



Ethics and Anti-Corruption Commission v FJK (Anti-Corruption and Economic Crimes Civil Suit E003 of 2023) [2025] KEHC 10170 (KLR) (Anti-Corruption and Economic Crimes) (15 July 2025) (Judgment)

Neutral citation: [2025] KEHC 10170 (KLR)

**REPUBLIC OF KENYA
IN THE HIGH COURT AT NAIROBI (MILIMANI LAW COURTS)
ANTI-CORRUPTION AND ECONOMIC CRIMES
ANTI-CORRUPTION AND ECONOMIC CRIMES CIVIL SUIT E003 OF 2023**

BM MUSYOKI, J

JULY 15, 2025

BETWEEN

ETHICS AND ANTI-CORRUPTION COMMISSION PLAINTIFF

AND

FJK DEFENDANT

JUDGMENT

1. The plaintiff (hereinafter referred to as ‘the EACC’) is a statutory body established under Section 3 of the *Ethics and Anti-Corruption Commission Act* Chapter 7C of the Laws of Kenya Chapter. The plaintiff has brought this suit pursuant to Section 11(1)(j) of the aforesaid Act. The plaintiff claimed that between February 2020 and June 2022, the defendant was employed as a finance officer in the National Treasury and Planning which is a public office. It was claimed by the plaintiff that the defendant received payments amounting to Kshs 67,664,975.00 in allowances which she was not entitled to and pleaded the following prayers;
 - a. A declaration that the sum of Kshs 67,664,975.00 was fraudulently embezzled from the National Treasury and Planning.
 - b. An order directing payment from the plaintiff of Kshs 67,664,975.00 fraudulently embezzled from the National Treasury and Planning by the defendant.
 - c. In the alternative and without prejudice to the foregoing, an order for forfeiture of Kshs 2,443,667.92 held at Equity Bank Kenya Limited, account number 0240xxxxxxxxx to the plaintiff in partial fulfillment of the judgement sum in paragraph (b) above.



- d. Further and without prejudice to the foregoing and prayer (c) above, an order for forfeiture of Kshs 6,320,419.80 held at Kenya Commercial Bank Limited account number 123xxxxxxx to the plaintiff in partial fulfillment of the judgment sum in paragraph (b) above.
 - e. Further and without prejudice to prayers (c) and (d) above, an order for payment of Kshs 11,600,000.00 which was used to purchase the following properties:
 - i. Plot number MN/1/21XX0 measuring approximately 1/8 of an acre situate in Shanzu, Mombasa purchased at Kshs 6,400,000.00;
 - ii. Sub plot no. 32 and 33 sub divided from title number Kilifi/Mtondia/114 measuring approximately 1/8 of an acre purchased at Kshs 1,500,000.00; and
 - iii. Apartment number KX1, Block K, contained in LR No. 12XX1; I.R 21XX37 purchased at Kshs 3,700,000.00.
 - f. In the alternative to prayer (e) hereinabove, an order directing the sale by way of public auction the properties described therein to realise a sum of Kshs 11,600,000.00/= applied towards the acquisition of the said assets.
 - g. Further and without prejudice to the foregoing, payment of a sum of Kshs 47,300,887.28 to the plaintiff being the balance outstanding upon satisfaction of prayers (c), (d) and (e) above.
 - h. Costs of this suit.
 - i. Interest on (b), (c), (d), (e) and (g) above at court rates from the date this cause of action arose until payment in full.
 - j. Any other order or further relief that the court may deem fit to grant.
2. The defendant filed defence in which she admitted that she was working in the office as pleaded by the plaintiff but denied the allegations of fraud and stated that all the allowances so received were paid through due process as provided in the government circulars and policies. She stated further that there was an ad hoc committee which was formed to investigate the irregular payments and which returned a verdict of a clean bill of health and therefore the suit was not well founded. She also stated that she was a farmer and a businesswoman and moneys seen in her bank accounts were from legitimate alternative sources of income.

