



# Enhancing Cost Effectiveness of Elections

Data Collection and Entry Manual

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## Table of Acronyms

<b><u>Acronym</u></b>	<b><u>Meaning</u></b>
ADR	Alternative Dispute Resolution
CSO	Civil Society Organization
ECEE	Enhancing Cost Effectiveness of Elections
ECES	European Centre for Electoral Support
EDR	Electoral Dispute Resolution
EMB	Electoral Management Body
FVL	Final Voter List
GIS	Geographic Information System
ICT	Information and Communication Technology
IDP	Internally Displaced Persons
IFES	International Foundation for Electoral Systems
OCV	Out of Country Voting
OSCE	Organization for Security and Co-operation in Europe
PSA	Public Service Announcement
PVL	Preliminary Voter List
UNDP	United Nations Development Programme
USAID	United States Agency for International Development
VR	Voter Registration

## About the Enhancing Cost Effectiveness in Elections Project and Pricing in Elections Database

The ‘Enhancing Cost Effectiveness in Elections Project’ was a two-year project funded by the United States Agency for International Development (USAID) as part of a Cooperative Agreement with the Consortium for Elections and Political Process Strengthening Partners. Through the Project, the International Foundation for Electoral Systems (IFES) developed the Pricing in Election Database to improve accessibility of comparative data regarding election administration costs.

### ***How was the Database Developed?***

The Pricing in Elections Database builds on budget categories and pricing procedures developed by IFES and the [United Nations Development Programme](#) (UNDP) in their 2006 publication: [Getting to the Core: A Global Survey on the Cost of Registration and Elections \(CORE\)](#). The CORE indicators outlined in the earlier paper were adapted through iterative consultations with practitioners and scholars on election administration, operations, costs and inclusion.

### ***Who Can Use the Database?***

The database can be accessed by any interested party at:

<https://www.pricinginelections.org/ExploreTheData>

It is intended for the use of electoral management bodies (EMBs), academics, donors, international and domestic non-government organizations, and civil society organizations seeking to understand the costs of both high- and low-tech approaches to improving the inclusivity and integrity of election processes.

### ***How is the Database Used?***

The tool captures granular data on expenses incurred throughout a full electoral cycle, to inform medium- to long-term budget planning and comparative analysis. Users can retrieve information by country, type of election, size of the electorate, or additional contextual factors in order to build their understanding of the potential costs associated with not just holding elections, but also with introducing new tools or processes that improve the inclusivity or integrity of the vote (e.g., biometric voter verification systems). In sum, the comparative database can be leveraged to:

- inform planning and implementation of elections,
- improve transparency in the prioritization and allocation of election resources, and
- support smart investment in future election processes.

For this tool to be effective, it is critical that data be entered in a consistent, and methodical manner. This manual provides definitions, explanations, and practical examples to support high quality data entry.

## Getting Started: Setting the Scope of Data Collection, Identifying Data Sources, and Collecting Budgets and Financial Reports

### Defining the Scope of Data Collection

Before you begin data collection, you will work with IFES' primary point of contact for the database to determine what type(s) of election you will focus your attention on. The database is equipped to log information on budgeted and actual costs for the following kinds of electoral events:

- **Presidential** – Executive branch at the national level
- **Lower House** – Legislative branch at the national level
- **Upper House** – Second (and generally weaker) house of the legislative branch at the national level<sup>1</sup>
- **Legislative Assembly** – For unicameral legislative branch at the national level
- **Constituent Assembly** – Body composed to draft and adopt a constitution
- **Referendum** – Direct vote of the electorate required by the legal framework or requested by the Executive or Legislative on an issue of public policy<sup>2</sup>
- **Governor** – Executive branch at the state or provincial level
- **State Provincial Assembly** – Legislative branch at the state or provincial level
- **Mayor** – Executive branch at the local or municipal level
- **Municipal Council** – Legislative branch at the local or municipal level

### Defining the Election Cycle & Types of Election Costs

To provide a holistic understanding of the cumulative costs of elections, the Pricing in Election Database seeks to capture budget and actual spending data for entire electoral cycles – not just Election Day operations.

The full electoral cycle includes the Pre-election period, Election Period, and Post-election Period (see Electoral Cycle Diagram on the next page). Activities completed during the Post-election period can extend for a significant time, and there can be overlap across cycles. To overcome this challenge, for the purpose of data entry, the end of one electoral cycle should be taken to be either:

- the completion of any post-election audits
- the deadline for the submission of applications for ADR/EDR (where there is no deadline for the resolution of disputes), or
- the deadline for the resolution of disputes, **whichever is the later.**

To ensure that other Post-election activities are captured, the cost category EMB Ops and Institutional Development records costs of activities such as post-election review, continuous implementation of the EMB's mandate such as legal and regulatory reform, as well as institutional strengthening and professional development, and research. Voter list updates are recorded under the Voter Registration cost-category.

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<sup>1</sup> <http://aceproject.org/main/english/es/esi02.htm>

<sup>2</sup> <http://aceproject.org/ace-en/topics/es/ese/ese08/ese08a/default>

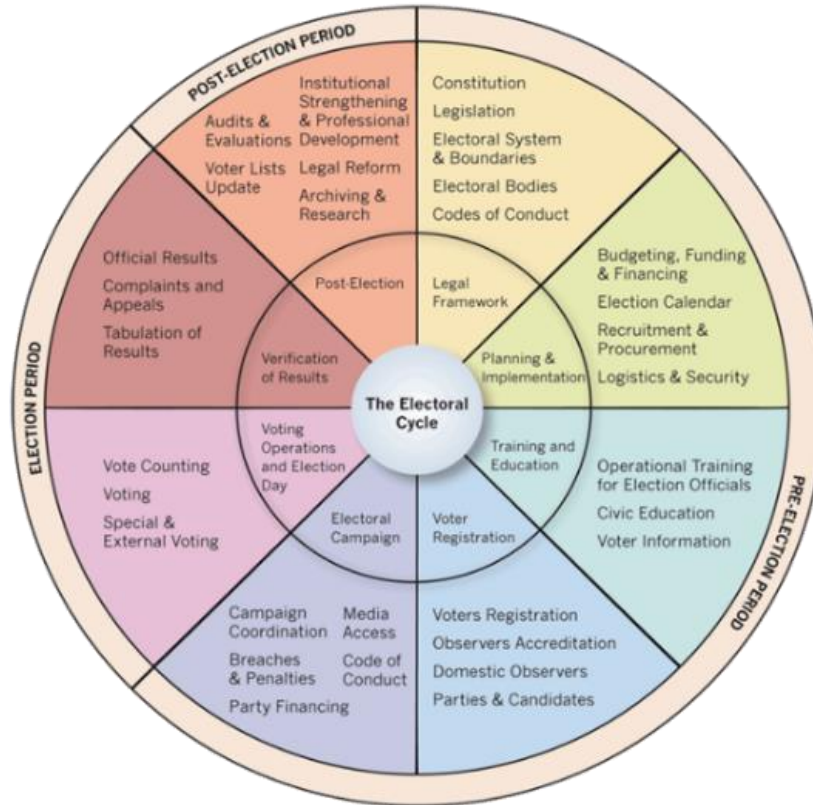


Figure 1: Electoral Cycle Diagram<sup>3</sup>

To help database users understand how costs vary across a full electoral cycle, the Pricing in Election team will analyze the data you compile, and tag each of your data points as a core, variable, or diffuse cost. These terms are determined as follows:

- **Core costs:** Costs incurred by an EMB that are associated with maintaining an electoral infrastructure between elections, such as costs for office space and permanent staff.
- **Variable costs:** Costs incurred by an EMB that are driven by an election event or electoral process, that is, costs related to the actual conduct of elections such as delivering training for polling and counting staff, graphic design and printing of voter awareness posters for an election, ballot paper printing and transportation, paying casual workers engaged to pack election materials, paying external trainers engaged on a short-term contract to deliver poll worker training.
- **Diffuse costs:** Costs of services that contribute to the conduct of elections that are incurred by public agencies or departments other than the EMB, such as additional election security costs expended by a Ministry of Interior when deploying the country’s police force. Diffuse costs are not paid for from the EMB’s budget. This means, if an EMB paid the allowances of police officers to deliver Election Day security that would be a variable cost, not a diffuse cost. However, if the police force paid the allowances from its own budget, that would be a diffuse cost.

<sup>3</sup> The Electoral Cycle is ‘a visual planning and training tool... developed by the European Commission (EC), the International Institute for Democracy and Electoral Assistance (International IDEA) and the United Nations Development Programme (UNDP)...’ (ACE Project 2020, *Electoral Cycle*, < [https://aceproject.org/electoral-advice/electoral-assistance/electoral-cycle#\\_ftn1](https://aceproject.org/electoral-advice/electoral-assistance/electoral-cycle#_ftn1)>) Image sourced: <https://aceproject.org/ace-en/topics/ev/factors-that-may-trigger-electoral-violence/default>

The distinction between core and variable costs is also why staffing costs are captured in different places in the Data Collection Workbook. The costs of salaries for ongoing EMB staff at headquarters and in field offices (when field offices are permanently staffed between elections) are core costs that are captured in the EMB Ops and Institutional Development worksheet. However, payments for staff engaged casually or on short-term contracts to perform activities for a specific election, are variable costs that are recorded on other worksheet tabs.

If collecting data for only a single election year, and not the entire electoral cycle, then include costs in only the appropriate fiscal year column. The Pricing in Elections team will enter datapoints as “election year” costs only if the entire data workbook is for a single year. If there are costs for multiple fiscal years, these will be entered as “election cycle” costs, with a separate funding record for each year of the electoral cycle included within that datapoint. Even if certain costs were only incurred during the election year, if there are costs from other years in the data for other indicators, the costs incurred during the election year will still be entered as election cycle costs, and will simply only have a single funding record beneath them.

