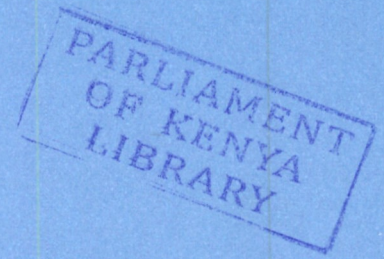


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**



**OF**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 27 FEB 2024	DAY: TUESDAY
TABLED BY: Hon Naomi Wago, mp Deputy Majority Whip	
FORWARDED AT TABLED:	Inzofu mwale

**THE AUDITOR-GENERAL**

**ON**

**THE OFFICE OF THE DEPUTY PRESIDENT**

**FOR THE THREE (3) MONTHS  
PERIOD ENDED 30 JUNE, 2023**





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*OFFICE OF THE DEPUTY PRESIDENT*

**REPORT AND FINANCIAL STATEMENTS FOR THE THREE (3) MONTHS PERIOD  
ENDED 30<sup>TH</sup> JUNE, 2023**

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



<b>Table of Contents</b>	<b>Page</b>
1. Acronyms and Glossary of Terms .....	ii
2. Key Entity Information and Management .....	iii
3. Statement of Governance .....	xiii
4. Statement by the Chief of Staff .....	xiv
5. Statement by the Principal Administrative Secretary / Accounting Officer.....	xv
6. Statement of Performance Against Predetermined Objectives for the Financial Year 2022/2023 .....	xviii
7. Management Discussions and Analysis .....	xix
8. Environmental and Sustainability Reporting .....	xxviii
9. Statement of Management Responsibilities.....	xxxi
10. Report of the Independent Auditors of the Financial Statements for the Office of the Deputy President .....	xxxiii
11. Statement of Receipts and Payments for the Three (3) Months Period ended 30 <sup>th</sup> June 2023.....	1
12. Statement Of Financial Assets And Financial Liabilities As at 30 <sup>th</sup> June 2023.....	2
13. Statement of Cash Flows For The Three (3) Months Period ended 30 <sup>th</sup> June 2023.....	3
14. Statement of Comparison of Budget and Actual Amounts for The Three (3) Months Period ended 30 <sup>th</sup> June 2023 .....	4
17. Notes to the Financial Statements.....	7

## **1. Acronyms and Glossary of Terms**

AIE	Authority to Incur Expenditure
BETA	Bottom-Up Economic Transformative Agenda
BIC	Budget Implementation Committee
CFO	Chief Finance Officer
COP	Coordination Operations & Protocol
COS	Chief of Staff
CPPMU	Central Planning Project & Monitoring Unit
DPS	Deputy President Services
EOP	Executive Office of the President
IBEC	Intergovernmental Budget & Economic Council
IPSAS	International Public Sector Accounting Standards
HAU	Head of Accounting Unit
HRMD	Human Resource Management & Development
IPSAS	International Public Sector Accounting Standards
MHRMAC	Ministerial Human Resource Management Advisory Committee
MTP	Medium Term Plan
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
ODP	Office of the Deputy President
OSDP	Office of the Spouse of the Deputy President
PAS	Principal Administrative Secretary
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board

## **2. Key Entity Information and Management**

### **2.1. Background information**

The Office of the Deputy President as defined by the Executive Order No. 1 of 2023 is one of the three Office that constitute the Executive Office of the President. The Office main role is to support H.E the Deputy President execute his mandate. Further, the mandate of the Office of the Deputy President is derived from the Constitution of Kenya, 2010, Executive Order No. 1 of January 2023 on Organisation of the Government of the Republic of Kenya and other related laws. Under the Executive Order No. 1 of 2023, the Office of the Deputy President has three (3) distinct State departments constituting of The Office of the Deputy President, State Department of Cabinet Affairs and the State Department of Devolution.

At cabinet level, the Office is headed by Chief of Staff being responsible for the general policy and strategic direction of the Office of the Deputy President. The Principal Administrative Secretary is the appointed Accounting Officer for the Office of the Deputy President under Vote 2012. Previously the Office used to operate under Vote 1011 for the Executive Office of the President where the Comptroller of State House was the Accounting Officer. The Accounting Officer for State Department for Cabinet Affairs is a Principal Secretary. However as from *January 2023 to June 2023*, State Department for Cabinet Affairs used to draw its operational funding from Vote 1012 (Deputy President Service).

The Office of the Deputy President will continue to support the Deputy President in support of the President in providing leadership, policy coordination and oversight in the implementation of programmes of actions tasked to Ministries, Departments & Agencies (MDAs) as prioritized in the Administration Plan of Bottom-up Economic Transformation Agenda (BETA). The core functions assigned to the Office of the Deputy President in line with the Executive Order No. 1 of 2023 includes: -

- Deputize the President in execution of the president's functions in accordance with Article 147 of the Constitution;
- Chair to cabinet committees;
- Oversee implementation of cabinet decisions across all Ministries and State Departments;
- Co-ordinate Inter-Government relations between the National Government and County Government including chairing the Inter-Government Budget and Economics Council (IBEC);
- Liaison with Constitutional Commissions and Independent Offices in matters that require intervention by the National Government including budgets, policy formulation and implementation of the recommendations
- Co-ordinate the planning and supervises the implementation of development partner's funded programs and projects
- Oversee Public Sector Reforms and;
- Delegated functions of coordinating and monitoring the implementation of special Government initiatives and programs.

