 <b>THE NATIONAL ASSEMBLY</b> PAPERS LAIN	
DATE: 07 DEC 2023	DAY: 9th Dec
TABLED BY:	Hon. Owen Bayon BSc, MEd Deputy majority leader
CLERK OF THE PARLIAMENT	A. Shuburo



**ETHICS AND ANTI-CORRUPTION COMMISSION**

**REPORT OF ACTIVITIES  
AND FINANCIAL STATEMENTS FOR THE  
FINANCIAL YEAR 2021/2022**



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## LIST OF ABBREVIATIONS AND ACRONYMS

ACECA	Anti-Corruption and Economic Crimes Act, 2003
CAJ	Commission on Administrative Justice
CE	County Executive
CEC	County Executive Committee
CECM	County Executive Committee Member
CPCs	Corruption Prevention Committees
CRAs	Corruption Risk Assessments
CS	Cabinet Secretary
DIALs	Declaration of Income, Assets and Liabilities
DPP	Director of Public Prosecutions
EAAACA	Eastern Africa Association of Anti-Corruption Authorities
EACC	Ethics and Anti-Corruption Commission
EACCA	Ethics and Anti-Corruption Commission Act, 2011
FY	Financial Year
GDC	Geothermal Development Company
HC	High Court
HR	Human Resource
IACD	International Anti-Corruption Day
IAOs	Integrity Assurance Officers
IEBC	Independent Electoral and Boundaries Commission
IFMIS	Integrated Financial Management Information System
IHRM	Institute of Human Resource Management
KES/Kshs	Kenya Shillings
KETRACO	Kenya Electricity Transmission Company
KHRC	Kenya Human Rights Commission
KISM	Kenya Institute of Supplies Management
KLIF	Kenya Leadership Integrity Forum
KMITC	Kenya Medical Training College
KPA	Kenya Ports Authority
KRA	Kenya Revenue Authority
LIA	Leadership and Integrity Act, 2012
LR	Land Reference
MCA	Member of County Assembly
MoU	Memorandum of Understanding
MP	Member of Parliament
NHIF	National Health Insurance Fund
NPS	National Police Service
NYS	National Youth Service
PC	Performance Contracting
PPDT	Political Parties Disputes Tribunal
PV	Payment Voucher
SRC	Salaries and Remuneration Commission
UHC	Universal Health Coverage
UNODC	United Nations Office on Drugs and Crime

# MISSION STATEMENT

## VISION

An Integrity driven Kenyan Society

## MISSION

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

## MANDATE

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

## CORE VALUES

Integrity

Professionalism

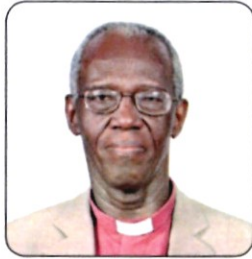
Fidelity to the Law

Courage

Teamwork

Innovation

## MEMBERS OF THE ETHICS & ANTI-CORRUPTION COMMISSION



Archbishop (Emeritus)  
Dr. Eliud Wabukala, EBS  
**Chairperson**



Dr. Monica Wanjiru Muiru  
**Vice-Chairperson**



Colonel (Rtd) Alfred  
Mshimba, MBS  
**Commissioner**



Dr. Cecilia Mutuku  
CHRP, CPS-K  
**Commissioner**

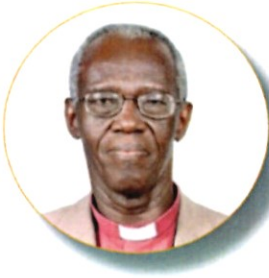


Mr. John Otieno Ogallo  
**Commissioner**



Twalib Mbarak, CBS  
**Secretary/Chief Executive  
Officer**

## MESSAGE FROM THE CHAIRPERSON



The Constitution of Kenya, 2010 provided for the establishment of the Ethics and Anti-Corruption Commission pursuant to Article 79. The enactment of the EACC Act No. 22 of 2011 gave powers to EACC and the mandate to combat and prevent corruption, economic crime and unethical conduct in Kenya through law enforcement, prevention, public education, promotion of standards and practices of integrity, ethics and anti-corruption.

The Commission aligns its strategies to the national development priorities as set out in the Kenya Vision 2030, Medium Term Plan III 2018 - 2022 and the Big 4 Agenda, among other plans. The Commission's current strategic focus is on high impact investigations, asset tracing and recovery, corruption prevention and partnerships, with notable achievements realised in each area.

As part of asset recovery, the Commission handed over to the Government 39 title deeds for public property worth KES. 5.2 billion recovered from private individuals. The property, which included parcels of land belonging to various public institutions, for both National and County Governments, had been grabbed in collusion with public officials. The title deeds were handed over during a ceremony witnessed by His Excellency President Uhuru Kenyatta, CGH at State House, Nairobi on 4th April, 2022. The President also witnessed the ceremonial handover of KES. 450 million corruptly acquired funds repatriated to Kenya from Jersey.

The Commission contributed to the country's development and strengthening of the policy and legal anti-corruption framework by making recommendations for formulation and amendment of various laws and regulations, namely: the Anti-Corruption and Economic Crimes Act, 2003 (No. 3 of 2003); Leadership and Integrity Act, 2012 (No. 19 of 2012); Ethics and Anti-Corruption Commission Act, 2011 (No. 22 of 2011); Bribery Act, 2016 (No.47 of 2016); development of the Regulatory Framework under the Bribery Act, 2016 (No. 47 of 2016); development of the Conflict of Interest Bill, 2020; and development of the Lifestyle Audit Bill, 2019.



The Commission is committed to collaborating with national, regional and international players in the fight against corruption and promotion of moral and ethical standards. In this regard, the Commission had engagements with various state and non-state actors that were aimed at collaborating and partnering in the fight against corruption.

During the period under review, the Commission hosted the 14th Annual General Meeting of the Eastern Africa Association of Anti-Corruption Authorities (EAAACA) and the 6th Annual General Meeting of the Asset Recovery Inter-Agency Network for Eastern Africa (ARIN-EA). These regional fora provided an opportunity for the anti-corruption agencies to take stock of gains made in the fight against corruption, challenges encountered and way forward as they strive to eradicate corruption in the Eastern Africa region. One key resolution was to collaborate with the International Association of Anti-Corruption Authorities (IAACA) to build capacity of the regional anti-corruption authorities.

As my tenure at the Commission comes to an end in January 2023, I am satisfied with the milestones we have achieved as EACC in the fight against corruption. I register my appreciation for your unrelenting support in the fight, and look forward to greater gains by all partners, stakeholders and Kenyans of goodwill through individual and collective efforts to realize an ethical society.

**God bless EACC, God bless Kenya!**

**Archbishop (Emeritus) Dr. Eliud Wabukala, EBS**

*Chairperson*

**ETHICS AND ANTI-CORRUPTION COMMISSION**

## MESSAGE FROM THE SECRETARY/CHIEF EXECUTIVE OFFICER



The Ethics and Anti-Corruption Commission Annual Report and Financial Statement for the Financial Year 2021/2022 has been prepared pursuant to section 27 of the Ethics and Anti-Corruption Commission Act, (EACCA, 2011) and Section 45 of the Leadership and Integrity Act, (LIA, 2012). The EACC recognizes the continued support by the Government of Kenya for providing funds of KES.3,586,023,119 that enabled the Commission to

implement programmes during the year under review.

The Commission completed 154 investigations on corruption and economic crime and the files forwarded to the Director of Public Prosecutions for review and action. In addition, 52 investigations on violation of Chapter Six of the Constitution of Kenya and Leadership and Integrity Act, 2012 were completed. Further, the Commission conducted 25 proactive investigations that resulted to averting loss of public funds estimated at KES. 4 billion. The Commission also traced 33 illegally acquired public assets with an estimated value of KES. 11.2 billion; recovered corruptly acquired assets valued at approximately KES. 940 million and filed 17 applications for preservation of assets with an estimated value of KES. 968 million. During the period, the Commission realized several high-level convictions with fines of up to 9.4 billion and custodial sentences of up to 24 years. Some of the convicts were barred from holding appointive and elective positions for a period of 10 years. Further, the unethical issues of public officers with fake academic qualifications were concluded in court where orders to refund salaries were granted.

The Commission finalised 22 systems examination reports which included: five reports under Universal Health Coverage Programme; two reports at The Judiciary; and 15 reports at National Youth Service. In addition, the Commission undertook and completed six reports in Corruption Risk Assessments (CRAs). The CRAs were conducted in Bungoma County Executive, County Assembly of Bungoma, Mombasa County Executive, County Assembly of Mombasa, Isiolo County Executive and County Assembly of Isiolo. The objective of systems examination and assessments is to entrench corruption prevention strategies in the public service. From the reports, it is noteworthy that the common finding across the institutions was inadequate operational policies and procedure manuals. The Commission emphasized on the importance of reviewing and implementing the manuals to seal corruption loopholes. Further, the Commission developed and disseminated guidelines on the implementation of the Corruption Prevention Indicator in the Performance Contracting during the 18th Cycle. The Commission also held a forum on the formulation of the procedures for the prevention of bribery and corruption, required under the Bribery Act, 2016.



In line with its mandate to raise public awareness, foster public support and build capacity of several sectors in the fight against corruption, the Commission reached 54 networks where 121,610 people were sensitized. Media education programmes were undertaken in 40 radio stations, 10 television stations and featured in 30 print articles. In addition, the Commission trained 1,002 members of Corruption Prevention Committees from 57 institutions and 995 Integrity Assurance Officers from 74 institutions. The Commission also conducted 104 general sensitization sessions reaching 9,528 participants and school outreach programmes in 304 institutions of learning.

The Commission, in conforming to its mandate to promote ethical standards and practices as provided under Chapter Six of the Constitution and related laws, received and processed 82 applications to operate bank accounts outside Kenya and received 85,228 submissions of the Self-Declaration Forms from the general public.

Section 11 (3) of the EACC Act, 2011 mandates the Commission to cooperate and collaborate with other State organs and agencies in the prevention and investigation of corruption. Further, Section 11 (6) (C) of the Act provides for the Commission to establish and maintain strategic linkages and partnerships with other stakeholders in the rule of law and other governance sectors. In view of the foregoing, the Commission maintained strategic linkages and partnerships with national, regional and international organisations to provide support, enhance coordination of an inclusive framework on the fight against corruption, and optimise on their respective capabilities and strengths. The Commission partnered with the European Union (EU); the United Nations Office on Drugs and Crime (UNODC); the US Embassy; the British High Commission; the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ); Faith Based Organizations; Media; Civil Society organizations; National Council on the Administration of Justice (NCAJ); and signed a Memorandum of Understanding with the Salaries and Remuneration Commission.

Finally, I call upon every Kenyan to join us in combating corruption and promoting ethical standards and practices, as it is a responsibility of every citizen.

**Twalib Mbarak, CBS**

***Secretary/Chief Executive Officer***

**ETHICS AND ANTI-CORRUPTION COMMISSION**



## Chapter 1

### BACKGROUND



#### 1. Introduction

The Ethics and Anti-Corruption Commission (EACC) is a statutory body established under the Ethics and Anti-Corruption Commission Act (EACCA), No. 22 of 2011 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 EACCA, 2011 and Section 45(1) of the Leadership and Integrity Act (LIA), No. 19 of 2012. The Financial Year 2021/22 Annual Report provides details of activities undertaken and achievements realized; information relevant to the enforcement of and compliance with the provisions of LIA; requisite statistical information; challenges encountered and audited financial statements of the Commission.

#### 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 EACC Act, No. 22 of 2011; LIA, No. 19 of 2012; the Public Officer Ethics Act (POEA), No 4 of 2003; the Anti-Corruption and Economic Crimes Act (ACECA), No. 3 of 2003; and the Bribery Act, No. 47 of 2016, among other relevant laws. The functions of the Commission as derived from its mandate 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 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, or for the freezing or confiscation of proceeds of corruption or related to corruption, or the payment of compensation, or other punitive and disciplinary measures.

The subsequent chapters of the Report are organized as follows: Chapter Two outlines Law Enforcement; Chapter Three focuses on Prevention of Corruption and Unethical Practices; Chapter Four expounds on Partnerships and Networks while Chapter Five and Six presents audited Financial Statements and Staff Carloan and Morgage respectively of the Commission.

## Chapter 2



# LAW ENFORCEMENT

### 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; proactive investigations; reports to the Director of Public Prosecutions; cases pending before court; cases finalized in court; illegally acquired and unexplained assets traced; civil proceedings; recovered assets; issuance of advisories, cautions and notices; integrity verification; and review of policy and legal framework.

### 2. Reports Received and Processed

The Commission received and processed 5,048 reports out of which 1,916 reports were within the Commission's mandate. Figure 2.1 shows the trend of reports received and processed over the last five years.

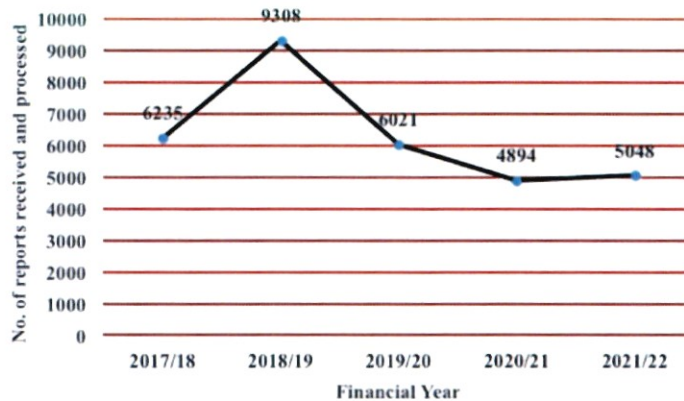


Figure 2.1: Trend of number of reports received and processed

The 5,048 reports received were processed as illustrated in Table 2.1.

Table 2.1: Action on reports received

Action Taken	No. of Reports
Reports recommended for investigations	1,916
Complainants advised on where to report	1,652
Reports referred to other agencies	496
Complainants requested to provide additional information	162
Recommended for No Further Action	822
<b>Total No. of Reports</b>	<b>5,048</b>



### 2.1. Reports Relevant to Commission Mandate

Out of 5,048 reports received, 1,916 were relevant to the Commission’s mandate and were recommended for investigation. This represented 38 percent of reports received. Figure 2.2 illustrates the trend of reports relevant to the Commission’s mandate in the last five years.



Figure 2.2: Trend of reports relevant to the Commission’s mandate

The 1,916 reports recommended for investigation were classified as follows: 33 percent were related to bribery; 18 percent to embezzlement of public funds; and 13 percent to unethical conduct as illustrated in Figure 2.3.

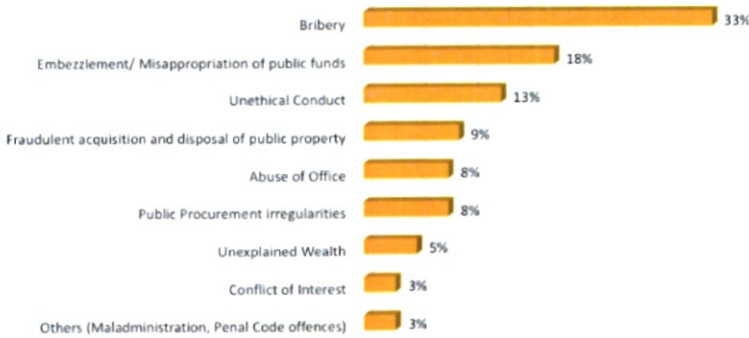


Figure 2.3: Classification of reports received

### 3. Status of Investigations

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



### 3.1. Cases under Investigation

During the reporting period, 457 cases were under investigation for corruption, economic crimes, bribery and unethical conduct. Some of the cases investigated are highlighted in Table 2.2.

Table 2.2: Highlights of Cases under Investigation

Inquiry Number	Nature of Allegation	Institution	Amounts (KES.)
1.	EACC/MLD/ FI/INQ/4/2021 Inquiry into allegation of irregular payments in the acquisition of Kenya Utalii College, Coast Branch.	Tourism Fund	8,500,000,000
2.	EACC/PI/ INQ/37/2019 Inquiry into allegation of embezzlement of funds in a tender to drill geothermal wells in Baringo County awarded to Hongkong Offshore Oil Services Limited in the FY 2015/2016.	Geothermal Development Company (GDC)	5,900,000,000
3.	EACC/FI/ INQ/54/2019 Inquiry into allegation of irregular variation of a contract for the supply of medical equipment in a contract awarded to Philips Medical Systems Nederland BV in the year 2014.	Ministry of Health	4,500,000,000
4.	EACC/FI/ INQ/77/2017 Inquiry into allegation of procurement irregularities in Hospital National Insurance Fund (NHIF) construction of a multi-storey car park in Nairobi during the FYs 2002/03 to 2010/11.	National Examination Council	3,900,000,000
5.	EACC/FI/ INQ/11/2022 Inquiry into allegation of embezzlement of public funds in the construction of the Kenya National Examinations Council's New Mithani House.	National Examinations Council	3,000,000,000
6.	EACC/MLD/ FI/INQ/2/2022 Inquiry into allegation of engagement of a project without prior planning in the tender for consultancy services for the construction of Ronald Ngala Utalii College.	Tourism Fund	3,000,000,000
7.	EACC/ MSA/FI/ INQ/03/2022 Inquiry into allegation of procurement irregularities in a tender for the construction of Shimoni Fishing Port in Kwale County during the FY 2021/2022.	Kenya Ports Authority (KPA)	2,600,000,000
8.	EACC/ KSM/AT/ INQ/18/2021 Inquiry into allegation of fraudulent disposal of public land LR 7545/3.	Miwani Sugar Company Ltd	2,320,000,000

Inquiry Number	Nature of Allegation	Institution	Amounts (KES.)
9.	Inquiry into allegation of procurement irregularities in a tender for provision of staff medical cover awarded to AAR Insurance Kenya Ltd during the FY 2017/2018.	Nairobi City County Government	1,725,488,939
10.	Inquiry into allegation of conflict of interest in payments made to companies associated to the Governor between the FY 2013/14 and 2021/22.	County Government of Mandera	1,670,000,000
11.	Inquiry into allegation of irregular alienation of a public property belonging to Nyali Primary School.	National Lands Commission	1,400,000,000
12.	Inquiry into allegation of irregular allocation of public land belonging to Kenya Airports Authority, Mombasa to East African Gas Company Limited.	National Lands Commission	1,200,000,000
13.	Inquiry into allegation of embezzlement of public funds and conflict of interest against the former Governor of Wajir County and associates between August 2016 and December 2020.	County Government of Wajir	1,162,151,297
14.	Inquiry into allegation of irregular award of tender for construction of Langata phase IV & V residential units awarded to Lemna International Inc. in the FY 2009/2010.	National Housing Corporation	1,100,000,000
15.	Inquiry into allegation of procurement irregularities in a tender for construction of Dandora Stadium awarded in the FY 2017/2018.	Nairobi City County Government	1,000,300,000
16.	Inquiry into allegation of embezzlement of funds in a scheme involving payments to ghost workers between August 2015 to February 2022.	National Museums of Kenya	566,000,000
17.	Inquiry into allegation of abuse of office against Mombasa Land registrar on the issuance of Title CR. No. 74427, LR. No. 8724/2 measuring 224.8 hectares in the FY 2019/2020.	Ministry of Lands	500,000,000



Inquiry Number	Nature of Allegation	Institution	Amounts (KES.)
18.	EACC MSA/FI/ INQ/16/2017 Inquiry into allegation of procurement irregularities in a Government tender for construction of County headquarters awarded to M/s Green County Construction in the FY 2014/2015.	County Government of Kwale	462,197,054
19.	EACC/ GSA/FI/ INQ/05/2021 Inquiry into allegation of procurement irregularities in the sourcing for Covid-19 items in the FY 2019/2020.	County Government of Mandera	431,000,000
20.	EACC/ MCKS/FI/ INQ/24/2021 Inquiry into allegation of misappropriation of Covid-19 grants during the FYs 2019/20 - 2021/22.	County Government of Kitui	420,000,000
21.	EACC/FI/ INQ/16/2020 Inquiry into allegation of procurement irregularities and conflict of interest in the award of media publicity tenders in the FYs 2014/15 and 2015/16.	County Government of Murang'a	400,000,000
22.	EACC/KSI/FI/ INQ/8/2018 Inquiry into allegation of procurement irregularities in a tender for construction of County Assembly office block awarded to Jetta Construction Company Ltd in the FY 2017/2018.	County Assembly of Nyamira	379,000,000
23.	EACC/ MCKS/FI/ INQ/17/2020 Inquiry into allegation of procurement irregularities in a tender for the Construction of County Assembly Chambers awarded to Amber Construction Company Limited.	County Assembly of Machakos	349,000,000
24.	EACC/KSI/FI/ INQ/02/2020 Inquiry into allegation of conflict of interest against employees in a tender for the proposed construction of offices awarded to M/s Hariland Enterprises Limited.	County Assembly of Homa Bay	348,927,840
25.	EACC/FI/ INQ/11/2021 Inquiry into allegation of procurement irregularities in a tender for the design, supply, installation, and commissioning of a Management Information System awarded to M/S Tekno Ltd during the FYs 2014/15 and 2015/16.	Geothermal Development Company	344,000,000





	Inquiry Number	Nature of Allegation	Institution	Amounts (KES.)
26.	EACC/FI/INQ/35/2021	Inquiry into allegation of procurement irregularities in a tender for design, supply, testing, commissioning, and supervision of Security, Access Control, Communications, Audio-visual, and Pitch Lighting Systems for various stadia awarded to M/S. Auditel Kenya in the FY 2017/2018.	State Department of Sports	330,573,997
27.	EACC/PI/INQ/42/2020	Inquiry into allegation of procurement irregularities in a tender awarded to M/s Amad Construction Limited for the supply of motor vehicles in the FY 2018/2019.	County Government of Tana River	248,800,000
28.	EACC/PI/INQ/33/2020	Inquiry into allegation of procurement irregularities in the award of tender for the proposed construction of Naku'etum Peace Dam in Turkana County.	National Water Harvesting & Storage Authority	231,000,000
29.	EACC/ISL/FI/INQ/39/2019	Inquiry into allegation of procurement irregularities in a tender for the construction of outpatient unit at Chuka County Referral Hospital.	County Government of Tharaka Nithi	231,000,000
30.	EACC/NKR/INQ/PI/01/2022.	Inquiry into allegation of <b>embezzlement of funds and conflict of interest</b> in contracts awarded to Buffloc Investments Company Limited.	County Government of Kericho	224,774,768
31.	EACC/PI/INQ/3/2022	Inquiry into allegation of procurement irregularities in the award of tenders for the proposed design, manufacture, supply, and installation of portable water treatment facilities in the FY 2021/2022.	Kakamega County Water and Sanitation Company	216,000,000
32.	EACC/FI/INQ/1/2022	Inquiry into allegation of embezzlement of County Bursary and Development Funds between July 2017 and December 2021.	County Government of West Pokot	212,712,400
33.	EACC/FI/INQ/29/2022	<b>Inquiry into allegation of conflict of interest</b> against employees in tenders awarded to Hartland Enterprises Limited between FYs 2014/15 and 2021/22.	County Government of Homa Bay	205,618,338

Inquiry Number	Nature of Allegation	Institution	Amounts (KES.)
34.	EACC/ NKR/Fl/ INQ/08/2021 Inquiry into allegation of misappropriation of a Mortgage Scheme Fund by the Loans Management Committee in the FYs 2018/19 and 2019/20.	County Government of Bomet	200,000,000
35.	EACC/Fl/ INQ/7/2021 Inquiry into allegation of irregular procurement of staff medical cover awarded to Madison Insurance Company Ltd in the FY 2020/2021.	Kenya Medical Research Institute (KEMRI)	157,000,000
36.	EACC/ISL/Fl/ INQ/5/2021 Inquiry into allegation of conflict of interest against a Member of County Assembly in payments made to Galcha Construction and Suppliers Ltd between the years 2018 and 2021.	County Government of Marsabit	115,000,000
37.	EACC/ KSM/Pl/ INQ/11/2021 Inquiry into allegation of procurement irregularities in a tender for valuation of land awarded to Syalar Consortium Ltd in the FY 2020/2021.	County Government of Kisumu	115,000,000
38.	EACC/ELD/ Fl/INQ/3/2019 Inquiry into allegation of abuse of office in tender for construction of two students' hostels awarded to M/s Eido-Rotsa in the FY 2016/2017.	Turkana University College	114,794,238
39.	EACC/ NKR/Fl/ INQ/10/2021 Inquiry into allegation of procurement irregularities in a tender for rehabilitation and extension of Kipkobob Water Project in the FY 2019/2020.	County Government of Kericho	102,000,000
40.	EACC/Fl/ INQ/45/2021 Inquiry into allegation of conflict of interest against a county employee for payments to companies associated with him between January 2016 and July 2019.	County Government of Kiambu	101,080,315
41.	EACC/Fl/ INQ/43/2021 Inquiry into allegation of procurement irregularities in the award of tender for supply and installation of Bulk Fillers in the FY 2021/2022.	National Social Security Fund (NSSF)	75,600,000
42.	EACC/Fl/ INQ/20/2021 Inquiry into allegation of procurement irregularities in a tender for construction of the County Assembly Speaker's residence awarded to Ekoriagete Enterprises Ltd in the FYs 2016/17 and 2017/18.	Turkana County Assembly	75,000,000





	<b>Inquiry Number</b>	<b>Nature of Allegation</b>	<b>Institution</b>	<b>Amounts (KES.)</b>
43.	EACC/PI/ INQ/10/2021	Inquiry into allegation of irregular excision and allocation of land in Embakasi by officers of Nairobi City County Government.	Kenya Defense Forces	61,000,000
44.	EACC/ NYR/FI/ INQ/29/2016	Inquiry into allegation of procurement irregularities in a tender for carrying out civil works within Gatari Ward and other areas awarded to Salkibiru Enterprises in the FYs 2014/15 and 2015/16.	County Government of Murangá	61,000,000
45.	EACC/ MCKS/FI/ INQ/26/2019	Inquiry into allegation of procurement irregularities in the supply of 10 digital and mobile X-Ray machines.	County Government of Kitui	54,000,000
46.	EACC/PI/ INQ/12/2021	Inquiry into allegation of conflict of interest against a Member of Parliament in award of tenders during the FYs 2016/17 to 2020/21.	NG-CDF Embakasi North Constituency	51,000,000
47.	EACC/PI/ INQ/17/2021	Inquiry into allegation of conflict of interest against a Member of County Assembly in the award of tenders in the FYs 2017/18 to 2019/20.	County Government of Nyandarua	49,958,000
48.	EACC/ GSA/FI/ INQ/06/2022	Inquiry into allegation of conflict of interest against the Chairman NG-CDF.	NG-CDF Wajir North Constituency	46,155,000
49.	EACC/ GSA/AT/ INQ/03/2021	Inquiry into allegation of unexplained wealth against a Chief Officer.	County Government of Garissa	35,000,000
50.	EACC/ ELD/FI/ INQ/21/2021	Inquiry into allegation of procurement irregularities in tenders awarded to Amailo Investment Company Limited and Ekeny Company Limited companies associated with county employees.	County Government of Turkana	26,655,000
51.	EACC/FI/ INQ/40/2020	Inquiry into allegation of procurement irregularities in a tender for the construction of a Blood Transfusion Centre awarded to Sava Construction Company Ltd in the FY 2018/2019.	County Government of Vihiga	17,000,000
52.	EACC/FI/ INQ/39/2020	Inquiry into allegation of procurement irregularities in a tender for construction and rehabilitation of Kaimosi Sewerage System awarded to Green Apple Africa in the FY 2014/2015.	County Government of Vihiga	12,600,000



	Inquiry Number	Nature of Allegation	Institution	Amounts (KES.)
53.	EACC/PI/ INQ/24/2021	Inquiry into allegation of procurement irregularities in a tender for General Insurance Cover Services awarded to CIC General Insurance in the FYs 2020/21 and 2021/22.	Bomas of Kenya Limited	9,058,916
54.	EACC/PI/ INQ/5/2022	Inquiry into allegation of embezzlement of funds through irregular award of tender in the FY 2020/2021.	Bomas of Kenya Limited	8,612,985
55.	EACC/OPS/ INQ/67/2021	Inquiry into allegation of soliciting for a bribe against a legal officer who was facilitating payment of legal fees in the FY 2021/2022.	Kenya Medical Supplies Authority	1,500,000
56.	EACC/OPS/ INQ/76/2021	Inquiry into allegation of soliciting for a bribe against an engineer who was to facilitate payment of a tender.	National Irrigation Board	1,089,000
57.	EACC/ISL/FI/ INQ/12/2020	Inquiry into allegation of procurement irregularities and conflict of interest in tender for management of contract for Akaiga Irrigation Project awarded to M/s Tamata Supplies Limited in the FY 2015/2016.	National Irrigation Board & NG-CDF Tigania East Constituency	78,000,000
58.	EACC/EL/ INQ/15/2019	Inquiry into allegation of conflict of interest against the Senator for Meru County for irregular leasing of the Senator's office in the FYs 2017/18 to 2021/22.	Parliamentary Service Commission	968,000
59.	EACC/EL/ INQ/7/2020	Inquiry into allegation of forgery of academic certificates to secure employment by the Director, Corporate Strategy, Planning and Coordination.	Micro and Small Enterprises Authority	1,138,341
60.	EACC/EL/ INQ/008/2021	Inquiry into allegation of conflict of interest in a tender for provision of legal services against the County Attorney.	Nairobi City County Government	16,553,200
61.	EACC/EL/ INQ/029/2021	Inquiry into allegation of forgery of academic certificate by the Member of Parliament, Kimilili Constituency.	Parliamentary Service Commission	N/A

### 3.2. Investigatory Applications

The Commission filed applications and obtained 570 warrants for inspecting or searching bank accounts, premises, aircraft and vehicles in respect of persons or associates suspected of engaging in corruption, economic crimes or related offences.



### 3.3. Completed Investigations on Corruption, Economic Crimes and Ethical Breaches

The Commission completed 154 investigation files on corruption and economic crimes, which were forwarded to the Director of Public Prosecutions (DPP) for review and direction. Further, 52 investigations on violations of Chapter Six of the Constitution and Leadership and Integrity Act, 2012 were completed. Some of the completed investigations are highlighted in Table 2.3.