Edit Datapoint

The screenshot shows the 'Funding Sources' tab in the 'Edit Datapoint' interface. At the top, there are tabs for 'General Information', 'Funding Sources', 'Change Log', and 'Documents'. Below the tabs is a '+ New Funder' button. The main area contains a table with the following data:

Action	Funder	Cost Type	Fiscal Year	Budgeted Amount	Actual Amount	Currency	Exchange Rate	Exchange Rate Date
✖	Election Management Body	Core	2016		8,177,027	UAH	0.0412	01/01/2016
✖	Election Management Body	Core	2017		10,028,688	UAH	0.0364	01/01/2017
✖	Election Management Body	Core	2018		13,892,575	UAH	0.0352	01/01/2018
✖	Election Management Body	Core	2019		52,554,882	UAH	0.0363	03/31/2019

On the right side, there is a '+ New Funder' button and a dropdown menu for 'Exchange Rate Date' with '06/16/2019' selected.

Figure 2: Funding record for election cycle

While it is not your responsibility as a data collector to determine whether your data points represent core, variable or diffuse costs, it will be important that you provide as much detail as possible on how the election budget is spread across the election cycle (using the fiscal year columns). The Pricing in Elections team will also consider the funding source of each of your data points, as this is another important clue as to whether they represent core, variable or diffuse costs.

Identifying Sources of Data

The database is designed to be as comprehensive as possible in mapping funding sources for electoral events. Before commencing outreach and data collection, identify which of the following groups fund elections in the context you are collecting data in, as well as possible points of contact for each.

- **Courts** – the judicial branch of the government; will often be involved in ADR/EDR processes
- **EMB** – the electoral management board (or electoral commission); will usually be involved in most of the activities across all categories

- **International (e.g., UNDP, IFES, ECES)** – Any international actor; will often fund specific projects (like staff training, public outreach, or voter engagement) but may provide more substantial support across several categories
- **Military** – Any branch of the military; may be involved in security on Election Day (Voting Ops) or during subsequent results management
- **Ministry of Interior** – A government ministry that is typically responsible for public security, emergency management, or the like; may also be involved in security on Election Day (Voting Ops) or during subsequent results management
- **Ministry of Justice** – A government ministry that is responsible for maintaining justice in the country but is not a part of the judicial branch or ministry of the interior; may also be involved in ADR/EDR
- **Police** – Body that is empowered by the state to enforce the law, and to ensure the safety, health and possessions of citizens; may also be involved in security on Election Day (Voting Ops) or during subsequent results management
- **State Broadcasting Service** – A government agency that provides radio, television, and other media outlets for public service; may be involved in giving “air time” (radio or television) to candidates
- **Other State Agencies or Commissions** – Other government agency or body that does not fit into one of the categories above and might provide election support in a variety of ways e.g. Ministry of Provincial and Local Governments, Registrar of Births and Deaths, Ministry Tenders Board, Ministry of Education etc.

If a funding source is not the EMB, please include a note in the Comments column of the Data Collection Workbook.

Please note that the database does NOT collect information on political party, or on civil society organization election budgets or election spending. If you are aware of CSO contributions to elections, please consider whether the funds they are contributing are drawn from an international grant or award, in which case, those expenses could be logged as international contributions with a corresponding note in the Data Collection Workbook.

### Requesting Data

Below is a draft template that can be used when communicating with and requesting information from EMBs. This template should be modified accordingly for communication with other international actors or domestic agencies. In subsequent dialogue with EMBs, request and record (email or written) approval to publish the data to the site. Sensitive data, such as salaries, can be collected at an aggregate (departmental or otherwise summarized) level to avoid concerns about confidentiality. Contact the Pricing in Elections team on [PricingInElections@ifes.org](mailto:PricingInElections@ifes.org) with any questions or concerns.

### DRAFT TEMPLATE

Date

Dear Chairperson,

The International Foundation for Electoral Systems (IFES) is undertaking a global effort to collect



comparative information on the cost of elections. This project, supported the United States Agency for International Development (USAID), will collect, categorize and disseminate detailed information about the cost of elections in a range of contexts.

Building on the work of the 2005 publication [Getting to the CORE](#), the *Enhancing Cost Effectiveness in Elections* (ECEE) project will collect and verify detailed comparative cost data associated with election administration. This will include costs incurred by election management bodies (EMBs), as well as those sustained by other agencies that provide support to the election process.

The final output from this project will be a user-friendly database that will allow stakeholders to understand the true costs of election administration. This portal will provide EMBs with an evidence-based tool to develop realistic election budgets, thereby avoiding unexpected operational challenges. As such, the data will allow EMBs and other stakeholders to make informed decisions about investments, understand the resource implications of pursuing high- tech or low-tech options, and identify cost-effective solutions that also meet standards associated with democratic elections.

Collecting this data will require close collaboration with EMBs around the world, and we believe [\[relevant EMB\]](#) would be an excellent partner in this effort. [\[Paragraph about IFES/personal relationship with country/EMB\]](#)

Thank you for your consideration in partnering with us on this important effort. My colleagues Staffan Darnolf ([sdarnolf@ifes.org](mailto:sdarnolf@ifes.org)), Chelsea Dreher ([cdreher@ifes.org](mailto:cdreher@ifes.org)) and I are available to answer questions and discuss this matter further at your convenience.

Sincerely,

[Name / Title](#)

## Compiling the Data Report: Basic Election Data and Contextual Filters

In addition to collecting information on election budgets and expenditure, the Pricing in Election Database collects contextual data on state electoral systems to help end users conduct well-informed comparative analysis. For instance, a user wishing to estimate the cost effectiveness of elections in a relatively small country such as North Macedonia may wish to filter out countries with much larger voting populations like India.

To enable users to make effective comparisons, you will need to answer a series of context questions on the 'General Information' tab of the Data Collection Workbook before turning to review election budgets and spending reports. Your responses will be translated into 'filters' which provide important information about the election management structure, election administration procedures, and available technology that can have significant impacts on each of these categories of costs.

This section provides information only on select fields in the General Information tab, based on consultation with pilot phase data collectors. For fields not defined below, please contact the Pricing in Elections team ([PricingInElections@ifes.org](mailto:PricingInElections@ifes.org)) with definitional questions or for assistance in locating the required information.

### General Information

#### *Field 1: Election Date*

Enter the date on which the election you are providing budget and spending data for occurred in the mm/dd/yyyy format (i.e. Election Day, the date of voting). If subsequent rounds voting occurred (i.e., run-off elections) please list those dates as well and provide details in the comments. If ordinary voting was scheduled to occur on multiple days, please list the range in mm/dd/yyyy to mm/dd/yyyy format in the General Information tab and provide a comment.

#### *Field 2: Election Type*

Select the type of election from the list below.

- **Presidential** – Executive branch at the national level
- **Lower House** – Legislative branch at the national level
- **Upper House** – Second (and generally weaker) house of the legislative branch at the national level<sup>4</sup>
- **Legislative Assembly** – For unicameral legislative branch
- **Constituent Assembly** – Body composed to draft and adopt a constitution
- **Referendum** – Direct vote of the electorate required by the legal framework or requested by the Executive or Legislative on an issue of public policy<sup>5</sup>
- **Governor** – Executive branch at the state or provincial level
- **State Provincial Assembly** – Legislative branch at the state or provincial level
- **Mayor** – Executive branch at the local or municipal level
- **Municipal Council** – Legislative branch at the local or municipal level

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<sup>4</sup> <http://aceproject.org/main/english/es/esi02.htm>

<sup>5</sup> <http://aceproject.org/ace-en/topics/es/e/e/e/e08/e/e08a/default>

- **General (Multiple, Synchronized) Elections** – Elections held for more than once of the above at the same time (e.g. Presidential Election and Legislative Assembly, or Legislative Assembly and State/Provincial Assembly). If this option is selected, identify the different types of elections that were included by answering Field 3 described below.

*Field 3: If ‘General Elections’, what types of elections were held? Select all that apply.*

If General Elections were held, where multiple types of elections were conducted in parallel (i.e. synchronized elections), mark the checkboxes to identify the types of elections that were held.

*Field 4: Number of Registered Voters*

Enter the number of registered voters in the geographical area that is voting in the election (i.e. don’t include national number of registered voters for local election). The EMB should be able to provide information on the number of registered voters for the election. Cite the source you use to complete this section in the Comments column.

*Field 5: Estimated Percentage of Population of Voting Age*

Enter the estimated percentage of the population that is of voting age in the geographical area that is voting in the election (i.e. don’t include national number for a provincial election). Recent census data or a regional body (i.e. OSCE for Europe) may list the voting age population at the time of an election. Alternatively, an estimate may need to be calculated based on available census data (i.e. add up the number of people that are of voting age, divide this by the total population, convert to a percentage). In the Comments column, cite the source and age of the data you used to complete this section, and note whether you calculated this percentage yourself.

*Field 6: Fiscal Year Period*

Enter details of the one-year period that the government uses for financial reporting and budgeting. Different countries have different fiscal years. For example, a fiscal year may be a calendar year (1 January to 31 December), or it may be another one-year period such as 1 July to 30 June, or 1 October to 30 September.

*Field 7: Which currency is throughout this workbook?*

Specify the local currency in which EMB cost data is recorded throughout the Data Collection Workbook. See [Tips for Compiling the Data Report](#) for more information on what to do if you receive cost data in multiple currencies (e.g. if EMB costs are provided in local currency but costs relating to procurement of ICT equipment facilitated by an international support agency is in US dollars).

## EMB Operations and Institutional Development Filters

*Field 1: Election Management Body Model*

Select the EMB model from the list below.

- Independent Model: The EMB is institutionally independent and autonomous from the executive branch of government. The EMB manages its own budget and is not accountable to a government ministry or department.
- Governmental Model: Elections are organized and managed by the executive branch and led by a

Minister or civil servant. The budget falls within a government ministry and/or under local authorities.

- Mixed Model: There is a dual structure for electoral management—usually an independent component that is involved in electoral policy and/or monitoring, and an implementation component located within a government department or ministry.<sup>6</sup>

### *Field 2: Is the EMB Centralized or Decentralized?*

International IDEA's Electoral Management Design Database Glossary provides the following definitions of centralized and decentralized EMBs:

- Centralized EMB: An “organizational structure ... in which the powers to conduct and implement all aspects of electoral processes at all levels are vested in the national-level EMB.”
- Decentralized EMB: “A model of electoral administration in which the powers to conduct and implement different electoral processes and/or different aspects of electoral processes have been delegated by the EMB at national level to sub-national EMBs or sub-national branches of the national EMB.”<sup>7</sup>

### *Field 3: Does the EMB have field offices?*

To answer this question, you will want to consider whether the EMB is centralized or decentralized.