*(Office of the Deputy President)*

**Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023**

**2.1.1. Vision**

Responsive national leadership for a cohesive prosperous Kenya

**2.1.2. Mission**

To provide transformative leadership in the realization of the aspiration of the Bottom-up Economic Transformation Agenda (BETA)

**2.1.3. Core Values**

The Office of the Deputy President will embrace the following core values to guide performance and behaviour as basis for creating an institutional culture

- i. Patriotism
- ii. Ethical leadership & Integrity
- iii. Accountability
- iv. Inclusivity
- v. Service excellence
- vi. Citizen- Focus

**b. Key Management**

The Office of the Deputy President day-to-day management is under the following key organs

- i. Office of the Deputy President
- ii. State Department of Cabinet Affairs
- iii. State Department of Devolution

**Key Offices/Institution domiciled within the Office includes: -**

- i. International Development Partnerships Coordination;
- ii. Nairobi Rivers Commission;
- iii. Inter-Governmental Budget and Economic Council (IBEC)
- iv. Inter-Governmental Relations Technical Committee (PFM Act, 2012)
- v. National & County Governments Honours Advisory Committee (National Honours Act, 2013)
- vi. Coffee Sub-Sector Reforms Implementation Standing Committee



*(Office of the Deputy President)*

**Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023**

**c. Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No.	DESIGNATION	NAME
1.	Chief of Staff	Mr. George N. Macgoye , <b>EBS, OGW</b>
2.	Principal Administrative Secretary (Accounting Officer)	Mr. Patrick Z.K Mwangi
3.	Secretary, IBEC	Dr. Patrick Omutia
4.	Secretary, International Development Partnership Coordination	Dr. Jane Kiringai
5.	Head - North and North Eastern Development Initiatives (NEDI)	Mr. Ibrahim Rashid
6.	Chief of Staff - Office of the Spouse of the Deputy President	Ms. Nancy Kang'ethe
7.	Head, Communication	Ms. Catherine Njeri Rugene
8.	Ag. Secretary Administration	Mr. Leonard Ngaluma, <b>MBS</b>
9.	Director Human Resource Management	Mr. Hudson Mugodo
10.	Head, Finance	Mr. Paul Kamau
11.	Head ,Central Planning Unit (CPPMU)	Ms. Ann Mwangi
12.	Head, Supply Chain Management	Mr. Joseph Njagi
13.	Head , ICT	Mr. Silas Wachira
14.	Head of Accounting Unit	Mr. John Kariuki
15.	Head , Coordination Operation and Protocol	Mr. Martin Mwiti
16.	Head, Hospitality	Mr. Philip Mbugua



**Mr. George N. Macgoye , EBS,**  
**OGW**  
Chief of Staff

**Mr George N. Macgoye, is the Chief of Staff in the office of the Deputy President.** He has extensive experience in Public Service having worked for over thirty-four (34) years in the service. His Public Service experience include; Field Administration, Senior Command positions in Kenya Prisons Service and Administration Police and Senior Executive positions in Ministry of Public Works, Lands, Irrigation, Ag. Director General Kenya Maritime Authority and Chief Executive Officer of Supplies Branch.

He holds Bachelor of Arts Degree Majoring in Government from University of Nairobi, Post Graduate from University from Birmingham on a Chevening Scholarship in Governance Law and Security among other studies. He has authored several operational manuals and procedure documents and chaired a number of task forces in Government.

He is also an active member of African Association of Public Administration and Management (AAPAM) and a recipient of National Awards of Honors Elder of the Order of the Burning Spear (E.B.S.) and Order of the Grand Warrior (O.G.W) in recognition to his exemplary service to the Nation.



**Mr. Patrick Z.K Mwangi**  
Principal Administrative Secretary  
(Accounting Officer)

**Mr. Patrick. Z. K. Mwangi, is the Principal Administrative Secretary in the Office of the Deputy President.** He is the authorized accounting officer and is responsible for overseeing and coordinating general administration and financial affairs within the **Deputy President's Office.**




He holds a Masters in Economics in Public Policy & Management from the University of Manchester, Institute for Development Policy Management, Advance Public Administration from Kenya Institute of Administration in addition to other senior management Courses and certification.

He has a span of over thirty years' experience in Senior Government positions in Public Administration.

	<p>Dr. Omutia is the <i>Special Secretary/ Intergovernmental Budget &amp; Economic Council</i> at the Office of the Deputy President.</p>
<p><b>CS CPA Dr. Patrick Omutia,</b> CBS Special Secretary/ Intergovernmental Budget &amp; Economic Council</p>	<p>Dr. Omutia holds a DPhil in Business Administration (Operations Management) from the University of Nairobi. He also holds a Master of Science (Management and Organizational Development) from USIU and is also a finalist in Master of Theology from Saint Paul’s University. He also holds three Bachelor’s Degrees in Divinity (Saint Paul’s University); in Laws (University of the Free State, South Africa); and in Commerce–Finance Option (Makerere University). He also holds two postgraduate trainings; in Information Technology Management (National University of Singapore); and a Postgraduate Diploma in Law - Advocates Training (Kenya School of Law) in addition to other professional certification.</p>
	<p>Dr. Jane Kiringai is the <i>Special Secretary- International Development Partners Unit</i> at the Office of the Deputy President. Prior to her appointment, she was the former Chairperson at the Commission of Revenue Allocation.</p>
<p><b>Dr. Jane Kiringai</b> Secretary, International Development Partnership Coordination</p>	<p>Dr. Jane Kiringai holds a PhD in Economics from University of Nottingham, UK, a Masters in Development Economics from Williams College, US, a Bachelor of Philosophy in Economics and a Bachelor of Science in Mathematics and Computer Science both from the University of Nairobi. She is a seasoned economist with work experience spanning over twenty years.</p>
	<p>Mr. Ahmed, Ibrahim Rashid is the <i>Secretary/Advisor on Regional Affairs &amp; the North and North Eastern Development Initiatives (NEDI)</i> in the Office of the Deputy President.</p>
<p><b>Mr. Ibrahim Rashid</b> Head - North and North Eastern Development Initiatives (NEDI)</p>	<p>He holds Masters of Science in Development studies from London South Bank University, A Bachelor of Commerce from the University of Punjab (India) in addition to other certification in related fields. He has a wealth of experience in the field of political economy and constitutional making process having participated in Committee of Expert on Constitutional 2010 amongst other achievements.</p>




