

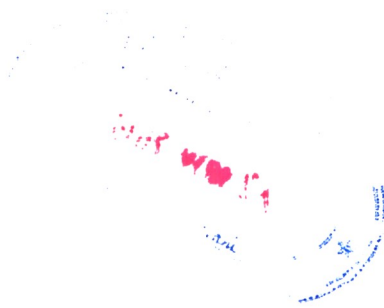


ETHICS AND ANTI-CORRUPTION COMMISSION



ANNUAL REPORT 2015 - 2016

Tukomeshe Ufisadi, Tuijenge Kenya





ETHICS AND ANTI-CORRUPTION COMMISSION

**REPORT OF ACTIVITIES
AND FINANCIAL STATEMENTS FOR THE
FINANCIAL YEAR 2015/2016 FOR
THE ETHICS AND ANTI-CORRUPTION COMMISSION (EACC)**



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LIST OF ABBREVIATIONS AND ACRONYMS

ACECA	Anti-Corruption and Economic Crimes Act
AG	Attorney General
ASK	Agricultural Society of Kenya
CAJ	Commission on Administrative Justice
CBAMs	Community Based Anti-Corruption Monitors
CDF	Constituency Development Fund
CID	Criminal Investigations Department
CM	Chief Magistrate
CMCC	Chief Magistrate's Court Case
COSP	Conference of the State Parties
CPCs	Corruption Prevention Committees
CPC	Criminal Procedure Code
CRA _s	Corruption Risk Assessments
CRF	County Revenue Fund
DPP	Director of Public Prosecutions
EACC	Ethics and Anti-Corruption Commission
ELC	Environmental and Land Case
FAQs	Frequently Asked Questions
FPE	Free Primary Education
GAWASCO	Garissa Water and Sewerage Company
GOPAC	Global Organization of Parliamentarians against Corruption
HC	High Court
HCCC	High Court Civil Case
HQ	Headquarters
IAOs	Integrity Assurance Officers
ICT	Information and Communications Technology
IEBC	Independent Electoral and Boundaries Commission
IEC	Information, Education and Communication
IPCRM	Integrated Public Complaints Referral Mechanism
I&O	Intelligence and Operations
JR	Judicial Review
JTI	Judiciary Training Institute
KEBS	Kenya Bureau of Standards
KEMRI	Kenya Medical Research Institute
KeNHA	Kenya National Highways Authority
KeRRA	Kenya Rural Roads Authority
KESSP	Kenya Education Sector Support Programme
KFS	Kenya Forest Service
KICC	Kenyatta International Convention Centre
KIP	Kenya Integrity Plan
KLIF	Kenya Leadership and Integrity Forum



KMC	Kenya Meat Commission
KNCHR	Kenya National Commission on Human Rights
KNEC	Kenya National Examinations Council
KPA	Kenya Ports Authority
KPC	Kenya Pipeline Company
KRA	Kenya Revenue Authority
KTDA	Kenya Tea Development Authority
KVA	Kilo Volt Amps
KWAL	Kenya Wine Agencies Ltd
LACC	Liberia Anti-Corruption Commission
LBDA	Lake Basin Development Authority
LIA	Leadership and Integrity Act
LR	Land Reference
MAT	Multi-Agency Team
MCA _s	Members of County Assembly
MDA _s	Ministries, Departments and Agencies
Misc.	Miscellaneous
MP	Member of Parliament
NACC	National Aids Control Council
NACADA	National Authority for Campaign against Alcohol and Drug Abuse
NACCSC	National Anti-Corruption Campaign Steering Committee
NCIC	National Cohesion and Integration Commission
NEAP	National Ethics and Anti-Corruption Policy
NFA	No Further Action
NHIF	National Hospital Insurance Fund
NPS	National Police Service
NSSF	National Social Security Fund
NYS	National Youth Service
ODPP	Office of the Director of Public Prosecutions
OMR	Optical Mark Reader
PBC	Pending before Court
PI	Preliminary Investigations
PMCC	Principal Magistrate's Court Case
POCAMLA	Proceeds of Crime and Anti-Money Laundering Act
PSC	Parliamentary Service Commission
SPMCC	Senior Principal Magistrate's Court Case
TI	Transparency International
TSC	Teachers Service Commission
TTC	Teachers Training College
U-JFRO	Ufungamano – Joint Forum for Religious Organizations
UNCAC	United Nations Convention against Corruption
WARMA	Water Resources Management Authority



MISSION STATEMENT

MANDATE

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

MISSION

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

VISION

A Corruption free Kenyan society that upholds integrity and rule of law

CORE VALUES

Integrity
Professionalism
Fidelity to the law
Courage
Teamwork
Innovation

MEMBERS OF THE ETHICS & ANTI-CORRUPTION COMMISSION



Philip K. B. Kinisu

Chairperson



Comm. Sophia Lepuchirit

Vice-Chairperson



Dr. Dabar Abdi Maalim

Commissioner



Rose Mghoi Mtambo Macharia

Commissioner



Paul Gachoka

Commissioner



Halakhe D. Waqo, ACIArb

Secretary/Chief Executive Officer



MESSAGE FROM THE CHAIRPERSON

I am glad to present the Ethics and Anti-Corruption Commission Annual Report for the Financial Year 2015/2016. This report is prepared pursuant to Section 27 of the Ethics & Anti-Corruption Commission Act, 2011 and Section 45 of the Leadership & Integrity Act, 2012.

I must admit that corruption and unethical practices remain a big challenge in our country and pose a threat to our continued prosperity as a nation. The Commission is alive to this challenge and is reviewing its strategies in order to intensify the onslaught against corruption and unethical practices.

A major step in addressing this challenge is building the investigative capacity to respond to the backlog of reports and at the same time meet emerging challenges, particularly from the 47 counties in addition to the Ministries, Departments and Agencies.

The Commission in the last financial year has had a better performance compared to previous years as evidenced by over 170 files submitted to the Director of Public Prosecutions compared to 117 files in 2014/2015 and 68 in 2013/2014, with many of them eventually leading to prosecution. This achievement in one single year since the start of the graft war is unprecedented. In addition, the Commission had many county interventions through systems reviews and advisories.

This notwithstanding, I want to add that it may not be feasible for the Commission to have offices and officers in every village to watch over public resources. It is incumbent upon every citizen and visitors of this country to uphold integrity and expose those engaging in unethical practices. Social sanctions such as exposure and stigmatization have proven effective in modifying the moral behaviour of citizens in societies where corruption is endemic.

On behalf of the Commission, I wish to reiterate our commitment to the fight against corruption and unethical practices and implore all of you to take personal responsibility in its eradication.

Commissioner Sophia Lepuchirit

Ag. Chairperson



MESSAGE FROM THE SECRETARY / CHIEF EXECUTIVE OFFICER

This Annual Report is prepared pursuant to the provisions of Article 254 (1) of the Constitution, Section 27 of the Ethics and Anti-Corruption Commission Act, 2011 and Section 45(1) of the Leadership and Integrity Act (LIA) 2012. The Report contains the financial statement of the Commission; details of activities undertaken and achievements realized; information relevant to the enforcement of and compliance with the provisions of LIA; requisite statistical information; and challenges encountered in the review period.

Law enforcement: The Commission received and analyzed a total of 7,929 reports/complaints, representing a 40 percent increase from the previous year which recorded 5,660. In the period under review there were 3,856 reports/complaints which were within the Commission's mandate, compared to 2,747 in 2014/2015. Consequently, a total of one hundred and sixty seven (167) case files on corruption and economic crime were finalized and submitted to the Director of Public Prosecutions (DPP) for action while other cases are at different stages of completion. Out of these files, the Commission recommended 136 for prosecution, 4 for administrative action and 27 for closure. The Commission also forwarded 4 case files on ethical breaches to the DPP. The total number of cases pending before various courts was 378. 14 cases were finalized in court with 11 resulting in convictions and 3 discharges.

The Commission also completed 27 Asset-Tracing inquiries in respect of public assets that had been illegally acquired. These assets include; public land, government houses and cash. The total estimated value of these assets is **Kshs. 3,861,000,000.00** and the recovery process for the same by the Commission is ongoing. In addition, a total of 20 Applications for Preservation of assets were made during the financial year and assets valued at approximately **Kshs. 700,582,155.00** were recovered by the Commission. The Commission carried out 13 proactive investigations which resulted in averting possible loss of public funds whose approximate value was **Kshs. 2,600,000,000.00**. Averting loss of public resources is the least expensive method with high impact.

In enforcement of Chapter Six and LIA, the Commission supported 119 entities at the National and County Governments in the development of specific Leadership and Integrity Codes for State officers. It also supported the process of appointments to public offices through clearance/verification in compliance with Chapter Six of the Constitution and advised on the integrity suitability of the applicants. In addition the commission issued 58 notices to institute proceedings in the High Court; and 120 Cautions to public entities and persons in violation of Chapter Six and LIA. In addition the Commission provided 188 advisories on chapter 6 and LIA.

Corruption prevention: The Commission conducted Corruption Risk Assessments (CRAs) at the Council of Governors and 13 County Governments (Executive and Assemblies) with the aim of identifying and profiling Corruption Risks in public institutions and advising on the strategies that should be implemented to mitigate the identified risks. The Commission also provided 1,370 advisories to 265 public institutions under the Performance Contracting (PC) framework and also to 13 Counties not included in the Performance Contracting.



Public education and awareness creation: On public education and awareness creation, the Commission undertook county anti-corruption outreach programmes in four counties; conducted County Public Education Forums in four (4) Counties thereby reaching over 260,000 people; conducted County Public Education Forums in four (4) Counties covering **347** participants. Further, the Commission trained **910** Integrity Assurance Officers (IAOs) and **1,440** Corruption Prevention Committees (CPCs) members; **1,878** County Governments Officials; **1,118** participants drawn from Faith Based Organizations; and **100** Community Based Anti-Corruption Monitors (CBAMs). The aim of these training programmes and sensitizations is to mainstream anti-corruption, ethics and integrity at the institutional and grassroots level. In addition, media education programming was also undertaken- through television, national and vernacular radio stations and print media. In line with its public education mandate, the Commission developed Information, Education and Communication (IEC) materials in both Kiswahili and English languages focusing on anti-corruption laws and the foundational understanding of corruption and anti-corruption processes in Kenya. A total of 124,650 assorted IEC materials were disseminated.

Partnerships, Networks and Coalitions against Corruption: The Commission continued to build partnerships, networks and coalitions in the fight against corruption and unethical conduct. This is spearheaded through the Kenya Leadership and Integrity Forum (KLIF) which is a national integrity system set up to coordinate a unified sector-based strategy for preventing and combating corruption. It brings together fifteen sectors in the Country namely; the Legislature, Judiciary, Executive, EACC, Education, Watchdog Agencies, County Governments, Private Sector, Media, Enforcement Agencies, Professional Associations, Labour, Civil Society, Religious Sector and Constitutional Commissions. EACC is currently the Secretariat for KLIF. Through this Forum, the Commission spearheaded the formulation of The Kenya Integrity Plan (KIP), a sector-based Plan that provides a framework for the design and implementation of anti-corruption initiatives by stakeholders.

In addition, through the Multi-Agency Team (MAT), established in November 2015, bolstered the fight against corruption as it enhanced investigations and allowed for; joint investigations where necessary, sharing of information, and quick interventions in investigations, recovery and or preservations of property acquired through corruption and or organized crimes. The initiatives have created positive impact in the fight against corruption and economic crimes.

Status of Corruption: While there was a marginal increment in the number of people who sought public services from 53.4% in 2012 to 58% in 2015, the proportion of those who paid bribes drastically reduced from 68.5 percent in 2012 to 38 percent in 2015. The number of times a bribe was demanded dropped from a mean of 1.9 in 2012 to 1.6 in 2015; actual bribery incidents also dropped from 1.7 in 2012 to 1.4 in 2015. However, the Survey established that the average bribe stood at Kshs. 5,648.58 in 2015, having increased from Kshs. 4,601.00 in 2012.

Institutional capacity: During the period under review, the Commission set up the 10th regional office in Kisii County to serve Kisii, Migori, Nyamira and Homabay Counties. The Commission has also continued to modernize its fleet of motor vehicles to support its operations. During the reporting period, the Commission acquired fifteen additional vehicles to enhance the Commission's operations as it strives to achieve its mandate. The Commission also enhanced its staff Complement from 433 to 455 staff.

Challenges: A number of challenges impacted negatively on the execution of our mandate during the reporting period. These include: Acute staff shortage; expanded mandate under Chapter Six of the Constitution and the Leadership and Integrity Act, 2012; and a Lengthy legal process for Mutual Legal Assistance which hampers conclusion of investigations into cross border corruption and economic crimes. In corruption prevention, the key challenge is the lack of power by the Commission to enforce systems review recommendations made to public institutions to seal corruption loopholes and strengthen systems of service delivery and operations. The way forward will be to give provisions in the EACC Act, 2011 for enforcement of systems review recommendations by public entities.

It is worth noting that despite challenges in the period under review, positive legal, institutional reforms and interventions were realized which include; the establishment of Anti-Corruption and Economic Crimes Division in the High Court dedicated to hearing corruption and economic crimes cases, establishment of MAT, and a Taskforce by the Attorney General to look into the policy, legal and institutional framework for fighting corruption in the country. The Taskforce made far reaching recommendations some of which are already being implemented. I therefore look forward to a better Kenya and an empowered citizenry which abhors corruption and upholds ethics and integrity.

Tukomeshe Ufisadi, Tuijenge Kenya!



Halakhe D. Waqo, ACI Arb

Secretary/Chief Executive Officer

CHAPTER I: BACKGROUND

1.1. Introduction

The Ethics and Anti-Corruption Commission (EACC) is a statutory body established under the Ethics and Anti-Corruption Commission Act, 2011 pursuant to Article 79 of the Constitution. Its mandate is to combat and prevent corruption and economic crime in Kenya through law enforcement, preventive measures, public education and promotion of standards and practices of integrity, ethics and anti-corruption.

Further, the mandate of the Commission on Ethics and Leadership is derived from Chapter Six of the Constitution; the Leadership and Integrity Act No. 19 of 2012; the Anti-Corruption and Economic Crimes Act, 2003; and Section 11 of the Ethics and Anti-Corruption Commission Act No. 22 of 2011.

This Annual Report is prepared pursuant to the provisions of Article 254 (1) of the Constitution, Section 27 of the Ethics and Anti-Corruption Commission Act, 2011 and Section 45(1) of the Leadership and Integrity Act (LIA) 2012. The Report contains the financial statement of the Commission; details of activities undertaken and achievements realized; information relevant to the enforcement of and compliance with the provisions of LIA; requisite statistical information; and challenges encountered in the review period.

1.2. Functions and Structure of EACC

1.2.1 Functions

The functions of the Commission are:

- a) To investigate and recommend to the Director of Public Prosecutions the prosecution of any acts of corruption and violation of codes of ethics;
- b) To trace public assets and institute court action towards recovery and/or protection of such assets;
- c) To initiate court proceedings towards freezing or confiscation of proceeds of corruption or related to corruption, payment of compensation, or other punitive or disciplinary measures, and for forfeiture of unexplained asset;
- d) To carry out prevention, education and public awareness programmes;
- e) To undertake conciliation, mediation and negotiation on matters within its mandate;
- f) To provide advisory services to other institutions on matters within its mandate;
- g) To enforce ethics and integrity laws under Chapter Six of the Constitution;
- h) To build partnerships with State and Public Officers to promote ethics and integrity;
- i) To develop and promote standards and best practices in integrity;
- j) To develop codes of conduct;
- k) To oversee enforcement of codes of ethics for Public Officers; and
- l) To monitor the practices and procedures of public bodies to detect corruption and secure revision of methods of work.

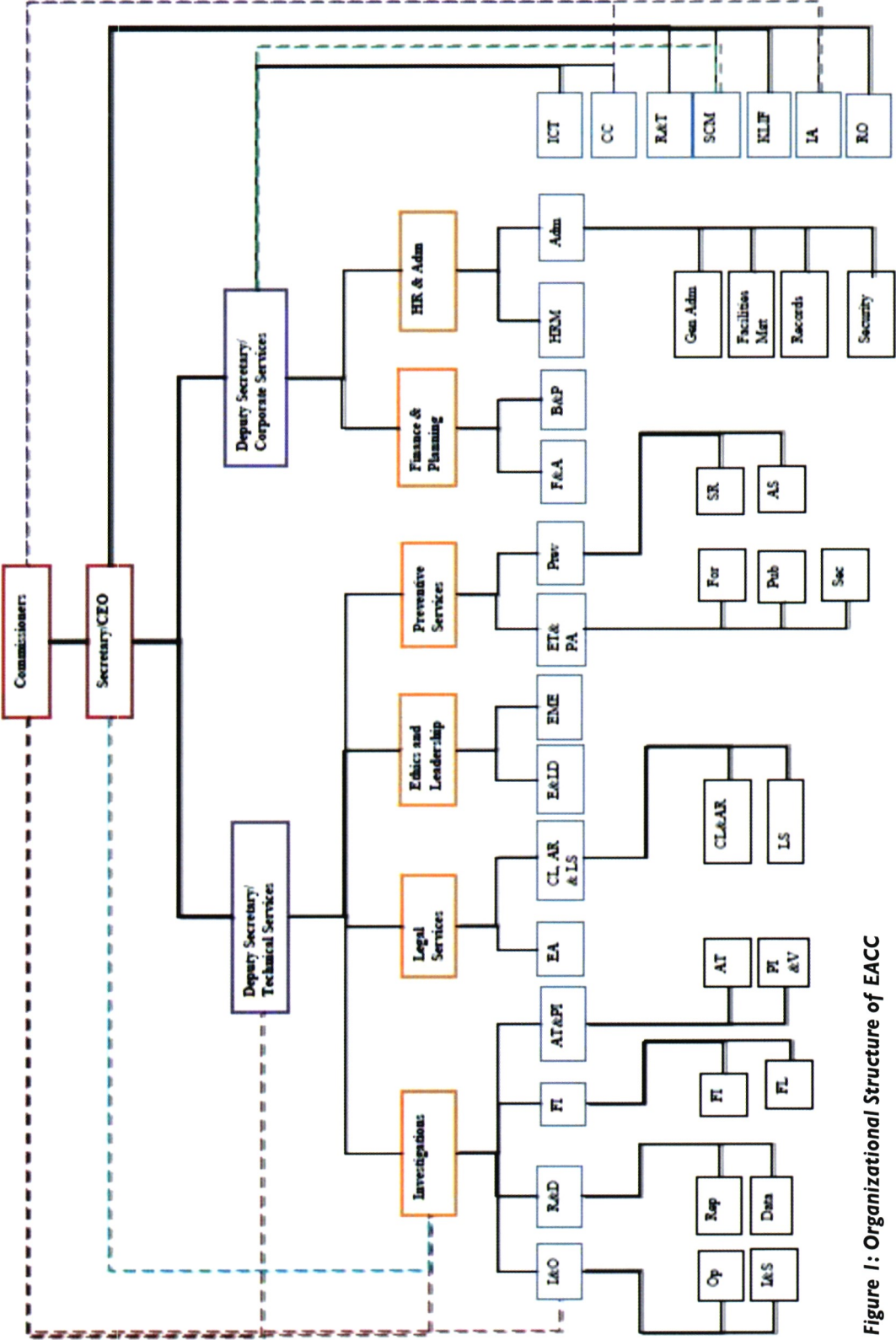


Figure 1: Organizational Structure of EACC



KEY

Adm	Administration
AS	Advisory Services
AT	Asset Tracing
AT&PI	Asset Tracing and Preliminary Investigations
B&P	Budget and Planning
CC	Corporate Communications
CL&AR	Civil Litigation and Asset Recovery
CL, AR & LS	Civil Litigation, Asset Recovery and Legal Support
E&LD	Ethics and Leadership Development
EA	Evidence Analysis
EME	Ethics Monitoring and Enforcement
ET&PA	Education Training and Public Awareness
F&A	Finance and Accounts
F&P	Finance and Planning
FI	Forensic Investigations
FL	Forensic Laboratory
For	Formal
Gen Adm	General Administration
HR & Adm	Human Resource and Administration
HRM	Human Resource Management
I&O	Investigations and Operations
I&S	Intelligence and Surveillance
IA	Internal Audit
ICT	Information and Communications Technology
KLIF	Kenya Leadership Integrity and Forum
LS	Legal Support
Op	Operations
PI&V	Preliminary Investigation and Vetting
Prev	Prevention
Pub	Public
R&D	Report and Data
R&T	Research and Transformation
Rep	Report
RO	Regional Offices
SCM	Supply Chain Management
Sec	Sectoral
SR	Systems Review



CHAPTER 2: ENFORCEMENT

2.1 Introduction

The investigative mandate of the Commission is to receive complaints and allegations on corruption, economic crime and ethical breaches, investigate, conduct operations, trace illegally and/or unlawfully acquired, unexplained assets, disrupt corruption networks and recover public assets.

2.2 Complaints and Allegations Received

The Commission received and analyzed a total of 7,929 complaints and allegations, representing a 40 percent increase from the previous year; which had recorded 5,660 as shown in Table 1.

Table 1: Number of Complaints and Allegations Received

S/No.	Office	No. of Complaints Received 2014/2015	No. of Complaints Received 2015/2016
1.	Nairobi	3,727	4,358
2.	Kisumu	536	479
3.	Mombasa	323	398
4.	Malindi	104	312
5.	Isiolo	132	309
6.	Eldoret	294	301
7.	Garissa	127	270
8.	Mobile Office	54	211
9.	Nyeri	151	205
10.	Nakuru	54	150
11.	Machakos	29	138
12.	Kisii	-	82
13.	Satellite Office - Malaba	2	125
14.	Satellite Office - JKIA	22	102
15.	Huduma Centre - Kisii	26	91
16.	Huduma Centre - Kakamega	8	69
17.	Huduma Centre - Meru	-	55
18.	Huduma Centre - GPO	62	49
19.	Huduma Centre - Kiambu	-	48
20.	Huduma Centre - Embu	-	44
21.	Huduma Centre - Kajiado	4	36
22.	Huduma Centre - Kitui	-	24
23.	Huduma Centre - Siaya	-	20
24.	Huduma Centre - Mombasa	1	15
25.	Huduma Centre - City Square	-	11
26.	Huduma Centre - Makueni	-	10
27.	Huduma Centre - Eastleigh	-	9
28.	Huduma Centre - Makadara	4	4
29.	Huduma Centre - Wajir	-	3
30.	Huduma Centre - Bungoma	-	1
Total		5,660	7,929

In the period under review, there were 3,856 complaints and allegations within the Commission's mandate, compared to 2,747 in 2014/2015.

In addition, two hundred and thirty eight (238) reports on ethical breaches involving both State and Public Officers were received during the period under review compared to two hundred and twenty one (221) similar complaints in the previous year. Figure 2 indicates the status of such reports.

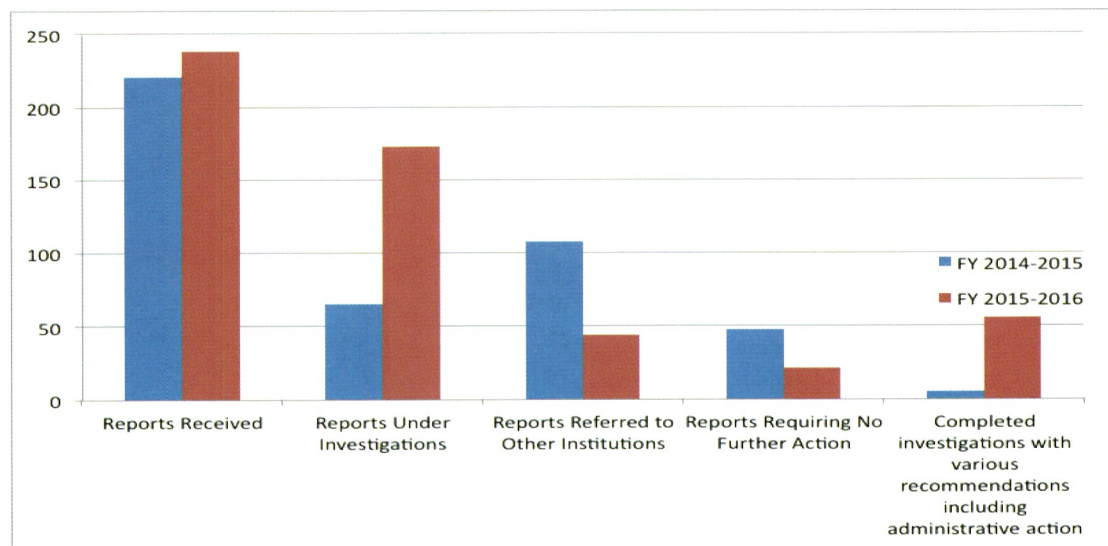


Figure 2: Complaints and Allegations on Ethical Breaches

2.2.1 Action Taken on Complaints and Allegations Received

Of the 7,929 complaints and allegations on corruption, economic crime and unethical conduct received in the period under review, the Commission dealt with them as shown in Figure 3.

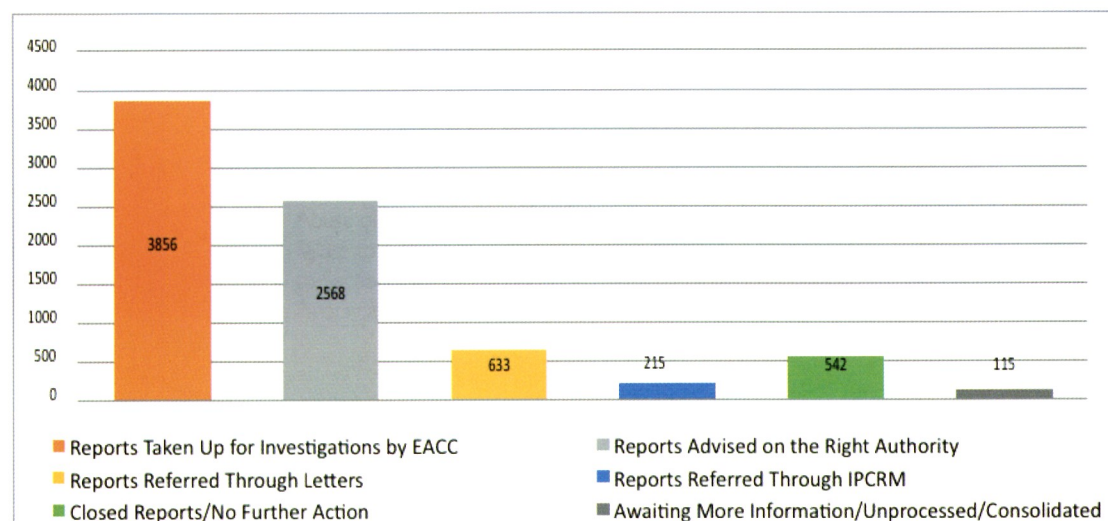


Figure 3: Action Taken on the Complaints and Allegations Received



2.2.2 Categorization of Complaints and Allegation Received by Nature of Allegation

Categories used to classify complaints and allegations included the following: bribery cases 33%, abuse of office 11%, civil matters 12%, embezzlement of public funds 24%, public procurement irregularities 10%, fraudulent acquisition and disposal of public property 6%. The information is reflected in Figure 4.