If the EMB is centralized, this question is straightforward. You will simply determine if the EMB has field offices, and if so, how many.

If the EMB is decentralized, there are a few additional considerations. You will need to determine which EMBs were involved in administering the election in question. You might face either of these two scenarios:

- One EMB: For example, “in Australia and Canada, the national EMB is responsible for national (federal) elections, while provincial EMBs are responsible for provincial and local elections.”<sup>8</sup> In a case like this you would simply identify which EMB was responsible for administering the election and identify the number of field offices for that specific EMB.
- Multiple EMBs: For example, “in Brazil, the state EMBs are generally responsible for running all elections, and the national EMB is involved in the tabulation and declaration of the results for national offices.”<sup>9</sup> In cases like this, you would simply count the total number of offices other than the national EMB's central office, and then add a comment providing an explanation of the system and how the offices are distributed.

The answer to this question will also provide important information regarding the scope of data collection under this cost category: operational budgets will need to be collected for each EMB that was involved in administering the election.

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<sup>6</sup>ACE Electoral Knowledge Network, “Electoral Management,” <http://aceproject.org/ace-en/topics/em/ema/ema04/default>.

<sup>7</sup> International IDEA, Electoral Management Design Database Glossary, <https://www.idea.int/data-tools/data/electoral-management-design>.

<sup>8</sup> <https://aceproject.org/ace-en/topics/em/ema/ema08>

<sup>9</sup> <https://aceproject.org/ace-en/topics/em/ema/ema08>

#### **Field 4: How many EMB field offices were operating during the electoral cycle (if applicable)?**

Consult with IFES country experts for initial feedback on this question. This information could also be available via the EMB's annual report, strategic plan, post-election reports, or observer reports etc. If necessary, request information / confirmation of the number of field offices in communications with the EMB.

### Voter Registration

#### **Field 1: Is the voter registry based on a civil registry or a standalone registration process?**

A civil registry is a list of basic information, such as name, gender, nationality, age, marital status, and address, on all citizens, which is maintained by the state.<sup>10</sup> If the EMB does not use a civil registry to develop the voter registry, and instead conducts its own voter registration exercises, it is a standalone process.

#### **Field 13: If a voter registration audit occurred, was it a voter-to-list audit, or a list-to-voter audit?**

A 'voter-to-list' audit consists of approaching a sample of people of voting age and verifying if people who say they are registered (and where voter registration cards are available, who present their cards), are indeed on the voter list.

A 'list-to-voter' audit consists of taking an existing voter list (or a statistically significant sample of a voter list) to the community to verify whether the information on the voter list matches the reality on the ground.

When auditing the voter list, one or both of these approaches may be implemented. If both types of audits were performed during the electoral cycle, please select 'Both (Voter-to-list AND List-to-voter)'.

*If you have any questions on Fields 2-12, contact the Pricing in Elections team ([PricingInElections@ifes.org](mailto:PricingInElections@ifes.org))*

### Delimitation Filters

Boundary delimitation refers to the process of drawing electoral district boundaries.<sup>11 12</sup> Countries that delimit electoral districts designate a body to have responsibility for carrying out the task of delimitation. In some countries, the EMB may have lead responsibility for boundary delimitation. In other countries, another government agency may be responsible, while in others, an independent boundaries commission may be established, and the EMB may or may not be a member of the boundaries commission. The Delimitation filters seek to capture information on the stakeholders responsible for delimitation, whether the EMB is involved, as well as the frequency of delimitation, and the extent of public consultation.

*If you have any questions on Fields 1-10, contact the Pricing in Elections team ([PricingInElections@ifes.org](mailto:PricingInElections@ifes.org))*

### Candidate Nomination Filters

#### **Field 1: Does the Election Management Body have the legal mandate to organize and/or supervise party**

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<sup>10</sup> <http://aceproject.org/main/english/vr/vra04.htm>

<sup>11</sup> <https://aceproject.org/ace-en/topics/bd/onePage>

<sup>12</sup> Note: the term 'delimitation' can sometimes also be used to refer to drawing voting areas for assigning polling places. However, as an administrative task undertaken by an EMB in the context of Voting Operations and Election Day planning, assigning polling places should not be included in Delimitation costs.

*primaries?*

Regulations and requirements regarding EMB mandates and party supervision may be found in EMB rules or national, state, or local law. In countries where party primaries are not conducted, select “N/A (party primaries not held)”.

*Field 2: Was candidate nomination centralized or decentralized?*

In a centralized system, candidates can only nominate at a single centralized level of the EMB (e.g. national headquarters). In a decentralized system, candidates may submit their nominations at EMB field offices.

*Field 3: Are nominations managed primarily with paper forms, or through software?*

If candidates submit their nominations via paper forms and there is no specialized software to manage nominations processes in the EMB, select “managed through paper forms”, noting that in this scenario the EMB may also oversee nominations via modest electronic means (e.g. spreadsheet software).

If the EMB has specialized software to manage candidate nominations, select “managed through software”. The use of such specialized software may involve an electoral officer entering data into the software for verification by the candidate, and the taking of candidate photographs that are electronically stored to print ballot papers and/or candidate posters.

The purpose of this filter is to identify if specialized software is involved, which will incur specific ICT costs, versus costs being primarily associated with staffing costs.

## Election Campaign Filters

Regulations and requirements regarding audits and financial reporting may be found in EMB rules or national, state, or local law.

You may also wish to consult the ACE Network for additional background information on political finance regulation, and political finance oversight.

*Field 2: Which agency is responsible for overseeing submission and analysis of candidate and party financial returns?*

The rules regarding audits and financial reporting will generally specify an agency that has responsibility for receiving and analyzing the candidate and party financial returns. If the EMB has responsibility for this, select ‘EMB’. If a different public institution has responsibility for this, select ‘Other public institution’.

*Field 3: If a public institution other than the EMB oversees submission and analysis of candidate and party financial returns, provide its name.*

When a public institution other than the EMB has responsibility for overseeing the submission and analysis of candidate and party financial returns, enter the name of the institution in the Data Collection Workbook.

“Electoral Integrity.” ACE Network. 3<sup>rd</sup> Edition. 2012. <https://aceproject.org/ace-en/topics/ei/default>”

*If you have any questions on Fields 1 or 4-6, contact the Pricing in Elections team ([PricingInElections@ifes.org](mailto:PricingInElections@ifes.org))*

## Voting Operations and Election Day Filters

### *Field 1: What types of special voting channels are available? (select all that apply)*

Select all that apply from the following list:

- Early - Allowing voters who cannot attend a voting station on the general voting day to vote in person on a special day, or series of days, prior to voting day.<sup>13</sup>
- Absentee – Allowing voters to vote in the country at a voting location other than the voting station (or stations) at which they appear on the normal voter list. Also includes allowing voting inside the country via post/electronic means due to voter absence from the location at which their name appears on the voter list.<sup>14</sup>
- Out-of-Country – Allowing voters who are overseas to vote (external voting). This can take several forms such as voting in person at a diplomatic mission, voting by proxy where the proxy (who is in the country of the election) submits the vote on behalf of the overseas voter, or remote voting with the overseas voter voting by post/electronic means while overseas.<sup>15</sup>
- Internally Displaced Persons (IDP)/Refugees – examples include people who are unable to verify their living in a new residence, have lost their identification and/or cannot reach polling stations to vote because of war or natural disasters.<sup>16</sup>
- Prisoner
- Hospitalized

### *Field 2: Which voting methods are available? (select all that apply)*

If you have any questions on Field 2, contact the Pricing in Elections team ([PricingInElections@ifes.org](mailto:PricingInElections@ifes.org))

## Results Management and Transmission Filters

### *Field 1: Are ballots counted at a centralized location, or in a decentralized manner?*

Select the count model from the list below:

- Centralized Count: If all ballots for each electorate/seat are counted at a single location for each electorate/seat, select “Centralized Count”. There does not need to be separate counting locations for each electorate/seat. For example, if all ballots for each electorate in a geographical region are counted at a regional counting location via separate counts, this would be a centralized model because all the ballots for each electorate are counted in a single location.
- Decentralized Count: If all ballots are counted at multiple locations in parallel (e.g. at polling stations, provincial count centers, regional count centers), select “Decentralized Count”. This is likely to be a relevant consideration in a first-past-the-post system when the count data recorded from each count location are later tabulated/aggregated at higher levels to produce the result for an electorate/seat.
- Mixed Model: There are broadly two scenarios where this option may apply. Explain the reason for

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<sup>13</sup> <https://aceproject.org/ace-en/topics/vo/voa/voa02/voa02d/default>

<sup>14</sup> <https://aceproject.org/ace-en/topics/vo/voa/voa02/voa02b/default>

<sup>15</sup> <https://aceproject.org/ace-en/topics/va/default>

<sup>16</sup> <https://aceproject.org/ero-en/misc/guide-voting-rights-for-internally-displaced>

selecting “Mixed Model” in the Comments column.

- 1) If each ballot is counted at more than one location. This may be a relevant consideration in a preferential voting system, and it may be a relevant consideration in a proportional representation system. For example, first preference votes may be counted at one level (either polling stations, or provincial/regional count centers), and then those ballots may be transferred to a separate counting location for the distribution of preferences.
- 2) If some electorates/seats are counted via a centralized model while others are counted via a decentralized model. This option may be a relevant consideration during synchronized elections held to elect representatives across multiple national and/or sub-national legislative houses/assemblies. For example, synchronized elections for a President and Legislative Assembly may be held, with a decentralized count model used for the Presidential election and a centralized count model used for the seats in the Legislative Assembly.

***Field 2: How are results data transmitted for tabulation?***

Depending on the count model, results data may be transmitted from multiple count locations to another location for tabulation/aggregation. If results data are transmitted via paper-based forms (including if those forms are scanned and the files transferred, or if the data on the forms are phoned into a tally center), select “Manual Transmission”.

If results data are transmitted by electronic means (for example, data is entered into a software program), select “Electronic Transmission” (this includes when data is transmitted via electronic means but may be also be accompanied by paper-based forms as part of verification processes).

If results data are not transmitted for tabulation because the result for an electorate/seat is determined at the location in which the ballots are counted (which may occur under a centralized count model), select “N/A - Results are finalized without need to transmit results data for tabulation”.

