



ETHICS AND ANTI-CORRUPTION
COMMISSION

REPORT OF ACTIVITIES AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2024/2025



Tuangamize Ufisadi, Tuijenge Kenya



**ETHICS AND ANTI-CORRUPTION
COMMISSION**

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FINANCIAL STATEMENTS FOR THE
FINANCIAL YEAR
2024/2025**

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ETHICS AND ANTI-CORRUPTION COMMISSION

The document will be published on the website: www.eacc.go.ke

First published 2025.

Printed and Published by:
Kenya Literature Bureau
Publishers and Printers,
P.O Box 30022 - 00100, Nairobi.
Email: info@klb.co.ke
Website: www.klb.co.ke

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LIST OF ABBREVIATIONS AND ACRONYMS

AACD	- African Anti-Corruption Day
AARP	- African Asset Recovery Practitioners
ACC	- Anti-Corruption Court
ACEC	- Anti-Corruption and Economic Crimes Division
ACECA	- Anti-Corruption and Economic Crimes Act
ADR	- Alternative Dispute Resolution
CA	- Court of Appeal
CAP	- Chapter of the Laws of Kenya
CASBs	- County Assembly Service Boards
CECEBI	- Corruption, Economic Crimes and Ethical Breaches Investigations
CMCC	- Chief Magistrate's Criminal Court
CPSBs	- County Public Service Boards
DIALs	- Declaration of Income, Assets and Liabilities
DCI	- Directorate of Criminal Investigations
DPP	- Director of Public Prosecutions
EACCA	- Ethics and Anti-Corruption Commission Act
EL	- Ethics and Leadership
ELC	- Environment and Land Court
ELRC	- Employment and Labour Relations Court
ERP	- Enterprise Resource Planning
ESAAMLG	- Eastern and Southern Africa Anti-Money Laundering Group
EU/UNODC	- European Union/United Nations Office on Drugs and Crime
FBI	- Federal Bureau of Investigation
FI	- Forensic Investigation
HC	- High Court
HCACEC	- High Court Anti-Corruption and Economic Crimes Division
HCCC	- High Court Civil Case
HCCHR	- High Court Constitutional and Human Rights Division
HCCR	- High Court Criminal Registry
IACD	- International Anti-Corruption Day
IAOs	- Integrity Assurance Officers
INQ	- Inquiry
KCE	- Kenya Certificate of Education
KCSE	- Kenya Certificate of Secondary Education
KES	- Kenya Shillings
KIP	- Kenya Integrity Plan

KLIF	- Kenya Leadership Integrity Forum
KNEC	- Kenya National Examinations Council
LIA	- Leadership and Integrity Act
LR	- Land Reference
MCAC	- Magistrate's Court Anti-Corruption and Economic Crimes
MCCR	- Magistrate's Court Criminal Division
MCELC	- Magistrate's Court Environment and Land Court
MDAs	- Ministries, Departments and Agencies
MDACs	- Ministries, Departments, Agencies and Counties
Misc.	- Miscellaneous
NFA	- No Further Action
NIACA	- National Integrity Academy
NPS	- National Police Service
OAG&DOJ	- Office of the Attorney General and Department of Justice
OCS	- Officer Commanding Station
ODPP	- Office of the Director of Public Prosecutions
OPS	- Operations
PET	- Petition
POCAMLA	- Proceeds of Crime and Anti-Money Laundering Act
POEA	- Public Officer Ethics Act
PPAD	- Public Procurement and Disposal
T/A	- Trading As
UNCAC	- United Nations Convention against Corruption
UNESCO	- United Nations Educational, Scientific and Cultural Organization
UNODC	- United Nations Office on Drugs and Crime
UNTOC	- United Nations Convention against Transnational Organized Crime

1. VISION

An Integrity and
Values-driven
Kenyan Society

2. MISSION

To promote integrity
and combat corruption
through law enforcement,
prevention and education



3. MANDATE

To combat and prevent
corruption, economic crime
and unethical conduct in
Kenya through law
enforcement, prevention,
public education and
promotion of standards and
practices of integrity, ethics
and anti-corruption

4. CORE VALUES

- Fidelity to the Law
- Integrity
- Teamwork
- Innovation
- Professionalism
- Courage

MEMBERS OF THE ETHICS & ANTI-CORRUPTION COMMISSION



David Oginde, PhD, FCS
Chairperson



Dr. Monica Wanjiru Muiru, MBS
Vice-Chairperson



Colonel (Rtd) Alfred Mshimba, MBS
Commissioner



Dr. Cecilia Mutuku
CHRP, CPS-K
Commissioner



CPA John Otieno Ogallo
Commissioner



Abdi A. Mohamud, MBS
Secretary/Chief Executive Officer

MESSAGE BY FROM THE CHAIRPERSON



David Oginde, PhD, FCS
Chairperson

The Government has funded Commission activities contained in the Plan, which enabled the Commission to direct resources to investigate, prevent, promote ethical standards and educate the public on corruption.

The Ethics and Anti-Corruption Commission is established pursuant to Article 79 of the Constitution and the EACC Act, CAP 7H. The Constitution and EACC Act, CAP 7H give powers and mandate to the Commission to combat and prevent corruption, economic crime and unethical conduct through law enforcement, prevention, public education, promotion of standards and practices of integrity, ethics and anti-corruption.

The FY 2024/25 is the second year of implementation of the Commission's third Strategic Plan (2023-28). The Plan is aligned to national development agenda priorities as contained in the Constitution, Vision 2030, the Fourth Medium Term Plan (2023-27), the Bottom Bottom-Up Economic Transformation Agenda (BETA), and the National Ethics and Anti-Corruption Policy (NEAP, 2018). The Government has funded Commission activities contained in the Plan, which enabled the Commission to direct resources to investigate, prevent, promote ethical standards and educate the public on corruption.

The Commission, in collaboration with key stakeholders, reviewed the policy and legal framework through various amendments to Anti-Corruption laws. These include the proposed Anti-Corruption Laws (amendments) Bill, 2025 which is aimed at strengthening the fight against Corruption. If enacted, the amendments will ensure expeditious and timely conclusion of cases in court; broaden the offenses relating to

The Commission acknowledges the support provided by the European Union, United Nations Office on Drugs and Crime, the Federal Bureau of Investigations, the Kingdom of Saudi Arabia and the United Nations Global Compact Network.

bribery under the Anti-Bribery Act, CAP 79B; and enable the protection of informants and whistle-blowers under the Witness Protection Act, CAP 79.

Similarly, the Commission leveraged on strategic linkages and partnerships with national, regional and international organisations to provide technical support and capacity-building programmes. In this regard the Commission, through KLIF, supported the launch of the Kenya Integrity Plan (2023-28). The Plan provides a structured and coordinated approach in prevention of corruption and promotion of integrity by partners. The Commission, in collaboration with the African Union Advisory Board against Corruption (AUABC), launched the African Asset Recovery Practitioners' Forum (AARP). The event culminated in signing the AARP-Forum Charter, a Pan-African commitment to enhance cross-border cooperation in tracing, seizing, and repatriating illicitly acquired assets.

The Commission has taken great strides in realisations of its strategic objectives and mandates during the period under the review. The Commission acknowledges the support provided by the European Union, United Nations Office on Drugs and Crime, the Federal Bureau of Investigations, the Kingdom of Saudi Arabia and the United Nations Global Compact Network. I commend and call upon our valued partners, stakeholders and Kenyans in supporting the Commission towards achieving an integrity and values-driven Kenyan Society.

David Oginde, PhD, FCS

Chairperson

MESSAGE BY SECRETARY/CHIEF EXECUTIVE OFFICER



Mr. Abdi A. Mohamud, MBS
Secretary/Chief Executive Officer

The Government has funded Commission activities contained in the Plan, which enabled the Commission to direct resources to investigate, prevent, promote ethical standards and educate the public on corruption.

Pursuant to Section 27 of the Ethics and Anti-Corruption Commission Act, CAP 7H and Section 45 of the Leadership and Integrity Act, CAP 185C, the Ethics and Anti-Corruption Commission presents its Annual Report for the Financial Year (FY) 2024/25. The Report contains activities implemented during the financial year and the FY 2024/25 Financial Statements of the Commission.

In the reporting period, the Commission, in the execution of its law enforcement mandate, finalized and forwarded 175 investigation files on corruption, economic crimes and ethical breaches to the Director of Public Prosecutions for review. The Commission recorded 33 convictions on cases of corruption and unethical conduct; traced KES 22.9 billion in illegally acquired and unexplained assets; recovered KES 3.4 billion in corruptly acquired assets; and averted loss of public funds estimated at KES 16.5 billion through proactive investigation.

In the execution of its prevention mandate, the Commission reviewed and examined systems of public institutions; developed a Practical Guide for Corruption Risk Assessment and Management for Public and Private Entities; sensitized Community and Professional Networks; undertook outreach programmes in schools, universities and vocational training centres; and offered specialized training through the National

HIGHLIGHTS

175

investigation files on corruption, economic crimes and ethical breaches to the Director of Public Prosecutions for review.

Kshs. 22.9B

Traced in illegally acquired and unexplained assets.

Kshs. 3.4B

Recovered billion in corruptly acquired assets.

Kshs. 16.5B

Averted loss of public funds estimated at through proactive investigation.

Integrity Academy to build capacity for prevention of corruption.

To ensure compliance with Chapter Six of the Constitution, the Commission: reviewed and approved Leadership and Integrity Codes for Judicial Service Commission; facilitated the signing and commitment of Leadership and Integrity Codes by State Officers; provided technical support to public entities in developing and implementing Codes of Conduct and Ethics for their officers; monitored public entities to assess levels of compliance in implementation of Chapter Six of the Constitution and integrity laws; and supported public institutions in integrity verification for appointment to public office.

In the reporting period, the Commission experienced challenges that affected the execution of its mandate. These included: weak legal framework for implementing Chapter Six of the Constitution; inadequate cooperation in obtaining evidence; undue influence of whistleblowers and witnesses; and inadequate financial, human and physical resources. This notwithstanding, the Commission remains focused in the execution of its mandate.

Mr. Abdi A. Mohamud, MBS

Secretary/Chief Executive Officer

CHAPTER 1

BACKGROUND

1.1 Introduction

The Ethics and Anti-Corruption Commission (EACC) is a statutory body established under the Ethics and Anti-Corruption Commission Act (EACCA), CAP 7H, pursuant to Article 79 of the Constitution. This Annual Report is prepared pursuant to the provisions of Article 254 (1) of the Constitution, Section 27 of EACC Act, CAP 7H and Section 45(1) of the Leadership and Integrity Act (LIA), CAP 185C. The Financial Year 2024/25 Annual Report provides activities undertaken and achievements realized in combating corruption, economic crime and unethical conduct; the Financial Year 2024/25 Audited Financial Statements; and the challenges encountered.

1.2 Mandate and Functions of the Commission

The Commission is mandated to combat and prevent corruption, economic crimes and unethical conduct through law enforcement, prevention, public education and promotion of ethical standards and practices. The mandate is derived from Articles 79 and 252 of the Constitution; the EACCA, CAP 7H; LIA, CAP 185C; the Public Officer Ethics Act (POEA), CAP 185B; the Anti-Corruption and Economic Crimes Act (ACECA), CAP 65; and the Anti-Bribery Act, CAP 79B among other relevant laws. The functions of the Commission are to:

- (a) Develop codes of ethics and promote standards and best practices in integrity and anti-corruption for State and Public Officers;
- (b) Investigate and recommend to the Director of Public Prosecutions the prosecution of any acts of corruption, bribery, economic crimes, money laundering or violation of codes of ethics;
- (c) Oversee the enforcement of codes of ethics and recommend appropriate action to be taken against State Officers or Public Officers alleged to have engaged in unethical conduct;
- (d) Advise, on its own initiative, any person on any matter within its functions;
- (e) Raise public awareness on ethical issues and educate the public on the dangers of corruption and enlist and foster public support in combating corruption;
- (f) Monitor practices and procedures of public bodies to detect corrupt practices and to secure the revision of methods of work or procedures that may be conducive to corrupt practices; and

- (g) Institute and conduct proceedings in court for purposes of the recovery or protection of public property, freezing or confiscation of proceeds of corruption or related to corruption, payment of compensation, and or other punitive and disciplinary measures.

The subsequent chapters of the Report are organized as follows: Chapter Two outlines Law Enforcement activities; Chapter Three focuses on Prevention of Corruption and Unethical Practices; Chapter Four provides details on Partnerships and Networks while Chapter Five presents Financial Year 2024/25 Audited Financial Statements of the Commission.

LAW ENFORCEMENT

2.1 Introduction

This chapter highlights achievements of the Commission under its enforcement mandate. The achievements are presented under various sections, namely: reports received and processed; status of investigations; reports to the Director of Public Prosecutions; criminal cases pending and finalized in court; corruptly acquired assets recovered; enforcement and compliance with ethical requirements; and review of policy and legal framework.

2.2 Reports Received and Processed

The Commission received and processed 4,183 reports. Figure 2.1 shows the trend of reports received and processed over the last five years.

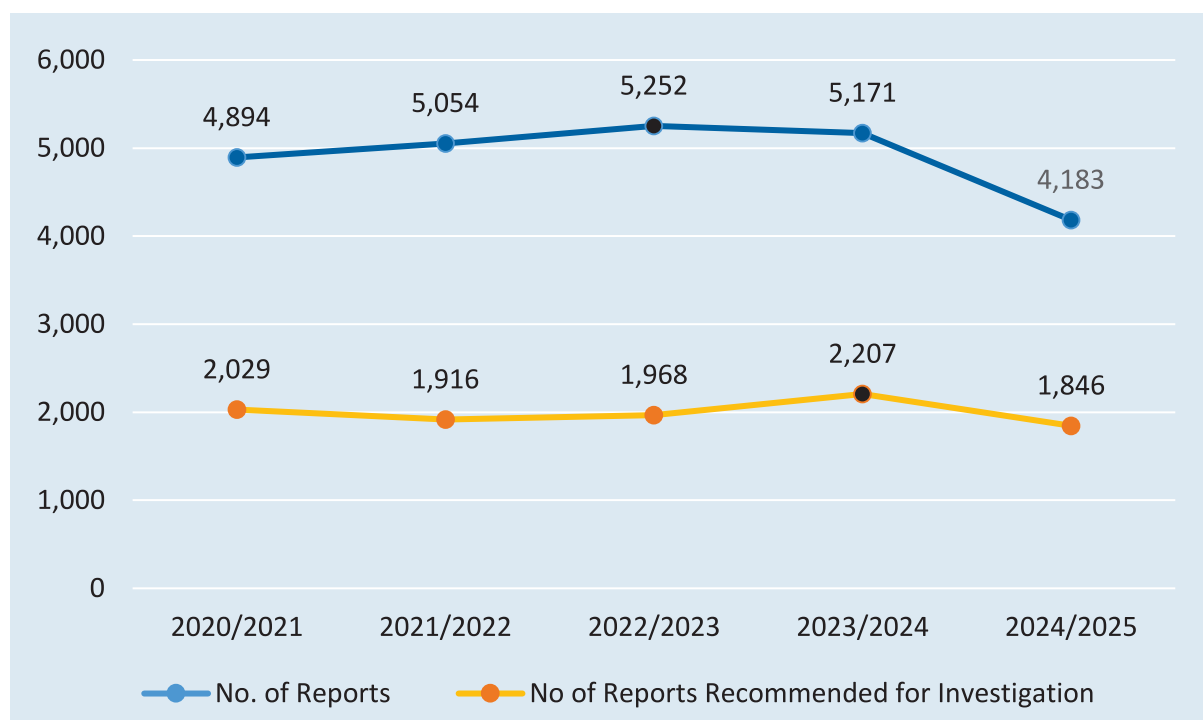


Figure 2.1: Trend of Number of Reports Received and Processed

Out of 4,183 reports received, 1,846 were relevant to the Commission's mandate and were recommended for investigation as detailed in Table 2.1. This represented 44.1 percent of reports received, an increase of 1.4 percentage points from the previous reporting period.

Table 2.1: Action on Reports Received

Action Taken	No. of Reports
Reports recommended for investigation	1,846
Complainants advised on where to report	1,342
Reports referred to other agencies	377
Complainants requested to provide additional information	167
Recommended for No Further Action (NFA)	451
Total No. of Reports	4,183

The 1,846 reports recommended for investigation were classified as follows: 37 percent were related to bribery; 19 percent to embezzlement of public funds; 13 percent to unethical conduct; 10 percent to fraudulent acquisition and disposal of public property; and 21 percent to other offences as illustrated in Figure 2.3.

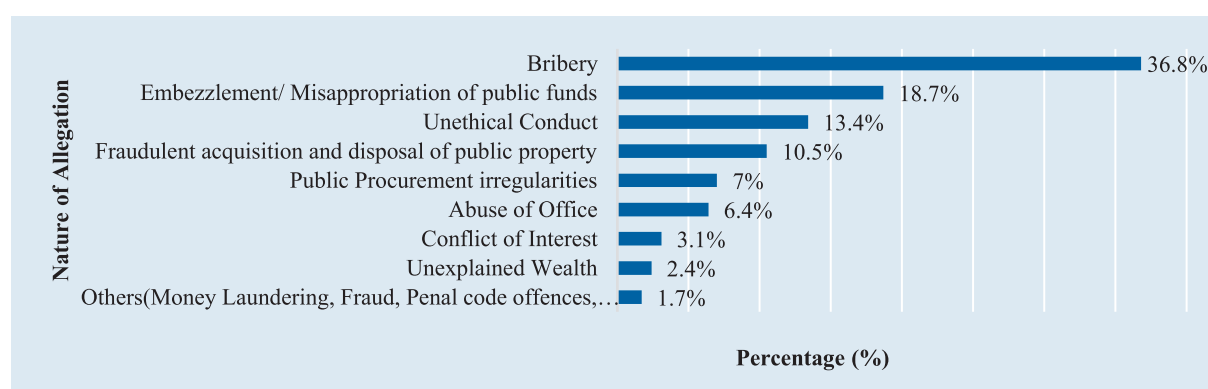


Figure 2.2: Classification of Reports Received

2.3 Status of Investigations

This section highlights cases under investigation, investigatory applications in court and completed criminal investigations during the reporting period.

2.3.1 Criminal Cases under Investigation

During the reporting period, 838 cases were under investigation for corruption, economic crimes, bribery and unethical conduct. The report classifies high impact cases based on the value, personality and public interest. In the enforcement of ethics and integrity, the Commission prioritized investigations into allegations of falsified certificates in MDACs. Some of the cases investigated are highlighted in Table 2.2.

Table 2.2: Highlights of Criminal Cases under Investigation

No	Inquiry Number	Allegation	Institution	Amount (KES)
1.	EACC/FI/INQ/38/2024	Inquiry into allegation of procurement irregularities in the tender for construction of an effluent treatment plant within Kenya Leather Park in Machakos awarded to EPCO Limited Company in the FY 2017/18.	Kenya Leather Development Council	2,500,000,000
2.	EACC/FI/INQ/31/2024	Inquiry into allegations of procurement irregularities in tender no. KeNHA/HDS/RDS/RD/4007/2023 for the construction of an underpass tunnel at Greenpark terminus awarded to M/s. China Road & Bridge Corporation in the FY 2023/24.	Kenya National Highway Authority (KeNHA)	2,000,000,000
3.	EACC/FI/INQ/23/2021	Inquiry into allegations of conflict of interest against the former Governor of Mandera County, in irregular payments to ten companies which traded with the County between the years 2013 and 2020.	County Government of Mandera	1,670,000,000
4.	EACC/FI/INQ/39/2024	Inquiry into allegations of procurement irregularities in Tender No. NITA/06/2023-2024 for Provision of ERP System Upgrade and Human Capital Transformation Platform awarded to M/S Tospay Limited by NITA in the FY 2023/24.	National Industrial Training Authority (NITA)	1,619,755,000
5.	EACC/FI/INQ/37/2024	Inquiry into allegations of conflict of interest and embezzlement of public funds by a county government employee involving 51 companies that traded with the County between the years 2018 and 2023.	County Government of Kitui	1,427,792,118
6.	EACC/FI/INQ/28/2024	Inquiry into allegations of conflict of interest against the former speaker of County Assembly of Mandera in the award of contracts to Frontier Engineering Limited between FYs 2014/15 and 2021/22.	County Government of Mandera	1,427,761,005
7.	EACC/FI/INQ/51/2024	Inquiry into allegations of procurement irregularities in a tender for construction of a simulation centre awarded to M/s Sherrylite Company Ltd in the FY 2024/25.	Kenya Medical Practitioners and Dentist Council (KMPDC)	1,300,000,000
8.	EACC/FI/INQ/58/2024	Inquiry into allegations of misappropriation of public funds for construction of a Wind Power Plant in Mpeketoni, Lamu West Constituency through exaggerated expenditures between the years 2016 and 2024.	Kenya Power & Lighting Company (KPLC)	1,300,000,000
9.	EACC/FI/INQ/13/2024	Inquiry into allegations of procurement irregularities in tender No. KEMSA/ONT/05/2023-2024 for medical supplies awarded to various companies in the FY 2023/24.	Kenya Medical Supplies Agency (KEMSA)	1,135,764,800
10.	EACC/FI/INQ/57/2024	Inquiry into allegations of embezzlement of public funds by The National Treasury officials through irregular payments to nine companies between the FYs 2013/14 and 2023/24.	The National Treasury	956,893,612

No	Inquiry Number	Allegation	Institution	Amount (KES)
11.	EACC/FI/INQ/55/2024 EACC/FI/INQ/38/2023 EACC/FI/INQ/46/2022 EACC/FI/INQ/11/2023	Inquiries into allegations of procurement irregularities and conflict of interest against employees of KeRRA associated with 15 companies that received irregular payments between the FYs 2014/15 and 2023/24.	Kenya Rural Roads Authority (KeRRA)	859,015,769
12.	EACC/FI/INQ/55/2023 EACC/FI/INQ/56/2023	Inquiries into allegations of conflict of interest, abuse of office and receipt of benefit against three county employees through six proxy companies that traded with the County between the FYs 2013/14 and 2022/23.	County Government of Kajiado	745,092,244
13.	EACC/FI/INQ/22/2024	Inquiry into allegations of embezzlement of public funds by The National Treasury officials in the Programme for Rural Outreach of Financial Innovations and Technologies (PROFIT) through irregular payments to 20 companies between the FYs 2013/14 and 2023/24	The National Treasury	681,439,527
14.	EACC/FI/INQ/10/2025	Inquiry into allegations of procurement irregularities in Tender No. KGN-LEG-004-2024 for provision of insurance underwriters for the period 2024 to 2026, awarded to M/s Purple Sense Insurance Agency in the FY 2024/25.	Kenya Electricity Generating Company (KenGen)	500,000,000
15.	EACC/FI/INQ/19/2024	Inquiry into allegations of procurement irregularities in Tender No. KURA/DEV/314/2020-2021 for Construction of Tarbaj Town Roads awarded to Baraki International Limited in the FY 2020/21.	Kenya Urban Roads Authority (KURA)	498,712,493
16.	EACC/FI/INQ/53/2024	Inquiry into allegations of conflict of interest and procurement irregularities against current and former county government employees in the award of tenders to companies associated with them between FYs 2015/16 and 2023/24.	County Government Wajir	442,541,789
17.	EACC/FI/INQ/4/2025	Inquiry into allegations of procurement irregularities in Tender No ENSDA/T07/2019/2020 for construction of Tomato Processing Factory awarded to Kathoz Building and Construction Limited in the FY 2019/20.	Ewaso Nyiro South Development Authority (ENSDA)	430,000,000
18.	EACC/FI/INQ/37/2023	Inquiry into allegations of conflict of interest against an employee of Kenya Ports Authority, alleged to be associated with eight companies that received irregular payments between FYs 2013/14 and 2022/23.	Kenya Ports Authority (KPA)	423,804,413
19.	EACC/KSM/INQ/05/2022	Inquiry into allegations of procurement irregularities and embezzlement of Public Funds in Tender No. CGS/SCM/EDU/OT/21-22/2023 for roof work sub-contracts and mainworks for a proposed stadium awarded to Jiangsu Provincial Construction Group between the FYs 2018/19 and 2023/24.	County Government of Siaya	400,000,000

No	Inquiry Number	Allegation	Institution	Amount (KES)
20.	EACC/FI/INQ/27/2023 EACC/FI/INQ/30/2025 EACC/FI/INQ/29/2025 EACC/FI/INQ/23/2025	Inquiries into allegations of conflict of interest and embezzlement of public funds by five county government employees through irregular award of tenders to 17 companies between the FYs 2014/15 and 2022/23.	County Government of Kiambu	392,417,922
21.	EACC/PI/INQ/9/2025	Inquiry into allegations of fraudulent acquisition of public funds against the proprietor of M/s Irina Health & Motor Vehicle Insurance Company Ltd and M/s Akimata Limited, who received irregular payments from the County Government in FY 2022/23.	County Government of Turkana	263,968,334
22.	EACC/FI/INQ/22/2025	Inquiry into allegations of procurement irregularities in Tender No. KURA/DEV/HQ/310/2020-21 for the construction of an access road to Embu University awarded to M/s TM Civil Engineering Limited in the FY 2020/21.	KURA	254,039,574
23.	EACC/PI/INQ/27/2024	Inquiry into allegations of procurement irregularities in a tender for Supply, Delivery, Installation, Testing, Training, Commissioning & Support services of ERP system, awarded to M/s Filtronic International Limited in the FY 2022/23.	Kiambu County Government	230,000,000
24.	EACC/FI/INQ/12/2025	Inquiry into allegations of conflict of interest against the Governor for receiving kick-backs from the directors of six companies that traded with the County between FYs 2019/20 and 2024/25.	County Government of Bomet	151,229,667
25.	EACC/FI/INQ/25/2023	Inquiry into allegations of conflict of interest and embezzlement of public funds by a county government employee through falsified imprest surrenders between FYs 2013/14 and 2022/23.	County Government of Embu	147,583,290
26.	EACC/FI/INQ/50/2023	Inquiry into allegations of embezzlement of funds in the establishment of the National Bamboo Growing Demonstration Centre at Kaptagat Forest between the FYs 2017/18 and 2021/22.	Kenya Water Towers Agency (KwTA)	147,000,000
27.	EACC/FI/INQ/8/2025	Inquiry into allegations of conflict of interest against a Member of Parliament for irregular award of tenders to companies associated to him between the FYs 2017/18 and 2024/25.	Rongo Constituency National Government - Constituency Development Fund (NG-CDF)	122,000,000
28.	EACC/FI/INQ/12/2024	Inquiry into allegations of procurement irregularities in Tender No. CGK/RPWTE/DEV/33/2020-2021 for the proposed construction of Paii Bridge in Kajiado South Sub-County, awarded to Span Products Limited between the FYs 2020/21 and 2021/22.	County Government of Kajiado	112,234,408

No	Inquiry Number	Allegation	Institution	Amount (KES)
29.	EACC/FI/INQ/44/2024	Inquiry into allegations of procurement irregularities in a tender for supply and delivery of ERP System awarded to Green Com Solutions Limited in the FY 2023/24.	Nuclear Power and Energy Agency (NuPEA)	100,000,000
30.	EACC/FI/INQ/52/2023	Inquiry into allegations of fraudulent payment of daily subsistence allowances to employees without following Salaries and Remuneration Commission (SRC) approved rates in the FY 2021/22.	Anti-Doping Agency of Kenya (ADAK)	94,549,330
31.	EACC/FI/INQ/29/2024	Inquiry into allegations of procurement irregularities in Tender No. CCG/T/HEALTH/006/2022-2023 for the proposed construction of masonry perimeter fence and associated works at Garissa County Referral Hospital awarded to Seife Construction Supplies Ltd in the FY 2022/23.	County Government of Garissa	41,804,474
32.	EACC/FI/INQ/24/2025	Inquiry into allegations of conflict of interest and abuse of office by the Governor, in award of contracts to Maira Stores Limited and Lyma Agro Science Limited between January 2023 and April 2025.	County Government of Trans-Nzoia	11,902,182
33.	EACC/OPS/INQ/77/2025	Inquiry into allegations of obstruction of EACC Officers conducting a lawful search at the residence of Governor, Trans Nzoia County.	Private persons	N/A
34.	EACC/OPS/INQ/25/2025	Inquiry into allegations of bribery and unexplained wealth against Nairobi Traffic Commander and Chief Inspector of Police (Nairobi Traffic Base) accused of receiving bribes from Public Service Vehicles in Nairobi City County.	National Police Service (NPS)	54,811,471
35.	EACC/OPS/INQ/162/2024	Inquiry into allegations of bribery against the Chairperson of The Consortium of Civil Societies in Kenya, who requested for a bribe in order to withdraw allegations of procurement malpractices against a senior official at Kenyatta International Convention Centre (KICC).	Consortium of Civil Societies in Kenya	3,000,000
36.	EACC/OPS/INQ/203/2024	Inquiry into allegations of bribery against two private individuals who requested for a bribe in order to withdraw a petition filed on 8th November 2024 at Milimani Law Courts against a senior official at KeNHA.	Private Persons	2,000,000
37.	EACC/OPS/INQ/74/2025	Inquiry into allegations of bribery against the Medical Superintendent and the Hospital Administrator to facilitate payment for the supply and delivery of an X-ray scanner.	Mumias Level 4 Hospital	400,000
38.	EACC/OPS/INQ/200/2024	Inquiry into allegations of bribery against an employee of KRA who requested for a bribe to irregularly waive tax arrears.	Kenya Revenue Authority (KRA)	300,000

No	Inquiry Number	Allegation	Institution	Amount (KES)
39.	EACC/OPS/INQ/6/2025	Inquiry into allegations of bribery against an employee of KPLC who demanded a bribe to facilitate power reconnection.	KPLC	141,000
40.	EACC/OPS/INQ/26/2025	Inquiry into allegations of bribery against an employee of KRA who demanded a bribe to facilitate the release of two mobile phones confiscated at Customs.	KRA	120,000
41.	EACC/OPS/INQ/172/2024	Inquiry into allegations of bribery against an imposter who purported he could secure employment at Nairobi City County Government.	Private Person	100,000
42.	EACC/OPS/INQ/66/2025	Inquiry into allegations of bribery against an employee of National Environment Management Authority (NEMA), who solicited a bribe to forego charging for illegal discharge of effluent.	National Environment Management Authority (NEMA)	50,000
43.	EACC/OPS/INQ/187/2024	Inquiry into allegations of bribery against a Police Officer who demanded a bribe to facilitate withdrawal of a case pending before court.	NPS	50,000
44.	EACC/OPS/INQ/164/2024	Inquiry into allegations of bribery against an employee of the Nairobi City County who requested for a bribe to facilitate release of an impounded motor vehicle.	Nairobi City County Government	35,000
45.	EACC/OPS/INQ/182/2024	Inquiry into allegations of bribery against an ICT Officer of Co-operative University of Kenya who demanded a bribe to facilitate a change of a student's grade.	Co-operative University of Kenya (CUK)	30,000
46.	EACC/OPS/INQ/14/2025	Inquiry into allegations of bribery against two county government enforcement officers who demanded a bribe to allow the construction of a water tower without approval permit.	Kajiado County Government	20,000
47.	EACC/OPS/INQ/195/2024	Inquiry into allegations of bribery against an Assistant Chief who solicited a bribe to facilitate the approval and allocation of a business space at Pangani Business Centre.	Ministry of Interior and coordination of National Government.	6,000
48.	EACC/EL/INQ/007(LVI)/2024	Inquiry into allegations of falsification of academic documents by Ignatious Nyaga Wambugu.	Nairobi City Water & Sewerage Company (NCWSC)	23,931,687
49.	EACC/EL/INQ/007(XXXVIII)/2024	Inquiry into allegations of falsification of academic documents by Feisal Ali Salim.	NCWSC	20,792,715
50.	EACC/EL/INQ/007(LIV)/2024	Inquiry into allegations of falsification of academic documents by George Kirichu Wainaina.	NCWSC	19,384,741
51.	EACC/EL/INQ/007(XXXIII)/2024	Inquiry into allegations of falsification of academic documents by Mercy Wambui Mwangi.	NCWSC	16,686,932

No	Inquiry Number	Allegation	Institution	Amount (KES)
52.	EACC/EL/INQ/007(XXV)/2024	Inquiry into allegations of falsification of academic documents by Daniel Kiigi Waweru.	NCWSC	15,446,699
53.	EACC/EL/INQ/007(VIII)/2024	Inquiry into allegations of falsification of academic documents by Mical Atieno Abade.	NCWSC	15,188,498
54.	EACC/EL/INQ/007(I)/2024	Inquiry into allegations of falsification of academic documents by Christopher Gesicho Juma.	NCWSC	13,228,189
55.	EACC/EL/INQ/007(IX)/2024	Inquiry into allegations of falsification of academic documents by Michael Okelo Akwiri.	NCWSC	13,028,751
56.	EACC/EL/INQ/056(XIII)/2023	Inquiry into allegations of falsification of academic documents by Farhiya Diriye Aden.	Independent Electoral and Boundaries Commission (IEBC)	12,032,810
57.	EACC/EL/INQ/056(VIII)/2023	Inquiry into allegations of falsification of academic documents by Florence Liavuli Isinga.	IEBC	11,584,574
58.	EACC/EL/INQ/056(II)/2023	Inquiry into allegations of falsification of academic documents by Aggrey Juma Onyango.	IEBC	11,045,070
59.	EACC/EL/INQ/043(B)/2021	Inquiry into allegations of falsification of academic certificates by Hassan Ibrahim Dakat.	County Government of Wajir	6,794,893
60.	EACC/EL/INQ/012(III)/2024	Inquiry into allegations of falsification of academic documents by Kariuki Ndumia Alexander.	Kaimosi Friends University	6,337,945
61.	EACC/EL/INQ/026(III)/2024	Inquiry into allegations of falsification of academic documents by Mwititi Kenneth Kiogora.	County Assembly of Kiambu	5,897,545
62.	EACC/EL/INQ/017(VII)/2024	Inquiry into allegations of falsification of academic documents by Elisha Okung Oguma.	Office of the Auditor General	5,876,204
63.	EACC/EL/INQ/005(II)/2024	Inquiry into allegations of falsification of academic documents by Wycliffe Lumura Lomosi.	National Syndemic Diseases Control Council (NSDCC)	5,631,192
64.	EACC/EL/INQ/054/2023	Inquiry into allegations of falsification of academic documents by Norah Nyanchera.	Kenya Plant Health Inspectorate Service (KEPHIS)	5,381,180
65.	EACC/EL/INQ/009(V)/2024	Inquiry into allegations of falsification of academic documents by Gakubi Roseline Mwonjiru.	Kenya Medical Training College (KMTC)	3,717,645

2.3.2 Investigatory Applications

The Commission filed applications and obtained 756 warrants for inspecting or searching bank and mobile phone money transfer accounts, premises, vessels and vehicles in respect of persons or associates suspected of engaging in corruption, economic crimes or related offences.

