

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

ETHICS AND ANTI-CORRUPTION
COMMISSION

FOR THE YEAR ENDED
30 JUNE, 2025

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 24 SEP 2025

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BY:

THE DEPUTY LEADER
OF THE MAJORITY PARTY

CLERK-AT
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WILLIS OBIERO




OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
KENYA
14 AUG 2025
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ETHICS AND ANTI-CORRUPTION COMMISSION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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

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

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1. Acronyms and Definition of Key Terms

A: Acronyms and Abbreviations

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

B: Definition of Key Terms

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

Comparative Year - The prior period

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

2. Key Entity Information and Management

(a) Background information

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

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

(b) Mandate

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

Vision

An Integrity and Values -driven Kenyan Society.

Mission

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

Core Values

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



Key Pillars

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

Functions

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

(c) Key Management

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

- Commissioners
- Secretary/CEO
- Secretariat

(d) Fiduciary Management

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

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

(e) Fiduciary Oversight Arrangements

Audit Committee

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

Finance and Supply Chain Committee

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

Enforcement Committee

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

Corruption Prevention, Education & Public Engagement Committee

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

Support Services Committee

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



Budget Implementation Committee (BIC)

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

Parliamentary Oversight Committees

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

(f) EACC Headquarters

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

(g) EACC Contacts

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

(h) EACC Bankers

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

(i) Independent Auditors

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

(j) Principal Legal Adviser

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



3. Profile of Commissioners



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

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




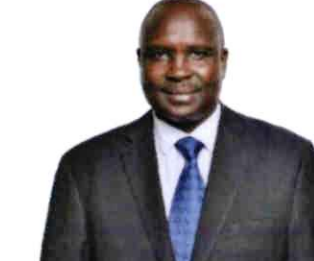

<p>5.</p>	 <p>CPA John Ogallo</p> <p>Holds a Master of Business Administration (MBA) degree from the University of Sheffield (UK), and Post-Graduate Diploma in Public Financial Management from the University of London. In addition, Certified Public Accountant of Kenya (CPA-K).</p>	<p>Commissioner</p>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

4. Profile of Secretary/CEO and Key Management.

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

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

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

5. Statement by Chair of the Commission



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

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

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

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

David Oginde, PhD, FCS
CHAIR OF THE COMMISSION

6. Statement by the Secretary/CEO



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

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

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

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

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

A handwritten signature in blue ink, appearing to read 'Abdi A. Mohamud', written over a white background.

Abdi A. Mohamud, MBS
SECRETARY/ CHIEF EXECUTIVE OFFICER

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

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

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

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

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

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Table1: Programme performance

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

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

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

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

8. Governance Statement

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

Size, Composition & Appointment of the Commission

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

Oversight role of the Commission

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

Commission Committees and Responsibilities

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

Risk and Audit Committee

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

Conflict of Interest

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

Code of Conduct and Ethics

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

Accountability

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

Compliance with laws and regulations

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

9. Management Discussion and Analysis

9.1 Reports on Corruption Received by the Commission

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



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

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

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

Table 2: Analysis of Files forwarded to ODPP

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

9.3 Outcome of Cases Finalized in Court

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

Table 3: Criminal Cases Finalized in Court

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

9.4 Asset Recovery

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

Table 4: Assets Recovered

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

9.5 Loss averted through Disruption of Corruption Networks

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

Table 5: Loss averted through Disruption of Corruption Networks

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

9.6 Financial Performance

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

Table 6: Financial Performance

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

9.7 Commission’s Development Projects

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

9.8 Major risks facing the Commission

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

Table 7: Risks facing the Commission

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

9.9 Review of the Economy and GJLO Sector

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

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

10. Environmental and Sustainability Reporting

a) Sustainability strategy and profile

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

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

b) Partnerships, Collaborations and Coordination

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

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

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

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

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

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

d) Employee welfare

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

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

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

e) Operational practices

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

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

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

f) Community Engagements

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

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

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

11. Statement of Management Responsibilities

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

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

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

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

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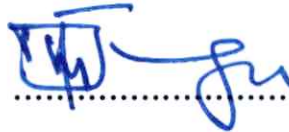
Accounting Officer confirms that the EACC's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

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



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



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



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

REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

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

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

Basis for Opinion

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

Material Uncertainty Related to the Sustainability of Service

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

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

Other Information

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

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

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

Conclusion

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

Basis for Conclusion

Enhancement of Governance Systems for Security Related Expenditures

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

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

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

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

Responsibilities of the Management and Commissioners

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 September, 2025

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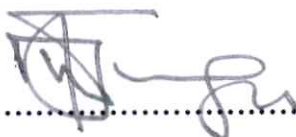
13. Statement of Financial Performance for the year ended June 30th, 2025

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

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



Abdi A. Mohamud, MBS
Secretary/CEO



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



David Oginde, PhD, FCS
Chairperson

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

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

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

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



Abdi A. Mohamud, MBS
Secretary/CEO



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



David Oginde, PhD, FCS
Chairperson

ETHICS AND ANTI-CORRUPTION COMMISSION

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

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

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

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

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

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

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

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

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

Abdi A. Mohamud, MBS
Secretary/CEO

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

David Oginde, PhD, FCS
Chairperson

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Budget Reconciliation to the statements of Cash flows

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

18. Notes to the Financial Statements

1. Establishment

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

2. Statement of Compliance and Basis of Reporting

Statement of compliance

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

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

Reporting Period

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

Basis of preparation

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

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

3. Adoption of New and Revised Standards

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

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

ii) Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

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

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

b) Budget information

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

c) Investment property

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

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

d) Property, plant and equipment

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

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

e) Intangible assets

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

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

f) Research and development costs

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

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

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

g) Inventories

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

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

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

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

h) Provisions

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

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

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

i) Contingent liabilities

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

j) Changes in accounting policies and estimates

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

k) Cash and cash equivalents

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

l) Comparative figures

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

5. Significant judgments and sources of estimation uncertainty

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

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

Estimates and assumptions

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

Useful lives and residual values

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

- 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

31. Events After the reporting period

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

32. Currency

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

33. Acquisition Development fund

These were funds received for acquisition of integrity center

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

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

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

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

37. National Integrity Academy (NIAca)

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

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

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

The Academy is guided by Strategic Plan 2024-2028.



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

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

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

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

The deficit is mainly caused by depreciation.

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

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20. Property, Plant and Equipment

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



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



Appendix.1 Transfers from Exchequer

A. Recurrent Account

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

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B. Development Account

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

C. Appropriations in Aid

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

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

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

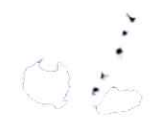
Ref. No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
1	The Commission reported a deficit of Kshs 61,647,104 (2020/2021- Kshs 64,475,692). The persistent under-funding might affect the full implementation of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



Abdi A. Mohamud, MBS
Secretary/CEO



David Oginde, PhD, FCS
Chairperson





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Appendix 3: Reporting of Climate Relevant Expenditures

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