**Table 2.3: Highlights of Completed Investigations**

	Inquiry Number	Nature of Allegation	Institution / Individual	Amount (KES.)
1.	EACC/PI/INQ/67/2018	Inquiry into allegation of embezzlement of public funds in a tender for the provision of drilling services for Geothermal wells - Baringo-Silali Project awarded to Hongkong Offshore Oil Services Limited.	Geothermal Development Company	1,400,000,000
2.	EACC/MSA/FI/INQ/10/2019	Inquiry into allegation of procurement irregularities in a tender for the construction of Kwale County Assembly Complex in the FY 2016/2017.	County Assembly of Kwale	466,892,170
3.	EACC/PI/INQ/66/2018	Inquiry into allegation of irregular payments for goods not delivered to various prisons within Nairobi.	State Department for Correctional Services	460,083,000
4.	EACC/BGM/FI/INQ/3 (A)/2019	Inquiry into allegation of procurement irregularities in a tender for the annual maintenance contract for Bungoma Automated Revenue Management System awarded to Tritex Consulting Company Limited in the FYs 2016/17, 2017/18 and 2018/19.	County Government of Bungoma	380,000,000
5.	EACC/FI/INQ/31/2021	Inquiry into allegation of conflict of interest in payments made to Davinka Suppliers & General Merchants, Brycen Smart Solutions & Innovations, and Wangatech General Supplies.	State Department for Housing	286,831,340
6.	EACC/KSM/FI/INQ/23/2015	Inquiry into allegation of abuse of office by employees in respect of the proposed Agri-City Project.	County Government of Homa Bay	200,000,000
7.	EACC/MSA/FI/INQ/18/2018	Inquiry into allegation of procurement irregularities in various tenders awarded to Samnix Enterprises, Mombasa Fresh Water Supply Company, Pincho Traders, Smech Enterprises, Nyavu Traders and Aquisana Limited during the FY 2017/2018.	Kenya Ports Authority	137,000,000

Inquiry Number	Nature of Allegation	Institution / Individual	Amount (KES.)
8.	EACC/GSA/FI/INQ/26/2018 Inquiry into allegation of procurement irregularities in a tender for the construction of the Governor's residence in the FY 2013/2014.	County Government of Mandera	107,481,060
9.	EACC/MSA/EL/INQ/05/2019 Inquiry into allegation of procurement irregularities in the tender for excavation and concrete works at Mbaraki Wharf in the FY 2015/2016.	Kenya Ports Authority	84,736,220
10.	EACC/NYR/FI/INQ/10B/2019 Inquiry into allegation of procurement irregularities in tenders for the construction of roads between 2014 and 2018.	NG-CDF Ol-Kalou Constituency	55,833,650
11.	EACC/FI/INQ/13/2021 Inquiry into allegation of conflict of interest in the tender for construction of non-motorized transport facilities during the FY 2018/2019.	County Government of Machakos	45,407,649
12.	EACC/NYR/FI/INQ/47/2018 Inquiry into allegation of embezzlement of public funds by officials and former Member of Parliament for Ojoro-Orok Constituency in the FYs 2015/16 and 2016/17.	NG-CDF Ojoro-Orok Constituency	36,000,000
13.	EACC/PI/INQ/050C/2018 Inquiry into allegation of embezzlement of NG-CDF Funds meant for the construction of Kahuruko Kijabe Road.	NG-CDF Laikipia East Constituency	22,050,000
14.	EACC/KSM/INQ/FI/04/2014 Inquiry into allegation of procurement irregularities in tenders for renovation of the Governor's & the Deputy Governor's residences, and the construction of pre-fabricated offices.	County Government of Homa Bay	21,456,422
15.	EACC/MKS/FI/INQ/15/2019 Inquiry into allegation of misappropriation of public funds meant for Takataka ni Mali Initiative.	County Government of Kajjado	20,000,000
16.	EACC/PI/INQ/050B/2020 Inquiry into allegation of embezzlement of public funds meant for the construction of Thome-Tharua Road.	NG-CDF Laikipia East Constituency	19,200,000
17.	EACC/MSA/FI/INQ/01/2017 Inquiry into allegation of irregular reallocation of public funds in making contributions to the Council of Governors in the FYs 2013/14 and 2015/16.	County Government of Kale	16,400,000
18.	EACC/FI/INQ/38/2021 Inquiry into allegation of embezzlement of public funds against officials of the National Government Constituency Development Fund.	NG-CDF Gatundu South Constituency	15,000,000





	<b>Inquiry Number</b>	<b>Nature of Allegation</b>	<b>Institution / Individual</b>	<b>Amount (KES.)</b>
19.	EACC/PI/ INQ/050A/2018	Inquiry into allegation of embezzlement of public funds meant for the construction of Thingithu Phase II Road.	NG-CDF Laikipia East Constituency	14,988,000
20.	EACC/NKR/FI/ INQ/33/2018	Inquiry into allegation of embezzlement funds through disbursement of free day secondary education capitation to a non-existent Mundeku Secondary School in the FY 2017/2018.	Ministry of Education	14,000,000
21.	EACC/FI/ INQ/12/2020	Inquiry into allegation of abuse of office and conflict of interest in payments made to Boyse Ventures Limited.	County Government of Vihiga	13,989,450
22.	EACC/NYR/FI/ INQ/10A/2019	Inquiry into allegation of abuse of office and embezzlement of public funds meant for school projects.	NG-CDF Ol-Kalou Constituency	13,422,500
23.	EACC/NYR/FI/ INQ/05/2020	Inquiry into allegation of conflict of interest in a tender for the proposed water works for South Ngariama awarded to Eva Trading Agencies Ltd.	County Government of Kirinyaga	12,000,000
24.	EACC/NKR/FI/ INQ/03/2017	Inquiry into allegation of procurement irregularities in the award of tender for the construction of the Deputy County Commissioner's office in Mogotio Sub- County.	Ministry of Interior & Coordination of National Government	12,000,000
25.	EACC/PI/ INQ/41/2020	Inquiry into allegation of procurement irregularities in a tender for construction of a dormitory at Wamwangi Secondary School within Gatundu South Constituency awarded to Finishline Construction Ltd.	Ministry of Education	12,000,000
26.	EACC/NKR/FI/ INQ/36/2018	Inquiry into allegation of misappropriation of public funds in the construction of Kiratina Market in Menengai Ward awarded to Levi Contractors Limited.	County Government of Nakuru	10,899,342
27.	EACC/NYR/FI/ INQ/02/2020	Inquiry into allegation of abuse of office through receipt of imprest for non-existent and non-official trips by the Governor.	County Government of Kirinyaga	10,634,614
28.	EACC/MCKS/ EL/INQ/3/2019	Inquiry into allegation of conflict of interest by a County National Government Affirmative Action Fund (NGAAF) Coordinator.	NGAAF – Makueni County	10,000,000
29.	EACC/NYR/FI/ INQ/07/2020	Inquiry into allegation of procurement irregularities in a tender for Riagicheru Water Project awarded to Eva Trading Agencies Ltd.	County Government of Kirinyaga	9,000,000



	<b>Inquiry Number</b>	<b>Nature of Allegation</b>	<b>Institution / Individual</b>	<b>Amount (KES.)</b>
30.	EACC/BGM/FI/INQ/10/2019	Inquiry into allegation of procurement irregularities in a tender for the construction of Kuywa Junction-Siku-Likhuna Road in the FY 2018/2019.	County Government of Bungoma	8,967,400
31.	EACC/MSA/PI/INQ/02/2019	Inquiry into allegation of procurement irregularities in a tender for supply and maintenance of two compressors awarded to Alootek Systems Limited in the FY 2017/2018.	Kenya Ports Authority	8,400,000
32.	EACC/BGM/PI/INQ/6/2019	Inquiry into allegation of misappropriation of funds in a tender for supply of PWD Tri-Cycles awarded to APDV Contractors Limited.	County Government of Bungoma	8,000,000
33.	EACC/BGM/FI/INQ/05/2019	Inquiry into allegation of procurement irregularities in a tender for periodic maintenance of Chebosi-Wanelopi-Kituni Road awarded to Fastec General Supplies in the FY 2018/2019.	County Government of Bungoma	5,742,870
34.	EACC/GSA/FI/INQ/32/2017	Inquiry into allegation of misappropriation of public funds in allocation of bursaries in the FY 2013/2014.	NG-CDF - Lagdera Constituency	4,549,500
35.	EACC/NYR/FI/INQ/06/2020	<b>Inquiry into allegation of conflict of interest</b> in a tender for the proposed water works for Mwea Makima Water Project awarded to Eva Trading Agencies Ltd.	County Government of Kirinyaga	4,000,000
36.	EACC/BGM/EL/INQ/02/2021	Inquiry into allegation of embezzlement of public funds through payment of fictitious imprest to officials in the FY 2019/2020.	County Government of Bungoma	3,500,000
37.	EACC/PI/INQ/29/2020	Inquiry into allegation of embezzlement of public funds in payments to Supply Zone Enterprises despite not having any contractual obligations in the FY 2019/2020.	National Youth Service	1,862,867
38.	EACC/EL/INQ/34/2019	Inquiry into allegation of misappropriation of bursary funds by staff and committee members.	NG-CDF Sotik Constituency	742,000
39.	EACC/BGM/EL/INQ/1/2018	Inquiry into allegation of fraudulent payments to Joventure Hotel for services not rendered in the FY 2017/2018.	County Assembly of Bungoma	510,000



	Inquiry Number	Nature of Allegation	Institution / Individual	Amount (KES.)
40.	EACC/OPS/INQ/198/2019	Inquiry into allegation of bribe demand to facilitate payment of a pending bill for legal services at the County Assembly.	Speaker County Assembly of Nyamira	500,000
41.	EACC/ELD/EL/INQ/22/2017	Inquiry into allegation of misappropriation of public funds through irregular payment of allowances to officials of the Assembly.	County Assembly of Nandi	N/A
42.	EACC/ISL/EL/INQ/4/2015	Inquiry into allegation of abuse of office in employment of the chief for Isiolo Central location.	Ministry of Interior & Coordination of National Government	N/A
43.	EACC/ISL/EL/INQ/21/2019	Inquiry into allegation of irregular recruitment of members to County Public Service Board.	County Government of Marsabit	N/A
44.	EACC/KIS/EL/INQ/16/2017	Inquiry into allegation of irregular recruitment of staff.	Gusii Institute of Technology	N/A
45.	EACC/ISL/EL/INQ/05/2021	Inquiry into allegation of irregular recruitment of Chief Officers in the FY 2021/2022.	County Government of Marsabit	N/A
46.	EACC/ELD/EL/INQ/06/2019	Inquiry into allegation of forgery and uttering false documents in securing employment as a CECM Infrastructure, Transport & Public Works.	County Government of Turkana	N/A

#### 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.

##### 4.1. Disruption of Corruption

During the reporting period, the Commission carried out 25 proactive investigations, which resulted in averting possible loss of public funds of approximately KES. 4 billion as highlighted in Table 2.4.

**Table 2.4: Highlights of Cases where Loss was Averted through Disruption**

	Description	Institution	Action Taken	Value of Loss Averted (KES.)
1.	Inquiry into allegation of procurement irregularities in Tender No. TNT/049/2019-2020 for Onsite Support for IFMIS Application.	The National Treasury	Procurement process suspended	647,640,000
2.	Inquiry into allegation of procurement irregularities in Tender No. AK/OT/UMCAC/10/2020/2021/02 for the construction of Ultra-Modern County Assembly Chambers.	County Assembly of Kisumu	Payments stopped	418,356,348



	Description	Institution	Action Taken	Value of Loss Averted (KES.)
3.	Inquiry into allegation of fraudulent payments to various merchants for non-existent projects that include construction of ward offices, road improvements, water projects and renovation of office blocks in the FY 2021/22.	County Government of Migori	Payments stopped	372,818,000
4.	Inquiry into allegation of conflict of interest and fraudulent payments to M/s Hartland Enterprises Limited, whose two directors are employees of the County Government for works not done in the FY 2020/2021.	County Assembly of Homa Bay	Payments stopped	348,669,760
5.	Inquiry into allegation of procurement irregularities in Tender No. GDC/ICT/RT/010/2014-2015 for Provision of design, supply, training and commissioning of an Information Management System.	Geothermal Development Company	Payments suspended	206,714,228
6.	Inquiry into allegation of irregular payment to Elecster Kenya Limited in Contract No. K20012022 for supply and delivery of milk plant parts to Muranga Cooperative Creameries.	County Government of Murang'a	Payment stopped	200,000,000
7.	Inquiry into allegation of procurement irregularities in Tender No. CGK/KACWASCO/DMSDS/04/05/06/2021-2022 for the procurement of a Water Treatment Facility.	Kakamega County Water and Sanitation Company	Payments stopped	192,000,000
8.	Inquiry into allegation of fraudulent payments to various merchants for non-existent projects and consumables.	County Government of Kisii	Payments stopped	176,804,000
9.	Inquiry into allegation of irregular acquisition of public land Reference No. Nakuru Municipality Block 20/232 by a private developer.	Kenya National Highways Authority	Process stopped	100,000,000
10.	Inquiry into allegation of procurement irregularities in Tender No. MUST/009/2018-2019 for sewer construction at the University.	Meru University of Science and Technology	Tender cancelled	67,000,000
11.	Inquiry into allegation of procurement irregularities in Tender No. KGHS/001/ADMB/2020 for construction of modern administration block awarded to Shawa General Supplies & Contractors Ltd.	Kaplong Girls High School	Process stopped	55,000,000
12.	Inquiry into allegation of conflict of interest in a contract to supply 6024 bags of Corn Soya Blend Unimix awarded to M/s Amailo Investment Company Limited which is associated with an employee of the county.	County Government of Turkana	Payments suspended	45,276,995



	Description	Institution	Action Taken	Value of Loss Averted (KES.)
13.	Inquiry into allegation of procurement irregularities in Tender No. KMA/RFP/001/Office for construction of a Multi-Storey Office Block in the FY 2020/2021.	Kenya Maritime Authority	Payments stopped	36,367,202
14.	Inquiry into allegation procurement irregularities in Tender No. CGB/AGRI/KCSAP/RFQ/001/2021-2022 for construction of Saramek Water Pan.	County Government of Bomet	Process stopped	17,000,000
15.	Inquiry into allegation of fictitious imprest claims from the County Treasury by county staff for work not done in the FY 2021/2022.	County Government of Kitui	Payments stopped	14,800,000
16.	Inquiry into allegation of procurement irregularities in a tender for provision of legal services in the FY 2021/2022.	County Assembly of Kericho	Payments stopped	10,012,000
17.	Inquiry into allegation of fraudulent payment of daily subsistence allowance to staff.	State Department for Youth Affairs	Payments stopped	9,058,554
18.	Inquiry into allegation of conflict of interest in Tender No. GMC/KUSP/023/2018-2019 awarded to Wisdom Holdings Ltd associated with an employee of the County.	County Government of Machakos	Payments stopped	5,938,823
19.	Inquiry into allegation of embezzlement of public funds in Tender No. BGM/CNTY/OT/CEF/258/2018-2019 for road construction awarded to Ms. Limassol Limited.	County Government of Bungoma	Payments stopped	4,138,880

#### 4.2. Integrity Testing

During the period under review, the Commission carried out 103 random and targeted integrity tests within public institutions, namely National Police Service (NPS), Anti-Counterfeit Agency (ACA), The Judiciary, Nairobi Metropolitan Services, Kenya Revenue Authority (KRA), State Department for Immigration and Citizen Services, Kenya Seed Company, Kisii Teaching & Referral Hospital, among others. Out of the 103 tests, 60 failed, 28 passed and 15 were inconclusive. For the officers who failed, the Commission recommended administrative action to the respective institutions.

#### 4.3. Investigation into Allegations of Bribery

The Commission carries out bribery investigations pursuant to the Bribery Act, 2016. In the period under review, 76 cases were completed out of which 24 were taken to court, 44 closed, and eight referred to other institutions. In addition, 123 bribery cases were under investigation.



## 5. Reports to the Director of Public Prosecutions

Under Section 35 of the Anti-Corruption and Economic Crimes Act No. 3 of 2003, the Commission is required to report the results of its investigations to the Director of Public Prosecutions (DPP). In the period under review, 154 case files on corruption, economic crimes and unethical conduct were submitted to the Office of the Director of Public Prosecutions (ODPP). Out of these, the Commission recommended 97 case files for prosecution, nine for administrative action and 48 for closure. Table 2.5 details the number of reports to ODPP and corresponding recommendation.

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

Action	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
No. of files recommended for prosecution	15	37	18	27	97
No. of files recommended for administrative or other action	3	2	2	2	9
No. of files recommended for closure	9	17	9	13	48
<b>Total</b>	<b>27</b>	<b>56</b>	<b>29</b>	<b>42</b>	<b>154</b>

## 6. Cases Pending before Court

During the period under review, the Commission had 246 cases on corruption, economic crimes and unethical conduct pending before court as highlighted in Table 2.6.

*Table 2.6: Highlights of Cases Pending Before Court*

	Courts File No.	Accused Person(s)	Particulars of the Offence	Amount (KES.)
1.	ACC 2/2015 Milimani Law Courts	Deepak Chamanlal Kamani & Others	Unlawful acquisition of public property contrary to Section 45 (1) (a) as read with Section 48 (1) of ACECA, 2003.	3,736,326,664
2.	ACC 26/2019 Milimani Law Courts	Peter Aguko Abok & Others	Abuse of office contrary to Section 46 as read with Section 48 (1) of ACECA, 2003.	2,500,000,000
3.	ACC 3/2010 Milimani Law Courts	Shem Ochuodho & Others	Conspiracy to defraud contrary to Section 317 of the Penal Code.	2,000,000,000



	<b>Courts File No.</b>	<b>Accused Person(s)</b>	<b>Particulars of the Offence</b>	<b>Amount (KES.)</b>
4.	ACC 2/2017 Milimani Law Courts	James Humphrey Oswago & Others	Wilful failure to comply with law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.	1,397,724,925
5.	ACC 05/2018 Kisumu Law Courts	Victoria Rotich & Others	Conspiracy to commit an economic crime contrary to Section 47A as read with Section 48 of ACECA, 2003.	730,000,000
6.	ACC 1/2010 Milimani Law Courts	Davy Koech & Others	Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.	536,986,493
7.	ACC 39/2018 Milimani Law Courts	Richard Lesiampe & Others	Conspiracy to commit an economic crime contrary to Section 47A (3) as read with Section 48 of ACECA, 2003.	468,000,000
8.	ACC 32/2019 Milimani Law Courts	Mike Sonko & Others	Conflict of interest contrary to Section 42 (3) as read with Section 48 of ACECA, 2003.	357,000,000
9.	ACC 33/2018 Milimani Law Courts	Mohammed Swazuri & 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
10.	ACC 2/2019 Meru Law Courts	Miriam Nkatha Riungu & Others	Abuse of office contrary to Section 46 as read with Section 48(1) (a) of ACECA, 2003.	180,421,781



	Courts File No.	Accused Person(s)	Particulars of the Offence	Amount (KES.)
11.	ACC 12/2013 Milimani Law Courts	Richard Kerich & Others	<b>Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.</b>  Wilful failure to comply with law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.	116,935,500
12.	ACC 1/2022 Kericho Law Courts	Joash Chirchir & Others	Wilful failure to follow the law contrary to Section 45 (1) as read with Section 48 of ACECA, 2003.	100,000,000
13.	ACC 10/2016 Milimani Law Courts	William Nyabola Okedi	Wilful failure to comply with law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.	99,000,000
14.	ACC E002/2020 Kitui Law Courts	Joshua Munyaka & Daniel Kilonzo	Deceiving Principal contrary to Section 41 (2) as read with Section 48 of the ACECA, 2003.	98,000,000
15.	ACC E001/2021 Homabay Law Courts	Otieno Bob Kephass & Others	Unlawful acquisition of public property contrary to Section 45 (1) (a) as read with Section 48 of ACECA, 2003.	85,177,811
16.	ACC 3/2019 Milimani Law Courts	Moses Kasaine & Others	<b>Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.</b>  <b>Conflict of interest contrary to Section 42 (3) as read with Section 48 of ACECA, 2003.</b>	84,695,996
17.	ACC 2/2020 Kitui Law Courts	Francis Kea & Joshua Munyaka	Wilful failure to comply with the law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.	62,500,000



	<b>Courts File No.</b>	<b>Accused Person(s)</b>	<b>Particulars of the Offence</b>	<b>Amount (KES.)</b>
18.	ACC 4/2015 Milimani Law Courts	Dave Mwangi & Others	Conspiracy to commit an offence of corruption contrary to Section 47A (3) as read with Section 48 of ACECA, 2003.	59,688,250
19.	ACC 4/2019 Malindi Law Courts	Danson Mungatana & Others	Conspiracy to commit an economic crime contrary to Section 47A (3) as read with Section 48 of ACECA, 2003.	51,569,775
20.	ACC 16/2013 Milimani Law Courts	James Humphrey Oswago & Wilson Kiprotich Shollei	Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.	50,000,000
21.	ACC 37/2021 Milimani Law Courts	Muthomi Njuki & Others	Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.	34,998,500
22.	ACC 1/2018 Nyahururu Law Courts	Daniel Waithaka Mwangi & Others	Wilful failure to comply with the law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 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
23.	ACC 35/2018 Milimani Law Courts	James Gakuya & Others	Conflict of interest contrary to Section 42 (3) as read with Section 48 of ACECA, 2003.  Wilful failure to comply with law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.	39,858,049
24.	ACC 7/2018 Milimani Law Courts	Michael Mwaura Kamau	Wilful failure to comply with law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.	33,303,600



	Courts File No.	Accused Person(s)	Particulars of the Offence	Amount (KES.)
25.	ACC 22/2019 Milimani Law Courts	Ferdinand Ndung'u Waititu & Others	Conflict of interest contrary to Section 42 (3) as read with Section 48 of ACECA, 2003.  Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.	25,624,500
26.	ACC 1/2020 Milimani Law Courts	Mike Sonko & Others	Conflict of interest contrary to Section 42 (3) as read with Section 48 of ACECA, 2003.	20,000,000
27.	ACC 1/2018 Kisumu Law Courts	Kepha Marube & Others	Wilful failure to comply with law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.  Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.	22,500,000
28.	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 45 (1) (a) as read with Section 48 of ACECA, 2003.	21,000,000



	Courts File No.	Accused Person(s)	Particulars of the Offence	Amount (KES.)
29.	ACC 2/2019 Eldoret Law Courts	Mike Parklea & Others	Wilful failure to comply with law relating to procurement contrary to Section 45 (2) (b) 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.	18,000,000
30.	ACC 1/2021 Nakuru Law Courts	James Nganga & Others	Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.	16,000,000
31.	ACC 31/2019 Milimani Law Courts	Mike Sonko & Others	Conflict of interest contrary to Section 42 (3) as read with Section 48 of ACECA, 2003.	14,100,000
32.	ACC 1/2017 Bungoma Law Courts	Godfrey WafulaWanyonyi & Others	Wilful failure to comply with the law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.  Conspiracy to commit an offence of corruption contrary to Section 47A (3) as read with Section 48 of ACECA, 2003.	11,000,000
33.	ACC 7/18 Mombasa Law Courts	Beatrice Tabu & Another	Unlawful failure to pay taxes payable to KRA contrary to Section 45 (1) as read with Section 48 of ACECA, 2003.	10,000,000
34.	E001/2022 Kericho Law Courts	Willy Kipkoech Langat & Willy Kipkemboi Keter	Willful failure to follow the law contrary to Section 45 (1) as read with Section 48 of ACECA 2003.	9,500,000
35.	ACC 4/18 Kisumu Law Courts	Luke Omolo Midamba	Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.	8,500,000



	Courts File No.	Accused Person(s)	Particulars of the Offence	Amount (KES.)
36.	ACC 23/2018 Milimani Law Courts	Sospeter Ojamoong & Others	Wilful failure to comply with the law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.  Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.  Conspiracy to commit an offence of corruption contrary to Section 47A (3) as read with Section 48 of ACECA, 2003.	8,000,000
37.	ACC 10/11 Mombasa Law Courts	Wilberforce Malanga Wambulwa & Others	Wilful failure to comply with the law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.	6,500,000
38.	ACC 10/2010 Milimani Law Courts	Concelia Ondiek & Others	Conspiracy to commit an offence of corruption contrary to Section 47A (3) as read with Section 48 of ACECA, 2003.	5,500,300
39.	ACC 2/2018 Machakos Law Courts	Paul Mutisya Muthiani	Conflict of interest contrary to Section 45 (1) (a) as read with Section 48 of ACECA, 2003.	3,300,000
40.	ACC 4/2020 Kitui Law Courts	Philip Mutinda Mumo	Providing false information to the Ethics and Anti-Corruption Commission contrary to Section 46 (1) (d) as read with Section 46 (2) of LIA, 2012.	3,120,000



	Courts File No.	Accused Person(s)	Particulars of the Offence	Amount (KES.)
41.	ACC 14/2016 Milimani Law Courts	Oscar Kipchumba Sudi	Forgery contrary to Section 349 of the Penal Code.  Uttering a false document contrary to Section 353 as read with Section 349 of the Penal Code.  False declaration contrary to Section 11 of the Oaths and Statutory Declarations Act, 2012.	N/A
42.	ACC 742/2015 Naivasha Law Courts	Alfred Keter & Sunjeev Kaur Birdi	Causing disturbance/unbecoming behaviour contrary to Section 95 (1) (b) of the Penal Code.	N/A
43.	ACC 1/2018 Meru Law Courts	Dr. William Muraa	Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.	N/A
44.	ACC 1/2019 Migori Law Courts	Jane Pamela Odhiambo	Abuse of office contrary to Section 46 as read with 48 of ACECA, 2003.  Giving false information to a person employed in public service contrary to Section 129A of the Penal Code.	N/A
45.	1223/2017 Kitui Law Courts	Nelson Kivali Musyoka	Uttering a false document contrary to Section 353 of the penal code.  Making a document without authority contrary to Section 357 (a) of the penal code.	N/A
46.	ACC 27/2019 Milimani Law Courts	Robert Githongo Kibe	Deceiving the Ethics and Anti-Corruption Commission contrary to Section 46 (1) (b) as read with Section 46 (2) of LIA, 2012.	N/A



	Courts File No.	Accused Person(s)	Particulars of the Offence	Amount (KES.)
47.	ACC 1/2019  Kisumu Law Courts	Pamela Akinyi & Alfred Otieno	Forgery contrary to Section 349 of the Penal Code.  Uttering a false document contrary to Section 353 of the Penal Code.	N/A
48.	ACC 1/2020  Chuka Law Courts	Ann Teresia Kangai	Forgery contrary to Section 349 of the Penal Code.  Uttering a false document contrary to Section 353 of the Penal Code.	N/A
49.	E041/2020  Milimani Law Courts	Gabriel Bukachi Chapia	Forgery contrary to Section 349 of the Penal Code.  Uttering a false document contrary to Section 353 of the Penal Code.	N/A
50.	ACC 5/2020  Mombasa Law Courts	Alexander Kubo Mwangeka	Providing false information to a public entity contrary to Section 46 (1) (d) and (2) of LIA, 2012.  Making a false document contrary to Section 347 (a) as read with Section 349 of the Penal Code.	N/A
51.	E002/2021  Milimani Law Courts	Irene Chesang	Forgery contrary to Section 349 of the Penal Code.  Uttering a false document contrary to Section 353 of the Penal Code.	N/A

## 7. Cases Finalized in Court

During the year under review, 60 cases on corruption, economic crimes and unethical conduct were finalised in court out of which 30 were convictions, 27 acquittals and 3 withdrawals. Table 2.7 lists the cases finalised in court during the year.

**Table 2.7: Cases Finalized in Court**

	Court File No.	Accused and Charges	Amount Involved (KES.)	Judgement Details
1.	ACC 15/2010  Milimani Law Courts	<ol style="list-style-type: none"> <li>1. Francis Moturi Zuriels</li> <li>2. David Githaiga</li> <li>3. Wilfred Weru</li> <li>4. Isaac Nyamongo</li> <li>5. Discount Securities Limited</li> </ol> <p>Unlawful acquisition of public property contrary to Section 45 (1) (a) as read with Section 48 of ACECA, 2003.</p> <p>Conspiracy to defraud contrary to Section 317 of the Penal Code.</p> <p>Deceiving Principal Contrary to Section 41 (2) as read with Section 48 of the ACECA, 2003.</p>	1,600,000,000	<ul style="list-style-type: none"> <li>• Francis Moturi Zuriels, convicted and sentenced to pay a total fine of KES. 2,602,286,744.80 in default to serve 14 years' imprisonment.</li> <li>• David Githaiga, convicted and sentenced to pay a total fine of KES. 802,762,248.27 in default to serve 14 years' imprisonment.</li> <li>• Wilfred Weru, convicted and sentenced to pay a total fine of KES. 802,762,248.27 in default to serves 14 years' imprisonment.</li> <li>• Isaac Nyamongo, convicted and sentenced to pay a total fine of KES. 802,762,248.27 in default to serve 14 years' imprisonment.</li> <li>• Discount Securities Limited, convicted and sentenced to pay a total fine of KES. 4,806,573,489.60.</li> </ul> <p>In addition, the convicts are disqualified from being elected or appointed to any public office for a period of 10 years from the date of this conviction.</p>



	Court File No.	Accused and Charges	Amount Involved (KES.)	Judgement Details
2.	ACC 13/2016  Milimani Law Courts	<p>Mukuria Ngamau</p> <p>Conspiracy to commit an offence of corruption contrary to Section 47A (3) as read with Section 48 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> <p>Making false a document contrary to Section 347 (a) as read with Section 349 of the Penal Code.</p>	180,900,000	<p>Mukuria Ngamau, convicted and sentenced to pay a total mandatory fine of KES. 701,469,156 and to serve 10 years' imprisonment.</p> <p>In addition the convict to pay the Youth Fund KES. 180,364,789 being an amount to compensate the fund for the loss.</p>
3.	ACC 19/2013  Milimani Law Courts	<p>1. Kennedy Gaunye Ochae</p> <p>2. Gabriel Ngonyo Mutunga</p> <p>3. Willie Gachanja Kamanga</p> <p>4. Benson Gethi Wangui</p> <p>5. Joyce Makena</p> <p>6. SolarMak Technologies Ltd</p> <p>Colluding to change a tender document contrary to Section 42 (1) (b) as read with Section 137 of the Public Procurement Act of 2005.</p> <p>Careless failure to comply with the law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of the ACECA.</p> <p>Uttering a false KRA document contrary to Section 353 of the Penal Code.</p>	107,800,000	<p>Kennedy Gaunye Ochae, convicted and sentenced to pay a fine of KES. 200,000 in default to serve one-year imprisonment.</p> <p>Gabriel Ngonyo Mutunga, convicted and sentenced to pay a fine of KES. 2,800,000 in default to serve three years' imprisonment.</p> <p>Willie Gachanja Kamanga, convicted and sentenced to pay a fine of KES. 800,000 in default to serve one-year imprisonment.</p> <p>Benson Gethi Wangui, convicted and sentenced to pay a fine of KES. 2,000,000 in default to serve two years' imprisonment.</p> <p>Joyce Makena convicted and sentenced to pay a fine of KES. 2,000,000 in default to serve two years' imprisonment.</p>



	Court File No.	Accused and Charges	Amount Involved (KES.)	Judgement Details
4.	ACC 691/2018  Homa Bay Law Courts	<p>1. Christopher Bob Otieno</p> <p>2. Caroline Sang</p> <p>3. Maurice Odwuor Amek</p> <p>4. Michael Owino Ooro</p> <p>5. Isaac Ouso Nyandenge</p> <p>Conspiracy to commit an offence of corruption contrary to Section 47A (3) as read with Section 48 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> <p>Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.</p> <p>Fraudulent payment from public revenues for services not rendered contrary to Section 45 (2) (a) (iii) as read with Section 48 of ACECA, 2003.</p>	27,872,278	<p>1. Christopher Bob Otieno, convicted and sentenced to pay a total fine of KES. 10,300,000 in default serve six years' imprisonment.</p> <p>2. Caroline Sang, convicted and sentenced to pay a total fine of KES. 14,924,278 in default serve six years' imprisonment.</p> <p>3. Maurice Odwuor Amek, convicted and sentenced to pay a total fine of KES. 14,924,278 in default to serve six years' imprisonment.</p> <p>4. Michael Owino Ooro convicted and sentenced to pay a total fine of KES. 8,996,000 in default serve six years' imprisonment.</p> <p>5. Isaac Ouso Nyandenge, convicted and sentenced to pay a total fine of KES. 7,000,000 in default to serve five years' imprisonment.</p> <p>In addition the convicts are disqualified from being elected or appointed to any public office for a period of 10 years from the date of this conviction.</p>
5.	ACC 3/2009  Milimani Law Courts	<p>Davy Koech</p> <p>Fraudulent acquisition of public property contrary to Section 45 (1) (a) as read with Section 48 of ACECA, 2003.</p>	19,300,000	Davy Koech, convicted and sentenced to pay a total fine of KES. 19,600,000.