*(Office of the Deputy President)*

*Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023*

	<p>Ms. Nancy Wambui Kang'ethe is the <b>Chief of Staff in the Office of the Spouse of the Deputy President (OSDP)</b>. She is charged with general administration and coordination of programs and initiatives within the Office of the Spouse of the Deputy President.</p>
<p><b>Nancy Wambui Kang'ethe</b> Chief of Staff, OSDP</p>	<p>She is an Advocate of the High Court of Kenya with vast experience in litigation, real estate development and commercial law. She holds a Masters of Business Administration (MBA) as well as Bachelor of Law (LLB) from the University of Nairobi, and has undergone several trainings on human rights, management, mediation and arbitration.</p> <p>Nancy is currently the Chairperson of Federation of Women Lawyers, Kenya (FIDA, Kenya) and previously served in the selection panel of commissioners to the Truth Justice and Reconciliation Commission (TJRC).</p>
	<p>Mr. Leonard Ngaluma, MBS is the <b>Ag. Secretary Administration</b> in the Office of the Deputy President. He is responsible for general administration and coordinating general of administrative services within the Office of the Deputy President.</p>
<p><b>Mr. Leonard Ngaluma, MBS</b> Ag. Secretary Administration</p>	<p>Mr. Ngaluma holds a Master of Business Administration Degree in Strategic Management -University of Nairobi and has over 20 years' experience in public service. Prior to this appointment, He served as Commission Secretary/CEO at Commission of Administrative Justice (Office of the Ombudsman)</p>
	<p>Mr. Hudson A. Mugodo is the <b>Director of Human Resource Management Directorate</b>. He is responsible for human resource administration and enhancement of capacity building in the ODP.</p>
<p><b>Mr. Hudson Mugodo</b> Director Human Resource Management &amp; Development</p>	<p>He holds MPhil degree in Curriculum Development and Bachelors of Education degree from Moi University in addition to other basic Human Resources Management certificates. He has a span of over thirty years working as a lecture and human resource practitioner amongst other positions.</p>




*(Office of the Deputy President)*


**Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023**

	<p>Mr. Paul K. Kamau is the <b>Chief Finance Officer</b> in the Office of the Deputy President.</p> <p>He holds a Bachelor of Arts Degree from Egerton University, a Masters Degree in Economics from the University of Nairobi, a post graduate diploma in Public Finance Management from KCA University and a certificate in Strategic Leadership Development Programme (SLDP) from the Kenya School of Government. He possess over 28 years of experience in the Civil Service during which he has acquired much expertise in Public Financial Management and Budgeting.</p>
<p><b>Mr. Paul Kamau</b> Head, Finance</p>	<p>Ms. Ann Mwangi is the <b>Head of the Central planning and Project Monitoring Unit</b> at the Office of the Deputy President.</p> <p>She holds a Masters of Art in Development Studies Degree, specialization in Economics of Development from the Institute of Social Studies, The Hague, Netherlands. She also holds a Bachelor of Arts Degree in Economics from the University of Nairobi, Kenya. She has vast experience in National and Sectoral Economic Planning. Ms. Ann Mwangi is a member of the Economists Society of Kenya (ESK)</p>
	<p>Joseph Anthony Njagi is the <b>Head of Supply Chain Management Services</b> in the Office Deputy President.</p> <p>Mr. Njagi is currently pursuing a Master’s of Science Degree in Purchasing and Logistics from Jomo Kenyatta University of Agriculture and Technology (JKUAT). He holds a BA in Economics and Sociology from the University of Nairobi, A CIPS Diploma (UK), Certified QMS Auditor and is a member of the Kenya Institute of Supplies and Management (KISM). He has a wealth of experience spanning over eighteen (18) years in Public Sector majorly in Procurement.</p>
	<p><b>Mr. Joseph Njagi</b> Head, Supply Chain Management</p>

*(Office of the Deputy President)*

**Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023**

	<p>Mr. Silas Wachira is the <b>Head of Information and Communication Technology (ICT) Unit</b> in the Office of the Deputy President.</p> <p>He holds a Master's Degree in Public Policy and Management from Strathmore University and Bachelor of Science degree in Mathematics and Computer Science from Jomo Kenyatta University of Agriculture and Technology. He is a Certified Information Systems Auditor, a Certified Information Systems Manager and a Prince2 Professional in Project Management. He has a certificate in Strategic Leadership Development Programme from Kenya School of Government. He has a wealth of experience in managing ICT systems in the public service spanning a period of over 15 years.</p>
	<p>Mr. John G. Kariuki is the <b>Head of Accounting Unit</b> in the Office of the Deputy President. He is responsible for prudent financial management of voted provisions.</p> <p>He holds a Master's of Science in Leadership and Governance from Jomo Kenyatta University of Agriculture and Technology (JKUAT), Bachelor of Business Management from Moi University.</p> <p>Mr. Kariuki is a member of Institute of Certified Public Accountants (ICPAK). He possess vast experience in Public Financial Management and has proven traits in Leadership.</p>
	<p>Mr. Martin Mwiti is the <b>Head of Coordination Operations &amp; Protocol (COP)</b> in the office of the Deputy President.</p> <p>He holds a Bachelor's Degree in Education (Arts) from Moi University, and Degree of Master of Arts in Peace and Conflict Management from Kenyatta University. He is a registered member of African association for public administration and management (AAPAM). He has vast experience of over twenty (20) years in public service administration</p>

	<p>Mr. Philip Mbugua is the <b>Director of Hospitality</b> in the Office of the Deputy President. He is charged with hospitality within the Official resident of H.E the Deputy President in Karen and also is in charge of hospitality in all official engagements of H.E the Deputy President.</p>
<p><b>Mr. Philip Mbugua</b> Head, Hospitality</p>	<p>He holds a Bachelor of Arts Degree and Masters Degree in Strategic Management from Kenya Methodist University (KEMU), a Diploma in Hotel Management from Kenya Utalii College amongst other senior management short courses.</p>

#### **d. Fiduciary Oversight Arrangements**

##### **Introduction**

In pursuit of the ODP mandate and for effective and efficient service delivery, the accounting officer embarked on a comprehensive reorganization in order to ensure that the Office delivers sound policy advice and support, consistent with the increased complexity of its environment in the execution of the Government Agenda. To achieve this and in the execution of the annual budget, the Accounting Officer set in place various committee to undertake various oversight activities as prescribed by laws and other regulations. The committees set in place include: - the Ministerial Human Resource Management Advisory Committee (MHRMAC), Employee Performance Management Committee, the Asset Disposal Committee as well as the Budget Implementation Committee. The membership of this committee are technical officers drawn from Various Department domiciled within the Office.