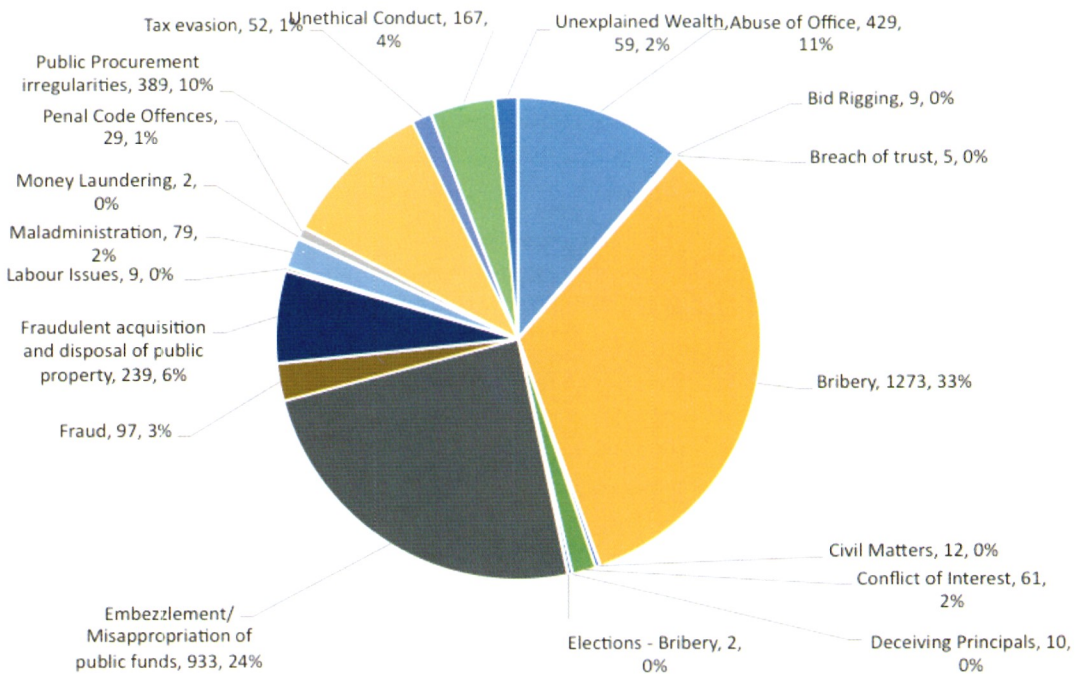


Figure 4: Categorization of Complaints and Allegations Received by Nature of Allegation

2.3 Status of Investigations

A total of one hundred and sixty seven (167) case files on corruption and economic crime were finalized and submitted to the Director of Public Prosecutions for action. Out of these files, the Commission recommended 136 for prosecution, 4 for administrative action and 27 for closure. Further, the Commission forwarded 4 case files on ethical breaches to the DPP. Table 2 shows the action taken by the Director of Public Prosecutions.

Table 2: Action Taken by the Director of Public Prosecutions

Action	No. of Case Files
Recommendation to Prosecute	
Accepted	117
Not accepted	5
Files Returned by DPP for Further Investigations	14
Recommendation for Administrative Action	
Accepted	3
Not accepted	1
Recommendation for Closure	
Accepted	25
Not accepted	2
Total	167

Table 3 provides highlights of completed investigation cases.

Table 3: Completed Investigation Cases

S/No.	Inquiry No.	Nature of Inquiry / Allegation	Institution	Amount Involved (Kshs.)
1.	EACC/FI/INQ/38/2015	Allegations of fraud relating to land purchase.	National Housing Corporation	300,000,000.00
2.	EACC/FI/INQ/19/2015	Allegations of Abuse of Office by Kiambu Lands Registrar.	Kiambu Lands Registry	33,000.00
3.	EACC/FI/INQ/17/2015	Allegations of irregularities in the procurement and installation of sports equipment.	County Government of Siaya	15,000,000.00
4.	EACC/FI/INQ/24/2015	Allegations of procurement irregularities in respect of holing services.	Geothermal Development Company	4,023,000.00
5.	EACC/FI/INQ/96/2015	Allegations of Abuse of Office by a Public Official by soliciting for money from Regional and Sub-Regional Managers who are the recipients of Government disbursements.	Water Resource Management Authority	14,000,000.00
6.	EACC/FI/INQ/75/2014	Allegations of financial irregularities by the former County Assembly Speaker.	Kiambu County Assembly	32,908.00
7.	EACC/FI/INQ/86/2015	Allegations of procurement irregularities in respect of consultancy services.	Kenya Railways Corporation	700,000,000.00
8.	EACC/FI/INQ/41/2015	Allegations of misappropriation of public funds by a Public Officer.	Office of the Deputy President	200,000,000.00
9.	EACC/FI/INQ/34/2015	Allegations of bribery of members of the Departmental Committee on Agriculture, Livestock & Co-operative.	National Assembly	64,000,000.00



S/No.	Inquiry No.	Nature of Inquiry / Allegation	Institution	Amount Involved (Kshs.)
10.	EACC/FI/ INQ/71/2015	Allegations of procurement irregularities in the hire of a private jet.	Office of the Deputy President	100,000,000.00
11.	EACC/FI/ INQ/5/2015	Allegations of misappropriation of public funds	Trans-Nzoia County Assembly	3,000,000.00
12.	EACC/FI/ INQ/109/2015	Allegations of procurement irregularities relating to the installation of Solar Mass Lights in Busia.	County Government of Busia	91,000,000.00
13.	EACC/FI/ INQ/70/2015	Allegations of double payment for renovation works for the official residence of the Deputy President.	Office of the Deputy President	92,000,000.00
14.	EACC/FI/ INQ/39/2015	Allegations of procurement irregularities in tendering for the construction of Catering Levy Trustee Headquarters along Valley Road.	Ministry of Tourism and Wildlife	800,000,000.00
15.	EACC/FI/ INQ/43/2015	Allegations of Abuse of Office by a former Secretary to the Cabinet and Head of Public Service.	Ministry of Interior and Coordination of National Government	1,000,000,000.00
16.	EACC/FI/ INQ/99/2015	Allegations of procurement irregularities in relation to consultancy services.	NACADA	99,000,000.00
17.	EACC/FI/ INQ/58/2015	Allegations of misappropriation of public funds accrued from leasing of Government equipment.	Ministry of Transport and Infrastructure	1,600,000,000.00
18.	EACC/FI/ INQ/122/2015	Allegations of embezzlement of public funds and breach of procurement procedures during the establishment of National Youth Service Camps at Mukuru kwa Njenga, Kiandutu (Thika) and Korogocho slums.	National Youth Service	147,829,315.00
19.	EACC/FI/ INQ/74/2015	Allegations of procurement irregularities in relation to construction of relocation units at Kibera and Mukuru slums.	Kenya Railways Corporation	136,166,667.00
20.	EACC/FI/ INQ/2/2015	Allegations of fraud in the procurement of a medical cover.	Makueni County Assembly	48,000,000.00
21.	EACC/FI/ INQ/120/2015	Allegations of procurement irregularities relating to supply and delivery of training materials	Ministry of Devolution and Planning	47,600,000.00
22.	EACC/FI/ INQ/79/2015	Allegations of Conflict of Interest by a Public Officer in procurement of consultancy services.	Geo-thermal Development Corporation	0.00
23.	EACC/FI/ INQ/118/2015	Allegations of misappropriation of public funds by a Public Officer.	Youth Enterprise Development Fund	180,900,000.00
24.	EACC/FI/ INQ/64/2015	Allegations of procurement irregularities in relation to purchase of lifts.	Office of the Deputy President	50,000,000.00
25.	EACC/FI/ INQ/123/2014	Allegations of procurement irregularities in relation to construction of a footbridge at Kieni-Karatina.	County Government of Kiambu	2,500,000.00



S/No.	Inquiry No.	Nature of Inquiry / Allegation	Institution	Amount Involved (Kshs.)
26.	EACC/FI/ INQ/80/2015	Allegations of fraud involving illegal transfer of money from Kenya Pipeline Company to Kenya Power and Lightning for unknown business contract.	Kenya Pipeline Company	90,000,000.00
27.	EACC/FI/ INQ/57/2015	Allegations of mismanagement of public funds through overpricing.	Ministry of Transport and Infrastructure	1,500,000,000.00
28.	EACC/FI/ INQ/97/2015	Allegations of fraud against a Public Officer in relation to payment of allowances for foreign trips. Allegations of Abuse of Office against a State Officer by irregularly extending the employment contract of the Principal twice without regard to the Tourism Act of 2012.	Kenya Utalii College	509,150.00
29.	EACC/FI/ INQ/116/2015	Allegations of misappropriation of public funds during the procurement of laboratory consumables.	Kenya Prisons Services	7,985,000.00
30.	EACC/FI/ INQ/109/2014	Allegations of fraud against public officials channeling public funds to a private bank account.	Nursing Council of Kenya	66,000,000.00
31.	EACC/MSA/FI/ INQ/12/2015	Allegations of procurement irregularities in the purchase of Smart TVs.	Technical University of Mombasa	4,500,000.00
32.	EACC/MSA/FI/ INQ/23/2015	Allegations of Conflict of Interest in the award of a tender for construction of a perimeter wall.	Kenyatta High School – Taita	6,000,000.00
33.	EACC/MSA/FI/ INQ/8/2013	Allegations of fraud involving importation of overage motor vehicles.	Kenya Bureau of Standards	50,000,000.00
34.	EACC/MSA/FI/ INQ/13/2015	Allegations of fraud relating to irregular payment of imprest.	Mombasa County Assembly	5,200,000.00
35.	EACC/MSA/FI/ INQ/28/2015	Allegations of fraud relating to irregular purchase of printing machines.	Kenya Bureau of Standards	300,000,000.00
36.	EACC/MSA/FI/ INQ/30/2015	Allegations of misappropriation of CDF funds by Project Management Committee.	Jomvu CDF	300,000.00
37.	EACC/MSA/FI/ INQ/16/2015	Allegations of bribery of public officials relating to double registration of a parcel of land.	Ministry of Lands	3,000,000.00
38.	EACC/MSA/FI/ INQ/07/2015	Allegations of procurement irregularities in the tender for the construction / expansion of CID Offices at Likoni Police Station.	Likoni CDF	5,000,000.00
39.	EACC/MSA/FI/ INQ/20/2014	Allegations of irregular cancellation of contract for repair and maintenance of Mombasa-Miritini Road.	Kenya National Highway Authority	355,000,000.00
40.	EACC/KSM/FI/ INQ/05/2014	Allegations of procurement irregularities in the procurement of renovation works.	County Government of Homa Bay	17,000,000.00
41.	EACC/KSM/ FI/27/2015	Allegations of procurement irregularities in the purchase of one hundred plastic water storage tanks.	County Government of Migori	10,000,000.00



S/No.	Inquiry No.	Nature of Inquiry / Allegation	Institution	Amount Involved (Kshs.)
42.	EACC/KSM/ INQ/FI/31/2015	Allegations of procurement irregularities relating to construction of Kadongo-Gendia Road.	County Government of Homa Bay	112,500,000.00
43.	EACC/KSM/ INQ/FI/26/2015	Allegations of procurement irregularities relating to motor vehicle insurance cover.	County Government of Migori	7,900,000.00
44.	EACC/KSM/ INQ/83/2015	Allegations of mismanagement of public funds by purchasing nine wheelbarrows at an inflated cost of Kshs 109,320 each.	County Government of Bungoma	993,880.00
45.	EACC/KSM/ INQ/FI/16/15	Allegations of procurement irregularities in tendering and awarding of contracts for the design and installation of car ports to accommodate fifty cars.	Bungoma County Assembly	4,250,000.00
46.	EACC/KSM/FI/ INQ/25/2015	Allegations of procurement irregularities in the procurements of tractors and motor cycles.	County Government of Migori	15,368,216.00
47.	EACC/KSM/FI/ INQ/02/2016	Allegations of procurement irregularities relating to purchase of motor vehicles.	County Government of Nyamira	93,000,000.00
48.	EACC/KSM/FI/ INQ/52/2015	Allegations of procurement irregularities relating to staff medical cover insurance.	Bungoma County Assembly	50,000,000.00
49.	EACC/KSM/ INQ/FI/26/15	Allegations of fraud relating to payment for an undelivered motor vehicle.	County Government of Migori	15,323,386 .00
50.	EACC/KSM/ INQ/FI/50/2015	Allegations of irregular payment for medical insurance cover for Members of County Assembly.	Kisii County Assembly	7,000,000.00
51.	EACC/ELD/FI/ INQ 15(a)/2015	Allegations of fraud relating to a payment made to a contractor for fencing of Kurgung, Kobujoi and Ndurio markets for work not commensurate to the size of the market.	County Government of Nandi	3,156,136.00
52.	EACC/ELD/FI/ INQ/9/2014	Allegations that FOMCO International Ltd was paid millions to undertake construction of Langas Market which had stalled despite the payment of over 28 million.	Department of Housing – County Government of Uasin Gishu	79,900,080.00
53.	EACC/ELD/FI/ INQ/33/2015	Allegations of fraud against a public official in the disbursement of funds to Ushirikiano Disabled Group.	Uasin Gishu County Assembly	80,000.00
54.	EACC/GSA/FI/ INQ/05/2012	Allegations of Abuse of Office and irregular payments for works not rendered in the construction of Garissa-Modika Nuno Road.	Ministry of Roads Public Works & Infrastructure	849,000,000.00
55.	EACC/GSA/FI/ INQ/20/2015	Allegations of Abuse of Office against County Officials on training of Enforcement Officers.	County Government of Mandera	65,000,000.00

S/No.	Inquiry No.	Nature of Inquiry / Allegation	Institution	Amount Involved (Kshs.)
56.	EACC/GSA/FI/INQ/04/2014	Allegations of procurement malpractices in Habaswein Sub-County involving former area Deputy County Commissioner.	Ministry of Interior and National Coordination	1,000,000.00
57.	EACC/GSA/FI/INQ/3/2015	Allegations of procurement irregularities relating to purchase of two generator sets and 16 pump sets by a Public Official.	Garissa Water and Sewerage Company (GAWASCO)	70,000,000.00
58.	EACC/GSA/FI/INQ/7/2015	Allegations of misappropriation of Free Primary Education funds by a Public Officer.	Ministry of Education	1,500,000.00
59.	EACC/GSA/FI/INQ/03/2011	Allegations of fraud against a public officer in Ijara Sub-County.	Ministry of Agriculture	730,000.00
60.	EACC/GSA/FI/INQ/11/2014	Allegations of procurement irregularities relating to procurement of construction services for borehole in Gunana & Burmayo.	County Government of Wajir	7,800,000.00
61.	EACC/GSA/FI/INQ/13/2015	Allegations of procurement irregularities relating to leasing of ambulance services from Kenya Red Cross.	County Government of Garissa	70,000,000.00
62.	EACC/GSA/FI/INQ/18/2015	Allegations of procurement irregularities relating to procurement of 30 KVA generators, submersible pumps and other borehole equipment.	County Government of Wajir	18,000,000.00
63.	EACC/GSA/FI/INQ/23/2015	Allegations of procurement irregularities relating to consultancy works.	County Government of Mandera	170,000,000.00
64.	EACC/GSA/FI/INQ/34/2015	Allegations of embezzlement of public funds.	County Government of Garissa	4,000,000.00
65.	EACC/GSA/FI/INQ/24/2015	Allegations of misappropriation of public funds through duplication of works done by the County Government.	Eldas Constituency CDF	25,000,000.00
66.	EACC/GSA/PI/INQ/08/2013	Allegations of procurement irregularities relating to construction of a fence.	County Government of Tana River	17,000,000.00
67.	EACC/GSA/FI/INQ/19/2016	Allegations of procurement irregularities relating to purchase of uniforms for enforcement officers at an exaggerated price.	County Government of Mandera	26,000,000.00
68.	EACC/GSA/FI/INQ/07/2014	Allegations of sale of relief food in Tana North, Bura Sub-County by Public Officials.	Ministry of Interior and National Coordination	1,000,000.00
69.	EACC/GSA/FI/INQ/10/2014	Allegations of embezzlement of Free Primary Education funds for Dololowein Primary School.	Ministry of Education	150,000.00
70.	EACC/MKS/FI/02/2015	Allegations of misappropriation of funds meant for repairs of Rural Access Roads and also funds allocated for Water Projects.	CDF Kangundo	57,000,000.00
71.	EACC/MKS/FI/INQ-01/2016	Allegations of embezzlement of public funds from County Government's Recurrent Account.	County Government of Kitui	95,000,000.00
72.	EACC/ISL/FI/INQ/39/2015	Allegations of procurement irregularities in the award of tender for the Tuum Parkati Road – Samburu North Constituency.	KeRRA - Samburu	6,000,000.00

S/No.	Inquiry No.	Nature of Inquiry / Allegation	Institution	Amount Involved (Kshs.)
73.	EACC/ISL/FI/INQ/41/2015	Allegations of procurement irregularities in the award of tender for the Baragoi - Latakwen Road – Samburu North Constituency.	KeRRA - Samburu	6,000,000.00
74.	EACC/ISL/FI/INQ/38/2015	Allegations of procurement irregularities in the award of tender for the Losesia – Kom - Road – Samburu East Constituency.	KeRRA - Samburu	5,000,000.00
75.	EACC/ISL/FI/INQ/33/2015	Allegations of misappropriation of public funds meant for tree planting projects in four schools – Garbatulla, Kinna, Sericho and Kula Mawe Secondary schools by Constituency CDF Committee.	Isiolo South Constituency	1,000,000.00
76.	EACC/ISL/FI/INQ/34/2015	Allegations of procurement irregularities and misappropriation of public funds meant for the construction of Sericho Secondary school dining hall by Constituency CDF Committee.	Isiolo South Constituency	3,000,000.00
77.	EACC/ISL/FI/INQ/7/2015	Allegations of misappropriation of public funds in the purchase of motor vehicles	Marsabit County Government	45,000,000.00
78.	EACC/NKR/INQ/FI/89/2015	Allegations of irregular payment for works not done and goods not supplied relating to refurbishment of the County Assembly offices and parking bay and procurement of furniture.	Nakuru County Assembly	28,999,926.34

Currently, the Commission is investigating a total of 700 cases and Table 4 provides the highlights of these cases.

Table 4: Highlights of Active Forensic Investigation Cases

S/No.	Inquiry No.	Nature of Inquiry / Allegation	Institution / Department	Amount Involved (Kshs.)
1.	EACC/FI/INQ/29/2016	Allegations of irregular leasing and partitioning of Office space.	Council of Legal Education	14,000,000.00
2.	EACC/FI/INQ/105/2015	Allegations of embezzlement of public funds and unexplained wealth.	Bungoma County Government	350,000,000.00
3.	EACC/FI/INQ/88/2014	Allegations of fraudulent transfer of credit facility from the Youth Fund.	Youth Enterprise Development Fund	150,000,000.00
4.	EACC/FI/INQ/112/2014	Allegations of irregularities in the tendering process of leasing motor vehicles for the National Police Service.	Treasury	3,400,000,000.00
5.	KACC/FI/INQ/33/2005	Allegations of irregular contract for the Supply and Installation of Multi-Channel Security System.	Treasury	5,560,800,000.00
6.	EACC/FI/INQ/61/2013	Allegations of embezzlement of funds meant to build Girls Borstal Institution at Kamae.	Kenya Prison Service	219,850,000.00



S/No.	Inquiry No.	Nature of Inquiry / Allegation	Institution / Department	Amount Involved (Kshs.)
7.	EACC/FI/INQ/11/14	Allegations of mismanagement of public funds.	WARMA	10,000,000.00
8.	EACC/FI/INQ/3/2015	Allegations of misappropriation of funds meant for drinking water that was never delivered.	Makueni County Assembly	10,000,000.00
9.	EACC/FI/INQ/1/2015	Allegations of misappropriation of funds meant for medical cover for MCAs that never existed.	Makueni County Assembly	10,000,000.00
10.	EACC/FI/INQ/57/2013	Allegations of irregularities in the Administration and transfers of funds.	KEMRI	250,000,000.00
11.	EACC/FI/INQ/16/2014	Allegations of double payment of rent from Judiciary HQs and JTI accounts respectively.	Judiciary	44,000,000.00
12.	EACC/FI/INQ/13/2014	Allegations that there were different terms and conditions of lease in the Elgon Place.	Judiciary	188,000,000.00
13.	EACC/FI/INQ/104/2015	Allegations of embezzlement of funds.	National Youth Service	425,008,452.00
14.	KACC/FI/INQ/24/11	Allegations of irregular payment for renovations not done.	Ministry of Special Programmes	15,400,000.00
15.	EACC/FI/INQ/65/2013	Allegations of irregular procurement of drugs.	Kiambu County	100,000,000.00
16.	EACC/FI/INQ/12/2014	Allegations of payment for warehousing services without any valuation report.	Judiciary	627,200,000.00
17.	KACC/FI/INQ/29/05	Allegations of irregularly entering into a contract on direct sourcing basis.	Kenya Meteorological Department	3,500,000,000.00
18.	EACC/FI/INQ/18/2014	Allegations that authorized rents for January-June were paid contrary to terms of lease agreement and in excess of agreed rent.	Judiciary	169,000,000.00
19.	EACC/FI/INQ/72/2013	Allegations of irregular payment of funds for purchase of Ferry engines.	Ministry of Transport and Kenya Ferry Services	31,000,000.00
20.	EACC/FI/INQ/89/2014	Allegations of bribery of officials, to secure printing of Certificates and OMR forms contracts.	KNEC	50,000,000.00
21.	EACC/FI/INQ/67/2013	Allegations of fraudulent payments to unauthorized persons.	CDF Management Board	39,000,000.00
22.	EACC/FI/INQ/26/2016	Allegations of irregular award of contract for the Design, Supply and Installation of Computerized Conference Management System.	Kenyatta International Convention Centre	597,000,000.00
23.	EACC/FI/INQ/116/2014	Allegations of irregular award of tender for construction/erection of pre-fabricated buildings.	Siaya County	225,000,000.00
24.	EACC/FI/INQ/18/2015	Allegations of irregular award of tender for putting up a perimeter wall.	Siaya County	23,900,000.00



S/No.	Inquiry No.	Nature of Inquiry / Allegation	Institution / Department	Amount Involved (Kshs.)
25.	EACC/FI/INQ/27/2014:	Allegations of irregular procurement for partitioning and furnishing services.	The Judiciary	188,000,000.00
26.	EACC/FI/INQ/25/2015:	Allegations of irregular procurement of Information and Communication Technology (I.C.T.) and Electrical Equipment.	Kenya Water institute	41,000,000.00
27.	EACC/FI/INQ/21/2016:	Allegations of embezzlement of funds meant for the construction of three dams in Igembe North Constituency.	National Youth Service	378,600,000.00
28.	EACC/FI/INQ/34/2016:	Allegations of procurement irregularities and overpayment in the supply of shaping and cylindrical grinders.	National Youth Service	97,700,000.00
29.	EACC/FI/INQ/125/2015	Allegations of bribery against county government officials.	County Government of Bungoma	57,000,000.00
30.	EACC/FI/INQ/98/2015	Allegations of misappropriation of funds through irregular procurement of laboratory consumables.	Prisons Department	26,000,000.00
31.	EACC/FI/INQ/95/2015	Allegations of Tax Evasion.	M/S Steel Makers	164,700,000.00
32.	EACC/FI/INQ/16/2016	Allegations of irregular procurement and misappropriation.	Trans-Nzoia County Government	990,000,000.00
33.	EACC/FI/INQ/15/2016	Allegations of procurement irregularities, bribery and impropriety.	National Youth service	791,000,000.00
34.	EACC/FI/INQ/25/2016	Allegations of procurement irregularities.	Kenya National Examination Council	158,200,000.00
35.	EACC/FI/INQ/8/2016	Allegations of Abuse of Office and misappropriation of public funds.	County Government of Kitui	825,000,000.00
36.	EACC/FI/INQ/102/2015	Allegations of fraud.	NACADA	500,000,000.00
37.	EACC/FI/INQ/101/2015	Allegations of loss of revenue due to fraudulent activities in the licensing processes.	NACADA	175,900,000.00
38.	EACC/MSA/FI/INQ/39/2016	Allegations of procurement irregularities in the tender for garbage collection.	County Government of Mombasa	350,000,000.00
39.	EACC/MSA/FI/INQ/04/15	Allegations of misappropriation of public funds.	Kwale Water and Sewerage Company	83,000,000.00
40.	EACC/MSA/FI/INQ/4/2016	Allegations of irregular payment to a contractor.	Coast Water services Board	1,200,000,000.00
41.	EACC/MSA/FI/INQ/35/2016	Allegations of irregular procurement of two new passenger ferries.	Kenya ferry services	1,900,000,000.00
42.	EACC/MSA/FI/INQ/24/2015	Allegations that KPA Pension Scheme awarded a tender to refurbish its offices at an inflated cost.	KPA Pension scheme	351,000,000.00



S/No.	Inquiry No.	Nature of Inquiry / Allegation	Institution / Department	Amount Involved (Kshs.)
43.	EACC/MSA/PI/INQ/10/2014	Allegations of tax evasion through fictitious exports to Southern Sudan.	Pwani Oil Company	300,000,000.00
44.	EACC/KSM/INQ/FI/10/14	Allegations of procurement irregularities of furniture.	Migori County Government	20,000,000.00
45.	EACC/KSM/INQ/FI/06/15	Allegations of Abuse of Office.	Vihiga county Assembly	15,000,000.00
46.	EACC/KSM/INQ/FI/08/15	Allegations of embezzlement of funds.	County Government of Kakamega	200,000,000.00
47.	EACC/KSM/INQ/FI/09/15	Allegations of procurement irregularities.	Mumias Sugar Company	11,000,000.00
48.	EACC/KSM/INQ/FI/08/14	Allegations of procurement irregularities of works for the construction of a Graduation Pavilion.	Maseno University	13,000,000.00
49.	EACC/KSM/INQ/FI/29/15	Allegations of unauthorized expenditure in the purchase of motor vehicles.	County Government of Migori	147,906,559.00
50.	EACC/KSM/INQ/18/15	Allegations of procurement irregularities of 32 acres of land at Musikoma	County Government of Bungoma	192,000,000.00
51.	EACC/KSM/INQ/FI/03/13	Allegations of procurement irregularities for the construction of the hospital theatre.	Nyamache District Hospital	10,000,000.00
52.	EACC/KSM/INQ/FI/11/13	Allegations of misappropriation and embezzlement of funds by CDF Executive Committee.	Bonchari CDF	15,000,000.00
53.	EACC/PI/INQ/92/11	Allegations of procurement irregularities of heavy machine equipment.	Kibos Sugar Company	110,000,000.00
54.	EACC/KSM/INQ/FI/30/15	Allegations of procurement irregularities in awarding a Solid Waste Management Contract.	County Government of Kisumu	18,000,000,000.00
55.	EACC/KSM/FI/INQ/39/15	Allegations of procurement irregularities for supervision of first phase water pans and dams.	Lake Basin Development Authority	18,000,000.00
56.	EACC/KSM/FI/INQ/40/15	Allegations of procurement irregularities for the feasibility study and design of LBDA Mall.	Lake Basin Development Authority	87,000,000.00
57.	EACC/KSM/FI/INQ/41/15	Allegations of procurement irregularities for the feasibility study and value addition projects.	Lake Basin Development Authority	10,900,000.00
58.	EACC/KSM/FI/INQ/48/15	Allegations of procurement irregularities in relation to the construction of the LBDA Mall	Lake Basin Development Authority	2,500,000,000.00
59.	EACC/KSM/FI/INQ/89/15	Allegations of embezzlement of public funds.	West Kano Irrigation Scheme	82,000,000.00
60.	EACC/KSM/INQ/FI/01/16	Allegations of procurement irregularities of a Hansard and furniture.	Kisumu County Assembly	11,200,000.00