2.3.3 Completed Investigations on Corruption, Economic Crimes and Ethical Breaches

The Commission completed 229 investigation files on corruption, economic crimes and ethical violations. Highlights of completed investigations are outlined in Table 2.3.

Table 2.3: Highlights of Completed Investigations

SNo.	Inquiry No.	Nature of allegation	Institution	Amount (KES)
1.	EACC/FI/INQ/21/2023	Inquiry into allegations of procurement irregularities in the tender for the construction of water supply and sanitation systems for Bomet-Longisa-Mulot towns, awarded to China Railways Number 10 Engineering Group in FY 2019/20.	Central Rift Valley Water Works Development Agency (CRVWWDA)	1,783,260,806
2.	EACC/FI/INQ/14/2021	Inquiry into allegations of conflict of interest against the former Governor for irregular payments to 12 companies associated with him and immediate family members between the FYs 2017/18 and 2020/21.	County Government of Wajir	902,484,200
3.	EACC/FI/INQ/16/2024	Inquiry into allegations of conflict of interest against the Governor in the award of tenders to Blue Nile E.A Ltd, Midrock Water Drilling Co. Ltd and Al Imran Investment between FYs 2017/18 and 2023/24.	County Government of Marsabit	728,842,489
4.	EACC/FI/INQ/18/2024	Inquiry into allegations of procurement irregularities in the tender for supply, delivery, installation, testing and commissioning of a medical oxygen generating plant at the Kenyatta National Hospital awarded to M/s. Biomax Africa Ltd in the FY 2021/22.	Ministry of Health	443,659,400
5.	EACC/FI/INQ/30/2023	Inquiry into allegations of embezzlement of public funds through payment of fraudulent claims to Beirut Pharmacy & Medical Centre by the National Hospital Insurance Fund between the years 2021 and 2023.	National Hospital Insurance Fund (NHIF)	199,685,920
6.	EACC/ELD/FI/INQ/13/2023	Inquiry into allegations of procurement irregularities in the disposal of non-conforming maize seeds in the FY 2022/23.	Kenya Seed Company Ltd	198,162,065
7.	EACC/PI/INQ/09/2024	Inquiry into allegations of procurement irregularities and conflict of interest in the tender for the Proposed Decommissioning of the Ngong Dumpsite Phase II by the Kajiado County Government (CGK) in FY 2020/21.	County Government of Kajiado	169,906,940
8.	EACC/ISL/FI/INQ/14/2020	Inquiry into allegations of procurement irregularities and embezzlement of public funds in the tender for supply of food items and hire of transport awarded to Dabasiti Contractors between the FYs 2014/15 and 2015/16.	County Government of Isiolo	163,377,754

SNo.	Inquiry No.	Nature of allegation	Institution	Amount (KES)
9.	EACC/FI/INQ/14/2025	Inquiry into allegations of conflict of interest, abuse of office, embezzlement of public funds and procurement irregularities by employees of NAWASSCO between the FYs 2017/18 and 2024/25.	Nakuru Water and Sewerage Company (NAWASSCO)	158,593,495
10.	EACC/FI/INQ/28/2023	Inquiry into allegations of conflict of interest against an Anthony Akolo Mukembo in award of tenders to Antco Investment Ltd, a company associated with him between the FYs 2018/19 and 2022/23.	KeRRA	146,000,000
11.	EACC/GSA/FI/INQ/28/2018	Inquiry into allegations of procurement irregularities and misappropriation of public funds in the tender for construction of a regional livestock market awarded to Lakole Building Construction Company in the FY 2013/14.	County Government of Mandera	120,000,000
12.	EACC/FI/INQ/49/2022	Inquiry into allegations of conflict of interest, abuse of office and embezzlement of public funds against Joel Mutambu Kilonzi in various tenders awarded to four companies associated with him between the FYs 2019/20 and 2022/23.	KeRRA	108,501,993
13.	EACC/GSA/FI/INQ/17/2023	Inquiry into allegations of procurement irregularities in a contract awarded to Emergency Plus Medical Services for the provision of ambulance services in FY 2022/23.	County Government of Garissa	94,400,000
14.	EACC/KIS/FI/INQ/3/2016	Inquiry into allegations of embezzlement of public funds by seven officials of Migori County Assembly between FYs 2013/14 and 2014/15.	County Assembly of Migori	63,000,000
15.	EACC/FI/INQ/48/2021	Inquiry into allegations of conflict of interest and procurement irregularities Haret Mohammed in various tenders awarded to Buildlink Construction Company Limited between FYs 2017/18 and 2019/20.	County Government of Wajir	54,300,000
16.	EACC/NKR/INQ/FI/03/2022	Inquiry into allegations of embezzlement of funds from the National Government Constituency Development Fund (NG-CDF) by Eldama Ravine Constituency officials between FYs 2018/19 and 2020/21.	National Government Constituency Development Fund (NG-CDF)	48,532,196
17.	EACC/FI/INQ/80/2014	Inquiry into allegations of irregular payments for construction of pre-fabricated courts at Mavoko Law Courts awarded to Timsales Ltd in FY 2012/13.	Judicial Service Commission	46,458,069
18.	EACC/NYR/FI/INQ/29/2016	Inquiry into allegations of conflict of interest and abuse of office by Rosemary Wakothii Njiine, a Member of County Assembly (MCA), resulting in irregular payments made to Salkibiru Enterprises between FYs 2014/15 and 2016/17.	County Government of Muranga	43,687,496

SNo.	Inquiry No.	Nature of allegation	Institution	Amount (KES)
19.	EACC/FI/INQ/39/2022	Inquiry into allegations of conflict of interest and abuse of office against Michael Auka, a county government employee, for receiving benefits from 14 companies that traded with the County Government between FYs 2017/18 and 2021/22.	Nairobi City County Government	40,847,000
20.	EACC/FI/INQ/46/2016	Inquiry into allegations of loss of public funds through irregular payments by Kenya Airports Authority to M/s Northern Construction Company in the construction of Isiolo Airport Passenger Terminal Building between the years 2012 and 2016.	Kenya Airports Authority (KAA)	32,000,000
21.	EACC/MCKS/FI/INQ/07/2016	Inquiry into allegations of abuse of office and embezzlement of public funds meant for public participation by Kiema Kimoli in FY 2015/16.	County Government of Kitui	23,000,000
22.	EACC/NYR/FI/INQ/02/2021	Inquiry into allegations of procurement irregularities in a tender for provision of county branding services awarded to M/s Catapult Brand Consulting Limited during the FY 2017/18.	County Government of Nyandarua	13,500,000
23.	EACC/FI/INQ/2/2023	Inquiry into allegations of procurement irregularities in a tender for the design, supply, testing and commissioning of a new revenue collection system awarded to M/s Pesapass Ltd in FYs 2020/21 and 2021/22.	Kenya Wildlife Services (KWS)	11,365,438
24.	EACC/MSA/PI/INQ/23/2019	Inquiry into allegations of embezzlement of public funds by senior officials in the construction of a new water treatment plant at Mwabadari in FY 2016/17.	Coast Water Services Board (CWSB)	11,276,411
25.	EACC/BGM/FI/INQ/22/2020-A	Inquiry into allegations of embezzlement of public funds through irregular payments to Prisca Nancy Ong'ango while engaged in foreign and local travels between the FYs 2017/18 and 2022/23.	County Government of Kakamega	5,951,645
26.	EACC/KSI/FI/INQ/4/2023	Inquiry into allegations of procurement irregularities in a tender for provision of security services awarded to M/s Gimo Securities and Services Ltd in the FY 2022/23.	Keroka Technical Training Teachers Institute (KTTTI),	5,448,000
27.	EACC/OPS/INQ/29/2023	Inquiry into allegations of bribery against Stanley Omondi Owuor whodemanded a bribe to allow a private individual to irregularly construct a storey building on Kenya Railways land located in Taveta township.	Kenya Railways	400,000
28.	EACC/OPS/INQ/75/2024	Inquiry into allegation of bribery against Jazzy Kemunto whosolicited a bribe to allow irregular installation of a container on a road reserve.	Nairobi City County Government	300,000

SNo.	Inquiry No.	Nature of allegation	Institution	Amount (KES)
29.	EACC/MCKS/OPS/ INQ/9/2024	Inquiry into allegation of bribery against Police Officers Humphrey Osere and Nicholas Kilasi, who demanded a bribe to release a detained motor vehicle.	Directorate of Criminal Investigation (DCI)	100,000
30.	EACC/OPS/ INQ/123/2022	Inquiry into allegations of bribery against Joseph Kiplangat regarding release of three suspects from custody without preferring charges.	Nairobi City County Government.	100,000
31.	EACC/OPS/ INQ/96/2024	Inquiry into allegations of bribery against Felix Nyakundi, the Land Registrar, Thika and private persons Samuel Mwirigi and Boaz Sila.	Ministry of Lands	100,000
32.	EACC/BGM/EL/ INQ/7/2020	Inquiry into allegations of embezzlement of public funds against Catherine Wambilianga, Bungoma County Woman Member of Parliament, who irregularly used public funds to pay personal life insurance premiums.	National Gender and Affirmative Action Fund (NGAAF)	20,116,271
33.	EACC/EL/ INQ/57(XII)/2023	Inquiry into allegations that Peter Kariuki Njoroge used a forged Certificate to secure employment.	Nairobi Water and Sewerage Company	17,774,630
34.	EACC/EL/ INQ/007(VIII)/2024	Inquiry into allegations that Michael Atieno Abade used a forged Kenya Certificate of Education (KCE) to secure employment.	NCWSC	15,188,498
35.	EACC/EL/ INQ/57(VI)/2023	Inquiry into allegations that Rahab Ngina Kamotho used forged academic Certificate in Telephone, Receptionist and Communication to secure employment.	NCWSC	14,611,198
36.	EACC/EL/ INQ/007(IX)/2024	Inquiry into allegations that Michael Okelo Akwiri used a forged Kenya Certificate of Education (KCE) to secure employment.	NCWSC	13,028,751
37.	EACC/EL/ INQ/56(XII)/2024	Inquiry into allegations that Samuel Odhiambo Agumba used forged Kenya Certificate of Secondary Education (KCSE) and Degree certificates to secure employment.	Independent Electoral and Boundaries Commission (IEBC)	13,022,402
38.	EACC/EL/ INQ/56(XIII)/2023	Inquiry into allegations that Farhiya Diriye Aden used a forged KCSE certificate to secure employment.	IEBC	12,032,810
39.	EACC/EL/ INQ/007(XVI)/2024	Inquiry into allegations that Laban Asenji Mudimo used a forged KCSE certificate to secure employment.	NCWSC	10,329,967
40.	EACC/EL/ INQ/007(XI)/2024	Investigation into allegations that Nathan Gatino Mwangi used a forged KCSE certificate to secure employment.	NCWSC	9,230,922
41.	EACC/EL/ INQ/007(XII)/2024	Inquiry into allegations that Edwin Amakola Munyeti used a forged KCSE certificate to secure employment.	NCWSC	9,080,267
42.	EACC/EL/ INQ/005(II)/2024	Inquiry into allegations that Wycliffe Lumula Lumosi forged a KCSE certificate to secure employment.	National Syndemic Diseases Control Council (NSDCC)	5,631,192

SNo.	Inquiry No.	Nature of allegation	Institution	Amount (KES)
43.	EACC/EL/INQ/12(II)/2024	Inquiry into allegations that Edwin Patrick Otieno Ogot used a forged Bachelor of Education degree certificate to secure employment.	Kaimosi Friends University (KAFU)	5,486,651

2.4 Proactive Investigations

The Commission undertakes proactive measures to forestall possible loss of public resources. The status of proactive investigations conducted during the reporting period are detailed in this section.

2.4.1 Disruption of Corruption

During the reporting period, the Commission carried out 14 proactive investigations, which resulted in averting possible loss of public funds of approximately KES 16.5 Billion as indicated in Table 2.4.

Table 2.4: Highlights of Cases where Loss was Averted

SNo.	Description	Institution	Action Taken	Value of Loss Averted (KES)
1.	Inquiry into allegations of procurement irregularities in the proposed award of a tender for the Kitale Prison Affordable Housing Project.	State Department for Housing	Stopped signing of contract upon commencement of investigations.	5,595,054,152
2.	Inquiry into allegations of abuse of office and procurement irregularities in tender for construction of Mwache Trunk Main (Section I), South Mainland Transmission Main and Dongo Kundu Reservoir.	Coast Water Development Agency	The Commission requested documents to forestall the potential loss of public funds.	5,515,267,340
3.	Inquiry into allegations of irregular award of 22 contracts by KeNHA for construction and maintenance of various roads across the Country.	KeNHA	Investigations commenced and payments were stopped.	2,600,000,000
4.	Inquiry into allegations of irregular request for compensation in regards to the parcel of land LR No. 27628 (IR 106876) illegally allocated to M/s Kimeo Stores Limited.	Kenya Agricultural Livestock Research Organization (KALRO)	Commission was enjoined in the compensation Suit No. ELC. 175 of 2020 pending in court.	2,500,000,000
5.	Inquiry into allegations of procurement irregularities in a tender for Provision of ERP System Upgrade and Human Capital Transformation Platform in the FY 2023/24.	National Industrial Training Authority (NITA)	Letter to stop signing of the contract was done and investigations commenced.	1,619,755,000
6.	Inquiry into allegations of fraudulent acquisition and disposal of public land LR No. 12037 illegally allocated to M/s Davjon Group Ltd.	Nairobi County Government (NCG)	Commission was enjoined in the compensation suit vide Case No. E198 of 2023 pending before court.	1,190,000,000

SNo.	Description	Institution	Action Taken	Value of Loss Averted (KES)
7.	Inquiry into allegations of procurement irregularities in a tender for proposed construction of Library Phase II at Annex Campus (Builders Works) awarded to M/s Dinesh Construction Limited.	Moi University	Investigations commenced and payments were suspended.	1,110,321,795
8.	Inquiry into allegations of corruption, money laundering and unexplained wealth against 8 officials of County Government of Turkana.	County Government of Turkana	Investigation commenced and money in various bank accounts preserved.	800,000,000
9.	Inquiry into allegations of procurement irregularities in a tender for proposed construction of School of Public Health, Dentistry and Nursing (PDN) and other related works awarded to M/s Dinesh Construction Limited.	Moi University	Investigations commenced and payments were suspended.	726,370,510
10.	Inquiry into allegations of procurement irregularities in two tenders for the provision of general insurance services.	SONY Sugar Co. Ltd	Investigations commenced and payments were suspended.	370,000,000
11.	Inquiry into allegations of procurement irregularities in a tender for the construction of Vihiga County Referral Hospital awarded to M/s Cathemax Investments Limited.	County Government of Vihiga	Investigations commenced and payments were suspended.	100,000,000
12.	Inquiry into allegations of procurement irregularities in a tender for purchase of land for Chepkube Market from Wanyonyi Johnnex Waswa in FY 2023/2024.	County Government of Bungoma	Investigations commenced and payments were suspended.	47,000,000
13.	Inquiry into allegations of procurement irregularities and illegalities in a tender for construction of a Twin Workshops Complex at Matili Technical Training Institute awarded to M/s Ramagon Construction Company Limited in the FY 2010/11.	Matili Technical Training Institute	Investigation commenced and matter pending in court.	17,522,175
14.	Inquiry into allegations of irregular payments in a tender for purchase of a Modern Ambulance for Busia Referral Hospital.	County Government of Busia	Investigation commenced and an advisory issued.	14,458,550
15.	Inquiry into allegations of procurement irregularities and embezzlement of public funds in the award of tender for Provision of Consultancy service for review of County Integrated Development Plan 2023-2027 in FY 2024/25.	County Government of Busia	Caution and advisory issued to ensure strict Compliance with Law	6,294,150

SNo.	Description	Institution	Action Taken	Value of Loss Averted (KES)
16.	Inquiry into allegations of abuse of office through payroll manipulation and irregular promotions.	County Assembly of Nyamira	Irregular promotions and manipulation of payroll halted.	900,000
				16,593,127,180

2.4.2 Integrity Testing

During the review period, the Commission carried out 166 random and targeted integrity tests within public institutions including; Kenya Revenue Authority (KRA), Eldoret International Airport (Port Health Services), National Police Service (NPS), Ministry of Lands Registries, Mbagathi County Hospital, Kenyatta National Hospital, National Transport and Safety Authority (NTSA), Directorate of Civil Registration Services (DCRS), County Government of Kajiado, and Nairobi City County Government, among others. The results of the tests were 152 failed, 4 passed, and 10 inconclusive. For the officers who failed, the Commission recommended administrative action to the respective institutions and cases with criminal thresholds were investigated and files sent to the DPP.

2.5 Reports to Office of the Director of Public Prosecutions

Under Section 35 of the Anti-Corruption and Economic Crimes Act CAP 65 and Section 43(1) (b) of LIA, CAP 185C, the Commission is required to report the results of its investigations to the Director of Public Prosecutions (DPP). In the period under review, 175 case files of which 64 were on corruption and economic crimes, 37 on bribery, and 74 on ethical violations were submitted to the Office of the Director of Public Prosecutions (ODPP) as detailed in **Table 2.5**.

Table 2.5: Reports to Office of the Director of Public Prosecutions

Action	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
No. of files recommended for prosecution	47	47	42	25	161
No. of files recommended for administrative or other action	1	2	0	1	4
No. of files recommended for closure	2	2	2	4	10
Total No. of files forwarded to the Director of Public Prosecutions	50	51	44	30	175

2.6 Criminal Cases Pending before Court

During the period under review, the Commission had **213** criminal cases on corruption, economic crimes and unethical conduct pending before court. Some of the cases are highlighted in **Table 2.6**.

Table 2.6: Highlights of Criminal Cases Pending before Court

SNo.	Court File No.	Accused Person(s)	Particulars of the Offence	Amount (KES)
1.	ACC 3/2010 Milimani Law Courts	Shem Ochuodho & Others	Conspiracy to defraud contrary to Section 317 of the Penal Code.	2,000,000,000
2.	ACC 3/2020 Mombasa	Joel Kiprono Bii & 9 Others	Willful failure to comply with the applicable law relating to procurement contrary to Section 45(2)(b) as read with Section 48 (1)(a) of ACECA, 2003.	1,825,239,939
3.	ACC 2/2017 Milimani Law Courts	James Humphrey Oswago & Others	Willful failure to comply with the law relating to procurement contrary to Section 45(2)(b) as read with Section 48 of ACECA, 2003.	1,397,724,925
4.	ACC 1/2023 Bungoma Law Court	Rachel Jacqueline Makhokha & 5 Others	Willful failure to comply with the applicable law relating to procurement contrary to Section 45(2) (b) as read with Section 48 (1)(a) of ACECA, 2003.	796,000,000
5.	E004/2022 Kitale law courts	Robinson Mudenyio & 5 Others	Unlawful acquisition of public property contrary to Section 45 (1) (a) as read with Section 48 (1) of ACECA, 2003.	374,760,000
6.	ACC 33/2018 Milimani Law Courts	Mohammed Swazuri & 12 Others	Conspiracy to commit an economic crime contrary to Section 47A(3) as read with Section 48 of ACECA, 2003. Unlawful acquisition of public property contrary to Section 45 (1)(a) as read with Section 48 of ACECA, 2003.	221,375,000
7.	ACC 11/2020 Milimani Law Courts	Amos Kabue Mwangi & 11 Others	Fraudulently making payments from public revenue for goods supplied contrary to Section 45(2)(a)(ii) as read with Section 48(1) of ACECA, 2003. Unlawful acquisition of public property contrary to Section 45(1)(a) as read with Section 48(1) of ACECA, 2003.	201,073,711
8.	ACC 2/2020 Kitui	Joshua Munyaka & Daniel Kilonzi Muthama	Knowingly using a false and misleading document contrary to Section 45(1) as read with Section 48(1) of ACECA, 2003.	98,000,000
9.	E001/2024 Mombasa	Robert Bosuben & 8 Others	Failure to disclose a private interest to one's Principal contrary to Section 42(3) as read with Section 48(1) of ACECA, 2003.	86,200,000

SNo.	Court File No.	Accused Person(s)	Particulars of the Offence	Amount (KES)
10.	E001/2025 Kitui Law Courts	Richard Muthoka & 5 Others	Abuse of office contrary to Section 46 as read with Section 48(1) of ACECA, 2003. Willful failure to comply with the law relating to procurement contrary to Section 46 as read with Section 48 (1) of ACECA, 2003. Failure to pay taxes contrary to Section 45(1) as read with Section 48 (1) of ACECA, 2003.	
11.	MCAC E002/2024 Mombasa Law Courts	Adan Haji Ali Sheikh	Conflict of interest contrary to Section 42(1) as read with Section 48 of ACECA, 2003.	54,000,000
12.	ACC 4/2019 Malindi Law Courts	Danson Buya Mungatana & 26 Others	Conspiracy to commit an economic crime contrary to Section 47A(3) as read with Section 48 of ACECA, 2003.	51,569,775
13.	E030/2025 Milimani Law Courts	Margaret Muthui	Fraudulent Acquisition of Public Property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003.	40,329,380
14.	ACC 35/2018 Milimani Law Courts	James Gakuya & 11 Others	Conflict of interest contrary to Section 42(3) as read with Section 48 of ACECA, 2003. Wilful failure to comply with the law relating to procurement contrary to Section 45(2)(b) as read with Section 48 of ACECA, 2003.	39,858,049
15.	E045/2024 Machakos Law Courts	Collins Sila & 2 Others	Willful failure to comply with the applicable law relating to procurement contrary to Section 45(2)(b) as read with Section 48(1)(a) of ACECA, 2003.	32,000,000
16.	ACEC E296/2025 Kajiado	Esther Wanjiru Chege & 6 Others	Willful failure to comply with the law relating to procurement contrary to Section 46 as read with Section 48(1) of ACECA, 2003.	24,750,000
17.	ACC/E005/2024 Mombasa Law Courts	Vincent Chirima Mbiti & 5 Others	Fraudulent acquisition of public property contrary to Section 45 (1)(a) as read with Section 48 of ACECA, 2003.	22,900,000
18.	E001/2022 Kakamega Law Courts	Wilberforce Ndula & Others	Conspiracy to commit an economic crime contrary to Section 47A(3) as read with Section 48 of ACECA, 2003. Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003. Conflict of interest contrary to Section 42(1)(a) as read with Section 48 of ACECA, 2003.	21,000,000

SNo.	Court File No.	Accused Person(s)	Particulars of the Offence	Amount (KES)
19.	ACC/E003/2024 Isiolo Law Courts	Kenneth Turibu Maorwe & Giro Liban	Wilful failure to comply with the procurement law contrary to Section 45(2)(b) as read with Section 48 of ACECA, 2003.	17,276,525
20.	E029/2025 Milimani Law Courts	Vincent Kemoli	Fraudulent Acquisition of Public Property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003.	16,495,297
21.	E015/2024 Milimani Law Courts	Jecinter Adoyo Hezron	Fraudulent acquisition of public property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003. Deceiving Principal contrary to Section 41(2) as read with Section 48 of ACECA, 2003. Forgery contrary to Section 345 as read with Section 349 and uttering false documents contrary to Section 353 of the Penal Code	15,224,522
22.	E001/2024 Muranga Law Courts	Isaac Njai Mwangi	Unlawful acquisition of public property contrary to Section 45 (1)(a) as read with Section 48(1) of ACECA, 2003.	15,000,000
23.	E011/2025 Milimani Law Courts	Faith Gatwiri Guantai	Fraudulent acquisition of public property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003 Deceiving Principal contrary to Section 41(2) as read with Section 48 of ACECA, 2003.	11,475,828
24.	ACC001/ 2017 Bungoma Law Court	Godfrey Sifuna Wanyonyi & 6 Others	Wilful failure to comply with the applicable laws relating to management of public funds contrary to Section 45(2)(b) as read with Section 48(1) ACECA, 2003.	11,212,711
25.	ACC004/2021 Eldoret law court	Nicholas Kirop Kaino & 4 Others	Unlawful acquisition of public property contrary to Section 45 (1)(a) as read with Section 48(1) of ACECA, 2003.	11,000,000
26.	ACC 7/2018 Mombasa Law Courts	Beatrice Tabu Charo & Another	Unlawful failure to pay taxes contrary to Section 45(1)(d) as read with Section 48 of ACECA, 2003 and one other count.	10,000,000
27.	E003/2025 Milimani Law Courts	Kenneth Kiplagat Tonui	Fraudulent acquisition of public property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003.	9,281,655
28.	MCCR E010/2025 Hola	Fatuma Zahra Adan & Others	Conspiracy to commit an offence involving corruption contrary to Section 47A(3) as read with Section 48(1) of the ACECA, 2003.	9,000,000

SNo.	Court File No.	Accused Person(s)	Particulars of the Offence	Amount (KES)
29.	E037/2024 Milimani Law Courts	Richard Munyao Muindi	Fraudulent acquisition of public property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003.	8,734,648
30.	E005/2023 Bungoma Law Courts	Eric Papa Makokha & 4 Others	Wilful failure to comply with the applicable laws relating to management of public funds contrary to Section 45(2)(b) as read with Section 48(1) of ACECA, 2003.	8,000,000
31.	E004/2025 Milimani Law Courts	Loise Wairimu Kimani	Fraudulent Acquisition of Public Property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003.	7,557,362
32.	E002/2025 Garissa Law Courts	Khadija Abdullahi Bare	Fraudulent acquisition of public property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003. Deceiving Principal contrary to Section 41(2) as read with Section 48 of ACECA, 2003. Forgery contrary to Section 345 as read with Section 349 and uttering false documents contrary to Section 353 of the Penal Code.	6,825,266
33.	ACC1/2022 Lodwar Anti-Corruption Court	Benson Logiel Lokwang	Fraudulent acquisition of public property contrary to section 45(1) (a) as read with section 48 (1) of ACECA, 2003.	6,741,955
34.	ACC1/2020 Eldoret Anti-Corruption Court	Hosea Kanda	Fraudulent acquisition of public property contrary to Section 45(1) (a) as read with Section 48 (1) of ACECA, 2003.	5,521,596
35.	MCAC E007/2023 Milimani Law Court	John Obura Dimo	Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	5,000,000
36.	E001/2024 Milimani Law Court	Daniel Omido	Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	5,000,000
37.	E015/2025 Kisumu Law Courts	Nicholas Migot	Fraudulent acquisition of public property contrary to Section 45(1) (a) as read with Section 48 (1) of the ACECA, 2003.	4,656,211
38.	ACC 1/2020 Mombasa Law Courts	Tubmun Otieno Ochogo & 3 Others	Willful failure to comply with the applicable law relating to procurement contrary to Section 45(2)(b) as read with Section 48 (1) (a) of ACECA, 2003.	4,200,000

SNo.	Court File No.	Accused Person(s)	Particulars of the Offence	Amount (KES)
39.	E010/2024 Mombasa Law Courts	Thomas Jumwa Nyambu & 3 Others	Fraudulent acquisition of public property contrary to Section 45 (1) (a) as read with Section 48 of ACECA, 2003.	4,000,000
40.	E010/2024 Milimani Law Courts	Agnes Gatumwa Mburuku alias Priscilla Mwonjiru	Fraudulent acquisition of public property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003.	3,222,130

2.7 Criminal Cases Finalized in Court

During the year under review, 54 criminal cases on corruption, economic crimes and unethical conduct were finalized in court resulting in 33 convictions, 15 acquittals and 6 withdrawals. Convicted cases are as listed in Table 2.7.

Table 2.7: Criminal Cases Finalized in Court

SNo.	Court File Number	Accused & Charges	Amount Involved (KES)	Judgement Details
1.	ACC 3/2019 Milimani Law Courts	<ol style="list-style-type: none"> 1. Moses Kasaine 2. Stephen Letinina 3. Daniel Lenolkirina 4. Josephine Lenasalia 5. Reuben Lemunyete 6. Linus Lenolngenje 7. Paul Lolmingani 8. Benard Lesurmat 9. Lilian Baluga 10. Geoffrey Kitewan 11. Hesbon Jack Wachira <p>Conspiracy to commit an offence of corruption contrary to Section 47A(3) as read with Section 48 (1) of ACECA, 2003</p> <p>Abuse of office contrary to Section 46 as read with section 48(1) of ACECA, 2003</p> <p>Conflict of interest contrary to Section 42(3) as read with Section 48(1) of ACECA, 2003</p> <p>Unlawful acquisition of public property contrary to Section 45(1)(a) as read with Section 48 (1) of ACECA, 2003.</p>	84,695,996	<p>1st accused convicted and sentenced to a fine of KES 2,000,000; in default to serve 4 years imprisonment. In addition, sentenced to a mandatory fine of KES 83,460,995.</p> <p>2nd, 3rd, 4th, 5th, 6th, 7th, 8th, 9th and 10th accused were each convicted and sentenced to a fine of KES 700,000; in default to serve 4 years imprisonment.</p> <p>11th accused convicted and sentenced to a fine of KES 1,000,000; in default to serve 4 years imprisonment. In addition, sentenced to a mandatory fine of KES 83,460,995.</p>
2.	ACC 22/2019 Milimani Law Courts	<ol style="list-style-type: none"> 1. Ferdinand Ndungu Waititu 2. Susan Wangari Ndugu 3. Luka Mwangi Wahinya 4. Charles Chege Mbuthia 5. Beth Wangeci Mburu 6. Testimony Enterprises 7. Saika Two Estate 8. Bienvenue Delta Hotel <p>Conflict of interest contrary to Section 42 (3) as read with Section 48 (1) of ACECA, 2003.</p> <p>Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.</p>	25,624,500	<p>1st accused convicted and sentenced to a fine of KES 2,500,000; in default to serve 2 years imprisonment. In addition, sentenced to a mandatory fine of KES 51,249,000; in default to serve a term of 7 years imprisonment.</p> <p>2nd accused convicted and sentenced to a fine of KES 500,000; in default to serve 1 year imprisonment.</p> <p>3rd accused convicted and sentenced to a fine of KES 1,000,000; in default to serve 2 years imprisonment. In addition, sentenced to a mandatory fine of KES 20,000,000; in default to serve a term of 5 years imprisonment.</p>

SNo.	Court File Number	Accused & Charges	Amount Involved (KES)	Judgement Details
		Dealing with suspect property contrary to Section 47 (1) as read with Section 48 of ACECA, 2003. Engaging in fraudulent practice in procurement contrary to Section 66(1) and (2) as read with Section 177 of the Public Procurement and Asset Disposal Act, 2015. Fraudulent acquisition of public property contrary to Section 45(1) as read with Section 48 of ACECA, 2003.		4th accused convicted and sentenced to a fine of KES 2,000,000; in default to serve 2 years imprisonment. In addition, sentenced to a mandatory fine of KES 294,548,110.80; in default to serve a term of 7 years imprisonment. 5th accused convicted and sentenced to a fine of KES 1,400,000; in default to serve 1 year imprisonment.
3.	ACC 1/2018 Nyahururu Law Courts	1. Daniel Waitihaka Mwangi 2. Grace Wanjiku Gitonga Wilful failure to comply with the law relating to procurement contrary to Section 45(2)(b) of ACECA, 2003. Fraudulent acquisition of public property contrary to Section 45 (1)(a) as read with Section 48 of ACECA, 2003.	50,000,000	1st accused convicted and sentenced to a fine of KES 1,000,000; in default to serve 2 years imprisonment. 2nd accused convicted and sentenced to a fine of KES 500,000; in default to serve 2 years imprisonment.
4.	E20/2021 Milimani Law Courts	Richard Mutule Kilonzo Abuse of office contrary to Section 46 as read with Section 48 (1) of ACECA, 2003. Unlawful acquisition of public property contrary to Section 45(1) (a) as read with Section 48(1) of ACECA, 2003.	9,650,525	Accused convicted and sentenced to a fine of KES 24,500,420.
5.	E001/2018 Nyeri Law Courts	Peter Wachira Mwangi Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	5,000	Accused convicted and sentenced to a fine of KES 30,000; in default to serve 6 months imprisonment.
6.	MCAC 005/2023 Milimani Law Courts	Susan Wambui Muiruri Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	10,000	Accused convicted and sentenced to a fine of KES 600,000; in default to serve 3 years imprisonment. In addition, sentenced to a mandatory fine of KES 50,000.
7.	E004/2023 Milimani Law Courts	Samuel Kungu Gitatha Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	15,000	Accused convicted and sentenced to a fine of KES 400,000; in default to serve 6 months imprisonment.

SNo.	Court File Number	Accused & Charges	Amount Involved (KES)	Judgement Details
8.	E008/2024 Milimani Law Courts	Philip Mutua Kilonzo Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	5,800,000	Accused convicted and sentenced to a fine of KES 3,050,000; in default to serve 2 years and 8 months imprisonment.
9.	MCAC/E008/2022 Milimani Law Courts	George Okello Otieno Impersonating a Public Officer Contrary to Section 105(b) of the Penal Code.	30,000	Accused convicted and sentenced to a fine of KES 100,000; in default to serve 2 years and 6 months imprisonment.
10.	E012/2021 Milimani Law Courts	Paul Mwangi Warutere Giving a bribe contrary to Section 5(1) as read with Section 18(1)(2) of the Bribery Act, 2016.	100,000	Accused convicted and sentenced to a fine of KES 300,000; in default to serve 2 years imprisonment.
11.	E469/2023 Milimani Law Courts	Charles Chacha Senso Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	2,000	Accused convicted and sentenced to a fine of KES 250,000; in default to serve 1 year and 6 months imprisonment.
12.	MCAC/E002/2024 Milimani Law Courts	1. Titus Mithamo 2. David Kilonzo Adama Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	15,000	The accused persons were convicted and sentenced to a fine of KES 25,000 and KES 50,000, respectively.
13.	E018/2021 Milimani Law Courts	1. Tirus Ndambuki Musyoka 2. Francis Bundi Wilson 3. Kyalo Munyao Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	50,000	1st accused convicted and sentenced to a fine KES 200, 000; in default to serve 4 years imprisonment. 2nd and 3rd accused convicted and sentenced to a fine of KES 100, 000; in default to serve 2 years imprisonment.
14.	E006/2023 Milimani Law Courts	Simon Titus Yandi Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	200,000	Accused convicted and sentenced to a fine of KES 202,000; in default to serve 1 year and 2 months imprisonment.