##### **I. Budget Implementation Committee (BIC) – Financial Year 2022/2023**

The budget Implementation Committee was reconstituted with main role being overseeing the budget implementation. The Budget Implementation Committee for the year ended 2022/2023 constituted the following members: -

1. Mr Leornard Ngaluma, MBS -Ag. Secretary Administration
2. Mr. Hudson Mugodo -Director Human Resource Management & Development
3. Mr. Paul Kamau -Head, Finance
4. Mr. Gabriel Kaunda -Head, Central Planning Unit (CPPMU)
5. Mr. John Kariuki -Head of Accounting Unit
6. Mr. Joseph Njagi -Head of Procurement
7. Mr. Silas Wachira -Head of ICT
8. Mr. Paul Njau -Senior Economist
9. Mr. Ibrahim Ongaki -Senior Finance Officer

## II. Departmental Human Resource Management Advisory Committee – Financial Year 2022/2023

The Human Resource Management Advisory Committee for the Office of the Deputy President was reconstituted to support, oversee and advice on the execution of the Human Resource function. The committee exercises its mandate on delegated powers donated by Public Service Commission vide *The Public Service Commission Act, 2015* (revised) which appointed Cabinet Secretaries as the Authorized Officers for their respective Ministries/Departments.

The functions of the Departmental Human Resource Management Advisory Committees are includes: Recruitment, Selection and Appointment; Promotions; Confirmation of Appointments; Training and Development; Training Impact Assessment; Management of Skills Inventory; Establishment of Complement Control; Payroll Management; Deployment; Promotion of values and Principals of Public Service; Recommendation of Waiver of Requirements of the Scheme of Service; Recommendation for Secondments and unpaid leave; Recommendation for retirement under 50-year rule; Recommendation for retirement on Medical Grounds; Recommendation for retirement under 50-year rule; Recommendation for Re-designation; Recommendation for Renewal of Contract; and Discipline.

In the 2022/2023 financial year, the following were members of the Departmental Human Resource Management Advisory Committee for the Office of the Deputy President:

- 1) Mr. Leonard Ngaluma -Ag. Secretary Administration ,Chairperson
- 2) Mr. Jairus Omumu -Director Administration,Alternate Chairperson
- 3) Mr. Hudson A. Mugodo -Director HRM&D,Secretary
- 4) Ms. Bahati Keranga -Senior Deputy Secretary, Member
- 5) Mr. Martin Mwiti -Head Protocol, Member
- 6) Mr. John Kariuki -Head of Accounting Unit, Member
- 7) Mr. Joseph A. Njagi -Head of Procurement, Member
- 8) Mr. Paul Kamau Kingangi -Head of Finance, Member
- 9) Mr. Edward K. Ruteere - Head ICT, Member

During 2022/23 F/Y, Departmental Human Resource Management Advisory Committee in the Office of the Deputy President held three (3) meetings and their attendance by members is as shown in Table below.

**Table. Schedule of Attendance of the Departmental Human Resource Management Advisory Committee by date and Members, 2022/2023 Financial Year**

No.	Name of Member	Date of Meeting			Total attendance
		20/2/23	28/3/23	9/5/23	
1	Mr. Leonard Ngaluma Chairperson	√	√	√	3
2	Mr. Jairus Omumu-D.A	X	√	√	2
3	Mr. Hudson A. Mugodo- Director HRM&D, Secretary	√	√	√	3
4	Ms. Bahati Keranga-Member	√	X	√	2
5	Mr. Martin Mwiti-Member	√	√	X	2
6	Mr. John Kariuki-Member	√	√	√	3
7	Mr. Joseph A. Njagi-Member	√	√	√	3

*(Office of the Deputy President)*

**Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023**

8	Mr. Paul Kamau Kingangi-Member	√	√	√	3
9	Mr. Edward K. Ruteere- Member	√	√	X	2

(√) Present (X) Absent with apology

**III. Employee Performance Management Committee (EPMC)**

This Committee comprises the following members-

- 1) Mr. Leonard Ngaluma -Ag. Secretary Administration ,Chairperson
- 2) Mr. Hudson A. Mugodo - Director HRM&D,Secretary
- 3) Ms. Ann Mwangi -Head, Central Planning and Project Monitoring Unit
- 4) Mr. Silas Wachira -Head ICT, Member
- 5) Mr. Joseph A. Njagi -Head of Procurement, Member
- 6) Mr. John Kariuki -Head of Accounting Unit, Member
- 7) Mr. Paul Kamau -Head of Finance, Member
- 8) Ms. Jessica Achieng -Senior Deputy Secretary, Member

During year ended 2022/2023, this Committee met once (1) and its attendance is as shown in Table below.

**Table: Schedule of the Employee Performance Management Committee (EPMC) Attendance by Members for Financial Year 2022/2023**

No.	Name of Member	Date of the Meeting
		30 <sup>th</sup> May,2023
1	Mr. Leonard Ngaluma-Ag. Secretary Administration ,Chairperson	✓
2	Mr. Hudson A. Mugodo- Director HRM&D Secretary	✓
3	Ms. Ann Mwangi-Head, CPPMU	✓
4	Mr. Silas Wachira- Head ICT, Member	✓
5	Mr. Joseph A. Njagi- Head – Registry	✓
6	Mr. John Kariuki- Head of Accounting Unit	✓
7	Mr. Paul Kamau Kingangi-Head of Finance, Member	✓
8	Ms. Jessica Achieng- Administration	✓

**3. Statement of Governance**

In carrying out the Office services and in fulfilment of the Office mandate, there is need for cohesive within the organization structure. To achieve this, authorize officers are guided by the Constitution, various laws and regulations/Frameworks These law and regulation/framework emphasizes on formation of various committees and their role. They also outline the Do and dont in realization of the mandate. In achievement of the above, the Authorized Officer deploys various strategies and was supported by a diverse pool of various senior management whose qualification have been listed.