The plaintiff's case

3. The plaintiff's first witness was Juliet Kamala who stated that she was an investigator with EACC. She told the court that the plaintiff received information that the defendant had received suspicious deposits of Kshs 79,000,000.00 from the treasury in form of allowances such as extraneous, task force, facilitation and other allowances. They commenced investigations covering January 2020 and July 2022 during which period the defendant received Kshs 67,664,975.00 in the following categories;
 - a. Committee/task force allowances of Kshs 3,220,000.00.
 - b. Extraneous allowances of Kshs 15,487,000.00.
 - c. Facilitation allowances of Kshs 37,875,500.00.
 - d. Other allowances of Kshs 11,122,475.00.



4. The plaintiff then obtained warrants to investigate the defendant's accounts in Kenya Commercial Bank and Equity Bank following which they preserved the funds in the accounts and secured injunctions against the defendant's properties.
5. On extraneous allowance, the witness said that the defendant was not entitled to the same as it was only applicable to staff with extra responsibilities. She also referred to a circular from the Salaries and Remuneration Commission (hereinafter referred to as 'the SRC') dated 22-04-2021 which showed how much one should get as allowances which for the defendant was Kshs 30,000.00. She added that this allowance should be reflected in the employee's payslips.
6. The witness testified further that the payments of Kshs 15,487,000.00 was not paid through payslips and was beyond what the defendant was entitled to. She added that some payments were made without specifying the date of the activities they were being paid for. On facilitation allowance, the witness stated that there was no policy for that category neither was there criteria for payment of the same. On the other allowances, she stated that some payment vouchers did not have narrations.
7. She added that the defendant was earning a gross of Kshs 135,040.00 with net of Kshs 93,073.00. She added that the plaintiff obtained a circular from the Ministry of Devolution dated 2-08-2013 which stated that, a taskforce should not be constituted with more than 15 members including not more than two supporting officers. The circular also stated that a member should not be in more than one taskforce at any given time and must complete their work in twenty days and where it would need more than 20 days, they must get authorization from the Directorate of Public Service Management.
8. The witness alleged that the defendant purchased plot number MN/1/21XX0 in Shanzu Mombasa, sub plot number 32 and 33 excised from title Kilifi/Mondia/114 and apartment number KX1 Block K in LR 12XX1 (IR 212673) with the money obtained from the National Treasury.
9. The witness added that the payments in question were irregular in several aspects. They went against circulars from the SRC in that they were paid without the requisite appointments; some had not been approved by the SRC; in some, the defendant was in multiple committees at the same time and some were for allowances which did not exist as per public service guidelines and policies. In summary, the irregular payments were questioned as follows;
10.
 - a. The extraneous allowances were contrary to the SRC letter dated 22-04-2021.
 - b. The taskforces/committees' allowances were in disregard of circular dated 2-08-2013 from the Ministry of Devolution to all Cabinet Secretaries and without seeking advice of the SRC which was contrary to letter from SRC dated 16-12-2015.
 - c. Facilitation allowance was not defined in the government circulars and policies.
 - d. The other allowances were not under any regulation.
11. On cross-examination, she said that her academic background was in finance. She added that she recorded statement from the staff of the treasury including the Deputy Human Resource Manager. She stated that the payments were not done by the defendant but the National Treasury and that all the vouchers had the three basic requirements and that some payments were supported by appointment letters while others did not have. She insisted that extraneous allowances are paid to officers with extra activities like working before or after or outside working hours and that she could not ascertain whether those extra duties or hours were undertaken.