SNo.	Court File Number	Accused & Charges	Amount Involved (KES)	Judgement Details
15.	E011/2021 Milimani Law Courts	1. Cisilia Samba 2. Stephen Anjawa 3. Onemas Kirui 4. Jane Wamarwa Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	40,000	1st, 3rd and 4th accused persons convicted and sentenced to a fine of KES 300,000; in default to serve 1 year imprisonment. 2nd accused convicted and sentenced to a fine of KES 100,000; in default to serve 1 year imprisonment.
16.	E029/2021 Milimani Law Courts	Dunston Indimuli Okello Money laundering contrary to Section 3(b)(i) as read with Section 16 of the Proceeds of Crime and Anti-Money Laundering Act, 2009. Conspiracy to commit an offence of corruption contrary to Section 47(A)(3) as read with Section 48 of ACECA, 2003. Abuse of office contrary to Section 46 as read with Section 48(1)(a) of ACECA, 2003.	288,000	Accused convicted and sentenced to a fine of KES 3,900,000; in default to serve 7 years imprisonment. In addition, sentenced to a mandatory fine of KES 1,022,000.
17.	MCAC 1/2021 Kapenguria Law Courts	Peter Epem Lolibo Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	200,000	Accused convicted and sentenced to a fine of KES 100,000; in default to serve 1 year imprisonment.
18.	CF 730/2020 Kapsabet Law Courts	Dominic Borchigei Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	99,050	Accused convicted and sentenced to a fine of KES 310,000; in default to serve 2 years imprisonment.
19.	CF 1/2022 Kisumu Law Courts	David Rajoro Ouko Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	5,000	Accused convicted and sentenced to a fine of KES 100,000; in default to serve 1 year imprisonment
20.	MCCR/2007/2016 Kajiado Law Courts	Alex Mutua Nakamet Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	50,000	Accused convicted and sentenced to a fine of KES 500,000; in default to serve 1 year imprisonment.

SNo.	Court File Number	Accused & Charges	Amount Involved (KES)	Judgement Details
21.	MCAC/E001/2024 Kitui Law Courts	Bernard Mumo Mulwa Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	10,000	Accused convicted and sentenced to a fine of KES 30,000; in default to serve 3 months imprisonment.
22.	ACC E001/2023 Makueni Law Courts	Justine Nyangaresi Arati Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	3,000	Accused convicted and sentenced to a fine of KES 60,000; in default to serve 5 months imprisonment.
23.	ACC 1/2018 Isiolo Law Courts	Joshua Nkarichia Receiving a bribe contrary to Section 6(1)(a) as read with Section 18 of the Bribery Act, 2016.	1,000	Accused convicted and sentenced to a fine of KES 200,000; in default to serve 2 years imprisonment.
24.	E038/2024 Milimani Law Courts	Daniel Otieno Oduol Fraudulent acquisition of public property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003. Forgery contrary to Section 345 as read with Section 349 of the Penal Code. Uttering a false document contrary to Section 353 of the Penal Code.	300,000	Accused convicted and sentenced to a fine of KES 323,810; in default to serve 1 year imprisonment.
25.	ACC 1/2020 Chuka Law Courts	Teresia Kangai Zachary Deceiving principal contrary to Section 41(1) as read with Section 48 of ACECA, 2003. Providing false information to a public entity contrary to Section 46(1)(d) as read with Section 46(2) of the LIA, 2012. Forgery contrary to Section 345 as read with Section 349 of the Penal Code. Uttering a false document contrary to Section 353 of the Penal Code.	N/A	Accused convicted and sentenced to a fine of KES 180,000.
26.	E008/2025 Milimani Law Courts	Peter Onyango Were Deceiving principal contrary to Section 41(1) as read with Section 48 of ACECA, 2003 Forgery contrary to Section 345 as read with Section 349 of the Penal Code. Uttering a false document contrary to Section 353 of the Penal Code.	N/A	Accused convicted and sentenced to a fine of KES 220,000; in default to serve 1 year imprisonment.

SNo.	Court File Number	Accused & Charges	Amount Involved (KES)	Judgement Details
27.	E041/2024 Milimani Law Courts	Edna Kemunto Bitange Forgery contrary to Section 345 as read with Section 349 of the Penal Code. Uttering a false document contrary to Section 353 as read with Section 349 of the Penal Code. Deceiving principal contrary to Section 41(2) as read with Section 48 of ACECA, 2003.	N/A	Accused convicted and sentenced to a fine of KES 150,000.
28.	E001/2025 Milimani Law Courts	Stacey Mwikali Mbatia Fraudulent acquisition of public property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003. Deceiving principal contrary to Section 41(2) as read with Section 48 of ACECA, 2003 Uttering a false document contrary to Section 353 as read with Section 349 of the Penal Code.	60,000	Accused convicted and sentenced to a fine of KES 150,000; in default to serve 6 months imprisonment.
29.	E040/2024 Milimani Law Courts	Mark Chebitwey Sandui Fraudulent acquisition of public property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003. Forgery contrary to Section 345 as read with Section 349 of the Penal Code. Providing false information to a public entity contrary to Section 46(1)(d) as read with Section 46(2) of LIA, 2012. Presentation of a forged KCSE Certificate contrary to Section 34A of Kenya National Examinations Council Act, 2012.	293,998	Accused convicted and sentenced to a fine of KES 70,000; in default to serve 6 months imprisonment. Further in Count I, the accused discharged under Section 35 of CPC upon payment of KES 293,998.40.
30.	E003/2023 Milimani Law Courts	Zinje Jumaa Mwandama Fraudulent acquisition of public property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003. Providing false information to a public entity contrary to Section 46(1)(d) as read with Section 46(2) of LIA, 2012. Forgery contrary to Section 345 as read with Section 349 of the Penal Code. Uttering a false document contrary to Section 353 of the Penal Code.	4,746,834	Accused convicted and sentenced to a fine of KES 600,000; in default to serve 1 year imprisonment. In addition, sentenced to a mandatory fine of KES 4,746,834.38; in default to serve 5 years imprisonment.

SNo.	Court File Number	Accused & Charges	Amount Involved (KES)	Judgement Details
31.	E005/2024 Milimani Law Courts	Dennis Thuo Kimani Fraudulent acquisition of public property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003. Providing false information to a public entity contrary to Section 46(1)(d) as read with Section 46(2) of LIA, 2012. Forgery contrary to Section 345 as read with Section 349 of the Penal Code. Uttering a false document contrary to Section 353 of the Penal Code.	393,100	Accused convicted and sentenced to a fine of KES 20,000; in default to serve 4 months imprisonment. Further in Count I, the accused discharged under Section 35 of CPC upon payment of KES 393,090.
32.	E03/2019 Eldoret Law Courts	Godfrey Maundu Nzilu Forgery contrary to Section 345 as read with Section 349 of the Penal Code. Providing false information to a public entity contrary to Section 46(1)(d) as read with Section 46(2) of LIA, 2012. Uttering a false document contrary to Section 353 of the Penal Code.	N/A	Accused convicted and sentenced to a fine of KES 500,000; in default to serve 1 year imprisonment.
33.	E013/2022 Milimani Law Courts	Samuel Krop Ngolesia Fraudulent acquisition of public property contrary to Section 45(1)(a) as read with Section 48 of ACECA, 2003. Providing false information to a public entity contrary to Section 46(1)(d) as read with Section 46(2) of LIA, 2012. Forgery contrary to Section 345 as read with Section 349 of the Penal Code. Uttering a false document contrary to Section 353 of the Penal Code.	7,363,607	Accused convicted and sentenced to a fine of KES 500,000; in default to serve 1 year imprisonment.

2.8 Illegally Acquired and Unexplained Assets Traced

The Commission completed 27 asset-tracing inquiries in respect of illegally acquired and unexplained assets estimated at KES 22.9 billion. Some of the inquiries are highlighted in Table 2.8.

Table 2.8: Illegally Acquired and Unexplained Assets Traced

SNo.	Court File No.		Accused Person(s)
1.	Fraudulent acquisition and disposal of public property LR No. 27628 illegally allocated to M/s Kimeo Stores Limited.	KALRO	6,000,000,000
2.	Irregular acquisition and disposal of public land LR No. 6861/1 and LR No. 11255 illegally allocated to private persons.	Kenya Broadcasting Corporation	4,955,500,000
3.	Irregular acquisition and disposal of public land LR No. 12107.	Kenya Railways Corporation (KRC)	2,200,000,000
4.	Fraudulent acquisition and disposal of public property registered as Kisumu Municipality Block 9/195-257.	KRC	2,000,000,000
5.	Fraudulent acquisition of public land L.R. No. 13445 (Kongo Mosque & Kwale Islamic Center).	National Museums of Kenya	1,400,000,000
6.	Fraudulent acquisition of public land Nairobi/Block110/686 irregularly allocated to Hi-Jung Oh Children's Home.	Nairobi City County Government	780,000,000
7.	Unexplained wealth accumulated by Felix Mecha Nyakundi between January 2013 and March 2024.	Ministry of Lands	713,723,223
8.	Irregular allocation of Eldoret Municipality Block 7/208, 209, 248, 304 and 320.	State Department for Housing	610,000,000
9.	Irregular allocation of Eldoret/Municipality/Block 4/111.	State Department for Labour	555,000,000
10.	Fraudulent acquisition of public land LR No. Eldoret Municipality Block 4/111	State Department for Labour	555,000,000
11.	Fraudulent acquisition and disposal of public property L.R. Nos MSA/BLOCK XLVII/112 to MSA/BLOCK XLVII/117.	Kenya Ports Authority	444,000,000
12.	Fraudulent acquisition and disposal of public property L.R. Nos: Mombasa Island Block XVI/1297-1299, 1300-1317, 1328-1339, 1367-1368, 1393, 1395 and 1539, excised from Mwabundu Road Reserve.	County Government of Mombasa	411,100,000
13.	Irregular allocation of public land Eldoret/ Municipality Blocks 7/208, 209 and 304.	State Department for Housing	370,000,000
14.	Fraudulent acquisition of public land LR Nos. 19952/4 and 19952/5 in Langata by private entities.	Nairobi City County Government	355,000,000
15.	Inquiry into allegations of fraudulent acquisition and disposal of public property LR Nos. MSA/BLOCK XLVII/151 to MSA/BLOCK XLVII/154 and MSA/BLOCK XLVII/162 to MSA/BLOCK XLVII/168.	KPA	268,000,000

SNo.	Court File No.		Accused Person(s)
16.	Fraudulent acquisition of public land L.R. Nos. 209/16778, 209/1253 and 209/1077 acquired by third parties.	KRC	247,000,000
17.	Fraudulent acquisition of public land Thika Municipality/Block 5/186 (LR No. 4953/684) allocated to private individuals.	Ministry of Roads	220,000,000
18.	Fraudulent acquisition and illegal disposal of public land to Faircon General Equipment Ltd.	County Government of Kajiado	169,906,940
19.	Fraudulent acquisitions and illegal disposal of public land LR No. 209/12037.	NCCG	150,000,000
20.	Fraudulent acquisition and disposal of public properties MOMBASA/BLOCK/XVI/603 to MOMBASA/BLOCK/XVI/618.	County Government of Mombasa	130,900,000
21.	Fraudulent acquisition of public land LR Nos. Limuru/Township/196 to 206 by private persons.	Ministry of Lands	120,500,000
22.	Fraudulent acquisition of public land LR No. MN/1/2588.	KPA	85,000,000
23.	Fraudulent acquisition of public land LR No. Mombasa Municipality Block XXII/225 and 256.	State Department for Housing	69,000,000
24.	Irregular allocation of Mombasa Island Block 1/469, situated along Shimanzi Road, KPA Kilindini High Level Estate.	KPA	60,000,000
25.	Fraudulent acquisition of public property LR No. Kakamega/Municipality/Block III/218.	State Department of Housing	30,000,000

2.9 Civil Proceedings

The Commission instituted suits for preservation and recovery of illegally acquired and unexplained assets. There were also Petitions and Judicial Review applications filed against the Commission.

2.9.1 Applications for Preservation of Assets

The Commission filed 20 applications and obtained order for preservation of **KES 785 million** held in bank accounts and properties valued at KES 1.9 billion. Some of the preservation suits are highlighted in **Table 2.9**.

Table 2.9: Applications for Preservation of Assets

SNo.	Cases	Preserved From	Related Institution	Value (KES)
Preservation orders for Monies held in bank accounts				
1.	ACEC Misc. Application No. E016 of 2025	Napeyok Suppliers and Contractors	County Government of Turkana	230,000,000
2.	ACEC Misc. Application No. E014 of 2025	Stephen Gole Lowoton T/A Napeyok Suppliers & Contractors	County Government of Turkana	366,649,375

SNo.	Cases	Preserved From	Related Institution	Value (KES)
3.	ACEC Misc. Application No. E009 of 2025	Abenyo Amatwel Etiir	County Government of Turkana	180,000,000
4.	ACEC Misc. Application No. E035 of 2024	Evanson Njoroge Kamuri	Kenyatta National Hospital	5,108,477
5.	ACEC Misc. Application Number 36 of 2025	Laban Kiplangat Kipkorir	West Kano Irrigation Scheme	4,000,000
Preservation orders for landed properties				
6.	ELC No. E128 of 2025 Prohibiting of the transfer and or disposal of Nairobi/Block 21/158.	Gaschan Holdings Ltd Salah Ahmed Mohamed Francis Ndungu Njoroge Peter Nzuki Mutwiwa	Ministry of Lands and Housing	170,000,000
7.	ELCMISC No. E009 of 2024 Prohibiting the transfer and or disposal of land LR No. LEMBUS/KIPTOIM/246	Kipkisut Cheruiyot & Kipklum Chemase	County Government of Baringo	5,000,000
8.	Misc App No. E 266 of 2024 Prohibiting the transfer and or disposal of Land reserved for use by the Agricultural Training Centre NAKURU L.R Nos. 28963 (I.R 140278) and 28964 (I.R 140277)	Hashi Energy Limited and Eco Bank Kenya Limited	Agricultural Training Centre	100,000,000
9.	ELC No. E052 of 2024 Prohibiting the transfer and or disposal of land parcel LR No. 5211/2.	Wazazi Farmers Ltd, Savannah Breweries Ltd Dave Munya Mwangi Patrick Mungai John Kimemia	Kenya Agricultural and Livestock Research Organization (KALRO)	1,400,000,000
10.	ELC E016 OF 2025 Prohibiting the transfer and or disposal of land parcel No. Kakamega Municipality Block III/218.	John Kaisha and Susan Kaisha	State Department of Housing	30,000,000
11.	ELC E016 OF 2025 Prohibiting the transfer and or disposal of land parcel No. Kakamega Municipality Block III/218.	John Kaisha and Susan Kaisha	State Department of Housing	30,000,000
12.	ACEC Misc. Application No. E029 of 2021 Prohibiting the transfer and or disposal of land L.R Nos. RUIRU/KIU/BLOCK 2/12687 to RUIRU/KIU/BLOCK 2/12696	Jeremiah Kamau Kinyua, Theresia Njeri Muriuki Cherya Enterprises Ltd Bestline Enterprises.	Kenya Revenue Authority (KRA)	278,484,514

2.9.2 Recovery Suits Filed

During the period under review, the Commission filed **79** recovery suits valued at approximately **KES 4.8 billion** as highlighted in **Table 2.10**.

Table 2.10: Highlights of Recovery Suits Filed

SNo.	Case No.	Parties	Case Summary	Amount (KES)
1.	ELC No 73 of 2024	EACC-vs- Pineapple Edge Ltd & 3 Others	Suit for recovery of Naivasha Municipality Block 5/285, 289, 290 and 291.	2,858,000,000
2.	ELC Suit No. E443 of 2024	EACC-vs-Bock Ja Oh, & 3 Others	Suit for recovery of public land LR No. Nairobi Block 110/686 reserved for construction of a public secondary school and nursery.	780,000,000
3.	ACEC No. E022 of 2025	EACC-vs-Felix Mecha Nyakundi & Others	Suit for recovery of unexplained wealth.	713,000,000
4.	ELC E020 of 2024	EACC-vs-Sally Onyango & 13 Others	Suit for recovery of LR Nos. Kisumu/Municipality/Block 13/92-109.	700,000,000
5.	ACEC No. E036 of 2024	EACC-vs-Simon Kachapin Kodomuk & 3 Others	Suit for recovery of misappropriated funds of West Pokot County Bursary and Infrastructure Fund.	297,299,150
6.	Civil appeal No. E560 of 2024	EACC-vs-Paul Chapia Onduso	Appeal arising from the Judgment of High Court on ACEC No. 12 of 2018 (Formerly HCCC No. 401 of 2012).	283,000,000
7.	ELC No. E128 of 2025	EACC -vs- Gaschan Holdings & 4 Others	Suit for the recovery of public land registered as Nairobi Block 21/158.	170,000,000
8.	ELC E044 of 2024	EACC-vs-Comen Limited & Others	Suit for recovery of Ministry of land Houses in Ganjoni.	140,000,000
9.	ELC Suit No. E046 of 2024	EACC-vs-Rahila Cheruto Chelang'a & 4 Others	Suit for recovery of Eldoret/Municipality Block/7/209.	140,000,000
10.	ACEC No. E023 of 2025	EACC-vs-Antco Investment Limited & 3 Others	Suit for recovery of public funds embezzled between FYs 2018/19 and 2022/23 from KeRRA.	133,756,506
11.	ELC E005 of 2025	EACC v Abdalla Abdulkhalak Ahmed & 8 Others	Suit for recovery of land LR No. 13445 belonging to National Museums of Kenya.	130,900,000
12.	ACEC/E042/2024	EACC-vs-Daniel M Wambua & Judith Vaati Matheka	Suit for recovery of unexplained wealth	124,690,729
13.	ELC E081 of 2024	EACC-vs-Stephen Mwangi & Others	Suits for recovery of KPA Land Mombasa Block XLVII 163-168	120,000,000
14.	ACEC No. E019 of 2025	EACC-vs-Mary Wanjiku Mwangi & Others	Suit for recovery of public funds embezzled from the Nairobi City County Government between FYs 2016/17 and FY 2021/22.	109,932,050

SNo.	Case No.	Parties	Case Summary	Amount (KES)
15.	ELC E090 of 2024	EACC-vs-Maywood Limited & Others	Suit for recovery of public land LR No. MN/VI/2588 belonging to KPA.	85,000,000
16.	ELC E275 of 2024	EACC-vs-Abdulgafoor Moulana & 4 Others	Suit for recovery of L.R 72/2935 in Langata Ngei Phase II Estate reserved for an administrative centre.	80,000,000
17.	ACEC No. E012 of 2025	EACC-vs-Jemishley Construction Limited & 13 Others	Suit for recovery of public funds embezzled from the Nairobi City County Government between FY 2016/17 and FY 2021/22.	78,983,689
18.	ACEC No. E015 of 2025	EACC-vs-Petrim Investments Limited & Others	Suit recovery of public funds embezzled from the Nairobi City County Government between FYs 2016/17 and FY 2021/22.	67,115,810
19.	ELC No. E006 of 2024	EACC-vs-Grace Chelegat & 28 Others	Suit for recovery of public land LR No. Baringo/Kapropita/483.	60,000,000
20.	ELC No. E014 of 2024	EACC-vs-Aden Sugow Ahamed & 2 Others	Suit for recovery of Garissa Municipality Block 2/225.	45,000,000
21.	ACEC No. E026 of 2024	EACC-vs-Silvan Onyango Ogoda & 10 Others	Suit for recovery of public funds embezzled from Kasarani NG-CDF.	43,138,840
22.	ACEC/E033/2024	EACC-vs-Gonjobo Daki Guyo & Another	Suit for recovery of public funds embezzled from Marsabit County.	38,986,972
23.	ACEC/E043/2024	EACC-vs-Esther Wanjiru Chege & 8 Others	Suit for recovery of unexplained wealth.	38,610,843
24.	HCC No. E002/2025	EACC-vs-Galma Golicha & 8 Others	Suit for recovery of misappropriated public funds for purchase of a fire engine.	32,900,000
25.	ELC No. E001/2024	EACC-vs-Samuel Namuni & 2 Others	Suit for recovery of public land reserved for a matatu terminus within Eldama Ravine Township.	30,000,000
26.	ELC No. E016 of 2025	EACC-vs-John Kaisha & Another	Suit for recovery of public property Kakamega Municipality Block III/218.	30,000,000
27.	ACEC No. E014 of 2025	EACC-vs-Transgenic Solutions Limited & Others	Suit for recovery of public funds embezzled from the Nairobi City County Government between FY 2016/17 to FY 2021/22.	27,940,862
28.	ACEC No. E024/2025	EACC-vs-Lucy Makena Jason & Another	Suit for recovery of proceeds of corruption paid to Kadesh Company.	27,062,144

SNo.	Case No.	Parties	Case Summary	Amount (KES)
29.	ELC E064 of 2024	EACC-vs-Silas Kiogora & Others	Suit for recovery of Ministry of land Houses in Ganjoni	25,000,000
30.	ACEC No. E045 of 2024	EACC-vs- Ezekiel Mutua & 12 Others	Suir for recovery of irregular allowances obtained.	22,658,085
31.	ELC No. E019 of 2025	EACC-vs-Sammy Chepkwony & Others	Suit for recovery of public land Kericho Municipality Block No 2/30.	21,500,000
32.	Supreme Court Petition No. E044 of 2024	EACC-vs-Pamela Aboo & Assets Recovery Agency	Petition of Appeal arising from the Judgment of the Court of Appeal in Civil Appeal No. 452 of 2018.	19,688,152
33.	ACEC Suit No. E013 of 2025	EACC-vs- Annapolis Enterprises Limited And 2 Others	Suit for recovery of public funds embezzled from the Nairobi City County Government between FY 2016/17 to FY 2021/22.	17,566,810
34.	ACEC No. E011 of 2025	EACC-vs-Mary Wanjiku Mwangi & Others	Suit for recovery of public funds embezzled from the Nairobi City County Government between FY 2016/17 to FY 2021/22.	14,851,939
35.	ACEC Suit No. E016 of 2025	EACC-vs-Fastlink Connections & Others	Suit for recovery of public funds embezzled from the Nairobi City County Government between FY 2016/17 to FY 2021/22.	14,004,310
36.	ELC No. E070 OF 2024	EACC-vs-Francis Bahati Diwani & 3 Others	Suit for recovery suit of public land in Malindi Municipality.	12,000,000
37.	ELC NO. E090/2024	EACC-vs-Kimanthi Ben Muia & Wilson Gachanja.	Suit for recovery of public land MM/Block/1/583 (Formerly L.R No. 909/563).	5,000,000

2.9.3 Cases Filed against the Commission

There were 102 Petitions, Judicial Review Applications and Appeals filed against the Commission. Some of these are highlighted in **Table 2.11**.

Table 2.11: Highlights of Cases Filed against the Commission

SNo.	Case number	Parties	Subject Matter
1.	ACEC No. E001 of 2024	Service Global Hub & Others -vs- EACC & Ukur Yatani (IP)	Application seeking orders of certiorari and mandamus against the Commission's decision to search the premises of the Applicant.
2.	CMCC No. E4267 of 2024	Osano & Associates Limited -vs-EACC	A suit for defamation against the Commission for information published in the EACC 2nd Quarterly Report for the period between April to June 2023.
3.	Misc Crim No. 45 of 2024	Joseph Murage Kimata-vs- EACC, NPS & ODPP	An application seeking anticipatory bail pending charges being preferred against the Applicant.

SNo.	Case number	Parties	Subject Matter
4.	ELRC E634 of 2024	Henry Muriungu-vs-EACC	Claim for KES. 20,375,179.99 for wrongful dismissal.
5.	ELRC PET E147 of 2024	Joash Mugambi Oindo-vs- NLC & EACC	An application seeking to challenge the continued suspension of the Petitioner beyond the 24 months stipulated by Section 62 of the ACECA, 2003
6.	HC MISC JR NO. E129 of 2024	Eng. Anthony Wamkota-vs-EACC	An application seeking to quash the notice issued under Section 26 of ACECA, 2003.
7.	MC ELRC E1940 pet of 2024	Richard Kemei Topila-vs-EACC	Suit for unfair and unlawful termination of employment.
8.	ELC PET NO. E192 of 2024	Brian Ouma-vs- Universit Of Nairobi, EACC & Another	A petition challenging advisories issued by the Commission to University of Nairobi regarding Petitioner's appointment as the Chief Operations Officer.
9.	ELC PET NO. E094 of 2024	Lisa Wanjehi-vs- EACC & 9 Others	A petition seeking the Commision to investigate irregular transfer of Nairobi Bachelors Jevanjee Estate Limited.
10.	HCCR PET NO. E001 of 2025	County Government of Bomet-vs-EACC	Petition seeking orders challenging the Commission's request for documents from the Applicant.
11.	HCCR PET NO. E107 of 2025:	Francis Awino-vs-Hon. Davis Chirchir And Another And 7 Interested Parties	Petition seeking orders to compel the Respondent to vacate office and be barred from holding a public office as well as direct the Commission to conduct investigations.
12.	CMCC E3150 of 2024	Michael Njogu Mburu-vs- Jayne Warigia Mubea & 3 Others	A suit against the Commission seeking to stop prosecution of the Applicant.
13.	HCCR PET No. E126 of 2025	Hon. Stella Atambo-vs- ODPP, EACC & Others	Petition seeking conservatory orders to restrain the Commission from arresting, detaining, charging or arraigning the Petitioner in court.
14.	HCCR PET No. E054 of 2025	Mary Kiptui-vs-DPP, AG & EACC	A suit for malicious prosecution against the Commission arising from Criminal Case No. 7 of 2009.
15.	HCCR PET NO. E134 of 2025	Patrick Muriithi Njeru-vs- EACC & 5 Others	Petition seeking conservatory orders to restrain the Commission from arresting, detaining, charging or arraigning the Petitioner in court.
16.	ELC MISC. E088 of 2025	Dincon Court Limited-vs- EACC & Land Registrar Nairobi	An application seeking orders to lift a restriction placed by the Commission on LR No. 209/11897.
17.	HCCHR PET No. E003 2025	Michael Eregae Ekidor & 2 Others-vs-EACC & 5 Others	A petition challenging the search by the Commission pursuant to Misc-Application No. E533 of 2025.
18.	HCCR PET No. E016 of 2025	Stephen Mwangi Kimani-vs-the Attorney General & 4 Others	A petition seeking orders to stop the Commission from arresting, prosecuting and investigating the Kiambu Governor.
19.	HCCHR PET No. E338 of 2025	George Ntembeya-vs- EACC, DCI & ODPP	A petition seeking to stop criminal proceedings against the Governor Transzoia County in ACC No. E024 of 2025.

SNo.	Case number	Parties	Subject Matter
20.	ACEC petition No. E002 of 2025	Mwangi Wa Iria & 8 Others Vs. EACC & 4 Others	A petition seeking to stop criminal proceedings against the Applicants in ACC E012 of 2024.
21.	HCCR PET No. E339 of 2025	Charles Walioli Wabwoba & Another-vs-State Law Office, EACC and ODPP	A petition seeking orders to stop the Commission from arresting, prosecuting and investigating the petitioners for obstructing contrary to Section 66 (1) of ACECA, 2003.
22.	CA No. E813 of 2024	Michael Kamau Kuria-vs- EACC	Appeal against Judgment delivered in favour of the Commission in ACEC No. 06 of 2020.
23.	CA No. E733 of 2024	Boniface Okerosi Misera-vs-EACC & Another	Appeal against a ruling in ACEC No. 21 of 2016.

2.10 Recovered Assets

The Commission recovered illegally acquired and unexplained assets valued at approximately KES **3.4** billion, as highlighted in **Table 2.12**.

Table 2.12: Recovered Assets

SNo.	Institution Recovered for	Recovered From	Asset	Amount (KES)
1.	Nairobi City County Government	Paul Moses Ngetha & Others	Parcels of land LR No. 209/13539/154 within Woodley Estate	1,000,000,000
2.	Nairobi City County Government	Mitema Holdings Limited & Others	Loresho Water Reservoir LR No. NAIROBI/BLOCK/90/229	400,000,000
3.	KRC	Harjot Singh & Others	Parcel No. Kisumu/ Municipality/ Block 7/446	120,000,000
4.	County Government of Machakos	Urbanus Wambua Musyoka	Cash	91,202,892
5.	Postal Corporation of Kenya	Julius Keru Njoroge	Parcel of land LR No. 37/272/5 (IR 83804) situated in Nairobi West	40,000,000
6.	The National Treasury	Esther Wangeci Ngeru	Cash	34,095,200
7.	County Government of Trans Nzoia	Joseph Muindi Tevulo & Others	Cash	25,334,525
8.	KRC	Fred Ogonji & Sammy Komen Mwaita	KISUMU/MUNICIPALITY/BLOCK 7/559	25,000,000
9.	KRC	Mayfair Holdings Limited	KISUMU MUNICIPALITY BLOCK 11/99, 11/100 AND 11/187	180,000,000
10.	County Government of Kakamega	Kim Nasiali & Sammy Komen Mwaita	KAKAMEGA TOWN BLOCK III/3	7,000,000
11.	County Government of Kakamega	Ramesh Kotecha & Wilson Gachanja	KAKAMEGA/MUNICIPALITY/ BLOCK III/228 (Formerly part of BLOCK III/83)	7,000,000

SNo.	Institution Recovered for	Recovered From	Asset	Amount (KES)
12.	County Government of Kakamega	Sammy Komen Mwaita & Others	KAKAMEGA/TOWN/BLOCK III/297	7,000,000
13.	State House	Edward Mwangi	Plot No. MI/XXVI/1010	30,000,000
14.	Kenya Pipeline Company	Mehasani Hatib Mwinyihaji	Plot No. MN/1/12425	70,000,000
15.	KURA	Ahmed Mwidani	MOMBASA/BLOCK/IX/940	12,000,000
16.	KURA	Banghra Limited	MOMBASA/BLOCK/IX/934	20,000,000
17.	State Department of Housing and Urban Development	Ashok Labhshanker Doshi & Another	MOMBASA/BLOCK/XXII/254	10,000,000
18.	KURA	Zubeida Omar Baridhwan	MOMBASA/BLOCK XVI/1339	14,500,000
19.	Kenya Wildlife Services	Serious Holdings Limited & 3 Others	KWALE/SHIMONI/493-496	305,000,000
20.	KURA	Zubeida Omar	MOMBASA/BLOCK/XVI/610	36,500,000
21.	KURA	Abdallah A. Ahmed	MOMBASA/BLOCK/XVI/611	
22.	KURA	Ghalean A. Ahmed	MOMBASA/BLOCK/XVI/614	
23.	County Government of Isiolo	Wario Boru Tore & 6 Others	Cash	296,779
24.	Ministry of Lands	Victor Oceanic Viewers Limited & 2 Others	MOMBASA BLOCKS XVII/1547, XVII/1548 and XVII/1549	398,000,000
25.	Ministry of Education	Kennedy Obware Akoko & Another	LR No. KISUMU/DAGO/644	100,000,000
26.	The National Treasury	Jackson Chau Kagiri	Cash	480,000
27.	The National Treasury	Johana Cheptoo	Cash	850,000
28.	The National Treasury	Eunice Ngima Gachugi	Cash	305,195
29.	The National Treasury	Joyce Muthoni Njagi	Cash	212,000
30.	The National Treasury	Mark Sandui Chebitwey	Cash	293,998
31.	The National Treasury	Stacey Mwikali Mbatii	Cash	60,000
32.	The National Treasury	Agnes Gatumwa	Cash	1,000,000
33.	The National Treasury	Daniel Otieno Oduol	Cash	223,810
34.	The National Treasury	Stephen Ogaga Osiro & Another	Cash	193,000,000
35.	The National Treasury	Zachary Okoth Obado & 5 Others	Cash	258,000,000

2.11 Issuance of Advisories, Notices and Cautions on Ethical Violations

The Commission issued **134** advisories, **4** notices and **12** cautions to public entities and persons during the reporting period as highlighted in **Tables 2.13, 2.14** and **2.15**.

Table 2.13: Highlights of Advisories

SNo.	Individual/ Public Entity	Nature of Advisory
1.	National Health Insurance Fund (NHIF)	Recruitment irregularities of management staff by former Chief Executive Officer of National Health Insurance Fund (NHIF).
2.	Vice-Chancellor, University of Nairobi	Recruitment of Daniel Brian Ouma Okeyo the acting Chief Operations Officer at the University of Nairobi.
3.	Director General, State Department for Immigration and Citizen Services	Administrative action against Moses Waithaka Murigi, a Senior Immigration Officer for failure to resign prior to participating in the elections.
4.	County Secretary, County Government of Homabay	Administrative action against Benard Ochieng Ogola, an Assisant Community Health Officer II for failure to resign prior to participating in the elections.
5.	Principal Secretary, State Department for Medical Services	Administrative action against Dickson Muturi Murigi, a Clinical Officer III for failure to resign prior to participating in the elections.
6.	Cabinet Secretary, The National Treasury	Revocation of appointment of Stephen O. Ogenga (Eng.) as a member of the Kenya Accountants and Secretaries National Examination Board in view of a pending court case against him.
7.	National Government Constituency Development Fund Board	Administrative action against Florence Njeri Njuguna following investigations into allegations of forgery of academic certificates.
8.	Accounting Officers, State and Public Officers	Compliance with the requirements for management of conflict of interest.
9.	Accounting Officers, State and Public Officers	Compliance with management of gifts, donations and benefits in kind.
10.	Managing Director, KPC	Conduct of due diligence before offering employment.
11.	Vice-Chancellor, University of Nairobi	Administrative action and revocation of a degree issued to Samuel Krop Ngolesia, a public officer convicted for uttering a forged certificate.
12.	Vice-Chancellor, University of Eldoret	Advisory regarding clearance of employees summarily dismissed on account of forged certificates.

Table 2.14: Highlights of Notices Issued

SNo.	Name	Nature of Notice
1.	Emma Waithera Wambui	Recovery of KES 144,845.40 being salary irregularly paid by Ndia Constituency Office.
2.	Vincent Omune Omondi	Recovery of KES 127,998 being salary irregularly paid by Siala Technical Training Institute.
3.	State and Public Officers operating bank accounts outside Kenya	Submission of notification on closures for bank accounts by officers whose approval periods have lapsed.
4.	State and Public Officers operating bank accounts outside Kenya	Submission of 2023 and 2024 annual bank account statements.