S/No.	Inquiry No.	Nature of Inquiry / Allegation	Institution / Department	Amount Involved (Kshs.)
61.	NYR/FI/03/2014	Allegations of irregular excision of public land at Wamagana, Tetu Sub-County.	County Government of Nyeri	10,000,000.00
62.	NYR/FI/19/2015	Allegations of procurement irregularities in rehabilitation of roads.	County Government of Nyandarua	657,000,000.00
63.	NYR/FI/24/2015	Allegations of embezzlement of public funds.	County Government of Muranga	62,281,263.00
64.	NYR/FI/25/2015	Allegations of procurement irregularities in the award of contract for proposed Kangema Law Courts extension (Rehabilitation Phase II).	Judiciary	29,118,300.00
65.	NYR/FI/INQ/10/2016	Allegations of procurement irregularities of non-motorized facility foot path within town.	County Government of Nyeri	48,744,467.00
66.	EACC/ELD/FI/INQ/06/2015	Allegations of irregular payments for construction of a bridge.	County Government of Turkana	14,000,000.00
67.	EACC/ELD/FI/INQ 15(c), (e) – (u) /2015	Allegations of irregular payments for fencing of various markets.	County Government of Nandi	17,000,000.00
68.	EACC/GSA/FI/INQ/3/2016	Allegations of procurement irregularities for the construction of Adan Awale Dam.	County Government of Wajir	50,000,000.00
69.	EACC/GSA/FI/INQ/16/2016	Allegations of procurement irregularities relating to purchase of furniture and equipment.	County Government of Garissa	58,690,320.00
70.	EACC/GSA/FI/INQ/22/2015	Allegations of procurement irregularities relating to office space.	County Government of Mandera	10,000,000.00
71.	EACC/GSA/FI/INQ/FI/23/2016	Allegations of procurement irregularities relating to tarmacking of roads.	County Government of Mandera	2,400,000,000.00
72.	EACC/GSA/FI/INQ/FI/24/2016	Allegations of irregular award of contract for the feasibility study of the tarmacking of roads.	County Government of Mandera	35,000,000.00
73.	EACC/GSA/FI/INQ/FI/25/2016	Allegations of procurement irregularities relating to hiring of ambulances.	County Government of Mandera	104,544,000.00
74.	EACC/GSA/FI/INQ/FI/26/2016	Allegations of procurement irregularities relating to construction of Adan Awale and Hungai Mega dams.	County Government of Wajir	119,995,500.00
75.	EACC/GSA/FI/INQ/FI/26/2016	Allegations of irregular procurement in the award of contract for desilting of Guyo Bombi water pan and equipping of Baraki borehole in Lagdera Sub-County.	County Government of Garissa	60,000,000.00
76.	EACC/MKS/FI/02/2015	Allegations of misappropriation of public funds meant for repairs of Rural Access Roads; and Allegations of misappropriation of public funds allocated for Water Projects.	Kangundo Constituency Development Fund Committee	57,000,000.00



S/No.	Inquiry No.	Nature of Inquiry / Allegation	Institution / Department	Amount Involved (Kshs.)
77.	EACC/MKS/INQ/FI/05/2015	Allegations of procurement irregularities relating to the supply, delivery, and commissioning of drilling rig sets.	County Government of Kitui	20,000,000.00
78.	EACC/MKS/INQ/FI/07/2015	Allegations of procurement irregularities relating to works and services.	County Government of Kitui	934,080,000.00
79.	EACC/MCKS/FI/INQ/10/2015	Allegations of abuse of office and conspiracy to defraud the County Government by a Public Official.	County Government of Machakos	20,000,000.00
80.	EACC/ISL/FI/INQ/52/2015	Allegations of embezzlement of CDF funds.	Tigania East Constituency	10,000,000.00
81.	EACC/ISL/FI/INQ/2/2016	Allegations of embezzlement of public funds meant for infrastructure development and purchase of Hansard equipment.	County Government of Tharaka-Nithi	61,592,200.00
82.	EACC/ISL/FI/INQ/3/2016	Allegations of embezzlement of public funds meant for the construction of prefabricated structures.	County Government of Tharaka-Nithi	56,351,060.00
83.	EACC/ISL/FI/INQ/4/2016	Allegations of embezzlement of public funds meant for purchase of motor vehicles.	County Government of Tharaka-Nithi	41,881,755.00
84.	EACC/ISL/FI/INQ/5/2016	Allegations of embezzlement of public funds meant for the upgrading of feeder roads in Mitheru Ward.	County Government of Tharaka-Nithi	45,000,000.00
85.	EACC/ISL/FI/INQ/7/2016	Allegations of procurement irregularities relating to award of contract for construction of County Assembly at Kathwana.	Tharaka-Nithi County Assembly	369,642,688.00
86.	EACC/ISL/FI/INQ/31/2016	Allegations of procurement irregularities in the selection of a contractor to partner with the County Government in the management of Buffalo Springs and Shaba Game Reserve.	County Government of Isiolo	100,000,000.00
87.	EACC/MLD/FI/INQ/03/16	Allegations of fraud relating to payment for goods and services not supplied.	County Government of Kilifi	26,000,000.00
88.	EACC/MLD/FI/INQ/05/15	Allegations of procurement irregularities.	County Government of Kilifi	17,000,000.00
89.	EACC/MLD/INQ/FI/09/16	Allegations of procurement irregularities relating to award of a tender for construction of Kadzandani- Kamale Water Project.	County Government of Kilifi	36,345,240.00
90.	EACC/MLD/INQ/FI/08/15	Allegations of mismanagement of CDF funds allocated for the construction of a dining hall and kitchen for Mkunumbi Secondary School.	Lamu West CDF	11,000,000.00
91.	EACC/MLD/INQ/FI/20/15	Allegations of fraud relating to approval of a ghost project for supply of X-ray machines, anesthesia machines, laboratory reagents and drug supply to Hola District Hospital.	County Government of Tana River	55,000,000.00



S/No.	Inquiry No.	Nature of Inquiry / Allegation	Institution / Department	Amount Involved (Kshs.)
92.	EACC/MLD/INQ/FI/21/15	Allegations of procurement irregularities relating to acquisition of 10 ambulances.	County Government of Tana River	70,000,000.00
93.	EACC/MLD/INQ/FI/07/16	Allegations of procurement irregularities relating to construction works at Gamba-Oklonde.	County Government of Tana River	48,000,000.00
94.	EACC/MLD/INQ/FI/27/15	Allegations of misappropriation of public funds through the hire of tippers for projects that have been ongoing for the last 10 years.	National Youth Services – Hola	100,000,000.00
95.	EACC/MLD/INQ/FI/34/15	Allegations of procurement irregularities relating to the construction of Malindi Town CDF Office.	CDF Malindi Constituency	15,000,000.00
96.	MLD/INQ/FI/05/16	Allegations of procurement irregularities relating to the construction of Nagele Auction Yard.	County Government of Lamu	18,000,000.00
97.	EACC/MLBA/FI/INQ/01/2015	Allegations of embezzlement of public funds by Public Officials by use of letters of credit.	Nzoia Sugar Company	100,000,000.00
98.	EACC/MLBA/FI/INQ/02/2016	Allegations of fraudulent acquisition of public funds by company officials.	Nzoia Sugar Company	11,000,000.00
99.	EACC/MLBA/FI/INQ/03/2016	Allegations of procurement irregularities during tendering for weighbridges and cane storage areas.	Nzoia Sugar Company	93,000,000.00
100.	EACC/MLBA/FI/INQ/04/2016	Allegations of embezzlement of public funds by County Assembly Finance Officials.	County Government of Bungoma	300,000,000.00
101.	EACC/MLBA/PI/INQ/01/2016	Allegations of embezzlement of public funds for the construction of a school dormitory.	Kolanya Boys High School	23,000,000.00

Table 5 provides the highlights of cases pending before court. As at 30th June 2016, there were 378 cases pending before several courts.

Table 5: Highlights of Cases Pending before Court

S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
1.	ACC 5/2012	1. Milicent Werunga 2. Sophie W. Mugwe 3. Paul Thuo 4. Edward Amiani Ongati Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	0.00
2.	ACC 20/2011	Mutuaru Gitonga Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	2,130,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
3.	ACC 14/2011	Robert Maina Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	4,566,151.00
4.	ACC 8/2015	Juma Mwatata Mwangala Willful failure to comply with the laws relating to management of funds contrary to Section 45(2) (b) as read with Section 48(1) of ACECA	208,500,000.00
5.	ACC 31/08 NRB Appeal ACC 2/2014	John Kinyua & Charles Gichane Abuse of Office contrary to Section 46 of ACECA	0.00
6.	ACC 27/2011	Stephen Mbugua Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	3,400,000.00
7.	ACC 4/2016	Tioko Logiron and ten others Abuse of Office contrary to Section 46 of ACECA	10,000,000.00
8.	ACC 7/2011	Margaret Kamonya Ndanyi Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	8,570,000.00
9.	ACC 19/2011	Elizabeth Kaloki Abuse of Office contrary to Section 46 of ACECA	4,942,000.00
10.	ACC 4/2013	1. Francis Sanya Agoya, 2. Charles Okello Mwanda Willful failure to comply with the law relating to procurement contrary to Section 45(2) of ACECA	0.00
11.	ACC 12/2012	Wycliff Mirega Mitema Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	4,400,000.00
12.	ACC 28/2015	1. Gladys Boss Shollei 2. Kakai Kissinger 3. Martin Okwata 4. Benedict Omolo 5. Nicholas Mbeba 6. Nicholas Muturi 7. Thomas Attack 8. Obunde Wanga Abuse of Office contrary to Section 46 of ACECA	46,400,000.00
13.	ACC 29/2011	James Odhiambo Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	2,300,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
14.	ACC 13/2014	1. Perminus Njoroge Kamau 2. Thomas Kubende Lunani 3. Zuweni Zainabu 4. Dorothy Katunge Kisavi 5. Kepha Oseko Mareri 6. Catherine Wanjiru Ngugi Uttering a false document contrary to Section 353 of the Penal Code	17,800,000.00
15.	ACC 14/2012	Eden Odhiambo and six others Abuse of Office contrary to Section 46 of ACECA	0.00
16.	ACC 20/2015	1. Silas Masinde Simiyu 2. Praxidis Namoni Saisai 3. Nicholas Karume Weke 4. Abraham Chipchirichir Saat 5. Peter Ayodo Omeda 6. Caleb Indiatzi Mbai 7. Bruno Mugambi Linyiru 8. Michel Maingi Mbevi 9. Godwin Mwangae Mwawongo Willful failure to comply with the law relating to procurement contrary to Section 45(2) (b) as read with Section 48 of ACECA	42,700,000.00
17.	ACC 30/2011	Patrick Aghan Abuse of Office contrary to Section 46 of ACECA	1,800,000.00
18.	ACC 220/2011	1. David Onsomu 'Ochang' 2. Jacinta Awino Ouso Conspiracy to defraud contrary to Section 47(A) of ACECA	2,632,000.00
19.	ACC 1/2013	1. Edward Maleve 2. Peter Masua 3. Peter Nzioka Abuse of Office contrary to Section 46 of ACECA	3,400,000.00
20.	CF. 1035/2012	Ignatius Katasi & two others Fraudulent acquisition of public property contrary to Section 45(a)(1) of ACECA	700,000.00
21.	ACC 4/2012	1. Eng. Reuben Itiko 2. Geoffrey Kabue Willful failure to comply with procurement law and procedures relating to procurement of public property contrary to Section 45(2)(b) as read with Section 48 of ACECA	28,000,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
22.	ACC 4/2015	- David Mwiraria - Joseph Mbui Magari - Dave Munya Mwangi - David Lumumba Onyonka - Bradley Birkenfeld - Rashmi Chamanlal Kamani - Deepak Kumar Chamanlal Kamani - Infotalent Limited Conspiracy to commit an economic crime contrary to Section 47A as read with Section 48 of ACECA	5,500,000,000.00
23.	CF 2/2016	- Fredrick Ochieng Owuor - Alex Korir Some - Hellen Jephchirchir Saina - Joel Bundotich - Lucy Chepngetich Kitoi - Domitila Birgen Abuse of Office contrary to Section 46 as read with Section 48(10) of ACECA	500,000.00
24.	ACC 3/2015	- Francis Chahonyo - Sammy Kyungu - Christopher Obure - Samwel Bundotich Abuse of Office contrary to Section 101(1) as read with Section 36 of the Penal Code	0.00
25.	ACC 2/2015	- Rashmi Kamani - Deepak Kamani - Khanlal Kamani - Dave Mwangi - Joseph Mbui Magari - David Lumumba Onyonka - Brian Mills (Charges dropped against him) - David Mwiraria Engaging in project without prior planning contrary to Section 45(2)(c) as read with Section 48(1) of ACECA	4,480,000,000.00
26.	CF 812/2015	Ibrahim Haji Isaak and two others Abuse of Office contrary to Section 46 of ACECA	3,000,000.00
27.	ACC 9/2015	Ibrahim Haji Isaak and five others Abuse of Office contrary to Section 46 of ACECA	11,500,000.00
28.	ACC 4/2015	- Tioko Logiron - Lawrence Lolit Angela - Rhoda Ekaes Nanyangae - Joseph Elim Jumapili	12,000,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
		5. Amos Akitela Ewoi 6. Nadome Construction Company Limited Willful failure to comply with the laws relating to procurement contrary to Section 45 (2) (b) of ACECA	
29.	ACC 11/2015	1. Michael Mwaura Kamau 2. Mwangi Maingi 3. Nicholas Ndungu Nganga 4. Philip Onyango Sika 5. Gilbert Mongare Arasa 6. Rapahel Weche Okubo 7. Sylus Wachira Gitau 8. Charles Oike Mubweka 9. Kata Matemu Kithyo Willful failure to comply with the law relating to procurement contrary to Section 45(2) (b) as read with Section 48 of ACECA	300,000,000.00
30.	ACC 39/2011	Moses Gitari & two others Fraudulent payment for services not rendered contrary to Section 45(1) of ACECA	22,000,000.00
31.	ACC 1/2013 Embu	Eric Otieno Oyare Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	608,000.00
32.	ACC 1/2014 and ACC 2/14 KSM	1. Richard Momoima Onyonka 2. James George Siro Conspiracy to defraud the public contrary to Section 47A of ACECA	153,000,000.00
33.	ACC 13/2012	1. Johnson Kagaso Charo 2. Duncan Ndegwa Masai 3. Nancy Jumwa 4. Raphael Katana Mbaruku Willful failure to comply with the law relating to procurement contrary to Section 45(2) (b) as read with Section 48 (1) of ACECA	3,800,000.00
34.	ACC 3/2014	1. Joseph Kiplagat Kurgat 2. Francis Kiplimo Ng'etich Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	200,000.00
35.	ACC 6/2013	Martin Nyariro Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	4,300,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
36.	ACC 24/2011	1. Dorothy Ndia 2. Concilia Ondiek Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	1,000,000.00
37.	ACC 13/2015	1. Sara Njuhi Mwenda 2. Geoffrey Swanya Birundu 3. Polly Wanjiku Gatimu Alias Pauline 4. Mark Muigai Wanderi 5. Charity Kaluki Ngilu 6. Josphert Milimu Konzolo 7. Macmilan Mutinda Mutiso 8. Telesource Com Limited Breach of trust by a person employed in the public service contrary to Section 127 of the Penal Code	8,000,000,000.00
38.	ACC 10/2015	1. Alex Kyalu Mutuku 2. Dinah Nduku Muli 3. Justus Nzioki Suka 4. Mary Mumbua Muteti 5. Martin Muendo Kitavi 6. Daniel Nguyo Mututa 7. Augustine Musyoki Kitheka 8. Rael Mumo Muthoka Willfully failure to comply with the laws relating to procurement contrary to Section 45(2) (b) as read together with Section 48 of ACECA	0.00
39.	ACC. 17/2012	John Faustin Kinyua Fraudulent acquisition of public property contrary to Section 45(a)(1) of ACECA	1,890,000.00
40.	ACC 16/2013	1. James Oswago 2. Wilson Shollei 3. Edward Karisa 4. Willie Kamanga Abuse of Office contrary to Section 46 of ACECA and willful failure to comply with the law relating to procurement contrary to Section 45(2)b of ACECA in respect of Electronic Voter Identification Devices	1,300,000,000.00
41.	ACC.28/2011	1. Yobesh Amoro 2. Francis Oyugi Abuse of Office contrary to Section 46 of ACECA	2,500,000,000.00
42.	ACC 15/2012	Perminus Njoroge Kamau Unlawful acquisition of public property contrary to Section 45(1) (a) as read with Section 48(1) of ACECA	12,980,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
43.	ACC.12/2013	1. Richard Kerich 2. Marwa Fadhili Chacha 3. David Kipruto Chingi 4. Meridian Medical Centre Conspiracy to defraud contrary to Section 317 of the Penal Code in respect of public servants medical scheme	116,900,000.00
44.	ACC 16/2011	Livingstone Nyaga Muthuri Fraudulent acquisition of public property contrary to Section 45(I) of ACECA	1,650,000.00
45.	ACC 15/2015	1. Gladys Boss Shollei 2. Francis Kakai Kissinger 3. Martin Okwatta 4. Benedict Omollo 5. Thomas Oloko Atak 6. Nicholas Mbema 7. Wycliffe Wanga Abuse of Office contrary to Section 46 as read with Section 48 of ACECA	350,000,000.00
46.	ACC 19/2013	1. Adan Katello Adano 2. Kennedy Gaunye Ochaе 3. Abdi Elema Ali 4. Gabriel Ngonyo Mutunga 5. Willie Gachanja Wangui 6. Benson Gethi Wangui 7. Joyce Makena 8. Solarmak Technologies Conspiracy to commit an offence of corruption contrary to Section 47A(3) as read with Section 48 of ACECA	105,000,000.00
47.	ACC 216/2011	Paul Odhiambo Akong'o Knowingly giving a false document to one's principal contrary to Section 41(2) as read with Section 48(I) of ACECA	1,450,000.00
48.	ACC 11/2015	1. Irene Wanjiru Kamau 2. Eckomas Mwengi Mutuse 3. Francis Kiio Mwaka 4. John Mwirichia Mutwiri 5. Joshua Kipkemboi Sitienei Willful failure to comply with applicable procedures and guidelines relating to procurement contrary to Section 45(2) as read with Section 48 (I) of ACECA	14,000,000.00
49.	ACC 216/2011	Paul Odhiambo Akong'o Knowingly giving a false document to one's principal contrary to Section 41(2) as read with Section 48(I) of ACECA	1,450,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
50.	ACC 216/2011 Kisumu	Paul Odhiambo Akong'o Knowingly giving a false document to one's principal contrary to Section 41(2) as read with Section 48(1) of ACECA	1,700,000.00
51.	ACC 3/2014 Machakos	1. Peter Wakaba Meria 2. Peter Muema Mbatha 3. Peter Kioko 4. Theresia Ngina 5. Jonathan Mulatya 6. Everlyn Munyiva 7. Nancy Wambui 8. Raphael Ian 9. Nicholas Munyao 10. Charles Kinyajui Careless failure to comply with the law relating to procurement of goods contrary to Section 45(2)(a) as read with Section 48 of ACECA	4,500,000.00
52.	CF No. 1/2016	1. Irene Wanjiru Kamau 2. Eckomas Mwangi Mutuse 3. Joshua Kipkemboi Sitienei 4. Mary Ndorongo 5. Francis Kiio Mwaka 6. John Mutwiri Mwirichia 7. Morris Paul Omuyonga Aluaga 8. Paul Mutisya Muli 9. Stela Kanini Mutisya 10. Stepal Builders Willfully failure to comply with the Laws relating to Procurement contrary to Section 45(2)(b) as read together with Section 48(1) (a) of ACECA	32,000,000.00
53.	ACC 7/2012	Grace Omollo Abuse of Office contrary to Section 46 of ACECA	0.00
54.	CF 18/2013	1. Richard Kerich 2. Marwa Fadhili Chacha 3. David Kipruto Chingi 4. Toddy Madahana 5. Anthony Kalathil Chacko Abuse of Office contrary to Section 46 of ACECA	202,000,000.00
55.	ACC 19/2015	Bramwel Wanyalikha Conflict of Interest contrary to Section 42 of ACECA	100,000,000.00
56.	CF No. 17/2015	1. Peter Wakaba Meria 2. Peter Muema Mbatha 3. Peter Kioko Kivelenge 4. Theresia Ngina Muinde	29,000,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
		5. Jonathan Mulatya Nzioka 6. Nancy Wambui Wangai 7. Everlyn Munyiva Kimote Careless failure to comply with the law relating to procurement contrary to Section 45(2)(b) as read with Section 48(1) of ACECA	
57.	ACC 19/2011	Jane Muthoni Ngugi Fraudulent acquisition of public property contrary to Section 45 of ACECA	8,400,000.00
58.	ACC 13/2011	Elizabeth Kaloki Fraudulent acquisition of public property contrary to Section 45 of ACECA	7,604,700.00
59.	ACC 33/2011	George Odhiambo Fraudulent acquisition of public property contrary to Section 45 of ACECA	2,936,000.00
60.	ACC 23/2011	Petty Mumbi Kimweli Fraudulent Acquisition of public property contrary to Section 45 of ACECA	1,181,020.00
61.	ACC 15/2013	Harrison Nguku Nzoya Fraudulent Acquisition of public property contrary to Section 45 of ACECA	3,700,000.00
62.	ACC 2/2011	1. Peter Mwaura 2. Rachael Ndungu Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	1,700,000.00
63.	ACC 4/2012	1. Salome Yatich 2. Concelia Ondiek Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	2,900,000.00
64.	ACC 14/2013	James Wagemu Ruitha and five others Abuse of Office contrary to Section 46 of ACECA	0.00
65.	ACC 19/2014	Bitange Ndemo and eight others Willful failure to comply with applicable laws relating to procurement contrary to Section 45(2)(b) of ACECA	5,000,000,000.00
66.	ACC 6/2011	1. Charles Masinde 2. Yobesh Amoro Abuse of Office contrary to Section 46 of ACECA	600,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
67.	ACC 3/2015	1. Vitalis Wafula Kamwesa 2. Sammy Simiyu Okema Conspiracy to commit an offence of economic crime contrary to Section 47A as read with Section 48(1) of ACECA	20,000,000.00
68.	ACC 5/2015	1. Vitalis Wafula Kamwes 2. Benjamin Ruto Timitim 3. Robert Simiyu Wambulwa 4. Joseph Muindi Tevulo 5. Richard Nyongesa Ngoni 6. Mark Mulunda Khamila Conspiracy to commit an economic crime contrary to Section 47(A) as read with Section 48 (1) of ACECA	68,000,000.00
69.	Civil No. 333/2014	Njuguna Ndungu Waiting ruling and determination of Civil Appeal No. 333/2014	1,200,000,000.00
70.	ACC 3/2016	1. Fredrick Sifuna Wakofula 2. Kennedy Mukhwana Simiyu 3. Edward Wamukota Osanya 4. Emelda Maleno Agoi 5. Jane Akello Aluodo 6. George Lisamula Malimo 7. Pamela Indimuli 8. Lawrence Kiprotich Kirui 9. Joseph Muindi Tevulo 10. Lucas Sitati 11. Florence Anyango Otieno 12. Timon Kipserem Koross Abuse of Office contrary to Section 46 of ACECA	500,000,000.00
71.	CF 1115/2012 - Mombasa	Suleiman Mohammed Ibrahim & four others Conspiracy to contravene the provision of East African Community Custom Management Act, 2004 as read with	Unknown
72.	ACC 2/2011 - Mombasa	Section 203(e) of the said Act Tubmun Otieno	Unknown
73.	ACC 10/2011 - Mombasa	Willful failure to comply with public procurement laws contrary to Section 45 of ACECA 1. Wilberforce Malanga Wambulwa 2. Hadija Mlao Mlingo 3. Mwinyi Nassoro Mapendeleo 4. Festus Nyiro Nguma 5. Kahindi Kingi Edward 6. Abdu Mohamed Bege 7. Amani Ali Makasi	17,500,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
		Willful failure to comply with public procurement laws contrary to Section 45 of ACECA	
74.	ACC 14/2011 - Mombasa	1. Tima Said Ahmed 2. Timothy Waweru Kamau	300,000.00
		Abuse of Office contrary to Section 46 of ACECA	
75.	CF 212/2012 - Mombasa	1. Dennis N. Omari 2. Joseph Mabitua Njiru 3. Zainab Nagib Shuruty	1,600,000.00
		Conspiracy to defraud the public contrary to Section 47A of ACECA	
76.	ACC 7/2015	Peter Shee & six others	8,400,000.00
		Abuse of Office contrary to Section 46 of ACECA	
77.	ACC 8/2015	Christopher Nyerere & seven others	5,200,000.00
		Conspiracy to defraud the public contrary to Section 47A of ACECA	
78.	ACC 9/2015	Peter Shee & seven others	27,400,000.00
		Fraudulent Acquisition of Public property contrary to Section 45 of ACECA	
79.	ACC 8/2015	1. Julius Ndegwa Kariuki 2. Michael Kamau Thegeru 3. Sofia Wanjiku 4. Yusuf Hassan Dukicha 5. Zakayo Gitonga 6. Cornel Tuva 7. Alfred Mnjama	1,675,000.00
		Willful failure to comply with public procurement laws contrary to Section 45 of ACECA	
80.	ACC 17/2015	1. Paul Orawo 2. Allan Mugonda	0.00
		Forgery contrary to Section 349 of the Penal Code	
81.	CF 2/2013 - Eldoret	1. Nelson Kibet Metto 2. Syvon Kiprotich Bett 3. David Martim 4. Hellen Jepchirchir Saina	490,000.00
		Conspiracy to commit an economic crime contrary to Section 47A of ACECA	
82.	CF 2/2012 - Kisumu	1. Stephen Odhiambo Kwena 2. Dickson Opany 3. George Orwa lando 4. Margaret Oigo Ogembo	500,000.00
		Misappropriation of funds contrary to Section 51 of the CDF Act	



