to vote in the division, 3,136 voted, representing a 29.37 % turnout.

Analysis of the votes cast is set out below:

Gary Nicholson	People's National Party	2,101
Ann Marie Lewis	Jamaica Labour Party	979
Rejected Ballots		56
Total number of votes cast		<hr/> 3,136

The next Local Government Election is statutorily due by 2020.

VOTER TURNOUT STATISTICS & DEMOCRACY PASSPORT

The ECJ, for the first time, collected demographic statistics on voter turnout from the 2016 General Election. The Commission is therefore able to provide information on the age range, gender and percentage turnout from the February 25 polls.

Consequently the ECJ engaged the services of Professor Ian Boxill, Carlton Alexander Professor of Management Studies & Dean of the Faculty of Social Sciences at the University of the West Indies, Mona Campus to analyse the data and present the findings. Stakeholders and members of the media were invited to a Democracy Forum held on September 21, 2016 where they were given the opportunity to discuss the findings presented by Professor Boxill.

The ECJ also used the opportunity to launch a twelve page document branded the Democracy Passport, which was developed as a guide for citizens to actively participate in the democratic process. It features, among other things; a brief history of Jamaica's electoral process, Jamaica's administrative structure and steps to participating in democracy.

Chapter II

Operations of Standing Committees

The work of the ECJ is facilitated through six standing committees:

- a. The Finance and Administration Committee;
- b. The Legal Committee;
- c. The Audit Committee;
- d. The Electoral Boundaries Committee;
- e. The Public Relations and Public Education Committee;
- f. The Technology and Development Committee.

The full Commission meets at least twice per month and each standing committee is required to meet at least once per month. The standing committees comprise at least one selected commissioner, one of whom is selected chairman, one nominated commissioner each from the Prime Minister and Leader of the Opposition, the Director and such staff as he may choose in relation to a particular area of operation. The chairman of the Commission is an ex officio member of all standing committees.

Reports from Standing Committees are scheduled items on the agenda of the meetings of the Commission. The Commission continued having its scheduled meetings on Wednesdays of each month, breaking for the month of August.

a. THE COMMITTEE ON FINANCE AND ADMINISTRATION

Purpose

The primary function of the Finance and Administration Committee is to assist the Commission in fulfilling its oversight responsibility for the fiscal management and general administration of

the ECJ/EOJ. The Committee in exercising its duties seeks to ensure that the ECJ/EOJ's financial stability and long-term economic health are maintained.

Responsibilities and Activities

The Committee kept itself fully informed concerning the budgetary and fiscal affairs of the ECJ/EOJ. The Committee reviewed the proposed operating and capital budgets for the ensuing fiscal year, to ensure that they were fiscally sound and supportive of the approved strategic plan and priorities of the ECJ/EOJ.

Some of the Committee's primary responsibilities include:

- Regular monitoring of the EOJ/ECJ overall financial operations;
- Revision of the annual operating and capital budgets of EOJ;
- Revision of a viable long-range integrated financial plan;
- Continuous review of financial performance against plan and budget;
- Ensuring accurate preparation of financial statements for the Commission;
- Reporting to the Commission on the financial status and administrative issues of the organisation.

Current Membership

Chairman of the Committee	-	Mr Earl Jarrett, CD
Nominated Commissioner (JLP)	-	Mr Aundre Franklin
Nominated Commissioner (PNP)	-	Mr Donald Keith Duncan MP
Director of Elections	-	Mr Orrette Fisher JP
Director - Finance and Accounts	-	Miss Sandra Williams
Assistant Director - Administration	-	Mr Glasspole Brown

b. THE LEGAL COMMITTEE

Purpose

The primary purpose of the Legal Committee is to review all matters of a legal nature related to the Commission/Electoral Office, make necessary recommendations and advise the Commission accordingly.

Activities & Responsibilities:

1. Drafting and reviewing reports to Parliament
2. Drafting and reviewing relevant regulations
3. Make recommendations for electoral legal reform

Current Membership

Chairman of the Committee	- The Honourable Justice Karl Harrison, CD
Ex-officio Member	- The Honourable Dorothy Pine-McLarty, OJ
Nominated Commissioner (JLP)	- Senator Thomas Tavares-Finson, JP
Nominated Commissioner (PNP)	- Dr. Donald Keith Duncan
Director of Elections	- Mr Orrette Fisher, JP
Director Legal Affairs, Development & Research	- Miss Pauline Welsh

c. AUDIT COMMITTEE**Purpose**

The Audit Committee has responsibility for oversight of the financial and operational reporting processes, and review of internal and external audit reports. The Committee assists the Commission in fulfilling its corporate governance and overseeing responsibilities in relation to an entity's financial and information technology reporting, internal control system, risk management system and internal and external audit functions. Its role is to provide advice and recommendations to the Commission within the scope of its terms of reference. This committee is required to meet quarterly.

Responsibilities and Activities

- Receive and evaluate internal audit reports and consider external audit findings and recommendations
- Overseeing the financial reporting and disclosure process by ensuring that financial statements are transparent, understandable and reliable.
- Monitoring choice of accounting policies and principles.

- Overseeing the effectiveness of the Information Technology audit to ensure proper controls and ensure data integrity and security.
- Overseeing the code of ethical conduct and compliance with laws and regulations.
- Oversight of regulatory compliance.
- Monitoring the internal control process.
- Overseeing the performance of the internal audit function.
- Access risk management policies and practices by ensuring that management processes are comprehensive and ongoing, rather than partial and periodic.

Current Membership

Chairman of the Committee	-	Mr Earl Jarrett CD
Nominated Commissioner (JLP)	-	Mr Aundre Franklin
Nominated Commissioner (PNP)	-	Dr Donald Keith Duncan MP
Director of Elections	-	Mr Orrette Fisher JP
Internal Auditor	-	Miss Donna McLaren

d. BOUNDARIES COMMITTEE

Purpose

The purpose of the Boundaries Committee is to review the sizes and boundaries of constituencies, electoral divisions and polling divisions. In keeping with the constitution and the wider legislative framework within which the ECJ operated, the Boundaries Committee meets every six months, after each publication of the voters' list.

Activities & Responsibilities

- Review the number of electors in each constituency against the limit set by the constitution to ascertain if there are any breaches to either the upper or the lower limits.
- Focus on trends in registration to assist in arriving at possible recommendations to Parliament during the constitutionally declared periods of boundaries review (every four years and lasts for two years.)
- Review the size of polling divisions after the publication of each list to ensure the number of electors in each polling division is in compliance with stipulations in electoral laws.

Current Membership:

The full membership of the Commission

Mr. Stephen Hibbert, Geographic Information Systems Manager (up to July 2016)

Miss Remoski Russell, Geographic Information Systems Manager (since August 2016)

The committee is chaired by the Chairman of the Commission.

e. PUBLIC EDUCATION AND RELATIONS COMMITTEE**Purpose**

The primary functions of the Public Relations Committee are to research, educate and communicate the aims and objectives of the Electoral Commission of Jamaica (ECJ). The Committee is the working Committee of the ECJ in all public education and public relations related matters. It is also required to engage as well as inform the public and other stakeholders on all electoral related matters, thus facilitating greater understanding and participation of the general citizenry.

Responsibilities and Activities

- Facilitating ECJ press conferences, press releases and advertisements as deemed appropriate
- Maintaining a programme to educate the public about the electoral process
- Monitoring the news and media output related the ECJ and the electoral process.

Current Membership

Chairman of the Committee	-	The Honourable Dorothy Pine-McLarty, OJ
Selected Commissioner	-	Mr. Earl Jarrett
Selected Commissioner	-	Professor Alvin Wint
Nominated Commissioner (JLP)	-	Mr. Aundre Franklin
Nominated Commissioner (PNP)	-	Mr. Donald Keith Duncan
Director of Elections	-	Mr. Orrette Fisher
Public Education Officer	-	Miss Daynia Harper

f. TECHNOLOGY AND DEVELOPMENT COMMITTEE

Purpose

The primary purpose of the Technology and Development Committee is to develop, oversee and communicate the technological vision and strategic objectives of the Electoral Commission of Jamaica (ECJ). It seeks to ensure the integrity of the Information Technology System and ensure that, within its available resources, the organisation keeps abreast of changes in technology in its operations. The Committee is the working Committee of the ECJ on all Technology related matters.