12. She also stated that the defendant did not appoint herself to the committees but she was appointed by the Principal Secretary. She admitted that she did not record statement from the Principal Secretary or any of the officers who made the payments to the defendant. She also admitted that the defendant did not raise any requisition to be paid and none of the payment vouchers had the name of the defendant as a payee.
13. The witness admitted that the plaintiff did not receive complaints from the National Treasury and she was not aware of any internal investigations done by the National Treasury. She also stated that she did not investigate the defendant's income from other sources but looked at the money from the Treasury and she could not tell whether the defendant had other sources of income. She stated that the defendant was appointed, sat in the committees and was paid. She also admitted that the people listed as payees in budget task force did extra than what they were employed to do.
14. PW2 was Grace Ogembo who was working as a director of allowances and benefits with the SRC. She stated that in her department, they are involved in analysing allowances and benefits for purposes of commission's decision making.
15. She added that there are remunerative allowances that apply to officers to cover aspects that have not been taken into account in determination of worth of the job and subsequent pay which included extraneous, hardship and taskforce allowances. There was another category known as facilitation allowances that are given to officers to take care of expences while on duty. The latter are paid monthly, annually or as need arises. Examples of these are daily subsistence, mileage and unform allowances.
16. She made reference to a circular dated 2-08-2013 which gave conditions for setting up taskforces. The said circular stated that overtime and retreat allowances should not be paid alongside taskforce allowance. She also made reference to a circular dated 16-04-2016 which in addition to conditions in the earlier circular made inclusion of members from the private sector. Another circular dated 16-12-2015 added a condition that any payments of allowances should be made on advice from the SRC and any failure to get approval from the SRC would make the payments irregular. She added that extraneous allowance was to be paid monthly through payslips. She also referred to a letter dated 22-04-2021 to the National Treasury advising on payment of extraneous allowances to staff who were working on the budget. She stated further that an employee in group 'N' should receive Kshs 30,000.00 per month.
17. On cross-examination, she stated that the Ministry of Devolution did not have the mandate to set any remuneration and that the SRC addresses its letters and circulars to the accounting officers. She added that for a taskforce, there must be appointment in writing and with clear terms of reference by the accounting officer. She admitted that an employee cannot pay themselves the allowances.

Defendant's case

18. The defendant was the only witness on her side and she told the court that she is a finance officer working with the National Treasury, a farmer and a small scale businesswoman. She confirmed that between 2020 and 2022, she was working as a finance officer in the same office.
19. She testified that her day to day duties involved budget preparations, expenditure monitoring and control and reporting on budget performance and expenditures. She added that she had several assignments from other departments which were allocated to her and which were outside her job description. During the period in question, she was appointed to several committees by the Principal Secretary which appointments she was obligated to perform. She added that the appointments contained specific terms of reference and period.



20. She made specific reference to a memo dated 4-10-2019 which was on development of service charter for the treasury which was outside what she was employed to do. She identified the charter which they developed and a proposal by the chairman to pay the committee members some facilitation.
21. The defendant claimed that no complaint was raised about the tasks they performed and that her duty ended with performing the work and initiation of payment was made by someone else. She added that they learned about the complaints after the EACC started investigations and maintained that the rates of payments were as per circular from the SRC dated 16-04-2014 which she produced as her exhibit 3.
22. She further told the court that there were internal investigations by an ad hoc committee which was formed for purposes of inquiring into the same issues as in this suit and she was never subjected to any disciplinary proceedings. The findings of the ad hoc committee were that the payments were procedurally made and consistent with pronouncements of the SRC and the officers involved were not culpable. She was among the people that were subject of the investigations by the ad hoc committee.
23. The defendant added that the money frozen in her Equity Bank account had no relation to the payments from the Treasury. It came from her rental income, farming and small business. The rental income was from her property in Akila Estate house number C4-02 which she had acquired through mortgage with Kenya Commercial Bank in 2018. In proof of this, she produced a lease agreement dated 25-11-2019. She added that her income from farming and small business went to her KCB account as well as Kshs 1.8 million from the sale of her motor vehicle on 29-03-2022. She also received money from a pension scheme in the same account from June 2016 up to the end of June 2022. She also stated that money from her small business would go to the Equity Bank account which she would transfer to the KCB account. She stated further that flat number KX1 on LR number 12XX1 was bought using her salary, small business, proceeds of sale of her car and rental income.
24. It was the defendant's further testimony that anyone could interpret the allowances in their own way as there was no categorisation of the same. She complained that among the five officers involved, only two were investigated. She also stated that she was the only member of the taskforce who was investigated. She also stated that no charges were levelled against the Principal Secretary.
25. In cross-examination, she confirmed that she was appointed to the Treasury on 10-12-2009 and she was aware of the mandates of the SRC and the EACC. She added that the internal report was generated out of pronouncements by the EACC. She also confirmed that she knew that the advice of the SRC is binding on all the government organs.
26. The defendant denied being aware that in the month of February 2020, she was in three taskforces where she was paid 10 days each. In the same month, she received extraneous allowances. She also denied being aware that she received meals allowances from the Treasury. She was also not aware that she was paid for lunches although her name appeared in the list of payees.
27. The defendant stated that the period under investigations was during the covid-19 pandemic. She stated further that her basic salary was Kshs 21,304.00 on appointments but it was currently Kshs 97,304.00. She maintained that the 67,000,000.00 was regularly paid to her and confirmed that she received the said money between February 2020 and June 2022 while the salary for the period was 2.1 million which translated to Kshs 70,000.00 per day. She also confirmed that extraneous allowance for employees in job group 'N' was Kshs 30,000.00 but denied that anything paid above the said amount was irregular.
28. She also confirmed that a memo dated 6-10-2020 showed that she was paid Kshs 325,000.00 for extraneous allowance for the months of July to September 2020. She confirmed receipt of many other