	Court File No.	Accused and Charges	Amount Involved (KES.)	Judgement Details
6.	ACC 5/2019  Milimani Law Courts	James Ambuso Omondi <ul style="list-style-type: none"> <li>• Corruptly soliciting for a benefit contrary to Section 39 (3) (a) as read with Section 48 (1) ACECA, 2003; and Section 27 (2) of the Bribery Act, 2016.</li> <li>• Corruptly receiving a benefit contrary to Section 39 (3) (a) as read with Section 48 (1) of the anti-corruption and economic crimes Act no. 3 of 2003 and Section 27 (2) of the Bribery Act, 2016.</li> </ul>	14,000,000	James Ambuso Omondi, convicted and sentenced to pay a fine of KES. 7,640,000 in default to serve 24 years' imprisonment.
7.	ACC 20/2018  Milimani Law Courts	<ol style="list-style-type: none"> <li>1. Hon. Samuel Otara Arama</li> <li>2. John Muiru Mwaura</li> <li>3. Daniel Kimori Nyantika</li> <li>4. Charles Birundi Onyambu</li> <li>5. Kennedy Begi Onkoba</li> </ol> <p>Abuse of Office contrary to Section 46 as read with Section 48 (1) of ACECA 2003.</p> <p>Conspiracy to defraud contrary to Section 317 of the Penal Code.</p>	N/A	<p>Hon. Samuel Otara Arama convicted and sentenced to pay a total fine of KES. 1,560,000 in default to serve six months' imprisonment.</p> <p>John Muiru Mwaura convicted and sentenced to pay a total fine of KES. 1,040,000 in default to serve six months' imprisonment.</p> <p>Daniel Kimori Nyantika convicted and sentenced to pay a total fine of KES. 1,040,000 in default to serve six months' imprisonment.</p> <p>Charles Birundi Onyambu convicted and sentenced to pay a total fine of KES. 1,560,000 in default to serve six months' imprisonment.</p> <p>Kennedy Begi Onkoba convicted and sentenced to pay a total fine of KES. 520,000 in default to serve 6 months' imprisonment.</p>

Court File No.	Accused and Charges	Amount Involved (KES.)	Judgement Details
8.	ACC 1/2020 Kericho Law Courts	5,600,000	<p>1. Peter Kipyegon Koskey 2. Lillian Chepkoech 3. John Kimutai Rotich 4. Japheth Kipngeno 5. Joash Chirchir 6. Stanley Ruto 7. Charles Mabwai 8. Aaron Njoroge 9. Jawlink Logistics Limited</p> <p>Abuse of office contrary to Section 46 as read with Section 48 (1) of ACECA, 2003.</p> <p>Willful failure to comply with the law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.</p> <p>Conflict of interest contrary to Section 42 (3) as read with Section 48 of ACECA, 2003.</p> <p>Peter Koskey, convicted and sentenced to pay a total fine of KES. 1,300,000 in default to serve 3 years' imprisonment.</p> <p>Lillian Chepkoech Kirui, convicted and sentenced to pay a total fine of KES. 10,515,799.80 in default to serve three years' imprisonment.</p> <p>John Kimutai Rotich, convicted and sentenced to pay a total fine of KES. 2,400,000 in default to serve two years' imprisonment.</p> <p>Japheth Kipngeno convicted and sentenced to pay a total fine of KES. 2,400,000 in default to serve two years' imprisonment.</p> <p>Joash Chirchir, convicted and sentenced to pay a total fine of KES. 3,000,000 in default to serve two years' imprisonment.</p> <p>Stanley Ruto, convicted and sentenced to pay a total fine of KES. 3,000,000 in default to serve two years' imprisonment.</p> <p>Charles Mabwai, convicted and sentenced to pay a total fine of KES. 3,000,000 in default to serve two years' imprisonment.</p> <p>Aaron Njoroge, convicted and sentenced to pay a total fine of KES. 3,000,000 in default to serve two years' imprisonment.</p> <p>Jawlinks Logistics Limited, convicted and sentenced to pay a total fine of KES. 2,300,000.</p>





	Court File No.	Accused and Charges	Amount Involved (KES.)	Judgement Details
9.	ACC 2/2016 Isiolo Law Courts	Erastus Kiogora Corruptly soliciting and receiving a benefit contrary to Section 39 (1) as read with Section 48 of ACECA.	50,000	Erastus Kiogora convicted and sentenced to pay a total fine of KES. 200,000 in default to serve two years eight months' imprisonment.
10.	ACC 7/2019 Kisii Law Courts	Alphonse Omondi Corruptly soliciting and receiving a benefit contrary to Section 39 (1) as read with sec 48 of ACECA.	10,000	Alphonse Omondi, convicted and sentenced to pay a total fine of KES. 70,000 in default to serve three years' imprisonment.
11.	ACC 1/2018 Eldoret Law Courts	Cleophas Nyombile Baraza Offering and giving a bribe, contrary to Section 5 (1) as read with Section 18 (1) (2) of the Bribery Act no. 47 of 2016.	1,000	Convicted sentenced to pay fine of KES. 5,000 in default to serve three months' imprisonment.
12.	ACC 43/2007 Makadara Law Courts	Milonic Mwendwa Kimanzi Impersonating an investigator contrary to Section 34 (1) as read with Section 34 (2) of the ACECA, 2003.	N/A	Convicted sentenced to pay fine of KES. 200,000 in default to serve two years' imprisonment.
13.	ACC 48/2007 Makadara Law Courts	Milonic Mwendwa Kimanzi Impersonating an investigator contrary to Section 34 (1) as read with Section 34 (2) of the ACECA, 2003.	N/A	Convicted sentenced to pay fine of KES. 150,000 in default to serve one year' imprisonment.
14.	ACC 5/2017 Nakuru Law Courts	Joseph Mbutu Mwangi Offering and giving a bribe, contrary to Section 5 (1) as read with Section 18 (1) (2) of the Bribery Act no. 47 of 2016.	2,000	Convicted and sentenced to pay a total fine of KES. 30,000 in default to serve four months' imprisonment.



	<b>Court File No.</b>	<b>Accused and Charges</b>	<b>Amount Involved (KES.)</b>	<b>Judgement Details</b>
15.	ACC E062/2020 Milimani Law Courts	Stanley Ngari Kathagicu  Requesting and receiving a bribe contrary to Section 6 (1) (a) as read with Section 18 (1) of the Bribery Act no. 47 of 2016.	3,000	Convicted and sentenced to pay a total fine of KES. 100,000.
16.	E010/2021 Milimani Law Courts	Alfred Grazo Okoth  Requesting and receiving a bribe contrary to Section 6 (1) (a) as read with Section 18 (1) of the Bribery Act no. 47 of 2016.	20,000	Convicted sentenced to pay fine of KES. 60,000 in default to serve 12 months' imprisonment.
17.	ACC 2/2019 Kisii Law Courts	Musa Ogaro Osoro  Giving false information to a person employed in public service contrary to Section 129A of the Penal Code.  False declaration contrary to Section 11 of the Oaths and Statutory Declarations Act.	N/A	Convicted and sentenced to pay a fine of KES. 100,000 in default to serve four years' imprisonment.
18.	ACC 15/2020 Milimani Law Courts	Peninah Wambui Karomoh  Uttering a false document contrary to Section 353 of the Penal Code.  Forgery contrary to Section 349 of the Penal Code.	10,249,112	Convicted and sentenced to pay a total fine of KES. 390,000.  In addition to refund a sum of KES. 10,249,112 to the state that was earned out of employment using forged academic certificates.
19.	E005/2021 Kisumu Law Courts	Lilian Akoth Ochieng  Uttering a false document contrary to Section 353 of the Penal Code.  Forgery contrary to Section 349 of the Penal Code.	71,901	Convicted and sentenced to pay a total fine of KES. 200,000.  In addition to refund a sum of KES. 71,901 to the state, which was earned out of employment using, forged academic certificates.



	Court File No.	Accused and Charges	Amount Involved (KES.)	Judgement Details
20.	E027/2021 Milimani Law Courts	Teresia Wanjiku Ndungu Forgery contrary to Section 349 of the Penal Code. Uttering a false document contrary to Section 353 of the Penal Code. Providing false information to a public entity contrary to Section 46 (1) (d) and (2) of the Leadership and Integrity Act, 2012.	N/A	Convicted and sentenced to pay a fine of KES. 300,000 in default to serve four years' imprisonment.
21.	ACC 4/2017 Nakuru Law Courts	Charles Mokua Obiria Offering and giving a bribe, contrary to Section 5 (1) as read with Section 18 (1) (2) of the Bribery Act No. 47 of 2016.	2,000	Convicted and sentenced to pay fine of KES. 10,000 in default to serve three months' imprisonment.
22.	ACC 3/2020 Milimani Law Courts	Alex Nzioka Mulwa Requesting and receiving a bribe contrary to Section 6 (1) (a) as read with Section 18 (1) of the Bribery Act No. 47 of 2016.	5,000	Convicted and sentenced to pay fine KES. 100,000 in default to serve one year' imprisonment.
23.	ACC 1/2019 Makindu Law Courts	Fazal Ahmedali Offering and giving a bribe, contrary to Section 5 (1) as read with Section 18 (1) (2) of the Bribery Act No. 47 of 2016.	5,000	Convicted and sentenced to pay a fine of KES. 100,000.
24.	ACC E019/2021 Milimani law Courts	Benjamin Wambua Kangethya Requesting and receiving a bribe contrary to Section 6 (1) (a) as read with Section 18 (1) of the Bribery Act No. 47 of 2016.	10,000	Convicted and sentenced to pay a fine of KES. 150,000.

Court File No.	Accused and Charges	Amount Involved (KES.)	Judgement Details
25.	ACC 6746/2021 Law Courts Offering and giving a bribe, contrary to Section 5 (1) as read with Section 18 (1) (2) of the Bribery Act No. 47 of 2016.	20,000	Convicted and sentenced to pay a fine of KES. 40,000 in default to serve six months' imprisonment.
26.	ACC E004/2021 Millimani Law Courts Requesting and receiving a bribe contrary to Section 6 (1) (a) as read with Section 18 (1) of the Bribery Act No. 47 of 2016.	50,000	Convicted and sentenced to pay fine of KES. 400,000.
27.	ACC 10/2020 Millimani Law Courts 1. Kimolei Philip Korir 2. Stanley Mwaniki Murithi 3. Nancy Namanya Wamang'oli Impersonating to be persons employed in public service contrary to Section 105 (b) of the Penal Code.	60,000	Kimolei Philip Korir convicted and sentenced to pay fine of KES. 100,000 in default to serve one year' imprisonment. Stanley Mwaniki Murithi, convicted and sentenced to pay fine of KES. 100,000 in default to serve one year' imprisonment. Nancy Namanya Wamang'oli, convicted and sentenced to pay fine of KES. 100,000 in default to serve one year' imprisonment.
28.	ACC 14/2020 Law Courts Samuel Krop Ngolesia Impersonating an investigating an an investigator contrary to Section 34 (1) as read with Section 34 (2) of ACECA 2003.	N/A	Convicted and sentenced to pay fine of KES. 240,000.00 in default to serve six months' imprisonment.
29.	ACC 1/2016 Law Courts Naivasha Offering and giving a bribe, contrary to Section 5 (1) as read with Section 18 (1) (2) of the Bribery Act No. 47 of 2016	100,000	Convicted and sentenced to two years' probation.





	Court File No.	Accused and Charges	Amount Involved (KES.)	Judgement Details
30.	ACC E021/2021  Milimani Law Courts	Victor Mayanja alias Joseph Kinuthia  Impersonating an investigator contrary to Section 34 (1) as read with Section 34 (2) of ACECA, 2003.	N/A	Convicted and sentenced to pay a fine of KES. 210,000 in default to serve two years six months' imprisonment.
31.	ACC 2/2019  Garissa Law Courts	Julius Too  Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.	N/A	Acquitted under Section 215 of CPC.
32.	ACC 3/2020  Kitui, Law Courts	1. Alexander Kimanzi 2. Joshua Munyaka 3. Joseph Mutia Musyoka 4. Mami Wambua alias Gladys Mami Kivoto  Wilful failure to comply with the law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.	6,500,000	Acquitted under Section 215 CPC.
33.	ACC 01/2021  Makueni Law Courts	Joseph Kahiro Njuguna  Conspiracy to commit an offence of economic crime contrary to Section 47 (A) (3) as read with Section 48 (1) of ACECA, 2003.	5,000	Acquitted under Section 215 CPC.
34.	ACC 2245/2010  Mombasa Law Courts	1. Abbas Michuki 2. Daniel Njoroge  Uttering false documents contrary to Section 353 of Penal Code as read with Section 349 of the Penal Code and five other counts.	N/A	Acquitted under Section 215 of CPC.
35.	ACC 14/11  Mombasa Law Courts	Timothy Waweru  Wilful failure to comply with the law relating to incurring of expenditure contrary to Section 45 (2) (b) of ACECA as read with Section 48 of ACECA.	300,000	Acquitted under Section 215 of CPC.



	Court File No.	Accused and Charges	Amount Involved (KES.)	Judgement Details
36.	ACC 1 /2019  Kericho  Law Courts	1. Martin Luther, 2. Robert Chirchir 3. Effi Aluoch  Corruptly soliciting and receiving a benefit contrary to Section 39 (1) as read with Section 48 of ACECA.	30,000	Acquitted under Section 215 of CPC.
37.	ACC 1/2019  Narok Law Courts	1. Morris Fuaga Ochieng, 2. George Bahati 3. Reuben Njoroge  Corruptly soliciting and receiving a benefit contrary to Section 39 (1) as read with sec 48 of ACECA.	20,000	Acquitted under Section 215 of CPC.
38.	ACC 1/2020  Malindi Law Courts	1. Cornel Otieno Mark; 2. Jackline Atieno Olewe 3. Skywards Agencies Limited 4. Timothy Malingi Koe  Wilful failure to comply with the law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 (1) of ACECA, 2003.	23,331,625	Acquitted under Section 215 of CPC.
39.	ACC 986/2017  Naivasha Law Courts	Felix Kindui  Dealing with suspect property contrary to Section 47 (b) as read with Section 48 (1) of the ACECA, 2003.	6,750	Acquitted under Section 215 of CPC.
40.	ACC 671/2015  Bungoma Law Courts	Moses Njuru Wanjiku  Corruptly solicited and received a benefit contrary to Section 39 (3) (a) as read with Section 48 (1) of ACECA, 2003.	7,000	Acquitted under Section 215 of CPC.



	Court File No.	Accused and Charges	Amount Involved (KES.)	Judgement Details
41.	ACC 3/2019 Garissa, Laws Courts	Ali Kassim Requesting and receiving a bribe contrary to Section 6 (1) (a) as read with Section 18 (1) of the Bribery Act no. 47 of 2016.	5,000	Acquitted under Section 215 of CPC.
42.	ACC 8/2016 Eldoret Law Courts	Kennedy Obita Omwoyo Requesting and receiving a bribe contrary to Section 6 (1) (a) as read with Section 18 (1) of the Bribery Act no. 47 of 2016.	400,000	Acquitted under Section 215 of CPC.
43.	ACC 3/2014 Nyeri Law Courts	Hezekiah Kamau Mwangi Soliciting and receiving a bribe contrary to Section 39 (3) (a) of ACECA, 2003.	15,000	Acquitted under Section 215 of CPC.
44.	FC/4/2021 Kisumu Law Courts	Mary Adhiambo Receiving a bribe contrary to Section 6 (1) (a) as read with Section 18 (1) (2) of the Bribery Act, 2016.	7,700	Acquitted under Section 215 of CPC.
45.	ACC 2/2017 Malindi Law Courts	Mr. Eric Dzombo Receiving a bribe contrary to Section 6 (1) (a) as read with Section 18 (1) (2) of the Bribery Act, 2016.	20,000	Acquitted under Section 215 of CPC.
46.	ACC 1/2019 Garissa, Law Courts	Julius Too Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.	2,300,000	Acquitted under Section 215 of CPC.
47.	ACC 6/2017 Machakos Law Courts	Davis Edoos Okisai Peter Nyandemo Requesting and receiving a bribe contrary to Section 6 (1) (a) as read with Section 18 (1) of the Bribery Act No. 47 of 2016.	20,000	Acquitted under Section 215 of CPC.



	<b>Court File No.</b>	<b>Accused and Charges</b>	<b>Amount Involved (KES.)</b>	<b>Judgement Details</b>
48.	ACC 1/2020  Nyahururu Law Courts	Jane Kavutha  Ephraim Karani  Requesting and receiving a bribe contrary to Section 6 (1) (a) as read with Section 18 (1) of the Bribery Act No. 47 of 2016.	300,000	Acquitted under Section 215 of CPC.
49.	ACC 2/2016  Eldoret Law Courts	1. Fredrick Ochieng Owuor 2. Alex Korari Some 3. Hellen Jepchirchir Saina 4. Joel Bundotich 5. Lucy Chepngetich Kitoi 6. Domtila Jebet Birgen  Abuse of office contrary to Section 46 as read with Section 48 (10) of the ACECA, 2003.	41,510,530	Acquitted under Section 215 of CPC.
50.	ACC E064/2020  Milimani Law Courts	Justus Atieri Malunda  Moses Luyo Ngamia  Requesting and receiving a bribe contrary to Section 6 (1) (a) as read with Section 18 (1) of the Bribery Act No. 47 of 2016.	50,000	Acquitted under Section 215 of CPC.
51.	ACC 2/2019  Malindi Law Courts	Serah Musyimi & Others  Wilful failure to comply with the law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.	36,000,000	Acquitted under Section 210 of CPC.
52.	ACC 01/2020  Embu Law Courts	George Waruinge Kiarie  Requesting for a bribe contrary to Section 6 (1) (b) of the Bribery Act, 2016 as read together with Section 18 (1).	3,000	Acquitted under Section 210 of CPC.



	Court File No.	Accused and Charges	Amount Involved (KES.)	Judgement Details
53.	ACC 3/2019  Malindi Law Courts	<ol style="list-style-type: none"><li>1. John Mwangi Gachuru</li><li>2. Sophie Myamanyi Mwandawiro</li><li>3. Kiven Kigen Kieti</li><li>4. Patience Umazi Tsimba</li><li>5. Silas Mohamed Chuba Munga</li><li>6. Sera Musyimi</li><li>7. Stephen Sanga Barawah</li></ol> <p>Wilful failure to comply with the law relating to procurement contrary to Section 45 (2) (b) as read with 48 (1) of ACECA, 2003.</p> <p>Abuse of office contrary to Section 46 as read with 48 (1) of ACECA, 2003.</p>	56,000,000	Acquitted under Section 210 of CPC.
54.	ACC 1/2018  Naivasha law Courts	<p>Nyamweya Maranga</p> <p>Offering and giving a bribe, contrary to Section 5 (1) as read with Section 18 (1) (2) of the Bribery Act No. 47 of 2016.</p>	1,500	Acquitted under Section 210 of CPC.
55.	ACC 2/2018  Kitui Law Courts	<ol style="list-style-type: none"><li>1. Fredrick Martin Muli</li><li>2. Gibson Njamura Kanyi</li></ol> <p>Wilful failure to comply with the law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 of ACECA, 2003.</p>	27,840,000	Acquitted under Section 210 of CPC.
56.	E001/2021  Malindi Law Courts	<ol style="list-style-type: none"><li>1. Kennedy Oketch Owino</li><li>2. John Miiru Karuti</li></ol> <p>Conspiracy to commit an offence of corruption contrary to Section 47A (3) as read with Section 48 of ACECA, 2003.</p>	50,000	Acquitted under Section 210 of CPC.



	Court File No.	Accused and Charges	Amount Involved (KES.)	Judgement Details
57.	ACC 6/2020  Milimani Law Courts	Gladys Cherono  Requesting and receiving a bribe contrary to Section 6 (1) (a) as read with Section 18 (1) of the Bribery Act No. 47 of 2016.	100,000	Acquitted under Section 210 of CPC.
58.	ACC 1/2019  Isiolo Law Courts	Joel Muchai Mungai  Corruptly soliciting and receiving a benefit contrary to Section 39 (1) as read with Section 48 of ACECA, 2003.	100,000	Withdrawn under Section 87 (a) of CPC. .
59.	ACC 16/2020  Milimani Law Courts	1. Prof. Thomas Eka-mais Akuja 2. Francis Mindo Gita 3. Isaac Symekah Okiomera  Abuse of office contrary to Section 46 as read with Section 48 of ACECA, 2003.	3,487,864	Withdrawn under Section 87 (a) of CPC.
60.	ACC 3/2019  Garissa Law Courts	Abbey Mohamed  Forgery contrary to Section 349 of the Penal Code.  Uttering a false document contrary to Section 353 of the Penal Code.	N/A	Withdrawn under Section 87(a) of CPC.

## 8. Illegally Acquired and Unexplained Assets Traced

The Commission completed 33 asset-tracing inquiries in respect of illegally acquired and unexplained assets. The total estimated value of the assets traced was KES. 11.2 billion. Some of the assets traced are highlighted in Table 2.8.

**Table 2.8: Highlights of Assets Traced**

	Nature of Allegation	Institution	Amount(KES.)
1.	Allegation of irregular allocation of Plot No. LR 209/6777 (FR 384/58) (FR 388/36) located in Pangani along Muratina/General Waruinge streets.	Ministry of Health	2,500,000,000
2.	Allegation of unexplained wealth against Ferdinand Ndung'u Waititu, the former Governor of Kiambu County.	County Government of Kiambu	1,900,000,000



	Nature of Allegation	Institution	Amount(KES.)
3.	Allegation of unexplained wealth against Christopher Chepkuto Chebon, an engineer in Bomet County.	Kenya Rural Roads Authority (KeRRA)	1,167,000,000
4.	Allegation of fraudulent acquisition and disposal of land LR No. 209/13031 located off Ngong Road by M/s Rosestar Properties Limited.	University of Nairobi	850,000,000
5.	Allegation of unexplained wealth against Urbanus Wambua Musyoka, a Member of County Executive Committee.	County Government of Machakos	608,264,514
6.	Allegation of irregular payments for goods not delivered and services not rendered to various prisons within Nairobi.	State Department of Correctional Services	450,138,000
7.	Allegation of unexplained wealth against David Isika Kinyae, a Senior Supply Chain Management Officer.	Ministry of Transport	417,563,414
8.	Allegation of fraudulent acquisition and disposal of land LR No. 209/ 12118 housing the Kadhi's Court in Upper Hill area, Nairobi.	The Judiciary	410,000,000
9.	Allegation of fraudulent subdivision of land LR No. 209/2811, located in Kilimani, Nairobi.	KALRO	400,000,000
10.	Allegation of irregular alienation of land LR No. 209/8000/84 in New Muthaiga Estate that was reserved for a nursery school.	Ministry of Lands	300,000,000
11.	Allegation of unexplained wealth against Jeremiah Kinyua.	Kenya Revenue Authority	276,396,973
12.	Allegation of irregular acquisition of land parcel number, Kisumu Municipality/Block KSM/MUN/BLOCK 7/446.	Kenya Railways Corporation	120,000,000
13.	Allegation of fraudulent acquisition of land LR No. 11509, LR No. 11510 and LR No. 11511 reserved for public use in Lower Kabete, Nairobi.	Kenya School of Government	63,000,000
14.	Allegation of irregular acquisition of public land by private individuals/companies:  Nyahururu Municipality Block VI/589  Nyahururu Municipality Block VI/592  Nyahururu Municipality Block VI/581  Nyahururu Municipality Block VI/580  Nyahururu Municipality Block VI/587  Nyahururu Municipality Block VI/583	County Government of Laikipia	42,000,000



	Nature of Allegation	Institution	Amount(KES.)
15.	Allegation of irregular payments of salaries and allowances to a board member	Kenya Film and Classification Board (KFCB)	22,658,086
16.	Allegation of unexplained wealth obtained through irregular imprest advanced to Geoffrey Kimonge Mbogho a former county employee.	County Government of Taita Taveta	20,000,000

## 9. Civil Proceedings

In the period under review, 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.

### 9.1. Applications for Preservation of Assets

The Commission filed 17 applications for preservation of assets valued at approximately KES. 968 million. Preservation and injunctive orders were granted for the applications. Table 2.9 highlights applications for preservation of assets during the year.

**Table 2.9: Highlights of Applications for Preservation of Assets**

	Asset	Recovered From	Related Institution	Value (KES.)
1.	<ul style="list-style-type: none"> <li>• L.R No. RUIRU/KIU/BLOCK 2/12687</li> <li>• L.R No. RUIRU/KIU/BLOCK 2/12688</li> <li>• L.R No. RUIRU/KIU/BLOCK 2/12689</li> <li>• L.R No. RUIRU/KIU/BLOCK 2/12690</li> <li>• L.R No. RUIRU/KIU/BLOCK 2/12691</li> <li>• L.R No. RUIRU/KIU/BLOCK 2/12692</li> <li>• L.R No. RUIRU/KIU/BLOCK 2/12693</li> <li>• L.R No. RUIRU/KIU/BLOCK 2/12694</li> <li>• L.R No. RUIRU/KIU/BLOCK 2/12695</li> <li>• L.R No. RUIRU/KIU/BLOCK 2/12696</li> <li>• L.R No. RUIRU/KIU/BLOCK 2 (GITHUNGURI)/20135</li> <li>• L.R No. RUIRU/KIU/BLOCK 2 (GITHUNGURI)/20136</li> <li>• L.R No. RUIRU/KIU/BLOCK 2 (GITHUNGURI)/20137</li> <li>• L.R No. RUIRU/KIU/BLOCK 2 (GITHUNGURI)/20138</li> <li>• L.R No. RUIRU/KIU/BLOCK 2 (GITHUNGURI)/20139</li> <li>• L.R No. RUIRU/KIU/BLOCK 3/1379</li> <li>• L.R No. RUIRU/KIU/BLOCK 3/1380</li> <li>• L.R No. 2922/14</li> <li>• L.R No. NBI/BLOCK 110/782</li> <li>• Motor Vehicle Reg. KCH 625W</li> <li>• KES. 900,000.00 Yuan 15,648.00, Dirham 435.00 and Rand 100.00.</li> </ul> <p>ACEC Misc. Application No. E029 of 2021 EACC -Vs- Jeremiah Kamau Kinyua, Theresia Njeri Muriuki, Cherya Enterprises Limited, Bestline Enterprises Jeremiah Kamau Kinyua, Theresia Njeri Muriuki, Cherya Enterprises Limited, Bestline Enterprises, Kenya Revenue Authority.</p>	Jeremiah Kamau Kinyua, Theresia Njeri Muriuki, Cherya Enterprises Limited, Bestline Enterprises.	Kenya Revenue Authority (KRA)	278,484,514



	Asset	Recovered From	Related Institution	Value (KES.)
2.	Application for preservation of landed properties (Nyaribari Chache/B /B/ Boburia/9927 Parcel Nos. 15822 and 15821, LR. No. 20857/62 and Kericho/Kipchichim/6604, Motor Vehicles Registration Numbers KCH 360G, KCL 050T, KCH 593S, KCL, 125L, KCN 475L, KCN 417B and KCL 778P.	Eric Kipkurui Mutai, Unique Supplies, Homex Logistics Enterprises and Hygienic Ventures.	State Department of Correctional Services	90,598,300
3.	Preservation of funds, dividends and shares as set out below: <ul style="list-style-type: none"> <li>Account No. 802001482700, 800004873500 &amp; 801004873500 in Stima SACCO Society Limited</li> <li>Account No. 1000927283 in Unaitas SACCO Limited</li> <li>Shares Account No. 015103011017 &amp; 1001538647 in Unaitas SACCO Limited</li> <li>Dividend Account No. 1001538566 in Unaitas SACCO Limited</li> <li>Account No. 0310192460252 held at Equity Bank</li> <li>Account No. 1101758929 held at Kenya Commercial Bank (KCB).</li> </ul>	Peter Maina Njehia & Hellen Julie Matu.	Kenya Electricity Transmission Company (KETRACO)	68,601,895
4.	Kisumu Municipality/Block/539 <i>(Extension of application).</i>	Gordon Ng'wono Olando & Judith Meryllyn Okungu.	Kenya Railways Corporation	50,000,000
5.	Kisumu Municipality/Block/478 <i>(Extension of application).</i>	Tobias Hongo & Sammy Mwaita.	Kenya Railways Corporation	35,000,000
6.	Kisumu Municipality/Block/529 <i>(Extension of application).</i>	Nature Holdings Ltd, Brookway, Onyango Osure & Others.	Kenya Railways Corporation	32,000,000
7.	Kisumu Municipality/Block/514 <i>(Extension of application).</i>	Jerry Okungu & Sammy Mwaita.	Kenya Railways Corporation	32,000,000
8.	Kisumu Municipality/Block/512 <i>(Extension of application).</i>	Kaseki Enterprises Ltd, Joseph Auma Atonga & Wilson Gachanja.	Kenya Railways Corporation	32,000,000
9.	Application for Preservation of KES. 79,763,944.00 held at Equity Bank Limited.	Samuel Kariuki Njoroge.	Ministry of Environment and Forestry	22,467,999



	Asset	Recovered From	Related Institution	Value (KES.)
10.	Application for preservation of funds at I&M Bank Account Nos. 00200758591213, 00403523442050, 01003476581352 and at Cooperative Bank Account No. 01116124598700.	Tracy Njoki Kinge.	National Treasury & Planning	18,000,000
11.	Application for preservation of monies held in Bank Accounts Numbers 01148487799500 and 01150487799500 held at The Co-operative Bank.	Wanga-Tech General Enterprises Limited.	Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works)	11,965,407

## 9.2. Recovery Suits Filed

The Commission filed 24 recovery suits with an estimated value of KES. 7.78 billion in the period under review, as shown in Table 2.10.