Table 2.15: Highlights of Cautions

SNo.	Name	Nature of Caution
1.	Moses Waithaka	Failure to resign from public office as a Senior Immigration Officer contrary to Elections Act, CAP 7 prior to contesting in the 2022 general election
2.	Benard Ochieng Ogola	Failure to resign from public office as an Assistant Community Health Officer II contrary to Elections Act, CAP 7 prior to contesting in the 2022 general election
3.	Gonza Ouma Oocko	Failure to resign from public office as a teacher contrary to Elections Act, CAP 7 prior to contesting in the 2022 general election.
4.	Dickson Muturi Murigi	Failure to resign from public office as a Clinical Officer III contrary to Elections Act, CAP 7 prior to contesting in the 2022 general election.
5.	Stanely Murimi Mucoka	Failure to resign from public office contrary to Elections Act prior to contesting in the 2022 general election
6.	Vincent Omune Omondi	Failure to resign from public office contrary to Elections Act prior to contesting in the 2022 general election
7.	Cyprian Achilaus Otieno Awiti	Providing misleading information to the Public Service Commission regarding the composition of the County Public Service Board.
8.	Elijah Odondi Kodoh, Isaiah Ogwe, Lawrence Ayoo Oteng' and Sarah Nekesa Waswa Owino	Irregular recruitment of Universal Health Coverage Workers in Homa Bay County

2.12 Integrity Verification

The Commission received and processed **2,783** integrity verification requests from different institutions for appointment to various offices over the reporting period as highlighted in **Table 2.16**. Out of the **2,783** individuals, the Commission provided information on 50 individuals who had violated ethical requirements. In addition, the Commission received and processed 33,973 self-declaration forms in line with Section 12A of LIA, CAP 185C.

Table 2.16: Integrity Verification

SNo.	Institution	No. of officers cleared	No. of officers not cleared	Total
1.	National Government	1,903	47	1,950
2.	County Governments	618	3	621
3.	Private Institutions	212	0	212
	Totals	2,733	50	2,783

2.13 Review of Policy and Legal Framework

The Commission contributed to the strengthening of the anti-corruption policy and legal framework through recommendations for amendment and development of laws.

2.13.1 Anti-Corruption Laws (Amendment) Bill, 2025

The Commission supported the Office of the Attorney General and Department of Justice (OAG&DOJ) in formulating proposals for amendment of the Anti-Corruption Laws (Amendment) Bill, 2025 to expedite conclusion of corruption cases. The proposed amendments in the Anti-Corruption Laws (Amendment) Bill are as highlighted below:

- (a) Amendments to the Anti-Corruption and Economic Crimes Act (No. 3 of 2003) to ensure conclusion of corruption cases and appeals within six months; to grant powers to the Commission to investigate non-banking financial institutions, mobile money accounts or call data; to enhance accountability in reporting by the DPP on corruption files submitted for prosecution; to debar those convicted from participating in tenders for a period of 10 years; and to provide clarification on suspension of state officers upon conviction.
- (b) Amendments to the Leadership and Integrity Act (No. 22 of 2012) to facilitate submission of self declaration forms by those seeking elective posts to the Commission in place of IEBC for verification and to enable the Commission to publish annually, a list of persons disqualified from holding public office.
- (c) Amendments to the Criminal Procedure Code to provide for electronic forms of summons issued by courts.
- (d) Amendments to the Proceeds of Crime and Anti-Money Laundering Act, CAP 59B to increase duration of preservation orders from 90 to 150 days and forfeiture applications to be heard and determined within 6 months.
- (e) Amendments to the Anti- Bribery Act, CAP 79B to introduce the offence of influence peddling.
- (f) Amendments to the Witness Protection Act, CAP 79 to include whistle-blowers and informants for protection under the Act.

2.14 Development of Anti-Corruption Law and Policy

The Commission contributed to the development of Conflict of Interest Bill, 2023 and the Model Procedures for the Prevention of Bribery and Corruption.

2.14.1 Conflict of Interest Bill, 2023

The Commission engaged the National Assembly and Senate through preparation and submission of memoranda containing legislative proposals in the development of the Conflict of Interest Bill, 2023. The Bill was passed by Parliament on 4th April 2025. However, the President returned the Bill to Parliament on 17th April, 2025 accompanied by a memorandum outlining proposals for amendments for consideration by Parliament. The National Assembly, in June 2025, voted to agree with the President's proposals which were forwarded to the Senate.

2.14.2 The Model Procedures for The Prevention of Bribery and Corruption

The Commission finalized the development of the Model Procedures for Prevention of Bribery and Corruption in public and private sector. The Model Procedures were approved by the Attorney General. In operationalizing the Procedures, vide Circular dated 30th June, 2025, the Head of Public Service, issued a circular to all government institutions to put in place the Procedures required by Section 9(1) of the Anti-Bribery Act, CAP 79B by 30th September, 2025.

PREVENTION OF CORRUPTION AND UNETHICAL PRACTICES

3.1 Introduction

This chapter outlines the programmes implemented by the Commission in the FY 2024/25 under its preventive mandate. These include: systems reviews; corruption prevention advisories; monitoring of preventive measures; promotion of ethical standards and best practices; and public education and awareness.

3.2 System Reviews

The Commission conducts examinations and assessments of organizational systems to eliminate opportunities for corruption. During the reporting period, the Commission assessed policies, procedures, practices and systems of the Kenya Power & Lighting Company Plc, the National Social Security Fund and the Kenya Prisons Service. Highlights of findings and recommendations of the three examination reports are summarized below.

1. Kenya Power Lighting Company

- (i) Lenient sentences issued to those charged for vandalism, unauthorized connections and theft of prepaid meters, contrary to the Energy Act, CAP 314;
- (ii) Delays in providing timely power connection to fully paid applicants contrary to provisions in the Service Charter;
- (iii) Inadequate inspection of electrical installation works prior to connection as required by the Energy Act, CAP 314; and
- (iv) Failure to ensure enforcement of pre-construction procedures and secure wayleave agreements before project commencement as required by Way Leave Act, CAP 292 and Energy Act, CAP 314.

2. National Social Security Fund

- (i) Failure to operationalize transfer of Tier II Pension Fund Credits to the approved contracted-out scheme in accordance with the NSSF Act, CAP 258 and its Regulation;
- (ii) Non-compliance by many government institutions with the NSSF Tier I and II contributions, as required by the NSSF Act, CAP 258;

- (iii) Failure to hold Annual General Meetings (AGMs) in the FYs 2022/23 and 2023/24 in accordance with Section 63(1) of the NSSF Act, CAP 258; and
- (iv) Failure to verify both proof of life for members over 60 years and the reasons for unclaimed benefits amounting to approximately KES 34.7 billion in the 2023 Actuarial Report in compliance with Unclaimed Financial Assets Act, CAP. 494.

3. Kenya Prisons Service

- (i) Lack of guidelines for management and disposal of seized prohibited items within the prison stations, as per Section 59(2) of the Prisons Act, CAP 90 and Standing Order 21 of Cap. 61;
- (ii) Failure to designate separate prison sections based on inmates' age, character, and criminal history in accordance with KPS Standing Orders Cap. 11 Part II (4)(5);
- (iii) Failure to constitute Reception and Discharge Boards to facilitate structured admission and release of inmates in line with KPS Standing Order Cap. 3 (14); and
- (iv) Lack of a Risk Management Framework to guide risk identification and the establishment of internal controls in line with Regulation 165(1) of the PFM (NG) Regulations, 2015.

In addition, the Commission monitored the implementation of system review recommendations at the State Department for Lands and Physical Planning; Ministry of Environment, Climate Change & Forestry; Nyandarua and Narok County Executives and Assemblies. The Commission observed that there were efforts to implement some of the recommendations.

Further, the Commission empowered 10 State Departments and 3 Assemblies to undertake their own Corruption Risk Assessments, in order to mainstream corruption prevention and enhance integrity and good governance in their systems of work. The Institutions were: State Departments for: Public Works, Energy, Petroleum, Roads, Higher Education; Medical Services; Public Health & Professional Standards; Technical and Vocational Education & Training; Basic Education and Transport; and Garissa, Wajir and Mandera Assemblies.

3.3 Advisories on Prevention of Corruption and Bribery

The Commission is required to assist private and public entities, and any interested person, to develop and put in place procedures for prevention of bribery and corruption. The Commission advised 200 public entities (MDAs) to develop and put in place procedures for prevention of bribery and corruption. Some of the MDAs advised were Ministry of Finance and Planning, Ministry of Defence, Ministry of Roads and Transport, Ministry of Education, Kenya Revenue Authority, National Social Security Fund (NSSF), Kenya Ports Authority, Technical University of Kenya, Kenya Civil Aviation Authority, Konza Technopolis Development Authority, Social Health Authority and Kenya Electricity Generating Company.

In addition, the Commission launched the Practical Guide for Corruption Risk Assessment and Management for Public and Private Entities. The Guide provides a structured framework for managing corruption risk exposures, strengthening institutional integrity and fostering transparency and accountability of private and public entities in line with legal and regulatory requirements.

3.4 Monitoring of Preventive Measures

The Commission assessed the extent of compliance of the National Fertilizer Subsidy Program with corruption preventive measures. Highlights of the findings and recommendations are:

- (i) Inadequate legal framework to oversight fertilizer suppliers and stockists;
- (ii) Inadequate technical capacity to undertake inspections and fertilizer assessments, contravening Regulation 35(3) of the PPAD Regulations 2020;
- (iii) Non-compliance with the Animal Foodstuffs (Approved Fertilizers) Rules, 1972 on provision of written declarations and warranty for fertilizer suppliers;
- (iv) Unauthorized access to the fertilizer distribution system (Mezzanine system) as required under Regulation 110 of the PFM (NG) Regulations, 2015; and
- (v) Failure to establish and operationalize Fertilizer Subsidy Committees at the County level in line with the existing Standard Operating Procedures.

3.5 Promotion of Ethical Standards and Best Practices

During the reporting period, the Commission undertook a number of programmes to promote ethical standards and best practices.

3.5.1 Development of Leadership and Integrity Codes for State Officers

During the reporting period, the Commission reviewed and approved the Leadership and Integrity Code for the Judicial Service Commission in compliance with Sections 37 and 39 of LIA, CAP 185C. In addition, 60 State Officers signed and committed to the Leadership and Integrity Codes in compliance with Section 40(1) of LIA, CAP 185C as summarised in **Table 3.2**.

Table 3.2: Commitment to Leadership and Integrity Code by State Officers

Institution	Designation of State Officer	No. of Officers
Presidency	H. E. Deputy President	1
Judicial Service Commission	Commissioners	3
Ethics and Anti-Corruption Commission	Secretary/Chief Executive Officer	1
Public Service Commission	Commissioners	8
National Gender and Equality Commission	Commissioners	2
Commission on Administrative Justice	Commissioners	3

Institution	Designation of State Officer	No. of Officers
County Government of Meru	Governor	1
	Deputy Governor	1
County Government of Uasin Gishu	Deputy Governor	1
County Government of Kisii	County Executive Committee Member	1
Ministry of Foreign and Diaspora Affairs	Ambassadors	14
	Deputy Head of Mission	11
	Commissioners	5
	Permanent Representatives	4
	Special Envoy	1
	Consul Generals	3

3.5.2 Development of Codes of Conduct and Ethics for Public Officers

During the reporting period, the Commission supported five public entities to review their codes of conduct and ethics to align with Part II of LIA, CAP 185C. These were: State Department of Devolution, Institute of Human Resource Management Professionals, National Cereals and Produce Board, National Transport Safety Authority and Tana River County Assembly.

3.5.3 Regulation of Bank Accounts Outside Kenya for State and Public Officers

The Commission received and approved 130 applications to open and operate bank accounts outside Kenya, verified 208 bank statements and received 153 notifications for closure of approved bank accounts in line with Section 19 of LIA, CAP 185C. Similarly, the Commission issued 397 notices to State and Public Officers operating bank accounts outside Kenya to submit annual bank statements for years 2023 and 2024. In addition, 467 notices were issued to State and Public Officers on extension of approval period as well as on submission of notifications of closure of bank accounts.

3.5.4 Oversight in the Management of Declaration of Income, Assets and Liabilities

In the discharge of its oversight mandate in the management of DIALs, the Commission assessed and developed a compliance report for the 2023 declaration year for Responsible Commissions. The Commission received 114 (20 from National Governments, 47 from CPSBs, 47 from CASBs) submissions on DIALs from Responsible Commissions out of the expected 117.

Further, the Commission reviewed administrative procedures on DIALs for Embu County Assembly Service Board, Embu County Assembly Powers and Privileges Committee and Homabay County Public Service Board.

3.5.5 Establishment and Operationalization of Gifts, Donations and Conflict of Interest Registers

The Commission provided technical support to 13 public entities in the operationalization and implementation of gifts, donations and conflict of interest registers as required by LIA, CAP 185C. Some of the entities were Meru Water and Sewerage Company (MEWASSCO); County Assemblies of Embu, Trans Nzoia, Baringo, Tharaka Nithi, Nakuru, West Pokot, and Busia; and County Executives of Trans Nzoia, West Pokot, Nakuru and Busia.

3.5.6 Capacity Building on Implementation of Chapter Six of the Constitution

The Commission implemented a capacity building programme aimed at enhancing ethics and integrity and compliance with Chapter Six of the Constitution and related laws targeting State and Public Officers. A total of 36 capacity building fora were conducted where 2,560 Public Officers were trained.

3.5.7 Compliance Monitoring of the implementation of Chapter Six and related laws

During the reporting period, the Commission monitored compliance by 29 public institutions on implementation of Chapter Six of the Constitution and integrity laws. These were: Postal Corporation, Kenya Medical Research Institute, County Executives and Public Service Boards of Trans Nzoia, West Pokot, Nakuru, Baringo, Tharaka Nithi, Embu, Mombasa, Kajiado, and Busia; County Assembly Powers and Privilege Committees of Trans Nzoia, West Pokot, Nakuru, Baringo, Tharaka Nithi, Embu, Kajiado, Busia, and Narok; County Assembly Service Boards of Trans Nzoia, West Pokot, Nakuru, Baringo, Tharaka Nithi, Embu, Kajiado, Busia and Narok.

In the compliance monitoring it was established that many recruiting entities do not comply with Article 73 for all cadres they recruit. The Commission recommended that recruiting public entities must submit a list of all shortlisted candidates for integrity verification and at the same time, they must verify the academic certificates and professional qualifications of all applicants/shortlisted candidates.

3.6 Public Education and Awareness Programmes

The Commission conducted public education and awareness creation on ethics, integrity and anti-corruption to enlist public support in the fight against corruption.

3.6.1 Public Outreach Programmes

The Commission conducted public outreach programmes to targeted community and professional networks reaching 1064 persons. The networks were: cooperative societies; faith-based organizations; and media practitioners. Further, the Commission sensitized out-of-school youth, community opinion leaders; and a civil society group; contractors and construction site officers under the auspices of National Construction Authority; internal

auditors; market administrators; Chiefs and Assistant Chiefs; revenue officers; and border post officials.

In addition, the Commission conducted public outreach to the general public in Nyeri and Uasin Gishu Counties under the umbrella of the Agricultural Society of Kenya. Further, market outreaches were conducted in the Counties of Machakos, Uasin Gishu, Kisumu, Machakos, Malindi, Mombasa, Kisii and in 59 shopping centres within Nandi County. Under this programme, the Commission sensitized 93,383 citizens.

3.6.2 Entrenching Value-based Education in Institutions of Learning

In the reporting period, the Commission implemented a School and technical and vocational centres (TVCs) outreach programmes in 742 institutions of learning, across 23 counties, reaching 128,010 learners. Similarly, 338 student leaders were reached in six tertiary institutions.

The Commission implemented the integrity club patrons' awareness programmes for 105 integrity club patrons and conducted 30 integrity club debates. In addition, the Commission participated in the Kenya National Drama and Film Festival and sensitized 163 music trainers under the umbrella of the Kenya University Music Festival. Moreover, the Commission sensitized 4,433 officers drawn from various education stakeholders throughout the country.

3.6.3 Sensitization on Corruption Prevention

In the reporting period, the Commission undertook general sensitization through various digital and print media platforms; and developed two types of IEC materials namely Guideline for the Establishment and Operationalization of Integrity Club and Framework for development of IEC Materials, and disseminated 23,583 pieces of assorted IEC materials.

The Commission also conducted sensitization to 20 Corruption Prevention Committees from Office of the Prime Cabinet Secretary, Ministries, Departments, Agencies and County Governments (MDACs) where 349 members were trained. The Commission also convened a CPC conference for MDACs at the Kenya Institute of Curriculum Development (KICD). Further, the Commission undertook 93 general sensitizations for MDACs and private organizations where 11,023 persons were sensitized.

3.7 Specialised Training Programmes

The Commission, through the National Integrity Academy (NIAca), undertook capacity building for public officers and other international partners on governance and leadership. The Academy is the training arm of the Commission that provides specialized courses on anti-corruption, ethics and good governance to the public and private sector.

In the reporting period, the Academy trained 16 Uganda Members of Parliament; 20 KeNHA officials and 30 EACC executives on leadership, governance, ethics and integrity; and 203

Integrity Assurance Officers (IAOs). Further, the Academy trained officers of the National Intelligence Service and the National Defence College-Kenya on ethical and integrity considerations in leadership.

The Academy conducted pilot sessions on six Law Enforcement courses with 82 participants drawn from Commission staff members. Feedback from the pilot sessions informed subsequent curriculum refinements. Thereafter, the Academy rolled out the Law Enforcement courses namely Corruption, Economic Crimes and Ethical Breaches Investigations (CECEBI); Asset Tracing; Financial Investigations; Asset Recovery; Alternative Dispute Resolution (ADR); and Mutual Legal Assistance (MLA). Subsequently, the Academy trained 118 staff members on Financial Investigation and Asset Tracing and Recovery.

In order to strengthen its training programmes, the Academy reviewed curricula and developed new training manuals for six Ethics and Integrity courses. The courses included: Enhancing Ethics in Public Procurement; Enhancing Ethics in Public Procurement Oversight, Leadership and Integrity Course for Executives; Integrity Assurance Officers Course; Ethics in Revenue Management; and Ethics in Human Resource Management.

3.8 Mainstreaming Evidence-based Anti-Corruption Interventions

In the reporting period, the Commission undertook the National Ethics and Corruption Survey (NECS, 2024) to assess the forms and magnitude of corruption and unethical practices based on perceptions and actual experiences. The Survey also sought to establish awareness levels in corruption and unethical conduct and access to anti-corruption services. Highlights of the Survey findings are summarized below.

- (i) Bribery (52.1%) was the most common form of unethical behaviour and corruption. Other forms were favoritism (22.5%), abuse of office (14.6%), tribalism and nepotism (11.8%) and embezzlement of public funds (11.7%);
- (ii) The proportion of those who encountered bribery (demanded, expected and offered) was 30.5 percent in 2024, representing an increase from 25.7 percent in the 2023 Survey. The proportion of respondents who were asked to pay a bribe in order to receive a service increased to 25.4 percent in 2024 from 17.7 percent in 2023. The national average bribe decreased from KES 11,625 in 2023 to stand at KES 4,878 in 2024;
- (iii) Among those who had sought services from EACC, 36.3 percent had sought integrity verification/clearance, 19.9 percent sought employment, 16 percent investigations while 9.8 percent reported unethical conduct and corruption; and
- (iv) Most of the respondents, 75 percent, were aware of what constitutes unethical practice and corruption in public service.

3.9 Challenges Encountered

- (i) Weak legal framework for implementing Chapter Six of the Constitution
The threshold provided in law for determining the integrity of those seeking appointment and election to public office, and removal of persons in violation of Chapter Six from office, allows those with integrity issues to be in public office. Moreover, offences and penalties under LIA are not comprehensive. There is need to strengthen the legal framework to bar persons with questionable integrity from seeking appointment or election, and for removal from public office.
- (ii) Inadequate cooperation in obtaining evidence
The Commission experiences frequent obstruction of investigations by parties who conceal, falsify and/or intentionally destroy evidence, leading to derailed investigations.
- (iii) Undue influence of whistleblowers and witnesses
Some perpetrators of corruption or their associates intimidate whistleblower and witnesses to prevent them from recording statements during investigations and giving evidence in court. There is need to fast-track the enactment of the Whistleblower Protection Bill, 2024 and review of the Witness Protection Act, 2006 to safeguard whistleblowers and witnesses.
- (iv) Inadequate financial, human and physical resources
The Commission lacks of adequate funding for its programmes and staff with specific specialized skills. Further the Commission lacks adequate specialized investigative equipment, which impacts its ability to deliver on its mandate.

PARTNERSHIPS AND NETWORKS

4.1 Introduction

This chapter presents the Commission's national, regional, and international engagements. The Commission established and maintained strategic linkages and partnerships to bolster the fight against corruption and leverage on their respective capabilities and strengths.

4.2 National Engagements

The Commission supported the Kenya Leadership Integrity Forum (KLIF) and collaborated with various Government agencies, development partners, the media and civil society.

4.2.1 Kenya Leadership Integrity Forum

The Kenya Leadership Integrity Forum is a multi-sectoral platform established as a partnership and governance initiative for a unified and integrated fight against corruption by the public and private sectors. The Forum comprises state and non-state actors categorised in 20 sectors namely: Executive; Legislature; Judiciary; County Governments; Labour; Anti-Corruption Agencies; Enforcement; Watchdog Agencies; Media Sector; Private Sector; Professional Bodies; Education; Civil Society; Religious Organisations; Constitutional Commissions; Development Partners; Transport Sector; Regional and Sub-Regional Bodies; Regulatory Boards; Financial Services Sector; and Citizens. The Commission convenes and coordinates the forum and provides human resource, financial and technical support to the Secretariat.

In the reporting period, the Commission supported commemoration of the 8th edition of the African Anti-Corruption Day (AACD) under the theme *Effective Whistleblowers Protection Mechanism-A Critical Tool in the Fight Against Corruption*; commemoration of the International Anti-Corruption Day (IACD) under the theme, *Uniting with Youth Against Corruption-Shaping Tomorrow's Integrity*; the Consultative Forum with the Nairobi County Public Service Board to build capacity on KIP, promote ethical governance and enhance integrity, accountability, and transparency within county governments; and a stakeholder meeting by The Architects Alliance (TAA) in collaboration with the Law Society of Kenya that highlighted the role of professionals in anti-corruption efforts.

4.2.2 Climate Change Interventions

In the reporting period, the Commission, in partnership with The National Treasury under the Financing Locally-Led Climate Action (FLLoCA) Programme, intensified its role in climate action by embedding anti-corruption measures within climate change mitigation and resilience frameworks. The Commission initiated the adoption of frameworks to monitor, deter corruption and promote ethics and good governance in the management of climate action resources at the County level. These included the roll out of corruption vulnerability mitigation programmes aimed at strengthening capacities of professionals in counties. In addition, covert oversight initiatives were rolled out to detect irregularities in project implementation.

4.2.3 Other National Engagements

The Commission convened a high-level Ethics and Integrity Conference under the theme *Enhancing the Integrity of Academic and Professional Qualifications in Kenya*, to address the challenge of proliferation of falsified academic and professional certificates in the country. Participants to the conference were drawn from regulatory bodies in the education sector, academic institutions, professional bodies, law enforcement institutions and partners in the justice sector, development partners and heads of other strategic government institutions.



The Chief Guest, Mr. Felix Koskei, EGH, Head of the Public Service; the Chair of Public Service Commission, Amb. Anthony Muchiri; and the Chairperson, Commissioners and Secretary/CEO of EACC during the High-Level Ethics and Integrity Conference held on 21st May, 2025. The Commission held a consultative forum with the Kenya Editors Guild on 3 April 2025 to strengthen partnership with the media in fighting corruption and promoting good governance in the country.



EACC's Chairperson, Dr. David Oginde and EACC Secretary/CEO, Mr. Abdi A. Mohamud, handing over a plaque to the Kenya Editors Guild President, Ms. Zubeida Kananu and CEO, Ms. Rosalia Omunga, during the EACC-KEG Consultative Forum.

The Commission signed a Memorandum of Understanding with the National Youth Council on 12 June 2025 to partner with the youth in promoting transparency and accountability. The Commission also entered into a Memorandum of Understanding with the Kenya School of Government giving NIAca access and opportunity to utilise the training facilities at all Kenya School of Government campuses under the agreed terms. In addition, it hosted officials from various local agencies to bolster collaboration in the fight against graft and unethical conduct. The Agencies included: Transparency International-Kenya; Kenya Christian Professional Forum; General Service Unit; NTSA; Asset Recovery Agency; and Office of the Attorney General.



From left: Ag. CEO of the National Youth Council, Ms. Gloria Wawira; National Youth Advisory Board Member, Ms. Carol Warui; Principal Secretary for the State Department of Youth Affairs and Creative Economy, Mr. Fikirini Jacobs; EACC Chairperson, Dr. David Oginde; and EACC CEO, Mr. Abdi A. Mohamud, after signing the MOU at the Integrity Centre.

The Commission, in partnership with the State Department for Devolution, supported oversight, participation, and accountability with a focus on enhancing transparency and accountability in County Governments under the second Kenya Devolution Support Program (KDSPII).

4.2.4 Partnerships with Development Partners

The Commission partnered with the European Union/United Nations Office on Drugs and Crime (EU/UNODC) under the Programme for Legal Empowerment and Aid Delivery in Kenya, Phase II (PLEAD II) to enhance the capacity of key agencies in the fight against corruption. The Programme supported the development and launch of the Kenya Integrity Plan 2023-2028 and NIAca Strategic Plan 2024-2028, the commemoration of the International Anti-Corruption Day, 2024, and a capacity-building workshop on financial investigations.



Participants of the financial investigations capacity-building workshop at the Kenya School of Government.

The Commission also received support in capacity-building from the Federal Bureau of Investigation (FBI) and the Kingdom of Saudi Arabia, through their Embassy in Nairobi. The United Nations Global Compact Network supported development and launch of the Corruption Risk Assessment and Mitigation Guidelines.

4.3 Regional Engagements

The Commission hosted a delegation from South Sudan Anti-Corruption Commission (SSACC) and another from the Central Office for Combating Organized and Transnational Crime (GCCCCOT) Mozambique. The visits aimed at sharing experiences in the fight against corruption and enhancing the knowledge of the visitors on the anti-corruption initiatives in Kenya. The visitors were apprised on the institutional structure of the Commission as well as its collaboration with other agencies, its successes and challenges.



Sitting 5th from left: Deputy Board Chairperson SSACC, Dr. Samuel J.B. Mading, with EACC Vice-Chairperson, Dr. Monica Muiru to his left and EACC CEO, Mr. Abdi A. Mohamud to his right in a group photo with EACC Commissioners sitting from right, Colonel (Rtd) Alfred Mshimba, CPA John Ogallo and Dr. Cecilia Mutuku, other members of the SSACC delegation and EACC Official at Integrity Centre on 17th March 2025.

4.4 International Engagements

The Commission hosted the Ambassador of Switzerland to Kenya and the Deputy Head of Development Cooperation at the German Embassy in Nairobi. The meetings explored areas of collaboration to strengthen the fight against corruption. Further, EACC hosted a delegation from the International Monetary Fund (IMF) to discuss areas of support in law enforcement. Additionally, a delegation attending the African Asset Recovery Practitioners (AARP) Forum in Nairobi visited the Commission to gain an understanding of the Commission's mandate, milestones and challenges within the anti-corruption landscape in Kenya.



The Ambassador of Switzerland to Kenya, Mr. Mirko Giullietti, receiving a plaque from EACC CEO, Mr. Abdi A. Mohamud, at Integrity Centre on 20th May 2025.

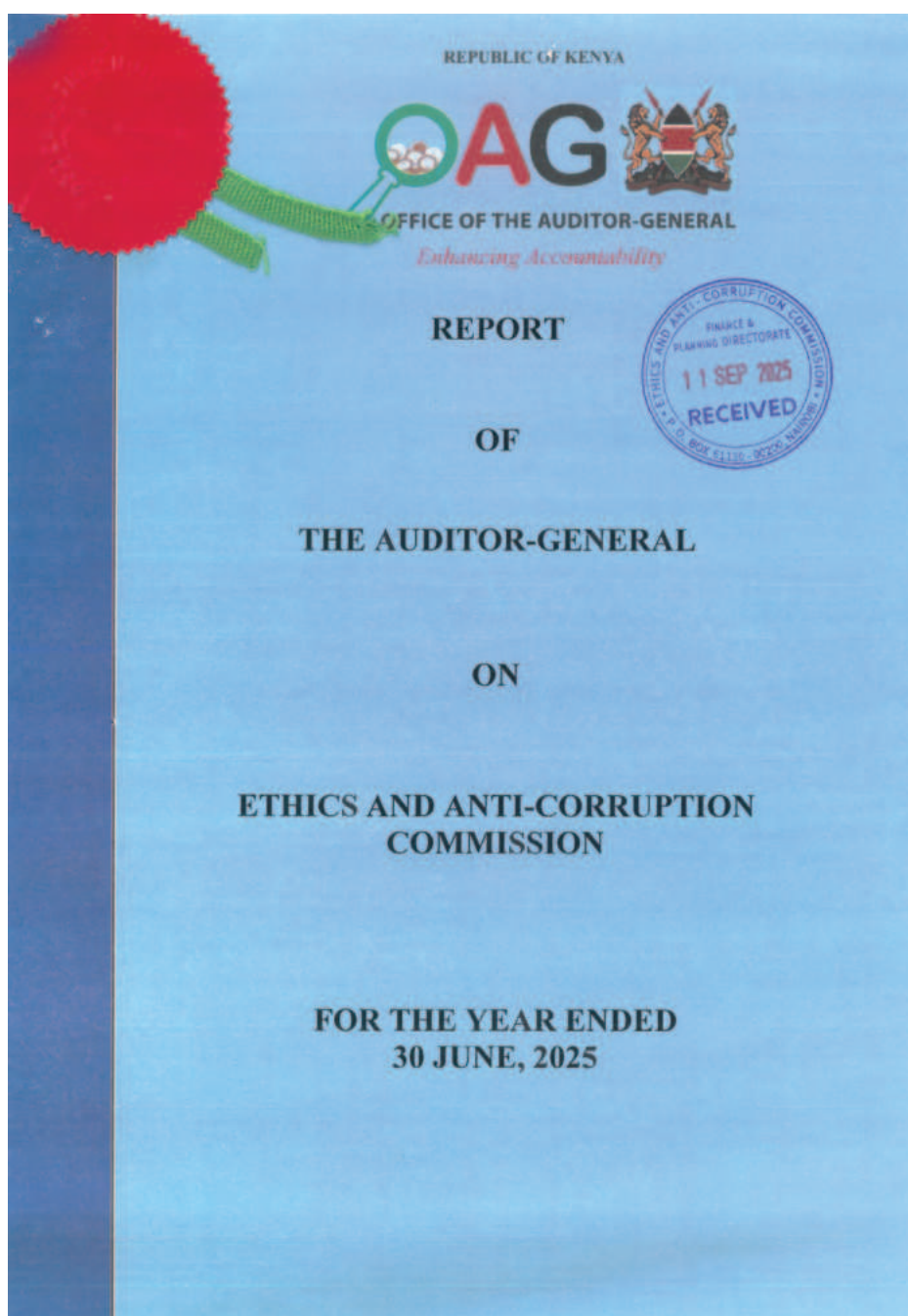
The Commission was represented at the following international fora, among others:

- (i) First Resumed 15th Session of the Implementation Review Group of the UNCAC, Austria;
- (ii) 5th Plenary Meeting of the Global Operational Network of Anti-Corruption Law Enforcement Authorities, China;
- (iii) Regional Workshop on Peer Learning and Capacity Building on Beneficial Transparency and Asset Recovery, Nigeria;
- (iv) 12th Session of the Conference of Parties to UNTOC, Austria;
- (v) EACC Leadership Team Visit to the World Bank Group, United States of America;
- (vi) Regional Workshop on Implementation of Recommendations Emanating from the Country Reviews in the Framework of Mechanism for the Review of Implementation of UNCAC and Regional Experience in Implementation of the Convention, Saudi Arabia;
- (vii) First Resumed 16th Session of the Implementation Review Group of the UNCAC, Austria; and
- (viii) Training for Focal Points and Government Experts in the 2nd Cycle of the Mechanism for the Review of the Implementation of UNCAC, Austria.

CHAPTER

5

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED JUNE 30TH, 2025





ETHICS AND ANTI-CORRUPTION COMMISSION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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

ETHICS AND ANTI-CORRUPTION COMMISSION
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1. Acronyms and Definition of Key Terms

A: Acronyms and Abbreviations

AHL	Affordable Housing Levy
CBK	Central Bank of Kenya
CEO	Chief Executive Officer
DPP	Director of Public Prosecution
EACC	Ethics and Anti-Corruption Commission
EU/ONODC	European Union/United Nations Officer on Drugs and Crime
FBI	Federal Bureau of Investigation
ICPAK	Institute of Certified Public Accountants of Kenya
IFMIS	Integrated Financial Management Information System
IPSAS	International Public Sector Accounting Standards
KLIF	The Kenya Leadership Integrity Forum
NIACA	National Integrity Academy
OAG	Office of the Auditor General
ODPP	Office of the Director of Public Prosecutions
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PLEAD	Programme for Legal Empowerment and Aid Delivery
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standard Board
PSC	Public Service Commission

B: Definition of Key Terms

Fiduciary Management - Members of Commission directly entrusted with the responsibility of financial resources of the organisation.

Comparative Year - The prior period

The Act - The Ethics and Anti-Corruption Act, 2011

2. Key Entity Information and Management

(a) Background information

Ethics and Anti-Corruption Commission (EACC) is established under the Ethics and Anti-Corruption Act, 2011. The EACC is domiciled in Kenya, with its Headquarters at the Integrity Centre; Jakaya Kikwete/Valley Road Junction, Nairobi. EACC has 11 Regional Offices spread across the Country namely: Western (Bungoma), North Rift (Eldoret), North Eastern (Garissa), Upper Eastern (Isiolo), South Nyanza (Kisii), Central Nyanza (Kisumu), Lower Eastern (Machakos), Upper Coast (Malindi), Lower Coast (Mombasa), South Rift (Nakuru), and Central (Nyeri).

The Institutional Framework guiding the delivery of EACC mandate is articulated in the EACC Act, 2011. The Commission is composed of the Chairperson, four Commissioners and the Secretary/Chief Executive Officer (CEO). The Chairperson leads a team of Commissioners who are in charge of policy, oversight and strategy among others. The Commission's Secretary/Chief Executive Officer is also the Accounting Officer and Head of the Secretariat. The Secretariat functions are deployed in the Directorates namely: Investigations; Legal Services and Asset Recovery; Ethics and Leadership; Preventive Services; Corporate Services; Finance and Planning; and Field Services and Coordination. Each Directorate is headed by a director. Further, there are independent departments namely: Supply Chain, Internal Audit and the National Integrity Academy who report directly to the Chief Executive Officer.

(b) Mandate

The Mandate of the Commission is to combat and prevent corruption, economic crimes and unethical conduct through law enforcement, prevention, public education and promotion of ethical standards and practices. The mandate is derived from Articles 79 and 252 of the Constitution; the EACC Act, No.22 of 2011; the Leadership and Integrity Act (LIA) Act No.19 of 2012; Public Officers Ethics Act, No. 4 of 2003; Anti-Corruption and Economics Crimes Act No. 4 of 2003; and the Bribery Act, No.47 of 2016 among other relevant laws and legislation.