allowances as shown in various payment vouchers. The defendant also confirmed that the Principal Secretary appointed 53 members to the taskforce committee when the policy limited the number to 15.

29. In re-examination, she reiterated that the appointments were done by the Principal Secretary and the rates were paid as per the relevant circulars. She added that she was not a member of the ad hoc committee. She pointed out that the 67 million went beyond the period in question.

Analysis and determination

30. I have gone through submissions dated 15th April 2025 by the plaintiff and 19th May 2025 by the defendant. I have also gone through the evidence including the voluminous exhibits produced by the parties and gather therefrom that there is no dispute that the defendant received the said allowances of Kshs 67,664,975.00. What is in dispute is whether the said allowances were lawful and whether the same should be refunded.
31. The parties also agree in their submissions that the advice of the SRC is binding on all state organs including the National Treasury where the defendant works and from where the allowances were paid. The parties' departure on this is whether the allowances were covered in various categories of allowances as per the advice from the SRC.
32. The defendant argues that the task force allowances were paid in conformity with circular issued by the SRC on 16-04-2014 under reference number SRC/ADM/CIR/1/13(122) and which was produced as the defendant's exhibit 3 and the plaintiff's exhibit 5. The exhibit provides that a member of the taskforce should be compensated at Kshs 4,000.00 per day. The exhibit also made reference to another circular dated 2-08-2013 by the Ministry of Devolution. The latter which was produced as the plaintiff's exhibit 4 provided in the parts which are relevant to this case, that members of a taskforce should be appointed by the accounting officers in writing and given clear terms of reference and duration of assignment with well defined outputs. The membership to a taskforce was to be limited to a maximum of 15 members inclusive of two supporting staff and an officer could not be appointed to more than one taskforce at any given time. Additionally, a particular taskforce was to complete its work within a maximum period of twenty days and prior authority from the Directorate of Public Service Management was a must if the period was to be extended.
33. In a letter dated 16-12-2015 produced as plaintiff's exhibit 6, the SRC advised that payment of taskforce allowances would only be paid upon advice from the SRC. The defendant has argued that the National Treasury had the discretion to pay allowances without getting approval from the SRC as long as the same was done pursuant to the circular dated 16-04-2014 and relied on authority of *Parliamentary Service Commission & 4 others v Salaries and Remuneration Commission & 7 others* (2025) KECA (KLR).
34. The defendant claims that the court in the cited case held that the role of the SRC must stop at simply prescribing the allowances and not at monitoring or limiting or at determining how often or in what respect those allowances should be paid. The defendant did not attach the said authority to her submissions most likely because she knew that her submissions on what the court held was misleading. I have searched and read through the decision of the Court of Appeal and I have gathered that the quotation the defendant seeks to rely on was not a holding of the court but submissions by one of the appellants which has no binding effect on the court. Actually, the outcome of the appeal was against the grain the defendant is driving in this matter.
35. Through a letter dated 20-11-2020 the National Treasury sought approval from the SRC to pay officers who were involved in preparation of the budget for FY 2019/20 for 20 days per month from August 2020 to June 2021. The defendant was among the officers proposed for this payment. In response to