Activities & Responsibilities

The Technology and Development Committee focused its attention on five main areas:

1. Review of and recommendations for the Commission's machinery.
2. The establishment and evaluation of the Information Systems and Information Security policies - This involves the examination of technological trends, current best practices.
3. The Monitoring of Technological Projects – This includes the examination of progress reports on current projects and the plans and schedules for pending and future projects.
4. The Management of Technological Changes – Examining the implications of technological changes to the Commission's operations, identifying solutions and making recommendations on implementation.
5. Major ICT Acquisitions – Identifying, assessing and recommending to the full Commission Major Technological Acquisitions required for advancing the work of the Electoral Office / Electoral Commission.

Current Membership

Chairman of the Committee	-	Professor Alvin .G. Wint
Nominated Commissioner (JLP)	-	Mr. Aundre Franklin
Nominated Commissioner (PNP)	-	Mr. Paul Blake
Director of Elections	-	Mr. Orrette Fisher
Assistant Director (Information Systems)	-	Mrs. Theisea Allison
GIS Manager	-	Mr. Stephen Hibbert

Chapter III

REGIONAL AND INTERNATIONAL ENGAGEMENTS

The Electoral Commission recognises that a large part of strengthening its capacity as an electoral management body lies in interacting with other electoral bodies and organisations within the Caribbean and internationally.

To this end, members of the Commission and ECJ staff participated in numerous meetings, workshops and conferences and served as part of election observation missions. These opportunities allow for the sharing of expertise and experience, and are treated as valuable learning interventions by the ECJ. Over the reporting period, the Commission engaged in the following electoral conferences and observation missions:

Campaign Finance Reform Forum – May 18-19, 2016

Miss Pauline Welsh, Director – Legal Affairs Development and Research, attended the forum in Trinidad & Tobago.

Commonwealth Electoral Network Biennial Conference – June 22-24, 2016

Mr. Orrette Fisher, Director of Elections, attended the conference in Trinidad & Tobago

Election Observation Mission to the Brazil Local Elections – September 29-October 2, 2016

Miss Pauline Welsh observed the elections in Brazil.

XIII UNIORE Conference – October 27-28, 2016

Nominated Commissioner, Mr Aundre Franklin attended the conference in Paraguay.

International Observation Mission to the 2017 Honduras Primary Elections – March 9-13, 2017

Nominated Commissioner, Mr Aundre Franklin observed the elections in Honduras.

The invitations for Jamaica to be part of the various missions and conferences are testament to the level of respect with which the Jamaican electoral process is viewed internationally.

Chapter IV

FINANCIAL REPORT

The budget submitted by the Electoral Commission of Jamaica for the Financial Year 2016/2017 amounted to \$6.23 billion. However, the approved budget for the financial year was \$2,139,096,000. The breakdown for the approved budget was as follows:

Direction and Administration	\$730,949,000.00
Registration of Voters	\$408,147,000.00
Holding of Elections	\$1,000,000,000.00
Reverification of Voters	-
Total	\$2,139,096,000.00

Funds requested for the Commission to undertake the residence reverification exercise were not approved in the 2016/2017 budget. While \$1,139,096,000 was approved for normal operation, only \$1,048,937,597 was received in subvention by the Commission. In addition to the subvention, the Commission was able to earn an additional income of \$14.5 million.

The Commission continued to focus on its mandate of registering and verifying electors' residence and the production of the voters' list as statutorily required. Therefore the majority of its expenditure was geared toward that activity. During the Financial Year the Commission conducted the Local Government election in November 2016. The Commission expended \$1,015,070,099 to carry out the exercise.

The financial statements which were prepared in line with International Financial Reporting Standards (IFRS) reflect an overall deficit of \$25.3 million. This was mainly a reflection of unbudgeted vacation leave of \$12.6 million being brought to account by the auditors and \$17 million of retro-active allowance paid to travelling officers which became due during the year.

The report by the Commission Auditors, BDO, indicates that the financial statements reflect a true and fair account of the operations of the financial year 2016/2017. Financial Statements are outlined in Appendix 7.

CONCLUSION

The ECJ was able to accomplish much during the reporting year from April 2016 to March 2017, even with limited resources. While not every task or accomplishment could be included in this report, the activities of the Commission demonstrated its commitment to the mandate to provide a sound, efficient electoral system in Jamaica, and to do so while retaining the confidence of all stakeholders. The ECJ effectively maintained the voters' list and prepared for and successfully conducted a Local Government Election and By-election during the last half of the reporting period.

In the upcoming year, the ECJ will continue to improve the quality of the democratic process in Jamaica, including the review and implementation of technological advancements, electoral reform and other best practices subject to local and financial constraints. The legislative framework within which the electoral process operates will remain an area of primary focus.

In addition to the overall maintenance of the system, the issues of boundaries review, house to house residence reverification, and implementation of the campaign finance and political party registration framework will be a priority of the Commission.

APPENDICES

ELECTORAL COMMISSION OF JAMAICA (ECJ)

Voters' List December 31, 2016

Highest & Lowest: Number of Electors in each Constituency (63)

#	Constituency	Total
Five Highest		
37	WESTMORELAND CENTRAL	43,135
52	CLARENDON SOUTH EASTERN	40,379
24	ST. ANN NORTH EASTERN	39,708
16	ST. THOMAS WESTERN	39,035
54	ST. CATHERINE SOUTH WESTERN	37,929
Five Lowest		
39	ST. ELIZABETH NORTH WESTERN	22,186
2	KINGSTON CENTRAL	21,787
10	ST. ANDREW SOUTH EASTERN	21,352
28	TRELAWNY SOUTHERN	19,705
12	ST. ANDREW NORTH EASTERN	19,530

	Voters' List Total	1,870,245
	Average	29,686
	Lower Limit (Average * 2/3)	19,791
	Upper Limit (Average * 1 ½)	44,530

A Comparison of the National Constituency Average with the Constituency and Parish Total Based on 63 Constituencies: December 31, 2016 Voters' List

National Constituency Average =	Voter's List Total =	1,870,245	29,686.43
	# of Constituencies	63	
	Upper Limit (Average * 1.5)		44,529.64
	Lower Limit (Average * 2/3)		19,790.95

	Constituency	Total	Breach Upper Limit	Breach Lower Limit
1	KINGSTON WESTERN	22,717		
2	KINGSTON CENTRAL	21,787		
3	KINGSTON EAST AND PORT ROYAL	25,303		
4	ST. ANDREW WEST RURAL	37,833		
5	ST. ANDREW WESTERN	35,584		
6	ST. ANDREW WEST CENTRAL	30,016		
7	ST. ANDREW EAST CENTRAL	30,816		
8	ST. ANDREW SOUTH WESTERN	25,368		
9	ST. ANDREW SOUTHERN	23,265		
10	ST. ANDREW SOUTH EASTERN	21,352		
11	ST. ANDREW EASTERN	26,804		
12	ST. ANDREW NORTH EASTERN	19,530		YES
13	ST. ANDREW NORTH CENTRAL	23,242		
14	ST. ANDREW NORTH WESTERN	29,705		
15	ST. ANDREW EAST RURAL	37,755		
16	ST. THOMAS WESTERN	39,035		
17	ST. THOMAS EASTERN	31,324		
18	PORTLAND EASTERN	35,125		
19	PORTLAND WESTERN	22,728		
20	ST. MARY SOUTH EASTERN	25,047		
21	ST. MARY CENTRAL	26,662		
22	ST. MARY WESTERN	36,452		
23	ST. ANN SOUTH EASTERN	30,486		
24	ST. ANN NORTH EASTERN	39,708		
25	ST. ANN NORTH WESTERN	35,836		