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
83.	CF 189/2011 - Kisumu	Samuel Amaita Fraudulent acquisition of public property contrary to Section	3,905,500.00
84.	CF 5/2014 - Kisumu	45(1) of ACECA 1. Andrew Oriwa 2. Luke Midamba 3. Kenneth Nylanga 4. Joseph Odenyo 5. Rapheal Njira 6. Maurice Ngeta 7. Julius Polo 8. Jenniha Anyango 9. Zachary Okora Willful failure to comply with public procurement laws contrary to Section 45(2) of ACECA	8,500,000.00
85.	CF 462/15 - Nyamira	1. Nehemiah Nyabuto 2. Eric Onguti Ayuka 3. Robert Nyagato 4. Enock Omwenga Nyakundi 5. Sylvanus Ndemo Nyamori 6. Enock Omwega Nyakundi Penina Kerubo Willful failure to comply with public procurement laws contrary to Section 45(2) of ACECA	30,000,000.00
86.	CF 1/2016	1. Mr. Josephat Alusiola Musambayi 2. Peris Livanga Odari Obstruction contrary to Section 66(1)(a) as read with Section 66(2) of ACECA	0.00
87.	CR 641/39/16 CF 329/2016	Peres Nyakerario Mose Willful failure to comply with public procurement laws contrary to Section 45(2) of ACECA	6,000,000.00
88.	CF 790/15 – Homa Bay	1. Mr. Elkia Odari 2. Mr. George Asiyo 3. Dan Odhiambo Othuono Willful failure to comply with public procurement laws contrary to Section 45(2) of ACECA	7,000,000.00
89.	A/C 1/2015 - Nyeri	1. Martin Mwenda 2. Mbabu John Willful failure to comply with public procurement laws contrary to Section 45(2) of ACECA	4,734,577.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
90.	A/C 2/2013 - Nyeri	James Njoroge & others Willful failure to comply with public procurement laws contrary to Section 45(2) of ACECA	8,657,600.00
91.	ACC 1/2015 - Nyeri	Margaret Lorna Kariuki & five others Willful failure to comply with public procurement laws contrary to Section 45(2) of ACECA	19,985,653.00
92.	ACC 3/2015 - Nyeri	John Maina & two others Willful failure to comply with public procurement laws contrary to Section 45(2) of ACECA	17,993,114.77
93.	A/C 1/2013 - Nyeri	Gerald Kimathi & two others Willful failure to comply with public procurement laws contrary to Section 45(2) of ACECA	18,236,000.34
94.	ACC 11/2015 - Nyeri	Jesse Kariuki & three others Willful failure to comply with procurement laws contrary to Section 45 (2) (b) of ACECA	12,477,500.00
95.	A/C 2/2014 - Nyeri	Stephen Mburu Ndiba Abuse of Office contrary to Section 46 of ACECA	300,000.00
96.	A/C 5/2014 - Nyeri	Stephen Mburu Ndiba Abuse of Office contrary to Section 46 of ACECA	300,000.00
97.	A/C 4/2014 - Nyeri	Lawrence Kuria Warachi Abuse of Office contrary to Section 46 of ACECA	130,000.00
98.	CR 654/2014 - Nyeri	Justus Wangombe Ndirangu Abuse of Office contrary to Section 46 of ACECA	120,000.00
99.	CF No. 3/2012 - Eldoret	1. Bethuel K. Metto 2. Hellen J. Saina 3. Nancy C. Koskei • Fraudulent acquisition of public property contrary to Section 45(1) (a) as read with Section 48 of ACECA • Misappropriation of Constituency Development Funds contrary to Section 51 of CDF Act • Uttering a false document contrary to Section 353 of the Penal Code	800,000.00
100.	CF No. 1/2012 - Eldoret	1. Shachille Laban 2. John S. Khaemba 3. Pamela Maluti 4. Enock K. Simam 5. Peris J. Simam • Conspiracy to commit an offence of corruption contrary to	5,200,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
		Section 47 (a) (3) as read with Section 48 of ACECA - Fraudulent acquisition of public property contrary to Section 45(1) (a) as read with section 48 of ACECA - Abuse of Office contrary to Section 46 as read with section 48 of ACECA	
101.	CF No. 1/2014 - Eldoret	1. S.K. Sitienei 2. Samuel Cheptoo 3. Abraham Sewer - Fraudulent disposal of public property contrary to Section 45 (1)(b) as read with Section 48 of ACECA - Abuse of Office contrary to Section 46 as read with Section 48 of ACECA	0.00
102.	CF No. 2/2014 - Eldoret	1. Jane Rotich 2. David Limo - Failure to comply with the law relating to procurement contrary to Section 45 (2) (b) as read with Section 48 (1) of the ACECA - Abuse of Office contrary to Section 46 as read with Section 48 of ACECA	11,500,000.00
103.	ACC 7/2015 - Eldoret	Mr. Albert Kochei Failure to comply with laws relating to procurement contrary to Section 45(2)(b) of ACECA	258,144.60
104.	ACC 01/2016 - Garissa	Nadhif Jama & others Abuse of Office contrary to Section 46 of ACECA	62,000,000.00
105.	ACC 10/2015 - Garissa	D.M. Kyenza and A.S. Ahmed Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	2,000,000.00
106.	ACC 488/2013 - Garissa	Mbugua Peter Ng'ang'a and 3 others Failure to comply with laws relating to procurement contrary to Section 45(2)(b) of ACECA	4,500,000.00
107.	CF No. ACC.3/2016 - Isiolo	1. Ali Boru 2. Halake Yattani 3. Umuro Gufu 4. Kana Turo Willful failure to comply with laws relating to procurement contrary to Section 45(2) (b) as read with 48(1) of ACECA.	30,000,000.00
108.	CF No. 1 /2016 - Nakuru	1. Bernard Chirchir 2. Peter Rotich 3. Joel Langat 4. Corazon Chepkoech 5. Stanley Cheruiyot 6. Jonatham Soi	6,000,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
		7. Phillip Cheruiyot 8. Bernard Kosgei. 9. John Rono. 10. Kibwetich Kirui. 11. Ezekiel Chirchir. 12. Chepkirui Kositany. 13. Micheal Cheruiyot. 14. Chris Magerer • Fraudulent disposal of public property contrary to Section 45(1)(b) as read with Section 48 of ACECA • Abuse of Office contrary to Section 46 as read with Section 48 of ACECA	
109.	CF No. 1/ 2012 -Nakuru	1. Florence Mwangangi 2. George Ogola. 3. Anthony Muguna • Conspiracy to commit an offence of corruption and economic crime contrary to Section 47A (3) as read with Section 48 (1) of ACECA • Abuse of Office contrary to Section 101(1) as read with Section 102A of the Penal Code. • Conspiracies and attempts to commit an offence contrary to Section 47a) (3) as read with Section 48 (1) of ACECA	0.00
110.	ACC. 1/2016	1. George W. Njogu 2. Roselyne Oluoch Bribery contrary to Section 39 (3) of ACECA	1,000,000.00
111.	ACC. 1/2016	1. Fred Sharif 2. Ngovu Munywoki Bribery contrary to Section 39 (3) of ACECA	300,000.00
112.	ACC 8/2014 - Mombasa	Karisa Nzai Muniyika Corruptly Soliciting and receiving a benefit contrary to Section 39 (3) of ACECA	200,000.00
113.	ACC 4/2013 - Mombasa	Vicent Alusi Opiyo Corruptly Soliciting and receiving a benefit contrary to Section 39 (3) of ACECA	680,000.00
114.	ACC 10/2014 - Mombasa	1. Mr. John Machinji 2. Mr. Nelson Videdi Corruptly Soliciting and receiving a benefit contrary to Section 39 (3) of ACECA	500,000.00
115.	CF 6/2013 - Migori	Paul Fredrick Abade Corruptly soliciting and receiving a benefit contrary to Section 39 (3) of ACECA	50,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
116.	CF 1/2016 - Bungoma	Alfred Kimithi Kimondo Corruptly soliciting and receiving a benefit contrary to Section 39(3)(a) as read with Section 48(1) of ACECA	45,000.00
117.	ACC.1/2015 - Nyeri	Dr. Nicholas Koome Corruptly soliciting and receiving a benefit contrary to Section 39 (3) of ACECA	23,000.00
118.	CF No. 4/2014 - Eldoret	1. Wycliffe Mutanyi Shipwakula 2. Susan George Wanjiku Soliciting and receiving a benefit contrary to Section 39(3)(a) as read with Section 48(1) of ACECA	15,000.00
119.	CF No. 2/2015 - Eldoret	1. Gilbert Kiptoo Cheserek, 2. Peter Githeki Kiogora 3. John Kiptarus Kipkerio Dealing with suspect property contrary to Section 47(1)(a) as read with Section 48(1) of ACECA	26,150.00
120.	ACC 14/20145 -	Stanley Leo Animo Corruptly soliciting and receiving a benefit contrary to Section 39(3) (a) as read with Section 48(1) (a) of ACECA	18,000.00
121.	ACC 2/2016 - Garissa	Raphael Nguma Kimilu Corruptly soliciting and receiving a benefit contrary to Section 39(3) (a) as read with Section 48(1) (a) of ACECA	20,000.00
122.	ACC 1 5/2015 - Garissa	Oscar Mweresa Mbecha Corruptly soliciting and receiving a benefit contrary to Section 39(3) (a) as read with Section 48(1) (a) of ACECA	30,000.00
123.	ACC 13/2015 - Machakos	1. Benjamin Kimaiyo 2. Fransica Ndina Corruptly soliciting and receiving a benefit contrary to Section 39 (3) of ACECA	7,550.00
124.	ACC 8/15 - Isiolo	1. Joyce Kamire 2. Salesio Miriti Corruptly soliciting and receiving a benefit contrary to Section 39(3) as read with Section 48(1) of ACECA	60,000.00
125.	ACC 10/15 - Isiolo	1. David Wanjala 2. Abdi Afid Hassan Corruptly soliciting and receiving a benefit contrary to Section 39(3) as read with Section 48(1) of ACECA	30,000.00



S/No.	Criminal Case No.	Accused & Particulars of Offence	Amount Involved (Kshs.)
126.	ACC 4/2016 - Isiolo	Godfrey Long'ole Kipruto Corruptly soliciting and receiving a benefit contrary to Section 39(3) as read with Section 48(1) of ACECA	50,000.00
127.	ACC 6/2015 - Nakuru	1. Peter Muia Wambua 2. James Njuki Michuki Corruptly soliciting for a benefit contrary to Section 39(3) (a) as read with Section 48(1) of ACECA	150,000.00
128.	ACC 5/2016 - Nakuru	Frank Kibelekenya Corruptly soliciting for a benefit contrary to Section 39(3) (a) as read with Section 48(1) of ACECA	900,000.00
129.	ACC.13/2015 - Malindi	Peter Mwateni Kazungu Corruptly soliciting and receiving a benefit contrary to Section 39 (3) of ACECA	10,000.00
130.	ACC.15/2015 - Malindi	1. William Sulubu Charo 2. Magastone Masha Chuye Corruptly soliciting and receiving a benefit contrary to Section 39 (3) of ACECA	8,500.00
131.	ACC 1/2016 - Kisii	Godwill Musungu Kitui Corruptly soliciting and receiving a benefit contrary to Section 39(3)(a) as read with Section 48(1)(a) of ACECA	20,000.00
132.	ACC 1881/2016 - Kisii	1. Veronica Leiro 2. Patrick Mutinda Mumo 3. John Kipsang Cherutich Dealing with suspect property contrary to Section 47(1)(a) as read with Section 48(1)(a) of ACECA	24,840.00

Table 6 provides highlights of cases finalized in court.

Table 6: Cases Finalized in Court

S/No.	CF. No.	Accused & Particulars of Offence	Amount (Kshs.)	Judgement
1.	ACC.10/2012	Kizito Barasa Fraudulent acquisition of public property contrary to Section 45(1) of ACECA	2,796,000.00	The accused was convicted and sentenced as follows:- 1. Three years in jail plus a fine of Kshs. 60,000.00 on account of Count I and II failure to which the accused will serve an additional 6 months in jail. 2. Acquitted on account of Count III 3. Two years in jail on account of Count IV.
2.	ACC 18/2012	Stephen Ajengo Musina Failure to disclose a private interest to one's principal contrary to Section 42(1) (a) as read with Section 48(1) of ACECA	0.00	Convicted for a jail term of two and a half years for each count, running concurrently. He was denied bail pending his appeal, 11-3-2016
3.	ACC 7/2010 - Kakamega	Dorothy Karago False Accounting by Public Official of KESSP Funds	2,012,000.00	The accused was acquitted under section 215 of CPC.
4.	ACC: 2/2015 - Kisumu	1. Ann Abdul 2. Elijah Abdul 3. Samuel Odera 4. Midred Omondi 5. Edwin Philip Anayo 6. Samuel Onyango On'ow 7. Margaret Jopita (warrant of arrest was produced as she is missing) 8. Nelco Sagwe Masanya Willful failure to comply with the applicable law relating to the procurement of services contrary to Section 45(2)(b) as read with Section 48 of ACECA	15,400,000.00	Acquitted on 21-3-2016
5.	ACC 1/2012 - Mombasa	1. Jairo Ojiambo Makokha 2. Lung Dong Lin 3. Guo Zhigiang 4. Bai Lin (K) Attempted tax evasion and Abuse of Office	2,000,000.00	Acquitted under Section 215 of CPC. ODPP filed Appeal No. 107/2015 Convicted on Count III and fined Kshs. 400,000.00 or 3 years' imprisonment.
6.	CF. No. 1/2012	Stephen Kirigia Fraudulently making excessive payments from Public Revenue contrary to Section 45(2) (a) as read with Section 48(1) of ACECA		Acquitted on Count I and Count II.



S/No. CF. No.	Accused & Particulars of Offence	Amount (Kshs.)	Judgement
7.	ACC 28/2010 1. Stephen Otieno Onyango 2. Antony Jordan Hudson 3. Leonard Karanja 4. Susan Wanjiru Lee Fraudulent failure to pay taxes payable to a public body contrary to Section 45(1)(d) as read with Section 48 of ACECA		Stephen Otieno Onyango & Cargo Rollers Ltd were convicted on the following counts: Count I: Fraudulent failure to pay taxes. Fined Kshs. 1,000,000.00 and in addition, to pay double the tax amount, which came to Kshs. 4,898,434. Count III: Uttering false document. Fined Kshs. 50,000.00. In default of this, imprisonment of 4 years. Antony Jordan Hudson, Leonard Karanja, Susan Wanjiru Lee and Hellmann Worldwide Logistics Limited were acquitted of all counts under section 215 of CPC.
8.	ACC. 14/2015 Tang Ju Corruptly offering a benefit contrary to Section 39(3)(a) as read with Section 48(1) of ACECA		Count I – Fined Kshs. 200,000.00 or 12 months imprisonment.
9.	ACC. 17/2015 Liu Yabin Corruptly offering a benefit contrary to Section 39(3)(a) as read with Section 48(1) of ACECA		Count II – Fined 100,000.00 or 8 months imprisonment. Convicted and fined Kshs. 80,000.00
10.	CF 690/14 - Migori Court Ojuok Ogutu Paul Corruptly soliciting and receiving a benefit contrary to Section 39(3)(a) as read with Section 48(1) of ACECA	30,000.00	Fined Kshs. 300,000.00 or in default of this serve 3 years imprisonment.
11.	ACC 1/2016 Albert Kereri Ochengo Corruptly soliciting and receiving a benefit contrary to Section 39(3)(a) as read with Section 48 (1) of ACECA		Convicted on plea of guilty. Fined 30,000.00 for soliciting. Count II - discharged
12.	021/7/2016 - Mombasa Paul Kuria Ngugi Corruptly solicited for a benefit of Kshs. 25,000.00 and corruptly received Kshs. 20,000.00	25,000.00	Convicted and fined Kshs. 250,000.00 and in default of this serve 2 years in jail.
13.	ACC 23/2014 Charles Maina Corruptly offering a benefit contrary to Section 39(3)(a) as read with Section 48(1) of ACECA		Convicted and fined Kshs. 50,000.00

S/No. CF. No.	Accused & Particulars of Offence	Amount (Kshs.)	Judgment
14.	ACC 1/2016 Joseph Wanjau Kunyara Corruptly offering a benefit contrary to Section 39(3)(a) as read with Section 48(1) of ACECA		Convicted and fined Kshs. 100,000.00 and in default of this serve 3 months' imprisonment.
15.	ACC 1/2016 Patrick Wellington Shikhanya Corruptly soliciting and receiving a benefit contrary to Section 39(3)(a) of ACECA	2,000.00	Fined 20,000 for each count (2) and in default serve 6 months jail term for each.
16.	ACC 11/2011 - Mombasa ACC 1/2016 - Mombasa Albert Kereri Ochengo Corruptly soliciting and receiving a benefit contrary to Section 39(3)(a) as read with Section 48(1) of ACECA	60,000.00	Convicted on plea of guilty. Fined 30,000.00 for soliciting. Count II - discharged
17.	CF 690/14 - Migori Ojuok Ogutu Paul Corruptly soliciting and receiving a benefit contrary to Section 39(3)(a) as read with Section 48(1) of ACECA	30,000.00	Fined Kshs 300,000.00 and in default of this serve 3 years' imprisonment.

2.4 Illegally Acquired and Unexplained Assets Traced

During the reporting period, the Commission completed 27 Asset-Tracing inquiries in respect of public assets that had been illegally acquired. These assets included public land, government houses and cash. The total estimated value of these assets is Kshs. 3,861,000,000.00 and the recovery process for the same by the Commission is underway. The highlights of properties traced are provided in Table 7.

Table 7: Highlights of Assets Traced

S/No.	Category	Estimated Value (Kshs.)
1.	Land, LR NO. 4609 belonging to Natewa High School, Nakuru	14,000,000
2.	Land, LR NO. 209/12848 which initially formed part of LR NO 209/7996 belonging to Langata Road Primary School	130,000,000
3.	Cash, belonging to Kenya Meat Commission	14,500,000
4.	Cash, belonging to Kenya Ports Authority Retirement Benefit Scheme paid to lawyers	368,000,000
5.	Land, LR NO. 1/55(1/514) belonging to the University of Nairobi	1,600,000,000
6.	Cash, belonging to Busia County Government	21,500,000
7.	Land, LR. NO. 209/5581 belonging to the Government	800,000,000
8.	Cash, in form of evaded tax	291,000,000
9.	Cash, belonging to Kenya Pipeline Company	2,400,000
10.	Excess payment in land purchase, LR No. 10426/81, Stone Athi by National Housing Corporation	372,700,000
11.	Land, LR No. Mombasa Block XXVII/823	20,000,000.00
12.	Land, LR No. MOMBASA BLOCK XVII/ XVIII/ 1517 located in Bondeni area	15,000,000.00
13.	Cash belonging to Shimo La Tewa Maximum Security Prison	6,000,000.00

S/No.	Category	Estimated Value (Kshs.)
14.	Land, LR No. MN/1/12425	70,000,000.00
15.	Land, LR No. MN/1/12426	90,000,000.00
16.	Land, Kitui Municipality Block 2 /125	20,000,000.00

2.5 Proactive Investigations

The Commission frequently undertakes proactive measures to prevent loss of public funds through corrupt practices.

2.5.1 Loss Averted Through Disruption of Corruption Networks

In the year under review the Commission carried out thirteen (13) proactive investigations which resulted in the averting of a possible loss of public funds of approximate value of Kshs. 2,600,000,000 as indicated in Table 8.

Table 8: Highlights of Loss Averted Through Disruption of Corruption Networks

S/No.	Brief Details	Organization Involved	Amount Involved (Kshs.)	Status/ Comments
1.	Intelligence leading to interception of vouchers for tenders that were about to be paid by the National Youth Service. Information received was that the vouchers had been processed at night for expeditious and fraudulent processing of payments following investigations launched by EACC.	NYS	425,000,000.00	Payments stopped
2.	An allegation that the Kenyatta International Convention Centre was planning to rig an award of a tender for provision of security services to the highest bidder instead of the lowest evaluated bidder.	KICC	37,000,000.00	Tender cancelled
3.	An allegation of a scheme by the Kenya Forest Service to embezzle public funds. It is alleged that KFS was planning to pay Kshs. 20 million to a person who had sourced a Kshs. 290 million tender for provision of Insurance services as "finder's fee."	KFS	20,000,000.00	Payment stopped
4.	Procurement irregularity in the procurement of office complex for the Embu County Assembly.	County Government of Embu	400,000,000.00	Payment Stopped
5.	Intelligence operation that led to the interception and seizure of 100 containers containing methanol and sugar at Kilindini Port by a joint KRA/EACC team.	KRA/Importers/ Clearing Agents	400,000,000.00	Containers seized and destroyed. Suspects prosecuted.

S/No. Brief Details	Organization Involved	Amount Involved (Kshs.)	Status/ Comments
6. A one month joint sting operation by EACC and KeNHA done in which 78 overloaded trucks were impounded. A total of 9 corruption cases opened against weighbridge officers along the northern corridor. A total of Kshs. 19,280,000 in fines collected from owners of the impounded vehicles during the operation.	Police, SGS	19,280,000.00	Loss of revenue to the Government averted
7. Allegations of procurement irregularities at the Kenya Pipeline Company for supply of Hydrant Pit Valves, c/w isolation valves and two year operational spares. 40% of the contract sum of USD 6,409,491.89 had been paid whereas EACC disrupted payment of the remaining 60%.	KPC	400,000,000.00	Payment stopped
8. Allegations of tax evasion by Mr. Kang, a Korean national, in collusion with a land valuer at the Ministry of Lands.	Ministry of Lands	1,200,000.00	Loss of revenue to the Government averted
9. An allegation that the Kenya Pipeline Company over-valued the cost of a piece of land L.R No. 209/8618 Nanyuki Road, Industrial Area by over 200 million Shillings. The technical evaluation of the land, which was done in February 2015 put the cost of the land at Kshs. 650 million, which according to intelligence obtained is way above the market value of such land in the area, which should be around 300 million shillings.	Kenya Pipeline Company	350,000,000.00	Payment stopped
10. Following a joint mobile weighbridge operation between SGS, KeNHA and EACC, Kshs. 19.8 million was surrendered to the Government in form of fines.	Transporters	19,800,000.00	Fines levied. Suspects prosecuted.

2.5.2 Integrity Testing Programme

In the area of the Integrity Testing Program, 268 integrity tests were conducted against Public Officers in various Government organizations with 214 officers failing the test. Only 32 officers passed. Table 9 highlights the details of the tests.

**Table 9: Integrity Test Results from Various Public Entities**

S/No.	Institution	Pass	Fail	Inconclusive	Attempt
1.	National Police Service	-	192	8	3
2.	Ministry of Health	1	7	-	-
3.	Kenya Power and Lighting Company	-	2	-	-
4.	County Governments	7	3	-	-
5.	Judiciary	-	-	-	1
6.	Department of Immigration	-	1	1	-
7.	Civil Registration	-	-	1	-
8.	University of Nairobi	2	-	-	-
9.	Jomo Kenyatta International Airport	-	1	-	-
10.	Huduma Centres	8	1	1	1
11.	Egerton University	-	2	-	-
12.	Business Rent Tribunal Court	-	2	-	-
13.	Ethics and Anti – Corruption Commission	-	1	-	-
14.	Kenya Prison Service	-	-	1	-
15.	Ministry of Lands	2	-	-	-
16.	Kenya Pipeline Company	-	-	1	-
17.	Registrar of Companies	2	-	-	-

2.5.3 Sting Operations

The Commission carries sting operations from time to time. In the year just ended, 246 stings were conducted of which 85 cases were taken to court, 93 cases were closed, 15 cases were referred to other institutions and 53 cases were pending under investigations. The sting operations were carried out in various sectors such as National Police Service, Kenya Revenue Authority, Judiciary, Ministry of Lands, Kenya Power Ltd and in the County Governments.

2.6 Civil Proceedings

This section covers particulars of civil proceedings instituted by the Commission for preservation and recovery of illegally acquired public assets, unexplained assets, restored assets and cases filed against the Commission during the year under review.

2.6.1 Recovered Public Assets

During the reporting period, assets valued at approximately Kshs. 700,582,155.00 were recovered by the Commission as indicated in Table 10.

Table 10: Particulars of Recovered Assets

A. CASH			
S/No.	Asset	Institution Recovered For	Estimated Value (Kshs.)
1.	Cash deposit	Kenya Revenue Authority	3,637,160.00
2.	Cheque deposit	Costs in Petition No. 657 of 2009 – Hon. John Mututho -vs- EACC & another	349,200.00
3.	Cheque deposit	Truth Justice and Reconciliation Commission	75,600.00
4.	Cash deposit	Costs after Dismissal of Petition No. 409 of 2013. James Humphrey Oswago vs EACC	413,845.00
5.	Cash deposit	KEMRI – Nairobi HCC No. 280 of 2010 EACC -vs- Dr. Davy Koech and another	7,500,000.00
6.	Cash deposit	Mukuruwe-ini Constituency Development Fund	3,606,350.00
7.	Money refunded to Kenya Ports Authority Retirement Benefits Scheme	Kenya Ports Authority Retirement Benefits Scheme	280,000,000.00
SUB –TOTAL			295,582,155.00

B. LAND/IMMOVABLE PROPERTIES			
S/No.	Asset	Institution Recovered For	Estimated Value of Asset Recovered (Kshs.)
1.	Immovable L.R 22771/5 (56 acres and a house).	Rift Valley Institute of Science and Technology	300,000,000.00
2.	Immovable Eldoret Municipality Block 15/1762 (9 Hectares)	County Government of Uasin Gishu	90,000,000.00
3.	Immovable Nakuru Municipality Block 13/245 & 246	Department of Survey Nakuru	15,000,000.00
SUB –TOTAL			405,000,000.00
TOTAL VALUE OF ASSETS RECOVERED			700,582,155.00

2.6.2 Applications for Preservation of Assets

A total of 20 Applications for Preservation of assets were made during the financial year some of which are highlighted in table 11.