***Field 3: How does tabulation occur?***

If results data are transmitted for tabulation, EMBs will employ a manual or electronic tabulation process.

If results data are entered onto paper-based forms and manually calculated, select “Manual Tabulation”.

If results data are entered into any type of ICT software for tabulation, select “Electronic Tabulation”.

If results data are not transmitted for tabulation, select “N/A – Results are finalized without need for tabulation”. This option should only be selected if the “N/A” option was selected in Field 2.

***Field 4: What level of detail does the Election Management Body provide when announcing results?***

*If you have any questions on Field 4, contact the Pricing in Elections team ([PricingInElections@ifes.org](mailto:PricingInElections@ifes.org))*

***Field 5: How are election results announced by the Election Management Body?***

*If you have any questions on Field 5, contact the Pricing in Elections team ([PricingInElections@ifes.org](mailto:PricingInElections@ifes.org))*

***Field 6: Did a post-election audit of results take place?***

*If you have any questions on Field 6, contact the Pricing in Elections team ([PricingInElections@ifes.org](mailto:PricingInElections@ifes.org))*



**Field 7: Was there a recount of all votes cast?**

This field captures information on whether votes were recounted to determine the election result, and if there was a recount, the scale of the recount. That is, if a recount took place whether it was of all votes for the entire election, all votes for a particular electorate/seat, or all votes from only specific ballot boxes.

**Field 8: What initiated the recount?**

Select from the list below:

- Routine/procedural: A recount initiated due to an existing legal/procedural requirement. For example, if a recount is automatically legally required due to the margin between two candidates.
- Election ADR/EDR mechanism: A recount initiated via application to the EMB before results are declared. For example, if a candidate can lodge a request to the EMB for a recount on any grounds before the results are announced and the EMB granted that request.
- Post-election ADR/EDR order: A recount initiated after the election via order of the delegated ADR/EDR body. For example, a court ordered recount via a post-election dispute resolution process.
- N/A – No recount

## Alternative Dispute Resolution and Election Dispute Resolution Filters

**Field 1: Which ADR/EDR Mechanisms are used? (select all that apply)**

Select all that apply from the following list:

- EMB Complaints Mechanism – A dispute resolution mechanism within the EMB
- Judiciary - Ordinary judges of the Judicial Branch resolve electoral disputes<sup>17</sup>
- Alternative Dispute Resolution (ADR) - Any method that parties to a dispute might use to reach an agreement, short of formal adjudication through the courts<sup>18</sup>
- Standalone Commission/Tribunal - Specialized electoral tribunals (courts, juries, boards or councils) in charge of resolving disputes on electoral results. The nature of these tribunals can be either judicial or executive and they can function as higher or lower courts.<sup>19</sup>

**Field 2: Is there a deadline by which all complaints must be adjudicated after the election?**

If there is a deadline for disputes to be decided/resolved, select “Yes”.

**Field 3: Is the election dispute resolution system temporary, or permanent?**

A temporary dispute resolution system would include one that is stood up and stood down during a defined period associated with elections. A permanent system would include one that remains in place and is open to receiving and resolving election disputes at any time throughout the entire election cycle, for example, permanent election courts.

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<sup>17</sup> <https://aceproject.org/ace-en/topics/lf/lfb12/lfb12a/lfb12a02>

<sup>18</sup> <https://aceproject.org/ace-en/topics/lf/lfb12/lfb12a/lfb12a05>

<sup>19</sup> <https://aceproject.org/ace-en/topics/lf/lfb12/lfb12a/lfb12a03/default>

*Field 4: Is the election dispute resolution system decentralized?*

If an election dispute resolution system operates at sub-national levels, in parallel, this would be a decentralized system. If election disputes can only be lodged at a single level (for example at the national level), this would be a centralized system.

*If you have any questions on Field 5, contact the Pricing in Elections team ([PricingInElections@ifes.org](mailto:PricingInElections@ifes.org))*

# Compiling the Data Report: Cost Categories and Indicators

## Tips for Compiling the Data Report

Cost data is collected for each of the following eight cost categories:

- EMB Operations and Institutional Development
- Voter Registration
- Delimitation
- Candidate Nomination
- Election Campaign
- Voting Operations and Election Day
- Results Management and Transmission
- Alternative Dispute Resolution and Election Dispute Resolution

### **Preparation**

In addition to analyzing the potential sources of funding, it can be useful to familiarize yourself with the terminology used in the Data Collection Workbook and attempt to localize it to the electoral context. This can help with relating the cost-categories and terminology in the workbook to terminology with which stakeholders may be more familiar.

### **Working with sub-categories**

There is a single tab (worksheet) for each of the cost categories in the excel workbook that you are using to compile your election cost report. Each of these cost categories include a number of sub-categories that are designed to enable the collection of detailed information where available while not making data collection prohibitively difficult.

Essentially, cost-data is only required for the **first level of sub-categories**. The costs of all first level sub-categories must add up to the total for the cost category. The total cost per fiscal year in the Excel workbook is calculated based on the first level sub-category costs only. The total election costs are based on the total of all first level sub-category costs across all fiscal years. Therefore, it is very important to ensure that comprehensive cost data is collected for as many first level sub-categories as possible.

Data should be collected for the second, third and fourth levels of sub-categories where available; *however, these sub-categories should not be summed to equal the category above* (the categories are not inclusive). This is because the second, third, and fourth level sub-category items are *non-exhaustive* elements of the category above; they are intended to highlight costs for specific elements of interest and best practice, but there will be other costs involved.

If you enter data in any second, third, or fourth level sub-categories, make sure these costs are included in the total cost for their associated first level sub-categories. As part of quality assurance, the Pricing in Elections team will contact you if cost data is missing from a first level sub-category but cost data is included for its associated sub-categories.

Include descriptions of costs and/or reasons for including those costs in a specific category in the 'Comments' column on the right side of each tab. Also, include concerns and/or questions in this column if you were unsure about including that cost in the category.

If you feel that cost data cannot clearly fit within the sub-categories, please contact the Pricing in Elections team on [PricingInElections@ifes.org](mailto:PricingInElections@ifes.org) to discuss how the cost data can be included.

### ***Currencies***

Cost data should be entered in the local currency used by the EMB for budgeting and financial reporting. However, if cost data is received in different currencies (e.g. local currency for the EMB and US dollars for an international support agency), do not attempt to convert the non-local currency. Instead, highlight the alternative currency that is being used for the specific cost in the associated Comments columns.

### ***Fiscal years***

Please over-write "Fiscal Year 1" etc. with the actual fiscal year e.g. 2019, 2019-20.

### ***Budget versus actual cost data***

In each Cost Category tab (worksheet), in the cell immediately below each Fiscal Year, select from the dropdown list to report whether the data represents budgeted costs or is based on actual costs.

Actual cost data is preferred where available. Budget data is more suitable when a Fiscal Year has not yet ended. Where actual cost data is proving difficult to obtain, please notify the Pricing in Elections team.

### ***Entering figures***

Cost figures should be entered as full numeric values, comma separated, with decimals. Do not abbreviate figures. For example, if entering three hundred thousand dollars, enter 300,000.00.

### ***Differentiating between Zero costs, Not Applicable, and No Data Available***

If the cost for a given sub-category is zero, but the activity is within the purview of the electoral system/respondent then please enter a **zero** into the respective cell in the workbook.

If the sub-category is for an activity that is not within the purview of the electoral system/respondent, then write "**N/A**".

If cost data could not be sourced, leave the cell **blank**.

Using delimitation as an example, if, for a given election year, no delimitation occurred but the EMB is involved in boundary delimitation, then you should enter "0" into the relevant cells for the costs under the Delimitation tab. However, if the EMB is never involved in boundary delimitation, then please enter "N/A" in the Delimitation tab. If no data was made available regarding delimitation, please leave the cells blank in the Delimitation tab.

### ***Recording data sources***

As you input data, if you are using a source document (EMB report, data set, etc.), use the "References" column on each tab to note where one can find that data point in the source document.

When data is initially sourced via meetings or informal communications, if possible, try to obtain agreement to cite the human source (e.g. Operations Manager June 2019 Meeting) or, more preferably, a written document that can be cited as a source of the data.

See detailed instructions for completing the “References” column below:

- If you are using a source document (EMB report, data set, etc.) to populate the data in a given tab, enter the source document page number in the References column
- For example, if you obtained "Commissioners" salary data (EMB Ops tab) from page 7 of the EMB's annual financial report, include the page number in the References column.
- For the example above, the note in the References column could state "page 7 of the EMB's annual financial report”.

An example Data Collection Worksheet entry for public outreach/voter information for delimitation appears below.

Delimitation			2018	2019	Fiscal Year 3	Fiscal Year 4	Comments	References
Sub-category 1	Sub-category 2	Sub-category 3	Budgeted	Budgeted				
<b>Public outreach/voter education</b>			<b>0.00</b>	<b>300,000.00</b>				EMB 2019 Budget, pg 2, EMB 2018 Budget pg 3
	Materials in accessible formats		0.00	50,000.00				EMB 2019 Budget, pg 2, EMB 2018 Budget pg 3
	Other persons with disabilities-specific costs (e.g. transportation, magnifiers, sign language interpreters)		0.00	0.00				EMB 2019 Budget, pg 2, EMB 2018 Budget pg 3
	Public outreach targeting marginalized groups			25,000.00				EMB 2019 Budget, pg 2, EMB 2018 Budget pg 3
<b>Total per FY</b>			<b>0.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>0.00</b>		

Figure 3: Example Data Entry

This example shows that:

- the EMB is responsible for public outreach/voter awareness for delimitation
- the EMB did not have any public outreach/voter awareness delimitation costs budgeted in 2018
- the EMB had 300,000 of costs budgeted in 2019 for public outreach/voter awareness for delimitation
- of this 300,000, the budget for materials in accessible formats was 50,000 and the budget for public outreach targeting marginalized groups was 25,000
- therefore, in 2019, 225,000 was budgeted for other elements of public outreach/voter awareness for delimitation

**Dealing with data challenges**

Budget Structures: EMB budget documents often follow structures that align with overall public service rules and therefore are not election sensitive. This will require working with the EMB (or other stakeholder) to try to identify the components of budget line items. It may also require making best judgements. When this challenge is encountered, please liaise with the Pricing in Elections team and include a comment in the Data Collection Workbook.