this letter, the SRC declined the request and advised that the compensation for such officers be made in the framework of extraneous allowances and relevant to the defendant who was in group 'N', the allowance would have been capped at Kshs 30,000.00 per month.

36. Contrary to the SRC's advice, the defendant was paid the rates of a taskforce which was Kshs 4,000.00 per day. The payments vouchers in respect of these allowances showed that the same was for extraneous allowance but as rightly observed by the plaintiff, the rate used was that of the taskforce. In my view this was done to disguise the allowances in order to fit into the prescription given by the SRC *vide* its letter dated 20-11-2020. In the premises, I have no difficulty in holding that the money paid to the defendant as taskforce allowances was not approved by the SRC and therefore, it was unlawful and irregular.
37. On amount paid for extraneous allowances, the plaintiff submits that the same were paid unlawfully because the defendant was not entitled to it. The SRC declined to approve payment of taskforce allowance as requested by the National Treasury in its letter dated 20-11-2020 and advised that extraneous allowance be paid to the staff members who were working in the budget preparation through payslips. The plaintiff's evidence shows that the amounts received by the defendant for extraneous allowances was not connected to budget preparation and was way beyond the capping of Kshs 30,000.00 for employees who were in job group 'N'. Going by this evidence and position, this court holds that the extraneous allowances were also paid unlawfully and were irregular.
38. The defendant admitted that she received what was categorized as facilitation and other allowances. These allowances are not provided anywhere in the circulars from the SRC or the Public Service Human Resources manual. The defendant has not told or demonstrated to court what these allowances were for neither did she justify payments of the same. In my view, if an allowance or any remunerative payment has not been provided for in any regulations, letter of appointments, rules, manual or policy of the employer, it would be unlawful for a government organ to pay. If there would be need to initiate such an allowance, the government organ must seek advice from the SRC and any money paid outside this bracket is liable to recovery.
39. The defendant has put up a defence that she did not appoint herself to the committees neither did she initiate or process the payments and her only role was to sit in and perform work of the committees she had been assigned to. She also alleged that she could not fail to do the work assigned to her by her bosses. According to the defendant, the duty of ensuring prudent use of public funds lies with the Principal Secretary and he and those who initiated and processed the payments should be the one held responsible if the allowances were found irregular. Whereas this court agrees that the accounting officer is liable for any losses which may result from his unlawful acts, the fact remains that the money ended up with the defendant. The court in *Ethics and Anti-Corruption Commission v Ngeru* (2024) KEHC 8585 (KLR) while handling a similar matter held that;

‘It is to be noted that the allowances are refundable despite that the Defendant may not have acted fraudulently in receiving the same. They are also refundable despite that other officers received the same yet they have not been sued in this case. The point is that they were wrongfully, irregularly and unlawfully paid to the detriment of and loss to the National Treasury, a public body, and hence they must be recovered from the Defendant. The duty to make such recovery falls upon the EACC/Plaintiff pursuant to its mandate under Section 11(1) of the *Ethics & Anti-Corruption Commission Act*. The Plaintiff has proved its claim against the Defendant on a balance of probabilities.’