**Table 11: Highlights of Applications for Preservation of Assets**

S/No.	Case No. / Particulars	Subject Matter	Approximate Value (Kshs.)	Remarks
1.	Nairobi HC Misc. Application No. 517 of 2015 EACC -vs- Betty Njoki Mureithi, Jennifer Muthoni Kinoti t/a Blue Star Enterprises	Application for Preservatory Orders for monies held at Paramount Bank	45,000,000.00	Orders issued
2.	Nairobi HC Misc. Application No. 59 of 2016 EACC -vs- Kenrie Limited & others Nairobi HC Misc. Application No. 98	Application for Preservatory Orders for monies held in A/c Number 0650000007248 at Family Bank KTDA Branch Application for Preservatory	88,948,275.85	Orders issued.
3.	of 2016 EACC -vs- Joseph Gikonyo Chege & Others	Orders touching on various accounts in the name of the Respondent	10,000,000.00	Orders issued.
4.	Nairobi HCCC No. 33 of 2016 (O.S) EACC -v- Jimmy Mutuku Kiamba & others	Application for injunction to preserve unexplained wealth.	800,000,000.00	Orders issued.
5.	Nairobi HC Misc. Application No. 156 of 2016 EACC -vs- Gladys Gathoni Chege Trading as Digiage Agency	An application for preservation of Kshs. 3,484,913.80 held in Account Number 0350167699551 at Equity Bank	3,484,913.80	Orders issued.
6.	Meru HC Misc. Application No. 15 of 2016 EACC -vs- Ibrahim Muthoga, Godfrey Kamiti and Akwaru M'Lintare	Exparte Application by EACC seeking Preservation Orders for Parcel No. EX-LEWA Settlement Scheme / 719 set aside for public utility, to wit, Cattle Dip	Not yet Valued	Orders issued.
7.	Mombasa HCC No. 465 of 2016 EACC -vs- Equity Bank of Kenya & Geotech Contractors Limited	Exparte Application by EACC seeking Preservation Orders	22,305,324.00	Orders issued.
8.	Nyeri ELC Misc. Application. No.19 of 2015 EACC -vs- Nderitu Wachira and two others	Application seeking Preservatory Orders in respect of Nyeri Municipality /Block I/I 105 hived off from Government House Nos. MG 6A & 6B	Not yet Valued	Application allowed.
9.	Malindi - Misc. Application No. 77 of 2015 EACC -vs- Oregonia Supplies Services	Respondent is suspected to have banked Kshs.40 Million solicited by Kilifi County Supply Chain Officer to award several boreholes for water supply within the county.	1,248,000.00	The Orders were discharged by court.

S/No.	Case No. / Particulars	Subject Matter	Approximate Value (Kshs.)	Remarks
10.	Malindi - Misc. Application No. 12 of 2016 EACC -vs- Mediscope Agencies	Allegation of overpayments for tenders and payments of goods not delivered to Kilifi County Government.	248,055.75.	Orders vacated by court.
11.	Malindi - Misc. Application No. 5 of 2016 EACC -vs- Grandtop Solutions	Allegation of overpayments for tenders and payments of goods not delivered to Kilifi County Government.	1,045,993.05	Orders vacated by court.
12.	Malindi - Misc. Application No. 13 of 2016 EACC -vs- Captech Technologies	Allegation of overpayments for tenders and payments of goods not delivered to Kilifi County Government.	4,022,288.50	Orders vacated by court.
13.	Malindi - Misc. Application No. 2 of 2016 EACC -vs- Ognal Investments	Allegation of overpayments for tenders and payments of goods not delivered to Kilifi County Government.	6,312,720.00	Orders vacated by court.
14.	Malindi - Misc. Application No. 14 of 2016 EACC -vs- Bijose Investments Limited	Allegation of overpayments for tenders and payments of goods not delivered to Kilifi County Government.	4,657,752.69	Orders vacated by court.
15.	Malindi - Misc. Application No. 3 of 2016 EACC -vs- Jickram Investment	Allegation of overpayments for tenders and payments of goods not delivered to Kilifi County Government.	84,857.34	Orders vacated by court.
16.	Malindi - Misc. Application No. 14 of 2016 EACC -vs- Technocure Solutions	Allegation of overpayments for tenders and payments of goods not delivered to Kilifi County Government.	342,105.68	Orders vacated by court.

2.6.3 Recovery Suits Filed

A total number of 13 cases for Recovery of Assets were filed during the Financial Year. Table 12 highlights the details.

Table 12: Recovery Suits Filed

S/No.	Case Number & Parties	Claim (Kshs.)	Institution	Status
1.	Makueni – PMCC No. 144 of 2016 EACC -vs- Hon. Bernard Wambua Kiswii	Claim for recovery of 248,999.60	County Government of Makueni	Pending hearing



S/No.	Case Number & Parties	Claim (Kshs.)	Institution	Status
2.	Makueni – PMCC No. 139 of 2016 EACC -vs- Hon. Bernard Muthoka Musau	Claim for recovery of 249,729.00	County Government of Makueni	Pending hearing
3.	Makueni – PMCC No. 140 of 2016 EACC -vs- Hon. John Muli Mwenze	Claim for recovery of 233,358.00	County Government of Makueni	Pending hearing
4.	Makueni – PMCC No. 141 of 2016 EACC -vs- Hon. Cosmas Mutunga Kaleli	Claim for recovery of 248,871.60	County Government of Makueni	Pending hearing
5.	Makueni – PMCC No. 143 of 2016 EACC -vs- Hon. Bensley Mwanja Mathuku	Claim for recovery of 233,358.00	County Government of Makueni	Pending hearing
6.	Makueni – PMCC No. 142 of 2016 EACC -vs- Hon. Timothy Sirei Maneno	Claim for recovery of 249,729.20	County Government of Makueni	Pending hearing
7.	Nairobi - HCC (O.S) No. 33 of 2016 EACC -vs- Jimmy Mutuku Kiamba	Suit seeking orders regarding unexplained assets worth over 1,000,000,000 in possession of the defendant pursuant to ACECA	Nairobi County Government	Pending hearing
8.	Kajiado – SPMCC No. 160 of 2016 EACC -vs- Irene Mbitio & two others	Suit for restitution of 3,000,000 misappropriated at the Kenya Meat Commission	Kenya Meat Commission	Pending hearing
9.	Nairobi – CMCC No. 556 of 2016 EACC -vs- Concilia Ondiek	Suit for restitution of 3,000,000.00 misappropriated at the (Free Primary Education Funds) Ministry of Education	Ministry of Education	Pending hearing
10.	Milimani – High Court Anti-Corruption & Economic Crimes Division Case No. 7 of 2016 (formerly HCCC No. 35 of 2016) EACC -vs- Engineer Peter Mangiti & seventeen others	Suit for restitution of 47,600,000.00 misappropriated at the National Youth Service and preservation of funds in an account held at the Paramount Bank Account Number 030002061501 in the name of Bluestar Enterprises	National youth Service	Pending hearing

S/No.	Case Number & Parties	Claim (Kshs.)	Institution	Status
11.	Kitale – HCCC No. 3 of 2016 EACC -vs- Joseph Muindi Tevulo & two others	Suit for restitution of 25,334,525.50 misappropriated by Trans Nzoia County Tender Committee in awarding tender to Koyi Building Contractors	Trans-Nzoia County Government	Pending hearing
12.	Nyeri - ELC No. 241 of 2015 EACC -vs- Lawrence K. Muraya	Civil recovery suit for land parcel no. Nyeri Municipality/ Block I/1137 hived off the compound of Government House HG 2.	Ministry of Housing	Pending hearing
13.	Nyeri - ELC No. 242 of 2015 EACC -vs- John Peter Kamau Ruhangi and seven others	Civil recovery suit for recovery of Nyeri Municipality/Block I/1105 hived off government house MG 6A & 6B.	Ministry of Housing	Pending hearing

2.6.4 Cases Against EACC

A total of 32 cases were filed against the Commission in relation to investigations that were being undertaken by the Commission. Table 13 provides details of petitions and appeals filed against EACC.

Table 13: Petitions and Appeals Filed against EACC

S/No.	Case Number & Parties	Subject	Status
1.	Nairobi – Petition No. 62 of 2015 Jacob Juma -vs- EACC & others	Petition seeking conservatory orders and a declaration that the transfer of LR Number 12979/4 was unlawful and unconstitutional.	Matter stayed pending determination of ELC No. 351 of 2011
2.	Nairobi – Petition No. 81 of 2015 (ELC No. 546 of 2015) Jacob Juma -vs- Weston Hotel & others	Petition seeking revocation of title number 209/14372 IR 89671 and surrender of the same to the Kenya Civil Aviation Authority.	Pending hearing
3.	Nairobi – Petition No. 258 of 2015 Alex Kyalo & others -vs- EACC & others	Petition seeking to stop the prosecution of the petitioners, who are members of the County Assembly Board of Makueni County on charges of abuse of office and a declaration of Section 62 of ACECA unconstitutional.	Petition dismissed on 5th April 2016. Petitioners filed a Notice of Appeal
4.	Nairobi – Petition No. 129 of 2015 Okiya Omtata -vs- the Hon. Attorney General & others	Petition seeking to prohibit the National government and its agencies from bailing out Mumias Sugar using public funds.	Pending hearing
5.	Nairobi – Petition No. 130 of 2015 Okiya Omtata -vs- Ministry of Infrastructure & three others	Petition seeking the suspension of the building of the standard gauge railway line.	Pending hearing



S/No.	Case Number & Parties	Subject	Status
6.	Nairobi – Petition No. 144 of 2015 Joseph N. Laban -vs- EACC & others	Petition seeking a declaration that Mumias Sugar Company Limited is not a State Corporation and/or organ under the State Corporation Act thus EACC does not have jurisdiction to investigate its dealings; A declaration that the National Assembly does not have jurisdiction to investigate, conduct any inquiry and/or exercise oversight over the affairs of Mumias Sugar Company Limited; A declaration that the National Assembly Committee on Agriculture, Livestock acted without jurisdiction in investigating and/ or conducting an inquiry into the affairs of Mumias Sugar Company Limited, its report on 'Crisis Facing the Sugar Industry in Kenya' dated March 2015 is ultra vires, null and void.	Pending hearing
7.	Nairobi – Petition No. 138 of 2015 Hon. Josphat Nanok & another -vs- EACC	Petition seeking conservatory orders for certiorari and injunction for EACC to publish an apology owing to its report presented to the president.	Pending delivery of judgement
8.	Nairobi – Constitutional Petition No. 194 of 2015 Hon. Francis Mwangi Wa Iria -vs- EACC, DPP, CM Makadara Law Courts & AG	Petition seeking to stop EACC from charging the petitioner in the anti-corruption court.	Pending hearing
9.	Nairobi – Petition No. 201 of 2015 Hon. Alfred Keter & Hon. Sonia Birdi -vs- EACC	Application seeking a temporary injunction restraining EACC from instituting any disciplinary action harassment, intimidation and proceeding with any prosecution against the Respondents.	Matter withdrawn with no order as to costs.
10.	Nairobi – Petition No. 197 of 2015 Jimmy Mutuku Kiamba -vs- EACC & DPP	Petition seeking unfreezing of money held in accounts, termination of investigations against the petitioner and termination of criminal proceedings.	Pending hearing
11.	Nairobi – JR Misc. Application No. 225 of 2015 Nathif Jama Adan -vs- EACC & DPP	An application for an order of prohibition, certiorari and stay against the DPP & EACC through its agents against preferring charges against the applicant in relation to the procurement of ambulances from the Kenya Red Cross.	Judgment delivered. Application dismissed
12.	Nairobi – Constitutional Petition No. 382 of 2015 Busia County Government -vs- EACC	Petition seeking orders of mandamus directing EACC to return the confiscated computers to the Petitioner	Petition was allowed against EACC and is pending filing of Record of Appeal



S/No.	Case Number & Parties	Subject	Status
13.	Machakos – Petition 25 of 2015 Irene Wanjiru Kamau & four others -vs- EACC & others	Petition seeking to declare section 62(1) of ACECA unconstitutional, null and void.	Dismissed
14.	Nairobi – Constitutional Petition 540 of 2015 Hon. Benson Mutua -vs- County Government of Nairobi and six others	Constitutional Petition challenging expenditure and failure by Nairobi county government to pay into County Revenue Fund (CRF).	Pending hearing
15.	Nairobi – HC JR Misc. Application No. 502 of 2015 Praxidis Saisi -vs- DPP, EACC & others	An application seeking orders for certiorari and prohibition.	Pending hearing of Appeal
16.	Nairobi – JR Application No. 1 of 2016 Gladys Boss Shollei -vs- EACC & DPP	An application seeking orders for prohibition on arresting and charging the applicant on piecemeal basis.	Pending hearing
17.	Nairobi – JR Misc. Application No. 21 of 2016 Shital Bandari -vs- CID & others	Application seeking leave to apply for judicial review orders of prohibition.	Pending hearing
18.	Nairobi – JR Misc. Application No. 17 of 2016 Godana Adhi Doyo -vs- DPP & others	Notice of Motion application seeking orders for certiorari and prohibition against EACC & the DPP.	Pending hearing
19.	Nairobi – JR Misc. Application No. 47 of 2016 Ibrahim Wako Boru -vs- DPP & Another	Application seeking to stop the applicant's prosecution in anti-corruption case.	Pending hearing
20.	Nairobi – Petition Number 78 of 2016 Dr. Evans Kidero -vs- DPP & EACC	Petition seeking to stop EACC from investigating accounts touching on the Petitioner.	Pending hearing
21.	Nairobi – Petition Number 79 of 2016 Dr. Susan Akello Mboya -vs- DPP & EACC	Petition seeking to stop EACC from investigating accounts touching on the Petitioner.	Pending hearing
22.	Muranga – Petition Number 2 of 2016 Mwangi wa Iria -vs- EACC & three others	Petition seeking to restrain EACC from arresting and charging the Petitioner in relation to alleged obstruction in connection with search warrants.	Pending hearing
23.	Nairobi – Petition Number 516 of 2016 Trusted Society of Human Rights Alliance -vs- Hon. AG & EACC	Petition seeking conservatory orders staying the vetting of EACC employees afresh pending the determination of the Petition.	Pending hearing
24.	Lodwar – Misc. Civil Application No. 2 of 2016 Toiko Logorion & others -vs- EACC	Application seeking Judicial Review orders for Certiorari, prohibition and mandamus against EACC in relation to the rehabilitation of Lodwar-Napellar Road.	Pending hearing



S/No.	Case Number & Parties	Subject	Status
25.	Nairobi – Petition Number 109 of 2016 Okiya Omtata & Another -vs- AG,DPP & NPS	Petition challenging the constitutionality of EACC in terms of conducting investigations.	Pending hearing
26.	Nairobi – Petition Number 137 of 2016 Dr. Susan Akello Mboya -vs- EACC & others	Petition seeking judicial review orders of prohibition & certiorari against EACC from proceeding with investigations touching on the Petitioner's account.	Pending hearing
27.	Nairobi – Petition Number 198 of 2016 Dr. Peter Ayodo Omenda -vs- DPP & EACC	Judicial Review application for orders of certiorari and prohibition to issue against EACC & DPP restraining them from prosecuting, and conducting hearing in ACC 20/2015.	Pending Judgement
28.	Nairobi – Civil Application No. 31 of 2016 Dr. Alfred Mutua -vs- EACC & three others	An application for stay pending appeal.	Application dismissed
29.	Nairobi – Civil Appeal No. 5 of 2016 Chrysanthus Barnabus Okemo -vs- EACC & others	An appeal against Judgement and Decree of the High Court in HC Petition No. 111 of 2013 as consolidated with 320 and 321 of 2011.	Pending hearing
30.	Nairobi – Civil Appeal No. 23 of 2016 Samuel Kimunchu Gichuru -vs- DPP & two others	An appeal against Judgement and Decree of the High Court in HC Petition No. 111 of 2013 as consolidated with 320 and 321 of 2011.	Pending hearing
31.	Nairobi – Civil Appeal No. 102 of 2016 Eng. Michael Sistu Mwaura Kamau -vs- EACC & four others	An appeal against part Judgement and orders of the High Court in Petition No. 230 of 2015 as consolidated with 305, 324 and 203 of 2015.	Pending hearing
32.	Nairobi – Civil Appeal No. 90 of 2016 Charity Kaluki Ngilu -vs- EACC & others	An appeal against part Judgement and orders of the High Court in Petition No. 230 of 2015 as consolidated with 305, 324 and 203 of 2015.	Pending hearing

2.7 Strengthening Laws in the Fight against Corruption

The following measures were undertaken with a view to strengthen laws in the fight against corruption.

1. Recommendations towards Review of the Legal, Policy and Institutional Framework for Combating Corruption in Kenya

Under the provisions of Article 132 of the Constitution, the President is required to report annually, in an address to the nation, on all the measures taken and progress achieved in the realization of national values as well as progress made in fulfilling international obligations of the Republic, among other matters. During the State of the Nation Address to the National Assembly on 26th March 2015, the President issued a number of directives geared towards enhancing the fight against corruption in the country. The President directed the Hon. Attorney General to coordinate efforts towards a comprehensive review of the legal, policy and institutional framework for fighting corruption in order to ensure that the country has the requisite tools and infrastructure which responds efficiently and effectively to the scourge of corruption in the country.

Pursuant to the directive, the Hon. Attorney General established a Task Force for the Review of the Legal, Policy and Institutional Framework for Fighting Corruption in Kenya, vide Gazette Notice No. 2118 of 30th March 2015. The main mandate of the Task Force was to undertake a thorough review of the existing legal, policy and institutional anti-corruption framework with a view to coming up with recommendations on how the same can be strengthened. The Commission, in its capacity as the principal agency mandated to prevent and combat corruption in the country, was actively involved in the Task Force activities. It came up with far reaching recommendations towards reviewing and strengthening the entire spectrum of laws and institutions involved in the fight against corruption. The final report of the Task Force has been adopted and is in the process of implementation through a multi-stakeholder approach led and coordinated by the Office of the Attorney General and Department of Justice.

2. Development of a National Ethics and Anti-Corruption Policy

The process of formulating a National Ethics and Anti-Corruption Policy (NEAP) in the country gained momentum in the 2014/2015 Financial Year; and is being spearheaded by the Commission and the Office of the Attorney General and Department of Justice among other stakeholders in the anti-corruption sector. The formulation of the Policy also coincided with the review of the legal, policy and institutional framework for combating corruption in Kenya following the establishment of the Task Force appointed by Hon. the Attorney General on review of the legal, policy and institutional anti-corruption framework in the country. The draft NEAP is in the process of dissemination to the public, pending adoption by stakeholders.

3. Review of Implementation of the United Nations Convention against Corruption (UNCAC)

Kenya is a signatory to and member of the United Nations Convention against Corruption (UNCAC). The Convention provides important benchmarks on the appropriate tools, laws, mechanisms and institutional arrangements towards effective combating and eradication of corruption. The Convention has a mechanism for



review of Member States' implementation of the requirements, where each member is reviewed by two other countries. The review is undertaken on basis of cycles each spanning five years. The first cycle commenced in 2010 and ended in 2015. The review in this first cycle was limited to implementation of Chapters III and IV of the UNCAC, which deal with Criminalization and International Cooperation matters respectively.

During this first cycle, Kenya became due for review in 2013/2014 review year, and the review was undertaken by Cape Verde and Papua New Guinea. However, it was not possible to complete the review within the year, hence the process spilled over to the year 2014/15. The Commission was designated as the Secretariat of the review and has been at the forefront in the process, which has now been completed. The country Review Report was adopted by the Conference of State Parties in November, 2015, and recommendations are in the process of implementation, so as to align the country's legal and institutional framework to the Convention principles. The Country Report for Kenya is now an internationally adopted document; and is expected to be published for dissemination in the current year. The Commission is expected to play a central role in spearheading the implementation of recommendations contained in the report.

4. Reforms under the Multi-Agency Team (MAT) Collaborative Framework

The Multi-Agency Team (MAT) was established in November 2015, bringing together seven law enforcement and prosecutorial agencies in a collaborative, cooperative and coordinative framework to enhance the investigation and prosecution of corruption, economic crimes and other organized crime offences. In the course of its operations, the MAT establishment makes routine recommendations geared towards sealing loopholes and strengthening the policy, legislative and institutional framework so as to effectively address the crimes/offences under its radar; and to strengthen collaborations in the fight against corruption. Some landmark recommendations that have arisen or are in the pipeline as a result of intervention by MAT include:

- Establishment and operationalization of the Anti-Corruption and Economic Crimes Division in the High Court;
- Operationalization of day to day hearing of corruption and economic crime cases as envisaged under Section 5 of the Anti-Corruption and Economic Crimes Act, 2003;
- Amendments to the Proceeds of Crime and Anti-Money Laundering Act, (POCAMLA) 2009 and the following bills which are in progress:
 - Cyber Crime Bill
 - Data Security Bill
 - Electronic Transactions Bill
 - Draft Bribery Bill
 - Anti-Corruption Laws (Amendment) Bill, 2016
 - Whistleblower Bill, 2016
 - Enhanced investigations into corruption, economic crimes, tax evasion, organized crimes and money laundering and timely interventions through MAT framework
 - Enhanced clearance/verification of persons seeking appointment to public office through MAT framework
- Formulation of Administrative guidelines by the Central Bank of Kenya relating to handling and reporting on huge cash transactions by banks.

5. Miscellaneous Amendments

Every year, any minor amendments to laws are effected through the Statute Law (Miscellaneous Amendments) Act. Before the Bills are drafted, Government agencies including the Commission are usually requested to submit any proposals they may have on desired amendments that impact on their work.

2.8 Promotion of Ethics and Integrity through implementation and enforcement of Chapter Six of the Constitution

The Commission undertook various measures to enforce Chapter Six and LIA. These included investigations into ethical breaches, development of codes, issuance of notices to institute proceedings in the High Court to entities and persons, issuance of public notices to state and public officers, and issuance of cautions, advisories and gazette notices and monitoring declarations of income, assets and liabilities by state and public officers.

2.8.1 Enforcement of Chapter Six of the Constitution

(i) Investigation into Ethical Breaches

The Commission initiated one hundred and forty seven (147) investigations into violations of Chapter Six of the Constitution and ethical breaches. Fifty six (56) investigations were concluded. Out of the investigations undertaken, four (4) ethical investigations files were forwarded to the Director of Public Prosecutions: one file had recommendations for administrative action, two files had recommendations for prosecution and one file had recommendation for closure. Investigations into the others are on-going. Table 14 has the details of cases forwarded to the Director of Public Prosecutions.

Table 14: Cases Forwarded to the Director of Public Prosecutions

S/No.	Investigations Files	Institution
1.	EACC/EL/INQ/33/2015 Allegations of conflict of interest against a Public Officer under the Leadership and Integrity Act, 2012.	Sports Kenya
2.	EACC/EL/INQ/60/2015 Allegations of falsification of certificate and swearing a false declaration under the First Schedule of the Leadership and Integrity Act, 2012.	Member of National Assembly
3.	EACC/EL/INQ/41/2015 Allegations of unethical conduct in public by a state officer contrary to Chapter Six of the Constitution and the Leadership and Integrity Act, 2012	Siaya County Assembly
4.	EACC/EL/INQ/25/2015 Allegations of unethical conduct by public officers and breach of the Leadership and Integrity Act, 2012	Technical and Vocational Education and Training Authority (TVETA)



(ii) Enforcement Interventions under Section 4 (4) of LIA

The Commission received various complaints relating to ethical breaches. Pursuant to Section 4 (4) of LIA, which mandates the Commission to require any public entity to carry out such functions and exercise such power as may be necessary under LIA, the Commission dealt with the complaints as set out in Table 15.

Table 15: Summary of Ethical Breaches, Recommendations and Action Taken

S/No.	Nature of Ethical Breach	Recommendation by EACC	Action Taken by the Public Entity
1.	Delays of payments by a Government agency for compulsory acquisition of land for infrastructure development	Referred to Kenya National Highways Authority	Payment of Kshs. 5,807,500.00 settled.
2.	Delays of payments by a Government agency for Provision of services leading to accumulation of pending bills and interest accumulation	Referred to Ministry of Land, Housing & Urban development	Payment of Kshs. 139,000,000.00 settled
3.	Insults and confrontations by members of Mombasa County Assembly in Chambers	Referred to the relevant committee of the County Assembly required to investigate the allegations and submit reports to the Commission	Awaiting feedback
4.	Unethical conduct by some members of the Senate during parliamentary proceedings.	Referred to the relevant committee of the Senate required to investigate the allegations and submit reports to the Commission	Awaiting feedback
5.	Unethical conduct on the part of some members of the National Assembly during parliamentary proceedings	Referred to the relevant committees of the National Assembly required to investigate the allegations and submit reports to the Commission	Awaiting feedback
6.	Unethical conduct on some teachers related to use of forged certificates and absconding of official duties involving three public officers	Referred to Teachers Service Commission for investigations and necessary action	Verification undertaken and necessary action taken by TSC
7.	Unethical conduct relating to nepotism, favouritism and utterances likely to cause breach of peace	Referred to National Cohesion and Integration Commission for action	Awaiting feedback
8.	Public officer holding two positions on full time basis and allegations of bribery by student leadership	Referred to Vice Chancellor University of Nairobi for action	Awaiting feedback
9.	Misuse of vehicles, sexual assaults and negligence on duty involving fifteen police officers	Referred to Inspector General for action	Inspector General of Police has initiated disciplinary action.

**(iii) Other Enforcement Measures**

The Commission issued notices and cautions to public entities and persons in violation of Chapter 6 and LIA; and issued advisories, on ethical issues as summarized in Table 16.

Table 16: Enforcement of Chapter Six and LIA

S/No.	Nature of Violation	Measure Undertaken	Status
1.	Non-compliance with Section 37 of LIA on development of Specific Leadership and Integrity Codes for State Officers.	Notice to institute proceedings in the High Court for failure to adhere to the requirements of Chapter Six and LIA issued to 58 entities	Notices have enhanced compliance level. National Land Commission, 41 County Assemblies and 35 County Executives complied.
2.	Violations of Chapter Six of the Constitution by some members of County Assemblies	Caution issued to three public entities	The relevant committees of the County Assemblies are required to investigate the allegations and institute necessary action
3.	Failure to seek approval to open or operate bank accounts outside Kenya	Caution issued to 117 public officers	Public officers complied and sought necessary approval.
4.	Wide-spread use of fake/forged certificates for employment and promotions in public service.	Advisory issued to 182 public entities	Recruiting institutions required to authenticate/verify certificates of applicants with the issuing authorities.
5.	Nepotism in employment in Public Universities.	Advisory issued to 1 public entity	National Cohesion and Integration Commission to address the issue.
6.	Seeking clearance as a pre-requisite to participate in public procurement.	Advisory issued to 2 public entities	Entities advised on the relevant provisions of the Public Procurement and Asset Disposal Act.
7.	Development of clearance/vetting tool for public entities to undertake verification of staff.	Advisory issued to 3 public entities	Advisory and technical support provided to the institutions.
8.	Breach of Article 73 of the Constitution for use of abusive language against fellow State Officers and utterances in public functions likely to incite and cause a breach of peace.	Public notice issued to State Officers (Members of Parliament, Governors and Members of County Assembly)	Public notice issued to all State and Public Officers.
9.	Dual citizenship held by State Officers.	Mutual Legal Assistance requests sent to 4 entities.	Awaiting feedback.
10.	Alfred Kiptoo Keter and Sunjeev Kaur Birdi, Case No CF. 742/2015. Petition no 2 of 2015	Investigation on unethical conduct finalised and charges preferred.	Case pending at Naivasha Law Courts.
11.	Albert Kipkogei Kochei -vs- EACC and 3 others challenging prosecution.	Replies to the petition filed. Replies and submissions filed regarding the reference.	Petition pending determination at Eldoret High Court.