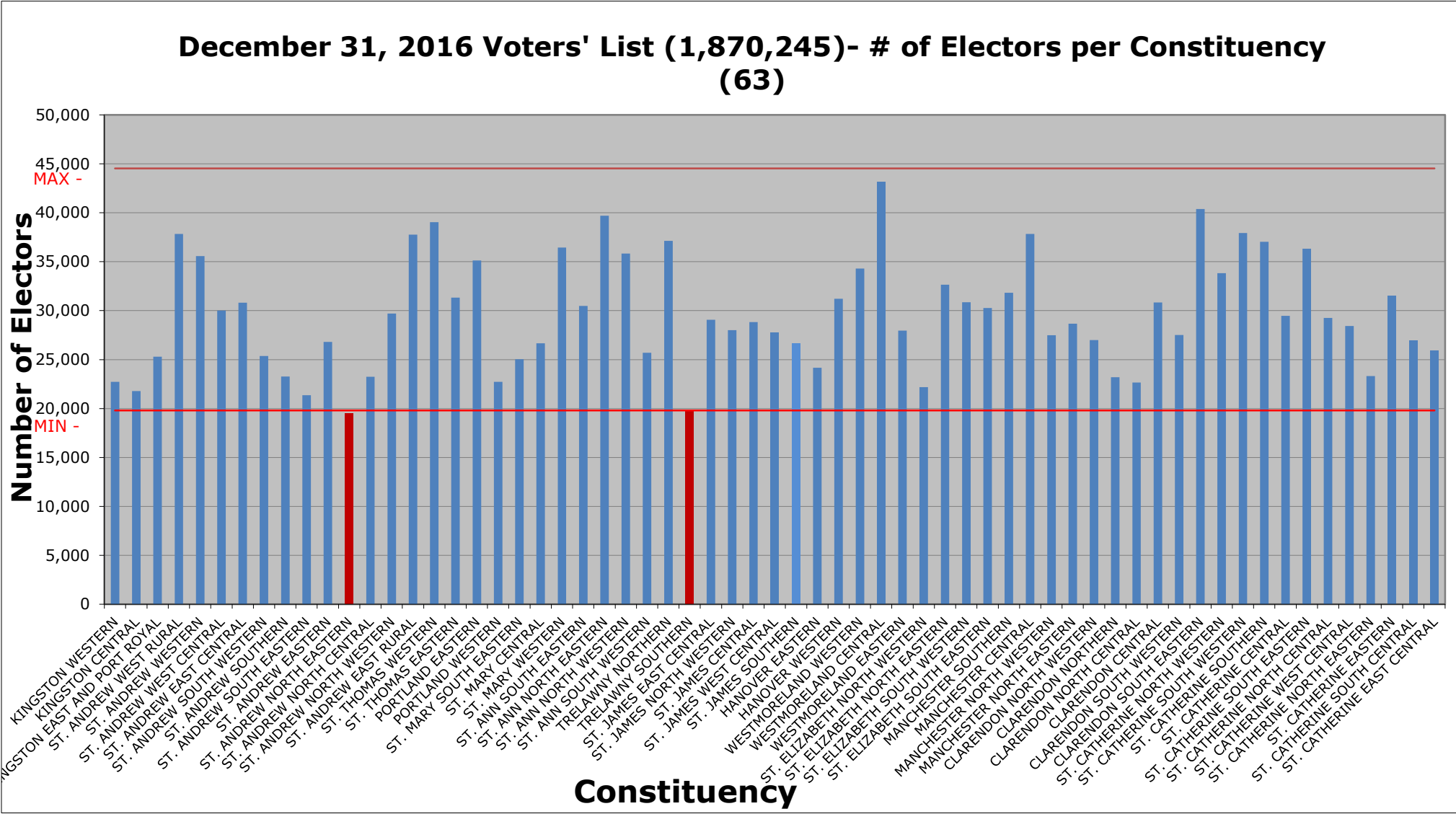
26	ST. ANN SOUTH WESTERN	25,699		
27	TRELAWNY NORTHERN	37,123		
28	TRELAWNY SOUTHERN	19,705		YES
	Constituency	Total	Breach Upper Limit	Breach Lower Limit
29	ST. JAMES EAST CENTRAL	29,062		
30	ST. JAMES NORTH WESTERN	28,004		
31	ST. JAMES CENTRAL	28,835		
32	ST. JAMES WEST CENTRAL	27,715		
33	ST. JAMES SOUTHERN	26,610		
34	HANOVER EASTERN	24,154		
35	HANOVER WESTERN	31,211		
36	WESTMORELAND WESTERN	34,305		
37	WESTMORELAND CENTRAL	43,135		
38	WESTMORELAND EASTERN	27,957		
39	ST. ELIZABETH NORTH WESTERN	22,186		
40	ST. ELIZABETH NORTH EASTERN	32,654		
41	ST. ELIZABETH SOUTH WESTERN	30,852		
42	ST. ELIZABETH SOUTH EASTERN	30,261		
43	MANCHESTER SOUTHERN	31,825		
44	MANCHESTER CENTRAL	37,827		
45	MANCHESTER NORTH WESTERN	27,479		
46	MANCHESTER NORTH EASTERN	28,665		
47	CLARENDON NORTH WESTERN	27,004		
48	CLARENDON NORTHERN	23,199		
49	CLARENDON NORTH CENTRAL	22,663		
50	CLARENDON CENTRAL	30,840		
51	CLARENDON SOUTH WESTERN	27,509		
52	CLARENDON SOUTH EASTERN	40,379		
53	ST. CATHERINE NORTH WESTERN	33,825		
54	ST. CATHERINE SOUTH WESTERN	37,929		
55	ST. CATHERINE SOUTHERN	37,039		
56	ST. CATHERINE CENTRAL	29,462		
57	ST. CATHERINE SOUTH EASTERN	36,340		
58	ST. CATHERINE NORTH CENTRAL	29,257		

59	ST. CATHERINE WEST CENTRAL	28,419		
60	ST. CATHERINE NORTH EASTERN	23,325		
61	ST. CATHERINE EASTERN	31,527		
62	ST. CATHERINE SOUTH CENTRAL	26,911		
63	ST. CATHERINE EAST CENTRAL	25,873		

Electoral Commission of Jamaica

Final Voters List December 31, 2016

Number of Electors in Each Constituency



**SUMMARY ATTENDANCE AT MONTHLY MEETINGS
APRIL 2016 - MARCH 2017**

Report on Attendance at Monthly Meetings – April 2016 - March 2017

#.	Month/Year	Total -Both Major Political Parties Attended	Total - Only PNP Attended	Total - Only JLP Attended	Total - No Political Representative Attended	Total - Meeting Cancelled by RO
1	Apr-16	33	6	14	10	0
2	May-16	36	8	12	7	0
3	Jun-16	37	10	9	7	0
4	Jul-16	38	10	6	9	0
5	Aug-16	NO MEETING HELD - SUMMER BREAK				
6	Sep-16	40	11	6	6	0
7	Oct-16	37	9	7	10	0
8	Nov-16	44	2	3	14	0
9	Dec-16	26	6	6	25	0
10	Jan-17	36	6	11	10	0
11	Feb-17	37	11	8	7	0
12	Mar-17	36	10	9	8	0
TOTAL		400	89	91	113	0

DIRECTORS COMPENSATION April 2016 – March 2017

Position of Director	Fees (\$)	Motor Vehicle Upkeep/Travelling or Value of Assigned Motor Vehicle (\$)	Honoraria (\$)	All Other Compensation including Non-Cash Benefits as applicable (\$)	Total (\$)
ECJ CHAIRMAN THE HON. MRS. DOROTHY PINE-MCLARTY	6,616,503.00	720,000.00	-	4,018,453.00	11,354,956.00
ECJ SELECTED COMMISSIONER JUSTICE KARL HARRISON	6,290,376.00	720,000.00	-	4,018,453.00	11,028,829.00
ECJ SELECTED COMMISSIONER PROF. ALVIN WINT	6,290,376.00	720,000.00	-	4,018,453.00	11,028,829.00
ECJ SELECTED COMMISSIONER MR. EARL JARRETT	6,290,376.00	720,000.00	-	4,018,453.00	11,028,829.00
ECJ NOMINATED COMMISSIONER SEN. TOM TAVARES-FINSON	6,290,376.00	720,000.00	-	4,018,453.00	11,028,829.00

Position of Director	Fees (\$)	Motor Vehicle Upkeep/Travelling or Value of Assigned Motor Vehicle (\$)	Honoraria (\$)	All Other Compensation including Non-Cash Benefits as applicable (\$)	Total (\$)
ECJ NOMINATED COMMISSIONER MR. PAUL BURKE	6,290,376.00	720,000.00	-	4,018,453.00	11,028,829.00
ECJ NOMINATED COMMISSIONER MR. AUNDRE FRANKLIN	6,290,376.00	720,000.00	-	4,018,453.00	11,028,829.00
ECJ NOMINATED COMMISSIONER MR. DONALD K. DUNCAN	6,290,376.00	720,000.00	-	4,018,453.00	11,028,829.00

**ECJ Commissioners in Parliament only received the differential between their Parliamentary salary and that of an ECJ Commissioner.