**4. Statement by the Chief of Staff**



On behalf of the Office of the Deputy President (ODP), I present the financial statements for 2022/23 Financial Year. The financial statements have been prepared in compliance with the Constitution and Section 81 (1) of the PFM Act, 2012. The statements have been prepared in accordance with the standards set out by the Public Sector Accounting Standards Board (PSASB) and the International Public Sector Accounting Standards (IPSAS) both of which prescribe the format, policies, treatment of expenditures, among others for such statements.

The statements have been derived from the records maintained in our financial transactions for the year ended 30<sup>th</sup> June, 2023. They thus disclose with accuracy the true position of financial affairs of the office during the reporting year and also reflect the true and fair position of the financial status. Nothing has been brought to my attention that the office will not continue to deliver services to the public to necessitate initiation of action to forestall such eventuality. The public should thus be rest assured of continued service delivery in the coming period.

The statements, besides expressing the financial status of ODP have gone further to show how the votes were applied on the priority programmes and sub-programmes during the reporting period. The report has also outlined the outcomes and outputs achieved by the various programmes including the challenges faced where the planned targets were not achieved. This is necessary for demonstrating how the allocated resources were spent and for purposes of learning useful lessons for improving future programming.

The resources voted under the office were spent in strict adherence to the laws and regulations governing Public Finance Management. Due care was exercised to ensure that such expenditures realized value for money, and most importantly met Kenyans needs and aspirations. They were applied in cognizance of the Administration Plan as prescribed in the Bottom-Up-Economic Transformation Agenda (BETA), the Kenya Vision 2030, the Fourth Medium Term Plan (2023-2027). This is necessary to strengthen Kenya's economic base for purposes of ensuring sustainable growth and prosperity. ODP therefore, remains committed to appropriate public resources prudently and account for them as expected by law and the people of Kenya for provision of service delivery.

**George N. Macgoye, EBS, OGW**  
**Chief of Staff**

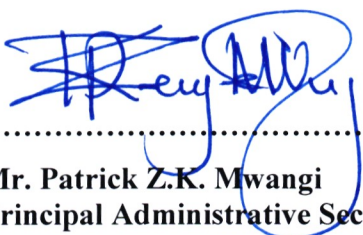
**5. Statement by the Principal Administrative Secretary / Accounting Officer**

The Annual Financial Statement for the year ended 30<sup>th</sup> June, 2023 represent a true position of the Office of the Deputy President as derived from the records maintained in our financial transactions for the year ended 30th June, 2023. It represents how fund were utilized in support of H.E the Deputy President role of coordination in the implementation of Key Government Strategic Policies, Priorities and Initiatives across Ministries, Departments and Agencies (MDAs) & in performance of other functions as may be assigned to him by the president or as may be confirmed on him by the constitution and other related laws.

The Office of the Deputy President was allocated a budget of Kshs 3,596,973,283.00 comprising of Kshs. 3,580,765,381.00 as recurrent while Kshs. 16,207,902.00 was allocated for development. Kshs. 2,148,222,518.00 was raised in favour of vote 1011 and Kshs. 1,015,200,072 was in the newly created Vote 1012. This Annual Financial Statement is for the Period of 1<sup>st</sup> April 2023 to 30<sup>th</sup> June 2023 where the Office operated under the newly created Vote 2012. Under this Vote, the Office had one programmes namely Deputy President Services with two sub-programmes namely General Administration & Support Services; and Coordination & Supervision.

In line with the Administration plan, the Office undertook various intervention which were critical in achievement of its mandate. This achievements & Interventions includes: Coordinated in the delivery of Key Government Strategic policies on the agriculture value chain and reforms on Coffee and Tea subsector; Coordinated in the registration of 4.5M farmers and in the distribution of the subsidized fertilizer programme in 41 counties; Spearhead the fight against illicit brew, drugs and substance abuse initiative and coordinated the drafting of the Alcoholic Drinks Control Act for Counties in the Mt. Kenya region; Convened and chaired three (3) IBEC council meetings; and Identified and screened 12,880 boys out of which 900 were taken through rehabilitation in the boy child initiative under the Office of the Spouse of the Deputy President amongst others.

Government transition and reorganization of the Government partly affected the delivery of the mandate. To mitigate against this, the Office will strive to reposition itself to fully implement its mandate by continuous restructuring of the internal strategic functions including recruitment, retention as well as retooling to ensure that staff are properly skilled and committed toward the execution of various projects and programme's while sourcing for adequate funding will be crucial in fulfilment of the mandate. Coupled with this is the adherence to the matrices of the delivery of various Units which should not be compromised for constantly monitoring and evaluation of the processes to ascertain targets are met.