S/No.	Nature of Violation	Measure Undertaken	Status
12.	Supreme Court Reference No.3 of 2014 by 47 Speakers of County Assembly challenging enforcement of LIA.	Appearances made in court and application argued.	Reference heard and dismissed by Supreme Court on 20th April, 2016.
13.	Kisii High Court Petition No.34 of 2015 seeking removal of Deputy Speaker for violation of Chapter Six of the Constitution.	Replies to the petition prepared and filed.	Petition pending determination at Kisii High Court.

(iv) Integrity Verification and Clearance for Appointment to Public Office

The Commission received and processed a total of 29,563 clearance requests for appointment as shown in Table 17.

Table 17: Integrity Verification / Clearance for Appointment to Public Office

S/No.	Nature of Requests	No. of Institutions	No. of Applications	No. of Applicants with allegations at EACC
1.	Verification/clearance for appointment to public office	49	1,760	3
2.	Verification/ clearance under performance contracting	33	4,478	1
3.	Verification/clearance for appointment to Private Institutions/ Sector	8	18	1
4.	Self-declaration forms submitted pursuant to Section 12A of LIA by individuals seeking verification/ clearance for various positions in public Sector	-	23,307	-
	TOTAL	90	29,563	5

2.8.2 Development of Leadership and Integrity Codes

All public entities with State Officers at both the National and County Government are required to develop a specific Leadership and Integrity Code for the State Officers serving in their respective entities pursuant to Section 37 of the Leadership and Integrity Act 2012. With the support of the Commission 118 public entities at the National and County government levels finalized development of Leadership and Integrity Codes for state officers in their respective institutions. Out of that number, the Commission approved 85 Leadership and Integrity Codes for publication in the Kenya gazette, out of which 7 codes were gazetted by the respective public entities as presented in Table 18.

Table 18: Status of Compliance on Development and Submission of Specific Leadership and Integrity Codes by Public Entities

S/No.	Category of Public Entities	No. of Entities with State Officers	No. of Entities that have submitted codes	No. of Entities that have not submitted codes	No. of Codes Approved (out of the ones submitted)	No. of codes Under Review (out of the ones submitted)	No. of Codes Gazetted (out of the ones approved)	No. of Codes not yet Gazetted (out of the ones approved)
1.	National Government	42	41	1	31	10	5	26
2.	County Executive Committees	47	35	12	17	18	0	17
3.	County Assemblies	47	42	5	37	5	2	35
	Total	136	118	18	85	33	7	78
	Percentage		86.8%	13.2%	72%	28%	8.2%	91.8%

Table 19: County Executive Committees that Complied with Section 37 of LIA on Development of Specific Leadership and Integrity Codes for State Officers

1.	Baringo	13.	Kisumu	25.	Nyamira
2.	Bomet	14.	Kwale	26.	Nyandarua
3.	Bungoma	15.	Laikipia	27.	Nyeri
4.	Elgeyo Marakwet	16.	Machakos	28.	Tana River
5.	Embu	17.	Mandera	29.	Tharaka-Nithi
6.	Garissa	18.	Marsabit	30.	Trans-Nzoia
7.	Kajiado	19.	Migori	31.	Turkana
8.	Kakamega	20.	Mombasa	32.	Uasin Gishu
9.	Kericho	21.	Nairobi	33.	Vihiga
10.	Kiambu	22.	Nakuru	34.	Wajir
11.	Kirinyaga	23.	Nandi	35.	West Pokot
12.	Kisii	24.	Narok		

Table 20: County Assemblies that Complied with Section 37 of LIA on Development of Specific Leadership and Integrity Codes for State Officers

1.	Baringo	13.	Kitui	25.	Nairobi	37.	Uasin Gishu
2.	Bomet	14.	Kwale	26.	Narok	38.	Garissa
3.	Bungoma	15.	Laikipia	27.	Nyandarua	39.	Lamu
4.	Busia	16.	Machakos	28.	Nyeri	40.	Turkana
5.	Elgeyo Marakwet	17.	Mombasa	29.	Samburu	41.	Vihiga
6.	Homa Bay	18.	Meru	30.	Siaya	42.	Nyamira
7.	Kajiado	19.	Migori	31.	Taita Taveta		
8.	Kericho	20.	Marsabit	32.	Tana River		
9.	Kiambu	21.	Mandera	33.	Tharaka-Nithi		
10.	Kilifi	22.	Murang'a	34.	Trans-Nzoia		
11.	Kirinyaga	23.	Nakuru	35.	Wajir		
12.	Kisii	24.	Nandi	36.	West Pokot		



Table 21: Public Entities that Have Not Complied with Section 37 of LIA on Development of Specific Leadership and Integrity Codes and Submission to EACC

Public Entities in the National Government

Ministry of Information, Communication and Technology

County Assemblies

1.	Embu	3.	Kakamega	5.	Makueni
2.	Isiolo	4.	Kisumu		

County Executive Committees

1.	Busia	5.	Kitui	9.	Murang'a
2.	Homa Bay	6.	Lamu	10.	Samburu
3.	Isiolo	7.	Makueni	11.	Siaya
4.	Kilifi	8.	Meru	12.	Taita Taveta

In addition, the Commission reviewed 62 Codes of Conduct and Ethics for Public Officers in accordance with Section 52 of LIA.

2.8.3 Development of Leadership and Integrity Act Regulations, 2015

The Commission developed Leadership and Integrity Regulations which were approved by Parliament in February 2016. Consequently, the Commission issued circulars to 132 public entities in both the National and County Governments notifying them on the commencement of the Leadership and Integrity Regulations, 2015. The circulars also outlined the various obligations vested in State Officers, Public Officers and public entities in the implementation of the Regulations.

2.8.4 Development of Guidelines on Chapter Six of the Constitution and the Leadership and Integrity Act, 2012

The Commission developed the following Guidelines to facilitate State Officers, Public Officers and public entities towards compliance with Chapter Six and LIA:

- (i) Guidelines on Conflict of Interest
- (ii) Guidelines on Gifts
- (iii) Guidelines on Public Collections
- (iv) Citizens Guide on Chapter Six and LIA

2.8.5 Bank Accounts Operated Outside Kenya

The Commission received 186 applications from State and Public Officers to open or continue to operate bank accounts outside Kenya out of which 152 were approved and 34 were not approved.



2.8.6 Framework for Monitoring Compliance

The Commission developed a framework for monitoring compliance to Chapter Six of the Constitution, Leadership and Integrity Act, 2012 and Leadership and Integrity Act Regulations, 2015 by public entities. Public entities will be expected to file returns each financial year relating to the various provisions of LIA using this platform.

2.8.7 Declaration of Income, Assets and Liabilities

The Commission, in the discharge of its oversight mandate in the implementation of the Public Officer Ethics Act, 2003 monitors declarations of income, assets and liabilities by state and public officers. An audit undertaken by the Commission for the 2015 declarations returns indicate that 27 state officers and 630 public officers at both levels of government did not file their declarations of income, assets and liabilities in 2015 with the relevant responsible commissions as required. Investigations are ongoing to take appropriate action for non-compliance.



CHAPTER 3: PREVENTION OF CORRUPTION AND UNETHICAL CONDUCT

3.1 Introduction

This chapter presents measures undertaken by the Commission to prevent corruption and unethical conduct. The measures include systems reviews, advisory services, promotions of standards and best practices, establishing and maintaining strategic partnerships and coalitions, public education and awareness creation. To establish, maintain and strengthen partnerships and networks against corruption and unethical practices, the Commission rolled out a number of programs targeting different sectors including MDAs, County Governments, institutions of learning and the general public.

3.2 Systems Reviews

Systems Reviews involved examination of systems with the aim of identifying corruption loopholes, weaknesses and inefficiencies and advising public institutions on measures to be implemented to mitigate against the occurrence of malpractices. Reviews were conducted on Parliamentary Service Commission and the Ministry of Education's Free Primary Education Programme.

3.2.1 Parliamentary Service Commission (PSC)

The Commission carried out an examination into the systems, policies, procedures and practices in Financial Management. Key findings and recommendations of the examination that focused on finance, supply chain and audit are shown in Table 22.

Table 22: Findings and Recommendations of the System Review at the PSC

S/No.	Focus Area	Finding	Recommendation
1.	Policy and Procedure Guidelines	Staff working in the Finance and Accounts Department do not have the relevant manuals, circulars and other guidelines necessary for effective management of financial resources.	Relevant copies of financial policies and procedures manual to be obtained and made accessible to all the staff working in the finance and accounts departments.
2.	Bank Reconciliation	i. Incomplete bank reconciliation ii. Uninvestigated discrepancies	Comply with Public Finance Management (National Government) Regulations, 2015
3.	Temporary Imprest	i. Untimely surrender of temporary imprest ii. Issuance of multiple imprest	Comply with Public Finance Management (National Government) Regulations, 2015



S/No.	Focus Area	Finding	Recommendation
4.	Car and Mortgage Loans	Disbursement of Car and Mortgage Loans without security	All Car and Mortgage Loans disbursements should be secured
5.	Payments for Goods and Services	Lack of a credit management policy	Develop and implement a creditors' management policy
6.	Mileage Claims	There was no mechanism for ascertaining mileage claims	Develop mechanism for ascertaining mileage claims
7.	Procurement and Disposal Procedure Manual	Lack of a customized internal Procurement and Disposal Procedure Manual	Develop and implement a customized internal Procurement and Disposal Procedure Manual
8.	Procurement Planning	i. Lack of participation by user departments in Procurement Planning ii. Implementation of the Procurement Plan before approval	i. Involve user departments in the Procurement Planning process ii. Procurement Plan should be approved before implementation
9.	Disadvantaged Groups	Failure to meet the statutory 30% provision for the disadvantaged groups	Comply with the Public Procurement and Asset Disposal Act, 2015
10.	Audit Committee	Selection of current staff as members of the Audit Committee contrary to Regulation 174 (6) of the PFM (NG) R, 2015	Comply with the Public Finance Management (National Government) Regulations, 2015 in constituting Audit Committee

3.2.2 Free Primary Education Programme

The Commission finalized and presented a report on the examination into the systems, policies, procedures and practices applied in the Free Primary Education (FPE) Programme under the Ministry of Education. The examination focused on allocation, disbursement and utilization of FPE funds. Highlights of the findings and recommendations are shown in Table 23.

Table 23: Findings and Recommendations of the System Review of the Free Primary Education (FPE) Programme

S/No.	Focus Area	Finding	Recommendation
1.	Data Back-up	Lack of data back-up system for the disbursement of FPE funds	Develop a data back-up system
2.	Disbursements of Funds	i. Delays and irregular disbursements of funds to schools ii. Inaccurate enrollment records	i. Timely and accurate disbursement of funds ii. Maintain updated pupils' enrollment records
3.	Transparency and Accountability of Funds	Record of funds received and their intended use not displayed on the notice board as required	Display information on funds received and their intended use
4.	Records Management	Lack of a policy to guide primary schools on records management	Develop and implement a Records Management Policy



S/No.	Focus Area	Finding	Recommendation
5.	Financial Records	No proper books of accounts	i. Maintain proper books of accounts ii. Enhance the accounting skills of school Heads
6.	Payment for Goods and Services	Making payments without verifying supporting documents	i. Ensure payments are properly supported by documents ii. Enhance accounting skills for the signatories iii. Enhance internal control system
7.	Handing Over	Failure by some Head Teachers to hand over financial records upon exit	Ministry of Education to oversee a smooth handing over process
8.	Annual Audit Plan	Lack of a structured annual audit plan for schools	Develop and implement an annual audit plan

3.3 Corruption Risk Assessments (CRAs)

The Commission conducted Corruption Risk Assessments (CRAs) at the Council of Governors and 13 County Governments (Executive and Assemblies) with the aim of identifying and profiling Corruption Risks in public institutions and advising on the strategies that should be implemented to mitigate the identified risks.

3.4 Advisory Services

The purpose of the advisory services is to ensure mainstreaming of anti-corruption initiatives in public institutions. The Commission provided 1,370 advisories to 265 public institutions under the Performance Contracting (PC) framework and also to 13 Counties not included in the Performance Contracting. This involved analyzing, acknowledging and providing feedback to Ministries, Departments and Agencies (MDAs) under the Corruption Eradication Indicator for Performance Contracting Period.

Further, the Commission visited 13 public institutions to verify the level of implementation of the anti-corruption indicator in the Performance Contracting framework.

3.5 Follow up on Implementation of Corruption Risk Assessment Recommendations

3.5.1 Kenya National Bureau of Statistics

The Commission conducted a follow-up on a Corruption Risk Assessment that had been carried out at the Kenya National Bureau of Statistics in the 2014/2015 financial year to ascertain the extent to which



recommendations provided by the Commission had been implemented. Out of 35 recommendations, 7 had been fully implemented, 13 partially implemented and 15 not yet implemented.

3.5.2 Performance Contracting Anti-Corruption Indicator

Thirteen institutions were visited to assess the extent of implementation of the anti-corruption parameter in the Performance Contracting framework.

3.5.3 Implementation of County Corruption Prevention Action Plans

Follow up on the implementation of corruption prevention action plans was undertaken in four County Governments, namely:

- 1) Kilifi County Executive
- 2) Kilifi County Assembly
- 3) Laikipia county Assembly
- 4) Narok County Executive

All these institutions are at various stages in the implementation of the Corruption Prevention Action Plans. Some of the achievements are:

- 1) Establishment of Corruption Prevention Committees
- 2) Opening and operationalization of Gift and Conflict of Interest Registers
- 3) Development of Codes of Conduct for Public Officers
- 4) Setting up of Audit Committees

3.6 County Anti-Corruption Outreach Programmes

The Commission held County anti-corruption outreach programmes in four counties, namely; Kwale, Laikipia, Tharaka-Nithi and Busia. The outreach programme aims at creating awareness among members of the public on the effects of corruption and seeks to enlist their support in combating corruption and unethical conduct. Through this programme, about 260,000 people were reached with the anti-corruption message on a face-to-face encounter.





Deputy Governor Busia County, H. E. Kizito Wangalwa and EACC Director – Preventive Services, Vincent Okong'o display the Corruption Prevention Action Plan signed between the County Government & the Commission

3.7 County Public Education Forums

The County Public Education Forums were conducted in four Counties namely; Kajiado, Uasin Gishu, Meru and Garissa. The objective of the programme was to enlist citizen participation by training and sensitizing opinion leaders at the grassroots level thereby building an effective countrywide anti-corruption network and provide an opportunity for residents to voice their concerns on the quality of service delivery at the county level. A total of 347 participants among them religious leaders, Chiefs, Assistant Chiefs, Ward Administrators, Sub-County Administrators, opinion leaders, Community Based Organizations, youth, women, representatives from the County Government, Public Officers, business community and Non-Governmental Organizations were trained.



Participants in Meru TTC on 24th May 2016 during a county Public Education Programme in Meru County

3.8 Participation in the Mombasa (ASK) International Trade Fair

The Commission participated in the Agricultural Society of Kenya (ASK) Mombasa International Trade Fair in August 2015. The Trade Fair provides an opportunity for the Commission to educate the public on its mandate, effects of corruption on the country, the role of every Kenyan in the fight against corruption and on how to report corruption. The visibility of the Commission is enhanced through branding of various strategic sites with messages on ethics, integrity and anti-corruption. A total of 6,013 persons visited the Commission stand.



Pupils and members of the public walk along Taifa wall that was branded with the Commission's clarion call and messages on ethics, integrity and anti-corruption

3.9 Community Based Anti-Corruption Monitors (CBAMs) Training

The training of CBAMs aims at mainstreaming anti-corruption, ethics and integrity at the grassroots level. A total of 100 participants from the Ecumenical Centre for Justice and Peace, Civil Society Organizations and Faith Based Organizations from 7 counties were trained.

3.10 Mainstreaming Ethics, Integrity and Good Governance in Institutions of Learning

The following are the various strategies and programmes employed to mainstream ethics and integrity in learning and training institutions.

a) Curriculum Reform Process

The Commission presented its memoranda to the Kenya Institute of Curriculum Development with regard to the ongoing curriculum reform process. The Commission is also represented in the National Curriculum Reform Steering Committee with a view to guiding the inclusion of ethics, integrity and values in the schools and colleges curriculum.

b) Schools Outreach Programme

The School Outreach programme aims at re-engineering social values among learners. The programme involves visits to schools, integrity talks and founding of Integrity Clubs. During the reporting period, a total of 203 schools were visited during which 99,246 students and 1,548 teachers and support staff were sensitized on matters of integrity.



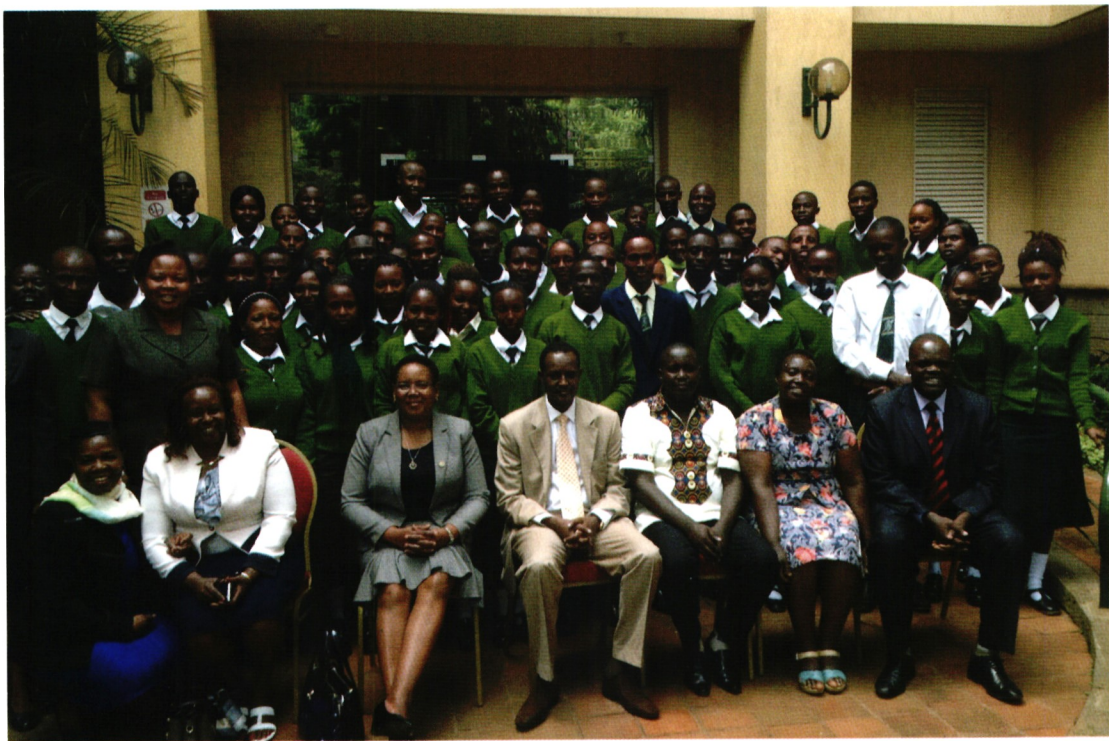
EACC Officer John Agar delivering a talk to pupils of Moody Awori Primary School in Busia County

c) Integrity Clubs and Study Tours

The Commission held 3 Integrity Clubs Patrons' Training Workshops. A total of 98 Integrity Club Patrons drawn from Kajiado, Makueni, Machakos and Bomet Counties were trained.

The Commission also held one Regional Integrity Club Forum in the Central region which was attended by 11 schools. The objective of the forum is to create networks of learning and sharing ideas, experiences and best practices, receive reports from patrons on success and challenges facing their clubs. The members showcase their talents in song, skits, poems and public speaking on integrity and artwork. A total of 242 participants were present.

On study tours by Integrity Clubs, a total of 244 students drawn from 3 Integrity Clubs visited Integrity Centre. These Clubs were from Egoji Teachers Training College, Our Lady of Consolata Mugoiri Girls and Kapkenda Girls High School.



Integrity Club members from Egoji Teachers Training College visiting the EACC on a study tour in recent times pose with the Commission CEO, their teachers and Commission staff

d) Training of Education Managers

This programme targets head teachers of primary and secondary schools as well as members of the boards of management. The objective is to mainstream ethics, integrity, anti-corruption and good governance in the management of institutions of learning. A total of 458 School Managers were trained in Kajiado, Siaya, and Nairobi Counties.

e) Training at Higher Learning Institutions

The Commission trained 1,273 students and senior management staff from seven institutions of higher learning. The overall objective of the training was to equip the students and management with relevant knowledge, skills and values on leadership and integrity with a view to deepening good governance and corruption intolerance in their institution.

f) Partnerships in Co-curricular Activities

The Commission sponsored the 89th Edition of the Kenya Music festival (KMF) and the 57th Edition of Kenya National Drama Festival (KNDF). The two annual festivals provide an opportunity to reach out to young people across all levels of learning with anti-corruption, ethics and integrity messages. A total of 118,568 students and members of public from the 47 counties were sensitized.



EACC's Deputy Secretary, Mr. Michel Mubea officially hands over the EACC trophy to Dr. Odhiambo on behalf of St. Mary's Yala High School- for their winning play PRICK OF ROSES.

3.11 Training of Integrity Assurance Officers (IAOs) and Corruption Prevention Committees (CPCs)

The Commission's strategy of intensifying anti-corruption, ethics and integrity in the public service saw a total of 910 Integrity Assurance Officers and 1,440 Corruption Prevention Committee members from 85 CPCs trained during the reporting period.

3.12 Training of County Governments Officials

The Commission continues to build the capacity of MCAs, County executives and staff of the County Assembly through training to enable them carry out their legislative, oversight and administrative roles effectively. In this respect, a total of 1,878 officers were trained.

3.13 Training of Faith Based Organizations

The Commission conducted training in partnership with four Faith Based organizations with the aim of enlisting their support in mainstreaming ethics and integrity in their institutions and congregations. A total of 1,118 participants drawn from Methodist Church of Kenya, Supreme Council of Kenyan Muslims (SUPKEM), Kenya Council of Imams and Ulamaa, and Kenya Evangelical Alliance were trained.

3.14 Sensitization on Leadership, Ethics and Integrity

The Commission conducted trainings and sensitization on issues of Leadership, Ethics and Integrity for 14,928 officers from public and private institutions.

3.15 Media Education Programming

The Commission engaged various media platforms to educate the public on leadership, ethics, integrity, good governance and anti-corruption measures. Platforms used were television, national and vernacular radio stations and print media.

Media education employs repetition as a means of reinforcing the message. The Commission's presence on radio and television therefore exposes the same message several times to the same audience. In this respect, it is estimated that we reached approximately 39,000,000 listeners, viewers and readers.

Parliament approved LIA Regulations, 2015 in February 2016 to facilitate implementation of various provisions of LIA. The Commission engaged print media to publicize the provisions of Chapter Six, LIA and the LIA Regulations by placing 3 adverts and 7 publications in two daily newspapers.

3.16 Development and Dissemination of IEC Materials

In line with its public education mandate, the Commission developed IEC materials in both Kiswahili and English languages focusing on anti-corruption laws and the foundational understanding of corruption and anti-corruption processes in Kenya. The Commission printed 146,500 copies of various Information, Education and Communication (IEC) materials as illustrated in Table 24. Of the number printed, 124,650 were disseminated.

The printing of the IEC materials got additional funding from the World Bank and Transparency International – Kenya.

Table 24: IEC Materials Developed and Printed

S/No.	IEC Materials	Quantity
1.	(i) Integrity brochure	2,500
	(ii) Patriotism brochure	2,500
	(iii) 'Your Character Counts' brochure	2,500
	(iv) 'Values for Life' brochure	2,500
2.	Obligations of State/Public Officer poster (Size A2) Obligations of State/Public Officer poster (Size A4)	10,000
3.	(i) 'FAQs About LIA 2012' brochure	5,000
	(ii) 'About EACC' brochure	5,000
4.	Wall calendars	5,000
	One-page wall calendar - Size: A2	10,000
	'FAQs about EACC' booklet	10,000



S/No.	IEC Materials	Quantity
	'What You Need To Know about EACC and the Fight against Corruption' booklet	30,000
	T-shirts	5,000
	Caps	5,000
	Lesos	1000
	Carrier bags	500
	Simplified Leadership and Integrity Act, 2012	5,000
	Simplified Public Officer Ethics Act, 2003	5,000
	Simplified Anti-Corruption and Economic Crimes Act, 2003	5,000
	Reprints of 'Anti-Corruption Bible Study Guide – Integrity: A Weapon against Corruption'	5,000
	Assorted posters	10,000
	Total	136,500

CHAPTER 4: MONITORING AND EVALUATION

4.1 Introduction

The Commission conducted the National Survey on Corruption and Ethics, 2015 and the Survey on Corruption and Ethics in Devolved Services: County Public Officers Experiences, 2015. The overall objective of the two surveys was to establish the nature, extent and magnitude of the vice.

As part of Monitoring and Evaluation of Commission programmes, a mid-term review of the EACC 2013-2018 Strategic Plan to establish the level of its implementation and an impact assessment of the corruption eradication indicator were carried out.

4.1.1 The National Survey on Corruption and Ethics, 2015

The Survey was conducted between August and October 2015. The overall objective of the Survey was to measure the nature, extent and magnitude of corruption and unethical practices which the public encounter. The Survey engaged a representative nation-wide sample of 5,260 households drawn from 46 Counties and 10 key informant interviews.

The Survey Report findings on perceptions and actual experiences on corruption and unethical conduct are highlighted as follows:

i) Perceived National Level of Corruption

The perception shows a high level of corruption at 73.9 percent which represents an increment of 6.2 percent from the 2012 Survey. Figure 6 shows the perceived national level of corruption.

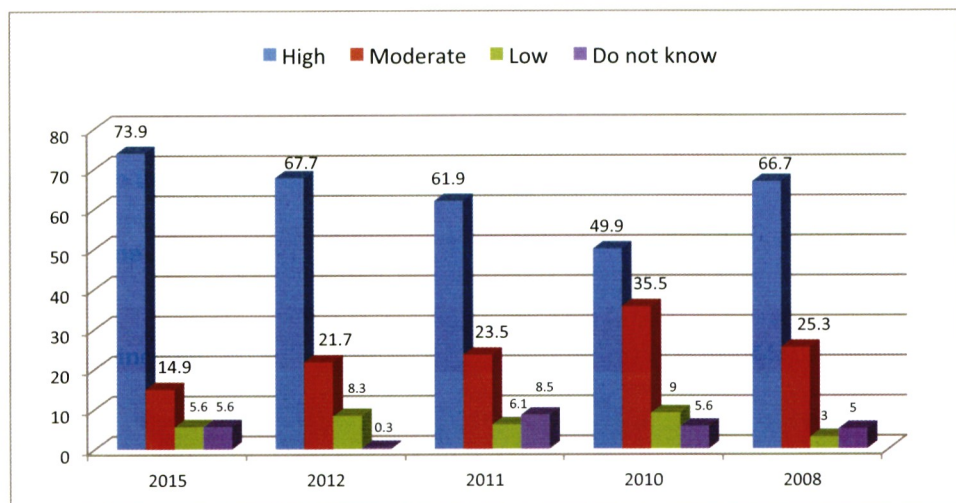


Figure 6: Perceived National Level of Corruption

ii) Actual Experience Based Responses

The Survey reveals that there were more people seeking government services in 2015 (58%) than 2012 (53.4%) as shown in Figure 7.