SENIOR EXECUTIVE COMPENSATION April 2016 – March 2017

Position of Senior Executive	Salary (\$)	Gratuity or Performance Incentive (\$)	Travelling Allowance or Value of Assigned Motor Vehicle (\$)	Pension or Other Retirement Benefits (\$)	Other Allowances (Honoraria) (\$)	Non-Cash Benefits (\$)	Total (\$)
DIRECTOR OF ELECTIONS MR ORRETTE FISHER	11,684,400.00	2,921,000.00	**120,000.00	-	-	-	14,725,400.00
DEPUTY DIRECTOR OF ELECTIONS MR EARL SIMPSON	*9,411,933.21	1,159,630.24	**120,000.00	-	3,629,657.16	-	14,321,220.61
ASSISTANT DIRECTOR OF INFORMATION SYSTEMS MRS THEISEA ALLISON	3,799,069.00	930,731.83	1,341,624.00	-	376,848.03	-	6,448,272.86
ASSISTANT DIRECTOR OF ADMINISTRATION MR GLASSPOLE BROWN	3,710,719.00	927,679.75	1,341,624.00	-	1,018,593.51	-	6,998,616.26

* *Accumulated Vacation Leave paid not included*

** *Estimated annual value of assigned vehicle*

Notes

1. Where contractual obligations and allowances are stated in a foreign currency, the sum in that stated currency must be clearly provided and not the Jamaican equivalent.

2. Other Allowances (including laundry, entertainment, housing, utility, etc.)
3. Where a non-cash benefit is received (e.g. government housing), the value of that benefit shall be quantified and stated in the appropriate column above.

AUDITED FINANCIAL STATEMENTS

ELECTORAL COMMISSION OF JAMAICA

FINANCIAL STATEMENTS

31 MARCH 2017

ELECTORAL COMMISSION OF JAMAICA

FINANCIAL STATEMENTS

31 MARCH 2017

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INDEPENDENT AUDITORS' REPORT

To the Members of
Electoral Commission of Jamaica

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Electoral Commission of Jamaica set out on pages 4 to 30, which comprise the statement of financial position as at 31 March 2017, and the statements of comprehensive income, changes in reserves and cash flows for the year then ended, and notes, comprising significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31 March 2017, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditors' report thereon. The annual report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the Board of Commissioners.

INDEPENDENT AUDITORS' REPORT (CONT'D)

To the Members of
Electoral Commission of Jamaica

Responsibilities of Management and Board of Commissioners for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS, and for such 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.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement 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.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We 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 our 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITORS' REPORT (CONT'D)

To the Members of
Electoral Commission of Jamaica

Auditors' Responsibilities for the Audit of the Financial Statements (cont'd)

- Conclude on the appropriateness of 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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- 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.

We communicate with the Board of Commissioners regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink, appearing to be 'BDO' followed by a stylized flourish.

Chartered Accountants

9 May 2018

ELECTORAL COMMISSION OF JAMAICA
STATEMENT OF COMPREHENSIVE INCOME
YEAR ENDED 31 MARCH 2017

	<u>Note</u>	<u>2017</u> <u>\$</u>	<u>2016</u> <u>\$</u>
REVENUE:			
Subvention	6	1,048,937,597	1,099,608,693
Administrative and other operating expenses	8	(1,115,147,947)	(1,104,809,099)
DEFICIT FROM OPERATIONS		(66,210,350)	(5,200,406)
Other income	7	<u>14,463,230</u>	<u>9,433,824</u>
(DEFICIT)/SURPLUS FOR THE YEAR		(51,747,120)	4,233,418
OTHER COMPREHENSIVE INCOME:			
Item that will or may not be reclassified to profit or loss -			
Release from reserves	14	<u>26,461,098</u>	<u>12,660,950</u>
TOTAL COMPREHENSIVE INCOME		<u>(25,286,022)</u>	<u>16,894,368</u>

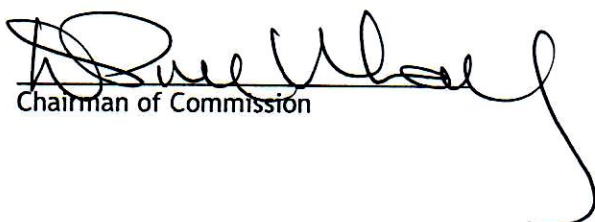
ELECTORAL COMMISSION OF JAMAICA

STATEMENT OF FINANCIAL POSITION

31 MARCH 2017

	<u>Note</u>	<u>2017</u> <u>\$</u>	<u>2016</u> <u>\$</u>
<u>ASSETS</u>			
NON-CURRENT ASSETS:			
Property, plant and equipment	10	<u>187,500,117</u>	<u>154,404,134</u>
CURRENT ASSETS:			
Inventories	11	41,354,144	29,613,075
Receivables	12	19,915,838	16,137,911
Cash and bank balances	13	<u>162,209,461</u>	<u>428,339,211</u>
		<u>223,479,443</u>	<u>474,090,197</u>
		<u>410,979,560</u>	<u>628,494,331</u>
<u>RESERVES AND LIABILITIES</u>			
RESERVES:			
Accumulated surplus		87,238,687	112,524,709
Capital reserve	14	<u>79,383,292</u>	<u>37,982,850</u>
		<u>166,621,979</u>	<u>150,507,559</u>
CURRENT LIABILITIES:			
Payables	15	134,948,132	404,636,963
Due to consolidated fund	16	<u>109,409,449</u>	<u>73,349,809</u>
		<u>244,357,581</u>	<u>477,986,772</u>
		<u>410,979,560</u>	<u>628,494,331</u>

Approved for issue by the Board of Directors on 9 May 2018 and signed on its behalf:


Chairman of Commission


Director of Elections

ELECTORAL COMMISSION OF JAMAICA
STATEMENT OF CHANGES IN RESERVES
YEAR ENDED 31 MARCH 2017

	<u>Note</u>	<u>Capital Reserve \$</u>	<u>Accumulated Surplus \$</u>	<u>Total \$</u>
BALANCE AT 1 APRIL 2015		<u>-</u>	<u>95,630,341</u>	<u>95,630,341</u>
TOTAL COMPREHENSIVE INCOME				
Surplus for the year		-	4,233,418	4,233,418
Subvention received		50,643,800	-	50,643,800
Release from capital reserve	14	(12,660,950)	<u>12,660,950</u>	<u>-</u>
		<u>37,982,850</u>	<u>16,894,368</u>	<u>54,877,218</u>
BALANCE AT 31 MARCH 2016		<u>37,982,850</u>	<u>112,524,709</u>	<u>150,507,559</u>
TOTAL COMPREHENSIVE INCOME				
Deficit for the year		-	(51,747,120)	(51,747,120)
Subvention received		67,861,540	-	67,861,540
Release from capital reserve	14	(26,461,098)	<u>26,461,098</u>	<u>-</u>
		<u>41,400,442</u>	<u>(25,286,022)</u>	<u>16,114,420</u>
BALANCE AT 31 MARCH 2017		<u>79,383,292</u>	<u>87,238,687</u>	<u>166,621,979</u>

ELECTORAL COMMISSION OF JAMAICA

STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2017

	<u>2017</u> <u>₤</u>	<u>2016</u> <u>₤</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
(Deficit)/surplus	(51,747,120)	4,233,418
Items not affecting cash resources:		
Effects of exchange rate translation	(4,824)	(5,012)
Depreciation	<u>65,058,859</u>	<u>71,605,089</u>
	13,306,915	75,833,495
Changes in operating assets and liabilities:		
Inventories	(11,741,069)	25,046,014
Receivables	(3,777,927)	1,537,397
Payables	(254,618,732)	289,124,461
Due to the consolidated fund	<u>36,059,640</u>	<u>42,229,083</u>
Cash (used in)/provided by operating activities	<u>(220,771,173)</u>	<u>433,770,450</u>
CASH FLOWS FROM INVESTING ACTIVITY:		
Purchase of property, plant and equipment	<u>(98,154,842)</u>	<u>(137,141,728)</u>
Cash used in investing activity	<u>(98,154,842)</u>	<u>(137,141,728)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Funds received for general election	1,000,000,000	1,210,000,000
Election expenditure	<u>(947,208,559)</u>	<u>(1,141,959,313)</u>
Cash provided by financing activities	<u>52,791,441</u>	<u>68,040,687</u>
(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(266,134,574)	364,669,409
Effects of exchange rate translation on cash and cash equivalents	4,824	5,012
Cash and cash equivalents of beginning of year	<u>428,339,211</u>	<u>63,664,790</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR (Note 13)	<u><u>162,209,461</u></u>	<u><u>428,339,211</u></u>

ELECTORAL COMMISSION OF JAMAICA

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2017

1. STATUS AND PRINCIPAL ACTIVITY:

- (a) The Electoral Commission of Jamaica (ECJ) came into being on 1 December 2006. The Commission replaced the Electoral Advisory Committee (EAC) that had been established in 1979. The EAC paved the way for the establishment of the Electoral Commission of Jamaica which is now a permanent independent and autonomous authority that reports directly to Parliament. The Electoral Commission of Jamaica is located at 16 Red Hills Road, Kingston 10.