Scope: If the scope of the requested data may appear intimidating, consider different ways to break the process down. For example, it may initially be helpful to frame data requests around the level one sub-categories only. Once progress has been made, then seek to engage on the data for sub-categories two, three, and four. Alternatively, you may wish to focus your engagement on one cost category at a time.

Overlapping, unsynchronized electoral cycles: The Data Collection Workbook is intended to capture costs for one electoral cycle. If an EMB is responsible for administering overlapping electoral cycles (e.g. national election every four years, followed two years later with local-government elections that are also held on a four year cycle), contact the Pricing in Elections team to discuss on [PricingInElections@ifes.org](mailto:PricingInElections@ifes.org).

## Transparency

Before submitting the completed Data Collection Workbook, please confirm the costing data with the relevant stakeholders for accuracy and to support transparency.

## Guidance on Collecting Data

The following sections provide guidance on collecting data for the eight categories of election costs.

### ***A Special Note on the 'Election Management Body Operations and Institutional Development' Tab***

This category contains costs related to ongoing operational and institutional development needs of the EMB that are not tied to a specific electoral event. These costs are often overlooked but are essential activities for growing and sustaining EMB capacity over time. However, in the context of this project, they are collected for the entire electoral cycle and incorporated into the total cost of the election. They may cover activities such as post-election review processes and legal and regulatory reform efforts but do not cover activities reported for any of the other seven cost-categories (Voter Registration, Delimitation, Candidate Nomination, Election Campaign, Voting Ops and Election Day, Results Management and Transmission, and ADR/EDR). Salaries for ongoing EMB employees should be counted under this tab (i.e. anyone who works for the EMB year-round and who is not personnel engaged only to work during the election season).

Be vigilant in ensuring that you do not double enter costs for EMB operations on other cost category tabs. Because the EMB tends to be engaged in overseeing the full election cycle, you may find EMB-related expenses arising in the candidate nomination tab, voting day operations tab, and results transmission tab in addition to others. Please contact the Pricing in Elections team ([PricingInElections@ifes.org](mailto:PricingInElections@ifes.org)) if you are uncertain as to how to classify an expense.

*See the tables below with examples and explanations for each sub-category.*

Please provide data for the first sub-category level at a minimum. The first column lists the first level sub-categories. The second column lists sub-categories two, three and four as applicable. The third column provides some examples to assist with the categorization of costs.

### Cost Category: EMB Operations and Institutional Development

1 <sup>st</sup> Level Sub-category	Additional Sub-categories	Examples
EMB Staff Salaries and benefits	<ul style="list-style-type: none"><li>Commissioners</li><li>Secretariat</li><li>Field Staff</li><li>Reasonable accommodations (e.g. for persons with disabilities)</li><li>Gender and Inclusion staff</li></ul>	<ul style="list-style-type: none"><li>This should include salaries of any ongoing employee working directly for the EMB in headquarters or permanent field offices, regardless of what department or field office they work in, or whether they work full-time or part-time (e.g. an EMB staff member working in the office in charge of dispute resolution will go here, but the cost of engaging consultants for dispute resolution services during an election will go under Personnel Costs for ADR/EDR)</li></ul>

		<ul style="list-style-type: none"> <li>• Wages, overtime pay (including overtime earned during an election), allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance</li> <li>• If Gender Equality and Social Inclusion (GESI) staff have other primary roles captured in the other staffing categories listed above (i.e. GESI is a secondary responsibility), note this in the comments column</li> </ul>
Office costs	<ul style="list-style-type: none"> <li>• Headquarters</li> <li>• Field</li> <li>• Accommodations for persons with disabilities</li> </ul>	<ul style="list-style-type: none"> <li>• For headquarters and permanent field offices, includes things like: rent, utilities (water, gas, electric), garbage collection, repairs, maintenance</li> <li>• Also includes costs for accommodations for persons with disabilities (e.g. infrastructure/facilities updates such as installing ramps, modifying restrooms)</li> </ul>
Communications/IT	<ul style="list-style-type: none"> <li>• Accessible technology</li> </ul>	<ul style="list-style-type: none"> <li>• For headquarters and permanent field offices, including things like: Internet, phone service, website maintenance and fees, computers, phones, software</li> <li>• IT solutions that are accessible and inclusive for those with disabilities</li> </ul>
Materials	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Materials and equipment for offices, such as: stationery, chairs, filing cabinets, tables</li> </ul>
Warehouses	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Costs associated with ongoing EMB warehouses at headquarters and permanent field offices, such as: fees/rent, maintenance, repairs, refurbishment, equipment (e.g. racks, PPE, plant/ machinery purchase/hire e.g. forklifts)</li> </ul>
Vehicles/transportation	<ul style="list-style-type: none"> <li>• Additional vehicles for persons with disabilities</li> </ul>	<ul style="list-style-type: none"> <li>• Costs associated with vehicles and transportation for headquarters and permanent field offices such as: car registration, fuel, repairs, maintenance, taxis or public transportation</li> <li>• Vehicle purchase/rental, taxi service, or public transportation that is accessible and inclusive for those with disabilities</li> </ul>
Security	<ul style="list-style-type: none"> <li>• Cybersecurity enhancements</li> </ul>	<ul style="list-style-type: none"> <li>• Security costs for offices, warehouses etc., such as: guards, surveillance equipment, access control systems</li> <li>• Fees for enhancing cybersecurity arrangements including contractor fees, software, hardware, licensing fees etc.</li> </ul>

<p><b>Post-election review</b></p>	<ul style="list-style-type: none"> <li>• Lessons-learned exercises</li> <li>• Electoral risk analysis</li> <li>• Stakeholder workshops/ consultations <ul style="list-style-type: none"> <li>○ Sign language interpreters</li> </ul> </li> <li>• Public outreach <ul style="list-style-type: none"> <li>○ Materials in accessible formats</li> <li>○ Attendance/ participation of persons with disabilities</li> <li>○ Public outreach targeting marginalized groups</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Costs of conducting lessons learned / electoral risk exercises workshops/consultations including: <ul style="list-style-type: none"> <li>○ venue hire</li> <li>○ printing</li> <li>○ catering</li> <li>○ transport</li> <li>○ accommodation</li> </ul> </li> <li>• Public outreach costs associated with post-election review (general)</li> <li>• Inclusive public outreach costs</li> </ul>
<p><b>Staff professional development/training</b></p>	<ul style="list-style-type: none"> <li>• Professional development/ training on the inclusion of women and marginalized groups in elections</li> </ul>	<ul style="list-style-type: none"> <li>• Training development and implementation for EMB staff professional development (not election specific) e.g. operational planning generally, management and leadership, ICT skills etc.</li> <li>• Transport, Per Diems and accommodation for commissioners and permanent EMB staff participating in training sessions and regional/ international events or missions</li> </ul>
<p><b>Continuous implementation of EMB mandate</b></p>	<ul style="list-style-type: none"> <li>• Constitutional and legal reform</li> <li>• EMB regulatory reform</li> <li>• Public outreach/voter education <ul style="list-style-type: none"> <li>○ Materials in accessible formats</li> <li>○ Other persons with disabilities-specific costs (e.g. transportation, sign language interpreters)</li> <li>○ Public outreach targeting marginalized groups</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Costs associated with designing and implementing a process of legal and regulatory reform (excluding costs of ongoing EMB legal section staff) e.g. engaging legal consultants, fees, attendances at parliamentary committees / hearings etc.</li> <li>• Public outreach costs (general)</li> <li>• Inclusive public outreach costs</li> </ul>

Cost Category: Voter Registration

Sub-category	Additional Sub-categories	Examples
<p><b>Personnel Costs (ad hoc/temporary and non-EMB)</b></p>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance, for employees, personnel, or consultants working in VR (see exceptions below) but who are not permanent/ ongoing employees of the EMB.</li> <li>• <u>Note:</u> Excludes personnel costs for temporary trainers, temporary awareness officers, data</li> </ul>



		entry, security, adjudication, out-of-country voting VR, IDP VR, and VR audit staff as those costs are recorded under their respective sub-categories below. <sup>20</sup>
<b>Training (permanent and ad hoc staff)</b>	<ul style="list-style-type: none"> <li>• Trainers (Personnel Costs: ad hoc/temporary and non-EMB)</li> <li>• Training on inclusive voter registration</li> </ul>	<ul style="list-style-type: none"> <li>• Training staff (permanent/ongoing EMB staff, other staff temporarily engaged, and staff of other agencies) to conduct VR and to display the voter list (excludes standalone training for data entry, out-of-country voting VR, and IDP VR) including for example: <ul style="list-style-type: none"> <li>○ Training venue hire and catering</li> <li>○ Printing training manuals/guides</li> <li>○ Procuring training equipment</li> </ul> </li> <li>• Personnel costs of trainers who are not permanent/ ongoing employees of the EMB</li> <li>• Training staff on GESI aspects of VR</li> </ul>
<b>VR kits (VR and PVL)</b>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Procurement of materials to conduct VR such as stationery, ID-cards, uniforms, pens, folders etc.</li> <li>• Equipment for displaying preliminary voter lists</li> </ul>
<b>Equipment (biometric)</b>	<ul style="list-style-type: none"> <li>• Assessment and feasibility study</li> <li>• Testing and pilot</li> <li>• Customization</li> <li>• Equipment</li> <li>• Maintenance and updates</li> </ul>	<ul style="list-style-type: none"> <li>• Engaging consultants to conduct assessment for introducing biometric VR and designing policy and processes for biometric VR</li> <li>• Procuring ICT equipment for biometric VR such as cameras and fingerprint scanners</li> </ul>
<b>Equipment/forms (non-biometric)</b>	<ul style="list-style-type: none"> <li>• Assessment and feasibility study</li> <li>• Testing and pilot</li> <li>• Customization</li> <li>• Equipment</li> <li>• Maintenance and updates</li> </ul>	<ul style="list-style-type: none"> <li>• Consultants to review and design policy and processes for VR</li> </ul>
<b>VR cards</b>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Procurement and printing of Voter ID cards</li> <li>• Postage costs for mailing ID cards</li> </ul>
<b>Transportation (VR and PVL)</b>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Gas for vehicles being used during VR or preliminary voter list inspection period</li> <li>• Vehicle hire for staff to visit communities for public display of voter lists</li> <li>• Hire vehicles to transport staff to conduct data entry</li> </ul>
<b>Data Center</b>	<ul style="list-style-type: none"> <li>• Refurbishments</li> </ul>	<ul style="list-style-type: none"> <li>• Establishing data centers such as venue hires, generators and fuel, lighting, hire/</li> </ul>

<sup>20</sup> Treatment of personnel costs for the Voter Registration cost category is a little different because of the potentially high numbers of temporary hires for delivery of several activities. Record personnel costs for temporary trainers, temporary awareness officers, security, temporary data entry personnel, and temporary personnel working specifically on adjudication, OCV or IDP VR under their respective sub-categories.