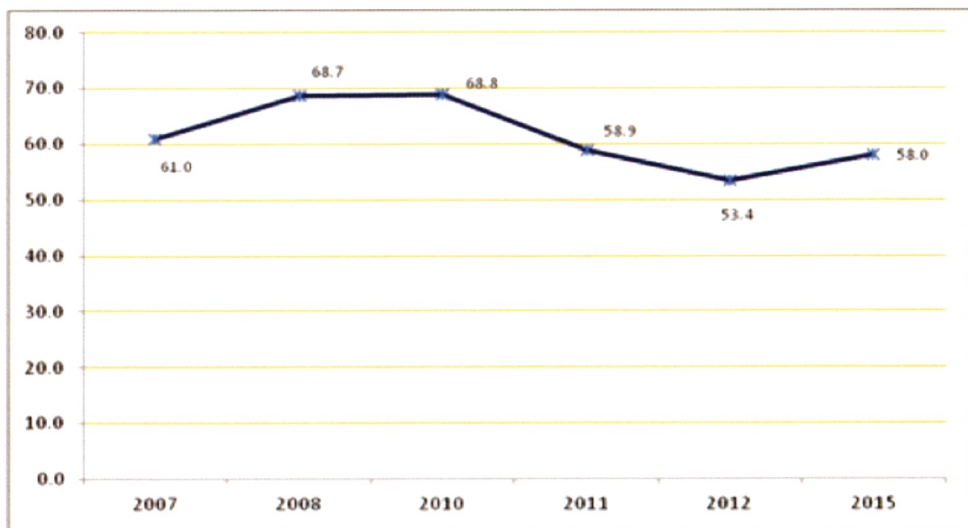


Figure 7: Proportion of Those who Paid Bribes

iii) Proportion of People Paying Bribes

While there was a marginal increment in the number of people who sought public services (53.4% to 58% in 2015), the proportion of those who paid bribes drastically reduced from 68.5 percent in 2012 to 38 percent in 2015 as shown in Figure 8.

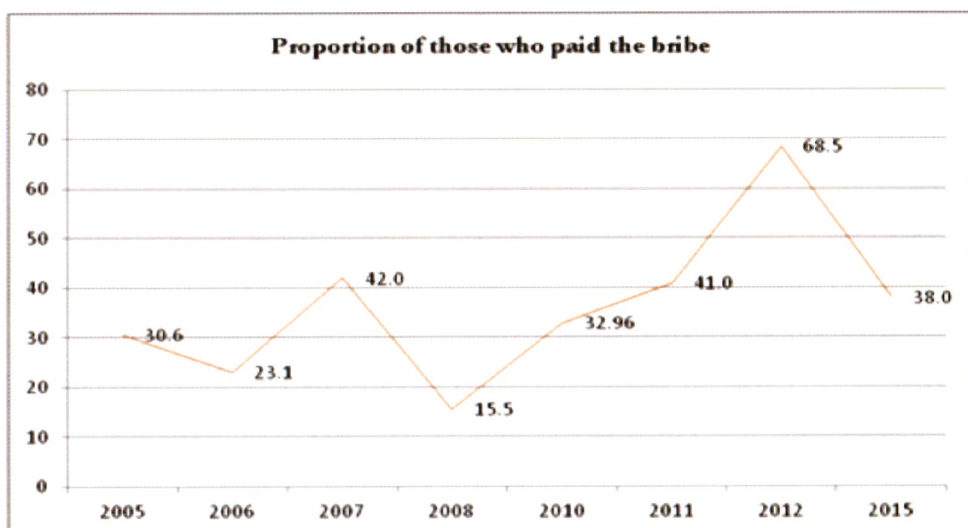


Figure 8: Proportion of Those who Paid Bribes

The survey established that the average bribe stood at Kshs. 5,648.58 in 2015, having increased from Kshs. 4,601.00 in 2012. However, the proportion of those reporting corruption dropped to 5.3 percent in 2015 from 6.6 percent in 2012 as shown in Figure 9.

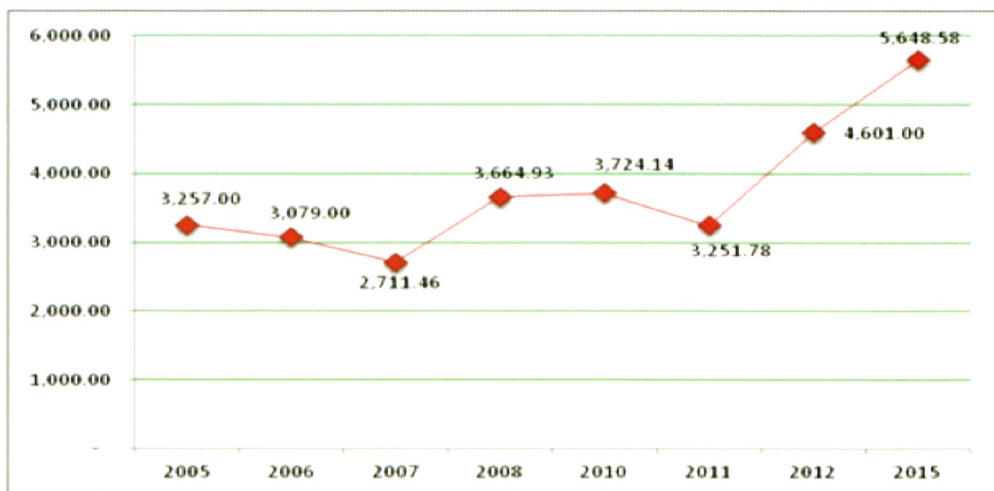


Figure 9: Average Bribe Paid by Service Seekers

iv) Unethical Practices

The three most common forms of unethical behavior that are practiced by public officials are delays in service provision (32%), bribery (27.1%) and lateness and absenteeism (23.1%) as shown in Figure 10.

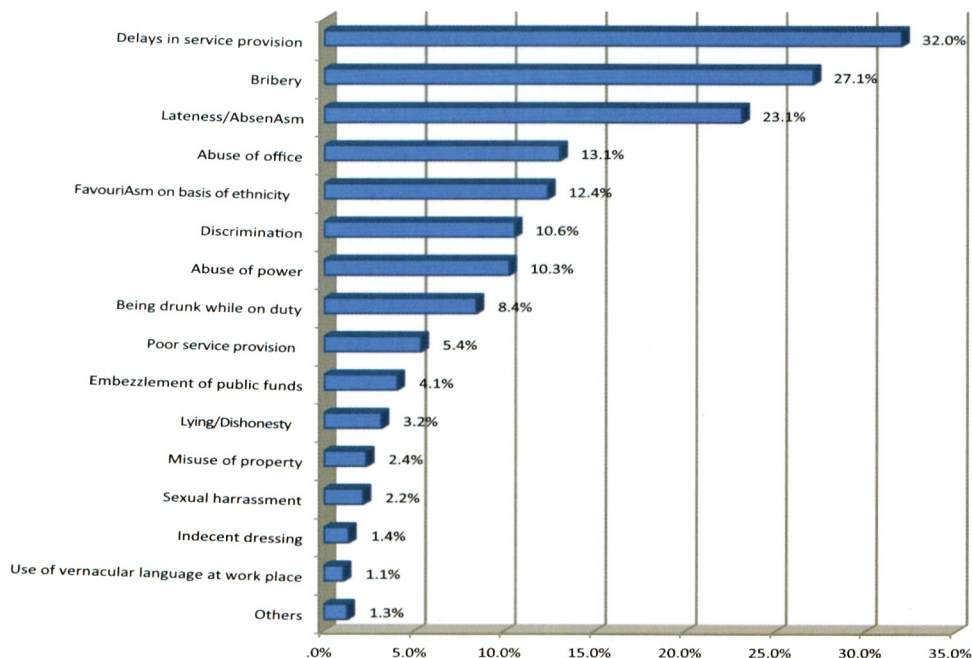


Figure 10: Unethical Practices



4.1.2 Survey on Corruption and Ethics in Devolved Services: County Public Officers Experiences, 2015

The overall objective of the Survey was to map out corruption prone areas and unethical practices in the County public service delivery. The Survey focused on corruption and unethical practices in Departments within County Government whereby 4,965 respondents were interviewed. The highlights of the findings of the Survey are as follows:

i) Status of Corruption

The service areas perceived to be most prone to corruption in counties are procurement (46%), employment and promotion (31%), allocation of funds (11%), revenue collection (11%), road construction and infrastructure development (11%).

ii) Status of Ethics

The common forms of misconduct witnessed in County Government offices include; unprofessionalism (39.5%), lateness (21.4%), absenteeism (20.3%) and use of abusive behavior and language (14.9%).

4.1.3 Impact Assessment of the Corruption Eradication Indicator under the Performance Contracting Framework in Kenya for the Period 2007-2014

The overall objective of this evaluation was to measure the impact of the corruption eradication indicators in performance contracting in order to establish whether there is a positive, negative or no change. The evaluation covered 300 public institutions under performance contracting in the 11th Cycle.

The implementation of the Corruption Eradication Indicators has brought about a structured institutional anti-corruption infrastructure such as, development of Corruption Prevention Policies and structures and establishment of integrity committees. The training and sensitization of staff has empowered them to conduct rapid corruption risk assessment, avoid and report acts of corruption.

The assessment revealed that since performance contracting is not anchored in law and the score allocated for Corruption Eradication Indicators is only five percent (5%), there was reluctance from institutions to fully implement the Indicators.

4.1.4 Mid-Term review of the Strategic Plan 2013-2018

The Commission conducted a mid-term review of its strategic plan in order to establish the extent to which the strategies have been implemented and determine whether they are supporting the realization of the overall strategic goals by examining the outputs, outcomes and impact, if any, of the activities.

Table 25 provides a summary of the key mid-term achievements realized by the Commission in the implementation of its strategic plan.

Table 25: Summary of Mid-Term Achievements of the Commission

Activity	Number
Complaints received and processed	16,820
Asset traced	Assets worth Kshs.12.15 billion
Assets recovered	Assets worth Kshs.2.23 billion Cash - Kshs.368 million
Preservations	Kshs. 272 Million
Disruptions/ Averted losses through proactive measures	182 proactive investigations worth Kshs.3.243 billion
Awareness on Corruption and Ethics	68 percent
Compliance to the law	65.9 percent

Comparative Survey Findings on the Levels of Corruption in the Country

Table 26 provides indicators obtained from the Commissions Surveys comparing the mid-term period for the strategic plan in 2015 and the start in 2012.

Table 26: Corruption Indicators Based on Actual Experiences

Indicators based on actual experiences	2015	2012
i) Number of times a bribe was demanded	1.6	1.9
ii) Actual bribery incidents	1.4	1.7
iii) Proportion of those paying bribes for service when demanded by the service provider	38%	68.5%
iv) The average bribe by County	Kshs. 80,000	Kshs. 20,075
v) Average bribe paid by service seekers	5,648.58	4,601.00
vi) Corruption reporting	5.3%	6.6%
Level of corruption (based on perception)	73.9%	67.7%
Confidence in the Commission in tackling corruption	60.2%	56.4%

CHAPTER 5: PARTNERSHIPS, NETWORKS AND COALITIONS AGAINST CORRUPTION

5.1 Introduction

The Commission continued to build partnerships, networks and coalitions in the fight against corruption and unethical conduct. This is spearheaded through the Kenya Leadership and Integrity Forum (KLIF) which is a national integrity system set up to coordinate a unified sector-based strategy for preventing and combating corruption. It brings together fifteen sectors in the Country namely; the Legislature, Judiciary, Executive, EACC, Education, Watchdog Agencies, County Governments, Private Sector, Media, Enforcement Agencies, Professional Associations, Labour, Civil Society, Religious Sector and Constitutional Commissions. EACC is currently the Secretariat for KLIF.

Activities undertaken include;

i. Development of the Kenya Integrity Plan (KIP) 2015-2019

The Kenya Integrity Plan (KIP) is a sector-based Plan that provides a framework for the design and implementation of anti-corruption initiatives by stakeholders.

The objective of the KIP is to combat and reduce the incidences of corruption and unethical conduct, improve institutional governance and promote efficient service delivery in all partner institutions and their affiliates.



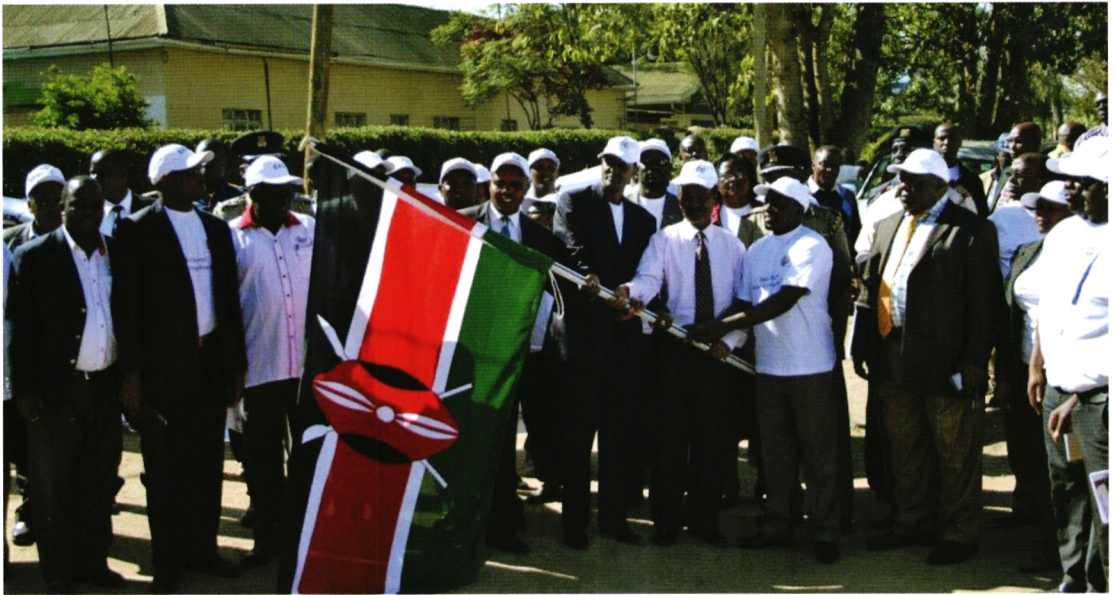
Some of the delegates during the KIP validation workshop Meeting at Serena Hotel, Nairobi

ii. Commemoration of International Anti-Corruption Day

The International Anti-Corruption Day is commemorated on 9th December every year. The purpose of this day is to raise public awareness on corruption and to foster public support in the fight against corruption.

In the year under review, the Commission together with stakeholders marked the International Anti-Corruption Day in nine Counties. The national commemoration was held in Laikipia County and the regional celebrations were held in Taita-Taveta, Lamu, Trans-Nzoia, Kitui, Samburu, Kericho, Mandera and Kisii Counties.

The event was preceded by an anti-corruption week in all the nine Counties that consisted of public outreach caravans, training of County staff, corruption risk assessment, advisory services, sensitization through vernacular radio FM stations, newspaper supplements, and distribution of IEC materials, thematic entertainment and public barazas, amongst others. The events received support from County Governments, GIZ and World Bank and other KLIF stakeholders and partners.



The Governor & the Senator of Laikipia County, together with the EACC Secretary /CEO flag off the integrity procession at the Governor's office. Looking on are some of the invited guests



Signing of the Corruption Prevention Action Plan by the Governor of Laikipia County and EACC Secretary/CEO



CHAPTER 6: INSTITUTIONAL CAPACITY BUILDING

6.1 Communication

The Commission has a duty under the Law to inform members of the public on the activities and programmes it is undertaking in the execution of its mandate. It uses two channels to disseminate the said information. These are:

(i) **Media Relations**

The Commission partnered with the media to ensure that the activities and achievements of EACC in the execution of its mandate were well publicized and that the public was regularly informed. The information was disseminated through press releases, press briefings, coverage of court proceedings, and media interviews.

(ii) **Website**

The Commission used its website continuously to reach the public and disseminate information. The Commission's website received a total of 611,505 hits at an average of 1,670 hits per day. The Commission received 652 complaints and allegations on corruption and ethical breaches through the website.

The Commission also used the website to avail to the public the Statutes and Regulations that it enforces, its publications, the application form for approval to open and operate a bank account outside Kenya, the self-declaration form, the form for declaration of income, assets and liabilities (wealth declaration), the obligations of State and Public Officers under the Leadership and Integrity Act, 2012 and materials relating to Information, Education and Communication (IEC) on its mandate.

6.2 National And International Engagements

The Commission collaborates with both national and international anti-corruption partners and agencies to enhance the fight against corruption.

At the national level, the Commission hosted twelve heads of missions who reaffirmed their commitment and willingness to support the Commission in the fight against corruption within Kenya and in their respective countries.

In addition, the Commission hosted officials from the Liberia Anti-Corruption Commission (LACC) and shared practical lessons on corruption prevention, public education and case management.

The Commission also met with representatives from the Ufungamano – Joint Forum for Religious Organizations (U-JFRO) to explore areas of cooperation between the Commission and the faith sector in strengthening the fight against corruption. The U-JFRO shared with the Commission a copy of a Memorandum they had earlier submitted to the Attorney General making recommendations on reforms towards strengthening the legal and policy anti-corruption framework.



At the international level, the Commission collaborates through mutual legal assistance, informal requests, tracing and recovery of assets that have been stashed abroad and assistance in the arrests of suspects outside Kenya. In the year under review, the Commission participated in the various forums aimed at enhancing this partnership as shown in Table 27.

Table 27: International Forums Attended

S/No.	Forum	Theme	Venue and Date	Remarks
1.	6th review meeting of Heads of Anti-Corruption Agencies in Commonwealth Africa	Partner exchanges and peer to peer engagements in the fight against corruption	Swakopmund Town, Namibia 31st May – 4th June 2016	The member countries exchanged best practices on anti-corruption measures and undertook to conduct benchmarking visits among themselves on areas where particular countries have put in place strong measures that can be borrowed by others.
2.	9th Annual General Meeting of the East African Association of Anti-Corruption Authorities (EAAACA) and the 2nd Annual General Meeting of the Asset Recovery Inter-Agency Network for Eastern Africa (ARIN-EA)	Strengthening EAAACA's Effort to Eradicate Corruption in East Africa	Entebbe, Uganda 29th – 30th September 2015	Members of the EAAACA shared on gains and achievements made in their respective countries in the fight against corruption and charted out areas of cooperation under the EAAACA regional cooperation framework.
3.	9th Annual Conference and General Meeting of the International Association of Anti-Corruption Authorities (IAACA)	The Future of Anti-Corruption Authorities: Lessons Learned and Charting the Way Forward'	Tianjin, China 10th – 13th May 2016	IAACA agreed on the following: to strengthen the leadership and management structure of the Association; that the cooperation and coordination will be managed in Geneva, Switzerland and to expedite the review of the constitution to facilitate the changes agreed upon and the operating environment.
4.	6th Conference of the State Parties to the United Nations Convention against Corruption (UNCAC) – COSP 6		St. Petersburg, Russian Federation 2nd – 6th November 2015	The Kenya Country Report on Review of the Implementation of the United Nations Convention against Corruption (UNCAC) was tabled and adopted by the Assembly of States. The Conference also laid out the groundwork for the 2nd Cycle of UNCAC Implementation Review, to start from 2016.



S/No.	Forum	Theme	Venue and Date	Remarks
5.	International Association of Anti-Corruption Authorities (IAACA) Annual General Meeting		St. Petersburg, Russian Federation 30th October – 1st November 2015	This Conference was held on the sidelines of the 6th Conference of the State Parties to the United Nations Convention against Corruption (UNCAC) – COSP 6. It was an occasion to share experiences among the members and to chart out activities for the coming year.
6.	Global Organization of Parliamentarians against Corruption (GOPAC) Meeting		St. Petersburg, Russian Federation 5th November 2015	This Conference was held on the sidelines of the 6th Conference of the State Parties to the United Nations Convention against Corruption (UNCAC) – COSP 6. The Parliamentarians took the opportunity to understand the role of Parliament in implementation of recommendations arising out of country review reports from the UNCAC Implementation Review process
7.	Anti-Corruption Summit: London 2016		London, United Kingdom 12th May 2016	The forum brought together 40 Governments and came up with ground-breaking commitments to boost the war on corruption, including restitution of stolen assets to the countries of origin.
8.	Conference of State Parties to the United Nations Convention against Corruption: Implementation Review Group Seventh Session	Implementation of Chapter II (Criminalization and Law enforcement Review of articles 30-42)	Vienna 20th – 24th June, 2016	Areas that require intervention in the implementation of UNCAC by Kenya were identified and are being addressed.

6.3 Administration

During the period under review, the Commission set up its 10th regional office in Kisii County to serve Kisii, Siaya, Nyamira, Migori and Homabay Counties.

6.4 Information and Communications Technology (ICT)

The Commission enhanced its ICT capacity in all its offices and specifically by implementing the following:

- 1) Upgrading of the Internet Protocol Telephone system;
- 2) Upgrading of security systems;
- 3) Enhancing network by providing Wi-Fi services across all offices;
- 4) Modernizing workstation infrastructure by provision of new desktops, laptops and printers; and
- 5) Activation of ICT services in ten (10) Huduma Centres.

The Commission also continued its participation in implementation of the Integrated Public Complaints Referral Mechanism (IPCRM) by way of hosting and administration of software platform (the e-IPCRM).

6.5 Human Resource Management

The Commission enhanced its human resource capacity through recruitment, training, and management of staff welfare.

1) Staff Complement

At the beginning of the reporting period, the Commission had a staff Complement of 435. During the year, 33 new members of staff and 5 Commissioners joined the Commission while 18 members of staff exited. At the end of the reporting period, staff complement stood at 455.



Staff participating in a group activity during the team-building event



2) Staff Welfare

During the reporting period, the Commission operationalized Staff Car and Mortgage Schemes. These benefits were implemented as per guidelines provided by the Salaries and Remuneration Commission and are expected to enhance staff morale and improve attraction and retention of staff.

3) Skills and Competency Development

The Commission trained staff locally and abroad in investigation, prevention, good governance, leadership and management and other competencies as shown in Table 28:-

Table 28: Summary of Courses Undertaken by Commission Staff

S/No.	Training	No. of Officers
I.	Summary of Local Training and Development Programmes	
i.	Strategic Leadership	12
ii.	Trial Advocacy in Complex Crime	12
iii.	Sensitization on Corruption Guidelines	35
iv.	Conveyancing for Para-legal Staff	2
v.	Management and Supervisory	71
vi.	Public Relations and Customer Care	15
vii.	Conduct of Meetings and Minutes Writing	1
viii.	Retirement Benefits Trustee Certification	7
ix.	Basic Investigations	48
x.	Civil Litigation Practice for Para-legal Staff	1
xi.	Advanced Investigation	1
xii.	Corporate Governance	11
xiii.	Training of Trainers	4
xiv.	Welding and Fabrication	1
xv.	Intensive, Defensive Driving and First Aid	12
xvi.	Report Writing	17
xvii.	Statistical Package for Social Scientist (SPSS)	3
xviii.	Integrity Assurance	1
xix.	Continuous Professional Development / Education	114
xx.	Local Workshops / Meetings	14
	Sub Total	382
	Foreign Training/Development and benchmarking	
2.	i. Workshops & Conferences	9
	ii. ICT (Oracle)	1
	iii. Anti-Corruption, Ethics and Asset Recovery	6
	iv. Management	2
	v. Benchmarking	6
	Sub Total	24
	Grand Total	406



6.6 Financial Resources

In the reporting period, the Commission was allocated a total of Kenya Shillings 2,611,900,000 (Two Billion, Six Hundred and Eleven Million and Nine Hundred Thousand) in the Printed Budget Estimates to finance its operations. The allocation comprised Kenya Shillings 2,311,900,000 and Kenya Shillings 300,000,000, which were factored in the Printed Budget Estimates as Recurrent and Development Votes, respectively. Recurrent allocations were later increased in the Supplementary Budget Estimates II to Kenya Shillings 2,957,220,000/-.

a) GOK Recurrent Funds

The Commission was fully funded by the Government of Kenya to the tune of Kenya Shillings 2,957,220,000/- as reflected in the Supplementary Budget Estimates II for 2015/16 Financial Year. The Commission spent Kshs. 2,137,998,000/- towards its personnel emoluments, operations, maintenance costs, fixed assets' acquisition as well as Kshs. 300,000,000 utilized in establishing Staff Car Loan and Mortgage Fund over the reporting period. The expenditure level represent a total absorption rate of 82% leaving a balance of Kshs. 519,222,000/-. The Commission was not able to absorb all its budgetary allocation due to delays in the procurement of different items under the MAT Programme.

b) GOK Development Funds

The Commission was allocated a total of Kenya Shillings 300,000,000 to finance the purchase of office premise in the Printed Budget Estimates. However, the Commission had no allocation under the Development Vote in the Supplementary Budget Estimates II. In this respect, there was no development expenditure incurred.

c) Donor Funds

The Commission did not receive any donor support to its Corruption Prevention programme over the reporting period.

CHAPTER 7: CHALLENGES

7.1 Introduction

The Commission was faced with various challenges including constraints on policy and legal framework, inadequate human resource capacity, inadequate presence in all regions of Kenya and a slow adjudication of cases.

7.2 Institutional, Policy and Legal Framework

- (i) The Commission does not have powers to enforce implementation of its corruption prevention recommendations;
- (ii) Reluctance by County Governments to mainstream the integrity and anti-corruption agenda;
- (iii) Entrenched unethical culture and enormous size of the public sector;
- (iv) Lengthy process for Mutual Legal Assistance, which is dependent on goodwill of the requested country
- (v) Weak legal framework for enforcing Chapter Six of the Constitution;
- (vi) Violations of Chapter Six of the Constitution and the Leadership and Integrity Act by the political class
- (vii) Vetting is not expressly provided for by legislation
- (viii) Staff shortage

7.3 Slow Judicial Process and Adverse Court Decisions

Slow adjudication of cases characterized by frequent adjournments, numerous judicial review applications and constitutional references, affected execution of the Commission's mandate. The Commission will continue to partner with the key institutions in the justice system to ensure that corruption cases are expedited.

7.4 Inadequate Capacity

There was inadequate human resource and physical capacity to respond to an increasing number of corruption allegations. Stagnant staff remuneration made it difficult to retain experienced staff during the reporting period.

However, despite challenges outlined above, positive legal, institutional reforms and interventions were realized which include; the establishment of Anti-Corruption and Economic Crimes Division in the High Court dedicated to hearing corruption and economic crimes cases, establishment of MAT, and a Taskforce by the Attorney General to look into the policy, legal and institutional framework for fighting corruption in the country. The Taskforce made far reaching recommendations geared towards strengthening the policy, legislative and institutional framework in the fight against corruption.

Going forward in addressing the issue of non-compliance with the Commission's recommendations and vetting of persons seeking appointments for public offices, the Commission will require amendments to EACC Act, 2011.