The day-to-day operations of the ECJ are carried out through the Electoral Office of Jamaica (EOJ) which is a public government agency established in 1943 to administer the holding of Parliamentary and Local Government Elections. The Electoral Office of Jamaica is located at 43 and 46 Duke Street, Kingston. The activities of the EOJ and the ECJ have been treated as one continuous activity.

- (b) The objective of the Commission is to safeguard the democratic foundations of Jamaica by enabling eligible electors to elect, through free and fair elections, their representatives to govern Jamaica.

The holding of Parliamentary and Local Government Elections and all activities pertinent to these elections are regulated by The Representation of the People Act (ROPA), the Kingston and St. Andrew Corporation Act and the Parish Council Act. The rules/regulations and functions of the Electoral Commission are outlined in the Electoral Commission (Interim) Act.

2. REPORTING CURRENCY:

Items included in the financial statements of the entity are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). These financial statements are presented in Jamaican dollars, which is considered the entity's functional and presentation currency.

3. SIGNIFICANT ACCOUNTING POLICIES:

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

- (a) **Basis of preparation**

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS), and have been prepared under the historical cost convention.

ELECTORAL COMMISSION OF JAMAICA

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2017

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

(a) Basis of preparation (cont'd)

The preparation of financial statements in conformity with IFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the entity's accounting policies. Although these estimates are based on management's best knowledge of current events and action, actual results could differ from those estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 4.

New, revised and amended standards and interpretations that became effective during the year

Certain new standards, interpretations and amendments to existing standards have been published that became effective during the current financial year. The entity has assessed the relevance of all such new standards, interpretations and amendments and has concluded the following new standards, interpretations and amendments are relevant to its operations.

Amendment to IAS 1, 'Presentation of Financial Statements: Disclosure Initiative' (effective for accounting periods beginning on or after 1 January 2016). These amendments clarify the existing requirements of IAS 1 and provide additional assistance to apply judgement when meeting the presentation and disclosure requirements in IFRS. The amendment does not affect recognition and measurement and is not expected to have a significant impact on the financial statements.

IASB Annual Improvements - The IASB annual improvements project for the 2012 - 2014 cycle resulted in amendments to the following standards which are relevant to the company's operations. These amendments are effective for the accounting periods beginning on or after 1 January 2016.

IFRS 7, 'Financial Instruments: Disclosures'. This amendment clarifies the circumstances when servicing arrangements are in the scope of its disclosure requirements on continuing involvement in transferred assets in cases when they are derecognised in their entirety. A servicer is deemed to have continuing involvement if it has an interest in the future performance of the transferred asset -e.g. if the servicing fee is dependent on the amount or timing of the cash flows collected from the transferred financial asset; however, the collection and remittance of cash flows from the transferred asset to the transferee is not, in itself, sufficient to be considered 'continuing involvement'. IFRS 7 has also been amended to clarify that the additional disclosures required by *Disclosures: Offsetting Financial Assets and Financial Liabilities (Amendment to IFRS 7)* are not specifically required for inclusion in condensed interim financial statements for all interim periods; however, they are required if the general requirements of IAS 34, *Interim Financial Reporting*, require their inclusion.

ELECTORAL COMMISSION OF JAMAICA

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2017

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

(a) Basis of preparation (cont'd)

New, revised and amended standards and interpretations that became effective during the year (cont'd)

The amendments did not result in any effect on the entity's financial statements.

New standards, amendments and interpretation not yet effective and not early adopted

The following new standards, amendments and interpretations, which are not yet effective and have not been adopted early in these financial statements, will or may have an effect on the company's future financial statements:

IFRS 9, 'Financial Instruments' (effective for accounting periods beginning on or after 1 January 2018). The standard addresses the classification, measurement and recognition of financial assets and financial liabilities. The complete version of IFRS 9 was issued in July 2014. It replaces the existing guidance in *IAS 39 Financial Instruments: Recognition and Measurement*. IFRS 9 includes revised guidance on the classification and measurement of financial assets and liabilities, including a new expected credit loss model for calculating impairment of financial assets and the new general hedge accounting requirements. It also carries forward the guidance on recognition and derecognition of financial instruments from IAS 39. Although the permissible measurement bases for financial assets - amortised cost, fair value through other comprehensive income (FVOCI) and fair value through profit or loss (FVTPL) - are similar to IAS 39, the criteria for classification into the appropriate measurement category are significantly different. IFRS 9 replaces the 'incurred loss' model in IAS 39 with an 'expected credit loss' model, which means that a loss event will no longer need to occur before an impairment allowance is recognised.

IFRS 15, 'Revenue from Contracts with Customers' (effective for accounting periods beginning on or after 1 January 2018). The standard deals with revenue recognition and establishes principles for reporting useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from an entity's contracts with customers. Revenue is recognised when a customer obtains control of a good or service and thus has the ability to direct the use and obtain the benefits from the good or service. The standard replaces IAS 18 'Revenue' and IAS 11 'Construction contracts' and related interpretations.

ELECTORAL COMMISSION OF JAMAICA
NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2017

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

(a) Basis of preparation (cont'd)

New standards, amendments and interpretation not yet effective and not early adopted (cont'd)

IFRS 16, 'Leases', (effective for accounting periods beginning on or after 1 January 2019). The standard primarily addresses the accounting for leases by lessees. The complete version of IFRS 16 was issued in January 2016. The standard will result in almost all leases being recognised on the statement of financial position, as it removes the current distinction between operating and finance leases and requires recognition of an asset (the right to use the leased item) and a financial liability to pay rentals for virtually all lease contracts. An optional exemption exists for short term and low-value leases. The accounting by lessors will not significantly change.

The entity is assessing the impact that these standards and amendments to standards will have on the financial statements when they are adopted.

(b) Foreign currency translation

Foreign currency transactions are accounted for at the exchange rates prevailing at the dates of the transactions.

Monetary items denominated in foreign currency are translated to Jamaican dollars using the closing rate as at the reporting date.

Exchange differences arising from the settlement of transactions at rates different from those at the dates of the transactions and unrealized foreign exchange differences on unsettled foreign currency monetary assets and liabilities are recognized in statement of income.

(c) Property, plant and equipment

Items of property, plant and equipment are recorded at historical cost, less accumulated depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. The carrying amount of any replaced part is derecognised. All other repairs and maintenance are charged to comprehensive income during the financial period in which they are incurred.

ELECTORAL COMMISSION OF JAMAICA
NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2017

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

(c) Property, plant and equipment (cont'd)

Depreciation is calculated on the straight-line basis at annual rates estimated to write off the carrying value of the assets over the period of their estimated useful lives. Annual rates are as follows:

Computers and printers	25%
Equipment	10%
Furniture and fixtures	10%
Motor vehicles	20%
Leasehold improvements	10%

(d) Impairment of non-current assets

Property, plant and equipment and other non-current assets are reviewed for impairment losses whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the carrying amount of the assets exceeds its recoverable amount, which is the greater of an asset's net selling price and value in use. For the purpose of assessing impairment, assets are grouped at the lowest level for which there are separately identified cash flows.

(e) Financial instruments -

A financial instrument is any contract that gives rise to both a financial asset for one entity and a financial liability or equity instrument of another entity.

Financial assets

(i) Classification

The entity classifies its financial assets as loans and receivables. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at every reporting date.

Loans and receivables

Loan and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers (e.g. trade receivables) but also incorporate other types of contractual monetary asset.

ELECTORAL COMMISSION OF JAMAICA
NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2017

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

(e) Financial instruments (cont'd)

Financial assets (cont'd)

(i) Classification (cont'd)

The entity's loans and receivables comprise trade and other receivables and cash and cash equivalents. They are included in current assets.

Cash and cash equivalents are carried in the statement of financial position at cost. For the purposes of the cash flow statement, cash and cash equivalents comprise cash at bank and in hand.