**Table 2.10: Recovery Suits Filed**

	Case No.	Parties	Case Summary	Amount (KES.)
1.	ACEC Suit No. E020 of 2022	EACC -Vs- Ferdinard Ndungu Waititu, Susan Wangari Ndungu, Saika Two Estate Developers Limited, Bienvenue Delta Hotel, Bins Management Services Limited (Interested Parties - Maisawa and Spare Parts, Lexis International Limited, Eileen Wanjiku Mbugua).	Suit for forfeiture of unexplained wealth against former Governor Kiambu County and associated companies.	1,937,709,376
2.	ACEC Suit No E024 of 2022	EACC -Vs- Nicholas Ochiel Owino, Terry Violet Muthoni Maina, Ternic Valuers Ltd, Ternic Enterprises Ltd & Richard Omondi Ochiel.	Suit for forfeiture of unexplained wealth against Senior Assistant Director, Valuation, Ministry of Lands.	1,206,851,274
3.	ACEC Suit No. E025 of 2021	EACC -Vs- Benson Muteti Masila & Others.	Suit for recovery of unexplained wealth against Coast Regional Manager, Kenya Rural Roads Authority (KeRRA).	942,000,000
4.	ACEC Suit No. E001 of 2022	EACC -Vs- Francis Mwangi Wa Iria & Others.	Suit for recovery of cash from former Governor Murang'a County in breach of procurement procedures and abuse of office.	542,610,615



	Case No.	Parties	Case Summary	Amount (KES.)
5.	ACEC Suit No. E014 of 2022	EACC –Vs- Urbanus Wambua Musyoka & Others	Suit for recovery of cash against former CEC Member, County Government of Machakos.	531,344,039
6.	ELC Suit No. E315 of 2021	EACC -Vs- Habib Omar Kongo & Others.	Suit for recovery of land LR. No. 209/12501 IR No. 20441, former Commissioner, Nairobi City Commission.	500,000,000
7.	Isiolo ELC No. E003/2021	EACC Vs. Karamoh Impex & Transport Ltd, Jotham Kilmo, Stephen Ambani – National Land Commission.	Suit for recovery of Isiolo GK Prison land LR NO.7918/736.	480,000,000
8.	Mombasa ELC No. 44 of 2022	EACC –Vs- Milly Glassworks Limited & Wilson Gachanja.	Suit for recovery of land MSA/BLOCK/ XLVII/156.	380,000,000
9.	ACEC Suit No. E013 of 2022	EACC –Vs- Jeremiah Kamau Kinyua, Bestline Enterprises Limited and Cherya Enterprises Limited.	Suit for recovery of unexplained wealth against a former KRA employee and associated company.	278,472,624
10.	Isiolo ELC No. E004/2021	EACC Vs. Fresh N' Nice Ltd, Jotham Kilmo, Stephen Ambani – National Land Commission.	Suit for recovery of Isiolo GK Prison land LR NO.7918/735.	230,000,000
11.	Milimani - ELC No. 360 of 2021	EACC –Vs- Nelson Waswa Otido & Others.	Suit for recovery of land LR. No. 36/VII, 253, 258, 259 & 260 meant for expansion of Pumwani Maternity Hospital.	152,000,000
12.	ELC No. E086 of 2022	EACC –Vs- Peter Kasyoka Mutua & Others.	Suit for recovery of public land L.R. No. 1/1085) along Dennis Pritt road.	120,000,000
13.	ELC No. E087 of 2022	EACC –Vs- Paul Mbatia Githaiga & Others.	Suit for recovery of land L.R. No. 1/1086 along Dennis Pritt Road.	120,000,000
14.	Kisumu ELC No. 20 of 2022	EACC VS. Harjot Singh Dhanjal, Cheramba Enterprise Ltd & Wilson Gachanja.	Suit for recovery of Kisumu Municipality Block 7/446 belonging to the Kenya Railways Corporation.	120,000,000
15.	ACEC Suit No. E016 of 2022	EACC –Vs- Urbanus Musyoka.	Suit for recovery of unexplained assets against former CEC Member, County Government of Machakos	91,202,892



	Case No.	Parties	Case Summary	Amount (KES.)
16.	ACEC Suit No. E018 of 2022	EACC -Vs- Ali Godana Waqo, John Thurania Nkuraru, Kennedy Macharia Murimi, Dr. Salad Kikuyu Sarite, Abdinasir Ali, Qanchora Roba, Jibril Hassan, Adan Salad Kadubo, Bashir Hassan Abey Mamo, Drescoll Limited	Suit for recovery of cash occasioned by irregular procurement of fire engine by County Government of Isiolo.	58,560,000
17.	Milimani – ELC Suit No. 359 of 2021	EACC -Vs- Leading Developers Limited & Others.	Suit for recovery of land LR. No. 36/VII/254 meant for expansion of Pumwani Maternity Hospital.	30,000,000
18.	ELC No. 135 of 2021	EACC -Vs- Wilson Kosachey & Others.	Suit for recovery of land parcel Number Nandi/Kapsabet Municipality/54.	16,000,000
19.	ACEC Suit No. 11 of 2022	EACC -Vs- Bob Kephias Otieno, Lilian Achieng Aloo, David Obonyo Mireri.	Suit for recovery of cash from Clerk at County Assembly of Homa Bay.	12,571,166
20.	CMCC No. E128 of 2022	EACC -Vs- Richard Mutule Kilonzo.	Suit for recovery of cash from former Chief Executive Officer of Export Processing Zone Authority.	9,650,525
21.	Maralal PMCC No. E003/2021	Cecilia Kenduiyo Vs. County Government of Samburu, County Director Housing.	Suit for recovery of land (House Number H/G No. 72) belonging to County Government of Samburu.	9,500,000
22.	ACEC E003/2021	EACC vs Fishnets Enterprises & Others.	Funds frozen and recovery suit instituted from the staff of County Government of Isiolo.	5,200,000
23.	CMCC No. 13074 of 2021	EACC -Vs- Charles Kizito Wanjala Masinde.	Suit for recovery of cash from an ex-board member of Kenya Wine Agencies Limited.	3,490,727
24.	Maralal PMCC E002/2021	EACC Vs. Joel Kaunda & Others.	Suit for recovery of cash.	3,230,000

### 9.3. Cases filed against the Commission

There were 15 Petitions and Judicial Review Applications filed against the Commission as highlighted in Table 2.11.

**Table 2.11: Highlights of Cases Filed against the Commission**

	Case No.	Parties	Subject Matter
1.	Civil Appeal Application No. E213 of 2020 at Nairobi Court of Appeal.	Tatu City Ltd & Another vs EACC & Another, Simon Gicharu & Others as interested parties.	An application for stay of execution pending hearing and determination of the intended appeal from the ruling/order of the Anti-Corruption Division of the High Court in ACEC petition 37 of 2019 Tatu City Ltd & Another vs EACC & Others.
2.	Petition No. E276 of 2020	Testimony Enterprises Ltd & Others vs Public Procurement Regulatory Authority & Others.	Petition seeking among others an Order Certiorari quashing the entire proceedings against the petitioners before Anti-Corruption Court at Milimani Law Court in ACC No. 22 of 2019.
3.	ACEC Misc. 23 of 2020	Mike Sonko vs DPP, EACC & 16 Interested Parties.	Application to review Anti-Corruption Case No. 31 & 32 of 2020 Republic vs Mike Sonko & Others.
4.	Supreme Court App. No. 27 of 2020	Kenya Hotel Properties Ltd vs AG & Others.	Application for stay of execution of C.A 149 of 2007 Kenya Hotel Properties Ltd vs Willesden & Others.
5.	ELRC Petition E055 of 2020	Ben Sihanya & Orange Democratic Movement vs EACC & Others.	Application for conservatory orders of injunction staying the determinations contained in letters dated 18/8/2020 & prohibiting the interested party from interfering with applicant's position as Chairperson Disciplinary Committee of Orange Democratic Movement and a Professor at UoN School of Law.
6.	C. A No. E006 of 2020	Mary Ngechi vs EACC & DPP.	An appeal against the ruling in ACEC Petition No. 30 of 2018.
7.	Petition E021/2021	Chavangi Aziz Tom vs DPP, EACC.	Petition challenging prosecution of Chavangi Aziz Tom in ACEC 6 of 2020.
8.	ELRC Pet. No. E113 of 2021	Kevin Otieno Odongo -Vs- EACC, PSC, AG and (Interested Party - Ag DCEO, EACC).	Petition touching on recruitment of the DCEO, EACC.
9.	Petition No. E155 of 2022	Charles Rubia -Vs- Noordin Haji, ODPP, NCAJ, EACC, NCAS, PSC, DCI and NPS.	Judicial Review application against the Commission on Administrative Justice to compel the said Commission conduct investigations touching on the 3rd Respondent ODPP following allegations of failure by the DPP & ODPP to follow HR Manual and laid down procedures while hiring.
10.	Petition No. E168 of 2022	Inuka Kenya Ni Sisi & Others -Vs- EACC & Others.	Petition seeking declaration inter-alia that EACC has the primary and final mandate to vet and clear candidates for elective positions under Chapter Six of the Constitution.



	Case No.	Parties	Subject Matter
11.	Mombasa Political Parties Disputes Tribunal (PPDT) No. E001 of 2022	Kenya Council of Employment and Migration Services – Vs- Hon. Hussein Dado, United Democratic Alliance Party (UDA), Independent Electoral & Boundaries Commission, The Hon. Attorney General, Ethics and Anti-Corruption Commission and Commission on University Education.	Application seeking for orders of removal and/or barring the 1st Respondent from contesting in the forthcoming General Elections of 9th August 2022 on allegations of falsification of academic certificate.
12.	Petition No. E090 of 2022	Okiya Omtatah Okoiti –Vs- The Hon. AG, (Interested Parties – IEBC, EACC, CAJ, KNHRC, NCIC, KRA, DPP, IGNSP, Katiba Institute, TI & AfriCOG).	Constitutional petition seeking declarations on Articles 99 (2) (3) and 193 (3) of the Constitution does not apply to the eligibility criteria established under the Constitution and the Leadership and Integrity Act, 2012.
13.	Petition No. E010 of 2022	Silvester Kipkemoi -Vs- The Hon. AG, IEBC, EACC, Mike Mbuvi Gedion Sonko, Ferdinand Waititu, KHRC, and Katiba Institute.	Petition seeking conservatory order restraining IEBC from clearing the 4 <sup>th</sup> and 5 <sup>th</sup> respondents to vie as candidates for any elective office on the 9th August 2022 General Elections and/or printing ballot papers bearing their names and or symbols.
14.	HC Constitutional Petition No. E221 of 2022	Edward Asitiba –Vs- EACC, IEBC & CAJ.	Petition seeking the following Orders: <ul style="list-style-type: none"><li>• Declaration that allowing public officials with questionable integrity to contest for any state/public office contravenes Chapter Six of the Constitution.</li><li>• Declaration that public officials found guilty of abuse/misuse of office are barred from holding any state office.</li><li>• Declaration that candidates with active court cases over graft allegations, abuse of office and other heinous crimes must not contest for elective posts until they have been cleared of such charges.</li></ul>
15.	Petition No. E269 of 2022	Paul Karungo Thang'wa –Vs- IEBC & Others.	Petition seeking declaration orders against IEBC Elections Disputes Tribunal's orders to bar the Petitioner, a former County Executive Member, from contesting for public office following his impeachment.



## 10. Recovered Assets

Illegally acquired and unexplained assets valued at approximately KES. 940 million were recovered through court proceedings and out-of-court settlements, as shown in Table 2.12.

**Table 2.12: Recovered Public Assets**

	Institution Recovered For	Recovered From	Asset	Estimated Value (KES.)
1.	Ministry of Lands	Victor Oceanic Viewers Limited, Nova Holdings Limited, Kalliste Limited	Mombasa Blocks XVII/1547, XVII/1548 and XVII/1549 where Hobley Estate in Buxton Area stands	398,000,000
2.	Kenya Meat Commission	Mohamed Hussein Jaffer & Ashok Doshi	Land MI/1/258.	100,000,000
3.	Kenya Meat Commission	Safeways Limited	Land Reference No. MI/1/258	100,000,000
4.	Ministry of Housing	Zuhura Night Sakwa	Government House	65,000,000
5.	Kenya School of Government	Julie Nyawira Mathenge	LR No. 11509, LR No. 11510 and LR No. 11511	63,000,000
6.	Ministry of Lands	ROMLI Agencies Limited, Michael Chesikwa Chepkeres Chebon, Sammy Silas Komen Mwaita	MN/1/2400 (0.200ha.)/ House in Bamburi/Nyali estate with a servant quarter	49,000,000
7.	County Government of Nyandarua	James Kimani Mburu & Others	Parces; Nyahururu Municipality Block VI/589, 592, 581, 580, 587 and 583	42,000,000
8.	Ministry of Lands	Bangra Limited Castle Dom Limited Dim Agencies Limited Lilly whites Limited	Public Land Mombasa Island /Block XI/934	18,000,000
9.	County Government of Kisii	Esther Nyabate Ngare	Kisii Municipality 3/430	4,500,000
10.	County Government of Kisii	Abel Sangonde Momanyi	Kisii Municipality 3/434	4,000,000
11.	County Government of Kisii	Joseph Oroko Ongera	Kisii Municipality 3/429	3,500,000



	Institution Recovered For	Recovered From	Asset	Estimated Value (KES.)
12.	County Government of Kisii	Harun Bisegi	Kisii Municipality 3/456	1,500,000
13.	County Government of Nyeri	Ephraim Kabethi and Peterson Mwangi Njoroge	Karatina Municipality Block 11/378	1,000,000
14.	County Government of Kisii	Pauline Kemuma Anunda	Kisii Municipality 3/437	1,000,000
15.	County Government of Isiolo	Hitmax Ltd & Others	Cash	18,000,000
16.	County Government of Bungoma	Howard Logadilu, Joyce Wakhisi, & Others	Cash	16,000,000
17.	Unexplained assets	Gabriel Mbiti Mulei	Cash and Property	10,536,199
18.	Nairobi City Council	Stephen Kamau Githinji	Cash	8,000,000
19.	Rural Electrification Authority	Peninah Wamboi Karomo	Cash	7,686,834
20.	County Government of Nyandarua	Nyandarua Elected MCAs	Cash	5,340,000
21.	County Government of Taita Taveta	Geoffrey Kimonge Mbogho	Cash	4,000,000
22.	Meru County Assembly	Members of Meru County Assembly and staff	Cash	3,683,780
23.	County Government of Samburu	Kaunda & Others	Cash	2,095,000
24.	Lake Basin Development Authority	Jane Margarete	Cash	1,698,740
25.	Uasin Gishu County Assembly	Members of the Uasin Gishu County Assembly	Cash	1,505,302
26.	Meru County Assembly	Zaverina Kabirithu Mbirithia & Others	Cash	1,343,000
27.	Meru County Assembly	67 Meru County Assembly Staff member	Cash	1,232,625
28.	National Hospital Insurance Fund (NHIF).	Antony John Simiyu	Cash	1,000,000



	Institution Recovered For	Recovered From	Asset	Estimated Value (KES.)
29.	County Government of Nandi	Meshack Tankoi, Alex Buigut, Glova Ventures Ltd & Others	Cash	900,000
30.	Meru County Assembly	Lawrence Gitari Jacob Kirari Beatrice Kagwiria Doris Kanyua Eric Murira Pamela Karambu	Cash	784,200
31.	Lake Basin Development Authority	Steve Wakhungu	Cash	651,000
32.	Lake Basin Development Authority	Judy Wakhungu	Cash	512,280
33.	National Museums of Kenya	Dr. Mzalendo Kibunja	Cash	355,625
34.	National Land Commission	Michael Njenga Waweru	Cash	350,000
35.	County Government of Samburu	Lydia Letinina	Cash	331,500
36.	County Government of Nakuru	Kawama Enterprises Limited	Cash	251,034
37.	County Government of Nandi	Eveline Jepkazi	Cash	240,000
38.	County Government of Bungoma	Dan Okoth	Cash	210,000
39.	EACC/National Treasury	Execution of a decree issued in favour of the Commission in 2020.	Cash	200,000
40.	County Government of Embu	Elected MCAs	Cash	181,720
41.	Meru County Assembly	Beatrice Kagwiria Doris Kanyua	Cash	154,400
42.	Meru County Assembly	Eric Murira Beatrice Kagwiria Doris Kanyua	Cash	109,800
43.	Meru County Assembly	Stephen Nkumbu	Cash	78,600



	Institution Recovered For	Recovered From	Asset	Estimated Value (KES.)
44.	East African School of Aviation (EASA)/ Jomo Kenyatta University of Agriculture and Technology (JKUAT)	Jackson Kagiri	Cash	90,000
45.	County Government of Makueni	Hon Timothy Sirei Maneno	Cash	36,000
46.	County Government of Uasin Gishu	John Kiplangat Chesanga & Others	Block 15/1882 and 1883	Not valued
47.	County Government of Uasin Gishu	Kiptalam Arap Cherunya	Eldoret Municipality Block 15/1882 and Eldoret Municipality Block 15/1883	Not valued

### 11. Issuance of Advisories, Cautions and Notices

The Commission, in enforcing Chapter Six of the Constitution, issued 286 advisories, 38 cautions and five notices to public entities and persons for violation of Chapter Six and LIA, 2012. Highlights of cautions, advisories and notices issued are presented in Tables 2.13, 2.14 and 2.15 respectively.

*Table 2.13: Highlights of Advisories Issued*

	Nature of Advisory	Recipient(s) of Advisory
1.	Advisory issued for revocation of appointment of Stephen Ndungu Kinuthia as a member of Agricultural Development Corporation for failing to meet moral and ethical requirements for appointment to public office.	Cabinet Secretary Ministry of Agriculture, Livestock, Fisheries and Cooperatives.
2.	Advisory to ensure that integrity verification is conducted on employees that were being recruited pursuant to section 12A of the Leadership and Integrity Act, 2012.	Chief Executive Officer of Kenya Universities and Colleges Central Placement Service (KUCCPS).
3.	Advisory issued over illegal levies charged by secondary schools and compliance of financial integrity by public officers.	Principal Secretary, State Department for Early Learning and Basic Education
4.	Advisory on development of career progression guidelines and establishment of a Human Resources Advisory Committee as per the PSC Human Resource Policies and Procedures Manual (2016).	Auditor General, Office of the Auditor General.



	Nature of Advisory	Recipient(s) of Advisory
5.	Advisory to ensure that integrity verification pursuant to Chapter Six of the Constitution is considered before an appointment is made and cases of actual or potential conflict of interest properly addressed.	Chairman, Board of Directors of the Kenya National Highways Authority.
6.	Advisory to bring to the attention of all appointed State and Public Officers the need to comply with the law and observe political neutrality and not engage in political activities.	The Head of Public Service.
7.	Advisory to ensure compliance with the Public Finance Management Act Regulations 2015 when processing of claims.	The Financial Controller and the Director Administration and Human Resource National Museums of Kenya.
8.	Advisory to open a conflict of interest register and ensure records and proceedings of critical processes are maintained in accordance with the law.	Speaker and Chairperson County Assembly Board of Nandi.
9.	Advisory issued on the role of the office of the Ethics and Integrity Department/Division in State Corporations.	Managing Director Kenya Ports Authority.
10.	Advisory to revoke the appointment of Dr. Miriam Ndunge Muthoka as Corporation Secretary, KMTC as she had not met the requirements for appointment to that position.	Chairperson Kenya Medical Training College.
11.	Advisory to ensure that the recruitment/ re-appointment process of the Chief Executive Officer is transparent and in an accountable manner in compliance with the REREC Human Resource Policy and the law.	Board Chairman, Rural Electrification and Renewable Energy (REREC) Corporation.
12.	Advisory to revoke a Work Permit No. 792104 issued irregularly to Meyer Salmon Pienaar, a foreigner from South Africa. The advisory was also to take administrative action against the Director Immigration Services in charge of Administration and Travel Documents, and the Senior Clerical Officer for issuing the work permit.	Director General, Directorate of Immigration Services.

Table 2.14: Highlights of Cautions Issued

	Person(s) Cautioned	Position	Nature of the Caution
1.	Mr. Korinko Ole Koisamou	County Executive Committee Member of Lands, County Government of Narok	For failing to honour, his legal and financial obligations in a land transaction for purchase of plot 475 Block 11 in Narok Town.



	Person(s) Cautioned	Position	Nature of the Caution
2.	Mr. Anthony John Simiyu	Public Relations Officer, National Health Insurance Fund	For engaging in restricted gainful employment where he was employed and earned double salary from NHIF as the Personal Assistant (PA) to Likuyani Member of Parliament Hon. Dr. Enock Kibunguchy. He held the two positions concurrently.
3.	Mr. Maurice Odhiambo Otieno	Deputy Director, Learning and Development, Office of the Auditor General	For irregular approval and facilitation of refund of tuition fees of KES. 212,625 for a backdated course application for Mr. Ben Otieno Muok for a Master in Business Administration course.
4.	Mr. Ben Otieno Muok	Deputy Director Human Resource, Office of the Auditor General	For submission of a backdated course approval and application of refund of tuition fees for a Master in Business Administration course.
5.	Hon. John Karanja Kihagi	Former Member of Parliament, Naivasha Constituency	For utilising an imprest of KES. 457,320 yet he did not travel to the Netherlands as scheduled yet imprest was surrendered as if he had travelled.
6.	Verah Moraa Kambuni	Director Compliance and Enforcement of Revenue, County Government of Kajiado	For engaging in restricted gainful employment at the County Government of Kajiado while still holding a public office at Kenya Revenue Authority between April 2018 and October 2018.
7.	Fredrick Ochieng Kabunge	Deputy Director, Aircraft Accident Investigation Department State Department of Transport	For claiming daily subsistence allowance of KES. 52,000 for an air accident investigation at the Aberdare Ranges Nyandarua County which he did not attend.
8.	CPA Fredrick Riaga	Chief Executive Officer Public Sector Accounting Standards Board	For breach of public service guidelines by drawing commuter allowance between October to November 2019 while being facilitated with a government vehicle and a driver.
9.	Eng. Wangai Ndirangu	Chairman Board of Directors at KeNHA	For failing to ensure that, integrity verification was considered before appointments were made.
10.	Dr. Mzalendo Kibunja	Chief Executive Officer of the National Museums of Kenya	For failure to adhere to proper financial accountability measures on funds paid to his driver as daily subsistence allowance for unauthorised and unofficial travel.
11.	Dr. Sam Charles Kamau	Lecturer, Aga Khan University Hospital	For engaging in restricted gainful employment at the University of Nairobi and Aga Khan University.



	Person(s) Cautioned	Position	Nature of the Caution
12.	Hon. Seth Ochieng Kanga	Member of Kisumu County Assembly, Market Milimani Ward	For engaging in a physical fight within the County Assembly of Kisumu precincts on 10th September 2019.
13.	Hon. Joseph Opiyo Olale	Member of Kisumu County Assembly, Nyalenda B Ward	For engaging in a physical fight within the County Assembly of Kisumu precincts on 10th September 2019.
14.	Mr. Barnaba Kiptanui Kosgei	Clerk County Assembly of Nandi	For irregularly employing his relatives and failing to keep recruitment records on conflict of interest at the County Assembly of Nandi.
15.	Dr. Betty Addero Radier	Chief Executive Officer of Kenya Tourism Board	For taking an irregular detour trip to London where she spent four (4) days on a personal matter without prior approval and or clearance yet she was scheduled to attend an official function in Berlin.
16.	Mr. Daniel Owino Konyango	Former Clerk County Assembly of Kajiado	For taking part in meetings that deliberated and awarded him a Car Loan and Mortgage irregularly whilst he had not fulfilled all the requirements as per the Regulations of the County Assembly of Kajiado.
17.	Members of the County Assembly of Nakuru namely: i) Joyce Anyiso Ongai ii) Jacqueline Wangechi Manyara	Members of the County Assembly of Nakuru	For engaging in a physical fight within the Nakuru County Assembly precincts.
18.	Six Members of the County Assembly of Isiolo namely: i). Hassan Diba Kumpa ii). Moses Mwongera Kithinji iii). Abdi Sora Bala iv). Hassan Shano v). Mohaned Tubi vi). David Lemantile	Members of the County Assembly of Isiolo	For engaging in a physical fight within the assembly precincts during the reopening of the county assembly of Isiolo on 3rd February 2015.



	Person(s) Cautioned	Position	Nature of the Caution
19.	Three Members of the County Assembly of Baringo namely: i). Hon. Solomon Loluka Makal, MCA Kolowa Ward ii). Hon. Zelemoi Ameja, MCA Chura Amaya Ward iii). Hon. Sam Lourien Limo, MCA Tiroko Ward	Members of the County Assembly of Baringo	For engaging in a physical fight within the assembly precincts and assaulting the MCA for Silale Ward.

Table 2.15: Notices issued

	Person(s) Notified	Nature of the Notice
1.	Antony John Simiyu, Public Relations Officer, National Health Insurance Fund (NHIF)	Demand notice for recovery of funds being the salary irregularly paid to him by NHIF while he was also concurrently employed at Likuyani Constituency office as a Personal Assistant to Hon. Enoch Kibunguchy.
2.	Charles Ringera, Chief Executive Officer, Higher Education Loans Board (HELB)	Demand notice for recovery of funds irregularly paid to Geoffrey Monari between October 2019 and November 2020 as incremental credits.
3.	Dr. Mzalendo Kibunja, the Director General, National Museums of Kenya	Demand notice for recovery of funds irregularly paid to David Okello, his official driver as daily subsistence allowance for unauthorized and unofficial travel for 74 days.
4.	Charles Owino, the Deputy Director, Kenya National Focal Point on Small Arms and Light Weapons	Notice to give an explanation on failure to observe political neutrality as a public officer.
5.	Tartisio M. Kinyanki, an employee at the University of Nairobi	Demand notice for recovery of funds being un-serviced training bond when he was employed at Kenyatta National Hospital.

## 12. Integrity Verification

The Commission received and processed 26,536 integrity verification requests from different institutions and individuals. Out of these, 21,984 were from Independent Electoral and Boundaries Commission (IEBC) for aspirants vying for elective positions in the 2022 General Election, 2,887 were requests from National Government, 1,610 from County Governments and 55 from private institutions. Out of the 26,536 individuals, the Commission provided information on 252 who were found to have contravened Chapter Six of the Constitution. The Commission also received 85,228 Self-Declaration Forms in compliance with Section 12 A of LIA, 2012.



### **13. Review of Policy and Legal Framework**

The Commission contributed to the development and strengthening of policy and legal anti-corruption framework in the country. The Commission made recommendations for formulation and amendments of the following laws and regulations:

#### ***13.1. Amendment of Anti-Corruption and Economic Crimes Act, 2003 (No.3 of 2003)***

The Commission proposed, through a Memorandum to Parliament, an amendment to the Anti-Corruption and Economic Crimes Act to harmonise its provisions with the functions of the Director of Public Prosecutions under Article 157 of the Constitution. The proposal sought to amend the Act to allow the Commission to seek court orders for State Officers under investigation or those charged with corruption or economic crimes be barred from accessing Office or exercising powers of the Office.

#### ***13.2. Leadership and Integrity Act, 2012 (No. 19 of 2012)***

The Commission, in collaboration with the Office of the Attorney General & Department of Justice (OAG&DoJ), proposed to Parliament amendment of Leadership and Integrity Act to allow EACC to verify the suitability of candidates applying to be appointed to a public entity, and make recommendation to the recruiting entity on the integrity suitability of the candidates. It also proposed to allow the High Court on application by any person, to declare the assumption of office by a State Officer to be invalidated for not committing to the Specific Leadership and Integrity Code.

#### ***13.3. The Ethics and Anti-Corruption Commission Act, 2011 (No. 22 of 2011)***

The Commission proposed, through a Memorandum to Parliament, amendment of the Ethics and Anti-Corruption Commission Act to require the presentation of its Annual Report within six months, from the current three months, to the end of the year to which it relates.

#### ***13.4. Amendment of the Bribery Act, 2016 (No. 47 of 2016)***

The Commission, in collaboration with the OAG&DoJ, proposed to Parliament amendment of the Bribery Act, 2016 to include both private and public entities in the scope of the application of the Act and to make other miscellaneous amendments in Sections 1, 4 and 10.

#### ***13.5. Development of Model Procedures for Prevention of Corruption and Bribery***

The Commission embarked on the development of model procedures for prevention of corruption and bribery in public and private sector, pursuant to Section 9 of the Bribery Act 2016.