CHAPTER 8:

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS FOR THE ETHICS AND ANTI-CORRUPTION COMMISSION FOR THE YEAR ENDED 30TH JUNE 2016

8.1 Key Entity Information and Management

(a) Background information

The Ethics and Anti-Corruption Commission (EACC) is a statutory body established under the Ethics and Anti-Corruption Act, 2011. Its mandate is to combat corruption and economic crime through education, prevention, and law enforcement. Although, the Commission is empowered to conduct mediation, conciliation and negotiation, a distinction ought to be made between a power and a function. The commission is headed by a chairman and two members who are responsible for the general policy and strategic direction.

(b) Principal Activities

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

(c) Key Management

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

1. The Office of the Chief Executive Officer
2. Directorate of Investigations and Asset Tracing
3. Directorate of Preventive Services
4. Directorate of Legal Services
5. Directorate of Ethics and Leadership
6. Directorate of Finance and Planning
7. Directorate of Human Resources and Administration
8. The Department of Supply Chain Management

(d) Fiduciary Management

This is vested on the Chief Executive Officer who is the accounting officer and is managing the day to day operations of the commission.

Designation

1. Secretary / Chief Executive Officer (CEO)
2. Deputy Chief Executive Officer – Technical Services

Name

Halakhe D. Waqo
Michael K. Mubea



(e) Fiduciary Oversight Arrangements

1. Enforcement Committee
2. Preventive Services Committee
3. Corporate Services Committee
4. Risk and Audit Committee

(f) Entity Headquarters

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

(g) Entity Contacts

Headquarters, Nairobi
 Integrity Centre
 Jakaya Kikwete / Valley Road Junction
 P.O. Box 61130-00200, Nairobi
 E-mail: eacc@Integrity.go.ke

(h) Entity Bankers

Central Bank of Kenya
 Haile Selassie Avenue
 P.O. Box 60000- 00200
 Nairobi, Kenya

Kenya Commercial Bank
 Milimani Branch
 P.O. Box 69695-00400
 Nairobi, Kenya

Housing Finance Company
 Kenyatta Avenue
 P.O. Box 30088 - 00100
 Nairobi, Kenya

(i) Independent Auditors

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

(j) Principal Legal Adviser

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

8.2 Chairman's Statement

I am pleased to present the Commission's financial statements for the year ended 30th June 2016, my first as Chairman of The Ethics and Anti-Corruption Commission (EACC).

The Commission operates in a dynamic governance environment influenced by macroeconomic, socio-political, and regulatory factors among others. The economy grew by 5.6 percent in 2015 compared to a growth of 5.3 per cent in the previous year mainly driven by increased private consumption and private investments as well as modest growth in productive sectors of the economy such as agriculture, trade and construction. Driven by evidence that corruption reduces economic growth and development, the governance sector recorded mixed performance over the period under review.

Corruption continues to manifest itself in a number of ways ranging from petty to grand in nature, political to bureaucratic in focus and from incidental to systemic in scope. Emanating essentially from the exploitation of public office for private gain, corruption radiates from government through agencies and impacts upon the individuals and/or organisations required to liaise with those agencies in order to obtain basic services. Given the range and impact of corrupt behaviour, the Commission revised its strategy taking into cognizance causes of corruption, the political and socio-economic environment in which corruption thrives and the broader links between corruption, organised crime and international illicit capital flows.

The new strategic orientation will be implemented in actions to raise public discourse on the state of corruption and the forms it takes, and cultivate public acceptance that corruption is undesirable. In addition, the actions will aim to get each level of society (society overall, institutions and individuals) to accept its responsibility for tackling the vices. The strategies therein require stronger collaboration among all of us and more so, call for increased budgetary allocation for implementation of programmes.

On behalf of the Commission, I would like to thank the Management and all members of staff for yet another successful year. We appreciate the dedication, professionalism, integrity and the courage with which they perform their tasks. I would also like to thank my fellow Commissioners for their commitment to the work of the Commission. Our vision is a Corruption free Kenyan society that upholds integrity and the rule of law. Therefore, I call upon all Kenyans and stakeholders to individually and collectively make a conscious decision not to participate in or tolerate corruption in any of its manifestations. Let us partner with the Commission in its endeavour to prevent and combat corruption in the country.



Commissioner Sophia Lepuchirit

Ag. Chairperson



8.3 Report of the Chief Executive Officer

The Commission has the pleasure to present the financial statements for the financial year 2015/2016. The financial statements comprise the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Net Assets and Statement of Cash Flows. The Commission continued to employ prudent financial management in line with Government Financial Regulations and International Public Sector Accounting Standards (IPSAS) resulting in facilitation of efficient and effective operations as well as comprehensive absorption of the annual budget provided.

Guided by our mission to promote integrity and combat corruption through law enforcement, prevention and education, the Commission has implemented extensive programmes to intensify the war against corruption and unethical conduct. In addition, during the year under review, we undertook various programmes expansion and employed new strategy to further the fight against corruption and unethical conduct.

The Commission strategy of reducing the prevalence of corruption and unethical conduct is underscored of our commitment to upscale programmes and activities, which is reflected by increase in budgetary allocation by 26 percent. The report is also issued in the backdrop of the Commission's revised Strategic Plan 2013-2018, an ambitious and goal-oriented plan through which the Commission intends to steer its strategic direction and focus in the course of the strategic period.

During the reporting period, the commission undertook a refocused modernisation of on prevention, investigations and operation efficiency programmes. Key among this is upgrading of its intelligence analysis software, forensic laboratory equipment, digital tools, professional video cameras, and systems reviews. The systems have improved the greater efficiency of operations. Tangible results have been realised within a short stint in existence. The Commission is also actively involved in the Multi-Agency Team framework on enhancing the investigation and prosecution of corruption and economic crimes.

The Commission has continued to receive support from all our stakeholders, especially the government of the Republic of Kenya which has granted us immense support. I thank all stakeholders and our development partners for increased collaboration and cooperation in the fight against corruption.

I wish to thank the Commissioners and all members of staff for their dedication and commitment towards achievements of the Commission goals and objectives during the period. Despite the occasional challenges that the Commission has had to grapple with over time, our staffs have remained resilient and focused in the performance of their duties. As the Commission embarks on implementing programmes for the next reporting year, I encourage all of us to maintain that spirit. Together, we shall achieve more.

HALAKHE D. WAQO, ACI Arb

Secretary/Chief Executive Officer

8.4 Corporate Governance Statement

The Commission operations and financial responsibilities are overseen by the Chief Executive Officer who is the accounting officer. The operations are guided by an approved annual budget based on programs whose performance is monitored through outputs and outcomes. The budget is informed by detailed work plans that translate in to annual procurement plans.

The commission has put in place the following standing committees for oversight purposes; Enforcement, Preventive Services, Corporate Services and Risk and Audit. These committees are comprised of the commissioners and officers co-opted from various directorates. In addition an internal audit department charged with continuous review of systems of internal controls and overall risk management is in place.

Programmes are monitored against the set targets and appropriate feedback provided. Operational performance is monitored on a monthly basis through periodic financial reporting of actual expenditure versus budget performance which provides feedback to user departments on appropriate action plans. Quarterly financial statements are also produced to facilitate continuous evaluation of the overall financial performance of the commission. The commission prepares annual statutory financial statements which are audited by the Office of Auditor General who certifies them before inclusion in the annual report.

8.5 Corporate Social Responsibility Statement

The EACC's corporate social responsibility is based on the fact that, as part of the Kenyan society, we have responsibilities that go beyond our legal obligations for the benefit of the society at large. Our corporate social responsibility entails community engagement, supporting community activities, responding to emerging challenges, donating to charities, helping the needy and application of ethical conduct and participating in matters of topical national interest in Kenya. Our CSR strategy involves building relationships and partnerships and working together with organizations that we believe advance the wellbeing of Kenyans. The EACC's CSR decisions are made not only in the best interest of the Commission but also that of our society.

8.6 Report of the Commission

The Commission submits its report together with the audited financial statements for the year ended June 30, 2015 which show the state of the Commission's affairs.

Principal activities

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



Results

The results of the entity for the year ended June 30, 2016 are set out on page **105** to **121**.

Directors

The members of the Commission who served during the year are shown on page iv in accordance with Ethics and Anti-Corruption Act, 2011.

Auditors

The Auditor General is responsible for the statutory audit of Ethics and Anti-corruption Commission in accordance Public Audit Act, 2003 and the Ethics and Anti-Corruption Commission Act, 2011.



8.7 Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 and section 26 of the Ethics and Anti-corruption Act, require the Management to prepare Financial Statements in respect of EACC, which give a true and fair view of the state of affairs of the Commission at the end of the financial year and the operating results of the Commission for the period 2015/2016. The Management is also required to ensure that the Commission keeps proper accounting records which disclose with reasonable accuracy the financial position of the Commission. The Management is also responsible for safeguarding the assets of the Commission.

The management is responsible for the preparation and presentation of the Commission's Financial Statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Commission; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Management accepts responsibility for the Commission's Financial Statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Reporting Standards (IPSAS), and in the manner required by the Public Finance Management Act and the Ethics and Anti-corruption Act. The management is of the opinion that the Commission's financial statements give a true and fair view of the state of Commission's transactions during the financial year ended June 30, 2016, and of the Commission's financial position as at that date. The Management further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the Commission financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The Commissions Financial Statements were approved by the Commission on 9th August 2016 and signed on its behalf by:



Mr. Halakhe D. Waqo

Secretary/Chief Executive Officer



Commissioner Sophia Lepuchirit

Ag. Chairperson



8.8 Report of the Independent Auditors on the Commission

REPUBLIC OF KENYA

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 Website: www.kenao.go.ke



P.O. Box 30084-00100
 NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON ETHICS AND ANTI-CORRUPTION COMMISSION FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Ethics and Anti-Corruption Commission set out on pages 1 to 16, which comprise the statement of financial position as at 30 June 2016, 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, 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 48 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.

Management's Responsibility for the Financial Statements

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.

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that



are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

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 2016, 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.

FCPA Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

26 September 2016



8.9 Statement of Financial Performance for the Year Ended 30 June 2016

	Note	2015-2016 Kshs	2014-2015 Kshs
Revenue from exchange transactions			
Exchequer Receipts	3	2,261,800,000	1,646,000,000
Donor grants	3		3,194,000
Other income	5	370,444	362,650
Total revenue		2,262,170,444	1,649,556,650
Expenses			
Employee costs	6	1,428,794,966	1,127,313,753
Depreciation and amortization expense	7	93,277,979	87,098,678
Repairs and maintenance	8	25,974,996	16,305,031
General expenses	9	555,727,335	375,383,941
Total expenses		2,103,775,276	1,606,101,403
Other gains/(losses)			
Gain on sale of assets	10	-	5,672,362
Surplus before tax		158,395,169	49,127,609
Taxation		-	-
Surplus for the period		158,395,169	49,127,609

The notes set out on pages **110** to **121** form an integral part of the Financial Statements

**8.10 Statement of Financial Position As At 30 June 2016**

	Note	2015-2016 Kshs	2014-2015 Kshs
Assets			
Current assets			
Cash and cash equivalents	11	453,023,234	56,569,316
Receivables from non-exchange transactions	12	32,369,267	10,444,912
Inventories	13	14,724,716	17,156,558
		500,117,217	84,170,787
Non-current assets			
Property, plant and equipment	14	416,583,788	374,914,001
Investments(Asset recovery Account)	20	100,793,629	85,618,468
Intangible assets	15	15,181,152	22,770,590
Long term receivables from exchange transactions (Gratuity fund investment)	22	88,232,535	21,628,523
		620,791,104	504,931,583
Total assets		1,120,908,322	589,102,369
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	17	24,819,785	15,569,040
Current portion of borrowings(Accrued liabilities and charges)	18	2,982,902	3,466,624
		27,802,687	19,035,664
Non-current liabilities			
Non-current employee benefit obligation(Gratuity fund)	20	61,561,837	12,093,237
Non-current provisions(Asset recovery account)	21	100,793,629	85,618,468
		162,355,466	97,711,705
Total liabilities		190,158,153	116,747,369
Net assets			
Mortgage and car Loan revolving Fund	24	300,000,000	-
Reserves (Accumulated fund)	25	438,419,797	280,024,628
Accumulated surplus		192,330,372	192,330,372
		930,750,169	472,355,000
Total net assets and liabilities		1,120,908,322	589,102,369

The Financial Statements set out on pages **105** to **121** were signed on behalf of the Commission by:

Mr. Halakhe D. Waqo
Secretary/Chief Executive Officer

Commissioner Sophia Lepuchirit
Ag. Chairperson



8.11 Statement of Changes in Net Assets for the Year Ended 30 June 2016

	Accumulated fund Kshs	Staff car loan and mortgage fund Kshs	Revenue reserve Kshs	Total Kshs
Balance as at 30 June 2014	192,330,372	-	230,897,019	423,227,391
Surplus/(deficit) for the period	-		49,127,609	49,127,609
Balance as at 30 June 2015	192,330,372	-	280,024,628	472,355,000
Staff car loan and mortgage fund		300,000,000		300,000,000
Surplus for the period	-		158,395,169	158,395,169
Transfers to/from accumulated surplus/(Deficit)	-			-
Balance as at 30 June 2016	192,330,372	300,000,000	438,419,797	930,750,169

**8.12 Statement of Cash Flows For the year ended 30 June 2016**

	2015-2016	2014-2015
	Kshs	Kshs
Cash flows From Operating Activities		
Surplus/ (Loss) from operations	158,395,169	49,127,609
Add back non-cash payment (Depreciation)	85,688,541	75,715,090
Add back non-cash payment (Amortization)	7,589,438	11,383,588
Profit on disposal of Assets	-	(5,672,362)
	251,673,148	130,553,925
Income from Operations		
(Increase)/Decrease in inventories	2,431,842	(1,699,454)
(Increase)/Decrease in receivables & Prepayments	(21,924,355)	1,312,990
Increase/(Decrease) in payables	8,767,023	(3,546,177)
Net cash flows from operating activities	240,947,658	126,621,284
Cash flows From Investing Activities		
Purchase of property, plant and equipment	(127,500,703)	(170,676,617)
Gratuity fund Investment	49,468,598	(116,020,113)
Staff Loan	300,000,000	-
Proceeds from disposal of plant, property and equipment	142,377	7,348,159
Net cash utilized in investing activities	222,110,272	(279,348,571)
Cash flows From Financing Activities		
Refund of Surplus to the Treasury		
Gratuity Fund	(66,604,011)	112,255,527
Net cash used in Financing activities	(66,604,011)	112,255,527
Net increase in cash and cash equivalents	396,453,918	(40,471,760)
Bank and Cash equivalents at beginning of year	56,569,316	97,041,076
Bank and cash equivalent at end of year	453,023,234	56,569,316



8.13 Statement of Comparison of Budget and Actual Amounts

	Original budget 2015-2016 Kshs	Adjustments 2015-2016 Kshs	Final budget 2015-2016 Kshs	Actual on comparable basis 2015-2016 Kshs	Performance difference 2015-2016 Kshs
Revenue					
Public contributions and donations	-	-	-	-	-
Government grants and subsidies	2,311,900,000	645,320,000	2,957,220,000	2,261,800,000	(695,420,000)
Gains on disposal, rental income and agency fees	-	-	-	-	-
Total income	2,311,900,000	645,320,000	2,957,220,000	2,261,800,000	(695,420,000)
Expenses					
Compensation of employees	1,168,201,682	-	1,576,724,959	1,428,794,966	147,929,993
Goods and services	995,957,518	645,320,000	1,232,754,241	587,664,049	645,090,193
Finance cost	600,000	-	600,000	227,562	372,439
Rent paid	147,140,800	-	147,140,800	121,311,422	25,829,378
Grants and subsidies paid	-	-	-	-	-
Total expenditure	2,311,900,000	645,320,000	2,957,220,000	2,137,997,998	819,222,002
Surplus for the period	-	-	-	(123,802,002)	(123,802,002)

8.14 Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation – IPSAS I

The Commission's Financial Statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the entity. The accounting policies have been consistently applied to all the years presented.

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

2. Summary of Significant Accounting Policies

a) Revenue recognition

Revenue from non-exchange transactions – IPSAS 23

Income is recognized in the period in which it is received. Government and donor funding is only recognized on receipt. Income is not accrued if its recoverability is considered doubtful.

Interest income is recognized on a time proportion basis using the effective interest rate method.

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 entity and can be measured reliably.

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 entity.

Interest income

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

**b) Budget information – IPSAS 24**

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

c) Investment property – IPSAS 16

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

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

d) Property, plant and equipment – IPSAS 17

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

e) Intangible assets – IPSAS 31

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

f) Research and development costs

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

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

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

g) Inventories – IPSAS 12

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

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

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

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

h) Provisions – IPSAS 19

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

Contingent liabilities

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

i) Changes in accounting policies and estimates – IPSAS 3

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

j) 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.

k) Comparative figures

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

l) Significant judgments and sources of estimation uncertainty – IPSAS 1

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

Estimates and assumptions

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

Useful lives and residual values

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

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

m) Subsequent events

There have been no events subsequent to the financial year with significant impact in the financial statements for the year ended 30 June 2015.

3. Transfers from other Governments – Gifts and Services-in-kind

	2016 Kshs	2015 Kshs
Unconditional grants		
Operational grant	2,261,800,000	1,646,000,000
Other(development)	-	-
	2,261,800,000	1,646,000,000
Conditional grants		
Other organizational grants		3,194,000
Total government grants and subsidies	2,261,800,000	1,649,194,000

4. Finance Income - External Investments

Cash investments and fixed deposits (interest)	-	-
Total finance income – external investments	-	-

5. Other Income

Other income	370,444	362,650
Total other income	370,444	362,650



3. Transfers from other Governments – Gifts and Services-in-kind

	2016 Kshs	2015 Kshs
Unconditional grants		
Operational grant	2,261,800,000	1,646,000,000
Other(development)	-	-
	2,261,800,000	1,646,000,000
Conditional grants		
Other organizational grants		3,194,000
Total government grants and subsidies	2,261,800,000	1,649,194,000

4. Finance Income - External Investments

Cash investments and fixed deposits (interest)	-	-
Total finance income – external investments	-	-

5. Other Income

Other income	370,444	362,650
Total other income	370,444	362,650

6. Employee Costs

Employee related costs - salaries and wages	713,880,804	496,182,381
Employee related costs - contributions to pensions and medical aids	237,730,477	233,036,974
Travel, motorcar, accommodation, subsistence and other allowances	170,792,799	97,397,964
Housing benefits and allowances	306,390,885	300,696,434
Total employee costs	1,428,794,966	1,127,313,753

7. Depreciation and Amortization Expense

Property, plant and equipment	85,688,541	75,715,090
Intangible assets	7,589,438	11,383,588
Total depreciation and amortization	93,277,979	87,098,678



8. Repairs and Maintenance

	2016 Kshs	2015 Kshs
Property	492,415	120,434
Equipment	2,146,629	1,410,532
Vehicles	18,050,935	14,644,440
Other	5,285,016	129,625
Total repairs and maintenance	25,974,996	16,305,031

9. General Expenses

Advertising	39,300,493	35,830,137
Audit fees	600,000	696,000
Conferences and delegations	42,066,393	22,542,317
Consulting fees	6,436,840	26,176,820
Consumables	19,253,850	13,914,888
Electricity	10,533,665	8,794,845
Fuel and oil		
17,082,488	16,408,226	
Insurance	11,653,097	8,389,418
Legal expenses	67,291,691	959,119
Licenses and permits	11,901,968	17,495,479
Specialized materials	4,009,960	4,187,536
Postage	1,510,192	968,005
Rental	121,171,422	85,205,627
Security costs	60,585,170	37,164,831
Sewage and water costs	1,118,033	1,279,407
Research and development	10,699,383	11,352,594
Telecommunication	16,772,306	13,144,154
Training	90,666,510	56,685,697
Refurbishment of non-residential buildings	11,786,987	2,484,370
Bank charges	227,562	473,711
Wealth declaration system	-	-
Other expenses	11,059,327	11,230,760
Total general expenses	555,727,335	375,383,940

10. Gain on Sale of Assets

Property, plant and equipment	-	5,672,362
Other assets	-	-
Total gain on sale of assets	-	5,672,362



11. Cash and Cash Equivalents

	2016 Kshs	2015 Kshs
Bank	452,416,374	52,669,546
Cash-on-hand and in transit	606,860	3,899,771
Short-term deposits	-	-
Total cash and cash equivalents	453,023,234	56,569,316

12. Receivables from Non-Exchange Contracts

Current receivables

Staff imprest	1,201,808	1,046,524
Staff advances	105,917	102,743
Other receivables	31,061,542	9,295,645
Total current receivables	32,369,267	10,444,912

13. Inventories

Consumable stores	8,527,200	10,963,962
Provision for loss of inventory	(2,923,920)	(2,923,920)
Library books	9,121,437	9,116,517
Total	14,724,716	17,156,558



14. Property, Plant and Equipment

Cost or Valuation:	Land	Plant and Equipment	Security Equipment	Furniture Fixtures & Fittings	Motor Vehicles	Computer Equipment	Total
As at 1st July, 2014	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As at 1st July, 2014	120,416,497	40,469,513	47,281,541	24,602,517	271,923,154	100,755,531	605,448,752
Additions during the year	-	18,431,408	9,442,623	19,052,462	80,653,400	43,096,723	170,676,616
Disposal	-	-	-	-	(20,890,045)	-	(20,890,045)
As at 30th June 2015	120,416,497	58,900,921	56,724,164	43,654,979	331,686,509	143,852,254	755,235,323
Additions during the year	-	9,762,992	654,714	22,746,505	76,436,530	17,899,961	127,500,703
Disposal	-	(103,999)	-	-	-	(231,000)	(334,999)
As at 30th June 2016	120,416,497	68,559,914	57,378,878	66,401,484	408,123,039	161,521,215	882,401,028
Depreciation and impairment							
At 1 July 2014	-	22,874,741	25,696,574	12,175,680	184,990,412	78,083,074	323,820,481
Depreciation	-	4,503,272	3,878,449	3,934,912	41,477,586	21,920,868	75,715,087
					(19,214,248)		(19,214,248)
At 30 June 2015	-	27,378,013	29,575,023	16,110,592	207,253,750	100,003,942	380,321,320
Depreciation	-	5,207,943	3,475,482	6,229,924	50,217,322	20,557,869	85,688,541
Disposals	-	(30,117)	-	-	-	(162,504)	(192,621)
At 30 June 2016	-	32,555,840	33,050,505	22,340,516	257,471,072	120,399,307	465,817,240
Net book values							
At 30 June 2016	120,416,497	36,004,075	24,328,373	44,060,967	150,651,967	41,121,908	416,583,788
At 30 June 2015	120,416,497	31,522,908	27,149,141	27,544,387	124,432,759	43,848,312	374,914,004



15. Intangible Assets - Software

	Kshs
Cost	
At 1 July 2014	139,501,806
Additions	-
At 30 June 2015	139,501,806
Additions – internal development	-
At 30 June 2016	139,501,806.
Amortization and impairment	
At 1 July 2014	105,347,628
Amortization	11,383,588
At 30 June 2015	116,731,216
Amortization	7,589,438
Impairment loss	-
At 30 June 2016	124,320,654
Net book values	
As at 30 June 2016	15,181,152
As at 30 June 2015	22,770,590

16. Investment Property (land)

	2016 Kshs	2015 Kshs
Opening balance as at 1 July	120,416,497	120,416,497
Additions	-	-
Depreciation	-	-
Closing balance at 30 June	120,416,497	120,416,497

17. Trade and Other Payables from Exchange Transactions

Other payables	24,819,785	15,569,040
Total trade and other payables	24,819,785	15,569,040

18. Accrued liabilities and charges

Accrued audit fees	696,000	696,000
Accrued expenses - utilities	2,286,902	2,770,624
	2,982,902	3,466,624



19. Contingency Liabilities

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 306 million. 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.

20. Asset Recovery Account

	2016 Kshs	2015 Kshs
Balance brought forward	85,618,468	42,154,240
Funds recovered in the year	15,175,161	43,464,228
Payments	-	-
Total	100,793,629	85,618,468

21. Gratuity Fund Account

Gratuity Fund	61,561,837	12,093,237
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22. Gratuity Fund Bank Account

Balance brought forward	21,628,523	133,884,050
Additions	144,962,915	129,684,663
Payments	(78,358,904)	(241,940,190)
Total	88,232,535	21,628,523

23. Accumulated Fund

Balance brought forward	192,330,372	192,330,372
Total	192,330,372	192,330,372

24. Revenue Reserve

Balance brought forward	280,024,628	230,897,019
Refund of surplus	-	-
Surplus for the year	158,395,169	49,127,609
Total	438,419,797	280,024,628



25. Staff Car and Mortgage Loan

The Commission received an exchequer amount; Kshs300,000,000/- which was utilised in establishing a Staff Car Loan and Mortgage Fund. The fund is comprised of staff mortgage; Kshs200,000,000/- and Staff car loan; Kshs 100,000,000/-. The cash was received on 27th June 2016 and therefore had not been disbursed as at 30 June 2016.

8.15 Progress on Follow-Up of Auditor Recommendations

The following are the issues raised by the external auditor in the financial year 2014/15 and their respective status:

Ref. No	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and Designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Unregistered EACC Leases	All leases have been registered except for a) Isiolo, Garissa and Malaba which are awaiting completion of the change of residential to commercial user process which is a prerequisite to registration of a lease. b) Nyeri lease lapsed in July 2016 and the registration process has been initiated for the new lease.	Deputy Director Administration; Mr Kinama	Largely Resolved.	Current financial year
2	Undeveloped EACC Property	The Commission has made concerted efforts to establish its own headquarters by engaging the National Assembly and the National Treasury for the purposes of adequate resource allocation. There is an ongoing negotiation between the Commission, National Treasury and other state agencies such as the Director of Public Prosecution to identify an existing building and acquire it within the current Financial Year. The land L.R No 28172 in Karen has been part of negotiation as the National Treasury has identified alternative use for it in lieu of purchased and handed over; existing building for the Commission. As and when the procurement process is completed the National	Deputy Director Administration; Mr Kinama	Largely Resolved.	Current and next financial year



Ref. No	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and Designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Treasury has promised to adjust the budget accordingly to accommodate the acquisition of the premises.			
3	Asset Recovery	The Commission at the close of FY2015/16 was in the process of carrying out a reconciliation of proceeds of asset recovery function with a view to establishing the status of all proceeds with regard to rights of parties in the respective cases to avoid likely scenario of submitting funds to Treasury and later recalling the same to refund the said parties. This exercise has been completed and we have processed a remittance of Kshs 85,842,857/- to the National Treasury as per enclosed documentation.	Director Legal services; Mr David Too	Resolved	N/A

Mr. Halakhe D. Waqo

Secretary/Chief Executive Officer

Commissioner Sophia Lepuchirit

Ag. Chairperson

EACC CONTACTS



ETHICS AND ANTI-CORRUPTION COMMISSION

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