(ii) Recognition and Measurement

Regular purchases and sales of financial assets are recognized on the trade-date - the date on which the entity commits to purchase or sell the asset. Financial assets are initially recognized at fair value plus transaction costs for all financial assets not carried at fair value through statement of income. Financial assets are derecognized when the rights to receive cash flows from the financial assets have expired or have been transferred and the entity has transferred substantially all risks and rewards of ownership. Loans and receivables are subsequently carried at amortised cost using the effective interest method, less provision for impairment.

The entity assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. For loans and receivables impairment provisions are recognized when there is objective evidence that the company will not collect all of the amounts due under the terms receivable. The amount of the provision is the difference between the net carrying amount and the present value of the future expected cash flows associated with the impaired receivable. For trade receivables which are reported net, such provisions are recorded in a separate allowance account with the loss being recognized in profit or loss. On confirmation that the trade receivable is uncollectible, it is written off against the associated allowance. Subsequent recoveries of amounts previously written off are credited to profit or loss.

Financial liabilities

The entity's financial liabilities are initially measured at fair value, net of transaction costs, and are subsequently measured at amortised cost using the effective interest method. At the reporting date, the following items were classified as financial liabilities: trade payables.

ELECTORAL COMMISSION OF JAMAICA
NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2017

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

(f) Inventories

Inventories are stated at the lower of cost and fair value less costs to sell, cost being determined on the first-in, first-out basis. Fair value less costs to sell is the estimated selling price in the ordinary course of business, less selling expenses.

(g) Employee benefits

The entity does not participate in any pension scheme. Upon retirement, employees are normally paid pension allowance. Pension payments are in accordance with the employees Retiring Benefits Regulations (2012), which is deemed to have come into operation on the 8th day of November 2006.

The Employee Retiring Benefits Regulations, 2012 outlines the qualifications/criteria that should be satisfied for employees to be eligible for pension payments.

- (i) Authorisation of the Commission to grant (in certain circumstances, for example, on or after attaining the age of fifty-five (55) years, compulsory retirement, medical incapacities), a pension or other allowances to any person who held a pensionable office in the service of the Commission, prior to retirement. Pensionable office, according to the Regulations, (first schedule) includes, but not limited to, office attendant, accountant, secretary, personnel assistant, and database administration.
- (ii) The normal retiring age of any officer, per the regulations is sixty (60) years.

These regulations include:

- (a) Pension should be paid out of the amount appropriated to the Commission annually for the yearly expenditure of the entity or payment out of the Consolidated Fund, by way of subvention, subject to directives from the Minister of Finance.
- (b) Every officer holding a pensionable office under the Commission, and has been in the service of the Commission for ten years or more may be granted, on retirement a pension at the annual rate of one-fifth hundred and fortieth of his pensionable emoluments for each complete month of his pensionable service.
- (c) Every officer, otherwise qualified for pension, who has not been in the service of the Commission for ten years, may be granted on retirement a gratuity not exceeding five times the annual amount of the pension which, if there had been no qualifying period, might have been granted to him instead.

ELECTORAL COMMISSION OF JAMAICA
NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2017

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

(g) Employee benefits (cont'd)

- (ii) The normal retiring age of any officer, per the regulations is sixty (60) years (cont'd).

These regulations include (cont'd):

Director of Elections/Commissioners

- (d) In the event of death of a officer, while in the service of the Commission, the Commission may grant to the legal personal representative of such officer, a gratuity of an amount not exceeding:-

- An amount equivalent to year's pensionable emoluments of the officer at the time of his death; or
- The amount of commuted pension gratuity for which he would have been eligible if he had retired at the date of his death.

- (e) As it relates to Commissioners/Director of Elections, the retirement benefits are similar to those of regular officers of the Commission, with the main exception being that the officer is required, by memorandum in writing to the Governor General, elect to forego his entitlement under the Pensions Act as would be payable if the office of Director of Elections were a pensionable office under that Act.

The rate of pension payable to Director of Elections is an annual rate equivalent to the sum of one-half of the person's pensionable emoluments at the date of retirement and one three hundred and sixtieth of such pensionable emoluments in respect of each month of service as Director of Elections.

(h) Provisions

Provisions are recognized when the entity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognized for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognized as interest expense.

ELECTORAL COMMISSION OF JAMAICA
NOTES TO THE FINANCIAL STATEMENTS
31 MARCH 2017

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

(i) Revenue recognition

Revenue is recognized in the statement of comprehensive income when subvention has been received or service has been provided and recovery of the consideration is probable. Revenue is measured at the fair value of the consideration received or receivable, net of discounts.

Interest income is recognised in the income statement for all interest bearing instruments on an accrual basis unless collectibility is doubtful.

(j) Other payables

Other payables are stated at amortized cost.

(k) Subvention

Income subvention -

Subvention received as warrants from Ministry of Finance are recorded as income and used for payment of the commission operational expenditure.

Subvention for election -

Subvention received from Government of Jamaica to finance local and general elections are recorded as funds held for elections in accounts payable when received. The expenditure, when incurred are charged to this account.

Capital subvention -

Capital subvention are grants received for capital purchases in relation to special projects, reflected as capital contributions and are credited to capital reserve. Assets acquired out of capital grants are accounted for at cost and an amount equivalent to the depreciation charged for the financial year is transferred from capital reserve.

(l) Leases

Leases of assets under which all the risks and benefits of ownership are effectively retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

When an operating lease is terminated before the lease period has expired, any payment required to be made to the lessor by way of penalty is recognized as an expense in the period in which the termination takes place.

ELECTORAL COMMISSION OF JAMAICA
NOTES TO THE FINANCIAL STATEMENTS
31 MARCH 2017

4. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES:

Judgements and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(a) Critical judgements in applying the entity's accounting policies

In the process of applying the entity's accounting policies, management has not made any judgements that it believes would cause a significant impact on the amounts recognized in the financial statements.

(b) Key sources of estimation uncertainty

The entity makes estimates and assumptions regarding the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Depreciable assets

Estimates of the useful life and the residual value of property, plant and equipment are required in order to apply an adequate rate of transferring the economic benefits embodied in these assets in the relevant periods. The entity applies a variety of methods in an effort to arrive at these estimates from which actual results may vary. Actual variations in estimated useful lives and residual values are reflected in statement of income through impairment or adjusted depreciation provisions.

5. FINANCIAL RISK MANAGEMENT:

The entity is exposed through its operations to the following financial risks:

- Credit risk
- Fair value or cash flow interest rate risk
- Foreign exchange risk
- Other market price, and
- Liquidity risk

In common with all other businesses, the entity is exposed to risks that arise from its use of financial instruments. The Electoral Commission of Jamaica is a Government Agency and some of their risks identified are mitigated against by the government. This note describes the entity's objectives, policies and processes for managing those risks to minimize potential adverse effects on the financial performance of the entity and the methods used to measure them. Further quantitative information in respect of these risks is presented throughout these financial statements.

ELECTORAL COMMISSION OF JAMAICA
NOTES TO THE FINANCIAL STATEMENTS
31 MARCH 2017

5. FINANCIAL RISK MANAGEMENT (CONT'D):

There have been no substantive changes in the entity's exposure to financial instrument risks, its objectives, policies and processes for managing those risks or the methods used to measure them from previous periods unless otherwise stated in this note.

(a) Principal financial instruments

The principal financial instruments used by the entity, from which financial instrument risk arises, are as follows:

- Receivables
- Cash and bank balances
- Payables

(b) Financial instruments by category

Financial assets

	Loans and Receivables	
	<u>2017</u>	<u>2016</u>
	<u>₤</u>	<u>₤</u>
Receivables	7,173,766	7,695,758
Cash and bank balances	<u>162,209,461</u>	<u>428,339,211</u>
Total financial assets	<u>169,383,227</u>	<u>436,034,969</u>

Financial liabilities

	Financial liabilities at amortised cost	
	<u>2017</u>	<u>2016</u>
	<u>₤</u>	<u>₤</u>
Payables	<u>132,621,344</u>	<u>279,258,780</u>
Total financial liabilities	<u>132,621,344</u>	<u>279,258,780</u>

ELECTORAL COMMISSION OF JAMAICA

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2017

5. FINANCIAL RISK MANAGEMENT (CONT'D):

(c) Financial instruments not measured at fair value

Financial instruments not measured at fair value includes cash and cash equivalents, receivables, due to consolidated fund and payables. Due to their short-term nature, the carrying value approximates their fair value.