Vision

An Integrity and Values -driven Kenyan Society.

Mission

To promote integrity and combat corruption through law enforcement, prevention and education.

Core Values

Fidelity to the Law, Integrity, Teamwork, Innovation, Professionalism, Courage.

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Key Pillars

- i) Law Enforcement
- ii) Promotion of Ethics and Integrity
- iii) Prevention of Corruption and Unethical Practices
- iv) Education, Training and Public Awareness

Functions

- i) Enforce and ensure compliance with Chapter Six and Article 252 of the Constitution
- ii) Investigate and recommend to the Director of Public Prosecutions the prosecution of any acts of corruption, economic crime, unethical conduct or violation of codes of ethics or other matter prescribed in law
- iii) Institute court proceedings for preservation, recovery and restitution of corruptly acquired assets
- iv) Institute proceedings for forfeiture of unexplained assets
- v) Conduct conciliation, mediation and negotiation
- vi) Facilitate development and oversee enforcement of codes of ethics for state and public officers
- vii) Conduct public education and awareness on anti-corruption and ethical issues
- viii) Provide advisory services on ethics and integrity
- ix) Collaborate with and facilitate state, public officers and other stakeholders to promote ethics and anticorruption initiatives
- x) Conduct integrity verification for persons seeking elective or appointive positions in state and public office
- xi) Develop and promote standards and best practices in ethics and anti-corruption programmes
- xii) Monitor the practices and procedures of public bodies to detect corruption and secure revision of methods of work
- xiii) Assist private and public entities, and any interested person to develop and put in place procedures appropriate for the prevention of bribery and corruption
- xiv) Develop and publish guidelines to assist private and public entities in the preparation of procedures appropriate for the prevention of bribery and corruption

(c) Key Management

The Commission's day-to-day management is under the following key organs:

- Commissioners
- Secretary/CEO
- Secretariat

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(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June, 2025 and who had direct fiduciary responsibility were:

No	Designation	Name	Date of Appointment
1	Secretary/ CEO	Mr. Abdi A. Mohamud, MBS	11.01.2025
2	Director Finance and Planning	CPA Joel I. Mukumu, OGW	01.02.2021
3	Director Preventive Services	Mr. Vincent O.Okong'o, MBS, 'nde' (K)	01.11.2013
4	Director Investigations	Mr. Paschal K. Mweu, OGW	03.03.2023
5	Director Legal Services & Asset Recovery	Mr. David K. Too, OGW	06.11.2013
6	Director Ethics and Leadership	FCPA John Lolkoloi, OGW	01.10.2022
7	Director Field Services & Coordination	Mr. Jackson K. Mue, OGW	01.07.2021
8	Head Human Resource Management	CHRP (K) Petronilla Kyengo	20.01.2025
9	Head Supply Chain Management	Mr. Eddie Odhiambo	12.07.2021

(e) Fiduciary Oversight Arrangements

Audit Committee

Audit and Risk Committee form a key element in the governance process by providing an independent expert assessment on the activities of top management, the quality of risk management, financial reporting, financial management and internal audit to the Commission.

Finance and Supply Chain Committee

The Committee reviews and offers guidance on policies and reports related to the Finance and Supply Chain Management functions.

Enforcement Committee

The Committee is tasked with the responsibility of reviewing, adjudicating and advising on investigations of corruption cases presented by a team of investigators and lawyers from the Directorates of: Investigations; Legal Services and Asset Recovery; Field Services and Coordination; and Ethics and Leadership.

Corruption Prevention, Education & Public Engagement Committee

The Committee is tasked with the responsibility of reviewing and advising on corruption prevention strategies and policies.

Support Services Committee

The Committee reviews and advises on strategies and policies touching on Human Resource Management, Corporate Affairs and Public Communication, Administration and ICT.

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Budget Implementation Committee (BIC)

The BIC ensures the approved budget implementation procedures are adhered to and it monitors spending and effective management of resources. It identifies potential budgetary issues of concern and advises on budget-related matters.

Parliamentary Oversight Committees

The National Assembly Department of Justice and Legal Affairs Committee (JLAC) and Public Accounts Committee (PAC) ensure transparency and openness of EACC activities; hold EACC accountable; provides financial accountability; and ensures EACC upholds the rule of law.

(f) EACC Headquarters

P.O. Box 61130-00200
Integrity Centre
Jakaya Kikwete/ Valley Road Junction
Nairobi, Kenya

(g) EACC Contacts

Tel: (254) (020) 4997000
Mobile: 0709 781000; 0730 997000
Email address: eacc@integrity.go.ke
Website: www.eacc.go.ke

(h) EACC Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Headquarters
P.O. Box 69695 - 00400
Nairobi, Kenya

(i) Independent Auditors

Auditor-General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya.

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(j) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

ETHICS AND ANTI-CORRUPTION COMMISSION

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3. Profile of Commissioners

Ref	Commission Members	Details
1.	 <p>David Oginde, PhD, FCS</p> <p>Doctor of Philosophy in Organisational Leadership from Regent University USA, Master of Arts in Leadership from PAC University, and Bachelor of Architecture from the University of Nairobi.</p>	<p>Chairperson</p> <p>Born in the year 1959; Appointed Chairperson of EACC on 29th April 2023 and assumed office on 9th of May 2023.</p> <p>He is the Chairperson of the University Council of the Mama Ngina University College; the Evangelicals of Kenya and the Vice Chair of the Association of Evangelicals in Africa.</p> <p>He is a renowned and distinguished leader with specialization in leadership and governance. He has published several books and written articles in various leadership journals and is the founder of The CATALEAD Associates, a leadership development firm and runs the popular Leadership Forum on hope FM.</p>
2.	 <p>Dr. Monica Muiru, PhD, MBS</p> <p>Doctor of Philosophy in Business and Management from Egerton University, Master Degree in Accounting and Finance, Bachelor of Commerce Degree in Business Administration from University of Nairobi.</p>	<p>Vice Chairperson and Commissioner</p> <p>Born in the year 1965; Appointed as a Commissioner of EACC on 14th December 2021. She is a trained, experienced and internationally exposed professional and academic scholar with many years of experience in accounting, finance and management.</p> <p>She previously served as a lecturer at Egerton University and worked at Kenya Broadcasting Corporation (KBC), East African Standard, Mellon Bank in Pittsburgh USA and Motient Corporation, Reston, Virginia, USA.</p> <p>In addition, a fellow of the Chartered Institute of Marketing, a member of Zonta International and an Associate member of the American Chartered Institute of Accounting.</p> <p>She chairs Finance, Planning and Supply Chain Management Committee.</p>

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3.	 <p>Col. (Rtd) Alfred Mshimba, MBS</p> <p>Master of Business Administration in Strategic Management from the University of Nairobi and a Bachelor's Degree in Business Administration.</p>	<p>Commissioner</p> <p>Born in the year 1959; Appointed as a Commissioner of EACC on 14th December 2021, a retired career military officer with over 30 years' experience in leadership, administration, human resource management, procurement and diplomacy.</p> <p>In addition, Commissioner Col. (Rtd) Mshimba, has been recognized for his service and was honoured by receiving the Military Observer, United Nations Western Sahara Morocco (MINURSO) Medal.</p> <p>He chairs the Corruption Prevention, Education and Public Engagement Committee.</p>
4.	 <p>Dr. Cecilia Mutuku, PhD, CHRP, CPS -K</p> <p>Doctor of Philosophy and Master in Business Administration, with a specialization in Human Resources Management (HRM), both from University of Nairobi (UoN). In addition, Certificate in Quality Management by the International Trade Centre (ITC). A member of the Institute of Human Resources (IHRM), Institute of Certified Secretaries (ICS) and The National Quality Institute (NQI). Also a member of the American Society for Quality (ASQ) and the Kenya Institute of Management (KIM).</p>	<p>Commissioner</p> <p>Born in the year 1968; Appointed as a Commissioner of EACC on 5th August 2022; She holds extensive experience in Human Resource and Governance biased in policy development, leadership, organizational behaviour and reforms, performance improvement, culture change and quality management.</p> <p>She has held senior positions at Kenya Bureau of Standards and National Quality Institute.</p> <p>She is passionate about excellence and quality especially within the public sector institutions and has been spearheading Training of Anti Bribery Management Systems (ABMS) Standard in various forums.</p> <p>She chairs the Support Services Committee.</p>

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5.	 CPA John Ogallo Holds a Master of Business Administration (MBA) degree from the University of Sheffield (UK), and Post-Graduate Diploma in Public Financial Management from the University of London. In addition, Certified Public Accountant of Kenya (CPA-K).	Commissioner Born in the year 1956, Appointed as a Commissioner of EACC on 5 th August 2022; He is experienced in Financial Management and Governance at World Bank. In addition, he has led teams in providing technical assistance to strengthen institutions on accountability; and has undertaken fiduciary due diligence, advisory services and analytics. He chairs the Enforcement Committee.
6.	 Mr. Abdi A. Mohamud, MBS Master of Science (Security and Risk Management), Bachelor of Laws (LLB) Postgraduate Diploma in Law.	The Secretary/CEO Born in the year 1966, Appointed as EACC Secretary/CEO on 11 th January 2025; holds a 30 year experience as investigator of corruption and other forms of economic crimes. He rose through the ranks from a senior officer to Director, Investigation, later to Deputy Chief Executive Officer. Mohamud has undergone an expansive training over the years as a career detective in corruption and economic crimes both locally and internationally with various distinguished law enforcement agencies.

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4. Profile of Secretary/CEO and Key Management.

Ref	Management	Details
1.	 <p>Mr. Abdi A. Mohamud, MBS Secretary/ CEO Master of Science (Security and Risk Management) Bachelor of Laws (LLB) Postgraduate Diploma in law.</p>	He serves as the Accounting Officer, Secretary, and Chief Executive Officer of the Commission, responsible for overseeing its day-to-day operations and providing strategic, financial, and operational leadership.
2.	 <p>CPA Joel I. Mukumu, OGW Director Finance and Planning Master of Business Administration (Finance) Bachelor of Commerce – (Accounting) Certified Public Accountant of Kenya (CPA-K).</p>	Provide leadership for the Directorate in the implementation of the Public Finance Management (PFM) Act 2012, the PFMA (Amendments) 2023, and the PFMA Regulations 2015. This includes policy formulation, implementation, and coordination of the Commission's Finance, Planning, and Budget functions. He is responsible for the overall management of the Finance and Planning Directorate.
3.	 <p>Mr. Vincent O. Okong'o, MBS, 'ndc' (K) Director Preventive Services Masters of Arts (Economics & Social Studies) Masters of Arts in Economic Policy Management.</p>	Provide leadership for the Directorate in policy formulation, implementation, and advisory on preventive measures, including prevention, public awareness, training, research, and the management of a central repository. He is also responsible for the overall management of the Directorate's functions and activities.

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4.	 <p>Mr. Paschal K. Mweu, OGW Director Investigation Masters Degree in Governance & Ethics Bachelor Degree in Philosophy.</p>	Provide leadership for the Directorate in policy formulation, implementation, and advisory on investigative matters in accordance with anti-corruption, economic, and bribery laws, as well as other legislation enforced by the Commission. Additionally, he is responsible for managing the Directorate's functions and activities.
5.	 <p>Mr. David K. Too, OGW Director Legal Services & Asset Recovery Master of Business Administration Bachelor of Laws (LLB) Diploma in Law.</p>	Provide leadership for the Directorate in the formulation, implementation, and advisory of policies related to key anti-corruption, economic, and bribery laws (including ACECA 2003; POEA 2003; LIA 2012; Bribery Act 2016), as well as other relevant legislation. He oversees asset recovery efforts related to corruption and manages the overall functions and activities of the Directorate.
6.	 <p>FCPA John Lolkoloi, OGW Director Ethics & Leadership Master of Business Administration (Strategic Management) Bachelor of Commerce (Finance) Certified Public Accountant of Kenya (CPA-K).</p>	Provide leadership for the Directorate in the implementation of Chapter Six of the Kenyan Constitution and the Leadership and Integrity Act 2012, including the development and enforcement of ethical standards and practices in the public service. Additionally, oversee the overall management of the Directorate's functions and activities.

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7.	 <p>Mr. Jackson K. Mue, OGW Director Field Services & Coordination Master of Science in ICT Policy and Regulation Bachelor of Science (Mathematics & Computer Science) Post Graduate Diploma in Computer Science.</p>	Provide Directorate's leadership in coordination of Commission functions at regional levels, partnerships, and support the Office of Secretary/Chief Executive Officer in general administration and overall management of the Directorate's functions and activities.
8.	 <p>CHRP Petronilla Katumbi Kyengo (Mrs) Deputy Director Human Resources MBA Strategic Management and Human Resource Management Bachelor in Business and Office Management Certified Human Resource Professional (K) Certified Professional Trainer, Higher National Diploma in Human Resource Management.</p>	Provide leadership in aligning human capital with Commission goals to drive performance innovation and long-term success, through HR Planning and talent acquisition and staffing, Training and Development, Performance Management, reward management, employee relations and promotion of supportive work place culture. Over 30 years' experience in public service. She is responsible for overall management of the functions and activities of the Department.
9.	 <p>Mr. Eddie Odhiambo Deputy Director, Supply Chain Management Master of Business Administration Bachelor of Science (Statistics & Computer Science), Diploma in Purchasing and Supplies Management, Chartered International Procurement Professional.</p>	Provide leadership in the implementation of the Public Procurement and Asset Disposal Act 2015, and its related regulations. Additionally, oversee the overall management of the functions and activities of the Supply Chain Management Department.

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5. Statement by Chair of the Commission



The Ethics and Anti-Corruption Commission (EACC) launched its Third Strategic Plan (2023–2028) on 26th September 2023. The Commission is currently in the second year of implementing this Plan, which is designed to drive transformative anti-corruption reforms aimed at significantly strengthening the deterrence and prevention of corruption in Kenya.

To reinforce the legal and regulatory framework, the Commission has advanced several legislative proposals, including proposal on the Conflict-of-Interest Bill 2023 and recently launched Guidelines on Corruption Prevention. The legislative changes are intended to bolster the Commission's capacity in the ongoing fight against corruption. In the same vein, the Commission has intensified efforts in undertaking complex investigations, asset recovery, and addressing corruption at key service delivery points. A core component of this strategy is the implementation of the *Model Procedures for the Prevention of Bribery and Corruption*, which serves as a foundational tool for eliminating unethical bribery and corruption.

Additionally, the Commission has established strategic partnerships with both state and non-state actors to enhance synergy in promoting good governance, adherence to the rule of law, and the effectiveness of the criminal justice system. These collaborations have yielded significant outcomes, including increased reporting, transfer of technology, and capacity building—particularly through engagements with the Federal Bureau of Investigation (FBI) and other international and regional anti-corruption bodies.

In all this, we remain cognizant of the tight economic times we are in as a nation. Therefore, though our budgetary allocation often falls far short of what we would require for effective output, we continue to exercise due prudence in the use of the public resources entrusted to us to fulfil our mandate. The Commission remains steadfast in its commitment to transparency, accountability, and the rule of law. In this regard, the public is encouraged to take an active role in reporting corruption and upholding ethical standards. Looking ahead, I call upon all stakeholders to continue supporting the Commission's initiatives in fostering an integrity-driven and values-based Kenyan society.


David Oginde, PhD, FCS
CHAIR OF THE COMMISSION

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6. Statement by the Secretary/CEO



The Ethics and Anti-Corruption Commission (EACC) hereby presents the Annual Financial Statements for the Financial Year 2024/2025. These statements are prepared in accordance with the provisions of Section 27 of the Ethics and Anti-Corruption Commission Act, CAP 7H; Section 45 of the Leadership and Integrity Act, CAP 185C; the Public Audit Act, CAP 412B; the Public Finance Management Act CAP 412A; and the International Public Sector Accounting Standards (IPSAS), to ensure prudent financial management and accountability.

The financial statements provide a comprehensive overview of the Commission's financial performance. They include the Statements of Financial Position, Financial Performance, Changes in Net Assets, Cash Flows, and Comparison of Budget and Actual Amounts. In addition, they contain explanatory notes to the financial statements.

For the Financial Year 2024/2025, the Commission was allocated a total budget of Kshs. 4.2 Billion—comprising Kshs. 4.15 Billion for recurrent expenditure inclusive of Kshs. 20 Million in Appropriations-in-Aid and Kshs. 54.7 Million for development expenditure. In the financial year under review, the Commission utilized 99% of its total budgetary allocation to support implementation of programmes and activities.

In discharging its mandate, the Commission enhanced surveillance and intelligence gathering efforts, leading to the conclusion of a greater number of high-impact investigations, recovery of corruptly acquired and unexplained assets, disruption of corruption networks, and improved monitoring of anti-corruption prevention programs. To strengthen institutional capacity, the Commission continued to invest in staff training to build skills and competencies aligned with emerging challenges and trends.

Moving forward, the Commission remains firmly committed to upholding all legal requirements in the management of public resources and ensuring accountability in the use of funds allocated to support its operations.



Abdi A. Mohamud, MBS

SECRETARY/ CHIEF EXECUTIVE OFFICER

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7. Statement of Performance against Predetermined Objectives for FY2024/2025

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer presents a statement of performance against predetermined objectives of the entity.

EACC has six strategic objectives within its Strategic Plan (2023-2028). These strategic objectives are as follows;

1. To effectively deter and punish corruption and unethical practices;
2. To promote ethics and integrity;
3. To improve institutional accountability in public and private sectors;
4. To increase public involvement in the fight against corruption and unethical practices;
5. To enhance cooperation, collaborations and coordination in the fight against corruption and unethical practices; and
6. To improve organizational efficiency and effectiveness.

Expenditure in the FY 2024/2025 was geared towards the realization of the aforementioned strategic objectives. Linked to these objectives are specific programmes, outcome, output, and performance indicators. The implemented programmes are tabulated against actual achievements in table 1.

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Table1: Programme performance

Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/2025			Cumulative Achievement by end of FY 2024/2025			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Ethics and Anti-Corruption	To effectively deter and punish corruption and unethical practices	Effective policy, legal and regulatory framework	Anti-corruption laws and policies amended, enacted and instituted	No of stakeholder engagements held	1	1	-	1	1	-	Annual conference for National Council on Administration of Justice
		Improved investigation out-turn	Completed investigation files	Number of corruption, economic crime and unethical conduct investigations completed	424	229	-195	424	229	-195	663 case files are under active investigations.
		Improved detection of corruption networks	Value of loss averted	Value of loss averted in Kshs. Billions	8	16.5	+8.5	8	16.5	+8.5	High value disruptions
		Improved recovery of corruptly acquired assets	Value of corruptly acquired assets, unexplained wealth and irregularly obtained benefits recovered	Value of corruptly acquired assets, unexplained wealth and irregularly obtained benefits recovered in Kshs. Billions	3.7	3.4	-0.3	3.7	3.4	-0.3	Some recovered Assets have not been valued.
			Value of illegally and unexplained assets preserved	Value of illegally and unexplained assets preserved in Kshs. Billions	2	0.875	-1.125	2	0.875	-1.125	High value preservations

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Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/2025			Cumulative Achievement by end of FY 2024/2025			Remarks
	To promote ethics and integrity	Improved investigation turnaround	Unethical violation investigations files completed	Number of unethical violation investigations completed	85	89	+4	85	89	+4	Enhanced ethical investigation and action of forged certificates
			Irregularly obtained benefits recovered	Value of irregularly obtained benefits recovered in Kshs. Millions	2	2.53	+0.53	2	2.53	+0.53	Enhanced recoveries through plea bargains
		Improved compliance with ethics and integrity requirements	Compliance with requirements to submit bank accounts statements annually	% compliance with requirements to submit bank accounts statements annually	100	100	0	100	100	0	Enhanced continuous sensitization to public officers on the requirements
			Codes of conduct and ethics developed, reviewed, approved or gazetted	No. of codes of conduct and ethics developed, reviewed, approved or gazetted	10	6	-4	10	6	-4	
			Gifts, donations and conflict of interest registers operationalized	No. of gifts, donations and conflict of interest registers operationalized	10	13	+3	10	13	+3	Operationalised donations and conflict of interest registers in MDAs
			Commitment to Leadership and Integrity Codes by all appointed and elected state officers	% of Compliance with commitment by all appointed and elected state officers	100	100	0	100	100	0	

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Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/2025			Cumulative Achievement by end of FY 2024/2025			Remarks
					100	100	0	100	100	0	
		Enhanced compliance with ethics and integrity requirements	Vetting requests processed	% of vetting requests processed	100	100	0	100	100	0	2, 844 vetting requests processed
			Self-declaration requests processed	% of self-declaration requests processed	100	100	0	100	100	0	37,404 Self-declarations requests were processed
	To improve institutional accountability in public and private sectors	Percentage decrease in number of corruption reports in public and private sector	Institutions empowered to undertake own Corruption Risks Assessments (CRAs)	No. of institutions empowered to undertake own Corruption Risks Assessments	10	13	+3	10	13	+3	Enhanced uptake of the empowerment in undertaking own CRAs
			System Review undertaken in MDAC's	No. of System Review Reports produced	3	3	0	3	3	0	
		Evidence based anti-corruption interventions	Research undertaken	No. of research reports	2	1	-1	2	1	-1	
	To increase public involvement in the fight against corruption and unethical practices	Increased levels of public engagement and awareness in ethics and anti-corruption	Targeted public outreach programmes implemented	No. of targeted public outreach programmes implemented	18	26	+8	18	26	+8	Enhanced outreach activities
		Improved levels of knowledge, skills, and attitudes on corruption and unethical conduct	Learning institutions sensitized	No. of learning institutions sensitized	300	742	+442	300	742	+442	Enhanced sensitization activities in Learning Institutions
			State and non-state actors sensitized	No. of state and non-state actors sensitized	72	93	+21	72	93	+21	Enhanced sensitization activities

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Programme	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/2025			Cumulative Achievement by end of FY 2024/2025			Remarks
			Integrity Assurance Officers trained	No. of Integrity Assurance Officers trained	120	203	+83	120	203	+83	
	To enhance cooperation, collaboration and coordination in the fight against corruption and unethical practices	Improved cooperation, collaboration and coordination in the fight against corruption and unethical conduct	Joint cooperation, collaboration and coordination in the fight against corruption and unethical conduct initiatives implemented	No. of joint initiatives implemented	10	8	-2	10	8	-2	
	To improve organizational efficiency and effectiveness	Enhanced organizational efficiency and effectiveness	Employees recruited	No. of employees recruited	200	0	-200	200	0	-200	Inadequate budgetary provisions
		Enhanced financial adequacy	Budget allocation	% increase in Commission Budgetary allocation	5	5.13	+0.13	5	5.13	+0.13	
		Improved automated services	Automated Commission Business Processes	No of Business Processes automated	16	8	-8	16	8	-8	High cost of acquiring new technologies
		Improved compliance with SCM standards	Procurement documents standardized	No. of Procurement documents standardized	25	25	0	25	25	0	

8. Governance Statement

The Ethics and Anti-Corruption Commission (EACC); is a Constitutional Commission created pursuant to Article 79 of the Constitution of Kenya 2010 and established under Section 3 of the Ethics and Anti-Corruption Commission Act CAP 7H. The mandate of the Commission is to combat and prevent corruption, economic crimes and unethical conduct through law enforcement, prevention, public education and promotion of ethical standards and practices.

Size, Composition & Appointment of the Commission

The EACC Act provides for the functions and powers of the Commission, qualifications, and procedures for the appointment of the Chairperson and Members of the Commission, and for other related purposes. The Chairperson and the other four Members of the Commission serve for a single term of six (6) years on a part-time basis. The Chief Executive Officer serves as the Secretary to the Commission for a single term of six years. The Secretary is responsible for strategic, financial and operational leadership.

Oversight role of the Commission

Section 11 (6) of the EACC Act provides for the functions of Commissioners as to assist the Commission in policy formulation, give strategic direction to the Commission, establish and maintain strategic linkages with partners and other stakeholders, deal with reports and complaints of abuse of power impropriety or other forms of misconduct on the part of the Commission or its staff and deals with reports of conduct amounting to maladministration, including but limited to delay in the conduct of investigation and unreasonable invasion of privacy by the Commission.

Commission Committees and Responsibilities

In order to fulfil its fiduciary duties, the Commission has established four Standing Committees namely; Enforcement Committee, Corruption Prevention Committee, Support Services Committee and Finance and Supply Chain Management Committee, for the effective discharge of the oversight function. The Committees are chaired by Commissioners with Members comprising Commissioners and heads of Directorates and Departments in-charge of respective functions.

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Risk and Audit Committee

The Committee is established in accordance with the Public Finance Management Act, CAP 412A to give reasonable assurance in risk management, control and governance within the Commission. The Committee supports the Commission by monitoring and reviewing risks, assessing financial controls and governance processes.

Conflict of Interest

When discharging their functions, Commission members are obliged to disclose any real, potential or perceived conflict, whether direct or indirect. Where a member discloses the conflict of interest, he or she is obligated to recuse themselves from handling the matter in question.

Code of Conduct and Ethics

The Commission conducts its operations in compliance with relevant legal requirements and ethical standards. In addition, the Commission and Secretariat are obligated to observe the code of conduct and uphold high standards of integrity.

Accountability

Pursuant to Section 27 of EACC Act, CAP 7H, the Commission submits an Annual Report to the President and the National Assembly after the end of the year. The report is an accountability tool detailing the activities of the Commission, achievements and any impediment that hinders the discharge of its mandate. The Commission also prepares Annual financial statements in accordance with the law and audited by the Office of the Auditor General.

Compliance with laws and regulations

The Commission is guided by a number of laws, which are strictly followed while discharging its mandate. These include: the Constitution; the EACC Act, CAP 7H; LIA, CAP 185C; the Public Officer Ethics Act (POEA), CAP 185B; the Anti-Corruption and Economic Crimes Act (ACECA), CAP 65; and the Anti-Bribery Act, CAP 79B; and Public Finance Management CAP 412A.

9. Management Discussion and Analysis

9.1 Reports on Corruption Received by the Commission

The Commission received 4,183 reports on allegations of corruption and unethical practices in FY 2024/25. Out of the reports received, 1,846 were relevant to Commission's mandate and were recommended for investigation as shown in Figure 1



Figure 1: Trend of number of reports received and processed by the Commission's mandate

9.2 Cases Forwarded to the Office of the Director of Public Prosecutions

In FY 2024/25 the Commission forwarded to ODPP 175 files. A total of 161 files were recommended for prosecution, four files recommended for administrative action and 10 files for closure as indicated in Table 2.

Table 2: Analysis of Files forwarded to ODPP

Action	Q1	Q2	Q3	Q4	Total
No. of files recommended for prosecution	47	47	42	25	161
No. of files recommended for administrative or other action	1	2	0	1	4
No. of files recommended for closure	2	2	2	4	10
Total No. of files forwarded to the Director of Public Prosecutions	50	51	44	30	175

9.3 Outcome of Cases Finalized in Court

In the FY 2024/25, the Commission successfully supported prosecution of 55 cases on corruption, economic crime, bribery and unethical conduct which were finalized in court as summarized in Table 3.

ETHICS AND ANTI-CORRUPTION COMMISSION**Annual Report and Financial Statements for the year ended June 30th, 2025.****Table 3: Criminal Cases Finalized in Court**

Year	No of cases finalized	Conviction	Acquittal	Discharge	Conviction rate (%)
2020/21	31	23	5	3	74
2021/22	60	30	27	3	50
2022/23	75	27	16	34	36
2023/24	46	12	9	24	26
2024/25	55	35	13	7	64
Average Conviction rate					50

9.4 Asset Recovery

In the FY 2024/25, the Commission recovered illegally acquired assets valued at Kshs. 3.4 Billion as shown in Table 4.

Table 4: Assets Recovered

Year	2020/21	2021/22	2022/23	2023/24	2024/25
Value of public assets recovered (Kshs. billions)	6.50	0.94	3.80	2.99	3.4

9.5 Loss averted through Disruption of Corruption Networks

Through proactive investigations, the Commission averted losses of public funds valued at Kshs. 16.5 Billion in FY 2024/25 as shown in Table 5

Table 5: Loss averted through Disruption of Corruption Networks

Public loss averted (2020/21-2024/25)					
Year	2020/21	2021/22	2022/23	2023/24	2024/25
Value in (million) of public funds loss averted	8,000	4,000	4,740	2,900	16,500

9.6 Financial Performance

The Government of Kenya (GoK) is the main source of funding for programmes and activities undertaken by the Commission. In the FY 2024/2025, the Commission utilized 99% of its total budgetary allocation to support implementation of programmes and activities as shown in Table 6

Table 6: Financial Performance

Year	2020/21	2021/22	2022/23	2023/24	2024/25	Average
Budget absorption (%)	99	99	94.60	96	99.2	97.5

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9.7 Commission's Development Projects

The Commission is refurbishing the Integrity Centre and automating its business processes. In FY 2024/2025, the Commission had an allocation of Kshs. 54,700,000 for refurbishment of Integrity Centre. During the period under review, Automation of Business Processes had no budgetary allocation.

9.8 Major risks facing the Commission

The Commission faces a number of risks as it strives to achieve its mandate. The risks are summarized in Table 7.

Table 7: Risks facing the Commission

Operational risks	
1.	Inadequate number of staff
2.	Inadequate of specialized technological equipment
3.	Adverse judicial decisions
Financial risks	
4.	Inadequate funding of Commission's operations
Compliance Risks	
5.	Inadequate compliance by MDACs to implement system review and vetting recommendations
Reputational risk	
6.	Inaccurate media reporting

9.9 Review of the Economy and GJLO Sector

In 2024, Kenya's real Gross Domestic Product (GDP) grew by 4.5 per cent compared to a revised growth of 5.6 per cent in 2023. The growth, albeit slower than the previous year, was mainly supported by activities in Agriculture, Forestry & Fishing (4.6%), Financial & Insurance Activities (7.6%), Transportation & Storage (4.4%) and Real Estate (5.3%).

The Commission is classified under Governance Justice law Order (GJLO) Sector that contributes directly and indirectly to the Gross Domestic Product (GDP). Its direct contribution includes revenue generation in terms of court fees, court fines, and fees incidental to provision of services. The indirect contribution to GDP is through creating a secure and conducive business environment to enhance the productivity of other sectors.

10. Environmental and Sustainability Reporting

a) Sustainability strategy and profile

The Commission Strategic Plan for the period 2023 to 2028 underpinned by four (4) key pillars, provides key support system for operational efficiency and effectiveness in enhancement of the programmes. The plan is executed on annual basis, the annual work plan derived from key mandate and cascaded in directorates and departments. The Plan forms an effective performance management tool for operational efficiency.

In addition, the Commission has put in place a mid-term review option of the Strategic Plan with a view to enhance effective programme implementation.

b) Partnerships, Collaborations and Coordination

The Commission enhanced partnerships with national, regional and international bodies in line with the United Nations Convention against Corruption, the African Union Convention on Preventing and Combating Corruption, and the Ethics and Anti-Corruption Commission Act. The partnerships were undertaken to enhance the fight against corruption and to leverage on the capabilities and strengths of the respective institutions.

c) Environmental performance /climate change/ mitigation of natural disasters

The Commission is compliant with the National Environmental Policy 1997 and the Environmental Management Act 1999, which aims to provide a framework for sustainable environmental and natural resource management. The Commission is also guided by the Occupational Health and Safety Act 2007 in managing the environmental issues in the organisation.

The Commission has a Service Level Agreement with a contracted cleaning company, for cleaning, collection and disposal of various categories of waste generated in the Commission premises.

The cleaning waste bins are equally positioned strategically in various locations of the Commission premises in order to ensure clean environment.

The Commission has a Corporate Social Responsibility Programme whose objectives include conservation of the environment through improvement of forest cover through tree planting at owned and standalone offices.

d) Employee welfare

The EACC has a Corporate Services Policies and Procedures Manual which houses all policies relating to Human Capital Management and complies with the constitutional requirements of handling employees. Specifically, the Corporate Services Policies and Procedures Manual advocates for non-discrimination directly or indirectly against an employee or prospective employee on the basis of race, colour, gender, age, language, religion, conscience, belief, culture, dress, birth, disability, political affiliation or other opinion, nationality, ethnic or social origin, marital status, marriage, pregnancy or health status.

In addition, the Commission's recruitment policy takes measures to promote affirmative action to ensure diversity in the workplace. The Commission also strives to ensure that the one third (1/3) gender constitutional requirement is observed in employment. Further, the Commission's Shortlisting and Interview Guidelines are designed to promote regional and gender balance. The percentage gender distribution is 41.1% female and 58.9% male as at June, 2025. Thirty-one (31) ethnic communities are represented out of the 46 existing communities as per Kenya Population and Housing Census Results 2019.

In addition, the Commission strives to align training of officers with overall government policy on training and requirements of the Strategic plan 2023-2028. A total of 730 training incidences were undertaken in various professional developments in the financial year under review. Staff are appraised on annual basis on performance of duties, and recently the Commission developed a reward and recognition policy. In addition, the Commission work environment is aligned to the policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

e) Operational practices

The Legal Directorate drafts clear, fair, and mutually beneficial contracts outlining the rights and responsibilities of all parties. Continuous open and transparent communication with suppliers throughout the contract lifecycle ensures mutual understanding and alignment. Strict adherence to contract terms, including delivery schedules, quality standards, and performance metrics, is monitored and evaluated. Flexibility and good faith negotiations are employed when unforeseen circumstances arise.

Contracts and purchase orders state reasonable payment terms fair to both parties, considering suppliers' financial needs. The Commission ensures timely payments to help suppliers

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maintain cash flow and financial stability. An automated invoice-processing system, IFMIS, streamlines payment processes, reduces errors and ensures timely payments.

f) Community Engagements

The Ethics and Anti-Corruption Commission (EACC) recognizes that, as an integral part of the Kenyan society, its responsibilities extend beyond its legal mandate and financial accountability. Our Corporate Social Responsibility (CSR) is grounded on the premise that EACC should contribute meaningfully to the greater well-being of the society.

The Commission's CSR strategy involves active community engagement, supporting humanitarian and development initiatives, responding to national emergencies such as drought and floods, donating to charitable causes, and promoting ethical behaviour. We also build relationships and partnerships, working together with organizations that share our commitment to improving the quality of life for all Kenyans.

During the 2024/2025 Financial Year, the Commission participated in the Judiciary's Green Justice initiative and encouraged staff to support tree-planting activities, which is part of the goal of planting 15 billion trees by 2032.

11. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that Entity. Section 81 (3) of the PFM Act requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed and published by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the EACC is responsible for the preparation and presentation of the EACC's financial statements, which give a true and fair view of the state of affairs of the EACC for and as at the end of the financial year (period) ended June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the EACC, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the EACC; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of EACC accepts responsibility for EACC's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the EACC's financial statements give a true and fair view of the state of EACC's transactions during the financial year ended June 30, 2025, and of the EACC's financial position as at that date. The Accounting Officer further confirms the completeness of the accounting records maintained for EACC, which have been relied upon in the preparation of the Entity's financial statements as well as the adequacy of the system of internal controls.

The Accounting Officer in charge of the EACC confirms that the EACC has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the EACC's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further, the

ETHICS AND ANTI-CORRUPTION COMMISSION

Annual Report and Financial Statements for the year ended June 30th, 2025.

Accounting Officer confirms that the EACC's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

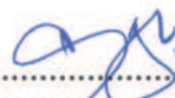
The EACC's financial statements were approved on 30th July 2025 and signed by:



.....
Abdi A. Mohamud, MBS
Secretary/CEO



.....
CPA Joel I. Mukumu, OGW
Director, Finance & Planning
ICPAK M/No. 5917



.....
David Oginde, PhD, FCS
Chairperson

XXX

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON ETHICS AND ANTI-CORRUPTION COMMISSION FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report, when read together, constitute the report of the Auditor-General.

Report of the Auditor-General on Ethics and Anti-Corruption Commission for the year ended 30 June, 2025

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Ethics and Anti-corruption Commission set out on pages 1 to 24, which comprise the statement of financial position at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Ethics and Anti-Corruption Commission as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Ethics and Anti-Corruption Commission Act, 2011 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Material Uncertainty Related to the Sustainability of Service

During the year under review, the Commission reported a deficit of Kshs.89,146,640 compared with a deficit of Kshs.61,273,032 in the 2023/2024 financial year. Management disclosed the poor financial performance under Note 38 to the financial statements, attributing the increased deficit mainly to depreciation expense amounting to Kshs.131,952,417. However, the provisions for depreciation is not matched with any fund to the accumulated depreciation for the replacement to cover obsolescence in the asset base.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Report of the Auditor-General on Ethics and Anti-Corruption Commission for the year ended 30 June, 2025

Other Matter

Unresolved Prior Year Matters

In the audit report for the previous year, several issues were raised as indicated in Appendix 2 to the financial statements under Progress on follow-up of prior year's Auditor's recommendations. Although Management disclosed that it has made efforts to resolve the issues, the Commission is awaiting recommendations from the Parliamentary oversight Committee.

Other Information

The Commissioners are responsible for the other information, set out on pages iii to xxx, which comprises Key Entity Information and Management, Statement by Chair of the Commission, Statement by the Secretary/Chief Executive Officer, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussions and Analysis, Environmental and Sustainability Reporting and the Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Commission's financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in

the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Enhancement of Governance Systems for Security Related Expenditures

During the year under review, the Commission incurred expenditures on confidential security operations. A certificate of confidential expenditure was issued, supported by a declaration from the Accounting Officer affirming proper use of funds in compliance with Regulation 101(5) of the Public Finance Management (National Government) Regulations, 2015.

There is need, however, to enhance accountability of confidential expenditures through review of the Regulations to clearly define entities eligible for confidential security-related expenditures and to specify what constitutes security-related operations. Further, entities should establish internal oversight mechanisms and processes that include detailed budget projections and post-operation financial summaries to address risks and ensure responsible use and accountability of the funds, beyond the certificate.

The measures will strengthen governance, foster trust, and ensure funds are utilised responsibly without compromising State security.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and Commissioners

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

In preparing the financial statements, the Management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management is aware of the intention to cease operations.

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

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

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

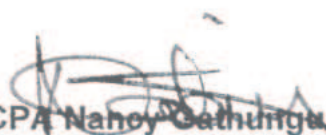
Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.



FCPA Nahoy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 September, 2025

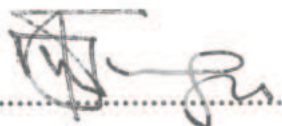
ETHICS AND ANTI-CORRUPTION COMMISSION**Annual Report and Financial Statements for the year ended June 30th, 2025.****13. Statement of Financial Performance for the year ended June 30th, 2025**

	Notes	2024-2025	2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from Exchequer	6	4,008,280,208	3,740,883,810
Revenue from exchange transactions			
NIACA Receipts-A-I-A	7	14,355,549	-
Sale of goods	8	192,423	273,540
Reimbursement and Refunds	9	4,995,023	1,188,371
Total revenue		4,027,823,203	3,742,345,721
Expenses			
Employee costs	10	2,843,684,786	2,758,798,166
Commissioners Expenses	11	22,835,141	19,692,770
Depreciation and amortization expense	12	131,952,417	122,124,148
Repairs and maintenance	13	45,208,081	35,455,269
Use of goods and services	14	953,661,406	870,462,784
Transfer to mortgage & car loan	15	124,000,000	-
Total expenses		4,121,341,831	3,806,533,137
Other gains/(losses)			
Gain/Loss on sale of assets	16	4,371,988	2,914,384
Surplus/ (deficit) for the year		(89,146,640)	(61,273,032)
Taxation		-	-
Net Surplus/(deficit)	38	(89,146,640)	(61,273,032)

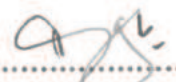
The notes set out on pages 7 to 21 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 6 were signed on behalf of the Commission by:



Abdi A. Mohamud, MBS
Secretary/CEO



CPA Joel I. Mukumu, OGW
Director, Finance & Planning
ICPAK M/No. 5917



David Oginde, PhD, FCS
Chairperson


ETHICS AND ANTI-CORRUPTION COMMISSION

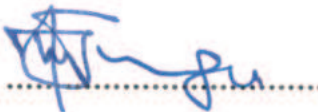
Annual Report and Financial Statements for the year ended June 30th, 2025.

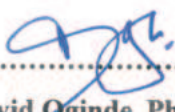
14. Statement of Financial Position as at June 30th, 2025

	Notes	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and cash equivalents	17	52,730,093	31,661,055
Receivables from Non-Exchange transactions	18	26,726,192	27,277,179
Inventories	19	6,459,037	5,952,914
Total Current Assets		85,915,322	64,891,148
Non-Current Assets			
Property, plant and equipment	20	1,843,563,943	1,789,335,300
Asset recovery Bank Account	21	344,789,041	650,753,361
Intangible Assets	22	15,838,621	20,642,565
Receivables from Non-Exchange Transactions (Gratuity)	23	30,693,955	27,383,571
Total Non- Current Assets		2,234,885,560	2,488,114,797
Total Assets (a)		2,320,800,882	2,553,005,945
Liabilities			
Current Liabilities			
Trade and other payables	24	23,015,737	45,218,753
Current portion of borrowings (Accrued liabilities and charges)	25	696,000	696,000
Total Current Liabilities		23,711,737	45,914,753
Non-Current Liabilities			
Non-Current provisions (Asset recovery account)	26	344,789,041	650,763,361
Employee benefit obligation (Gratuity fund)	27	31,166,349	28,503,315
Total Non- Current Liabilities		375,955,390	679,266,676
Total Liabilities (b)		399,667,127	725,181,429
Net Assets (a-b)		1,921,133,755	1,827,824,516
Represented by:			
Acquisition Development fund	28	1,543,382,916	1,543,382,916
Reserves	29	149,053,791	105,919,451
Capital fund	30	228,697,048	178,522,149
Net Assets		1,921,133,755	1,827,824,516

The financial statements set out on pages 1 to 6 were signed on behalf of the Commission by:


Abdi A. Mohamud, MBS
Secretary/CEO


CPA Joel I. Mukumu, OGW
Director, Finance & Planning
ICPAK M/No. 5917


David Oginde, PhD, FCS
Chairperson

ETHICS AND ANTI-CORRUPTION COMMISSION

Annual Report and Financial Statements for the year ended June 30th, 2025.

15. Statement of Changes in Net Assets for the year ended June 30th, 2025

Description	Capital fund	Acquisition Development Fund	Reserves	Total
	Kshs	Kshs	Kshs	Kshs
As at June 30, 2023	182,960,648	1,543,382,916	44,423,306	1,770,766,870
Surplus for the period			(61,273,032)	(61,273,032)
Return to Exchequer			(50,971)	(50,971)
Creditors written back			696,000	696,000
Transfer of depreciation/Amortisation on capital fund to retained earnings	(122,124,148)		122,124,148	-
Donated Asset	14,128,160			14,128,160
Development grant	103,557,489			103,557,489
Balance as at 30 June 2024	178,522,149	1,543,382,916	105,919,451	1,827,824,516
As at July 1, 2024	178,522,149	1,543,382,916	105,919,451	1,827,824,516
Surplus for the period			(89,146,640)	(89,146,640)
Return to Exchequer			(47,386)	(47,386)
Prior year adjustments			375,949	375,949
Transfer of depreciation/Amortisation on capital fund to retained earnings	(131,952,417)		131,952,417	-
Development grant	182,127,316			182,127,316
As at June 30 2025	228,697,048	1,543,382,916	149,053,791	1,921,133,755

ETHICS AND ANTI-CORRUPTION COMMISSION
Annual Report and Financial Statements for the year ended June 30th, 2025.
16. Statement of Cash Flows for the year ended June 30th, 2025

		2024-2025	2023-2024
	Notes	Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from Exchequer	6	4,008,280,208	3,740,883,810
NIACA Receipts	7	14,355,549	-
Sale of goods	8	192,423	273,540
Reimbursement and Refunds	9	4,995,023	1,188,371
Total receipts		4,027,823,203	3,742,345,721
Payments			
Employee costs	10	2,843,684,786	2,758,798,166
Commissioners expenses	11	22,835,141	19,692,770
Repairs and maintenance	13	45,208,081	35,455,269
Use of goods and services	14	953,661,406	870,462,784
Transfer to mortgage and car loan	15	124,000,000	-
Total payments		3,989,389,414	3,684,408,989
Net cash flows from/(used in) operating activities	35	16,275,637	1,393,905
Cash flows from investing activities			
Purchase of property, plant and equipment		(180,562,316)	(99,862,713)
Return to Exchequer		(47,386)	(50,971)
Purchase of Intangible Assets		(1,565,000)	(17,822,936)
Asset recovery Fund		(305,974,320)	213,332,217
Proceeds from disposal of plant, property and equipment		5,122,188	3,702,192
Employee benefit obligation (Gratuity fund)		2,663,034	(16,775,318)
Net cash flows from/(used in) investing activities		(480,363,800)	82,522,471
Cash flows from financing activities			
Fixed Assets Capital funds		182,127,316	117,685,649
Creditors written back		-	696,000
Prior year adjustments		375,949	-
Asset recovery bank account		305,964,320	(213,372,217)
Receivables from Non-Exchange Transactions (Gratuity)		(3,310,384)	15,175,576
Net cash flows from financing Activities		485,157,201	(79,814,992)
Net increase/(decrease) in Cash & Cash equivalents		21,069,038	4,101,384
Cash and cash equivalents at 1 July 2024	17	31,661,055	27,559,671
Cash and cash equivalents at 30 June 2025	17	52,730,093	31,661,055

ETHICS AND ANTI-CORRUPTION COMMISSION
Annual Report and Financial Statements for the year ended June 30th, 2025.

17. Statement of Comparison of Budget and Actual amounts for the year ended June 30th, 2025

	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget Utilization Difference	% of Utilization
Revenue	FY 2024-25	FY 2024-25	FY 2024-25	FY 2024-25	FY 2024-25	
Transfers from Exchequer -Recurrent	4,099,930,000	35,800,000	4,135,730,000	4,008,280,208	127,449,792	97%
Transfers from Exchequer -Development	30,000,000	24,700,000	54,700,000	54,699,601	399	100%
NIACA Receipts-A-I-A	13,700,000	6,300,000	20,000,000	14,355,549	5,644,451	72%
Reimbursement and Refunds	-	-	-	4,995,023	(4,995,023)	
Sale of items	-	-	-	192,423	(192,423)	
Gain/Loss on Disposal	-	-	-	4,371,988	(4,371,988)	
Total income	4,143,630,000	66,800,000	4,210,430,000	4,086,894,792	123,535,208	97%
Expenses						
Use of Goods and services	1,125,079,400	(14,655,318)	1,110,424,082	953,661,406	156,762,676	86%
Employee Cost	2,881,460,221	(29,340,490)	2,852,119,731	2,843,684,786	8,434,945	100%
Commissioners expenses	22,840,000	117,304	22,957,304	22,835,141	122,163	99%
Depreciation and Amortization Expense	-	-	-	131,952,417	(131,952,417)	
Repairs and maintenance cost	54,291,791	(8,562,908)	45,728,883	45,208,081	520,802	99%
Transfer to mortgage and car loan	29,958,588	94,541,412	124,500,000	124,000,000	500,000	100%
Total expenditure	4,113,630,000	42,100,000	4,155,730,000	4,121,341,831	34,388,169	99%
Capital Expenditure	30,000,000	24,700,000	54,700,000	54,699,601	399	100%
Total payments				4,176,041,432		
Surplus for the period				(89,146,640)	89,146,640	

ETHICS AND ANTI-CORRUPTION COMMISSION
Annual Report and Financial Statements for the year ended June 30th, 2025.

- i. *The difference original and final budget was due to supplementary budget adjustments (Recurrent budget supplementary II-Kshs 35,800,000, Development budget Supplementary II-Kshs 24,700,000 and NIACA Supplementary III- Kshs 6,300,000)*
- ii. *The 86% absorption rate of goods and services was due to assets being budgeted for under the use of goods and services whereas the actual asset acquisitions were capitalized.*
- iii. *The under absorption of NIACA A-I-A was due to unrealized anticipated revenue from training fees.*
- iv. *The use of goods and services contains NIACA expenditure amounting to Kshs 14,272,814*

The Commission financial statements were approved on 30th July 2025 and signed by;



 Abdi A. Mohamud, MBS
 Secretary/CEO



 CPA Joel I. Mukumu, OGW
 Director, Finance & Planning
 ICPAK M/No. 5917



 David Oginde, PhD, FCS
 Chairperson

ETHICS AND ANTI-CORRUPTION COMMISSION
Annual Report and Financial Statements for the year ended June 30th, 2025.

Budget Reconciliation to the statements of Cash flows

	Description	Amount
1	Actual deficit amounts as per statement of budget	(89,146,640)
2	Depreciation expenses	125,583,472
3	Amortization	6,368,945
4	Losses on disposal of assets	(4,371,988)
5	Decrease/increase in inventories	(506,123)
6	Decrease/increase in receivables & prepayments	550,987
7	Trade & other payables from exchange transactions	(22,203,016)
8	Net cash used for investing activities	(480,363,800)
9	Net cash used for Financing activities	485,157,201
10	Cash and cash equivalents as at 1 July 2024	31,661,055
	Closing cash and cash equivalent as per statement of cash flows	52,730,093

ETHICS AND ANTI-CORRUPTION COMMISSION

Annual Report and Financial Statements for the year ended June 30th, 2025.

18. Notes to the Financial Statements

1. Establishment

The Ethics and Anti-Corruption Commission (EACC) was established under the Ethics and Anti-Corruption Act, 2011. The EACC is domiciled in Kenya and has Regional Offices in Western (Bungoma), North Rift (Eldoret), North Eastern (Garissa), Upper Eastern (Isiolo), South Nyanza (Kisii), Central Nyanza (Kisumu), Lower Eastern (Machakos), Upper Coast (Malindi), Lower Coast (Mombasa), South Rift (Nakuru), and Central (Nyeri).

2. Statement of Compliance and Basis of Reporting

Statement of compliance

The Commission's Financial Statements have been prepared in accordance with the Public Finance Management Act, 2012 and with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Commission.

These financial statements were authorized for issue by the Accounting Officer on 30th July 2025.

Reporting Period

The reporting period for these financial statements is for the period ended 30th July 2025.

Basis of preparation

The Financial Statements have been prepared on a going concern basis and the accounting policies have been consistently applied to throughout the period on an accrual basis unless otherwise specified.

The Cash Flow statement is prepared using the indirect method. The Financial Statements are prepared on accrual basis of accounting and presented in Kenya Shillings to the nearest shilling.

3. Adoption of New and Revised Standards

i) New and amended standard and interpretations in issue effective in the year ended 30 June 2025.

There were no new and amended standards issued in the financial year.

ii) Early adoption of standards

The Commission did not early-adopt any new or amended in the financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Income is recognized in the period in which it is received. Government and donor funding is only recognized on receipt. Income is not accrued if its recoverability is considered doubtful. Interest income is recognized on time in proportion basis using the effective interest rate method.

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Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Commission.

Interest income

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

b) Budget information

The annual budget is prepared on the accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the entity. As a result of the adoption of the accrual basis for budgeting purposes, there are no basis, timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if their recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment properties are derecognized when either they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

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

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lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. The Commissions policy is to depreciate assets on straight line basis at the following rates, Buildings 2%, Motor vehicles 16.67 %, Furniture and fittings 12.5%, Computer equipment 30%, Security equipment 12.5%, Plant and equipment 12.5%.

e) Intangible assets

Intangible assets acquired are initially recognized at cost. The cost of intangible assets acquired is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

The useful life of the intangible assets is assessed as either finite or indefinite. The Commissions policy is to depreciate Software at the rate of 20%.

f) Research and development costs

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

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

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

g) Inventories

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

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

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Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

h) Provisions

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

Where the Commission expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is

Virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

i) Contingent liabilities

The Commission discloses potential value of contingencies in the notes to the financial statements, unless the possibility of an outflow of resources is remote.

j) Changes in accounting policies and estimates

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

k) Cash and cash equivalents

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

l) Comparative figures

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

5. Significant judgments and sources of estimation uncertainty

The preparation of the Commission's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could

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result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared.

Useful lives and residual values

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

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

6. Transfers from Exchequer	2024-2025	2023-2024
Unconditional grants	Kshs	Kshs
Operational Grant		
Quarter 1	534,477,294	696,423,515
Quarter 2	1,410,228,458	1,024,587,062
Quarter 3	853,850,451	923,592,053
Quarter 4	1,337,151,720	1,140,271,952
Development Exchequer	54,699,601	59,566,717
	4,190,407,524	3,844,441,299
Less		
Exchequer used for other Assets Acquisition	180,562,316	85,734,553
Exchequer used for other Intangible Acquisition	1,565,000	17,822,936
Total	182,127,316	103,557,489
Net Exchequer for operations	4,008,280,208	3,740,883,810

7. NIACA Receipts	2024-2025	2023-2024
	Kshs	Kshs
NIACA receipts	14,355,549	-
Total	14,355,549	-

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8. Sale of goods	2024-2025	2023-2024
	Kshs	Kshs
Sale of items	192,423	273,540
Total	192,423	273,540

9. Reimbursement and Refunds	2024-2025	2023-2024
	Kshs	Kshs
Legal fees refund/staff refunds	4,995,023	1,188,371
Total	4,995,023	1,188,371

10. Employee costs	2024-2025	2023-2024
	Kshs	Kshs
Employee related costs-Salaries and wages	1,539,768,402	1,509,469,984
Employee related costs	403,969,343	381,632,542
Travel, Motor car, Accommodation and Subsistence	303,480,952	282,105,189
Housing Benefits and allowances	596,466,089	585,590,451
Total	2,843,684,786	2,758,798,166

11. Commissioners Expenses	2024-2025	2023-2024
	Kshs	Kshs
Commissioners travelling facilitation	4,049,456	3,772,945
Commissioners sitting Allowances & AHL	18,172,621	15,679,825
Commissioners Airtime Allowances	613,064	240,000
Total	22,835,141	19,692,770

12. Depreciation and Amortization Expenses	2024-2025	2023-2024
	Kshs	Kshs
Property, plant and equipment	125,583,472	115,367,452
Intangible Assets	6,368,945	6,756,696
Total	131,952,417	122,124,148

13. Repairs and maintenance	2024-2025	2023-2024
	Kshs	Kshs
Property	776,796	1,883,381
Equipment	16,338,176	10,377,444
Vehicles	27,954,209	22,557,428
Other	138,900	637,016
Total	45,208,081	35,455,269

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14. Use of goods and services	2024-2025	2023-2024
	Kshs	Kshs
Advertising, Publishing and Printing	17,471,867	20,271,179
Audit fees	696,000	696,000
Conferences and delegations	55,199,631	38,964,571
Consulting fees	10,769,806	3,208,805
Consumables	23,534,083	22,989,486
Electricity	15,741,643	17,220,366
Fuel, Oil and Lubricants	38,929,751	41,118,506
Insurance	269,601,155	264,358,822
Legal Expenses	12,468,720	2,079,085
Licences and permits	61,987,731	34,498,824
Specialised materials and services	2,902,674	15,414
Postage	3,649,338	4,882,449
Rental	85,347,567	85,044,103
Security Expenditure	147,024,000	158,470,900
Sewerage and water costs	1,866,811	2,411,824
Research and Development	16,536,793	7,331,200
Telecommunication	29,260,904	42,243,255
Training	119,025,086	95,253,196
Refurbishment of Non-Residential buildings	9,271,940	96,270
Bank charges	457,785	594,266
Other Expenses	31,918,121	28,714,263
Total	953,661,406	870,462,784

15. Transfer to mortgage & car loan	2024-2025	2023-2024
	Kshs	Kshs
Transfer to KCB	79,000,000	-
Transfer HFC mortgage	45,000,000	-
Total	124,000,000	-

16. Gain/Loss on sale of Assets	2024-2025	2023-2024
	Kshs	Kshs
Gain on disposal of Assets	4,371,988	2,914,384
Total	4,371,988	2,914,384

17. Cash and Cash Equivalent	2024-2025	2023-2024
	Kshs	Kshs
Current Bank Accounts	52,730,093	31,660,639
Cash on hand and in transit	-	416
Total	52,730,093	31,661,055

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17a. Current Bank Accounts Schedule		2024-2025	2023-2024
Financial Institution	Account Number	Kshs	Kshs
KCB - Main A/C	1103253387	10,297,011	8,240,815
KCB - Mombasa	1106512073	2,000,000	2,000,000
KCB - Kisumu	1121427499	2,000,000	2,000,000
KCB - Garissa	1128655223	2,000,000	2,000,000
KCB - Nyeri	1128743523	2,000,000	2,000,000
KCB - Eldoret	1131040244	2,000,000	2,000,000
KCB - Malindi	1167493583	2,000,000	2,000,000
KCB - Isiolo	1167596226	1,973,540	2,000,000
KCB - Machakos	1167286790	2,000,000	2,000,000
KCB - Nakuru	1167708466	2,000,000	2,000,000
KCB - Kisii	1178636070	2,000,000	2,000,000
KCB - Bungoma	1249057019	2,000,000	2,000,000
KCB NIACA	1334031681	82,735	-
Central Bank of Kenya	1000181141	18,959,370	2,386
CBK - GIZ Project	1000227959	700	700
CBK Development A/C	1000182059	1,416,737	1,416,738
Cash - Head Office		-	416
Total		52,730,093	31,661,055

18. Receivables from Non-Exchange transactions	2024-2025	2023-2024
Current receivables	Kshs	Kshs
Staff Imprest	2,236,595	2,937,681
Staff Advances	45,276	169,078
Rent Deposit and Prepayments	24,444,321	24,170,420
Total	26,726,192	27,277,179

18a. Ageing Analysis- Receivables from non- exchange transactions	Current FY 2024/2025	% of the total	Opening Statement 1 st July 2024	% of the total
Less than 1 year	3,805,170	14.24		
Between 1-2 years	210,178	0.79		
Over 3 years	22,710,844	84.98		
Total	26,726.192	100.00	27,277,179	

19. Inventories	2024-2025	2023-2024
	Kshs	Kshs
Consumable stores	9,382,957	8,876,834
Provision for loss of inventory	(2,923,920)	(2,923,920)
Total	6,459,037	5,952,914

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20. Property Plant and Equipment - Refer to the PPE schedule Page 20 and 21

21. Asset Recovery Bank Account	2024-2025	2023-2024
	Kshs	Kshs
Balance brought forward	650,753,361	437,381,144
Funds recovered in the year	126,113,363	293,017,314
Payments	(432,077,683)	(79,645,097)
Total	344,789,041	650,753,361

22. Intangible assets-software Cost	2024-2025	2023-2024
	Kshs	Kshs
At beginning of the year	213,890,523	196,067,587
Additions during the year	1,565,000	17,822,936
At end of the year	215,455,523	213,890,523
	2024-2025	2024-2025
Amortization and Impairment	Kshs	Kshs
At beginning of the year	193,247,958	186,491,262
Charge for the year	6,368,944	6,756,696
At end of the year	199,616,902	193,247,958
Net Book Value	15,838,621	20,642,565

23. Receivables from Non-Exchange Transactions (Gratuity)	2024-2025	2023-2024
	Kshs	Kshs
Balance brought forward	1,383,571	18,559,147
Additions	120,706,957	145,321,831
Payments	(121,396,573)	(162,497,407)
Sub Total	693,955	1,383,571
Short Deposit Investment	30,000,000	26,000,000
Total	30,693,955	27,383,571

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24.Trade and other payables	2024-2025	2023-2024
	Kshs	Kshs
Creditors	16,452,687	38,829,256
Refundable Deposits	714,080	349,766
Treasury advances	4,598,919	4,598,919
Payroll payables	1,250,051	1,440,812
Total	23,015,737	45,218,753

24a. Ageing analysis: (Trade and other payables)	Current FY	% of the Total	1 st July 2024	% of the Total
Under one year	6,829,311	29.67		
1-2 years	6,901,364	29.99		
2-3 years	1,834,943	7.97		
Over 3 years	7,450,119	32.37		
Total	23,015,737	100.00	45,218,753	

25.Accrued liabilities and charges	2024-2025	2023-2024
	Kshs	Kshs
Accrued audit fees	696,000	696,000
Total	696,000	696,000

26.Asset Recovery fund	2024-2025	2023-2024
	Kshs	Kshs
Balance brought forward	650,763,361	437,431,144
Funds recovered in the year	126,103,363	292,977,314
Payments	(432,077,683)	(79,645,097)
Total	344,789,041	650,763,361

27. Employee benefit obligation (Gratuity fund)	2024-2025	2023-2024
	Kshs	Kshs
Balance brought forward	28,503,315	45,278,633
Additions	33,206,956	62,530,580
Payments	(30,543,922)	(79,305,898)
Total	31,166,349	28,503,315

28. Acquisition fund	2024-2025	2023-2024
	Kshs	Kshs
Balance brought forward	1,543,382,916	1,543,382,916
Total	1,543,382,916	1,543,382,916

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29. Reserves	2024-2025	2023-2024
	Kshs	Kshs
Balance brought forward	105,919,451	44,423,306
Return to Exchequer	(47,386)	(50,971)
Transfer of depreciation/Amortisation on capital fund to retained earnings	131,952,417	122,124,148
Creditors written back-Audit fees	-	696,000
Prior year adjustments	375,949	-
Surplus/(deficit) for the year	(89,146,640)	(61,273,032)
Total	149,053,791	105,919,451

30. Capital fund	2024-2025	2023-2024
	Kshs	Kshs
Balance brought forward	178,522,149	182,960,648
Transfer of depreciation/Amortisation on capital fund to retained earnings	(131,952,417)	(122,124,148)
Donated Assets	-	14,128,160
Development grant	182,127,316	103,557,489
Total	228,697,048	178,522,149

31. Events After the reporting period

There were no material adjusting and non-adjusting events after the reporting period

32. Currency

The Financial statements are presented in Kenya Shillings (Kshs).

33. Acquisition Development fund

These were funds received for acquisition of integrity center

34. Proceeds from disposal of Assets	2024-2025	2023-2024
	Kshs	Kshs
Disposal of assets	5,122,188	3,702,192
Total	5,122,188	3,702,192

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35. Cash generated from operations	2024-2025	2023-2024
	Kshs	Kshs
Deficit for the year before tax	(89,146,640)	(61,273,032)
Adjusted for :		
Depreciation	125,583,472	115,367,452
Amortization	6,368,945	6,756,696
Gains and losses on disposal of assets	(4,371,988)	(2,914,384)
Working capital adjustments		
Decrease / Increase in inventories	(506,123)	(5,739,245)
Increase/Decrease in receivables & prepayments	550,987	3,083,731
Trade & other payables from exchange transactions	(22,203,016)	(53,887,313)
Net cash flow from operating activities	16,275,637	1,393,905

36. Contingent Liabilities	2024-2025	2023-2024
	Kshs	Kshs
Court cases against the Commission	418,513,876	168,980,773

The Commission has given no guarantees to third parties. In the ordinary course of business, the Commission has been sued in various cases with potential exposure estimated at **Kshs 418,513,876**. The Commission is a defendant or co-defendant in various litigations and claims. The outcomes of these litigations and claims are yet to be determined; hence, the Commission has not made any provisions in these accounts towards contingent liabilities.

37. National Integrity Academy (NIAca)

Pursuant to its mandate as outlined in Section 53 of the Leadership and Integrity Act, 2012, the Commission established the National Integrity Academy (NIAca), as its training arm in July 2018.

The Academy is registered under the Technical and Vocational Education and Training Authority (TVETA) and also with the National Industrial Training Authority (NITA) as a training provider, whereby its approved to offer courses in two broad fields of (a) Ethics and Integrity and (b) Law Enforcement.

The Academy is domiciled at Madison House in Upper Hill, Nairobi besides having a Memorandum of Understanding with the Kenya School of Government (KSG) which allows it access and opportunity during its training under the agreed terms.

The Academy is guided by Strategic Plan 2024-2028.

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The Academy received a go ahead by the National Treasury in 2024 to charge its customers and collect Appropriation in Aid (AIA). In FY 2024/25 it collected revenue amounting to Kshs. 14,355,549.

In the FY 2024/25, the Academy trained 67 Corruption Prevention Committee (CPC), 203 Integrity Assurance Officers (IAOs), 50 public officers on leadership, governance, ethics and integrity courses drawn from various public institutions.

The Commission Management is optimistic that the Academy will impact positively on the fight against corruption in Kenya and beyond.

38. Surplus/ (deficit) for the period/year

The deficit is mainly caused by depreciation.

Description	2024-2025	2023-2024
	Kshs	Kshs
Surplus/(deficit) for the period/year	(89,146,640)	(61,273,032)

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20. Property, Plant and Equipment

	Land	Building	Motor vehicles	Furniture, Fixture & Fitting	Computer Equipment	Security Equipment	Plant and Equipment	Library Books	Total
Cost:	Sh	Sh	Sh	Sh	Sh	Sh	Sh	Sh	Sh
Estimated Useful Life (years)	-	50	6	8	3	8	8	8	
Depreciation Rates	-	2%	16.67%	12.5%	30%	12.5%	12.5%	12.5%	
As at 1st July 2023	795,483,750	794,254,481	532,646,181	92,535,317	310,015,502	166,152,667	102,784,573	11,610,157	2,805,482,628
Additions		31,733,850	-	130,000	60,313,443	665,397	7,020,023		99,862,713
Disposals			(10,743,938)		(9,877,212)		(70,000)		(20,691,150)
Transfers/adjustments	-								-
Land Improvements	-								-
As at 30th June 2024	795,483,750	825,988,331	521,902,243	92,665,317	360,451,733	166,818,064	109,734,596	11,610,157	2,884,654,191
Additions	-	49,367,844	80,116,150	2,562,030	40,167,156	531,000	7,818,136	-	180,562,316
Disposals			(23,611,208)	(220,595)	(1,205,000)		(643,675)		(25,680,478)
Transfers/adjustments									-
Land Improvements									-
As at 30th June 2025	795,483,750	875,356,175	578,407,185	95,006,752	399,413,889	167,349,064	116,909,057	11,610,157	3,039,536,029
Depreciation and impairment									

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At 1 July 2023		-	67,028,599	424,469,949	60,208,967	258,644,778	112,644,839	72,866,658	3,990,992	999,854,782
Disposals				(10,269,923)		(9,570,503)		(62,916)		(19,903,342)
Depreciation		-	15,776,543	26,567,284	5,355,559	51,543,329	9,000,146	5,854,730	1,269,861	115,367,452
At 30 June 2024		-	82,805,142	440,767,310	65,564,526	300,617,604	121,644,985	78,658,472	5,260,853	1,095,318,891
Disposals				(23,063,890)	(201,528)	(1,175,320)		(489,540)	-	(24,930,278)
Depreciation			16,763,900	39,737,536	5,632,594	46,272,490	9,066,520	6,840,571	1,269,861	125,583,472
As at 30 June 2025		-	99,569,042	457,440,956	70,995,592	345,714,774	130,711,505	85,009,503	6,530,714	1,195,972,086
Net book values										
At 30 June 2025	795,483,750		775,787,133	120,966,229	24,011,160	53,699,115	36,637,559	31,899,554	5,079,443	1,843,563,943
At 30 June 2024	795,483,750		743,183,189	81,134,933	27,100,791	59,834,129	45,173,079	31,076,124	6,349,304	1,789,335,300

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No.	Date received	Details	Amount
1	30.07.2024	Treasury Exchequer	204,786,659
2	04.09.2024	Treasury Exchequer	310,916,932
3	20.09.2024	Treasury Exchequer	18,773,703
4	07.10.2024	Treasury Exchequer	208,096,258
5	24.10.2024	Treasury Exchequer	114,282,782
6	06.11.2024	Treasury Exchequer	208,829,632
7	14.11.2024	Treasury Exchequer	136,330,144
8	10.12.2024	Treasury Exchequer	220,037,923
9	11.12.2024	Treasury Exchequer	217,959,734
10	20.12.2024	Treasury Exchequer	96,267,029
11	31.12.2024	Treasury Exchequer	208,424,956
12	06.02.2025	Treasury Exchequer	212,064,620
13	21.01.2025	Treasury Exchequer	100,000,000
14	23.01.2025	Treasury Exchequer	55,502,433
15	25.02.2025	Treasury Exchequer	123,320,104
16	10.03.2025	Treasury Exchequer	213,124,401
17	17.03.2025	Treasury Exchequer	149,838,893
18	05.04.2025	Treasury Exchequer	210,264,839
19	16.04.2025	Treasury Exchequer	61,573,223
20	25.04.2025	Treasury Exchequer	210,463,692
21	22.05.2025	Treasury Exchequer	100,000,000
22	09.06.2025	Treasury Exchequer	213,532,442
23	16.06.2025	Treasury Exchequer	200,000,000
24	24.06.2025	Treasury Exchequer	100,000,000
25	27.06.2025	Treasury Exchequer	227,784,781
26	03.07.2025	Treasury Exchequer	13,532,743
			4,135,707,923

ETHICS AND ANTI-CORRUPTION COMMISSION**Annual Reports and Financial Statements for the year ended June 30th, 2025.****B. Development Account**

No.	Date received	Details	Amount
1	20.12.2024	Treasury Exchequer	11,951,448
2	17.03.2025	Treasury Exchequer	18,048,423
3	30.06.2025	Treasury Exchequer	24,699,730
			54,699,601

C. Appropriations in Aid

In FY 2024/25 NIACA collected revenue amounting to **Kshs. 14, 355,549.**

ETHICS AND ANTI-CORRUPTION COMMISSION
Annual Reports and Financial Statements for the year ended June 30th, 2025.