## Chapter 3

# PREVENTION OF CORRUPTION AND UNETHICAL PRACTICES

### 1. Introduction

This Chapter presents programmes implemented by the Commission during the Financial Year 2021-2022 pursuant to its preventive mandate. The programmes include: systems reviews; corruption prevention advisories; monitoring the implementation of prevention intervention; implementation of Chapter Six of the Constitution and related laws; research; as well as public education and awareness.

### 2. Systems Review

The aim of Systems Review as a strategy for prevention of corruption is to bring about changes in the systems by which organizations operate, in order to minimize opportunities for corruption. The Commission reviews systems of organizations through Examinations and Corruption Risk Assessments (CRAs).

#### 2.1. Examinations

The Commission finalized 22 examination reports covering systems, policies, procedures and practices. These included five reports under Universal Health Coverage (UHC) Programme; two reports at the Judiciary; and 15 reports at National Youth Service (NYS). Some of the findings and recommendations contained in the examination reports are presented in Table 3.1.

*Table 3.1: Highlights of the Findings and Recommendations of Examinations*

Focus Area	Finding	Recommendation
<b>1. Universal Health Coverage Programme, Ministry of Health</b>		
<b>Categorization of Health Facilities</b>	Categorization and gazettelement of health facilities being <b>undertaken by multiple offices</b> in the health sector.	CS Health in consultation with the Kenya Medical Practitioners and Dentist Council to categorize and gazette health facilities.
<b>Facility Management Committees</b>	Lack of Health Facility Management Committees in some hospitals and health facilities.	Establish and operationalize the Hospital and Health Facility Management Committees.



Focus Area	Finding	Recommendation
Community Health Services	Failure to hold periodic elections for Community Health Committees.	Hold periodic elections of Community Health Committees.
	Lack of basic and technical training and health volunteer kits and supplies for Community Health Volunteers (CHVs).	Provide basic and technical training and necessary tools for the CHVs.
Medicines and Therapeutics Committees (MTCs)	Absence of Medicines and Therapeutics Committees (MTC) at County, sub-county and health facilities levels to promote appropriate use of Health, Products and Technologies (HPTs).	Establish and operationalize Medicines and Therapeutics Committees at county, sub-county and health facilities levels.
Essential Lists of Health Products and Technologies	Failure to align the stock portfolio of medicines, medical and diagnostic supplies at health facilities with the approved national lists.	Align the stock portfolio at health facilities with the most current Kenya Essential Lists of HPTs.
Health Referral Policy	Non-adherence to gate keeping mechanisms to discourage self-referrals leading to overburdening of referral facilities with cases that could be managed at lower levels.	Ensure gatekeeping mechanisms at referral hospitals are established and levels II and III health facilities are equipped with adequate HPTs.
Special Interest Health Schemes	Multiple health schemes supporting special interest groups (Orphans Vulnerable Children, Edu Afya, Elder Persons) managed by various State Departments leading to duplications of efforts targeting a single beneficiary.	Merge related schemes to enhance prudent utilization of public resources.
Health Facilities' Master and Physical plans	Lack of master and physical plans to guide future expansions of health facilities.	Develop and implement health facilities master and physical plans to guide future expansion of health facilities.
Health Service Delivery Units	Some health facilities did not meet minimum standards such as adequate working space for specialties, adequate sanitation facilities for wards and adequate ventilation for laboratory units.	Ensure basic minimum standards for health service delivery units are maintained in order to enhance patient's safety and welfare.
Health Infrastructure	Existence of stalled, incomplete, un-operational, unutilized projects.	Develop and operationalize comprehensive project management framework.
	Lack of ownership documents for some county health facilities, such as title deeds.	Acquire ownership documents for assets.



Focus Area	Finding	Recommendation
<b>2. National Youth Service</b>		
<b>Policies and Procedure Manuals</b>	Lack of financial policies and procedure manuals.	Develop and disseminate financial policies and procedure manuals in financial management to guide staff.
<b>Job Descriptions</b>	Failure to issue formal job descriptions that makes it difficult for the officers to be held individually responsible in case they do not discharge their duties as expected.	Develop and issue job descriptions to all the officers.
<b>Stock Taking</b>	Failure to undertake periodic stock-take in most stations which makes it difficult to detect variances.	Undertake periodic stock-take as required under Section 162 (2) of the Public Procurement and Asset Disposal Act (PPADA), 2015.
<b>Payment Vouchers Support</b>	Failure to attach inspection and acceptance certificates to the payment vouchers.	Adhere to Regulation 104 (1) of the Public Finance Management (National Government) Regulation, 2015.
<b>Specifications</b>	Lack of clear specifications in some Local Purchase/Service Orders.	Adhere to Section 60 (1) and 80 (2) of the PPADA, 2015.
<b>Payments to Suppliers</b>	Full payments made for partial deliveries.	Ensure that the examination section at the Sub-County Treasury is strengthened to discharge its responsibilities effectively.
<b>Utilization of Fixed Assets (generators)</b>	Failure to allocate funds to install and operationalize power generators.	Prioritize and allocate funds to install and operationalize power generators.
<b>Internal Audit</b>	Weak internal audit function in the field Stations.	Adhere to section 73 (1) (a) of the Public Financial Management Act, 2012.
<b>3. The Judiciary - Government Funded Projects</b>		
<b>Standard Operating Procedures</b>	Lack of customized standard operating procedures and manuals to guide management of projects.	Develop and operationalize a comprehensive policies, guidelines and procedures manual to guide management of projects.
<b>Maintenance of Facilities</b>	Use of buildings that had been condemned by the County Works Office.	Provide habitable and safe court buildings.
<b>User Requirements</b>	Failure to adequately incorporate user requirements during project planning.	Involve relevant stakeholders and incorporate their input in project planning.
<b>Contracting of Works</b>	Delay in appointing sub-contractors for works by the Judiciary.	Ensure sub-contracting works are done in good time to avoid delays and loss of project funds.
	Award of multiple projects to a single contractor leading to delays.	Stipulate maximum number of projects a single contractor can be awarded at the same time.



Focus Area	Finding	Recommendation
Inspection of Works	Non-involvement of Clerk of Works at construction sites to inspect on-going projects.	Deploy qualified resident Clerk of Works to oversee project implementation.
	Failure to inspect steel reinforcements before casting in some construction sites.	Ensure works are inspected by the Structural Engineer before casting.
Payment to Contractors	Delay in processing payment after the completion certificate is issued.	Adhere to stipulated timelines in the service charter during processing of payment.
Defects Liability Period	Failure to provide for latent and patent defects liability period in projects.	Provide for latent and patent defects liability period in adherence to Regulation 5(1) National Construction Authority (NCA) Regulations, 2020.
<b>4. The Judiciary - Registry Operations</b>		
Operational Policies and Procedure Manuals	Failure to review policy documents to incorporate changes occasioned by automation of registry processes.	Continuously review and update operational policies and procedure manuals to incorporate emerging issues.
Disposal of Records	The Records Disposal Act, Cap 14, does not make provisions for disposal of court records, books and papers for the Supreme Court and Court of Appeal.	Review the Records Disposal Act Cap 14 (revised 2012) to accommodate the disposal of court records, books and papers.
Prevention of Corruption and Bribery	Failure to establish mechanisms for addressing corruption and bribery at The Judiciary.	Develop and implement mechanisms for addressing corruption and bribery at The Judiciary.
Digitization of Records	Failure to roll out E-filing system to all court stations.	Expedite roll out of the e-filing system and issue clear guidelines to mitigate the backlog.
Management of Court Diary	Failure to standardize responsibility levels in the management of Court Diaries.	Standardize responsibility for allocation of dates in the Court Diaries and consider automation of the Court Diary management.
Missing Files	Non-adherence to procedures for management of missing files.	Adhere to provisions on management of missing files as outlined in registry manuals.
Staff Capacity	Inadequate staff complement at the registries that was 45 percent below the approved establishment.	Undertake a comprehensive staff rationalization and needs assessment to inform staff recruitment.
Working and Storage Space	Inadequate space allocated for work stations and document storage.	Provide adequate working space for staff and storage space for court records.



## 2.2. Corruption Risk Assessments

The Commission finalised six reports on Corruption Risk Assessments (CRAs) conducted in three counties. The CRAs were conducted in Bungoma County Executive, County Assembly of Bungoma, Mombasa County Executive, County Assembly of Mombasa, Isiolo County Executive and County Assembly of Isiolo. Highlights of the findings and recommendations of the CRA Reports are presented in Table 3.2.

**Table 3.2: Highlights of the Findings and Recommendations of Assessment Reports**

Focus Area	Finding	Recommendation
<b>1. Bungoma County Executive</b>		
<b>Operational Policies and Procedure Manuals</b>	Failure to develop operational policies, guidelines and procedure manuals in all functional areas.	Develop operational policies, guidelines, and standard operating procedure manuals.
<b>Public Finance Management Standing Committee</b>	Lack of Public Finance Management (PFM) Standing Committee.	Establish the Public Finance Management Standing Committee pursuant to Regulations 18 and 19 of the Public Finance Management (County Government) Regulations, 2015.
<b>Integrated Financial Management Information System (IFMIS)</b>	IFMIS modules not fully implemented leading to variances in the financial statements and records.	Roll out and fully activate all operationalized IFMIS modules.
<b>Surrender of Imprests</b>	Delay to surrender or account for imprests.	Enforce compliance on surrender of temporary imprest in line with Section 93 (4), (5) and (6) of PFM (County Government) Regulations, 2015.
<b>Fixed Assets Management</b>	Failure to transfer legal ownership of assets to the County Government.	Ensure ownership of assets is regularized.
	Failure to maintain a comprehensive and updated Asset Register.	Maintain and update a comprehensive Asset Register.
<b>Direct Procurement</b>	Irregular use of direct procurement method.	Adhere to provisions of Section 103 (2) of the PPADA, 2015 on application of direct procurement method.
<b>Asset Disposal</b>	Failure to constitute Asset Disposal Committee, to prepare annual Asset Disposal Plan and delays in disposal of unserviceable items.	Constitute Asset Disposal Committee, prepare and implement Asset Disposal Plan as stipulated in Section 53 (4) of PPADA, 2015.
<b>Staff Establishment</b>	Lack of approved Staff Establishment to inform optimal staffing level.	Expedite approval of County Staff Establishment.



Focus Area	Finding	Recommendation
<b>Disaster Recovery and Business Continuity Plan</b>	Lack of Disaster Recovery and Business Continuity Plan.	Develop and implement Disaster Recovery and Business Continuity Plan.
<b>2. Mombasa County Executive</b>		
<b>Public Finance Standing Committee</b>	Lack of a Public Finance Standing Committee.	Establish a Public Finance Standing Committee.
<b>Assets Register</b>	Lack of accurate and updated Asset Register.	Put in place a comprehensive Asset Register.
<b>Creditors Payment</b>	Lack of Creditors Payment Policy.	Develop and implement Creditors Payment Policy.
<b>Management of Imprests</b>	Failure to develop guidelines on management of standing imprest.	Develop and operationalize guidelines on management of standing imprest in accordance with provisions of Regulation 92 of PFM (County Government) Regulations, 2015.
<b>Audit Committee</b>	Failure to constitute an Audit Committee.	Constitute and operationalize the Audit Committee pursuant to Regulation 169 of the PFM (County Government) Regulations, 2015.
<b>Registration of Supply Chain Management Staff</b>	Some officers in the Supply Chain Management Department are not registered members of Kenya Institute of Supplies Management (KISM) and had not acquired practicing licenses.	Ensure procurement practitioners undertaking supply chain management functions are <b>qualified, registered and licensed</b> by KISM pursuant to Section 20 of Supplies Practitioners Management Act, 2007.
<b>Asset Disposal Plan</b>	Failure to develop an Asset Disposal Plan.	Prepare an annual Asset Disposal Plan as required under Section 53 (4) of PPADA, 2015.
<b>Staff Establishment</b>	Lack of an approved staff establishment.	Develop and approve a staff establishment aligned to the organizational structure.
<b>3. Isiolo County Executive</b>		
<b>County Laws and Regulations</b>	Lack of necessary laws to support some of the County Executive functions such as Conservancy, Tourism and Partnership.	Enact requisite laws and regulations to provide clarity in the implementation of the County Executive functions.
<b>Stakeholder Engagement</b>	Lack of a stakeholder engagement framework or Memorandum of Understanding with some of the partners, donors and private entities.	Develop and operationalize a stakeholder engagement framework.



Focus Area	Finding	Recommendation
<b>Annual Performance Reports</b>	Failure to prepare and submit annual performance reports of the County Executive Committee (CEC) and County Public Service to the County Assembly.	Prepare and submit the annual performance reports of the County Executive Committee and Public Service to the County Assembly as required under Section 47 (3) of the County Government Act, 2012.
<b>Revenue Management System</b>	Failure to automate the revenue management system.	Automate the revenue management system.
<b>Management of Standing Imprest</b>	Failure to maintain Memorandum Cash Books.	Maintain the Memorandum Cash Books.
<b>E- procurement System</b>	Failure to fully use e-procurement system.	Ensure all procurement processes are done through IFMIS.

**Table 3.3: Highlights of Findings and Recommendations of Assessment at the County Assemblies**

Focus Area	Finding	Recommendation
<b>1. County Assembly of Bungoma</b>		
<b>Operational Policies and Procedure Manuals</b>	Lack of standard operating procedure manuals to guide the County Assembly operations.	Develop and operationalize relevant policies, manuals and guidelines in all operational areas.
<b>Integrated Financial Management Information System (IFMIS)</b>	IFMIS is not fully implemented.	Ensure that IFMIS is fully implemented.
<b>Public Finance Management Standing Committee</b>	Lack of a Public Finance Management Standing Committee.	Establish and operationalize a Public Finance Management Standing Committee as required under Regulations 18 and 19 of the PFM (County Government) Regulations, 2015.
<b>Overpayment of Allowances and Excess Reimbursements</b>	Overpayment of allowances to officials and excess reimbursement to claimants without following the prescribed rates.	Apply appropriate rates in reimbursing daily subsistence allowances in adherence to the Salaries and Remuneration Commission circulars.
<b>Outstanding Imprests</b>	Failure to account for or surrender imprests within the stipulated period.	Ensure that the imprests are surrendered and outstanding imprests recovered with interest as required under Section 71 of PFM Act, 2012.
<b>Outstanding Car and Mortgage Loans</b>	Failure to secure car and mortgage loans for Members of County Assembly (MCAs).	Title documents for all property funded by the mortgage and car loan schemes should be charged to institutions providing loans and deposited in safe custody.
	Former MCAs had outstanding car and mortgage loans.	Ensure that outstanding loans are fully recovered from defaulters.



Focus Area	Finding	Recommendation
<b>Audit Committee</b>	The County Assembly had not constituted an Audit Committee since August 2020 after the expiry of the term of the previous Audit Committee.	Constitute the Audit Committee in accordance with Section 155 of the PFM Act, 2012, Section 167 of the PFM (County Government) Regulations, 2015 and the Audit Committee Guidelines for County Governments.
<b>2. County Assembly of Mombasa</b>		
<b>Public Finance Management Standing Committee</b>	Failure to constitute and operationalize the Public Finance Management Standing Committee.	Constitute and operationalize the Public Finance Management Standing Committee as provided in Regulations 18 and 19 of the PFM (County Government) Regulations, 2015.
<b>Unsupported Payment</b>	Processing payments without requisite supporting documents.	Support all payment vouchers with relevant documents in adherence to Regulation 104 (1) of the PFM (County Government) Regulations, 2015.
<b>Outstanding Imprest by Former MCAs and Staff</b>	Failure to recover outstanding imprests on time, as required by the PFM (County Government) Regulations, 2015.	Recover outstanding imprests issued to former MCAs and staff from their final dues, and the County Assembly payroll or through available legal means.
<b>Internal Audit</b>	Lack of internal audit policy and procedure manuals.	Develop and implement internal audit policies and procedure manuals as provided under Performance Standard No. 2040 (International Professional Practice Framework, 2017)
	Failure to carry out risk assessment.	Conduct risk assessment as required under Regulation 158 of the PFM (County Government) Regulations, 2015.
<b>Asset Disposal Committee and Plan</b>	Failure to put in place an Asset Disposal Committee and prepare an Asset Disposal Plan for unserviceable, obsolete, surplus stores and assets.	Constitute and operationalize an Asset Disposal Committee and prepare an annual Asset Disposal Plan for all assets earmarked for disposal within the financial year.
<b>3. County Assembly of Isiolo</b>		
<b>Complaint Management System</b>	Failure to develop a structured system for managing complaints.	Develop appropriate complaint receiving and resolution system.
<b>Payment Voucher Processing</b>	Failure to subject Payment Vouchers (PV) through the due process of authorization for payment.	Ensure all Payment Vouchers are authorized before payments.



Focus Area	Finding	Recommendation
Standing Imprest Management	Failure to maintain Memorandum Cash Books.	Maintain Memorandum Cash Books.
Committee Meetings	Lack of quorum during committee meetings.	Ensure that there is quorum during committee meetings.
Staff Establishment	Failure to adhere to the approved staff establishment in staff recruitment.	Adhere to the approved staff establishment when conducting recruitment.

### 3. Corruption Prevention Advisories

The Commission provides advisories to institutions and individuals on prevention of bribery and corruption pursuant to Section 11 (1) (g) of the Ethics and Anti-Corruption Commission (EACC) Act, 2011 and Section 9 of the Bribery Act, 2016. During the period under review, the Commission provided advisories on the Public Service Performance Contracting Framework, on prevention of bribery and corruption under the Bribery Act, 2016 and the formulation of Corruption Prevention Guidelines and Procedures.

#### 3.1. *Advisories under the Public Service Performance Contracting Framework*

The Commission partnered with the Public Service Performance Management and Monitoring Unit (PSPMMU) in the Ministry of Public Service, Gender, Senior Citizen Affairs and Special Programmes to oversee the implementation of corruption prevention indicator activities in the Performance Contracts that Ministries, Departments and Agencies (MDAs) signed with the National Government.

During the reporting period, the Commission analyzed 1,103 quarterly reports submitted by MDAs under the Corruption Prevention Criteria in the Performance Contract. The reports were reviewed based on the guidelines provided and each MDA was provided with feedback on progress made. The Commission also evaluated performance of each of the MDAs that signed Performance Contracts during the financial year 2021/2022, and submitted a report to the PSPMMU.

#### 3.2. *Advisories on Prevention of Bribery and Corruption*

Section 9 (1) of the Bribery Act, 2016 makes it mandatory for public and private entities to put in place procedures appropriate to their size and scale for the prevention of bribery and corruption. The Act also requires the Commission to assist private entities, public entities, and any interested person, to develop and put in place procedures for prevention of bribery and corruption. In view of this, the Commission advised 78 MDAs on the Bribery Act. Some of the MDAs which were advised included: The University of Nairobi; Kenya Electricity Generating Company; Ministry of Sports, Culture and the Arts; Ministry of Defence; Ministry



of ICT, Innovation and the Youth; State Department for Co-operatives; State Department for Industrialization; State Department for Wildlife; Bomas of Kenya; Privatization Commission; Agricultural Finance Corporation; Kenya Urban Roads Authority; Anti-Counterfeit Agency; Technical and Vocational Education and Training Authority (TVETA); Capital Markets Authority; Teachers Service Commission; Multi-Media University; and Kenya Power and Lighting Company.

### **3.3. Corruption Prevention Guidelines**

The Commission developed and disseminated guidelines on the implementation of the Corruption Prevention Indicator in the Performance Contract during the 18<sup>th</sup> Cycle (FY 2021/2022).

## **4. Monitoring the Implementation of Prevention Interventions**

During the period under review, the Commission monitored the implementation of systems review recommendations and advisories issued to various institutions.

### **4.1. Systems Review Recommendations**

The Commission monitored the implementation of systems review recommendations at the Ministry of Environment and Forestry, County Assembly of Kisumu, Nyeri County Executive and County Assembly of Nyeri. The institutions are at different levels of implementing the recommendations.

### **4.2. Advisories**

The Commission monitored the implementation of the Corruption Prevention Indicator under the Performance Contracting (PC) framework in 86 MDAs. The monitoring revealed that the implementation of the indicator is affected by: lack of budgetary provision for corruption prevention activities; lack of trained Integrity Assurance Officers (IAOs); poorly constituted Corruption Prevention Committees (CPCs); and delegating the entire responsibility for implementing the Indicator to an individual officer within an institution. The MDAs were advised to strengthen their corruption prevention framework.

### **4.3. Sectoral Corruption Prevention Fora**

During the period under review, the Commission held a corruption prevention forum on the implementation of the Corruption Prevention Indicator during the 18<sup>th</sup> Cycle (FY 2021/2022) Performance Contracting period. The Commission also held a forum on the formulation of the procedures for the prevention of bribery and corruption, required under the Bribery Act, 2016.

## **5. Implementation of Chapter Six of the Constitution and Related Laws**

To promote leadership and integrity, the Commission undertook a number of strategic initiatives. These included: Development of Leadership and Integrity



Codes for State Officers; publication of Specific Leadership and Integrity Codes; commitment to the Leadership and Integrity Codes; development of Codes of Conduct and Ethics for Public Officers; regulation of bank accounts outside Kenya; oversight in the management of Declaration of Income, Assets and Liabilities (DIALs); automation of processes for compliance with Chapter Six of the Constitution, LIA and POEA; and capacity building on implementation of Chapter Six of the Constitution.

### **5.1. Development of Leadership and Integrity Codes for State Officers**

Section 37 of the Leadership and Integrity Act, 2012 requires each public entity with State Officers to develop a Specific Leadership and Integrity Code for the State Officers serving in that entity. The specific codes developed are to be submitted to the Commission for approval, in accordance with Section 39 of LIA. During the period under review, the Commission approved two Leadership and Integrity Codes for County Executive of Bungoma and County Assembly of Isiolo.

### **5.2. Publication of Specific Leadership and Integrity Codes in the Kenya Gazette**

Pursuant to Section 39 (4) of LIA, 2012, public entities with State Officers are further required to publish the Codes approved by EACC in the Kenya Gazette within 90 days of receipt of approval. During the period, the Commission facilitated the publication of approved Codes in the Kenya Gazette by 21 public entities. These public entities are: Commission on Revenue Allocation; Independent Electoral and Boundaries Commission; Teachers Service Commission; Parliamentary Service Commission; Office of Registrar of Political Parties; The Judiciary; Ministry of Information, Communication and Technology; County Assembly of Bomet; County Assembly of Kirinyaga; County Assembly of Makueni; County Assembly of Mandera; County Assembly of Nakuru; County Assembly of Nyamira; County Assembly of Samburu; County Executive Committee of Wajir; County Executive Committee of Samburu; County Executive Committee of Mombasa; County Executive Committee of Migori; County Executive Committee of Mandera; County Executive Committee of Laikipia; and County Executive Committee of Kisumu.

### **5.3 Commitment to the Leadership and Integrity Codes**

Section 40 of LIA, provides that a newly appointed or elected State Officer is, at the time of taking oath of office or within seven days of assuming State Office, to sign and commit to the Specific Leadership and Integrity Code. In the period under review, 87 State Officers signed and committed to their Specific Leadership and Integrity Codes as summarized in the Table 3.4.

**Table 3.4: Signing of Leadership and Integrity Codes by State Officers**

Institution	Designation of State Officer	No. of Officers
Teachers Service Commission	Commission Members	5
County Government of Nyamira	Deputy Governor	1
Independent Electoral and Boundaries Commission	Commission Members	4
Ethics and Anti-Corruption Commission	Commission Members	2
Nairobi City County Government	Governor	1
Ministry of Information, Communication and Technology	Cabinet Secretary	1
	Principal Secretaries	3
The Judiciary	Resident Magistrates	64
Salaries and Remuneration Commission	Commission Member	1
Kenya National Commission on Human Rights	Commission Members	5
<b>Total</b>		<b>87</b>

#### **5.4. Development of Codes of Conduct and Ethics for Public Officers**

The Commission provided technical support to various public entities in developing and implementing Codes of Conduct and Ethics for their respective Public Officers. This was aimed at aligning the Codes to Section 52 of the Leadership and Integrity Act, 2012. During the period under review, the Commission supported 13 public entities to develop Codes. These included the Judiciary, Commission on Revenue Allocation, Kenya Institute of Special Education, County Public Service Board of Bungoma, County Assembly of Samburu, County Assembly of Kisumu, National Cohesion and Integration Commission, Kenya Forest Service, Kenya Safari Hotel and Lodges Ltd, Kenya Association of Record Managers and Archivists, Kenya Wildlife Service, University Fund and Kenyatta National Hospital.

#### **5.5. Regulation of Bank Accounts outside Kenya for State and Public Officers**

The Commission is mandated to oversee and enforce implementation of Section 19 of LIA, 2012 as read with Rule 14 of the Leadership and Integrity Regulations, 2015. These provisions seek to ensure that a State or Public Officer seeks approval from the Commission to open or continue to operate bank accounts held outside the country, and also notify the Commission on closure. During the period under review, the Commission approved 82 applications to open and operate bank accounts outside Kenya and also processed 15 notifications for closure of approved bank accounts. In addition, seven applications were rejected for failure to meet the requirements as set out in Rule 14 of the Leadership and Integrity Regulations, 2015.



### **5.6. Oversight in the Management of Declaration of Income, Assets and Liabilities**

The Commission has the oversight mandate in the implementation of Part IV of Public Officer Ethics Act (POEA), 2003 on Declaration of Income, Assets and Liabilities (DIALs). Section 33 (1) and (2) of POEA requires each Responsible Commission to develop and subsequently publish the administrative procedures in the Kenya Gazette. During the reporting period, the Commission facilitated the development and subsequent publication of administrative procedures on DIALs for 10 Responsible Commissions. These were: County Public Service Board of Makueni; County Public Service Board of Tharaka Nithi; County Assembly Service Board of Isiolo; County Assembly Service Board of Samburu; County Assembly Service Board of Kiambu; County Assembly Service Board of Kisumu; Powers and Privileges Committee of Kiambu County Assembly; Powers and Privileges Committee of Isiolo County Assembly; Powers and Privileges Committee of Siaya County Assembly; and Powers and Privileges Committee of Kisumu County Assembly.

### **5.7. Automation of Processes for Compliance with Chapter Six of the Constitution, LIA and POEA**

The Commission on a pilot basis, launched the module for the online submissions of Self-Declaration Forms for the general public as required under Section 12 A and 13 (2) of LIA, 2012, and the module on Declaration of Income, Assets and Liabilities (DIALs) for EACC staff. The Commission received 1,937 submissions of the Self-Declaration Forms from the general public and 126 online submissions of the DIALs forms from staff of EACC. The Commission also received and processed 28 applications to operate bank account outside Kenya as required under Section 19 of LIA, 2012 through the bank account application module.

### **5.8. Capacity Building on Implementation of Chapter Six of the Constitution**

The Commission implemented integrity compliance capacity building programmes on Chapter Six of the Constitution and related integrity laws targeting State and Public Officers. A total of 3,164 Public Officers from 30 public entities were trained. Further, the Commission disseminated information on leadership and integrity through lectures in 55 public institutions reaching 3,846 Public Officers.

## **6. Public Education and Awareness Programmes**

The Commission is mandated to conduct public education, training and awareness creation on matters ethics and anti-corruption to enlist public support in the fight against corruption. To achieve this, the Commission undertook several programmes, namely: public outreach to targeted community and professional networks; general sensitization; media education; development and dissemination of Information, Education and Communication materials; training of Corruption Prevention Committees; and mainstreaming integrity in institutions of learning.

### **6.1. Public Outreach Programmes to Targeted Community and Professional Networks**

The targeted community and professional networks sensitized in the year under review included Nursing Council of Kenya, Law Society of Kenya, Kenya Medical Practitioners and Dentists Board, Kenya Institute of Supplies Management, National Police Service, Non-Governmental Organizations, Civil Society Organizations, Faith Based Organizations, Boda Boda Associations and outreaches in open air markets in Nyeri, Nyandarua, Taita Taveta and Migori Counties, among others. The Commission also conducted targeted outreach preceding the commemoration of the International Anti-Corruption Day (IACD) 2021 in Mombasa and Isiolo Counties. Fifty-four networks were reached and 121,610 people sensitized.



*EACC Officers sensitizing members of public during the commemoration of International Anti-Corruption Day 2021 in Isiolo County.*

### **6.2. General Sensitization**

The Commission conducted general sensitization workshops targeting Government Ministries, Departments and Agencies (MDAs) as well as County Governments. Members of the public were also reached through integrity sensitization. The Commission conducted 104 general sensitization where 9,528 participants were sensitized. In addition, the Commission carried out proactive sensitizations at targeted hotspots to staff at weighbridges in Webuye, Suswa, Gilgil, Isinya, Mlolongo, Mariakani and Ruiru. The Commission also sensitized Namanga Border Point residents, senior National Police Service Officers from Kisumu County and staff at various Huduma Centres among others. A total of 4,891 people were sensitized.

### **6.3. Media Education Programmes**

Media education awareness programmes were implemented through print, electronic, and audio - visual media. Over 40 radio stations and 10 television stations countrywide, with guest appearances, were engaged to educate members of the public and enlist their support in the fight against corruption. Thirty print articles featured in various print media outlets and the Commission's website.

### **6.4. Development and Dissemination of Information, Education and Communication Materials**

The Commission developed and disseminated assorted Information, Education and Communication (IEC) materials as a strategy for creating awareness and deepening understanding on anti-corruption matters. Fifteen types of IEC materials including wall calendars, short online videos, electronic banners, E-cards, reflector jackets and T-shirts among others were developed. In total 54,496 assorted IEC materials were developed, printed and disseminated.



*An EACC Officer disseminating IEC materials to members of public during a public outreach in Namanga, Kajiado County.*

### **6.5. Training of Corruption Prevention Committees**

The Commission implemented Corruption Prevention Committees (CPCs) training programme under the Performance Contracting (PC) framework on eradication of corruption. A total of 1,002 CPC members drawn from 57 institutions were trained. The institutions included Kenya Film Classification Board, County Assembly of Makueni, Retirement Benefits Authority, Technical University of

Mombasa, Tharaka Technical and Vocational College, Baringo Technical College, Keroka Technical Training Institute, Media Council of Kenya, Kenya Law Reform Commission, Kimasian Technical College, Bomet University College, Kenya Revenue Authority, Koitalel Samoei University College, Kenya Pipeline Company and Nyeri National Polytechnic, among others.