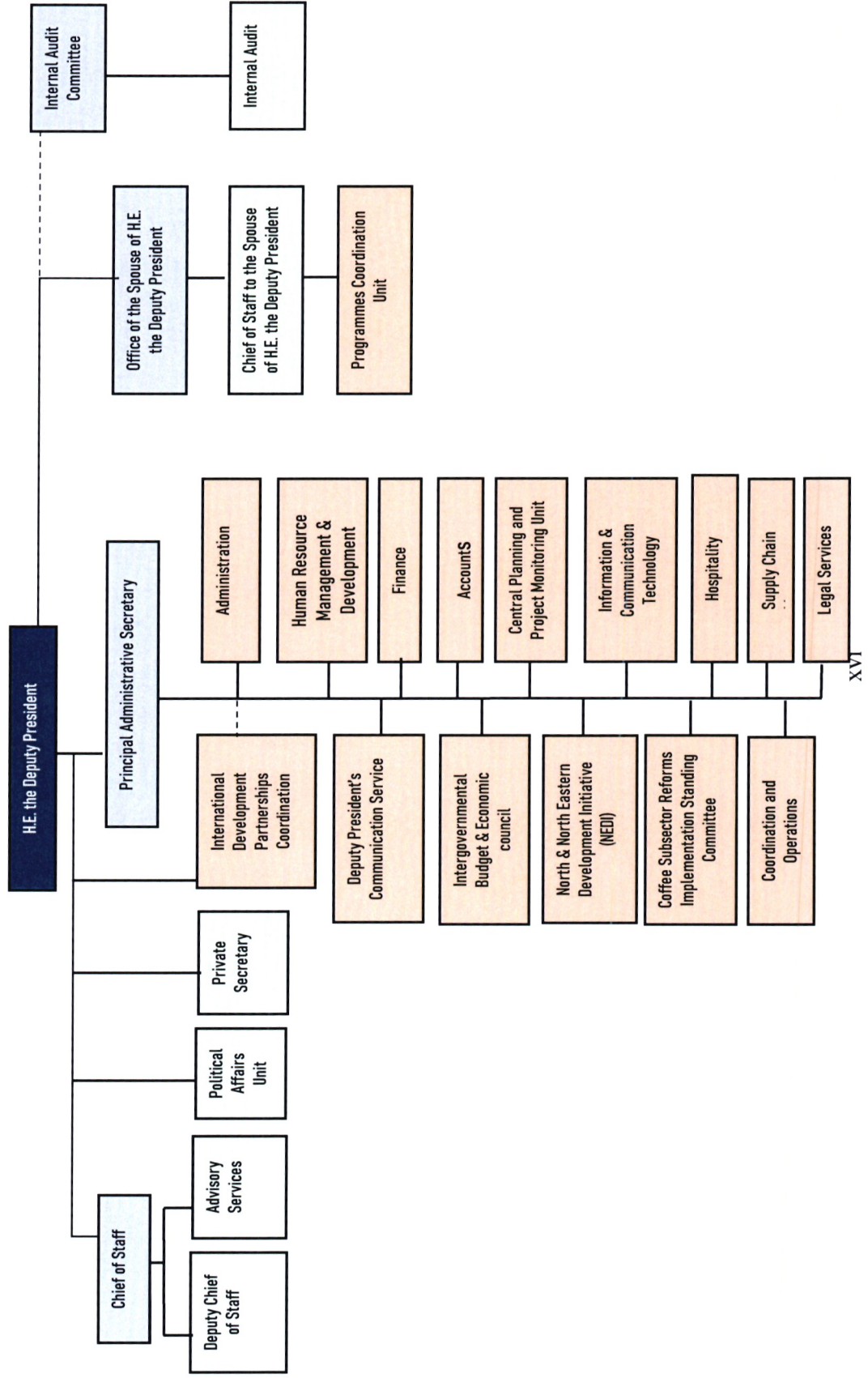


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**Mr. Patrick Z.K. Mwangi**  
**Principal Administrative Secretary / Accounting Officer**

*(Office of the Deputy President)  
Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023*

**Organizational Structure of the Office of the Deputy President**



**e. Entity Headquarters**

Office of the Deputy President  
P.O. Box 74434-00200  
Harambee House Annex  
Harambee Avenue  
**NAIROBI, KENYA**

**Entity Contacts**

Telephone: (254) 0203247000/1/2/3/4/5  
E-mail: [dp@deputypresident.go.ke](mailto:dp@deputypresident.go.ke)  
Website: [www.deputypresident.go.ke](http://www.deputypresident.go.ke)

**f. Entity Bankers (all banks)**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**
  
2. National Bank of Kenya Limited  
Harambee Avenue  
P.O. Box 41862-00100  
**NAIROBI, KENYA**

**g. Independent Auditors**

Auditor General  
Office of The Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
**NAIROBI, KENYA**

**h. Principal Legal Adviser**

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

## **6. Statement of Performance Against Predetermined Objectives for the Financial Year 2022/2023**

### **Introduction**

The Office of the Deputy President as defined by the Executive Order No. 1 of 2023 is one of the three Office that constitute the Executive Office of the President. The Office main role is to support H.E the Deputy President execute his mandate. Further, the mandate of the Office of the Deputy President is derived from the Constitution of Kenya, 2010, Executive Order No. 1 of January 2023 on Organisation of the Government of the Republic of Kenya and other related laws. Under the Executive Order No. 1 of 2023, the Office of the Deputy President has three (3) distinct State departments constituting of The Office of the Deputy President, State Department of Cabinet Affairs and the State Department of Devolution.

### **Progress on the attainment of Strategic Objectives through Performance Contracting**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

<b>Program</b>	<b>Sub-Program</b>	<b>Strategic Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
<b>Deputy President's Services</b>	General Administration, Planning, Coordination, Supervision and Support Services	To facilitate implementation of Deputy President's functions	Effective and efficiency in service delivery	Efficient leadership and service delivery	100%
		To strengthen the internal strategic functions that supports the ODP		Progress reports	100%
	Coordination & Supervision	To effectively oversee the implementation of Government policies, programs and project for effective service delivery	Government priorities delivered by MDAs	Proportion of priorities delivered by MDAs	100%
		To foster intergovernmental relations	Improved Intergovernmental Relation and performance	No of IBEC forums held	3
		To provide input in policy formulation process.	Responsive policies that satisfies citizen needs and aspiration	Level of implementation and success	100%