Appendix 2: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Ref. No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
1	The Commission reported a deficit of Kshs 61,647,104 (2020/2021- Kshs 64,475,692). The persistent under-funding might affect the full implementation of the Commission's planned activities in the future.	The deficit arose mainly due to depreciation and amortization expenses.	CPA Joel I. Mukumu, OGW Director Finance and Planning	Unresolved/ Awaiting Public Accounts Committee Report	None
2.	The Commission reported a deficit of Kshs 181,860,262 (2021/2022-Kshs 61,647,104. Payables increased from Kshs 23,761,416 in prior year to Kshs 99,106,066 in the FY 2022/2023.	The deficit was attributed to depreciation and amortization which is a non-cash expense. The increase in payables was attributed to underfunding by the N.Treasury	CPA Joel I. Mukumu, OGW Director Finance and Planning	Unresolved/ Awaiting Public Accounts Committee Report	None
3	The Commission reported a deficit of Kshs 61,273,032 (2022/2023-Kshs 181,860,262). Payables totalling to Kshs 45,218,753 were not settled during the financial year 2023/2024.	The deficit was attributed to depreciation and amortization which is a non-cash expense. The increase in payables was attributed to underfunding by the N.Treasury.	CPA Joel I. Mukumu, OGW Director Finance and Planning	Not resolved	Awaiting presentation to Public Accounts Committee (PAC) of the National Assembly.

.....
Abdi A. Mohamud, MBS
Secretary/CEO

.....
David Oginde, PhD, FCS
Chairperson

ETHICS AND ANTI-CORRUPTION COMMISSION

Annual Reports and Financial Statements for the year ended June 30th, 2025.

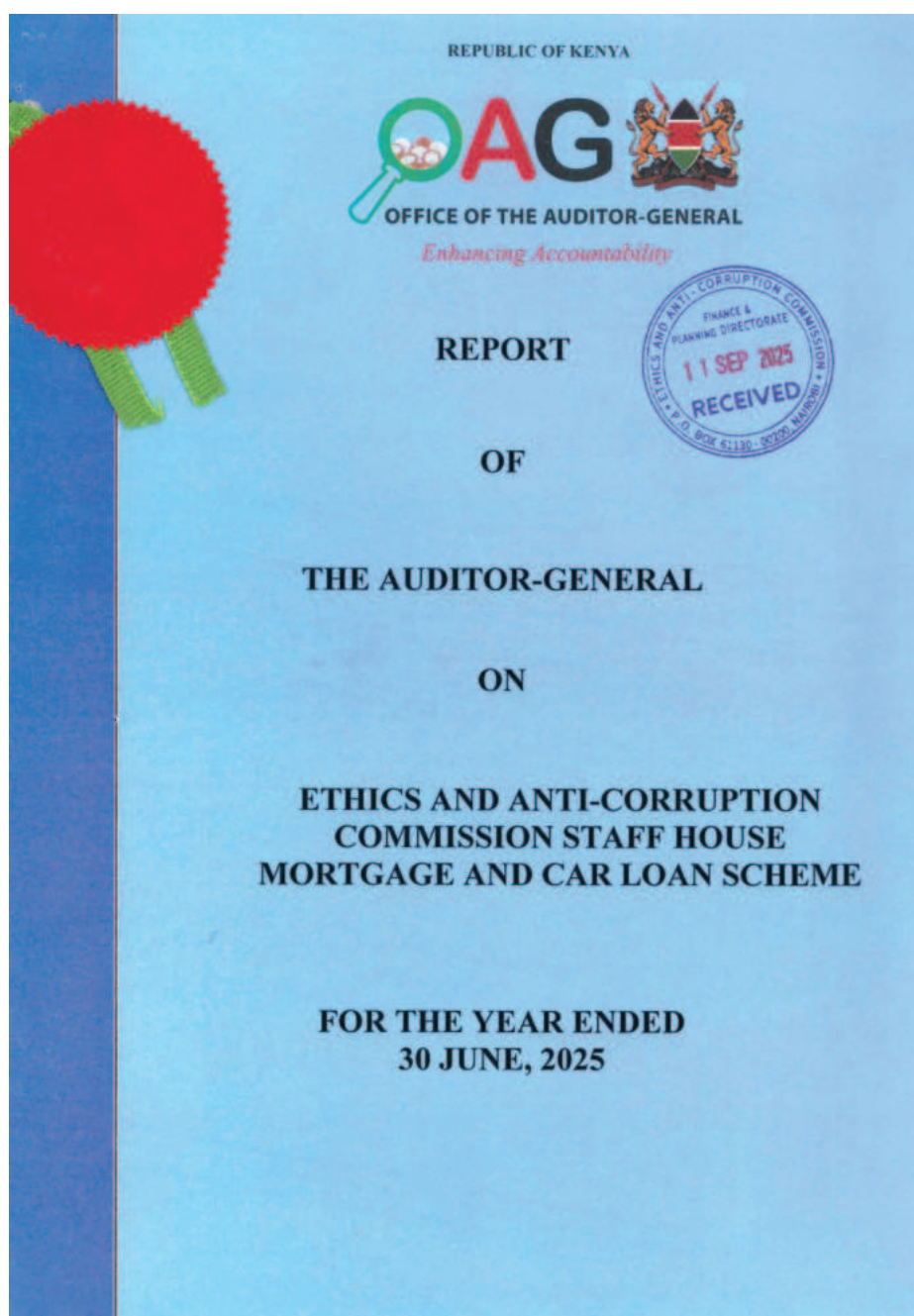
Appendix 3: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds	Implementing Partners
Financing Locally Led Climate Action	FLLoCA empowers the local communities to plan, budget, implement, and monitor their own climate solutions. Through this initiative, local communities take the lead in climate adaptation, delivering sustainable, high-impact results that are owned and driven by the people.	<p>1. Strengthen local resilience to the impact of climate change, natural hazards, and other shocks/stressors by building the country's capacity to plan, implement,</p> <p>2. Monitor resilience investments in partnership with County Governments and communities. It targets all 47 counties, including urban, peri-urban, and rural communities within the counties for a period of 10 years (2020-30). Under the overall leadership of the GoK's National Treasury and Planning (TNT&P) and building on the pilots supported by the World Bank and other development partners, the program consists of six components that are aligned with and support the achievement the climate change thus enabling and Readiness Actions and Priority Action Areas.</p>	<p>1. Mainstreaming reporting complaints on environmental impropriety</p> <p>2. Social Risk Management Support.</p> <p>3. Capacity and Coordination Support</p> <p>4. Program management and M&E support</p>	National Treasury through IDA loan from the World Bank (WB)	EACC/OAG/C AJ/CCD/IP/ NT, CCD, County Govt, SDD, CAJ. CoG, KMD, WB, NEMA

CHAPTER

6

FINANCIAL STATEMENTS FOR STAFF HOUSE MORTGAGE AND CAR LOAN SCHEME





ETHICS AND ANTI-CORRUPTION COMMISSION

STAFF HOUSE MORTGAGE AND CAR LOAN SCHEME

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

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

1. Acronyms and Definition of Key Terms

A. Acronyms

EACC	Ethics and Anti-Corruption Commission
CEO	Chief Executive Officer
IPSAS	International Public Sector Accounting Standards
OAG	Office of the Auditor General
PFM	Public Finance Management
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
IPSASB	International Public Sector Accounting Standards Board
SRC	Salaries and Remuneration Commission
CSR	Corporate Social Responsibility

B. Definition of Key Terms

Fiduciary Management- Members of management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

Accrual Basis- a basis of accounting under which transactions and other events are recognized when they occur (and not only when cash or its equivalent is received or paid). Therefore, the transactions and events are recorded in the accounting records and recognized in the financial statements of the periods to which they relate. The elements recognized under accrual accounting are assets, liabilities, net assets/equity, revenue and expenses.

1. Acronyms and Definition of Key Terms

A. Acronyms

EACC	Ethics and Anti-Corruption Commission
CEO	Chief Executive Officer
IPSAS	International Public Sector Accounting Standards
OAG	Office of the Auditor General
PFM	Public Finance Management
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
IPSASB	International Public Sector Accounting Standards Board
SRC	Salaries and Remuneration Commission
CSR	Corporate Social Responsibility

B. Definition of Key Terms

Fiduciary Management- Members of management directly entrusted with the entity's financial resources.

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2. Key Fund Information and Management

a) Background information

Ethics & Anti-Corruption Commission (EACC) Staff House Mortgage and Car Loan Fund was established by and derives its authority and accountability from the provisions under Section 84(1), Section 24 (4) (5) (6) (7) of the PFM Act, 2012 and Section 127 (1) (2) of the PFM (National Government) Regulations, 2015.

The EACC Staff House Mortgage and Car Loan Fund was established in the financial year 2016-2017 as a revolving fund pursuant to the Salaries and Remuneration Commission (SRC) Circular ref No. SRC/ADM/CIR/1/13 Vol. III (128) of 17th December 2014 on Mortgage and Car Loan Schemes for State Officers and other Public Officers of the Government of Kenya, with the objective of providing a loan scheme for the purpose of acquisition of motor car and residential property for staff.

The Fund is wholly owned by Ethics & Anti-Corruption Commission (EACC) and is domiciled in Kenya.

b) Principal Activities

The principal activity of the fund is to provide:

- (i) Mortgage loans to EACC staff for the sole purpose of:
 - a) Purchasing an existing residential property;
 - b) Purchase of land and construction;
 - c) Construction, renovation and/or improvement of existing residential property or existing plot/land;
 - d) Takeover loans on existing mortgages or equity release on existing mortgage property(s)
- (ii) Car loans for acquisition of motor cars for personal use by EACC staff.

The Fund is administered by the EACC Staff Mortgage and Car Loan Advisory Committee. The committee is charged with the responsibility of processing loans from applicants in accordance with laid down approved regulations, setting up a revolving Fund for the disbursement of loans, and supervising the day-to-day operations of the Fund.

The Fund administrator is responsible for the day-to-day operations of the Scheme assisted by the EACC Staff Mortgage and Car Loan Advisory Committee. The Fund has also engaged professional service providers from the Housing Finance and KCB Bank Limited.

c) The Commission

Ref	Position	Name
1	Chairperson	David Oginde, PhD, FCS
2	Commissioner	Dr. Monica Muiuru, PhD, MBS
3	Commissioner	Col. (Rtd) Alfred Mshimba, MBS
4	Commissioner	Dr. Cecilia Mutuku, PhD, CHRP, CPS-K
5	Commissioner	CPA John Ogallo
6	Secretary to the Commission	Mr. Abdi A. Mohamud, MBS

d) Key Management

Ref	Position	Name
1	Fund Administrator	Mr. Abdi A. Mohamud, MBS Secretary/Chief Executive Officer
2	Fund Accountant	CPA Joel I. Mukumu, OGW Director, Finance and Planning
3.	Staff Mortgage and Car Loan Advisory Committee	Mr. David Too, OGW Director, Legal Services & Asset Recovery/ Committee Chairperson
4	Staff Mortgage and Car Loan Advisory Committee	CHRP(K) Petronilla Katumbi Kyengo (Mrs) Deputy Director, Human Resource Management/ Secretary
6	Staff Mortgage and Car Loan Advisory Committee	Mr. Vincent O. Okong'o, MBS ndc (k), Director, Preventive Services/ Member
7	Staff Mortgage and Car Loan Advisory Committee	Mr. Jackson K. Mue, OGW Director, Field Services & Coordination/ Member
8	Staff Mortgage and Car Loan Advisory Committee	Mr. Paschal Mweu, OGW Director, Investigations/ (Nominated Member)
9	Staff Mortgage and Car Loan Advisory Committee	FCPA John Lolkoloi, OGW Director, Ethics & Leadership/ Member

e) Fiduciary Oversight Arrangements

Ref	Position	Name
1.	Risk & Audit Committee	Mr. Lawrence Nyalie (Independent Chairperson)
2.	Commissioner	Dr. Monica Muiru, PhD, MBS
3.	Commissioner	Col. (Rtd) Alfred Mshimba, MBS
4.	Commissioner	Dr. Cecilia Mutuku, PhD, CHRP, CPS-K
5.	Commissioner	CPA John Ogallo
6.	Deputy Director, Internal Audit	Mr. Hassan Kidzuga
7.	Risk & Audit Committee	Mr. John Matagaro (The National Treasury Representative)

f) Registered Offices

Integrity Centre
Jakaya Kikwete/Valley Road Junction
P.O. Box 61130
City Square 00200
Nairobi, Kenya

g) Fund Contacts

Headquarters, Nairobi
Integrity Centre
Jakaya Kikwete /Valley Road Junction
P. O. Box 61130
City Square 00200,
Nairobi, Kenya
Tel: (254) (020) 4997000
Mobile: 0709 781000; 0730 997000
Email address: eacc@integrity.go.ke

h) Fund Bankers

Kenya Commercial Bank
P.O. Box 69695-00400
Agip House
Nairobi, Kenya

Housing Finance Company
Kenyatta Avenue
P.O. Box 30088

GPO 00100
Nairobi, Kenya

i) Independent Auditors

Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

j) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya




3. The Commission

Ref	Commission Members	Details
1.	 <p>David Oginde, PhD, FCS Chairperson Doctor of Philosophy in Organisational Leadership from Regent University USA, Master of Arts in Leadership from PAC University, and Bachelor of Architecture from the University of Nairobi.</p>	<p>Chairperson</p> <p>Born in the year 1959, and joined the Commission in April, 2023. He is currently the University Council Chairman of the Mama Ngina University College (MNUC). He is also the Chairman of the Evangelical Alliance of Kenya (EAK), and the Vice-Chair of the Association of Evangelicals in Africa (AEA). A renowned and distinguished leader with specialization in leadership and governance. He has published several books and written articles in various leadership journals and is the founder of The CATALEAD Associates, a leadership development firm and runs the popular Leadership Forum on Hope FM.</p>
2.	 <p>Dr. Monica Muiru, PhD, MBS Vice-Chairperson Doctor of Philosophy in Business and Management from Egerton University, Master Degree in Accounting and Finance, Bachelor of Commerce Degree in Business Administration from University of Nairobi.</p>	<p>Vice Chairperson</p> <p>Born in the year 1965; She is a trained, experienced and internationally exposed business professional and academic scholar with many years of experience in accounting, finance and management.</p> <p>She previously served as a lecturer at Egerton University and worked at Kenya Broadcasting Corporation (KBC), East African Standard, Mellon Bank in Pittsburgh USA and Motient Corporation, Reston, Virginia, USA.</p> <p>In addition, a fellow of the Chartered Institute of Marketing, a member of Zonta International and an Associate member of the American Chartered Institute of Accounting.</p> <p>She chairs Support Services Committee.</p>

<p>3.</p>	 <p>Col. (Rtd) Alfred Mshimba, MBS Commissioner</p> <p>Master of Business Administration in Strategic Management from the University of Nairobi and a Bachelor's Degree in Business Administration. He is an expert in logistics and supply chain management.</p>	<p>Independent Commissioner</p> <p>Born in the year 1959; and a retired career military officer with over 30 years' experience in leadership, administration, human resource management, procurement and diplomacy.</p> <p>In addition, Commissioner Col. (Rtd) Mshimba, has been recognized for his service and was honoured by receiving the Military Observer, United Nations Western Sahara Morocco (MINRUSO) Medal among other accolades.</p> <p>He chairs the Enforcement Committee.</p>
<p>4.</p>	 <p>Dr. Cecilia Mutuku, PhD, CHRP, CPS(K), Commissioner</p> <p>Doctor of Philosophy and Masters in Business Administration, with a specialization in Human Resources Management (HRM), both from The University of Nairobi (UoN). In addition, a Certificate in Quality Management by the International Trade Centre (ITC). A member of the Institute of Human Resources (IHRM), Institute of Certified Secretaries (ICS) and The National Quality Institute (NQI). In addition, a member of the American Society for Quality (ASQ) and the Kenya Institute of Management (KIM).</p>	<p>Independent Commissioner</p> <p>Born in the year 1968 and hold extensive experience in Human Resource and Governance biased in policy development, leadership, organization behaviours and reforms, performance improvement, culture change and quality management.</p> <p>She has held senior position at Kenya Bureau of Standard and National Quality Institute.</p> <p>She is passionate about excellence and quality especially within the public sector institutions and has been spearheading Training of Anti Bribery Management systems (ABMS) Standard in various forums.</p> <p>She Chairs the Corruption prevention, Education and Public Engagement Committee.</p>

5.	 <p>CPA John Ogallo, Commissioner</p> <p>Master of Business Administration (MBA) degree from the University of Sheffield (UK), and Post-Graduate Diploma in Public Financial Management from the University of London. In addition, Certified Public Accountant (CPA-K).</p>	<p>Independent Commissioner</p> <p>Born in the year 1956. He is Public Financial Management (PFM) expert with extensive global experience in Governance and Institutional Building. He has worked for several years at the World Bank in Washington DC; and has expertise in Financial Management and Governance. He has wide experience in financial management for development; and has led teams to provide technical assistance to strengthen institutions of accountability; and undertake fiduciary due diligence, advisory services and analytics. In addition, worked for several years in the private and public sectors in Kenya in various technical and managerial capacities. More so, has undertaken international consultancy assignments, including with the African Development Bank, to strengthen public administration and public finance management systems.</p> <p>Further, credits in knowledge of and professional interest in Corporate Governance and Decentralization and Local Governance.</p>
6.	 <p>Mr. Abdi A. Mohamud, MBS Secretary/Chief Executive Officer</p> <p>Master of Science (Security and Risk Management) Bachelor of Laws (LLB), Postgraduate Diploma in Law.</p>	<p>Secretary to the Commission and Chief Executive Officer</p> <p>Born in the year 1966, he served in various management positions, including Deputy Chief Executive Officer and Director Investigation. He is an Advocate of the High Court of Kenya and a seasoned investigator with a wealth of experience spanning over 30 years in the investigation of corruption and other forms of economic crimes.</p> <p>He has undergone extensive training, both locally and internationally, with various distinguished law enforcement agencies.</p> <p>Courtesy of his outstanding contribution to the public service, he was honoured with the Moran of the Order of the Burning Spear (M.B.S.) in December 2016 for his eminent role in the fight against corruption.</p>

4. Management Team

	Management	Details
1.	 <p>Mr. Abdi A. Mohamud, MBS Secretary/Chief Executive Officer Master of Science (Security and Risk Management) Bachelor of Laws (LLB), Postgraduate Diploma in Law.</p>	As the Fund Administrator, he provides strategic, financial and operational leadership, coordinate, and work with the Commissioners and senior leadership team. In addition, he is involved in managing the day-to-day operations of the Fund.
2.	 <p>Mr. Paschal K. Mweu, OGW Director Investigations Master Degree in Governance & Ethics Bachelor Degree in Philosophy</p>	A Member of the EACC Staff Mortgage and Car Loan Advisory Committee, which is charged with the responsibility of processing loans from applicants in accordance with laid down approved regulations, setting up a revolving Fund for the disbursement of loans, and consider and recommend financial statements of the fund for approval by the fund administrator.
3.	 <p>Mr. David K. Too, OGW Director, Legal Services & Asset Recovery Master of Business Administration Bachelor of Laws (LLB), Diploma in Law</p>	As the Chair Person of the EACC Staff Mortgage and Car Loan Advisory Committee, he provides leadership in policy formulation, implementation, and advisory on relevant laws, as well as coordination of the activities of the committee.

	Certified Public Accountant of Kenya (CPA-K)	
7.	 <p>Mr. Jackson K. Mue, OGW Director, Field Services & Coordination Master of Science in ICT Policy and Regulation, Bachelor of Science (Mathematics & Computer Science). Post Graduate Diploma in Computer Science</p>	A Member of the EACC Staff Mortgage and Car Loan Advisory Committee, which is charged with the responsibility of processing loans from applicants in accordance with laid down approved regulations, setting up a revolving Fund for the disbursement of loans, and consider and recommend financial statements of the fund for approval by the fund administrator.
8.	 <p>CHRP Petronilla Katumbi Kyengo (Mrs) Deputy Director, Human Resource Management MBA Strategic Management and Human Resource Management Bachelor's in Business and Office Management Certified Human Resource Professional CHRP (K) Certified Professional Trainer Higher National Diploma in Human Resource Management.</p>	As the Secretary to the EACC Staff Mortgage and Car Loan Advisory Committee, she provides secretariat support, which includes but not limited to recording of minutes, circulation of agendas and resolution to the committee members.

	Certified Public Accountant of Kenya (CPA-K)	
7.	 <p>Mr. Jackson K. Mue, OGW Director, Field Services & Coordination Master of Science in ICT Policy and Regulation, Bachelor of Science (Mathematics & Computer Science). Post Graduate Diploma in Computer Science</p>	A Member of the EACC Staff Mortgage and Car Loan Advisory Committee, which is charged with the responsibility of processing loans from applicants in accordance with laid down approved regulations, setting up a revolving Fund for the disbursement of loans, and consider and recommend financial statements of the fund for approval by the fund administrator.
8.	 <p>CHRP Petronilla Katumbi Kyengo (Mrs) Deputy Director, Human Resource Management MBA Strategic Management and Human Resource Management Bachelor's in Business and Office Management Certified Human Resource Professional CHRP (K) Certified Professional Trainer Higher National Diploma in Human Resource Management.</p>	As the Secretary to the EACC Staff Mortgage and Car Loan Advisory Committee, she provides secretariat support, which includes but not limited to recording of minutes, circulation of agendas and resolution to the committee members.


5. Chairperson's Report



The Commission is committed to continuous enhancement of staff welfare as a critical enabler of staff productivity and institutional performance. In line with this, the Commission has anchored issues of staff welfare as a policy priority under Section 9 of its Corporate Services and Procedure Manual, thereby elevating it from a discretionary initiative to a structured obligation. Consequently, the Commission adopted the Ethics and Anti-Corruption Commission Staff Mortgage and Car Loan Scheme Guidelines, 2019, which has institutionalized access to affordable Mortgage and Car Loans for staff. The objective of the Scheme is to support acquisition and development of residential properties and purchase of motor vehicles for private use by staff.

Complementing the financial support Scheme to staff, the Commission has implemented a results-driven annual performance management system that facilitates staff promotion, re-designation, and internal as well as national commendation programs. These efforts are now being augmented by the Staff Recognition and Awards Policy that is in the final stages of finalisation, a strategic framework designed to institutionalize appreciation through both symbolic and material acknowledgments. The long-term value of these initiatives is to strengthen the Commission's culture of recognition, security, and institutional pride. We firmly believe that this culture will foster a deeply committed and highly motivated workforce, dedicated to executing the Mandate of the Commission.

Moving forward, the Commission remains focused on mobilizing adequate financial resources so as to enhance staff productivity and welfare in line with its strategic objective of improving organizational efficiency and effectiveness in implementing its mandate as envisaged in the 2023-2028 Strategic Plan.


David Oginde, PhD, FCS
Chairperson of the Commission

6. Report of the Fund Administrator



Management Act (Cap 412A) and its regulations as well as the International Public Sector Accounting Standards (IPSAS).

Since the establishment of the EACC Staff Mortgage and Car Loan Scheme in 2016, the Commission has remained steadfast in its commitment to providing sustainable and accessible financial support to its staff for acquisition of residential property and purchase of motor vehicles. Administration and management of the Scheme is fully anchored on legal, policy, and financial framework including the Public Finance

The Commission has cumulatively disbursed Kshs. 1,476,404,608, comprising Kshs. 1,325,938,308 in House Mortgage Loans and Kshs. 150,466,300 in Car Loans to its staff as at the end of Financial Year (FY) 2024/2025. These facilities have directly benefited 308 staff members, with 169 benefiting from mortgage loans and 109 from car loans. In FY 2024/2025, the Commission disbursed Kshs. 111,142,357 in mortgage loans and Kshs. 8,680,000 in car loans. The Scheme's overall staff coverage is 40% over the past nine years. The Commission recognizes the remaining 60% as a critical gap, and as such, allocated an additional Kshs. 124 million to the Scheme account in FY 2024/2025 to meet the growing demand.

To ensure efficiency and transparency, the Commission has established a dedicated internal committee that evaluates all loan applications on a rolling basis and issues loans guided by the principle of First-In-First-Out (FIFO). The objective of the Scheme is to provide every staff member with an opportunity to transition from reliance on commercial loans to an affordable and institutionally supported framework for financing acquisition of residential properties and motor vehicles.

The Commission remains fully committed to empowering its staff through this facility, as part of its broader agenda of enhancing employee welfare and institutional productivity and sustainability.

A handwritten signature in black ink, appearing to read 'Abdi A. Mohamud'.

Abdi A. Mohamud, MBS

Fund Administrator & Commission Secretary/CEO

7. Statement of Performance Against Predetermined Objectives

Introduction

Section 81 (2)(f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each national government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key strategic objectives are contained in the EACC 2023-2028 Strategic Plan. However, to achieve the objective of the Salaries and Remuneration Commission (SRC) circular Ref. No: SRC/ADM/CIR/1/13 Vol. III (128) dated 17th December 2014 that initialized the establishment of the fund, the EACC 2023-2028 Strategic Plan incorporated the following as one of its strategic objectives;

To attract and retain a productive and motivated human resource

To realise this strategic objective, the EACC Staff House Mortgage and Car Loan Scheme relied on its strategic objectives to guide activities, policy formulation and work plans and made the following progress and achievements towards its targeted objective during FY 2024/2025.

Below is the progress to attaining the stated objective:

Program	Objective	Outcome	Indicator	Achievements
To Improve organizational efficiency and effectiveness	To attract and retain a productive and motivated human resource	Increased number of staff accessing the staff mortgage and car loan	Percentage of staff retained in EACC and number of staff who accessed the mortgage and car loans	The number of staff who accessed the mortgage and car loans rose from 260 in FY 2023/2024 to 278 staff in FY 2024/2025. This has led to a motivated workforce and retention of staff in EACC.

8. Corporate Governance Statement

a. The EACC Staff House Mortgage and Car Loan Scheme Fund

The Ethics and Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme Fund is a revolving fund established pursuant to the Salaries and Remuneration Commission (SRC) circular number SRC/ADM/CIR/1/13 Vol. III (128) dated 17th December 2014 and Section 24 (4)(5)(6)(7) of the Public Finance Management (PFM) Act, 2012 and 127 (1)(2) of the PFM (National Government) Regulations, 2015.

Its mandate is to provide car loans and house mortgage to members of staff. The fund is committed to ensuring compliance with regulatory and supervisory corporate governance requirements. Essential to the establishment of a corporate governance framework in the fund is a formal governance structure with the committee at its apex. The operations of the fund are governed by EACC Staff House Mortgage and Car Loan Scheme Regulations, 2016 (Revised 2019) and PFM Act, 2012, PFM Regulations, SRC Circulars, National Treasury Circulars and any other government legislations.

b. The Fund Management Committee

Section 9 & 10 of the EACC Staff Mortgage Regulations, 2016 (Revised 2019) provides for appointment of a Committee and an administrator of the Fund. The Committee is made up of twelve members including a chairperson and a secretary. The Committee is responsible for the long-term strategic direction of the Fund. The Committee exercises leadership, enterprise, integrity and judgment in directing the Fund.

c. Roles and function of the Fund Advisory Committee

The functions of the Committee include; receiving and processing applications for loans following the existing terms and conditions of borrowing; liaising with the service provider (financial institution) to set up the revolving Fund for disbursement of loans; forwarding the successful applications with recommendations to fund managers for processing.

The Committee members are provided with full, appropriate and timely information that enables them to maintain full and effective control over the compliance requirements, operational, financial, and strategic issues. The day-to-day running of the Fund is delegated to the fund administrator but the Committee is responsible for establishing and maintaining the Fund's system of internal controls for the realization of its mandate.

d. Committee Meetings

The Committee meets quarterly or as required in order to monitor the implementation of the Fund's strategic objectives and achievement of the targets. The Committee also plays an oversight role over all other financial and operational issues.

e. Ethics, Conduct and Governance audit

Internal Control and Risk Management

The Committee is responsible for reviewing the effectiveness of the Fund's system of internal control which is designed to provide reasonable, assurance regarding the safeguarding of assets against unauthorized use or disposition and the maintenance of proper accounting records and the reliability of financial information used within the business or for publication. These controls are designed to manage rather than eliminate the risk of failure to achieve business objectives due to circumstances which may reasonably be foreseen and can only provide reasonable and not absolute assurance against material misstatement or loss.

Management Team

The management team headed by the Fund Administrator implements the Committee decisions and policies through action plans. The team meets regularly to review the action plans to ensure that the Fund's objectives are achieved effectively and efficiently.

Auditor

The Auditor General is responsible for the statutory audit of the EACC Staff House Mortgage and Car Loan Scheme Fund in accordance with the provisions of Art. 226 (3) and Art.229 (4) (b) of the Constitution of Kenya, 2010, section 24 (10) (b) and section 84 (3) of the PFM Act, 2012 and section 35 of the Public Audit Act, 2015. The audit issues raised in the FY 2023/2024 were resolved, and the Scheme financial statements were reported to present fairly in all material aspects the true financial position of the Scheme. The auditors of the Scheme, thus, issued an unqualified audit opinion.

Statement of Compliance

The Committee confirms that the Fund has, throughout the FY 2024/2025, complied with all statutory and regulatory requirements and has been managed under the principles of good corporate governance.

9. Management Discussion and Analysis

a) Operational and financial performance of the Fund during the period

The Scheme, established nine (9) years ago, has cumulatively recorded total cash inflows amounting to Kshs. 2,118,109,305 as at the end of the reporting period. Over time, there has been a steady increase in the number of applicants expressing interest in both the Mortgage and Car Loan facilities, resulting in a continuously growing waiting list. As at the end of the period under review, there were 169 beneficiaries of the mortgage amounting to Kshs. 1,325,938,308, and 109 Car Loan beneficiaries amounting to Kshs. 150,466,300.

Performance for the periods 2015/2016 to 2024/2025

	Mortgage	Car Loan	Total
	Kshs.	Kshs.	Kshs.
Exchequer funding HFC Schemes	505,000,000	200,000,000	705,000,000
Exchequer funding KCB Schemes	504,000,000	-	504,000,000
Net intra-fund bank transfers*	169,500,000	(169,500,000)	-
Sub- Total	1,178,500,000	30,500,000	1,209,000,000
Principal repayments received HFC	310,946,175	116,269,972	427,216,147
Principal repayments received KCB	124,704,506	14,658,665	139,363,171
Interest earned on HFC Schemes	192,660,014	36,710,578	229,370,591
Interest earned on KCB Schemes	108,395,232	4,764,162	113,159,394
Total Inflows	1,915,205,927	202,903,377	2,118,109,305
Loans Issued HFC	792,691,461	116,416,300	909,107,761
Loans Issued KCB	533,246,849	34,050,000	567,297,849
Scheme Administration Cost	173,241,316	9,601,857	182,843,173
Withholding Tax on interest	5,308,652	154,525	5,463,177
Bank Service Charges	6,180	4,395	10,575
Total Outflows	1,504,494,458	160,227,077	1,664,721,535
Net Inflows	410,711,469	42,676,300	453,387,769

*Details of Intra - fund transfers have been shown in Annex II.

The increasing demand for the Mortgage and Car Loan facilities has placed pressure on the Fund's resources. Nevertheless, there is strong optimism that the Scheme is on a progressive path toward becoming a self-sustaining revolving fund in the near future.

b) Fund's key projects or investment decisions implemented or ongoing

The Commission has continued to support the Staff House Mortgage and Car Loan Scheme. This is intended to provide housing at affordable rate to staff while at the same time facilitating the staff to conveniently commute to and from their workplace.

Fund's compliance with statutory requirements

The Fund complied with all its statutory and tax obligations in the implementation of its mandate. Further, the Fund complied with all the applicable laws and regulations in the management of the financial facilitation and intermediation.

c) Risk management activities

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

Some of the key risks facing the Scheme include

- i) **Strategic Risks:** These are risks that affect the ability to carry out the long-term goals and objectives of the fund due to inadequate funding.
- ii) **Compliance Risks:** These are risks associated with non-compliance with applicable laws and regulations that could result in litigation and conflict of interest.
- iii) **Financial Risks:** The risk of financial loss that may include ineffectiveness of internal controls, inadequate funding, inability to service the loans and delay in financial reporting due to reliance on third party financial information. The delayed funding may also result in the Commission's inability to fund all the applications hence delay in issuing loans and acquisition of the properties.
- iv) **Operational Risk:** The risk of direct or indirect loss or inability to provide core services especially to mortgage and car loan applicants, resulting from inadequate or failed financial processes, resources and systems.
- v) **Liquidity risk**

Liquidity risk is the risk that the Scheme Fund will not be able to meet financial obligations when they fall due. This risk is managed by ensuring that the Scheme Fund is liquid enough to meet its obligations whenever they fall due. This has since been managed over the previous years by ensuring sufficient budget allocations are appropriated to the Scheme Fund and the recoveries are credited to the account on a monthly basis.

vi) **Credit risk**

Credit risk is the possibility of loss resulting from a borrower's failure to repay a loan or meet contractual obligations. The Scheme Fund's exposure to credit risk is low because properties acquired are charged to the bank, and thus, held as security.

The Administrator also mitigates the risk by strictly scrutinising the prevailing financial state of the borrower before processing an application. The loan deductions are also effected through check off for the staff in post whereas the Scheme Fund regulations clearly spell out the criteria for officers who have benefited from the Scheme but are no longer serving the Commission.

vii) **Market and inflationary risks**

Market risk is a risk inherent to the Scheme Fund. The properties in the market are affected by the prevailing economic conditions in the Country. The decrease in the Central Bank of Kenya (CBK) rate from 13 per cent to 9.5 per cent has not significantly reduced properties exposure to inflation risk. Inflationary risk also erodes the purchasing power of the revolving fund.

To mitigate these risks, strategies on how to grow the Fund and raising additional funds are being explored. This includes negotiating with service providers to investing funds in avenues of higher return. The loan limit imposed on individuals so as to enable them purchase their preferred properties will also be reviewed in the event of significant rise in cost of properties.

viii) **Sustainability risk**

The Scheme Fund's main source of income is transfers from EACC. Although the Scheme Fund charges interest on successful applicants at 4%., a rate of 3% is taken up by service provider Banks as administration cost leaving 1% of the interest towards the revolving fund which is minimal. The Scheme Fund is, therefore, faced with sustainability risk in that it may not be able to earn any extra funds in the event that the current unutilised funds are taken up, and thus, cannot be invested.