#### **6.6. Mainstreaming Integrity in Institutions of Learning**

The Commission undertook School Outreach Programmes, aimed at inculcating values amongst learners and sensitizing learners and their teachers on matters ethics, integrity and anti-corruption. The programmes involved delivery of integrity talks to learners, management and staff of various institutions, training of student leaders, establishment and follow-up of integrity clubs. In addition, the Commission sensitized youths countrywide in colleges, tertiary institutions and the universities on their electoral roles with the message '*Chagua Viongozi Waadilifu, Kenya Istawi*'. In total, 178,550 learners in 304 institutions of learning were sensitized.

The Commission also trained Teachers Service Commission Regional and County Directors of Education from the 47 counties, Integrity Club patrons drawn from Nairobi, Upper Eastern Region, Lower Eastern Region, Western Region and South Nyanza Region. A total of 908 officers were trained.



*An EACC Officer sensitizing college students on their electoral roles during an outreach programme for tertiary institutions and universities.*

### **7. National Integrity Academy**

The National Integrity Academy (NIAca) developed the NIAca Policy to support the delivery of its mandate. The Academy reviewed and harmonized EACC training content and developed new curriculum for new programmes. The new courses target officers working in the devolved sector.



The Academy engaged with Institute of Internal Auditors, Association of Chartered Certified Accountants (ACCA), Kenya Institute of Supplies Management (KISM) and Institute of Human Resource Management (IHRM) to develop MoUs to cement partnership programmes. The aim of the partnership is to mainstream ethics and integrity in Continuous Professional Development (CPD) training by professional bodies.

The Academy trained over 995 Integrity Assurance Officers (IAOs) drawn from 74 institutions comprising MDAs, Constitutional Commissions and Independent Offices, Law Enforcement Agencies, County Government, among others. In addition, 25 senior officers drawn from Lake Victoria South Water Works Development Authority and Turkana University College Council undertook the Leadership and Integrity Course. In collaboration with KISM, the Academy organized a CPD workshop for 130 supply chain professionals.



*Group discussion during the Teachers Service Commission Integrity Assurance Officers' training at Kenya Institute of Curriculum Development in Nairobi.*

## **8. Corruption and Unethical Conduct in the Kenya Health Care Projects: A Study of Procurement and Financial Management Practices**

The Commission in conjunction with the United Nations Office on Drugs and Crime (UNODC) undertook a study to assess the extent of corruption and unethical conduct in the Health Sector focusing on procurement and financial management in health care projects. The study sample comprised 25 Counties wherein 1,280 health care staff, 500 members of the public, 150 contractors and 56 key informants



drawn from County Health and Finance Departments. As contained in the findings of the study:

- i. Eighty-six percent of health staff and 80.6 percent of members of the public acknowledged the prevalence of corruption and unethical conduct in the health sector;
- ii. Forty-five percent of contractors involved in health projects indicated that it is common for them to pay some irregular payments or gifts to get things done. In addition, 30.6 percent knew in advance what was to be offered as an irregular payment or gifts;
- iii. Bribery was cited as prevalent in every phase of procurement and financial management of health care projects. Project initiation stage attracted the highest instances of bribery as indicated by health staff (32.7%), followed by award of tenders (26.5%) and implementation of project (22.4%);
- iv. The average bribe paid in health care projects was approximately KES. 396,000. The highest amount of bribe paid was KES. 3,000,000 and the lowest amount of bribe paid was KES. 5,000. Twenty-three percent of contractors indicated that they gave 1-10%, eight percent gave 11-20% while three percent gave 21-50% of their revenue as unofficial payment;
- v. Thirteen percent of healthcare staff indicated that there were instances of undue influence by external actors in procurement processes of health projects. The healthcare staff indicated that procurement processes were most influenced by Governors (20.8%), followed by MCAs (17.2%) and MPs (8.1%). Half of the members of public (49.7%) indicated that award of contracts were not fair and transparent; and
- vi. Eighteen percent of contractors indicated that they were aware of companies owned by Public Officers that were undertaking health care projects. The cadre of Public Officers that mostly owned companies that sought procurement opportunities in health care projects were MCAs (10.8%), Chief Officers (10.8%) and County Executive Committee Members for Health (9.8%).

The study recommends a number of measures to help reduce instances of corruption and unethical conduct in health care projects. The study recommends: that Public Officers' should comply with Laws, Regulations and Codes of Conduct; the need to enhance competition in the tendering processes; contractors to be investigated and those found culpable be debarred from participating in future procurement; the need for proper planning, prioritization and execution of projects; the need for enhanced public participation in projects implementations; payments to contractors



during and after projects completion be prompt; that more budgetary resources be allocated to the Health Sector; and that funds are disbursed to Procuring Entities in time.

## **9. An Assessment on the Implementation of Chapter Six of the Constitution and Related Integrity Laws**

The Commission is mandated to exercise oversight on the implementation and enforcement of the leadership and integrity requirements for Public Officers. The Commission undertook an assessment to establish the level of compliance with Chapter Six of the Constitution and other related integrity laws by Responsible Commissions and other public entities. The Assessment informed the Commission of the necessary interventions to support Responsible Commissions and other public entities in complying with the integrity laws. The study sample comprised 1,005 Public Officers from National Government; 960 County Government employees; 184 State Officers; and 1,062 members of the public. As contained in the findings of the study:

- i. About 58.7 percent of Responsible Commissions indicated that they had developed Administrative Procedures on DIALs while 37 percent had not developed the procedures. On compliance with POEA and POE Regulations, 54.3 percent of Responsible Commissions interviewed indicated that they analyzed, evaluated, inspected and verified the accuracy of the income, assets and liabilities of declarations forms while 45.7 percent did not;
- ii. About 42.6 percent of Public Officers interviewed indicated that their institutions had opened a Gift Register, 34.9 percent said that their institutions had not opened the Register while 21.5 percent did not know if their institutions had opened the Register. Out of the Public Officers interviewed, 18 percent had received gifts out of which 5.8 percent declared their gifts while 10 percent did not declare their gifts. Majority of Public Officers (84.3%) did not respond to whether they declared their gifts or not;
- iii. Forty percent of Public Officers indicated that their institutions had a Conflict of Interest Register, 31.2 percent said that their institutions had not opened the Register while 28.1 percent did not know if their institutions had opened the Register. Common areas of conflict of interest that were identified by Public Officers included: procurement processes, recruitment, promotion and training opportunities;
- iv. Five percent of Public Officers held bank accounts outside Kenya. Half of the accounts held were to facilitate studies abroad and 25.3 percent were for payment of foreign services. About 62 percent of those with bank accounts outside Kenya did not seek approval from EACC to operate the accounts while 49.4 percent did not submit bank statements annually;



- v. Majority of Public Officers stated that their public institutions maintained an Asset Register. In addition, 93 percent of Accounting Officers conducted periodic inventory verification;
- vi. Fifteen percent of Public Officers indicated that they were aware of allegations of sexual harassment in their institutions. There were 73.6 percent of Public Officers who stated that their institution's policy on sexual harassment had clear timelines within which a reported sexual harassment incidences are to be resolved, while 26.4 percent indicated non-existence of such timelines;
- vii. About 19.5 percent of Public Officers interviewed indicated that some form of public collections occurred in their institutions as compared to 25.7 percent of members of public who stated that Public Officers ask for contributions from them. Most public collections in public institutions were to cater for funeral expenses. This is despite the Public Officers indicating the existence of staff welfare associations in their institutions;
- viii. Most public institutions with State Officers indicated that they had Specific Leadership and Integrity Codes for their State Officers except IEBC, Makueni and Tana River County Assembly Service Boards. Twelve institutions with State Officers did not indicate whether or not they have Specific Codes. On Code of Conduct for Public Officers, 71 percent of Public Officers interviewed indicated that their institutions had developed the Codes, 9.9 percent had not, six percent did not know while 13.1 percent did not respond; and
- ix. Out of the Public Officers interviewed, 2.2 percent held citizenship of another country out of which 34 percent had not renounced the other country's citizenship.

The study recommends the need to: automate application for bank accounts outside Kenya; facilitate institutions to develop care of property policy and registers; undertake validation of DIALs forms; increase access to DIALs forms; harmonize action against non-declaration; develop Administrative Procedures on DIALs; automate DIALs filing; sensitize Public Officers on management of gifts and benefits in kind; develop procedures/legislation on conflict of interest during employment; deal with incidences of sexual harassment firmly; and harmonize management of Codes of Conduct.

## Chapter 4



# PARTNERSHIPS AND NETWORKS

## 1 Introduction

The Ethics and Anti-Corruption Commission Act, 2011 provides for involvement of partners in the implementation of the Commission's mandate. Section 11 (3) states that the Commission may cooperate and collaborate with other state organs and agencies in the prevention, investigation and prosecution of corruption. Further, Section 11 (6) (c) states that the Commission should establish and maintain strategic linkages and partnerships with other stakeholders in the rule of law and other governance sectors.

The Commission established and maintained strategic linkages and partnerships with national, regional and international organizations to enhance the fight against corruption and unethical conduct and optimize on their respective capabilities and strengths. This chapter presents national, regional and international engagements that the Commission pursued.

## 2. National Engagements

The Commission supported the Kenya Leadership Integrity Forum (KLIF) and partnered with Justice Sector, Salaries and Remuneration Commission, Development Partners, Faith Based Organizations, Media and Civil Society.

### 2.1. Kenya Leadership Integrity Forum

Kenya Leadership Integrity Forum (KLIF) is a platform that brings together stakeholders to provide a collective and collaborative framework for a multi-sectoral and citizen driven initiative against corruption. KLIF comprises state and non-state actors categorized 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 Organizations; Constitutional Commissions; Development Partners; Transport Sector; Regional and Sub-Regional Bodies; Regulatory Boards; and Financial Services Sector.

The Commission supported KLIF in the following areas:

1. Implementation and monitoring of the Kenya Integrity Plan (KIP) 2019 - 2023 by stakeholders.
2. Virtual commemoration of the 5<sup>th</sup> edition of the African Anti-Corruption day on 11th July 2021 under the theme '*Regional Economic Communities: Critical Actors in The Implementation of the African Union Convention on*



*Preventing and Combating Corruption*'. The day provided an opportunity to highlight the importance of synergies and stronger collaboration between the African Union, the Regional Economic Communities (RECs) and all anti-corruption stakeholders in the fight against corruption in the African continent as espoused by the African Union Convention on Preventing and Combating Corruption (AUCPCC).

3. Commemoration of International Anti-Corruption Day (IACD) on 9th December 2021 under the theme *'Your Right, Your Role: Say No to Corruption'*. The commemoration sought to articulate everyone's role and responsibility in the fight against corruption. The commemoration activities were held in Mombasa and Isiolo Counties.



*Flagging off the caravan in Mombasa County during the International Anti-Corruption Day Commemoration.*

### **2.2. Partnership within the Justice Sector**

The Commission, with support from the International Development Law Organization (IDLO) Kenya, organized a five-day conference whose theme was *'Strengthening Stakeholder Collaboration within the Justice Sector towards Combating Corruption and Economic Crimes'*. The conference brought together participants drawn from institutions constituting the Multi-Agency Team (MAT) on corruption and economic crimes, the National Council on Administrative Justice (NCAJ), representatives of the Private Sector, County Governments, Parliament and Civil Society to enhance synergy in fighting corruption.

### **2.3. Partnership with the Salaries and Remuneration Commission**

The Commission signed a Memorandum of Understanding (MoU) with the Salaries and Remuneration Commission (SRC). The MoU focuses on areas such as cooperation and partnership in investigations and enhancing accountability in the conduct of both State and Public Officers.



*SRC Chairperson Mrs. Lyn Cherop Mengich (centre), EACC Chairperson Archbishop (Emeritus) Dr. Eliud Wabukala (right) and SRC CEO Ms. Anne R. Gitau, MBS (left) after signing the Memorandum of Understanding at Integrity Centre.*

#### **2.4. Partnership with Development Partners**

The Commission partnered with GIZ under their Good Governance Programme to implement key projects aligned to the mandate of the Commission over a period of three years. During the period under review, GIZ supported review of the Corruption Prevention Committee Guidelines, training manuals for the County Governments and mentorship sessions in asset recovery for the Commission's Regional Offices.

The Commission pursued partnership with the European Union/United Nations Office on Drugs and Crime (EU/UNODC) under their 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 Commission was also supported by UNODC to undertake a study on corruption and unethical conduct, focusing on procurement and financial management in healthcare projects. Further, the Commission engaged the United States of America's Federal Bureau of Investigations (FBI), through the US Embassy in Nairobi, and the National Crime Agency (NCA) of the United Kingdom, through the British High Commission in Nairobi, to enhance the technical capacities of the Commission's investigations.

#### **2.5. Partnerships with Other Sectors**

The Commission participated in the Constitutional Commissions and Independent Offices (CCIO) Tenth Year Anniversary Celebration at KICC on 13<sup>th</sup> April, 2022. The event brought together Chairpersons of Constitutional Commissions and Independent Offices under the theme '*Celebrating a Decade of Promoting*

*Constitutionalism and Observance of Democratic Values and Principles*'. Further, the Commission engaged the Kenya Medical Training College (KMTC) to explore potential areas of collaboration in matters related to training on ethics, corruption prevention and compliance with Chapter Six of the Constitution.

The Commission also collaborated with other non-state actors. In this regard, EACC held meetings with the National Council of Churches of Kenya (NCCCK), Transparency International-Kenya and the Good News Broadcasting System (GBS) TV to enhance the fight against corruption.

### 3. Regional Engagements

The Commission hosted the 14<sup>th</sup> Annual General Meeting of the Eastern Africa Association of Anti-Corruption Authorities (EAAACA) and 6<sup>th</sup> Annual General Meeting of the Asset Recovery Inter-Agency Network (ARIN-EA) from 14<sup>th</sup> to 17<sup>th</sup> March, 2022. The meeting whose theme was *'Fighting Corruption Post COVID-19 Pandemic'* provided an opportunity for participants to reflect on the progress made, challenges encountered and lessons learnt while fighting corruption in the region.



*The Chief Justice and President of the Supreme Court of Kenya - Hon. Justice Martha Koome, EGH (seated centre) with EACC Commissioners and CEO, EAAACA President, EAAACA Ag. General Secretary, ARIN-EA Focal Persons and other participants during the opening ceremony for the EAAACA AGM.*

The Commission also hosted the Agency for Prevention and the Fight Against Corruption (APLC) of the Democratic Republic of Congo who were in the country on a benchmarking visit to share experiences and best practices for combating and preventing corruption.



#### 4. International Engagements

The Commonwealth Secretariat visited the Commission to discuss good governance, integrity, accountability and peace as Kenya prepared for the 2022 General Election. In addition, the Commission hosted Political Science students and faculty leaders from the University of Alabama at Birmingham, USA who were on a study visit to Kenya with an interest in the Commission's work.

The Commission was also represented at the following international fora:

- i. The 22nd Executive Committee meeting of the Eastern Africa Association of Anti-Corruption Authorities (EAAACA) in Addis Ababa, Ethiopia from 14th to 16th February, 2022. The meeting deliberated on the progress made in the implementation of EAAACA's Strategic Plan, challenges and way forward in the fight against corruption in Eastern Africa.
- ii. The 12th Regional Conference of Heads of Anti-Corruption Agencies in Commonwealth Africa in Kigali, Rwanda from 3rd to 6th May, 2022. The theme of the meeting was '*Combating Corruption for Good Governance and Sustainable Development in Africa*'.
- iii. The 8th International Conference organized by the African Forum of General State Inspectorate and Assimilated Institutions (FIGE) and the Office of the State Inspector General of the Republic of Djibouti in Djibouti City, from 7th to 9th June, 2022. The theme was '*The Performance of Public Organizations: A Major Challenge for Higher Institutions of Control*'.
- iv. The 4th Meeting of the Global Network of Law Enforcement Practitioners Against Transnational Bribery sponsored by the Organization for Economic Co-operation and Development (OECD) in Paris, France on 14th June, 2022.
- v. The 5th Annual General Meeting of the Africa Association of Anti-Corruption Authorities (AAACA) in Bujumbura, Burundi from 20th to 22nd June, 2022. The theme of the meeting was '*Protecting Africa's Wealth: Combating Corruption and Illicit Financial Flows*'. The meeting focussed on the activities of the association, strategic partnerships, challenges and way forward.
- vi. The 10th Meeting of the Pilot Group organized by the European Anti-Fraud Office (OLAF) with the support of the European Commission's Directorate General for International Partnerships (DG INTPA) and sponsored by the European Commission in Brussels, Belgium from 27th to 28th June, 2022.
- vii. The 4th International Collective Action Conference entitled '*Mainstreaming Collective Action for fair and sustainable business*' organized by the Basel Institute on Governance, Switzerland from 30th June to 1st July, 2022.



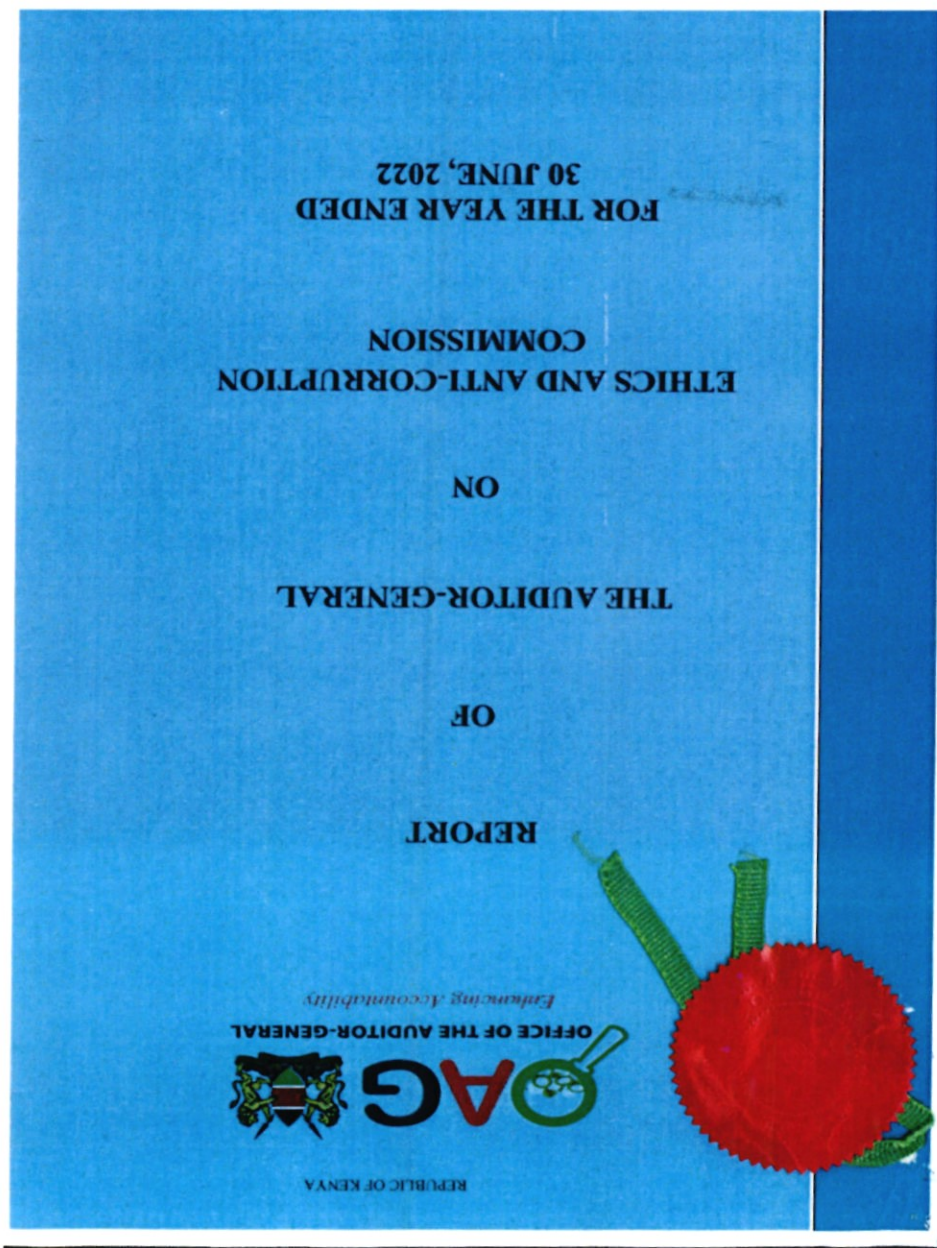
## 5. Corporate Social Responsibility

The Commission staff planted 1,000 trees at Karura Forest Reserve's Sigiria Block. The portion of land rehabilitated by the Commission was part of a recovered parcel that had been irregularly allocated to unscrupulous developers. The path leading to the site where the trees were planted was renamed 'Maadili Track' in recognition of EACC's efforts to conserve the forest. The Commission also donated seven benches where Karura Forest visitors can take a rest.

The Commission staff donated foodstuff and other sundry items to House of Charity, a children's home in Nairobi that caters for children between the ages of zero and three years, who are either orphaned or abandoned.



*EACC staff representatives donating foodstuff and sundry items to House of Charity Children's Home.*



ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDING 30TH JUNE  
2022

Chapter 5





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**ETHICS AND ANTI - CORRUPTION COMMISSION**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDING  
30<sup>TH</sup> JUNE 2022**

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



## 1. KEY ENTITY INFORMATION AND MANAGEMENT

### (a) Background information

The Ethics and Anti-Corruption Commission (EACC) was established under the Ethics and Anti-Corruption Act on 27<sup>th</sup> August, 2011. The Entity is domiciled in Kenya and has branches in the regions of Bungoma, Eldoret, Garissa, Isiolo, Kisii, Kisumu, Machakos, Malindi, Mombasa, Nakuru, and Nyeri.

The EACC is structured in an elaborate framework for performance of functions enumerated in the EACC Act, 2011. The Chairperson of Commission leads a team of Commissioners who are in charge of Policy, Oversight and Strategy. The Commission Secretary who is also the Chief Executive Officer leads the secretariat. The secretariat functions are cascaded in the Directorates of: Investigations; Legal Services and Asset recovery; Ethics and Leadership; Preventives Services; Corporate Services; Finance and Planning; and Field Services and Coordination. The Directorates are headed by respective Directors.

### (b) Principal Activities

The principal mandate of the EACC is to combat and prevent corruption, economic crimes and unethical conduct through Law Enforcement, Prevention, Public Education and Promotion of Ethical Standards and Practices. This 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 Driven Kenyan Society.

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

**Core Objectives:** enumerated in EACC Strategic Plan (2018-2023) are: Policy, Legal and Regulatory Framework; Enforcement; Prevention and Public Awareness; and Institutional Capacity.

**Functions:** Develop codes of ethics and promotion of standards and best practices in integrity and anti-corruption for State and public offices; investigate and recommend to the Director of Public Prosecutions the prosecution of any



acts of corruption, bribery, economic crimes or violation of codes of ethics; 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; advise, on its own initiative, any person on any matter within its functions; Raise public awareness on ethical issues and educate the public on the dangers of corruption and enlist and foster public support in combating corruption; monitor the 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 Institute and conduct proceedings in court for purposes of the recovery or protection of public property, or for the freeze or confiscation of proceeds of corruption or related to corruption, or the payment of compensation, or other punitive and disciplinary measures.

### (c) Key Management

The EACC day-to-day management is under the following key organs:

- Commissioners;
- Accounting Officer/ Secretary/CEO;
- Executive Management.

### (d) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2022.

No.	Designation	Name
1.	Secretary / Chief Executive Officer	Mr. Twalib Mbarak, CBS
2.	Deputy Chief Executive Officer/ Dir. Investigations	Mr. Abdi A. Mohamud, MBS
3.	Directorate of Preventive Services	Mr. Vincent Okong'o
4.	Directorate of Legal Services & Asset Recovery	Mr. David Too, OGW
5.	Directorate of Ethics and Leadership	Mr. John Lolkoloi, OGW
6.	Directorate of Field Services & Coordination	Mr. Jackson Mue, OGW
7.	Directorate of Finance and Planning	Mr. Joel Mukumu
8.	Department of Human Resource Management	Ms. Ellyjoy Bundi
9.	Department of Supply Chain Management	Mr. Eddie Odhiambo



**(e) Fiduciary Oversight Arrangements**

***Audit and Risk Committee***

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

***Finance Planning and Supply Chain Management Committee***

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

***Parliamentary Oversight Committees***

National Assembly Department of Justice and Legal Affairs Committee (JLAC) ensures transparency and openness of EACC activities; hold EACC accountable; provides financial accountability; and uphold the rule of law.

***Enforcement Committee***

The Committee is tasked with the responsibility of reviewing, adjudicating and advising on investigations of corruption cases presented by 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. The Head of Corporate Affairs and Public Communication is the secretary to the Committee.

<b>Commission Committees</b>	<b>Members</b>
Enforcement	Commissioner Col. (Rtd) Alfred Mshimba - <b><i>Chairperson</i></b>  Commissioner Dr. Monica Muiru



Corruption Prevention, Education and Public Engagement	Commissioner Col. (Rtd) Alfred Mshimba - <b><i>Chairperson</i></b> Commissioner Dr. Monica Muiru
Support Services	Commissioner Dr. Monica Muiru - <b><i>Chairperson</i></b> Commissioner Col. (Rtd) Alfred Mshimba
Audit & Risk	Lawrence Nyalle ( <b><i>Independent Chairperson</i></b> ) Jane Micheni ( <b><i>Representative, National Treasury</i></b> ) Commissioner - to be appointed
Finance, Planning and Supply Chain Management	Commissioner Dr. Monica Muiru - <b><i>Chairperson</i></b> Commissioner Col. (Rtd) Alfred Mshimba

**(f) Entity Headquarters**

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

**(g) Entity Contacts**

Headquarters, Nairobi  
Integrity Centre  
Jakaya Kikwete /Valley Road Junction  
  
P. O. Box 61130-00200, Nairobi  
Tel: (254) (020) 4997000  
Mobile: 0709 781000; 0730 997000  
Fax: (020) 2240954  
Email address: [eacc@integrity.go.ke](mailto:eacc@integrity.go.ke)  
Website: [www.eacc.go.ke](http://www.eacc.go.ke)

**(h) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000 - 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

**(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



## 2. THE COMMISSION



Ref	Commission Members	Details
1.	 <p><b>Archbishop (Emeritus) Dr. Eliud Wabukala, EBS -Chairperson</b></p> <p>Holds Doctor of Divinity (Hon) and holds a Master Degree in Religion from Wycliffe College, University of Toronto – Canada. In addition, Bachelor Degree in Divinity from St. Paul’s University – Limuru.</p>	<p>Chairperson and Independent Commissioner</p> <p>Born in the year 1951; is a professional teacher with many years of teaching experience and previously served; as the Academic Dean at St. Paul’s University, as a lecturer and as Chairperson of the University Council.</p> <p>Previously served as the Chairperson of the National Anti-Corruption Campaign Steering Committee (NACCSC), The Global Future Anglican Conference and the National Council of Churches of Kenya.</p> <p>He has been involved in many peace mitigations and reconciliation including the 2007 post-election violence in Kenya. Archbishop (Emeritus) Dr. Wabukala, EBS was also involved in the reform process in South Sudan.</p>
2.	 <p><b>Commissioner Dr. Monica Muiru Vice-Chairperson</b></p> <p>Doctor of Philosophy in Business &amp; 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 Independent Commissioner</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>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>She is 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>3.</p>	 <p><b>Commissioner Col. (Rtd) Alfred Mshimba, MBS</b></p> <p>MBA 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><b>Independent Commissioner</b></p> <p>Born in the year 1959 and appointed on 14th December, 2021. Col. Mshimba is 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>4.</p>	 <p><b>Mr. Twalib Mbarak, CBS</b></p> <p><b>Secretary/Chief Executive Officer</b></p> <p>Master of Arts Degree in Armed Conflict and Peace Studies (University of Nairobi)</p> <p>Bachelor of Arts degree (University of Nairobi)</p>	<p><b>Chief Executive Officer and Secretary to the Commission</b></p> <p>Born in 1965; Served as Major at Kenya Armed Defence Forces, Senior Officer at National Intelligence Service (NIS), Kenya Anti-Corruption Commission (KACC) and Kenya Electricity Generating Company (KenGen).</p> <p>Experienced in Security, Intelligence and Investigation Management. He is a Certified Security Management Professional from the International Security Management Institute, UK. In Kenya, he founded the Association of Corporate and Industrial Security Professionals (ACISMP) an association directing the corporate security in Kenya.</p>



### 3. MANAGEMENT TEAM



	Management	Details
1.	 <p><b>Mr. Twalib Mbarak, CBS</b>  <b>Secretary/Chief Executive Officer</b>                      Master of Arts in Armed Conflict &amp; Peace Studies                      Bachelor of Arts (Political Science and Sociology)</p>	<p>Provides strategic, financial and operational leadership and coordinate and work with the Commissioners and senior leadership team.</p>
2.	 <p><b>Mr. Abdi A. Mohamud, MBS</b>  <b>Ag. Deputy Chief Executive Officer/                      Director of Investigations</b>                      Master of Science (Security and Risk Management)                      Bachelor of Laws (LLB)</p>	<p>Supports the Secretary/Chief Executive Officer (CEO) in leading the Commission's executive team, and in managing the day to day operations, resources and staff. In addition, provide leadership in policy formulation, implementation, and advisory in investigative role of the Commission. Further, manage directorates functions and activities.</p>

3.	 <p><b>Mr. David K. Too, OGW</b> <b>Director, Legal Services &amp; Asset Recovery</b> Master of Business Administration, Bachelor of Laws (LLB), Diploma in Law</p>	Provide Directorate's leadership in policy formulation, implementation, and advisory on relevant laws. In addition, lead asset recovery related to corruption and overall management of the Directorate's functions and activities.
4.	 <p><b>CPA John Lolkoloi, OGW</b> <b>Director, Ethics &amp; Leadership</b> Master of Business Administration (Strategic Management), Bachelor of Commerce (Finance), Certified Public Accountant of Kenya</p>	Provide Directorate's leadership in implementation of LIA, Act 2012, development of ethical standards and practices in public service and overall management of the Directorate's functions and activities.