(d) Financial instruments measured at fair value

There were no financial instruments which were measured at fair value subsequent to initial recognition.

(e) Financial risk factors

The Board of Commissioners has overall responsibility for the determination of the entity's risk management objectives and policies and, whilst retaining ultimate responsibility for them, it has delegated the authority for designing and operating processes that ensure the effective implementation of the objectives and policies to the entity's finance function. The Board of Commissioners provides policies for overall risk management, as well as policies covering specific areas, such as foreign exchange risk, interest rate risk, credit risk and investments of excess liquidity.

The overall objective of the Board is to set policies that seek to reduce risk as far as possible without unduly affecting the entity's competitiveness and flexibility. Further details regarding these policies are set out below:

(i) Market risk

Market risk arises from the entity's use of interest bearing, tradable and foreign currency financial instruments. It is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates (interest rate risk), foreign exchange rates (currency risk) or other market factors (other price risk).

Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate because of changes in foreign exchange rates.

Currency risk arises from foreign currency cash and cash equivalents. The entity manages this risk by ensuring that the net exposure in foreign assets is kept to an acceptable level by monitoring currency positions. The entity further manages this risk by maximizing foreign currency earnings and holding net foreign currency assets.

ELECTORAL COMMISSION OF JAMAICA
NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2017

5. FINANCIAL RISK MANAGEMENT (CONT'D):

(e) Financial risk factors (cont'd)

(i) Market risk (cont'd)

Concentration of currency risk

The entity is exposed to foreign currency risk in respect of Jamaican dollar equivalent of US dollar as follows:

	<u>2017</u> \$	<u>2016</u> \$
Cash and cash equivalents	<u>93,649</u>	<u>88,795</u>

Foreign currency sensitivity

The following table indicates the sensitivity of (deficit)/surplus to changes in foreign exchange rates. The change in currency rate below represents management's assessment of the possible change in foreign exchange rates. The sensitivity analysis represents outstanding foreign currency denominated cash and bank balances and adjusts their translation at the year-end for 6% (2016 - 6%) depreciation and a 1% (2016 - 1%) appreciation of the Jamaican dollar against the US dollar. The changes below would have no impact on other components of equity.

	% Change in Currency Rate <u>2017</u>	Effect on Deficit 31 March <u>2017</u> \$	% Change in Currency Rate <u>2016</u>	Effect on Surplus 31 March <u>2016</u> \$
Currency:				
USD	+1	936	+1	(888)
USD	<u>-6</u>	<u>(5,616)</u>	<u>-6</u>	<u>5,328</u>

Price risk

Price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all instruments traded in the market. The entity is not exposed to market price fluctuations.

ELECTORAL COMMISSION OF JAMAICA
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5. FINANCIAL RISK MANAGEMENT (CONT'D):

(e) Financial risk factors (cont'd)

(i) Market risk (cont'd)

Cash flow and fair value interest rate risk

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates.

Floating rate instruments expose the entity to cash flow interest rate risk, whereas fixed rate instruments expose the entity to fair value interest rate risk.

Interest rate sensitivity

There is no significant exposure to interest rate risk.

(ii) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. Credit risk arises from trade receivables and bank balances.

Trade receivables

Revenue transactions in respect of the entity's primary operations are settled in cash. For its operations done on a credit basis, the entity has policies in place to ensure that sales of services are made to customers with an appropriate credit history.

Cash and bank balances

Cash transactions are limited to high credit quality financial institutions. The entity has policies that limit the amount of credit exposure to any one financial institution.

Maximum exposure to credit risk

The maximum exposure to credit risk is equal to the carrying amount of trade and other receivables and cash and cash equivalents in the statement of financial position.

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5. FINANCIAL RISK MANAGEMENT (CONT'D):

(e) Financial risk factors (cont'd)

(ii) Credit risk (cont'd)

Maximum exposure to credit risk (cont'd)

Aging analysis of trade receivables.

The aging analysis of trade receivables is as follows:

	<u>2017</u> \$	<u>2016</u> \$
0 to 30 days	546,410	904,390
31 to 60 days	429,460	189,940
61 to 90 days	396,290	107,660
91 days and over	<u>2,557,746</u>	<u>1,790,746</u>
	<u>3,929,906</u>	<u>2,992,736</u>

Trade receivables that are past due but not impaired

As at 31 March 2017, trade receivables of \$885,200 (2016 - \$687,915) were past due but not impaired. These relate to independent customers for whom there is no recent history of default.

Trade receivables that are past due and impaired

As of 31 March 2017, the entity had trade receivables of \$2,498,296 (2016 - \$2,304,821) that were impaired. The amount of the provision was \$2,498,296 (2016 - \$2,304,821).

Trade receivables that are past due and impaired

Movements on the provision for impairment of trade receivables are as follows:

	<u>2017</u> \$	<u>2016</u> \$
At 1 April	2,304,821	1,079,221
Increase for receivables impairment	<u>193,475</u>	<u>1,225,600</u>
At 31 March	<u>2,498,296</u>	<u>2,304,821</u>

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5. FINANCIAL RISK MANAGEMENT (CONT'D):

(e) Financial risk factors (cont'd)

(ii) Credit risk (cont'd)

Trade receivables that are past due and impaired (cont'd)

The creation and release of provision for impaired receivables have been included in expenses in statement of income. Amounts charged to the allowance account are generally written off when there is no expectation of recovering additional cash. Impairment estimates have been adjusted based on actual collection patterns.

(iii) Liquidity risk

Liquidity risk is the risk that the entity will be unable to meet its payment obligations associated with its financial liabilities when they fall due. Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, and the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions.

Liquidity risk management process

The entity's liquidity management process, as carried out within the entity and monitored by the Finance Department, includes:

Maintaining a portfolio of short term deposit balances that can easily be liquidated as protection against any unforeseen interruption to cash flow.

Cash flows of financial liabilities

The maturity profile of the entity's financial liabilities, based on contractual undiscounted payments, is as follows:

	Within 1 Months \$	Total \$
31 March 2017		
Payables	<u>132,621,344</u>	<u>132,621,344</u>
Total financial liabilities (contractual maturity dates)	<u>132,621,344</u>	<u>132,621,344</u>

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5. FINANCIAL RISK MANAGEMENT (CONT'D):

(e) **Financial risk factors (cont'd)**

(iii) **Liquidity risk (cont'd)**

Cash flows of financial liabilities (cont'd)

	<u>Within 1 Months</u> ₤	<u>Total</u> ₤
31 March 2016		
Payables	<u>279,258,780</u>	<u>279,258,780</u>
Total financial liabilities (contractual maturity dates)	<u>279,258,780</u>	<u>279,258,780</u>

6. REVENUE:

Represents subvention received from the Ministry of Finance to operate the Electoral Office of Jamaica and funds paid on the behalf of the Electoral Office of Jamaica for utilities, statutory payments and General Consumption Tax (GCT).

7. OTHER INCOME:

	<u>2017</u> ₤	<u>2016</u> ₤
Interest income	28,240	17,945
Appropriation-In-Aid	11,933,990	9,294,879
Private election services	<u>2,501,000</u>	<u>121,000</u>
	<u>14,463,230</u>	<u>9,433,824</u>

ELECTORAL COMMISSION OF JAMAICA
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8. EXPENSES BY NATURE:

Total direct and administration and other expenses:

	<u>2017</u> \$	<u>2016</u> \$
Staff costs (note 9)	752,962,152	726,489,044
Motor vehicle expenses	7,668,237	7,990,046
Repairs and maintenance	41,442,317	38,865,710
Insurance	1,661,695	1,750,045
Utilities	47,211,606	55,292,458
Security service	15,661,027	13,530,714
Advertising and promotion	4,015,720	2,277,272
Property rent	87,256,239	76,372,755
Professional fees	7,027,396	1,694,285
Office and general expenses	49,154,309	68,346,291
Pension	12,319,855	12,514,579
Seminar and training expenses	2,644,998	3,436,419
Cleaning service	823,784	1,099,393
Freight and other service charge	618,787	602,353
Depreciation	65,058,859	71,605,089
Resident verification incentive	19,620,966	22,942,646
	<u>1,115,147,947</u>	<u>1,104,809,099</u>