40. The plaintiff is entitled to seek recovery from the recipients of the money regardless of any other action which may be considered against the accounting officer. Recovery proceedings under Section 11(1)(j) of the *Ethics and Anti-Corruption Commission Act* seek to pursue the assets from where they lie and



may not be concerned with the initiator or conduit of the funds unless the recipient cannot be reached or the plaintiff thinks it fit to enjoin those involved in conveying the money in the process. This court cannot allow the suit to be defeated by non-joinder of the other players in the transactions.

41. The defendant has also submitted that there having been investigations by an ad hoc committee which gave the payments a clean bill of health, there can't be a sustainable case of recovery. The court disagrees. The internal mechanisms employed by the National Treasury are not binding on this court or EACC. It is the mandate of the EACC to conduct investigations on corruption and does not need to go by the finding of any internal mechanism or any other authority or person. The justification for this is simple. The EACC is expected to investigate institutions or organs which are suspected of perpetuating the subject acts of corruption and the same people who are suspected to have committed or promoted the corrupt acts cannot be expected to be objective.
42. In finding as above, I am persuaded by holding by Honourable Lady Justice L.M. Njuguna in *Ethic and Anti-Corruption Commission v Murage & another* (2025) 7570 (KLR) when the same argument was advanced that;

‘On whether the employer of the Defendants deemed the payments as irregular or not; in my considered view, this is neither here nor there. The employer is the one who made the payments contrary to the advice by the SRC, which advice is binding and they knew pretty well that the payments were being made irregularly and illegally and no one would have expected them to conclude otherwise. In any event, the investigations by the Plaintiff were made by a body that was impartial with a view to establishing whether or not the payments were legally made to the Defendants.’
43. If the Principal Secretary was genuine in addressing the issues raised by the EACC, he would have asked its employees to cooperate with the EACC in the investigations. By establishing an ad hoc committee to look into the complaints by the EACC, the National Treasury was in my view, trying to make a cover up for the unlawful payments and the court cannot in the circumstances accept the line of defence advanced by the defendant.
44. The defendant has submitted that the money in her accounts and the properties sought to be forfeited were not acquired through the proceeds from the impugned allowances. She claims that the properties were acquired from the money raised from a pension scheme in which she is a member, loan from Kenya Commercial Bank and Hazina Sacco, sale of her motor vehicle, farming business and rental income from her property known as C4-02 on LR number 209/6705/7. She produced exhibits 7, 9, 10, 11 and 12 in proof of these allegations.
45. The plaintiff's submissions have not covered the issue of the properties but in their testimony, its witnesses stated that the properties were acquired using the allowances in question. I have looked at the exhibits the defendant says were used in acquiring the properties. Exhibit 5 is loan statement from Hazina Sacco which shows that she took a loan of Kshs 700,000.00 on 7-05-2018. The statement from Kenya Commercial produced by the defendant which runs from 22-08-2018 to 4-07-2022 shows considerable debit of Ksh 2,800,000.00 on 13-12-2018 and some debits towards loan repayments or mortgage. Obviously, any property acquired through these two sources cannot be a subject of this suit because the questioned funds were paid to the defendant between February 2020 and June 2022.
46. The defendant claims that she had income from farming and in proof thereof produced agreements showing that she leased lands through agreements dated 4-01-2022 and 21-09-2022. Other than the agreements, there is nothing to show that the defendant was doing farming or earned anything from farming activities. Lease agreements are not proof of the alleged farming activities which the defendant