*(Office of the Deputy President)*

**Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023**

**7. Management Discussions and Analysis**

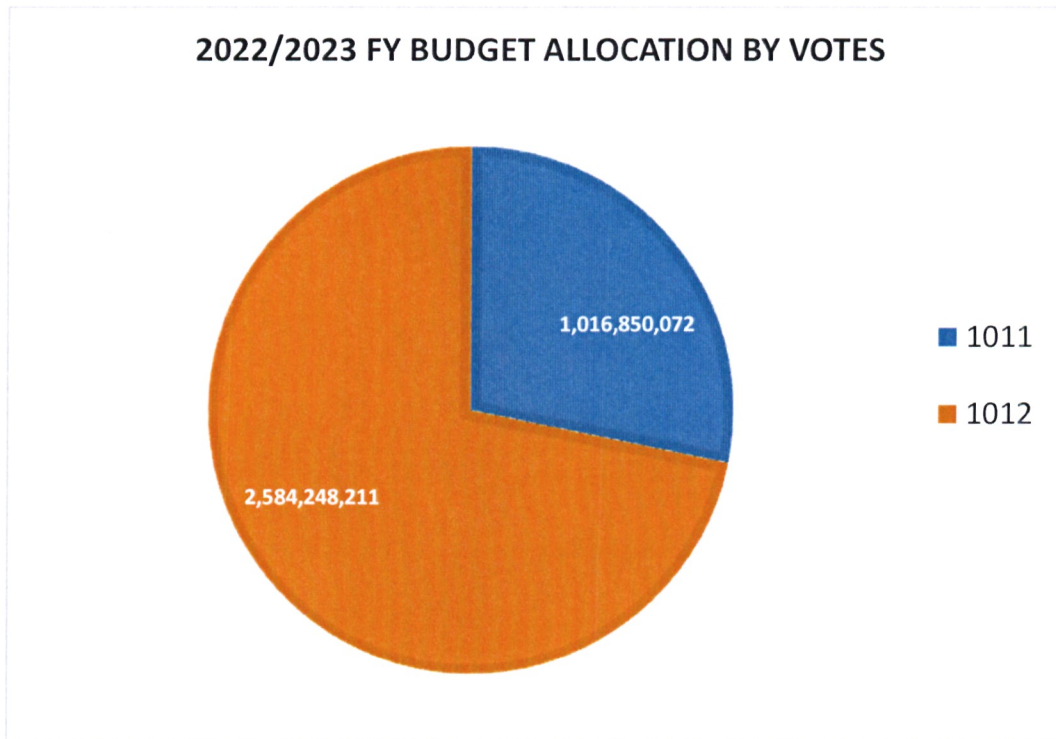
**Budget Performance Based on Economic Classification and Programmes**

The Office of the Deputy President was allocated a budget of **Kshs.3,601,098,283** during the 2022/2023 financial years from which **Kshs.2,584,248,211** was vide vote 1011 and **Kshs.1,016,882,072** was in the newly created Vote 1012 for the Office of the Deputy President. This comprised of **Kshs.3,584,890,381** as recurrent while **Kshs.16,207,902** was allocated for development.

The budget allocation under Vote 1011 will be reported and accounted for under Reports and Financial Statements for Vote 1011.

<b>2022/2023 FY BUDGET ALLOCATION BY VOTES</b>	
<b>VOTE</b>	<b>BUDGET ALLOCATION</b>
<b>1012</b>	1,016,850,072
<b>1011</b>	2,584,248,211
<b>TOTAL</b>	<b>3,601,098,283</b>





**Budget Performance**

**Allocation by Programmes**

The Office of the Deputy President budget allocation under Vote 1012 for the three (3) months period ended 30<sup>th</sup> June, 2023 was Kshs. 1,016,882,072 all on Recurrent. The budget for the Office of the Deputy President for the three (3) months period ended 30<sup>th</sup> June, 2023 was appropriated under one programme Deputy President’s Services and two Sub Programmes.

**Programme I: Deputy President’s Services**

The resources allocated under this Programme was to facilitate the Deputy President to discharge his mandate in accordance with the constitution, the Executive Orders and other laws. The programme was allocated KShs.1,016,850,072.

The budget was appropriated under the following sub programmes

- Sub-Programme 1: General administration, planning and support services with budget allocation of Kshs.145,342,777; and
- Sub-Programme 2: Coordination and supervision services with a budget allocation of Kshs.871,507,295.



**Key Performance Highlights: Actual execution**

The following is an overview of the financial performance for the Three (3) Months Period ended 30<sup>th</sup> June 2023 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