The Scheme Fund Advisory Committee is exploring ways in which the Fund can earn extra income to enable sustainability and maintenance of value amidst long term inflation effects.

d) Financial Probity and Governance

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

10. Environmental and Sustainability Reporting

Environmental and sustainability reporting is an integral part of the Commission's culture. As a responsible organization, the Commission respects the interests of its stakeholders – the employees, customers, suppliers and the wider community. The Commission actively seeks opportunities to improve the environment and contribute to the well-being of its stakeholders.

Below is a brief highlight of the Scheme Fund achievements on Corporate Social Responsibility and Sustainability.

a) Sustainability strategy and profile

The Commission's Mortgage and Car Loan Scheme has endeavoured to remain a going concern through effective planning, budgeting and implementation of its activities. The Scheme also ensures continuous training of staff in order to have an informed workforce and bridge knowledge gaps. By so doing, the Commission has been able to remain solvent and able to attract beneficiaries to the Scheme's products.

b) Environmental performance

Care for the environment is one of the Scheme's key responsibilities and an important part of the way in which the Scheme operates. The EACC Scheme does this through automation of its processes to ensure minimal usage of printing paper and the move towards attainment of a paperless institution.

c) Employee welfare

The Commission puts employee welfare at the core of its decisions. To this end, the Commission has made several strides aimed at successful improvement of the employee welfare. It has therefore established the EACC Staff House Mortgage and Car Loan Scheme with a lower interest of 4 per cent, which has enabled employees to purchase their dream homes and motor vehicles at affordable interest rates.

d) Market place practises

The Commission has put efforts to ensure the following:

i. Responsible competition practice.

The EACC Staff House Mortgage and Car Loan Scheme offers its services to all its clients and does not discriminate based on gender, age, persons living with disability, race or religion.

ii. Responsible supply chain and supplier relations

The EACC Staff House Mortgage and Car Loan Scheme ensures all its mortgage and car loan appraisals and award processes are done in a transparent and accountable manner with full adherence to provisions of the law and regulations in place.

iii Responsible marketing and advertisement

The Commission has a website that contains all the information relating to the EACC Staff House Mortgage and Car Loan Scheme and can easily be accessed by the all its staff members.

iv. Product stewardship

The Scheme upholds the rights and fundamental freedoms as outlined in the Bill of Rights contained in Chapter 4 of the Constitution of Kenya 2010.

d) Community engagements

Corporate Social Responsibility (CSR) is an essential component that enables an organization to participate in promoting the environmental, ethical and socio-economic concerns of the communities. During the period under review, The EACC Staff House Mortgage and Car Loan Scheme did not directly participate in community engagements and other CSR activities. However, the Commission (Scheme sponsor) participated in the Judiciary's Green Justice Initiative and encouraged staff to support tree-planting activities, which is part of the National goal of planting 15 billion trees by 2032.

11. Report of the Scheme Administration Committee

The Scheme Administration Committee submits its report together with the audited financial statements for the year ended June 30, 2025 which shows the state of the Fund's affairs.

Principal activities

The principal activity of the fund is to provide financing to the members of staff to;

- (a) Acquire or purchase residential homes,
- (b) Purchase land for home construction,
- (c) Develop or renovate residential property and
- (d) Acquisition of motor cars for private use.

Performance

The performance of the Fund for the year ended June 30, 2025, is set out on pages 1 to 26.

The Commission

The members of the Commission who served during the year are shown on pages vii to x.

Auditors

The Auditor-General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Commission


.....
David Oginde, PhD, FCS
Chairperson of the Commission

12. Statement of Management's Responsibilities

Section 84 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a Fund established under the Constitution or an act of parliament shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30th, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the fund, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the Fund; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

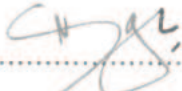
The Administrator of the Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of the Fund's transactions during the financial year ended June 30, 2025, and of the Fund's financial position as at that date.

The Administrator further confirms the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control. In preparing the financial statements, the Administrator of the Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements.

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

Approval of the Financial Statements

The Fund's financial statements were approved by the Commission on July 30th 2025 and signed on its behalf by:



.....
David Oginde, PhD, FCS
Chairperson of the Commission



.....
Abdi A. Mohamud, MBS
Fund Administrator &
Commission Secretary /CEO

REPUBLIC OF KENYA

Phone: +254-(20) 3214000
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON ETHICS AND ANTI-CORRUPTION COMMISSION STAFF HOUSE MORTGAGE AND CAR LOAN SCHEME FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, is effective in the use of resources, or that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Ethics and Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme as set out on pages 1 to 26,

Report of the Auditor-General on Ethics and Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme for the year ended 30 June, 2025

which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Ethics and Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Ethics and Anti-Corruption Commission (EACC Staff Motor Car Loan Scheme) Regulations, 2019, the Ethics and Anti-Corruption Commission (EACC Staff House Mortgage Scheme) Regulations, 2019 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Ethics and Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Other Information

The Management is responsible for the other information, set out on pages iii to xxv, which comprise Key Fund Information and Management, Chairperson's Report, Report of the Fund Administrator, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Scheme Administration Committee and the Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Ethics and Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme financial statements, my responsibility is to read the

Report of the Auditor-General on Ethics and Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme for the year ended 30 June, 2025

other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and Commissioners

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether

Report of the Auditor-General on Ethics and Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme for the year ended 30 June, 2025

due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, the Management is responsible for assessing the Scheme's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also consider the Scheme's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and

Report of the Auditor-General on Ethics and Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme for the year ended 30 June, 2025

systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

4 September, 2025

Report of the Auditor-General on Ethics and Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme for the year ended 30 June, 2025


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14. Statement of Financial Performance for the year ended 30th June 2025


Description	Note	2024/25	2023/24
		Kshs.	Kshs.
Revenue from exchange transactions			
Interest income on Bank Balance	6	11,212,262	10,311,431
Interest on Individual Staff House Mortgage and Car Loans	7	27,149,182	26,908,066
Total revenue		38,361,444	37,219,497
Expenses			
Finance Costs	8	27,149,182	26,908,066
Bank Service Charges	9	2,130	2,130
Unrecoverable loans written off	10	124,563	-
Total Expenses		27,275,875	26,910,196
Surplus before tax		11,085,568	10,309,301
Taxation	11	1,357,459	1,345,403
Surplus for the period		9,728,109	8,963,898

The notes set out on pages 6 to 25 form integral part of these financial statements.

The financial statements on pages 1 to 5 were approved on July 30th 2025 and signed by:


.....
David Oginde, PhD, FCS
Chairperson of the Commission


.....
Abdi A. Mohamud, MBS
Fund Administrator &
Commission Secretary /CEO


.....
CPA Joel I. Mukumu, OGW
Fund Accountant /
Director, Finance & Planning
ICPAK M/No. 5917

15. Statement of Financial Position as at 30th June 2025

Description	Note	2024/25	2023/24
		Kshs.	Kshs.
Assets			
Current assets			
Cash and cash equivalents	12	453,387,769	351,655,832
Receivables from exchange transaction	13	74,974,662	70,518,149
Total Current Assets		528,362,431	422,173,981
Non-current assets			
Receivables from exchange transaction	13	834,726,065	798,136,677
		834,726,065	798,136,677
Total assets		1,363,088,496	1,220,310,658
Liabilities			
		-	-
Net Asset		1,363,088,496	1,220,310,658
Represented by			
Accumulated surplus (<i>deficit</i>)	14	126,845,432	117,117,323
Mortgage and Car loan revolving fund	14	1,236,243,064	1,103,193,335
Total net assets		1,363,088,496	1,220,310,658


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Fund financial statements were approved on July 30th 2025 and signed by:



David Oginde, PhD, FCS
Chairperson of the Commission



Abdi A. Mohamud, MBS
Fund Administrator &
Commission Secretary /CEO



CPA Joel I. Mukumu, OGW
Fund Accountant /
Director, Finance & Planning
ICPAK M/No. 5917

16. Statement of Changes in Net Assets for the year ended 30th June 2025

Description	Note	Mortgage Fund	Car Loan Fund	Accumulated Surplus	Total
		Kshs	Kshs	Kshs.	Kshs.
Balance as at 1 July 2023		1,028,988,444	65,235,536	108,153,426	1,202,377,406
Surplus for the period		-	-	8,963,897	8,963,897
Transfers from EACC	14	-	-	-	-
Interest capitalized	7	8,751,868	217,487		8,969,355
Balance as at 1 July 2023		1,037,740,312	65,453,023	117,117,323	1,220,310,658
Balance as at 1 July 2024		1,037,740,312	65,453,023	117,117,323	1,220,310,658
Surplus for the period				9,728,109	9,728,109
Transfers from EACC	14	124,000,000			124,000,000
Interest capitalized	7	8,855,889	193,840		9,049,729
As at 30 June 2025		1,170,596,201	65,646,863	126,845,432	1,363,088,496

17. Statement of Cash Flows for the year ended 30th June 2025

Description	Note	2024/25	2023/24
		Kshs.	Kshs.
Cash flows from operating activities			
Receipts			
Interest income on Bank Balance	6	11,212,262	10,311,431
Interest on Individual Staff Mortgage and Car Loans	7	27,149,182	26,908,066
Total receipts		38,361,444	37,219,497
Payments			
Finance Costs	8	27,149,182	26,908,066
Bank Service Charges	9	2,130	2,130
Unrecoverable loans written off	11	124,563	-
Taxation	10	1,357,459	1,345,403
Total payments		28,633,334	28,255,599
Net cash flow from operating activities		9,728,109	8,963,898
Cash flows from investing activities			
Proceeds from Staff Mortgage principal repayments		70,624,057	76,115,508
Staff Mortgage disbursements paid out		(111,142,357)	(33,293,248)
Proceeds from Staff Car Loan principal repayments		8,152,399	11,790,040
Staff Car Loan disbursements paid out		(8,680,000)	(14,090,000)
Net cash flows used in investing activities		41,045,900	40,522,300
Cash flows from financing activities			
Interest capitalized	7	9,049,729	8,969,355
Funds received from EACC	14	124,000,000	-
Net cash flows used in financing activities		133,049,729	8,969,355
Net increase/(decrease) in cash and cash equivalents		101,731,937	58,455,552
Cash and cash equivalents at 1 July	12	351,655,832	293,200,280
Cash and cash equivalents at 30 June 2025		453,387,769	351,655,832

*Ethics & Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme
Annual Report and Financial Statements for the year ended 30th June 2025*

18. Statement of Comparison of Budget and Actual Amounts for the year ended 30th June 2025

Description	Original budget Kshs. A	Adjustments Kshs. B	Final budget Kshs. C=(A+B)	Actual on comparable basis Kshs. D	Performance difference Kshs. E=(C-D)	% of utilization F= D/C
Revenue						
Interest on Bank Balance	10,311,431	-	10,311,431	11,212,262	(900,831)	109%
Interest on Staff Mortgage & Car Loans	26,908,066	-	26,908,066	27,149,182	(244,116)	101%
Total Revenue	37,219,497	-	37,219,497	38,361,444	(1,141,948)	
Expenditure						
Finance Costs	26,908,066	-	26,908,066	27,149,183	(241,117)	101%
Bank Service Charges	2,130	-	2,130	2,130	-	100%
Taxation	1,345,403	-	1,345,403	1,357,459	(12,056)	101%
Loans Written off	-	-	-	124,562	(124,562)	
Total Expenditure	28,255,599	-	28,255,599	28,633,334	(377,735)	101%
Surplus for the period	8,963,898	-	8,963,898	9,728,109	(764,213)	

*Ethics & Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme
Annual Report and Financial Statements for the year ended 30th June 2025*

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	9,728,109
1	Proceeds from Staff Mortgage principal repayments	70,624,057
2	Staff Mortgage disbursements	(111,142,358)
3	Proceeds from Staff car loan principal repayments	8,152,399
4	Staff Car Loan disbursements	(8,680,000)
5	Interest Capitalized on mortgage funds	8,855,889
6	Interest Capitalized on car loan funds	193,840
7	Transfer to Mortgage Scheme from EACC	124,000,000
8	Cash and Cash equivalents at 1 July 2024	351,655,832
	Closing Cash and Cash Equivalent as per the statement of Cash flows	453,387,769

19. Notes to the Financial Statements

1. General Information

The Ethics and Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme Fund is established Salaries and Remuneration Commission (SRC) circular number SRC/ADM/CIR/1/13 Vol. III (128) dated 17th December 2014 and Section 24 (4)(5)(6)(7) of the Public Finance Management (PFM) Act, 2012. The Fund is wholly owned by the Ethics & Anti-Corruption Commission (EACC) and is domiciled in Kenya. The Fund's principal activity is to provide financing to the members of staff to purchase, develop or renovate residential property and acquisition of motor car for private use.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant, and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Fund's accounting policies.

The financial statements have been prepared and presented in Kenya Shillings (**Kshs**), which is the functional and reporting currency of the Fund.

The financial statements have been prepared in accordance with the PFM Act, 2012 and the International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements are prepared assuming that the EACC Staff House Mortgage and Car Loan Scheme is a going concern and will continue in operation and meet its statutory obligations in the foreseeable future.

3. Adoption of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There are no new standards effective in the Financial Year.

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30th June 2025.

Standard	Effective date and impact:
IPSAS 43: Leases	<p>Applicable 1st January 2025</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases.</p> <p>The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions.</p> <p>This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>This Standard has no impact to the current financial report of the Scheme.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</p> <p>The Standard requires,</p> <ul style="list-style-type: none"> • Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and; • Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. <p>This Standard has no impact to the current financial report of the Scheme.</p>
IPSAS 45: Property Plant and Equipment	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement.</p> <p>Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples.</p> <p>The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>This Standard has no impact to the current financial report of the Scheme.</p>
IPSAS 46:	<p>Applicable 1st January 2025</p>

Measurement	<p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>This Standard has no impact to the current financial report of the Scheme.</p>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>This Standard has no impact to the current financial report of the Scheme.</p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>This Standard has no impact to the current financial report of the Scheme.</p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>This Standard has no impact to the current financial report of the Scheme.</p>

iii. Early adoption of standards

The Fund did not early – adopt any new or amended standards in the year 2024/25.

4. Significant Accounting Policies

a. Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Interest income

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

b. Budget information

The original budget for FY 2024/25 was approved on 20th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Fund upon receiving the respective approvals in order to conclude the final budget.

The Fund's budget is prepared on a different basis from the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis.

The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also

Significant Accounting Policies (Continued)

made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts as per the statement of financial performance has been presented under page 5 of these financial statements.

c. Financial instruments

1) Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments; Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments, or available-for-sale financial assets, as appropriate. The Fund determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Fund has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, with less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Significant Accounting Policies (Continued)

Impairment of financial assets

The Fund assesses at each reporting date whether there is objective evidence that a financial asset or a Fund of financial assets is impaired. Management then follows the procedure required by Regulation 145 of the PFM Act, 2012. A financial asset of the Fund is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (*an incurred 'loss event'*) and that loss event has an impact on the estimated future cash flows of the Fund that can be reliably estimated. Evidence of impairment may include the following indicators:

- The debtors of the Fund are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults).

2) Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Fund determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

d. Contingent liabilities

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

e. Contingent assets

The Fund does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Fund in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are

Significant Accounting Policies (Continued)

appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

f. Changes in accounting policies and estimates

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

IPSAS-3: Accounting Policies, Changes in Accounting Estimates and Errors is applied in selecting and applying accounting policies, accounting for changes in estimates and reflecting corrections of prior period errors.

The standard requires compliance with any specific international financial reporting standard applying to a transaction, event or condition, and provides guidance on developing accounting policies for other items that result in relevant and reliable information. Changes in accounting policies and corrections of errors are generally retrospectively accounted for, whereas changes in accounting estimates are generally accounted for on a prospective basis.

Prior period errors are omissions from, and misstatements in, an entity's financial statements for one or more prior periods arising from a failure to use, or misuse of, reliable information that was available and could reasonably be expected to have been obtained and taken into account in preparing those statements. Such errors result from mathematical mistakes, mistakes in applying accounting policies, oversights or misinterpretations of facts, and fraud.

g. Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the

Significant Accounting Policies (Continued)

reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

h. Related parties

The Fund regards a related party as a person or entity with the ability to exert control individually or jointly, or to exercise significant influence over the Fund, or vice versa. Members of key management are regarded as related parties and comprise the Commission, the Directors, the Fund Managers, and Fund Accountant.

i. Cash and cash equivalents

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

j. Comparative figures

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

k. Events after the reporting period

There were no material adjusting and non-adjusting events after the reporting period.

l. Ultimate and Holding Fund

The EACC Staff House Mortgage and Car Loan Scheme is a Fund under the sponsorship of the Ethics and Anti-Corruption Commission which is a Constitutional Commission established section 3 of the EACC Act 2011 and pursuant to Article 79 of the Constitution of Kenya.

m. Currency

The financial statements are presented in Kenya Shillings (Kshs).

Significant Accounting Policies (Continued)

5. Significant judgments and sources of estimation uncertainty

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

Notes to the Financial Statements

6. Interest income on Bank Balance

Description	2024/25	2023/24
	Kshs.	Kshs.
Interest on Mortgage Bank Account HFC	2,456,242	2,365,289
Interest on Mortgage Bank Account KCB	7,251,782	6,430,846
Interest on Car Loan Bank Account KCB	465,230	481,013
Interest on Car Loan Bank Account HFC	1,039,008	1,034,283
Total Interest Income	11,212,262	10,311,431

The Interest Income of **Kshs 11,212,262** relates to the total interest earned on the capital sum deposited in the Free Fund (High Interest) Account at an annualized 91-day Treasury Bill Rate minus 1%.

7. Interest on Individuals Staff House Mortgage and Car Loans

(a) Interest Capitalized on Mortgage and Car Loan.

Description	2024/25	2023/24
	Kshs.	Kshs.
4% Interest on Staff Mortgage at HFC Bank	19,083,788	18,822,883
4% Interest on Staff Mortgage at KCB Bank	16,339,765	16,184,588
	35,423,553	35,007,471
3% Commission to Service Provider HFC Mortgage	(14,312,841)	(14,117,163)
3% Commission to Service Provider KCB Mortgage	(12,254,823)	(12,138,441)
Interest capitalized on mortgage funds	8,855,889	8,751,868
4% Interest on Car Loan at HFC Bank	82,273	237,630
4% Interest Car Loan at KCB Bank	693,085	632,319
	775,358	869,950
3% Commission to Service Provider HFC Car Loans	(61,705)	(178,223)
3% Commission to Service Provider KCB Car Loans	(519,814)	(474,239)
Interest capitalized on car loan funds	193,840	217,487
Total Interest Income Capitalized	9,049,729	8,969,355

Notes to the Financial Statements (continued.....)

(b) Interest on Individuals Staff House Mortgage and Car Loans

Description	2024/25	2023/24
	Kshs.	Kshs.
4% Interest on Staff Mortgage at HFC Bank	19,083,788	18,822,883
4% Interest on Staff Mortgage at KCB Bank	16,339,765	16,184,588
4% Interest on Car Loan at HFC Bank	82,273	237,630
4% Interest Car Loan at KCB Bank	693,085	632,319
	36,198,911	35,877,421
Interest Income capitalized	(9,049,729)	(8,969,355)
Total Interest Income	27,149,182	26,908,066

The EACC Staff House Mortgage and Car Loan Scheme Fund charges an interest rate of 4% to its members which 1% above the recommended rates by the Salaries and remuneration Commission. This is aimed at ploughing back the 1% interest into the Fund, which operates as a revolving fund.

8. Finance Costs

Description	2024/25	2023/24
	Kshs.	Kshs.
3% Commission to Service Provider HFC Mortgage	14,312,841	14,117,163
3% Commission to Service Provider KCB Mortgage	12,254,823	12,138,441
3% Commission to Service Provider HFC Car loan	61,705	178,223
3% Commission to Service Provider KCB Car loan	519,814	474,239
Total	27,149,182	26,908,006

9. Bank Service Charges

Description	2024/25	2023/24
	Kshs.	Kshs.
Mortgage Bank accounts at HFC	-	-
Mortgage Bank accounts at KCB	1,065	1,065
Car Loan Bank accounts at HFC	-	-
Car Loan Bank accounts at KCB	1,065	1,065
Total	2,130	2,130

Notes to the Financial Statements (continued.....)

10. Unrecoverable loans written off

Description	2024/25	2023/24
	Kshs.	Kshs.
Car Loan Scheme at HFC Bank	124,562	-
Total	124,562	-

Unrecoverable loans written off relate to net car loan balance due from a former staff who passed on in December 2017. This net balance was after the amount realised on repossession and disposal of the said motor vehicle by the service provider bank.

11. Taxation (Withholding Tax on Interest Income)

Description	2024/25	2023/24
	Kshs.	Kshs.
Staff Mortgage 1% Interest at HFC Bank	715,642	705,858
Staff Mortgage 1% Interest at KCB Bank	612,741	606,922
Car Loan 1% Interest at HFC Bank	3,085	8,911
Car Loan 1% Interest at KCB Bank	25,991	23,712
Total	1,357,459	1,345,403

The scheme charges an interest of 4% on loans issued out which a share of 1 % is credited back to the scheme for growth of the fund. The withholding tax of Kshs 1,357,459 relates to the 1% interest income received.

12. Cash and cash equivalents

Description	2024/25	2023/24
	Kshs.	Kshs.
HFC Staff Mortgage Bank Account	181,638,638	135,108,336
KCB Staff Mortgage Bank Account	249,072,831	167,386,970
HFC Car Loan Bank Account	933,867	25,903,574
KCB Car Loan Bank Account	21,742,433	23,256,953
Total Cash and Cash equivalents	453,387,769	351,655,832

Detailed analysis of the cash and cash equivalents in banks approved by The National Treasury in line with Section 28 of the PFM Act, 2012 are as follows:

		2024/25	2023/24
Financial Institution	Account number	Kshs.	Kshs.
Mortgage and Car Loan Fund			
KCB Bank Limited	MM1823230468	154,769,961	160,405,488
KCB Bank Limited	MM2035HC6PL	18,973,002	21,188,592
Housing Finance Company	2025883401-0	933,867	25,903,574
Housing Finance Company	2025883104-0	181,638,638	135,108,336
Sub- Total		356,315,468	342,605,989
Current Account			
KCB Bank Limited	1233945564	2,769,431	2,068,361
KCB Bank Limited	1233948172	94,302,870	6,981,482
Sub- Total		97,072,301	9,049,843
Grand Total		453,387,769	351,655,832

The Scheme Back-Up accounts held at Housing finance for both Mortgage loans and Car loans hold funds that are disbursed to the beneficiaries less principal recoveries. It shall thus at all times have a balance equivalent to the total aggregate disbursed loans less principal recoveries. The back-up account does not earn interest.

13. Receivables from exchange transactions

Description	2024/25	2023/24
	Kshs.	Kshs.
Current Receivables		
Short term receivables from staff House Mortgage	68,544,788	63,173,322
Short term receivables from staff Car Mortgage	6,429,874	7,344,827
Total Current Receivables	74,974,662	70,518,149
Non-Current Receivables		
Long term receivables from staff House Mortgage	821,742,839	786,596,004
Long term receivables from staff Car Mortgage	12,983,227	11,540,673
Total Non- Current Receivables	834,726,066	798,136,677
Total Receivables	909,700,728	868,654,826

Ageing analysis (receivable from exchange transactions)	2024/25	% of total	2023/24	% of total
Less than 1 year	74,842,113	8%	70,518,149	8%
Between 1-2 years	149,684,226	16%	141,036,298	16%
Between 2-3 years	224,526,339	24%	211,554,447	24%
Over 3 years	460,648,050	52%	445,545,932	52%
Total	909,700,728	100%	868,654,826	100%

14. Mortgage and Car Revolving Fund

Description	2024/25	2023/24
	Kshs.	Kshs.
Revolving fund as at 01 July	1,103,193,335	1,094,223,980
Transfer into Mortgage Revolving fund	124,000,000	-
Interest capitalised on mortgage loans	8,855,889	8,751,868
Transfer into Car Loan Revolving fund	-	-
Interest capitalised on car loans	193,840	217,487
	1,236,243,064	1,103,193,335
Accumulated surplus (<i>Reserves</i>)	126,845,433	117,117,323
Total funds as at 30 June	1,363,088,497	1,220,310,658

15. Net cash flow from operating activities

Description	2024/25	2023/24
	Kshs.	Kshs.
Surplus for the year	9,728,109	8,963,897
Adjusted for:		
Withholding tax on interest income		-
	9,728,109	8,963,897
Working capital adjustments		
Increase in receivables		-
Net cash flow from operating activities	9,728,109	8,963,897

16. Financial risk management

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk.

The Fund does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Fund's financial risk management objectives and policies are detailed below:

a) Credit risk

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments.

Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Fund's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Fund's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount Kshs.	Fully performing Kshs.	Past due Kshs.	Impaired Kshs.
At 30 June 2025				
Receivables from Car Loans and Mortgages	909,700,728	909,700,728	-	-
Bank Balances	453,387,769	453,387,769	-	-
Total	1,363,088,497	1,363,088,497	-	-
At 30 June 2024				
Receivables from Car Loans and Mortgages	868,654,826	868,654,826	-	-
Bank Balances	351,655,832	351,655,832	-	-
Total	1,220,310,658	1,220,310,658	-	-

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Fund has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Fund has significant concentration of credit risk on amounts due from staff loan beneficiaries.

The board of trustees sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

b) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has built an appropriate liquidity risk management framework for the management of the Fund's short, medium, and long-term funding and liquidity management requirements. The Fund manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

c) Market risk

The Commission has put in place an internal audit function to assist it in assessing the risk faced by the Fund on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates, which will affect the Fund's income or the value of its holding of financial instruments.

The objective of market risk management is to manage and control of market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Fund's Accountant is responsible for the development of detailed risk management policies (subject to review and approval by the Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the Fund's exposure to market risks or the manner in which it manages and measures the risk.

d) Interest rate risk

Interest rate risk is the risk that the Fund's financial condition may be adversely affected as a result of changes in interest rate levels. The Fund's interest rate risk arises from bank deposits. This exposes the Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates and are regulated by Central Bank of Kenya (CBK).

Notes to the Financial Statements (continued.....)

Sensitivity analysis

The main focus of sensitivity analysis is to determine the one variable that has the highest level of risk. The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs. 1,141,947 (FY 2023/2024: Kshs. 37,219,497).

A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs. 486,405 (2023/2024: Kshs. 448,195). (Kshs 8,963,698 x 5%)

An increase/decrease current floating interest rates by one percentage would not negatively affect the funds income. Consequently, an increase/decrease of 5% would not negatively impact on profit before tax.

e) Capital risk management

The objective of the Fund's capital risk management is to safeguard the Fund's ability to continue as a going concern.

The Fund capital structure comprises of the following funds:

Description	2024/25	2023/24
	Kshs.	Kshs.
Revolving fund as at 01 July	1,103,193,355	1,094,223,980
Mortgage and Car Loan Revolving fund	133,049,729	8,969,355
	1,236,243,064	1,103,193,335
Accumulated surplus (<i>Reserves</i>)	126,845,433	117,117,323
Total funds	1,363,088,497	1,202,310,658
Cash and bank balances	453,387,769	351,655,832
Receivables from Car Loans and Mortgages	909,700,728	868,654,826
Net Asset	1,363,088,497	1,202,310,658
Equity Ratio	100%	100%

The equity ratio is greater than 50% which minimises the Funds overall financial risk exposure.

17. Related party

a) Nature of related party relationship

Entities and other parties related to the Fund include those parties who can exercise control or exercise significant influence over its operating and financial decisions. Related parties have management personnel and their associates. The Scheme Fund is related to the following entities:

- a) The National Treasury – provides funding for the Scheme
- b) Ethics & Anti-Corruption Commission – *offers prudent management and oversight to the scheme*
- c) Staff Mortgage and Car Loan Advisory Committee – *offers oversight to operation of the Scheme; and*
- d) Key management team – *ensures prudent management of the Scheme's resources.*

b) Related party transactions

i. Transfers from related parties

Description	2024/25	2023/24
	Kshs.	Kshs.
Transfers from Ethics and Anti-Corruption Commission	124,000,000	-

ii. Key Management Remuneration

The members of the Commission and the Staff Mortgage and Car Loan Advisory Committee do not draw any form of remuneration from the Fund.

18. Events after the reporting period

There were no material adjusting and non-adjusting events after the reporting period.

19. Ultimate and Holding Fund

The EACC Staff House Mortgage and Car Loan Scheme is a fund under the sponsorship of the Ethics and Anti-Corruption Commission.

20. Currency

The financial statements are presented in Kenya Shillings (Kshs).

*Ethics & Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme
Annual Report and Financial Statements for the year ended 30th June 2025*

21. Scheme Accountability Statement as at 30th June 2025

	Staff Mortgage Scheme Interest Kshs.	Staff Mortgage Scheme Kshs.	Car Loan Scheme Interest Kshs.	Car Loan Scheme Kshs.	Total Kshs.
Scheme Funding:					
Opening Balance 01.07.2024		1,125,263,433		95,047,225	1,202,377,405
Funding for the year		124,000,000		-	-
Interest capitalized		8,855,889		193,840	8,969,355
Total Funding		1,258,119,322		95,241,065	1,211,346,760
Interest					
Interest earned on Bank Balance HFC		2,456,242		465,230	2,921,472
Interest earned on Bank Balance KCB		7,251,782		1,039,008	8,290,790
4% interest on Loans issued (net capitalized amount)	26,567,664		(581,519)		
Less: 3% Administration fees	(26,567,664)		(581,519)		
Withholding Tax on Interest Income		(1,328,383)		(29,076)	(1,357,459)
Bank Service Charges		(1065)		(1,065)	(2130)
Unrecoverable Loans written off				(124,562)	(124,562)
Total Net Interest		8,378,576		1,349,535	9,728,111
Total Fund		1,266,497,898		96,590,599	1,363,088,498
Total Loans Issued KCB Bank	(533,246,849)		(34,050,000)		
Total Principal Repaid KCB Bank	124,704,506	(408,542,343)	8,678,408	(16,691,592)	(427,933,678)
Total Loans Issued HFC Bank	(792,691,461)		(116,416,300)		
Total Principal Repaid HFC Bank	310,946,175	(481,745,286)	116,394,534	(21,766)	(481,767,051)
Total Fund Balance 30.06.2025		376,210,270		77,177,499	453,387,769

22. Annexes

Annex I: Progress on follow up of prior year Auditor's recommendations

The Scheme did not have any Audit follow up issues for the previous Audited Financial Year 2023/24.



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Abdi A. Mohamud, MBS
Fund Administrator & Commission Secretary / CEO

*Ethics & Anti-Corruption Commission Staff House Mortgage and Car Loan Scheme
Annual Report and Financial Statements for the year ended 30th June 2025*

Annex II: Intra Fund Transfers as at 30th June 2025

Financial Year	Description	Mortgage Scheme HFC Kshs.	Mortgage Scheme KCB Kshs.	Car Loan Scheme HFC Kshs.	Car Loan Scheme KCB Kshs.	Total Kshs.
2017-2018	Transfers from HFC Car Loan Scheme to HFC Mortgage Scheme	100,000,000		(100,000,000)		-
2020-2021	Transfers from HFC Mortgage Scheme to KCB Mortgage Scheme	(60,000,000)	60,000,000			-
2020-2021	Transfers from HFC Car Loan Scheme to KCB Mortgage Scheme		27,000,000	(27,000,000)		-
2020-2021	Transfers from KCB Car Loan Scheme to KCB Mortgage Scheme		15,000,000		(15,000,000)	-
2020-2021	Transfers from HFC Car Loan Scheme to KCB Car Loan Scheme			(28,000,000)	28,000,000	
2022-2023	Transfers from HFC Car Loan Scheme to KCB Car Loan Scheme			(25,000,000)	25,000,000	-
2024-2025	Transfers from HFC Car Loan Scheme to HFC Mortgage Scheme	27,500,000		(27,500,000)		
		67,500,000	102,000,000	(207,500,000)	38,000,000	-

Annex III: Statement of Scheme Performance

The Scheme recorded fourteen (14) successful applications for Mortgage amounting to Kshs. 111,142,357 and four (4) for Car Loan amounting to Kshs. 8,680,000 as at the end of the period under review compared with five (5) successful applications for Mortgage and eight (8) successful applications for Car loan in the previous financial year as analysed below.

(i) Comparative Scheme Performance				
Scheme	2024-2025		2023-2024	
	Number of successful applicants	Amount	Number of successful applicants	Amount
	No.	Kshs.	No.	Kshs.
Staff Mortgage	14	111,142,357	5	33,293,248
Staff Car Loan	4	8,680,000	8	14,090,000
	18	119,822,357	13	47,383,248

(ii) Cumulative Scheme Performance since inception		
Scheme	Number of successful applicants	Amount
	No.	Kshs.
Staff Mortgage	169	1,325,938,308
Staff Car Loan	109	150,466,300
Total	278	1,476,404,608

Annex IV: Cumulative Scheme Loan Issuances from year 2016 to 2025

FY		Mortgage HFC	Mortgage KCB	Car loan HFC	Car loan KCB	Total
2016-2017	No of applicants	28	-	24	-	52
	Loan Disbursed (Kshs)	247,230,562	-	36,531,800	-	283,762,362
2017-2018	No of applicants	24	-	19	-	43
	Loan Disbursed (Kshs)	170,300,379	-	19,761,000	-	190,061,379
2018-2019	No of applicants	21	2	25	-	48
	Loan Disbursed (Kshs)	162,940,172	13,467,257	32,648,500	-	209,055,929
2019-2020	No of applicants	9	13	17	-	39
	Loan Disbursed (Kshs)	70,564,972	72,448,230	22,017,000	-	165,030,202
2020-2021	No of applicants	2	40	5	5	52
	Loan Disbursed (Kshs)	7,032,733	294,312,237	5,458,000	7,680,000	314,482,970
2021-2022	No of applicants	3	6	-	1	10
	Loan Disbursed (Kshs)	24,452,629	58,009,404	-	2,000,000	84,462,033
2022-2023	No of applicants	2	2	-	1	5
	Loan Disbursed (Kshs)	23,689,429	37,054,700	-	1,600,000	62,344,129
2023-2024	No of applicants	2	3	-	8	13
	Loan Disbursed (Kshs)	11,838,227	21,455,021	-	14,090,000	47,383,248
2024-2025	No of applicants	9	5	-	4	18
	Loan Disbursed (Kshs)	74,642,357	36,500,000	-	8,680,000	119,822,357

[illegible]



**ETHICS AND ANTI-CORRUPTION
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