9. STAFF COSTS:

	<u>2017</u> \$	<u>2016</u> \$
Salaries and wages	534,790,611	536,960,026
Gratuities	7,174,275	15,119,331
Staff welfare	6,700,848	3,665,327
Health insurance	21,329,711	20,265,618
Allowances	48,154,024	52,211,460
Travel expense and subsistence	134,812,683	98,267,282
	<u>752,962,152</u>	<u>726,489,044</u>

ELECTORAL COMMISSION OF JAMAICA
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10. PROPERTY, PLANT AND EQUIPMENT:

	Computers and Printers \$	Equipment \$	Leasehold Improvements \$	Furniture & Fixtures \$	Motor Vehicles \$	Total \$
At cost or valuation -						
1 April 2015	584,886,799	181,639,624	75,040,484	16,147,119	20,863,965	878,577,991
Additions	<u>89,019,452</u>	<u>6,884,118</u>	<u>933,066</u>	<u>27,822,842</u>	<u>12,482,250</u>	<u>137,141,728</u>
31 March 2016	673,906,251	188,523,742	75,973,550	43,969,961	33,346,215	1,015,719,719
Additions	<u>58,383,308</u>	<u>24,313,293</u>	<u>1,050,371</u>	<u>5,475,992</u>	<u>8,931,878</u>	<u>98,154,842</u>
31 March 2017	<u>732,289,559</u>	<u>212,837,035</u>	<u>77,023,921</u>	<u>49,445,953</u>	<u>42,278,093</u>	<u>1,113,874,561</u>
Depreciation -						
1 April 2015	574,922,517	132,121,019	54,118,243	9,096,806	19,451,911	789,710,496
Charge for the year	<u>39,580,098</u>	<u>16,334,082</u>	<u>7,597,355</u>	<u>4,249,436</u>	<u>3,844,118</u>	<u>71,605,089</u>
31 March 2016	614,502,615	148,455,101	61,715,598	13,346,242	23,296,029	861,315,585
Charge for the year	<u>29,489,736</u>	<u>18,765,411</u>	<u>7,702,392</u>	<u>4,797,035</u>	<u>4,304,285</u>	<u>65,058,859</u>
31 March 2017	<u>643,992,351</u>	<u>167,220,512</u>	<u>69,417,990</u>	<u>18,143,277</u>	<u>27,600,314</u>	<u>926,374,444</u>
Net Book Value -						
31 March 2017	<u>88,297,208</u>	<u>45,616,523</u>	<u>7,605,931</u>	<u>31,302,676</u>	<u>14,677,779</u>	<u>187,500,117</u>
31 March 2016	<u>59,403,636</u>	<u>40,068,641</u>	<u>14,257,952</u>	<u>30,623,719</u>	<u>10,050,186</u>	<u>154,404,134</u>

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11. INVENTORIES:

	<u>2017</u> \$	<u>2016</u> \$
Elector's registration card	10,453,797	8,134,577
Ballots	19,566,939	19,240,608
Printers accessories	7,760,000	1,834,806
Other	<u>5,024,776</u>	<u>5,234,419</u>
	42,805,512	34,444,410
Less: provision for obsolete inventories	<u>(1,451,368)</u>	<u>(4,831,335)</u>
	<u>41,354,144</u>	<u>29,613,075</u>

12. RECEIVABLES:

	<u>2017</u> \$	<u>2016</u> \$
Trade receivables	3,929,906	2,992,736
Less: provision for doubtful debts	<u>(2,498,296)</u>	<u>(2,304,821)</u>
	1,431,610	687,915
Other receivables	5,813,982	-
Staff loans and advances	7,366,976	7,007,843
Prepayments	<u>5,303,270</u>	<u>8,442,153</u>
	<u>19,915,838</u>	<u>16,137,911</u>

13. CASH AND CASH EQUIVALENTS:

	<u>2017</u> \$	<u>2016</u> \$
Cash and bank balances -		
Cash at bank and in hand	162,115,812	428,250,416
US\$ account	<u>93,649</u>	<u>88,795</u>
	<u>162,209,461</u>	<u>428,339,211</u>

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13. CASH AND CASH EQUIVALENTS (CONT'D):

Interest rate exposure

The weighted average effective interest rates at the year end were as follows:

	<u>2017</u> %	<u>2016</u> %
Cash at bank - US\$ accounts	.50	.50
J\$ accounts	<u>24.75</u>	<u>24.75</u>

14. CAPITAL RESERVE:

Capital reserve represents grants received for capital purchase less annual transfers to surplus or deficit.

	<u>2017</u> \$	<u>2016</u> \$
Balance at beginning of year	37,982,850	50,643,800
Capital grant	<u>67,861,540</u>	<u>-</u>
	105,844,390	50,643,800
Less: Amount released	<u>(26,461,098)</u>	<u>(12,660,950)</u>
	<u>79,383,292</u>	<u>37,982,850</u>

15. PAYABLES:

	<u>2017</u> \$	<u>2016</u> \$
Accrued vacation	74,512,961	61,877,153
Gratuities	5,048,180	6,524,331
PAYE	-	21,247,532
NIS	-	3,602,211
NHT	-	6,005,599
Education Tax	-	2,675,365
Audit fees	1,900,000	1,700,000
Election day accruals	-	233,267,958
Other accruals	51,160,203	50,339,927
Funds held for elections (note 17)	<u>2,326,788</u>	<u>17,396,887</u>
	<u>134,948,132</u>	<u>404,636,963</u>

ELECTORAL COMMISSION OF JAMAICA
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16. DUE TO CONSOLIDATED FUND:

	<u>2017</u> \$	<u>2016</u> \$
Balance payable as at 1 April	73,349,809	31,120,726
Identification cards income collected during the year	45,630,600	50,974,530
Other	<u>2,363,030</u>	<u>549,432</u>
	121,343,439	82,644,688
Appropriation-In-Aid - Revenue	<u>(11,933,990)</u>	<u>(9,294,879)</u>
Balance payable as at 31 March	<u>109,409,449</u>	<u>73,349,809</u>

The above represents amounts to be remitted to the Government of Jamaica, in relation to the provision of identification cards for private companies and the reproduction of electors' national identification cards. Appropriation-in-aid represents the portion of revenue collected from ID cards, which the entity is allowed to withhold during the period to cover various expenditure. In 2017, appropriation-in-aid totalling \$11.9 million related to approved administrative expenditure.

17. FUNDS HELD FOR ELECTION:

	<u>2017</u> \$	<u>2016</u> \$
Balance at beginning of year	17,396,887	-
Fund received from Government of Jamaica	<u>1,000,000,000</u>	<u>1,210,000,000</u>
	<u>1,017,396,887</u>	<u>1,210,000,000</u>

EXPENDITURES:

Compensation of employees	108,228,024	76,573,755
Travel expenses and subsistence	55,860,953	45,512,365
Rental of property and machinery	20,217,260	10,408,899
Utilities and communication service	4,174,650	16,052,455
Seminar and training expenses	109,054,100	65,886,839
Office and general expenses	109,849,852	60,911,799
Cleaning services	60,180	2,828,510
Clothing uniform	12,756,810	10,224,224
Professional fees	46,783,403	24,083,902
Consulting fees	35,933,843	9,704,397
Guard services	2,484,942	4,501,396
Freight and other service charges	57,596,726	8,860,990
Advertising and promotion	11,621,157	9,010,509
Insurance	-	120,935
Repairs and maintenance	37,015,261	41,931,826
Motor vehicle expenses	127,001	2,410,592
Capital goods expenditures	67,861,540	50,643,800
Election day workers	<u>335,444,397</u>	<u>752,935,920</u>
	<u>1,015,070,099</u>	<u>1,192,603,113</u>
	<u>2,326,788</u>	<u>17,396,887</u>

The balance in the fund represents the total funds received less total election expenses incurred.

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18. RELATED PARTY TRANSACTIONS AND BALANCES:

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial or operational decisions. The following transactions were carried out with related parties.

<u>Transactions</u>	<u>2017</u> <u>₤</u>	<u>2016</u> <u>₤</u>
Key management compensation:		
Salaries and other short-term employee benefits -		
Director of elections	28,986,226	21,580,474
Commissioners	88,556,759	119,941,978
Others	<u>24,577,830</u>	<u>27,875,974</u>
Identification cards income collected during the year	<u>45,630,600</u>	<u>50,974,530</u>
Appropriation-In-Aid - Revenue	<u>11,933,990</u>	<u>9,294,879</u>
<u>Year-end balance</u>		
Due to the Government of Jamaica	<u>109,409,449</u>	<u>73,349,809</u>