	<ul style="list-style-type: none"> <li>• Hardware and software</li> <li>• Staff training</li> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> </ul>	<ul style="list-style-type: none"> <li>• procurement of furniture, file storage etc.</li> <li>• Training for ad-hoc temporary staff on data entry and data quality assurance</li> <li>• ICT hardware and software for VR data entry, data matching and cleansing, compiling voter lists, and printing voter lists</li> <li>• Personnel costs for staff (excluding ongoing EMB staff) involved in data entry and data processing for voter lists</li> </ul>
<b>Printing</b>	<ul style="list-style-type: none"> <li>• PVL</li> <li>• FVL</li> </ul>	<ul style="list-style-type: none"> <li>• Printing the preliminary voter lists that are used for public display / subsequent rounds of VR</li> <li>• Printing of the final voter list used for the election</li> </ul>
<b>Public outreach/voter education</b>	<ul style="list-style-type: none"> <li>• Prior to VR <ul style="list-style-type: none"> <li>○ Awareness Officers (Personnel Costs: ad hoc/temporary and non-EMB)</li> </ul> </li> <li>• Prior to PVL <ul style="list-style-type: none"> <li>○ Awareness Officers (Personnel Costs: ad hoc/temporary and non-EMB)</li> </ul> </li> <li>• Final VR <ul style="list-style-type: none"> <li>○ Awareness Officers (Personnel Costs: ad hoc/temporary and non-EMB)</li> </ul> </li> <li>• Materials in accessible formats</li> <li>• Other persons with disabilities-specific costs (e.g. transportation, specific outreach, magnifiers, sign language interpreters)</li> <li>• Information campaign targeting marginalized groups</li> </ul>	<ul style="list-style-type: none"> <li>• Prior to VR = Before start of voter registration <ul style="list-style-type: none"> <li>○ Personnel costs of awareness officers who are not permanent/ ongoing employees of the EMB</li> </ul> </li> <li>• Prior to PVL = During voter registration and in advance of public display <ul style="list-style-type: none"> <li>○ Personnel costs of awareness officers (not permanent/ ongoing employees of the EMB)</li> </ul> </li> <li>• Final VR = After voter registration has ended and the final voter lists have been produced <ul style="list-style-type: none"> <li>○ Personnel costs of awareness officers (not permanent/ ongoing employees of the EMB)</li> </ul> </li> <li>• Audio &amp; video PSAs</li> <li>• Posters</li> <li>• Face to face voter awareness and civic education sessions</li> <li>• Group the GESI-sensitive costs across the different phases e.g. one entry that totals the costs of materials in accessible formats across all phases of public outreach (prior to VR, prior to PVL, and final VL)</li> </ul>
<b>Security (for VR and PVL, for National Data Center, registration sites, and for transportation of material)</b>	<ul style="list-style-type: none"> <li>• Salary</li> <li>• Training <ul style="list-style-type: none"> <li>○ Senior leadership</li> <li>○ Regional leadership</li> <li>○ Police officers/military</li> </ul> </li> <li>• Equipment</li> <li>• Transportation</li> <li>• Communication equipment</li> <li>• Cybersecurity enhancements</li> </ul>	<ul style="list-style-type: none"> <li>• Personnel Costs of security provider</li> <li>• Training of personnel at different tiers of the security agency</li> <li>• Procurement of communication equipment</li> <li>• Procurement ICT Surveillance equipment</li> <li>• Access control systems;</li> <li>• Fees for enhancing cybersecurity arrangements including contractor fees, software, hardware, licensing fees etc.</li> </ul>

		<ul style="list-style-type: none"> <li>• Transport costs for security provider</li> </ul>
Adjudication of correction, addition, challenges (part of PVL)	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Personnel costs of staff adjudicating on challenges (excluding ongoing/permanent EMB staff)</li> <li>• Venue and equipment hire for public hearings</li> </ul>
Out-of-country VR	<ul style="list-style-type: none"> <li>• Equipment</li> <li>• Transportation</li> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>• Training</li> <li>• Embassy/ministry costs</li> </ul>	<ul style="list-style-type: none"> <li>• OCV specific VR equipment (i.e. excluding standard VR kits)</li> <li>• Transportation of personnel and materials/equipment</li> <li>• Personnel Costs (excluding ongoing/permanent EMB staff)</li> <li>• Delivery of training if standalone OCV VR training</li> </ul>
IDP and special VR	<ul style="list-style-type: none"> <li>• Equipment</li> <li>• Transportation</li> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>• Training</li> </ul>	<ul style="list-style-type: none"> <li>• IDP and special VR equipment (i.e. excluding standard VR kits)</li> <li>• Transportation of personnel and materials/equipment</li> <li>• Personnel Costs (excluding ongoing/permanent EMB staff)</li> <li>• Delivery of training if standalone IDP VR training</li> </ul>
VR audit	<ul style="list-style-type: none"> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>• Logistics</li> <li>• Information and Communication (ICT) Hardware/Software</li> </ul>	<ul style="list-style-type: none"> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB e.g. consultants engaged to design VR audit process, temporary staff to conduct audit</li> <li>• Materials procurement, transportation of materials and personnel, printing, communications etc.</li> <li>• Specific ICT hardware/ software for VR audit, fees for licensing etc.</li> </ul>

#### Cost Category: Delimitation

Sub-category	Additional Sub-categories	Examples
Personnel Costs (ad hoc/temporary and non-EMB)	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants working on Delimitation but who are not permanent/ongoing employees of</li> </ul>

		the EMB e.g. GIS consultants, temporary trainers, temporary awareness officers
<b>Training (permanent and ad hoc staff)</b>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Training staff (permanent/ongoing EMB staff, other staff temporarily engaged, and staff of other agencies) for Delimitation activities e.g. <ul style="list-style-type: none"> <li>○ Training venue hire and catering</li> <li>○ Printing training manuals/guides</li> <li>○ Procuring training equipment</li> </ul> </li> </ul>
<b>Public consultation</b>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Venue hire</li> <li>• Advertising the consultation sessions</li> <li>• Printing for public consultation process and post-consultation report</li> </ul>
<b>Boundary drawing</b>	<ul style="list-style-type: none"> <li>• Population and geographic data collection</li> <li>• Redistricting software</li> </ul>	<ul style="list-style-type: none"> <li>• Fees to access existing population and geographic data</li> <li>• Costs of collecting additional population and geographic data</li> <li>• Geographic information system (GIS)</li> </ul>
<b>Claims and adjudication</b>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<b>Public outreach/voter education</b>	<ul style="list-style-type: none"> <li>• Materials in accessible formats</li> <li>• Other persons with disabilities-specific costs (e.g. transportation, sign language interpreters)</li> <li>• Public outreach targeting marginalized groups</li> </ul>	<ul style="list-style-type: none"> <li>• Audio &amp; video PSAs</li> <li>• Posters</li> <li>• Face to face voter awareness and civic education sessions (excluding personnel and training costs of temporary awareness officers if engaged for delimitation)</li> </ul>

Cost Category: Candidate Nomination

Sub-category	Additional Sub-categories	Examples
<b>Meeting/consultation with parties/candidates</b>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Venue hire</li> <li>• Catering</li> <li>• Printing of post-consultation report</li> <li>• Transport to conduct consultation</li> </ul>
<b>Public outreach/voter education</b>	<ul style="list-style-type: none"> <li>• Prior to candidate nomination</li> <li>• Provisional candidate list</li> <li>• Final candidate list</li> <li>• Materials in accessible formats</li> <li>• Other persons with disabilities-specific costs (e.g. transportation)</li> <li>• Public outreach targeting marginalized groups</li> </ul>	<ul style="list-style-type: none"> <li>• Audio &amp; video PSAs</li> <li>• Posters</li> <li>• Face to face voter awareness and civic education sessions (excluding personnel and training costs of temporary awareness officers if engaged)</li> <li>• Group the GESI-sensitive costs across the different phases e.g. one entry that totals the costs of materials in accessible formats across all phases of public outreach (prior to nominations, provisional list, and final list)</li> </ul>

Training (permanent and ad hoc staff)	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Training staff (permanent/ongoing EMB staff, other staff temporarily engaged, and staff of other agencies) to conduct Nominations e.g. <ul style="list-style-type: none"> <li>Training venue hire and catering</li> <li>Printing training manuals/guides</li> <li>Procuring training equipment</li> </ul> </li> </ul>
Personnel Costs (ad hoc/temporary and non-EMB)	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants working on Nominations (including nominations training and awareness) but who are not permanent/ongoing employees of the EMB</li> </ul>
Offices/material	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Printing party/candidate registration forms</li> <li>Pens</li> <li>File storage containers</li> </ul>
Transportation of staff and material	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Fuel for vehicles being used for nominations, and list display</li> <li>Vehicle hire for staff to visit communities for public display of lists</li> </ul>
Observers/party agents/media accreditation	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Printing accreditation forms</li> <li>ID cards/lanyards</li> <li>Printing nominations handbooks for observers/agents/media</li> <li>Information sessions for candidates/agents/media as part of accreditation process (including venue hire, printing etc.)</li> <li>Media accreditation can occur at different stages, if media accreditation occurred during nominations list those costs here. If not, list media accreditation costs under the Election Campaign cost category</li> </ul>
Nominations ICT	<ul style="list-style-type: none"> <li>Cybersecurity enhancements</li> </ul>	<ul style="list-style-type: none"> <li>Specialized software for nominations</li> <li>Hardware specifically for nominations</li> <li>Access control systems;</li> <li>Fees for enhancing cybersecurity arrangements including software, hardware, licensing fees etc.</li> </ul>
Party/candidate nomination fees (REVENUE)**	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Revenue values should be entered as negative numbers in the excel workbook.</li> </ul>