<p>5.</p>	<div data-bbox="357 165 694 476" data-label="Image"> </div> <p data-bbox="361 484 690 559"> <b>Mr. Vincent O. Okong'o</b>  <b>Director, Preventive Services</b> </p> <p data-bbox="269 581 783 641">                     Master of Arts (Economics &amp; Social Studies),                      Master of Arts in Economic Policy Management                 </p>	<p data-bbox="805 206 1177 440">                     Provide Directorate's leadership in policy formulation, implementation and advisory on preventive measures including prevention, public awareness, training, research; and overall management of the Directorate's functions and activities.                 </p>
<p>6.</p>	<div data-bbox="375 675 677 971" data-label="Image"> </div> <p data-bbox="348 998 704 1073"> <b>CPA Joel I. Mukumu, OGW</b>  <b>Director, Finance and Planning</b> </p> <p data-bbox="282 1097 769 1185">                     Master of Business Administration (Finance),                      Bachelor of Commerce -Accounting Option.                      Certified Public Accountants of Kenya                 </p>	<p data-bbox="805 716 1177 979">                     Provide Directorate's leadership in implementation of PFMA, Act 2012, and policy formulation, implementation and coordination of the Finance and Budget functions of the Commission. In addition, lead overall management of the Directorate's functions and activity.                 </p>
<p>7.</p>	<div data-bbox="375 1210 677 1478" data-label="Image"> </div> <p data-bbox="361 1510 690 1598"> <b>Mr. Jackson K. Mue, OGW</b>  <b>Director, Field Services &amp; Coordination</b> </p> <p data-bbox="269 1622 783 1735">                     Master of Science in ICT Policy and Regulation, Bachelor of Science (Mathematics &amp; Computer Science)., Post Graduate Diploma in Computer Science                 </p>	<p data-bbox="805 1260 1177 1523">                     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 activity.                 </p>



8.	 <p><b>Mr. Eddie Odhiambo</b> <b>Assistant Director, Supply Chain Management</b></p> <p>Master of Business Administration Bachelor of Science (Statistics &amp; Computer Science), Diploma in Purchasing and Supplies Management Chartered International Procurement Professional</p>	<p>Provide leadership in implementation of Public Procurement and Disposal Act, 2015 and related regulations in supply chain management functions of the commission and overall management and supportive function of the Commission.</p>
9.	 <p><b>Ms. Ellyjoy G. Bundi, HSC</b> <b>Ag. Deputy Director, Human Resource Management</b></p> <p>Master of Business Administration (HRM) Bachelor of Education, Diploma in Human Resources Management</p>	<p>Provide Commission leadership in human capital management and relevant labour laws, implementation of key human resource aspect not limited to succession, development, retention, training, and overall management of the Commission staff related functions and activity.</p>



## 4. STATEMENT OF THE CHAIRPERSON



The Ethics and Anti-Corruption Commission has continued to discharge its mandate and support the national aspirations espoused in the Constitution and various government blueprints. In doing so, the Commission plays an integral part of protecting public resources to ensure realization of the economic development agenda of the Country.

Notably, the Commission under its Strategic Plan for the period 2018-2023, has identified and amplified four (4) key pragmatic strategies focusing on high-impact investigations, robust tracing and recovery of corruptly acquired assets, corruption prevention and forging, and maintaining strategic partnerships with state and non-state actors.

The strategies aim at causing maximum deterrence, extinguish benefits accrued from corrupt conduct, raise awareness on the dangers of corruption and foster a whole-of-society, and government approach to fighting corruption and unethical conduct. I am pleased to note that these strategies are bearing fruits based on the activities reported and the value of assets recovered for the benefit of the public. EACC acknowledges with gratitude the immense support that we have continued to receive from the national government through budgetary allocation to facilitate effective discharge of the mandate. The allocation has gradually increased over the years, which is a clear testament of the commitment by the government to reduce the prevalence of corruption.

The Commission also appreciates all our development partners who have supported various programmes and activities. Through partnership, we have managed to bridge the resource gap particularly in the area of capacity building. A number of our officers were able to receive highly specialized anti-corruption trainings from reputable organizations including the FBI. Similarly, we appreciate all other forms of support that we received during the period under review including acquisition of modern investigation tools and equipment.

In addition, local and regional partners have been instrumental in supporting our programmes and activities. In particular, I commend the National Council on Administration of Justice, which has remained vibrant and vocal in ensuring the criminal justice system is responsive, efficient and effective.

God bless Kenya, God bless EACC.

**ARCHBISHOP (EMERITUS) DR. ELIUD WABUKALA, EBS**  
**CHAIRPERSON**



## 5. REPORT OF THE SECRETARY/CHIEF EXECUTIVE OFFICER



The Ethics and Anti-Corruption Commission is pleased to present the Annual Report and Financial Statements for the Financial Year ended 2021/22. The Report is prepared pursuant to section 27 of Ethics and Anti-Corruption Commission Act, 2011 and section 45 of the Leadership and Integrity Act (LIA, 2012).

The annual accounts of the Commission are prepared, audited and reported in accordance with the Public Audit Act, 2003 (No. 12 of 2003) and Public Finance Management Act, 2012, as well as, in consonance to the International Public Sector Accounting Standards (IPSAS) on prudent financial management and reporting

The Report contains financial statements, which include Statement of Financial Position; Statement of Financial Performance; Statement of Changes in Net Assets; Statement of Cash Flows; Statement of Comparison of Budget and Actual Amounts and other explanatory notes.

During the period under review, the Commission's Recurrent budget ceiling was Kshs 3,518,530,000 after an additional budget during supplementary II of Kshs. 260,000,000. In addition, a Development budget of Kshs 67,493,119 was utilized to refurbish the Integrity Centre and automate EACC processes.

The financial resources allocated has enabled the Commission to continue to discharge its mandate. During the year under review, the Commission, enhanced its anti-corruption interventions by increasing the number of high impact investigations concluded, corruptly acquired assets recovered, disruption of corruption networks, advisories provided, Codes of ethics reviewed and approved among others.

Further, the Commission enhanced its institutional capacity through recruitment of additional staff and providing continuous trainings to enhance skills and competencies. The Commission also expanded its investigation infrastructure through acquisition of additional specialised equipment and tools.

The Commission will continue to ensure compliance with the applicable laws in the management of public funds entrusted for the discharge of its programmes and activities.

TWALIB MBARAK, CBS  
SECRETARY/CHIEF EXECUTIVE OFFICER



## 6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2021/2022

EACC has Four strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2018/2019- FY 2022/2023. These strategic pillars/ themes/ issues are as follows:

Pillar /theme/issue 1: Policy, Legal and Regulatory Framework

Pillar/theme/issue 2: Enforcement

Pillar/theme/issue 3: Prevention and Public Awareness

Pillar/theme/issue 4: Institutional Capacity

EACC develops its annual work plans based on the above four pillars/Themes/ Issues. Assessment of the Commission's performance against its annual work plan is done on a quarterly basis. The EACC achieved its performance targets set for the FY 2021-2022 period for its four strategic pillars, as indicated in the table below:

Strategic Pillar/Theme/ Issue	Objective	Key Performance Indicators	Activities	Achievements
Pillar/ theme/ issue 1: <b>Policy, Legal and Regulatory Framework</b>	Strengthening policy, legal and regulatory framework	1.No. of Laws reviewed and amendment(s) proposed  2.Effective policy, legal and regulatory framework  3.No. of regulations reviewed and amendment proposed  4.Country review report on review of Chapter 2 and (UNCAC and AUCPCC	<ul style="list-style-type: none"> <li>• Propose new amendments of the laws</li> <li>• Policy, legal and regulatory framework</li> <li>• Regulations reviewed and amendment proposed</li> <li>• Participate in Kenya's UNCAC</li> <li>• Undertake AUPCC review</li> </ul>	<ul style="list-style-type: none"> <li>• Amendment of Anti-Corruption and Economic Crimes Act, 2003 (No.3 of 2003)</li> <li>• Leadership and Integrity Act, 2012 (No. 19 of 2012)</li> <li>• Amendment of the Ethics and Anti-Corruption Commission Act, 2011(No.22 of 2011)</li> <li>• Amendment of the Bribery Act, 2016</li> <li>• Development of Model Procedures for Prevention of Corruption and Bribery</li> </ul>



Strategic Pillar/Theme/ Issue	Objective	Key Performance Indicators	Activities	Achievements
Pillar/theme/ issue 2: <b>Enforcement</b>	Enhancing law enforcement in the fight against corruption and unethical conduct	1.No. of reports analyzed 2.No. of Completed Investigation 3.No. ethical breaches investigated and completed 4. No. of Files forwarded to ODPP for determination 5.No. of sting Operations 6. No. of preservation applications filed and value in Kshs in million 7.No. of suits, petitions and judicial review applications defended 8.No. and value (Ksh. million) of disruptions executed 9. Value of assets recovered	1.Reports received and analysed 2.Investigation completed on corruption and economic crimes 3. Ethical breaches investigations completed 4. Files forwarded to ODPP for determination 5. Sting operations undertaken 6 Preservation suits filed in the Court and value in Kshs (million) 7. Suits, petitions and judicial review applications defended 8. No. and value (Ksh. million) of disruptions 9. Value of assets recovered	1. 5,036 reports on were received and analyzed and 1,916 reports were relevant to the Commission's mandate. 2. <b>457 completed files</b> 3. <b>52 files of ethical breaches investigated</b> 4. 97 cases forwarded to ODPP for action. 5. 76 Sting/covert operations and 103 integrity testing 6.17 preservation suits filed in Court valued Kshs 968 million 7.30 Suits, petitions and judicial review applications defended 8.25 and Kshs 4 billion disrupted 9. Kshs 1.776 billion Assets recovered



<p>Pillar/theme/ issue 3: <b>Prevention and Public Awareness</b></p>	<p>Enhancing public education, communication and awareness on corruption and unethical practices</p>	<p>1.No. of print media, programmes conducted</p> <p>2.No. of Information Education Communication materials developed and disseminated</p> <p>3.No. of targeted spots reached</p> <p>4.No. of networks Reached</p> <p>5.Portable Adili (Integrity) content developed</p>	<p>1.Print media, programmes conducted</p> <p>2. Information Education Communication IEC materials disseminated</p> <p>3.Targeted spots reached</p> <p>4. Networks reached</p> <p>5.Online portal engagement</p>	<p>1.Media programmes: 40 Radio stations, 10 Television stations; 30 print media articles featured in various print media outlets and the Commission's Website</p> <p>2. 15 types of IEC were developed and 54,496 disseminated</p> <p>3. 3 Targeted spots reached</p> <p>4. 54 networks reached</p> <p>5.Six modules on Portable Adili developed</p>
	<p>Enhancing the prevention of corruption and unethical practices</p>	<p>1.No of advisories on the Corruption Prevention Indicator under the Performance Contracting (PC) framework to MDAs</p> <p>2.No. of System review reports</p> <p>3.No of Corruption risks assessments</p> <p>4.No. of Corruption Prevention Committees</p> <p>5. Number of Integrity Assurance Officers Trained</p> <p>6. No of system reviews monitored</p> <p>7. Number of targeted research</p> <p>8. Programme evaluation</p>	<p>1. Advisories on the Corruption Prevention Indicator under the Performance Contracting (PC) framework to MDAs</p> <p>2.System review reports</p> <p>3.Corruption risks assessments</p> <p>4.Corruption Prevention Committees</p> <p>5. Integrity Assurance Officers Trained</p> <p>6.System reviews monitored</p> <p>7. Number of targeted research</p> <p>8. Programme evaluation conducted</p>	<p>1. 86 advisories on the Corruption Prevention Indicator under the Performance Contracting (PC) framework offered to MDAs</p> <p>2.22 System review reports</p> <p>3.Six Corruption Risks Assessments</p> <p>4.57 Corruption Prevention Committees</p> <p>5. 995 Integrity Assurance Officers Trained</p> <p>6.5 system reviews monitored</p> <p>7.One targeted research</p> <p>8. Zero Programme evaluation</p>



<p>Pillar/ theme/ issue 4: <b>Institutional Capacity</b></p>	<p>Enhancing institutional capacity of the Commission</p>	<ul style="list-style-type: none"><li>• Implementation of revised EACC structure</li><li>• Number of staff recruited and placed</li><li>• Budget Estimates</li><li>• Workplace audit</li></ul> <p>Internal audit programme report</p> <ul style="list-style-type: none"><li>• ICT Network audit report</li></ul>	<ul style="list-style-type: none"><li>• Implement approved revised organizational structure</li><li>• Recruit staff</li><li>• Approved budget estimates</li><li>• ICT upgrade</li><li>• Audit and risk management</li><li>• Workplace audit report</li><li>• Conduct Network audit report</li></ul>	<ul style="list-style-type: none"><li>• Revised organogram implemented</li><li>• 26 new staff recruited</li><li>• Common and specialized training undertaken</li><li>• Integrity Centre refurbishment ongoing</li><li>• Madison house offices refurbished</li><li>• ICT upgrade- Servers, 94 computers</li><li>• Upgraded 20 EACC fleet of motor vehicle</li><li>• Electronic IC entrance /exit system</li></ul>
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## 7. CORPORATE 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 No. 22 of 2011. 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 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 connected purposes. Section 4 of the Act provides for the composition of the Commission, which comprise of a Chairperson and four other Members. They are appointed in accordance with the provisions of the Constitution and the Act. The Chairperson and Members of the Commission serve for a single term of six (6) years on a part-time basis.

The functions of the Commissioners majorly threefold: policy, oversight and strategy. The Secretary to the Commission is also the Chief Executive Officer and Accounting Officer. The Secretary is responsible for strategic, financial and operational leadership. In performing its function, the commission may engage such experts as may be necessary for the performance of its functions.

In compliance with the constitutional requirement on access to services, the Commission has established 11 Regional Offices and has presence in 50 Huduma Centres across the Country to ensure reasonable access to its services in all parts of the Republic. The headquarters is at Integrity Centre in Nairobi County.

The Commission has established four (4) Committee for the effective discharge of their function. They include; Finance and Supply Chain Management, Law Enforcement, Support Services, and Corruption Prevention, Education and Public Engagements. A Commissioner chairs the committees and co-opt heads of Directorates and Departments with relevant experience and skills into the membership. There is also a Risk and Audit Committee established in accordance with the Public Finance Management Act to support the Commission through monitoring and reviewing the risk, control and governance processes.

The Commission is required to prepare an Annual Report at the end of each financial year and submit to the President and the National Assembly. The Report is an accountability tool detailing the activities of the Commission, achievements and any impediment that hinders the discharge of our mandate. The Commission also prepares Annual financial statements in accordance with the law and is audited by the Office of the Auditor General.



## 8. MANAGEMENT DISCUSSION AND ANALYSIS

### 8.1. Reports on Corruption Received by the Commission

The Commission received, analyzed and processed 5,036 reports in FY 2021/22, out of which 1,916 reports were within the Commission's mandate and therefore recommended for investigations. Figure 1 illustrates the trend of reports within Commission mandate from Financial Years 2017/18 to 2021/22.

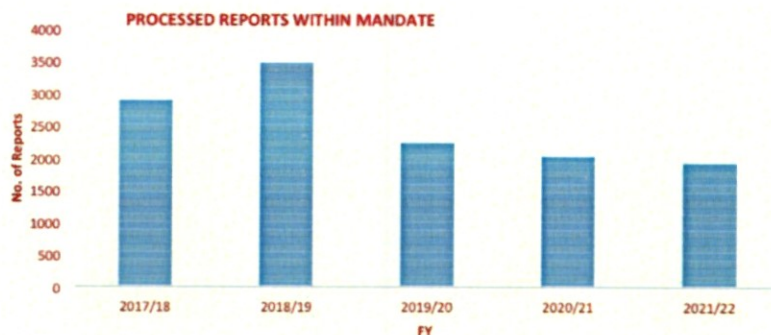


Figure 1: Summary of Reports within Commission Mandate

### 8.2. Cases Forwarded to the Office of the Director of Public Prosecutions

Upon satisfying threshold for investigation and relevant evidence obtained, the completed files are submitted to the prosecutor for determination. The independent review by prosecutor results in either concurrence with EACC recommendation, returned for further investigations, administration action and closure. The Commission has consistently achieved case concurrence rate of above 88% as indicated in Table 1.

Table 1: Reports to ODPP with Recommendation to Prosecute

Year	No. of Reports	Accepted	Not Accepted	Concurrence rate (%)
2014/15	75	74	1	99
2015/16	136	131	5	96
2016/17	97	89	8	92
2017/18	143	94	49	65
2018/19	78	77	1	99
2019/20	43	40	3	93
2020/21	70	68	2	98
2021/22	97	80	17	82
<b>Total</b>	<b>739</b>	<b>653</b>	<b>86</b>	<b>88</b>

Table 2 presents the results of reports to DPP with recommendation for administrative action. On average, 89 percent concurrence rate is observed over the period.

**Table 2 Reports to DPP with Recommendation for Administrative Action**

Year	No. of Reports	Accepted	Not Accepted	Concurrence rate (%)
2014/15	8	8	0	100
2015/16	4	3	1	75
2016/17	7	7	0	100
2017/18	10	7	3	70
2018/19	13	13	0	100
2019/20	10	9	1	90
2020/21	15	12	3	80
2021/22	9	9	0	100
<b>Total</b>	<b>76</b>	<b>68</b>	<b>8</b>	<b>89</b>

Table 3. shows reports to DPP with recommendation for closure for the Eight-Year period. The Commission has achieved a concurrence rate of 88 percent.

**Table 3: Reports to DPP with Recommendation for Closure**

Year	No. of Reports	Accepted	Not Accepted	Concurrence rate (%)
2014/15	22	19	3	86
2015/16	27	25	2	93
2016/17	26	25	1	96
2017/18	27	21	6	78
2018/19	33	31	2	94
2019/20	19	17	2	89
2020/21	19	18	1	95
2021/22	48	38	10	79
<b>Total</b>	<b>221</b>	<b>194</b>	<b>27</b>	<b>88%</b>

### 8.3. Outcome of Cases Finalized in Court

The cases that are scrutinized by ODPP and seen fit for prosecution are taken to court and Table 4 provides the results of 62% (percent) conviction rate.

**Table 4: Outcome of cases finalized in Court**

Year	No of cases finalized	Conviction	Acquittal	Discharge	Conviction rate (%)
2014/15	1	1	-	-	100
2015/16	14	11	-	3	79



Year	No of cases finalized	Conviction	Acquittal	Discharge	Conviction rate (%)
2016/17	25	18	7	-	72
2017/18	44	35	9	-	79
2018/19	78	51	23	4	65
2019/20	55	23	28	4	41
2020/21	31	23	5	3	74
2021/22	60	30	27	3	50
<b>Total</b>	<b>308</b>	<b>192</b>	<b>99</b>	<b>17</b>	<b>62</b>

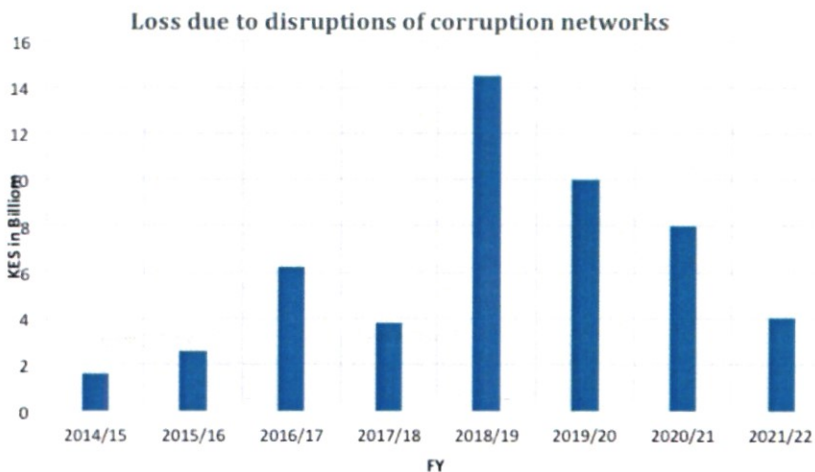
The Commission recovers assets acquired out of corruption and economic crime as deterrent measure. Table 5 presents the estimated value of assets recovered in the last eight years' period.

**Table 5: Assets Recovered**

Assets Recovered from 2013-2021								
Year	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Value in (Kshs million) of public assets recovered	140.3	700	256	352.2	4,500	12,120	16,500	1,776

#### 8.4. Loss averted through Disruption of Corruption Networks

The Commission averted possible loss of the public funds in intelligence gathering strategy. The results are shown in Figure 2.



**Figure 2: Loss averted through Disruption of Corruption Networks**



## 8.5. Institutional Systems Reviews Reports

The commission has conducted examinations into the systems, policies, procedures and practices of operation in the various state entities, among them:

- |         |   |
|---------|---|
| 2014/15 | Parliamentary Service Commission and Ports of entry in Kenya  |
| 2015/16 | Ministry of Education (Free Primary Education Programme)  |
| 2016/17 | Ministry of Lands and Physical Planning and Pricing of pharmaceuticals and non-pharmaceuticals Supplies in the Kenya Health Sector (pending official release).  |
| 2017/18 | Examination into the systems, policies, procedures and practices of the Ministry of Lands, and Physical Planning.   |
| 2018/19 | Examination into the systems, policies, procedures and practices of the Ministry of Environment and Forestry and Examination into the policies, procedures and practices in the centralized procurement of ICT equipment and services at the Ministry of Information, Communications and Technology.  |
| 2019/20 | Examination into the systems, policies, procedures and practices of the Ministry of Environment, Sheikh Khalifa Bin Zayed Al-Nahyan Secondary and Technical School Mombasa, and in the centralized procurement of ICT items and services by the ministry of ICT   |
| 2020/21 | During the year, the Commission reviewed the systems, policies, procedures and practices of operation in the various state entities, and Counties and completed reports. These are: <ul style="list-style-type: none"> <li>• Corruption risk assessment in the Nandi County Executive</li> <li>• Corruption risk assessment in the Nandi County Assembly</li> <li>• Corruption risk assessment in the Nyamira County Executive</li> <li>• Corruption risk assessment in the Nyamira County Assembly</li> <li>• Systems review in the Department of Housing targeting affordable Housing, Estates Management and Slum Upgrading</li> <li>• Systems review in the National Hygiene Program-Kazi Mtaani</li> <li>• Systems review into the, policies, procedures and practices of work on the establishment of technical and vocational education and training institutions</li> <li>• Systems review into the Agricultural Settlement Fund Trustee</li> <li>• Systems audit into the National Youth Service targeting various functional areas (eight reports completed)</li> </ul> |



2020/22

During the year, the Commission reviewed the systems, policies, procedures and practices of operation in MDAs and Counties and completed 22 examination reports and 15 reports at National Youth Service (NYS). Some of these are enumerated;

- Universal Health Coverage Programme, Ministry of Health
- 15 National Youth Service sub stations
- The Judiciary (2)- Government Funded Projects/ operations
- Six Reports on Corruption Risk Assessments (CRAs) conducted in three counties. The CRAs were conducted in Bungoma County Executive, County Assembly of Bungoma, Mombasa County Executive, County Assembly of Mombasa, Isiolo County Executive and County Assembly of Isiolo.

### 8.6. Enforcement of Chapter Six and Leadership and Integrity Act

The Commission undertook integrity verification for compliance with the provisions of Chapter Six of the Constitution for **26,481** applicants seeking appointment to state and public offices. The Commission facilitated development of Specific Leadership and Integrity Codes for state officers in **9** public entities and monitored declarations of income, assets and liabilities by public officers.

**Table 6: Integrity verification statistics**

S/No.	Institution	No. of officers cleared	No. of officers not cleared	Total Received
	National Government	24650	221	<b>24871</b>
	County Governments	1,581	29	<b>1610</b>
	Private Institutions	53	2	<b>55</b>
<b>Sub-Total</b>		<b>26,284</b>	<b>252</b>	<b>26,536</b>
Self-declaration forms received		<b>85,228</b>		<b>85,228</b>

### 8.7. Financial Performance

The Commission is committed in carrying out financial management in line with Public Finance Management Act, 2012. The Commission is funded by the Government through The National Treasury. The Commission recorded budget absorption of 99 percent with approved budget of Kshs **3,586,023,119** for FY 2021/2022.



## 9. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

EACC exists to combat and prevent corruption and Economic crimes and unethical conduct in Kenya. It's what guides us to deliver our strategy, which is founded on four pillars:

Below is a brief highlight of our achievements in each pillar

### i. Ethics and Anti-Corruption Commission Sustainability

Articles 79 and 252 that anchor the Commission in the Constitution of Kenya 2010, have been the greatest boom to the sustainability of the Commission and the war against corruption in Kenya. Correspondingly, the National Assembly has enacted and or amended several Statutes that enable the Commission to carry out its mandate, among which are, the Ethics and Anti-Corruption Act, 2011, the Leadership and Integrity Act, 2012 and the Anti-Corruption and Economic Crimes Act, 2003.

Moreover, there have been continuous and incremental disbursements from the exchequer to the Commission each year. The Commission's budget has increased from Kshs **2,957,220,000** to Kshs **3,586,023,119** between 2015 and 2022. This indicates government commitments in fight against corruption. Further, recent developments in the war against graft have sparked greater interest and commitment from partners and donors. Donors have been participating by offering both operational and technical support.

The establishment of the Anti-Corruption Division of the High Court that is premised on the fact that corruption matters are heard on a continuous basis has contributed to the sustainability of the war against graft.

### ii. Environmental Performance

In order to embrace sustainable waste disposal, the Commission has a Service Level Agreement for collection and disposal of various categories of waste generated in the Commission premises.

Waste Bins are equally positioned strategically in various locations of Commission premises in order to ensure clean environment. During the period under review, the management has issued various directives and made initiatives aimed at leveraging technology and embracing electronic communication as opposed to over-reliance on printed communication. This has effectively reduced consumption of paper by the Commission. The Commission has a Corporate Social Responsibility Programme whose objectives include conservation of the environment through improvement of forest cover through tree planting.



### **iii. Employee Welfare**

The Commission has a policy on recruitment, appointment and promotion which guides the recruitment process. The policy provides a requirement to ensure that the one (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 39.3% female and 60.7% male as at August 2022. A total of 30 ethnic communities are represented out of the 46 existing communities as per 2019 census report. In recognition of the Commission's effort in embracing diversity and inclusivity, in March 2022, the Commission was awarded a certificate of recognition as 1st runners up in the category of most inclusive constitutional Commission and Independent office. Commission policies are reviewed from time to time but within a period of three (3) years, the review takes into consideration views of stakeholder to ensure participation. For example, the Commission's Corporate Services and Procures Manual and the Organizational Structure were reviewed in 2020. Currently the Commission is reviewing its Career Progression Guidelines.

To manage and develop employee's knowledge, skills and attitudes, the Commission develops an Annual Training Plan which acts as a guideline for training staff each financial year. The training needs are delivered from gaps identified during performance appraisal, and skills gaps based on the Commission's strategic objectives and mandates. Further to ensure officers are in good professional standing with the various professional bodies, the Commission pays for Annual Subscription and Continuous Professional Development (CPD) courses for officers who are registered as professional within the various professions. The Career Progression Guidelines specifies the growth of job holders and specifies the requirements of each position thus making officers aware of the requisite skills required to grow in their careers.

The Performance Management System in the Commission entails setting targets that are drawn from the Strategic Plan cascaded into departmental work plans. Performance appraisal is conducted at the end of the financial year based on the target sets at the beginning of the year between the appraisers and appraisee to ensure that the appraisal process is objective. In order to reward officers, Commission recommends officers for National honours and issues commendation letters in recognition of exemplary performance. The Commission has a Health and Safety Policy that is in compliance with the Occupational Safety and Health Act of 2007.

### **iv. Market Place Practices**

The supply chain disruption brought by the COVID 19 pandemic, devaluation of Kenya Shillings against major currency majorly affected supply of goods and



services. The reality in the short term was increased prices in the market place. The major impact on the Commission was inadequate budget to meet the user demands.

The Public Procurement and Disposal (Amendment) Act 2022 has emphasized the need to undertake market surveys during undertaking a procurement process. This will enable scanning the market place and providing guidance to the user department and informed procurement outcome.

To underscore the importance of transparency and efficiency in the procurement process, the Public Procurement Regulatory Authority (PPRA) has enhanced the Public Procurement Information Portal for suppliers to easily access information to the public on procurement opportunities and contract awards. The Commission have continuously complied and enhanced utilization of e-Procurement to the available public procurement information system infrastructure.

a) ***Responsible Competition Practice***

Competitive practices in supply chain is increasingly becoming the norm to maximize value for money and promoting equity and affirmative action programs. The Commission has continuously endeavoured to apply the Open Tender method as its preferred procurement method to promote competition in the market place.

In enhancing anti-corruption in the procurement process, the Commission tendering provides communication channels to report any form of corruption or unethical conduct.

b) ***Responsible Supply Chain and Supplier Relations***

The Commission continuously considers economic, social, ethical, and environmental standards in all of its procurements and disposal processes. The aforementioned standards are also applied when registering new suppliers and supplier development programs.

Long term framework contracts have enabled the Commission to leverage on buyer power and influence towards supply chain sustainability and resilience in realizing competitive pricing. The long-term contracts are a shift from spot buying which has not only reduced the transactional procurement but further realized long term supplier relations. The buying pattern and demand has enabled the suppliers to be more responsive to urgent demands and the lower the stocks holding of the Commission.

The procurement opportunities and awards have been provided through e-Procurement platforms that has built confidence with the suppliers to view the Commission as a responsible partner in business.



c) **Responsible marketing and advertisement**

The Commission marketing and advertisement communication is tactically layered both in the print and electronic media platforms in order to promote visibility of the procurement opportunities to the targeted audience; reaching them at key touchpoints identified and subsequently drive positive supplier participation. The seamless communication has enhanced suppliers' confidence of EACC procurements leading to high responsiveness of tenders. The procurement legal framework limitation on the use of digital communication channels has constrained the Commission to adopt the digital strategy as a primary mode to reach the general public. However, the Commission has leveraged on the print media to advertise most of its procurement opportunities.

d) **Product stewardship**

The Commission evaluation criteria always takes into cognizance social and environmental considerations in choosing best suppliers' products and services. Further, the buying process is driven by the user department needs thus eliminating product waste. The Commission endeavours to procure safe products from reputable suppliers to safeguard consumer rights and interests.

The Commission constitutes inspection and acceptance committees for each procurement as prescribed in the Public Procurement and Disposal Act to enable it to comply with both user specifications and regulatory requirements. The inspection and acceptance committees comprise of staff from different departments who have the requisite skills and in-depth product knowledge. In instances where the Commission has limited technical skills on particular complex procurements, it engages external technical skills from relevant bodies to ensure procured products are above board.