- claimed to have been earning her Kshs 1,500,000.00 per annum. Further, the lease dated 21-09-2022 is outside the period of interest in this matter.
47. The defendant also produced tenancy agreement for her property known as C4-02 on LR number 209/6705/7 dated 1-12-2019. Going by the tenancy agreement, it is obvious that this property was acquired before the period in question and there is no way the same could have been purchased using the allowances which were earned between February 2020 and June 2022.
 48. She also produced a paper which she claimed to contain calculations of her pension dues but she did not show where and at what time the pension was paid to her. She also produced a motor vehicle sale agreement for a motor vehicle whose registration number is not given. I believe it is meant to cover Kshs 1,800,000.00 appearing as a deposit in her KCB bank account by one Sulekha Mohamed.
 49. Having said the above, the plaintiff had the onus of proving that the properties were purchased using the proceeds from the unlawful allowances. In efforts to do so the plaintiff has produced a sale agreement dated 6-10-2020 between the defendant and Inuka Africa Properties Limited for plots numbers 32 and 33 in Kilifi/Mtondia/114 but it did not produce evidence connecting the purchase price to the funds in question in this suit. It did not even narrate how the property was paid for.
 50. The property described as Subdivision number 21XX0 Section 1 was transferred by Fredrick Gikandi to Serena Suites Court Limited on 4-07-2022 for Kshs 6,900,000.00. Although the bank statement shows that the plaintiff transferred money to Serena Suites Limited on, there is no evidence that the property was transferred to the defendant and since the registered owner was not joined in this suit, it will be unfair and unjust to forfeit the property without having given the registered owner the opportunity to defend the case. It does not matter that the defendant admitted owning the property.
 51. For flat number KX1 on LR 12XX1, the head title was transferred to Edermann Properties Limited on 19-08-2022. Some payments were shown to have been made to Edermann Properties Limited between 7-09-2021 and 20-06-2022. Whereas there could have been payments to that effect, the plaintiff did not produce evidence that the defendant actually owns that particular flat and forfeiting the same runs the risk of depriving a third party who has not been heard.
 52. The above notwithstanding, this suit was not based on unexplained wealth under Section 55(2) of *Anti-Corruption and Economic Crimes Act*. If the same had been framed as recovery of unexplained wealth, the defendant would have been required to give explanation of how she acquired properties which are not related to the allowances in issue. The plaintiff framed the suit specifically for recovery of funds with identified trail. It did not issue requisite notice to the defendant to explain her wealth under Section 55(2)(a) of the *Anti-Corruption and Economic Crimes Act*. In the circumstances, this court is not inclined to grant prayers e(i), (ii) and (iii) and of the plaint. Doing so would be letting the plaintiff execute the court's decree through a short cut. If the plaintiff desires to have the properties sold in satisfaction of the decree, it should use the procedures provided for under Order 22 of the *Civil Procedure Rules*.
 53. On the forfeiture of the money, the defendant has argued that the money in the accounts were from her salaries, farming, small business and sale of her motor vehicle and should not be forfeited. The irregular allowances were not paid in cash. They went through the same bank accounts and the fact that the money was withdrawn over time does not mean that the accounts became free of dirty money. The defendant admitted that she would transfer money from one account to another. A person who mixes their clean money with tainted funds puts the otherwise legitimately earned money in the line of forfeiture. The prayers for forfeiture of the money in the two accounts are well founded and I will grant them.



54. In conclusion I enter judgement for the plaintiff against the defendant as follows;

- a. A declaration is hereby issued that the sum of Kshs 67,664,975.00 paid to the defendant by the National Treasury as taskforce allowances, extraneous allowances, facilitation allowances and other allowances between February 2020 and June 2022 was unlawful and irregular.
- b. Judgment is entered for the plaintiff against the defendant for a sum of Kshs 67,664,975.00 being the sum declared irregular in (a) above plus interest thereon at court rates from the date of filing this suit until payment in full.
- c. The sums of Kshs 2,443,667.92 held at Equity Bank of Kenya Limited account number 0240xxxxxxxx and Kshs 6,320,419.80 held at Kenya Commercial Bank Limited account number 123xxxxxxxx or any other sum in the stated bank accounts are hereby forfeited to the government through the plaintiff towards partial settlement of the decretal sum in (b) above with the plaintiff at liberty to execute for the balance thereof.
- d. The defendant shall pay the costs of the suit.

DATED, SIGNED AND DELIVERED AT NAIROBI THIS 15TH DAY OF JULY 2025.

B.M. MUSYOKI

JUDGE OF THE HIGH COURT.

Judgment delivered in presence of Miss Kisabei for the plaintiff and Miss Aluda the defendant.