Cost Category: Election Campaign

Sub-category	Additional Sub-categories	Examples
Oversight and audit of party/candidate operational finance	<ul style="list-style-type: none"> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>• Equipment</li> <li>• Complaints and appeals</li> </ul>	<ul style="list-style-type: none"> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB</li> <li>• Legal fees</li> </ul>
Oversight and audit of party/candidate campaign finance	<ul style="list-style-type: none"> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>• Equipment</li> <li>• Complaints and appeals</li> </ul>	<ul style="list-style-type: none"> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB</li> <li>• May often include costs from sources outside the EMB such as an audit office or ministry of justice</li> <li>• Legal fees</li> </ul>
Monitoring, oversight and enforcement of campaign violations	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB</li> <li>• Legal fees</li> </ul>
Security	<ul style="list-style-type: none"> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>• Training                             <ul style="list-style-type: none"> <li>○ Senior leadership</li> <li>○ Regional leadership</li> <li>○ Police officers/military</li> </ul> </li> <li>• Equipment</li> <li>• Transportation</li> <li>• Communication equipment</li> <li>• Cybersecurity enhancements</li> </ul>	<ul style="list-style-type: none"> <li>• Personnel Costs of security provider</li> <li>• Training of personnel at different tiers of the security agency</li> <li>• Procurement ICT Surveillance equipment</li> <li>• Access control systems</li> <li>• Transport costs for security provider</li> <li>• Procurement of communication equipment</li> <li>• Fees for enhancing cybersecurity arrangements including contractor fees, software, hardware, licensing fees etc.</li> </ul>
Public outreach/voter education	<ul style="list-style-type: none"> <li>• Materials in accessible formats</li> <li>• Other persons with disabilities-specific costs (transportation)</li> <li>• Voter education/information campaign targeting marginalized groups</li> </ul>	<ul style="list-style-type: none"> <li>• Audio &amp; video PSAs</li> <li>• Posters</li> <li>• Face to face voter awareness and civic education sessions (excluding personnel and training costs of temporary awareness officers if engaged for campaign)</li> </ul>
Media monitoring	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Paid services delivered by Media Monitoring entity/firm</li> </ul>

Political party consultative forums	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Venue hire and catering</li> <li>Advertising of consultative forums</li> <li>Printing materials</li> <li>Training for political parties on political finance compliance</li> </ul>
Civil society consultative forums	<ul style="list-style-type: none"> <li>Consultative forums with CSOs representing marginalized groups</li> </ul>	<ul style="list-style-type: none"> <li>Venue hire and catering</li> <li>Advertising of consultative forums</li> <li>Printing materials</li> <li>CSO training on political finance and campaign rules</li> </ul>
Media consultative forums	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Venue hire and catering</li> <li>Advertising of consultative forums</li> <li>Printing materials</li> <li>Training for media on political finance and campaign rules</li> </ul>
Party agent, observer and media accreditation	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Printing accreditation forms</li> <li>ID cards/lanyards</li> <li>Printing election handbooks for observers/agents/media</li> <li>Be careful not to double count agent, observer and media accreditation. If all accreditation costs have been captured under the Nominations cost-category, do not include them here</li> </ul>
Party agent, observer and media accreditation fees (REVENUE)**	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Revenue values should be entered as negative numbers in the excel workbook</li> </ul>

#### Cost Category: Voting Ops & Election Day

Sub-category	Additional Sub-categories	Examples
Polling operations	<ul style="list-style-type: none"> <li>Temporary Election Workers Personnel Costs</li> <li>Temporary Election Workers Training <ul style="list-style-type: none"> <li>Manuals</li> <li>Trainers (Personnel Costs: ad hoc/temporary and non-EMB)</li> <li>Training venue</li> <li>Materials in accessible</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB, such as polling officials, counting officials, E-Day marshals, temporary logistics staff. <u>Note:</u> Record personnel costs for trainers under Training, and for temporary awareness officers under Public outreach/voter education.<sup>21</sup></li> </ul>

<sup>21</sup> Treatment of personnel costs for the Voting Ops and Election Day cost category is a little different because of the numbers of external temporary hires for delivery of training and awareness. Record personnel costs of temporary trainers and temporary

	<ul style="list-style-type: none"> <li>formats <ul style="list-style-type: none"> <li>o Other persons with disabilities-specific costs (e.g. transportation)</li> </ul> </li> <li>• Secure storage of sensitive material/equipment</li> <li>• Transportation of polling and counting materials</li> <li>• Sensitive polling and counting materials <ul style="list-style-type: none"> <li>o Ballot papers (including printing/procurement)</li> <li>o Indelible ink</li> <li>o Voter registration forms</li> <li>o Certified lists of voters</li> <li>o Tamper evident bags</li> </ul> </li> <li>• Non-sensitive polling and counting materials <ul style="list-style-type: none"> <li>o Assistive devices (e.g. tactile ballot guide)</li> </ul> </li> <li>• Voter verification machine (including maintenance and updated software)</li> <li>• Electronic voting machines (including maintenance and updated software, and support equipment)</li> <li>• Voter Verifiable Paper Trails</li> <li>• Security <ul style="list-style-type: none"> <li>o JEOC infrastructure</li> <li>o Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>o Training <ul style="list-style-type: none"> <li>▪ Senior leadership</li> <li>▪ Regional leadership</li> <li>▪ Police officers/ military</li> </ul> </li> <li>o Equipment</li> <li>o Transportation</li> <li>o Communication equipment</li> <li>o Cybersecurity enhancements</li> </ul> </li> <li>• Communication for Election Day supervision (Headquarters and</li> </ul>	<ul style="list-style-type: none"> <li>• Training <ul style="list-style-type: none"> <li>o Printing training facilitation guides, manuals, sample forms etc.</li> <li>o Personnel costs of trainers (see note)</li> <li>o Venue hire / catering</li> <li>o Procuring training equipment</li> </ul> </li> <li>• Fees for secure warehousing</li> <li>• Transport of polling and counting materials to field (i.e. materials distribution)</li> <li>• Procurement/printing of sensitive polling and counting materials and associated freight: ballots, ink, VR forms when E-Day VR provided, certified lists of voters for polling station, tamper evident bags etc.</li> <li>• Procurement / printing of non-sensitive polling and counting materials and associated freight such as packing material, booths, supplies, ballot stamps, forms, envelopes, ballot boxes, posters, vests, ID cards, pencils, pens, markers, twine, tarpaulins, polling schedules etc. <ul style="list-style-type: none"> <li>o Assistive devices such as tactile ballot guides, magnifying glasses, adapted polling booths</li> </ul> </li> <li>• Procurement of hardware and software for voter verification machines, such as biometric voter verification machines</li> <li>• Procurement of hardware and software for electronic voting machines</li> <li>• Procurement of hardware and software to produce voter verifiable paper trails where voting is electronic without ballot papers</li> <li>• Venue, equipment and communications costs for Joint Elections Operations Center</li> <li>• Personnel costs of security provider</li> <li>• Training of personnel at different tiers of the security agencies</li> <li>• Procurement ICT Surveillance equipment</li> <li>• Access control systems</li> <li>• Transport costs for security provider</li> <li>• Procurement of communication equipment</li> <li>• Fees for enhancing cybersecurity arrangements including contractor fees, software, hardware, licensing fees etc.</li> </ul>
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awareness officers for polling and counting operations under their respective sub-categories.



	field)	<ul style="list-style-type: none"> <li>• EMB E-Day communications infrastructure</li> <li>• Reminder: As with all cost-categories, there will be other costs not listed as separate sub-categories (e.g. polling team transportation, polling venue hire). Ensure such other costs are included in the total sub-category 1 level for Polling Operations.</li> </ul>
<b>Out-of-country voting</b>	<ul style="list-style-type: none"> <li>• Personnel Costs (ad hoc/temporary and non-EMB) Staff salary</li> <li>• Staff training</li> <li>• Sensitive polling materials <ul style="list-style-type: none"> <li>○ Ballot papers (including printing/procurement)</li> <li>○ Indelible ink</li> <li>○ Secure voter registration forms</li> <li>○ Tamper evident bags</li> </ul> </li> <li>• Non-sensitive polling materials <ul style="list-style-type: none"> <li>○ Assistive devices (e.g. tactile ballot guide)</li> </ul> </li> <li>• Voter verification machine (including maintenance and updated software)</li> <li>• Electronic voting machines (including maintenance and updated software, and support equipment)</li> <li>• Voter Verifiable Paper Trails</li> <li>• Transportation/shipping (deployment and retrieval)</li> </ul>	<ul style="list-style-type: none"> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB</li> <li>• Training for poll workers at embassies and consular network, including transport, venue hire, and training for EMB staff on OCV</li> <li>• Procurement of sensitive polling materials and associated freight (excluding deployment transport costs)</li> <li>• Procurement / printing of non-sensitive polling materials and associated freight such as packing material, booths, supplies, ballot stamps, forms, envelopes, ballot boxes, posters, vests, ID cards, pencils, pens, markers, twine, polling schedules. <ul style="list-style-type: none"> <li>○ Assistive devices such as tactile ballot guides, magnifying glasses, adapted polling booths</li> </ul> </li> <li>• Procurement of hardware and software for voter verification machines, such as biometric voter verification machines</li> <li>• Procurement of hardware and software for electronic voting machines</li> <li>• Procurement of hardware and software to produce voter verifiable paper trails where voting is electronic without ballot papers</li> <li>• Transportation costs for deployment and retrieval of teams and materials</li> </ul>
<b>Early and special voting services</b>	<ul style="list-style-type: none"> <li>• Personnel Costs (ad hoc/temporary and non-EMB) Staff salary</li> <li>• Staff training</li> <li>• Sensitive polling materials <ul style="list-style-type: none"> <li>○ Ballot papers (including printing/procurement)</li> <li>○ Indelible ink</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB</li> <li>• Training for poll workers, including transport, venue hire, and training for EMB staff on early and special voting</li> </ul>