**v. Corporate Social Responsibility / Community Engagements**

The EACC's corporate social responsibility is based on the fact that, as part of the Kenyan society, we have responsibilities that go beyond our legal obligations for the benefit of the society at large. Our corporate social responsibility entails community engagement, supporting community activities, responding to emerging challenges, donating to charities, helping the needy and application of ethical conduct and participating in matters of topical national interest in Kenya. Our Corporate Social Responsibility, CSR, strategy involves building relationships and partnerships and working together with organizations that we believe advance the wellbeing of Kenyans. The EACC's CSR decisions are made in the best interest of the society.



On December 3, 2021, The Ethics and Anti-Corruption Commission planted 1,000 trees at Karura Forest Reserve at the Sigiria Block Forest in an effort to conserve the land for posterity. The portion of land rehabilitated by the Commission was part of a recovered parcel that had been irregularly allocated to unscrupulous developers. The path leading to the site where the trees were planted was renamed “Maadili Track” in recognition of EACC’s efforts to conserve the forest. The Commission also donated seven benches where Karura Forest visitors can take a rest. The CSR activity was done at a cost of Kshs 594,500.

The Commission staff, through a staff-led CSR initiative, donated foodstuff and other sundry items to House of Charity, a Children’s home in Nairobi. The staff cooked for and spent the day with the children, between the ages of zero to three years, who are either orphaned or abandoned.



## 10. REPORT OF THE COMMISSION

The Commission submits its report together with the audited financial statements for the year ended June 30, 2022 which show the state of the Commission's affairs.

### i) **Principal activities**

The principal activities of the Commission are to investigate corruption and economic crimes, recover lost public property and obtain compensation for damaged public property, prevent corruption, conduct public education on the dangers of corruption and promote ethics and integrity.

### ii) **Results**

The results of the entity for the year ended June 30, 2022 are set out on pages 1 to 21.

### iii) **Commissioners**

The Commission members who served during the year under review, are shown on pages vi to vii.

### iv) **Surplus remission**

The entity did not make any surplus during the year 2021/2022 and hence no remittance to the consolidated fund.

### v) **Auditors**

The Auditor-General is responsible for the statutory audit of Ethics and Anti-Corruption Commission for the year ended June 30, 2022 in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act, 2015 and the Ethics and Anti-Corruption Commission Act, 2011.

By Order of the Commission

**TWALIB MBARAK, CBS**

**SECRETARY/CHIEF EXECUTIVE OFFICER**



## 11. STATEMENT OF COMMISSION'S RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and section 26 of the Ethics and Anti-Corruption Commission Act, require the Management to prepare Financial Statements in respect of EACC, which give a true and fair view of the state of affairs of the EACC at the end of the financial year and the operating results of the EACC for the period 2021/2022. The Commission is also required to ensure that proper accounting records are kept which disclose with reasonable accuracy the financial position. The Commission is also required to safeguard its assets.

The Commission 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 as at the end of the financial year ended on June 30, 2022. 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 entity; (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 Commission accepts responsibility for the EACC'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 Reporting Standards (IPSAS), and in the manner required by the Public Finance Management Act and the Ethics and Anti-Corruption Commission Act, 2011. The Commission 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, 2022 and of the EACC's financial position as at that date. The Commission further confirms the completeness of the accounting records maintained for EACC, which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Commission to indicate that the EACC 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 EACC's Financial Statements were approved by the Commission on September 23, 2022 and signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Eliud Wabukala'.

**Archbishop (Emeritus) Dr. Eliud  
Wabukala, EBS**

**Chairperson**

A handwritten signature in blue ink, appearing to read 'Twalib Mbarak'.

**Twalib Mbarak, CBS**


**Secretary/Chief Executive  
Officer**



## 12. REPORT OF THE INDEPENDENT AUDITORS FOR THE ETHICS AND ANTI-CORRUPTION COMMISSION

**REPUBLIC OF KENYA**

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**OFFICE OF THE AUDITOR-GENERAL**  
*Enhancing Accountability*

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NAIROBI

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**REPORT OF THE AUDITOR-GENERAL ON ETHICS AND ANTI-CORRUPTION COMMISSION FOR THE YEAR ENDED 30 JUNE, 2022**

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**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 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 Government achieves value for money and that such funds are applied for intended purposes.
- 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, the risk management environment, and the 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, and that its internal controls, 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 under 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 as set out on pages 1 to 24, which comprise the statement of financial position as at 30 June, 2022, 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

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*Report of the Auditor-General on Ethics and Anti-Corruption Commission for the year ended 30 June, 2022*

My opinion on the financial statements does not cover the other information and I do not express any form of assurance or conclusion thereon.

The Commissioners are responsible for the other information, which comprises the Chairman's report, Secretary/Chief Executive Officer's report, the statement of corporate governance, management discussions and responsibilities, statement of corporate social responsibility and the statement of commissioners' responsibilities. The other information does not include the financial statements and my auditor's report thereon.

#### Other Information

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

#### Key Audit Matters

My opinion is not modified in respect of this matter.

During the year under review, the Commission reported a deficit of Kshs.61,647,104 (2020/2021 - Kshs. 64,475,692). The Management has disclosed in Note 28 to the financial statements that the deficit arose mainly due to depreciation and accrued expenses resulting from unfunded Exchequer. The persistent under-funding is likely to lead to financial difficulties which might affect the full implementation of the Commission's planned activities in the future. The existence of the Commission is therefore dependent on Exchequer releases from the National Government.

#### Poor Financial Performance

##### Emphasis of Matter

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

#### Basis for Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Ethics and Anti-Corruption Commission as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Ethics and Anti-Corruption Commission Act, 2011.

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.





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

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

### Conclusion

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

### Basis for Conclusion

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

### Responsibilities of Management and 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 maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Commission's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the Commission or 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

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*Report of the Auditor-General on Ethics and Anti-Corruption Commission for the year ended 30 June, 2022*



activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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**

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

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

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

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



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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

Nairobi

12 October, 2022

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*Report of the Auditor-General on Ethics and Anti-Corruption Commission for the year ended 30 June, 2022*



### 13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

		2021-2022	2020-2021
	Notes	Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers From Other Government Entities	3	3,431,064,329	3,216,723,284
Other Income	9	365,264	-
<b>Total Revenue</b>		<b>3,431,429,593</b>	<b>3,216,723,284</b>
<b>Expenses</b>			
Employee costs	4	2,482,085,811	2,284,843,826
Commissioners Expenses	5	18,292,504	24,045,700
Depreciation and amortization expense	6	90,545,278	98,808,760
Repairs and maintenance	7	34,230,111	29,074,644
Use of goods and services	8	774,732,571	718,951,849
Transfer to KCB Loan Scheme	25	100,000,000	125,000,000
<b>Total Expenses</b>		<b>3,499,886,275</b>	<b>3,280,724,779</b>
Gain /Loss on sale of assets	9	6,809,578	(474,194)
<b>Surplus(deficit) before tax</b>		<b>(61,647,104)</b>	<b>(64,475,690)</b>
<b>Taxation</b>		<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) for the period/ year</b>		<b>(61,647,104)</b>	<b>(64,475,690)</b>
<b>Net Surplus/(Deficit) for the year</b>		<b>(61,647,104)</b>	<b>(64,475,690)</b>

The notes set out on pages 8 to 21 form an integral part of these financial statements.



The Financial Statements set out on pages 1 to 7 were signed on behalf of the Commission by:

Secretary/Chief Executive Officer  
Twalib Mbarak, CBS

Date: 23/09/2022

Director, Finance & Planning  
CPA Joel I. Mukumu  
ICPAK Member No: 5917

Date: 23/09/2022

Chairperson  
Archbishop (Emeritus)  
Dr. Eliud Wabukala, EBS

Date: 23/09/2022



## 14. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2022

	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	10	98,790,021	72,364,868
Receivables from non-exchange transactions	11	27,814,932	29,235,957
Inventories	12	927,805	1,595,827
<b>Total Current Assets</b>		<b>127,532,758</b>	<b>103,196,652</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	13	1,848,024,432	1,798,532,206
Asset recovery Bank Account	19	329,220,970	224,459,639
Intangible Assets	14	12,768,433	15,960,541
Long term receivables from exchange (Gratuity bank/ investment)	15	30,955,226	40,600,805
<b>Total Non-Current Assets</b>		<b>2,220,969,061</b>	<b>2,079,553,191</b>
<b>Total Assets</b>		<b>2,348,501,819</b>	<b>2,182,749,843</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and other payables from exchange transactions	17	23,761,416	14,879,457
Current portion of borrowings (Accrued liabilities and charges)	18	27,470,916	27,470,916
<b>Total Current Liabilities</b>		<b>51,232,332</b>	<b>42,350,373</b>



	Notes	2021-2022 Kshs	2020-2021 Kshs
<b>Non-Current Liabilities</b>			
Non-Current provisions (Asset recovery account)	19	329,220,970	224,459,639
Non-current employee benefit obligation (Gratuity fund)	16	32,981,665	42,649,780
<b>Total Non-Current Liabilities</b>		<b>362,202,635</b>	<b>267,109,419</b>
<b>Total Liabilities</b>		<b>413,434,967</b>	<b>309,459,792</b>
<b>Net Assets</b>			
Acquisition Development fund	21(b)	1,518,000,000	1,518,000,000
Revenue Reserves	21(a)	189,066,296	176,736,290
Capital Reserve	20	228,000,556	178,553,761
<b>Total Net Assets</b>		<b>1,935,066,852</b>	<b>1,873,290,051</b>
<b>Total Net Assets and Liabilities</b>		<b>2,348,501,819</b>	<b>2,182,749,843</b>

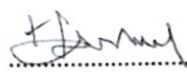
The Financial Statements set out on pages 1 to 6 were signed on behalf of the Commission.

  
 Secretary/Chief Executive Officer  
 Twalib Mbarak, CBS

Date: 23/09/2022

  
 Director, Finance & Planning  
 CPA Joel I. Mukumu  
 ICPAK Member No: 5917

Date: 23/09/2022

  
 Chairperson  
 Archbishop (Emeritus)  
 Dr. Eliud Wabukala, EBS

Date: 23/09/2022



Creditors written back	-	932,622
Asset recovery	(104,761,331)	(59,713,896)
Gratuity Fund	9,645,579	(6,133,972)
<b>Net cash used in Financing activities</b>	<b>44,876,321</b>	
		<b>(17,453,325)</b>
<b>Net increase in cash and cash equivalents</b>	<b>26,425,153</b>	<b>26,523,092</b>
Cash and Cash equivalents at beginning of year	72,364,868	45,841,778
<b>Cash and cash equivalent at end of year</b>	<b>98,790,021</b>	<b>72,364,868</b>


The Financial Statements set out on pages 1 to 7 were signed on behalf of the Commission.

  
 Secretary/Chief Executive Officer  
 Twalib Mbarak, CBS

Date: 23/09/2022

  
 Director, Finance & Planning  
 CPA Joel I. Mukumu  
 ICPAK Member No: 5917

Date: 23/09/2022

  
 Chairperson  
 Archbishop (Emeritus)  
 Dr. Eliud Wabukala, EBS

Date: 23/09/2022



## 16. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Kshs 2021-2022	Kshs 2020-2021
<b>Cash flows From Operating Activities</b>			
Loss from operations		(61,647,104)	(64,475,690)
Add back non-cash payment (Depreciation)	6	87,353,170	90,829,686
Add back non-cash payment (Amortization)	6	3,192,108	7,979,074
Profit on disposal of Assets	9	(6,809,578)	474,194
<b>Income from Operations</b>		<b>22,088,596</b>	<b>34,807,264</b>
(Increase)/Decrease in inventories	12	668,022	13,967,901
(Increase)/Decrease in receivables & Prepayments	11	1,421,025	(293,812)
Increase/(Decrease) in payables	17	8,881,959	(11,166,348)
<b>Net cash flows from operating activities</b>		<b>33,059,602</b>	<b>37,315,005</b>
<b>Cash flows From Investing Activities</b>			
Purchase of property, plant and equipment	13	(139,992,073)	(49,125,420)
Transfer of unspent exchequer to Treasury	21(a)	(16,568,168)	(50,094)
Purchase of Intangible Assets	14	-	(9,946,657)
Asset recovery		104,761,331	59,713,896
Proceeds from disposal of plant, property and equipment	26	9,956,255	121,446
Gratuity Fund		(9,668,115)	5,948,241
<b>Net cash utilized in investing activities</b>		<b>(51,510,770)</b>	<b>6,661,412</b>
<b>Cash flows From Financing Activities</b>			
Transfer from receivables-Library books	Notes	-	(11,610,156)
Fixed Assets Capital Funds		139,992,073	59,072,077



	Capital Reserve	Acquisition Development Fund	Revenue reserve	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at July 1, 2020</b>	<b>192,330,372</b>	<b>1,518,000,000</b>	<b>167,480,766</b>	<b>1,877,811,138</b>
Transfer of depreciation/ Amortization on capital fund to retained earnings	(90,545,278)	-	90,545,278	-
Donated Assets	18,050,000	-	-	18,050,000
Development grant	121,942,073	-	-	121,942,073
<b>As at June 30, 2022</b>	<b>228,000,556</b>	<b>1,518,000,000</b>	<b>189,066,296</b>	<b>1,935,066,852</b>



## 15 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

	Capital Reserve	Acquisition Development Fund	Revenue reserve	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at July 1, 2020</b>	<b>192,330,372</b>	<b>1,518,000,000</b>	<b>167,480,766</b>	<b>1,877,811,138</b>
Surplus/deficit for the year	-	-	(64,475,690)	(64,475,691)
Transfer of unspent exchequer to National Treasury	-	-	(50,094)	(50,094)
Transfer of depreciation/ Amortization on capital fund to retained earnings	(98,808,760)	-	98,808,760	-
Transfers of Library books to PPE	11,610,156	-	(11,610,156)	-
Donated Asset	2,725,000	-	-	2,725,000
Development grant	56,347,077	-	-	56,347,077
Creditors write back	-	-	932,621	932,621
Capital Asset Acquisition /prior year Adjustment for 2019/2020	14,349,916	-	(14,349,916)	-
<b>As at June 30, 2021</b>	<b>178,553,761</b>	<b>1,518,000,000</b>	<b>176,736,291</b>	<b>1,873,290,051</b>
<b>As at July 1, 2021</b>	<b>178,553,761</b>	<b>1,518,000,000</b>	<b>176,736,290</b>	<b>1,873,290,051</b>
Surplus for the period	-	-	(61,647,104)	(61,647,104)
Transfer of unspent exchequer to N. Treasury	-	-	(16,568,168)	(16,568,168)



## 17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of Utilization
	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	
Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Government grants and subsidies	3,258,530,000	260,000,000	3,518,530,000	3,431,064,329	87,465,671	98%
Other Income	-	-	-	365,264	(365,264)	
Gain/Loss on Disposal	-	-	-	6,809,578	(6,809,578)	
Development Expenditure	67,493,119	-	67,493,119	36,715,135	30,777,984	54%
<b>Total income</b>	<b>3,326,023,119</b>	<b>260,000,000</b>	<b>3,586,023,119</b>	<b>3,474,954,306</b>	<b>111,068,814</b>	<b>97%</b>
<b>Expenses</b>						
Use of Goods and services	695,735,340	158,000,000	853,735,340	774,732,571	79,002,768	91%
Employee Cost	2,503,176,660	-	2,503,176,660	2,482,085,811	21,090,849	99%
Commissioners' expenses	22,488,000	-	22,488,000	18,292,504	4,195,496	81%
Depreciation and Amortization cost	-	-	-	90,545,278	(90,545,278)	
Repairs and maintenance cost	37,130,000	2,000,000	39,130,000	34,230,111	4,899,889	87%
Staff Loan	-	100,000,000	100,000,000	100,000,000	-	100%
Development Expenditure	67,493,119	-	67,493,119	36,715,134	30,777,985	54%
<b>Total expenditure</b>	<b>3,326,023,119</b>	<b>260,000,000</b>	<b>3,586,023,119</b>	<b>3,536,601,409</b>	<b>49,421,710</b>	<b>99%</b>
<b>Surplus for the period</b>				<b>(61,647,104)</b>	<b>61,647,104</b>	

### Notes:

#### 1. Development Expenditure

Under absorption was due to prolonged procurement process

#### 2. Commissioners' Expenses

The under absorption was due to exit of four commissioners during the year under review



## 18. NOTES TO THE FINANCIAL STATEMENTS

### General Information

The Ethics and Anti-Corruption Commission (EACC) was established under the Ethics and Anti-Corruption Act on 27<sup>th</sup> August, 2011. The Entity is domiciled in Kenya and has branches in the regions of Bungoma, Eldoret, Garissa, Isiolo, Kisii, Kisumu, Machakos, Malindi, Mombasa, Nakuru, and Nyeri.

#### 1. Statement of Compliance and Basis of Preparation

The Commission's Financial Statements have been prepared in accordance with and comply 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. The accounting policies have been consistently applied to all the years presented.

The Financial Statements have been prepared on the basis of historical cost, unless stated otherwise. The Cash Flow statement is prepared using the indirect method. The Financial Statements are prepared on accrual basis of accounting.

#### 2. Summary of Significant Accounting Policies

##### a) Revenue recognition

##### i. Revenue from non-exchange transactions – IPSAS 23

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 a time proportion basis using the effective interest rate method.

##### ii. 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.

##### iii. 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.



#### **iv. Interest income**

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

#### **b) Budget information – IPSAS 24**

The annual budget is prepared 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 – IPSAS 16**

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 either when 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 – IPSAS 17**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Commission recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. The Commission's 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–IPSAS 31**

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

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:

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

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

**g) Inventories – IPSAS 12**

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

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

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



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

***h) Provisions – IPSAS 19***

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

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

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

***i) Contingent liabilities***

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

***j) Changes in accounting policies and estimates – IPSAS 3***

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.

***m) Significant Judgments and Sources of Estimation Uncertainty – IPSAS 1***

The preparation of the Commission's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities,



and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

### Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The 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:

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

### Notes to financial statements (continued...)

#### 3. Transfers from Other Government Entities

	2021-2022	2020-2021
	Kshs	Kshs
Unconditional grants		
Operational Grant		
Quarter 1	585,659,839	836,699,059
Quarter 2	1,219,505,701	662,456,399
Quarter 3	732,180,638	874,988,718
Quarter 4	978,945,089	884,758,390
Development Exchequer	36,715,135	14,167,795
<b>Total</b>	<b>3,553,006,402</b>	<b>3,273,070,361</b>



<b>Less</b>		
Exchequer used for other Assets Acquisition	121,942,073	46,400,420
Exchequer used for Intangibles Acquisition	-	9,946,657
<b>Total</b>	<b>121,942,073</b>	<b>56,347,077</b>
<b>Net Exchequer for operations</b>	<b>3,431,064,329</b>	<b>3,216,723,284</b>

#### 4. Employee costs

	2021-2022	2020-2021
	Kshs	Kshs
Salaries and wages	1,418,508,643	1,302,935,329
Employee related costs	296,674,248	279,110,982
Travel, Motor car, Accommodation and Subsistence	224,566,434	180,303,362
Housing Benefits and allowances	542,336,486	522,494,153
<b>Total Employee Costs</b>	<b>2,482,085,811</b>	<b>2,284,843,826</b>

#### 5. Commissioners Expenses

	2021-2022	2020-2021
	Kshs	Kshs
Commissioners travelling facilitation	3,915,891	3,000,700
Commissioners sitting Allowances	13,905,000	20,385,000
Commissioners Airtime Allowances	471,613	660,000
<b>Total Commissioners Expenses</b>	<b>18,292,504</b>	<b>24,045,700</b>

#### 6. Depreciation and Amortization costs

	2021-2022	2020-2021
	Kshs	Kshs
Property, Plant and Equipment	87,353,170	90,829,686
Intangible Assets	3,192,108	7,979,074
<b>Total depreciation Costs</b>	<b>90,545,278</b>	<b>98,808,760</b>

#### 7. Repairs and maintenance

	2021-2022	2020-2021
	Kshs	Kshs
Property	2,137,147	1,005,140
Equipment	6,558,908	1,243,711
Vehicles	22,024,735	21,147,255
Other	3,509,321	5,678,538
<b>Total Repairs &amp; Maintenance</b>	<b>34,230,111</b>	<b>29,074,644</b>



## 8. Use of goods and services

	2021-2022	2020-2021
	Kshs	Kshs
Advertising, Publishing and Printing	25,614,484	30,202,682
Audit fees	696,000	696,000
Conferences and delegations	46,295,824	38,150,427
Consulting fees	6,544,157	8,321,288
Consumables	21,514,600	21,997,396
Electricity	13,183,522	11,887,799
Fuel and Oil	25,992,497	24,160,809
Insurance	265,198,679	200,306,881
Legal Expenses	4,821,163	4,420,236
Licences and permits	29,793,548	38,107,935
Specialised materials	6,000	360,499
Postage	4,527,311	6,450,283
Rental	74,901,658	67,547,881
Confidential Expenses	106,991,180	128,257,796
Sewerage and water costs	790,410	694,593
Research and Development	7,792,698	1,744,638
Telecommunication	28,636,051	23,413,108
Training	77,733,782	69,659,437
Refurbishment of Non-Residential buildings	2,044,548	10,184,097
Bank charges	391,022	387,234
Other Expenses	31,263,437	32,000,829
	<b>774,732,571</b>	<b>718,951,849</b>

## 9. Other Income

	2021-2022	2020-2021
	Kshs	Kshs
Sale of items/Insurance compensation	365,264	-
Gain/Loss on sale of Assets	6,809,578	(474,194)
<b>Total gain/Loss on sale of assets</b>	<b>7,174,842</b>	<b>(474,194)</b>

## 10. Cash and Cash Equivalent

	2021-2022	2020-2021
	Kshs	Kshs
Current bank Accounts	98,790,021	72,359,695
Cash on hand and in transit	-	5,173



<b>Total cash and cash equivalents</b>		
(See detailed analysis of Cash and cash equivalents No. 29)	<b>98,790,021</b>	<b>72,364,868</b>

### 11. Receivables from non-exchange contracts Current receivables

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Staff Imprest	2,271,931	2,476,387
Staff Advances	22,745	185,352
Rent Deposit and Prepayments	25,520,256	26,574,218
<b>Total current receivables</b>	<b>27,814,932</b>	<b>29,235,957</b>

### 12. Inventories

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Consumable stores	3,851,725	4,519,747
Provision for loss of inventory	(2,923,920)	(2,923,920)
Library books	-	-
<b>Total inventories at the lower of cost and net realizable value</b>	<b>927,805</b>	<b>1,595,827</b>

### 13. Property Plant and Equipment - Refer to the PPE schedule Pages 19 & 20

#### 14. Intangible assets-software

<b>Cost</b>	<b>Kshs</b>	<b>Kshs</b>
As At July 2020	196,067,587	186,120,930
Additions during the year		9,946,657
<b>As At July 2021</b>	<b>196,067,587</b>	<b>196,067,587</b>
Additions during the year	-	-
<b>As at June 2022</b>	<b>196,067,587</b>	<b>196,067,587</b>
<b>Amortization and Impairment</b>		
As at July 2021	180,107,046	172,127,972
Charge for the year	3,192,108	7,979,074
<b>As at June 2022</b>	<b>183,299,154</b>	<b>180,107,046</b>
<b>Net Book Value 2022</b>	<b>12,768,433</b>	<b>15,960,541</b>
<b>Net Book Value 2021</b>	<b>15,960,541</b>	<b>23,939,615</b>



### 15. Gratuity Fund Bank Account

	2021-2022	2020-2021
	Kshs	Kshs
Balance brought forward	10,600,805	9,466,833
Additions	145,727,563	146,438,228
Payments	(150,373,142)	(145,304,256)
<b>Sub Total</b>	<b>5,955,226</b>	<b>10,600,805</b>
Short Deposit Investment	25,000,000	30,000,000
<b>Total</b>	<b>30,955,226</b>	<b>40,600,805</b>

### 16. Gratuity Fund Account

	2021-2022	2020-2021
Balance brought forward	42,649,780	36,701,539
Additions	78,728,628	61,492,369
Payments	(88,396,743)	(55,544,128)
<b>Total</b>	<b>32,981,665</b>	<b>42,649,780</b>

### 17. Trade and other payables from exchange transactions

	2021-2022	2020-2021
	Kshs	Kshs
Creditors	3,857,683	5,636,209
Refundable Deposits	14,117,291	1,450,065
Treasury advances	4,598,919	4,598,919
Payroll payables	1,135,808	3,094,004
Unpaid Over Expenditure	51,715	100,260
<b>Total trade and other payables</b>	<b>23,761,416</b>	<b>14,879,457</b>

### 18. Accrued liabilities and charges

	2021-2022	2020-2021
	Kshs	Kshs
Accrued audit fees	2,088,000	2,088,000
National Lands Commission	25,382,916	25,382,916
<b>Total trade and other payables</b>	<b>27,470,916</b>	<b>27,470,916</b>

### 19. Asset Recovery Fund Account

	2021-2022	2020-2021
	Kshs	Kshs
Balance brought forward	224,459,639	164,745,742
Funds recovered in the year	104,762,516	59,713,897



Payments	(1,185)	-
<b>Total</b>	<b>329,220,970</b>	<b>224,459,639</b>

## 20. Capital Reserve

	2021-2022	2020-2021
	Kshs	Kshs
Balance brought forward	178,553,761	192,330,372
Transfer of depreciation/ Amortisation on capital fund to retained earnings	(90,545,278)	(98,808,760)
Transfers of Library books to PPE	-	11,610,156
Donated Asset	18,050,000	2,725,000
Development grant	121,942,073	56,347,077
Capital Assets Acquisition for 2019/2020	-	14,349,916
<b>Total</b>	<b>228,000,556</b>	<b>178,553,761</b>

## 21(a). Revenue Reserve

	2021-2022	2020-2021
	Kshs	Kshs
Balance brought forward	176,736,291	167,480,765
Recovery of unspent exchequer to N. Treasury	(16,568,169)	(50,094)
Transfer of depreciation/ Amortisation on capital fund to retained earnings	90,545,278	98,808,760
Capital Assets Acquisition for 2019/2020	-	(14,349,916)
Transfers of Library books to PPE	-	(11,610,156)
Creditors write written back	-	932,620
Surplus for the year	(61,647,104)	(64,475,690)
<b>Total</b>	<b>189,066,296</b>	<b>176,736,291</b>

## 21(b). Acquisition fund

	2021-2022	2020-2021
	Kshs	Kshs
Balance brought forward	1,518,000,000	1,518,000,000
<b>Total</b>	<b>1,518,000,000</b>	<b>1,518,000,000</b>

## 22. Events After the reporting period

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



### 23. Currency

The Financial statements are presented in Kenya Shillings (Kshs)

### 24. Acquisition Development fund

These were funds received for acquisition of integrity centre

### 25. Exchequer transfer to loan scheme

	2021-2022 Kshs	2020-2021 Kshs
Transfer to staff Mortgage and Car loan Scheme	100,000,000	125,000,000

### 26. Proceeds from disposal of assets

	2021-2022 Kshs	2020-2021 Kshs
<b>Total</b>	<b>9,956,255</b>	<b>121,446</b>

## Notes to financial statements (continued...)



14 Property, Plant and Equipment									
	Land	Building	Motor vehicles	Furniture, Fixture & fitting	Computer Equipment	Security Equipment	Plant and Equipment	Library Books	Total
Cost or Valuation:	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Depreciation Rates	-	2%	16.67%	12.50%	30%	12.50%	12.50%	12.50%	
As at 1st July 2020	795,483,750	747,899,166	495,618,211	84,135,907	237,934,265	165,232,176	100,308,697	-	2,626,612,171
Additions	-	9,346,748	-	6,916,569	30,968,242	-	1,893,861	-	49,125,420
Disposals	-	-	(8,414,047)	-	(152,016)	-	(316,180)	-	(8,882,243)
Transfers/ adjustments	-	-	-	-	-	-	-	11,610,157	11,610,157
As at 30th June 2021	795,483,750	757,245,914	487,204,164	91,052,476	268,750,491	165,232,176	101,886,378	11,610,157	2,678,465,505
Additions	-	16,192,413	80,440,000	405,000	41,057,934	872,491	1,024,235	-	139,992,073
Disposals	-	-	(38,452,563)	(310,100)	(19,297,574)	-	(505,790)	-	(58,566,027)
As at 30th June 2022	795,483,750	773,438,327	529,191,601	91,147,376	290,510,851	166,104,667	102,404,823	11,610,157	2,759,891,552



## 14 Property, Plant and Equipment

	Land	Building	Motor vehicles	Furniture, Fixture & fitting	Computer Equipment	Security Equipment	Plant and Equipment	Library Books	Total
Cost or Valuation:	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Depreciation and impairment		-	-						
At 1 July 2020	-	18,697,479	397,842,695	45,003,542	193,117,041	84,757,569	57,971,890	-	797,390,216
Depreciation	-	18,463,711	24,355,448	5,756,117	25,236,775	10,059,326	5,507,040	1,451,270	90,829,686
Disposals	-	-	(8,060,324)	-	(84,447)	-	(141,832)	-	(8,286,603)
<b>At 30 June 2021</b>	-	<b>37,161,190</b>	<b>414,137,818</b>	<b>50,759,659</b>	<b>218,269,369</b>	<b>94,816,895</b>	<b>63,337,098</b>	<b>1,451,270</b>	<b>879,933,299</b>
Disposals	-	-	(36,572,859)	(247,636)	(18,219,067)	-	(379,787)	-	(55,419,349)
Depreciation	-	14,725,543	25,271,107	5,079,419	27,165,330	8,910,972	4,930,939	1,269,861	87,353,170
<b>As at 30 June 2022</b>	-	<b>51,886,733</b>	<b>402,836,066</b>	<b>55,591,442</b>	<b>227,215,632</b>	<b>103,727,867</b>	<b>67,888,250</b>	<b>2,721,131</b>	<b>911,867,120</b>
<b>Net book values</b>									
<b>At 30 June 2022</b>	<b>795,483,750</b>	<b>721,551,594</b>	<b>126,355,535</b>	<b>35,555,934</b>	<b>63,295,219</b>	<b>62,376,801</b>	<b>34,516,573</b>	<b>8,889,026</b>	<b>1,848,024,432</b>