	<ul style="list-style-type: none"> <li>○ Secure voter registration forms</li> <li>○ Tamper evident bags</li> <li>● Non-sensitive polling materials <ul style="list-style-type: none"> <li>○ Assistive devices (e.g. tactile ballot guide)</li> </ul> </li> <li>● Voter verification machine (including maintenance and updated software)</li> <li>● Electronic voting machines (including maintenance and updated software, and support equipment)</li> <li>● Voter Verifiable Paper Trails</li> <li>● Transportation/shipping (deployment and retrieval)</li> </ul>	<ul style="list-style-type: none"> <li>● Procurement of sensitive polling materials and associated freight (excluding deployment transport costs)</li> <li>● Procurement / printing of non-sensitive polling materials and associated freight such as packing material, booths, supplies, ballot stamps, forms, envelopes, ballot boxes, posters, vests, ID cards, pencils, pens, markers, twine, polling schedules <ul style="list-style-type: none"> <li>○ Assistive devices such as tactile ballot guides, magnifying glasses, adapted polling booths</li> </ul> </li> <li>● Procurement of hardware and software for voter verification machines, such as biometric voter verification machines</li> <li>● Procurement of hardware and software for electronic voting machines</li> <li>● Procurement of hardware and software to produce voter verifiable paper trails where voting is electronic without ballot papers</li> <li>● Transportation costs for deployment and retrieval of teams and materials</li> </ul>
<b>Public outreach/voter education</b>	<ul style="list-style-type: none"> <li>● Awareness Officers (Personnel Costs: ad hoc/temporary and non-EMB)</li> <li>● Materials in accessible formats</li> <li>● Other persons with disabilities-specific costs (transportation)</li> <li>● Voter education/information campaign targeting marginalized groups</li> </ul>	<ul style="list-style-type: none"> <li>● Personnel costs of awareness officers who are not permanent/ ongoing employees of the EMB</li> <li>● Audio &amp; video PSAs</li> <li>● Posters</li> <li>● Face to face voter awareness and civic education sessions (including training costs of temporary awareness officers)<sup>22</sup></li> </ul>

Cost Category: Results Management and Transmission

Sub-category	Additional Sub-categories	Examples
<b>Results tallying (field-based tabulation centers)</b>	<ul style="list-style-type: none"> <li>● Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>● Staff training (including training materials) <ul style="list-style-type: none"> <li>○ Materials in accessible formats)</li> </ul> </li> <li>● Movement of materials from</li> </ul>	<ul style="list-style-type: none"> <li>● Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB who are counting ballots (if not counted by the polling team),</li> </ul>

<sup>22</sup> Treatment of personnel costs for the Voting Ops and Election Day cost category is a little different because of the numbers of external temporary hires for delivery of training and awareness. Record personnel costs of temporary trainers and temporary awareness officers for polling and counting operations under their respective sub-categories.

	<p>polling station to tabulation center</p> <ul style="list-style-type: none"> <li>• Tally center venues rent</li> <li>• Tally center venues refurbishment</li> <li>• Tally center furniture and materials</li> <li>• Tally center ICT and audio-visual equipment (e.g. Results software development and management),</li> <li>• Warehouses</li> </ul>	<p>and tallying results at the field level. If counting of ballots is performed at the polling station level, those staffing costs will already be captured under Polling Operations.</p> <ul style="list-style-type: none"> <li>• Training staff (permanent/ongoing EMB staff, other staff temporarily engaged, and staff of other agencies) to conduct counting (if not conducted at polling station) and tallying e.g. <ul style="list-style-type: none"> <li>○ Training venue hire and catering</li> <li>○ Printing training manuals/guides</li> <li>○ Procuring training equipment</li> </ul> </li> <li>• Costs associated with field based counting centers and tally centers</li> <li>• Development and deployment of results management system</li> <li>• Temporary warehousing/storage fees associated with field based counting centers and results tallying</li> </ul>
<b>National tally center</b>	<ul style="list-style-type: none"> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>• Staff training (including training materials) <ul style="list-style-type: none"> <li>○ Materials in accessible formats)</li> </ul> </li> <li>• Movement of materials to national tabulation center</li> <li>• Tally center venues rent</li> <li>• Tally center venues refurbishment</li> <li>• Tally center furniture and materials</li> <li>• Tally center ICT and audio-visual equipment (e.g. Results software development and management)</li> <li>• Warehouses</li> </ul>	<ul style="list-style-type: none"> <li>• Training staff (permanent/ongoing EMB staff, other staff temporarily engaged, and staff of other agencies) to conduct tallying at a national level e.g. <ul style="list-style-type: none"> <li>○ Training venue hire and catering</li> <li>○ Printing training manuals/guides</li> <li>○ Procuring training equipment</li> </ul> </li> <li>• Costs associated with national tally center</li> <li>• Development and deployment of results management system (if this can be separated from field-based results management system)</li> <li>• Temporary warehousing/storage fees associated with national tally center</li> <li>• Note: If there are no field-based tally centers and only a national center, enter all tallying costs in this section</li> </ul>
<b>National results media center</b>	<ul style="list-style-type: none"> <li>• ICT, computers, audio-visual equipment</li> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>• Refurbishment, furniture, materials</li> <li>• Sign language interpreters</li> </ul>	<ul style="list-style-type: none"> <li>• Media Center venue hire</li> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB</li> <li>• Costs for refurbishment and equipment/furniture hire/procurement</li> <li>• Fees for sign language interpreters</li> </ul>
<b>Security (field tally</b>	<ul style="list-style-type: none"> <li>• Personnel Costs (ad</li> </ul>	<ul style="list-style-type: none"> <li>• Personnel costs of security provider</li> </ul>

<b>centers and national tally center)</b>	<ul style="list-style-type: none"> <li>• Training <ul style="list-style-type: none"> <li>○ Senior leadership</li> <li>○ Regional leadership</li> <li>○ Police officers/ military</li> </ul> </li> <li>• Equipment</li> <li>• Transportation</li> <li>• Communication equipment</li> <li>• Cybersecurity enhancements</li> </ul>	<ul style="list-style-type: none"> <li>• Training of personnel at different tiers of the security agencies</li> <li>• Procurement ICT Surveillance equipment</li> <li>• Access control systems</li> <li>• Transport costs for security provider</li> <li>• Procurement of communication equipment</li> <li>• Fees for enhancing cybersecurity arrangements including contractor fees, software, hardware, licensing fees etc.</li> </ul>
<b>Results audit</b>	<ul style="list-style-type: none"> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>• Logistics</li> <li>• Information and Communication (ICT) Hardware/Software</li> </ul>	<ul style="list-style-type: none"> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB</li> <li>• Materials procurement, transportation of materials and personnel, printing, communications etc.</li> <li>• Specific ICT hardware/ software for Results audit, fees for licensing etc.</li> </ul>
<b>Public outreach/voter education</b>	<ul style="list-style-type: none"> <li>• Materials in accessible formats</li> <li>• Other persons with disabilities-specific costs (transportation)</li> <li>• Voter education/information campaign targeting marginalized groups</li> </ul>	<ul style="list-style-type: none"> <li>• Audio &amp; video PSAs</li> <li>• Posters</li> <li>• Face to face voter awareness and civic education sessions (excluding personnel and training costs of temporary awareness officers)</li> </ul>

Cost Category: ADR & EDR<sup>23</sup>

<b>Sub-category</b>	<b>Additional Sub-categories</b>	<b>Examples</b>
<b>Judiciary complaints</b>	<ul style="list-style-type: none"> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>• Materials</li> <li>• Court fees</li> </ul>	<ul style="list-style-type: none"> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB</li> <li>• Materials, printing, equipment</li> <li>• Court fees payable by, for example, EMB or other state institution stakeholder</li> </ul>

<sup>23</sup> Note: This category covers EDR and ADR throughout the electoral cycle, including voter registration, boundary delimitation, candidate nomination, election campaign, Election Day, and results

<p><b>EMB complaints process</b></p>	<ul style="list-style-type: none"> <li>• Manual/guides</li> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>• Staff/investigator training</li> <li>• Complaints database/tracking</li> <li>• Lawyers for court defense</li> <li>• Public outreach/voter education <ul style="list-style-type: none"> <li>○ Materials in accessible formats</li> <li>○ Other persons with disabilities-specific costs (e.g. transportation)</li> <li>○ Public outreach targeting marginalized groups)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Printing/distribution of manuals and guides</li> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB</li> <li>• Training on complaints process and investigation skills (training materials, venue, catering)</li> <li>• Hardware/software for complaints tracking database, including software development</li> <li>• Legal fees</li> <li>• Venue hire and equipment</li> <li>• Audio &amp; video PSAs, posters</li> </ul>
<p><b>ADR process</b></p>	<ul style="list-style-type: none"> <li>• Premises rental (every level)</li> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>• Manual/guides</li> <li>• Public outreach/voter education <ul style="list-style-type: none"> <li>○ Materials in accessible formats</li> <li>○ Other persons with disabilities-specific costs (e.g. transportation)</li> <li>○ Public outreach targeting marginalized groups)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Venue hire</li> <li>• Equipment hire/procurement</li> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB</li> <li>• Printing/distribution of manuals and guides</li> <li>• Audio &amp; video PSAs, posters</li> <li>• Training on ADR process (training materials, venue, catering)</li> </ul>
<p><b>Standalone court/tribunal</b></p>	<ul style="list-style-type: none"> <li>• Personnel Costs (ad hoc/temporary and non-EMB)</li> <li>• Training judges/investigators</li> <li>• Database/case management</li> <li>• Premises rental</li> <li>• Public outreach/voter education <ul style="list-style-type: none"> <li>○ Materials in accessible formats</li> <li>○ Other persons with disabilities-specific costs (e.g. transportation)</li> <li>○ Public outreach targeting marginalized groups)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Wages, overtime pay, allowances, retirement contributions, social security contributions, childcare or other care allowances, medical insurance for employees, personnel, or consultants who are not permanent/ongoing employees of the EMB</li> <li>• Training (training materials, venue, catering)</li> <li>• Venue hire</li> <li>• Equipment hire/procurement</li> <li>• Printing/distribution of manuals and guides</li> <li>• Audio &amp; video PSAs, posters</li> </ul>