**Table: Analysis of Budget Allocations vs Expenditure by Programme and Economic Classification (Kshs. Millions)**

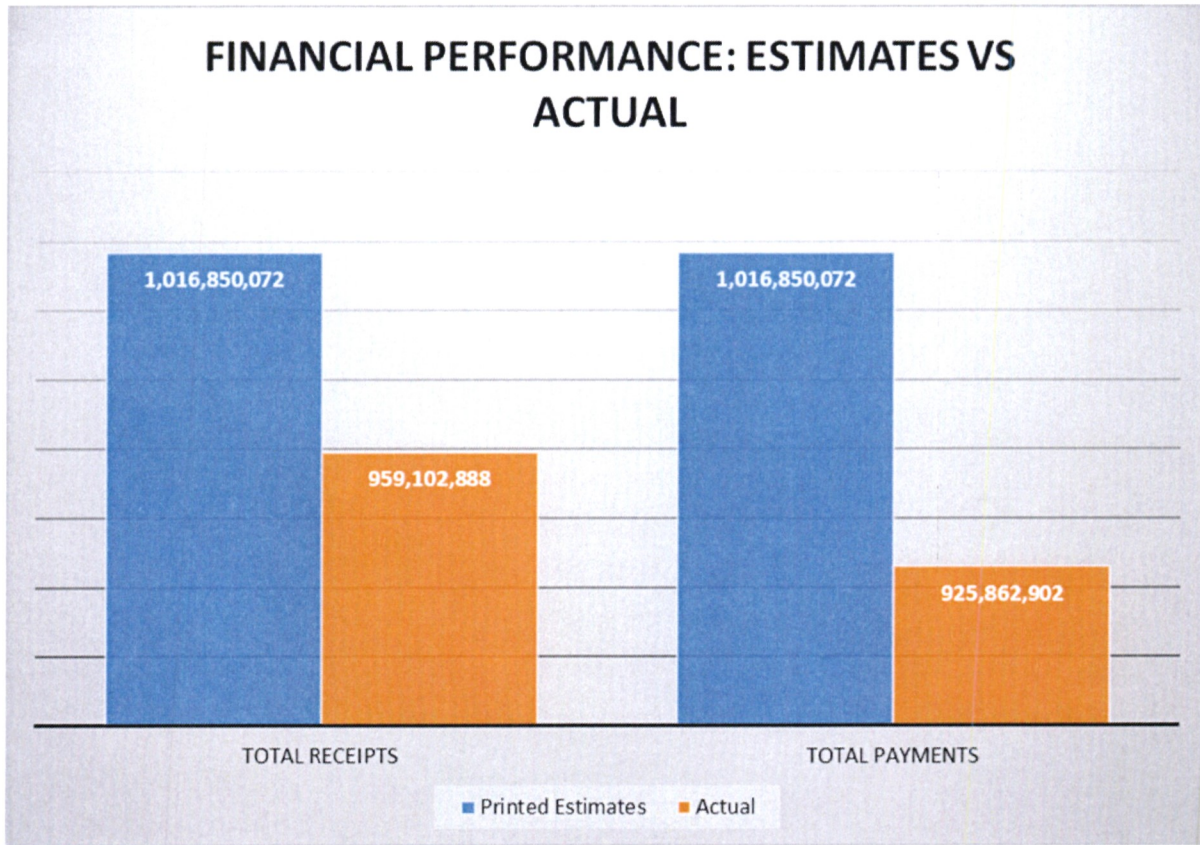
		Approved Budget 2022/2023 (Three Months)	Actual Expenditure 2022/2023 (Three Months)
	<b>Programme 1: Deputy President Services</b>		
	<b>Current Expenditure</b>	<b>1,016.25</b>	<b>925.86</b>
21000	Compensation of Employees	236.33	194.59
22000	Use of goods and services	538.27	568.05
26000	Current Transfers Govt. Agencies	-	-
31000	Non-Financial Assets	267.25	162.22
	<b>Total Programme 1</b>	<b>1,016.85</b>	<b>925.86</b>
	<b>Current Expenditure</b>	<b>1,016.25</b>	<b>925.86</b>

**Financial Performance Summary**

Table below indicate Actual Performance against Budget for the three (3) months period ended 30<sup>th</sup> June 2023 is as follows:

Financial Performance	Printed Estimates KShs	Actual KShs	Variance KShs	Utilisation Variance
Total Receipts	1,016,850,072	959,102,888	57,747,789	5.7%
Total Payments	1,016,850,072	925,862,902	90,987,170	8.9%
<b>Surplus for the Year</b>	-	-	-	

Actual receipts by the Office of the Deputy President stood at 5.7% below the budget while actual payments were 8.9% below the budget.

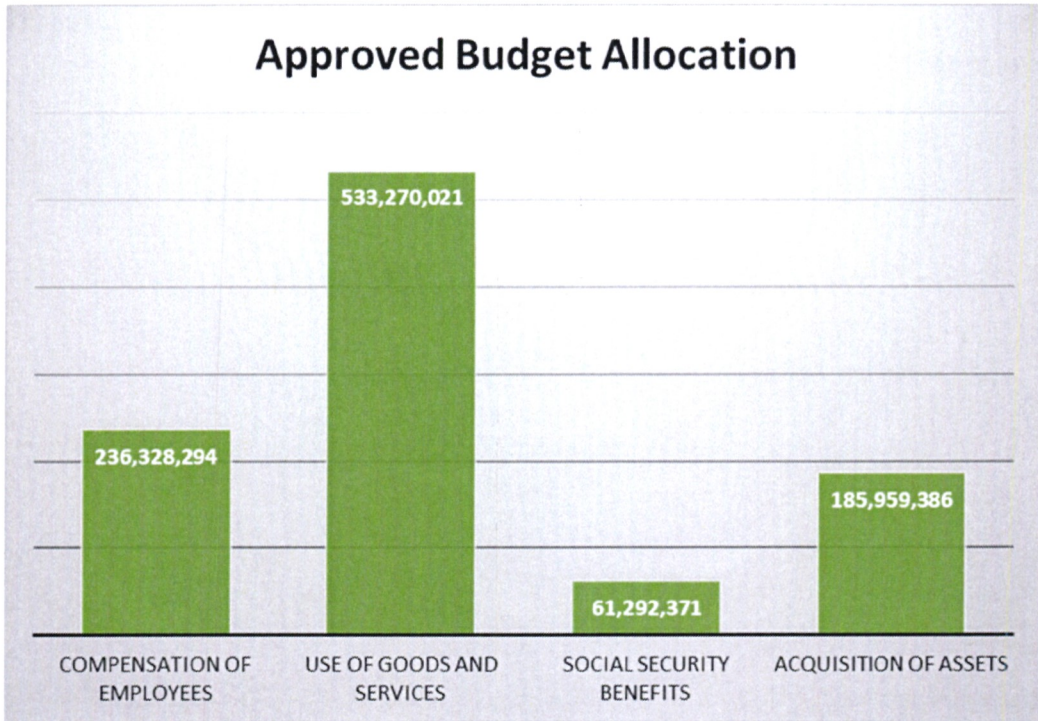


### Budget Utilisation

The Office of the Deputy President spent Kshs. **959,102,288** against an approved budget of Kshs. **1,016,850,072** representing absorption rate of 94.3%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the Table and chart:

	Approved Budget Allocation (Kshs)	Actual Payments (Kshs)	Variance (Kshs)
Compensation of Employees	236,328,294	194,592,773	41,735,521
Use of goods and services	533,270,021	568,051,330	(34,781,309)
Transfers to Other Government Units	-	-	-
Social Security Benefits	61,292,371	25,926,492	35,315,879
Acquisition of Assets	185,959,386	137,292,307	48,667,079
<b>Total Payments</b>	<b>1,016,850,072</b>	<b>925,862,902</b>	<b>90,987,170</b>

It is noted that 61% of the Office of the Deputy President budget was spent on use of goods and service, 21% on compensation of employees, 15% on acquisition of assets and 3% on social security benefits.

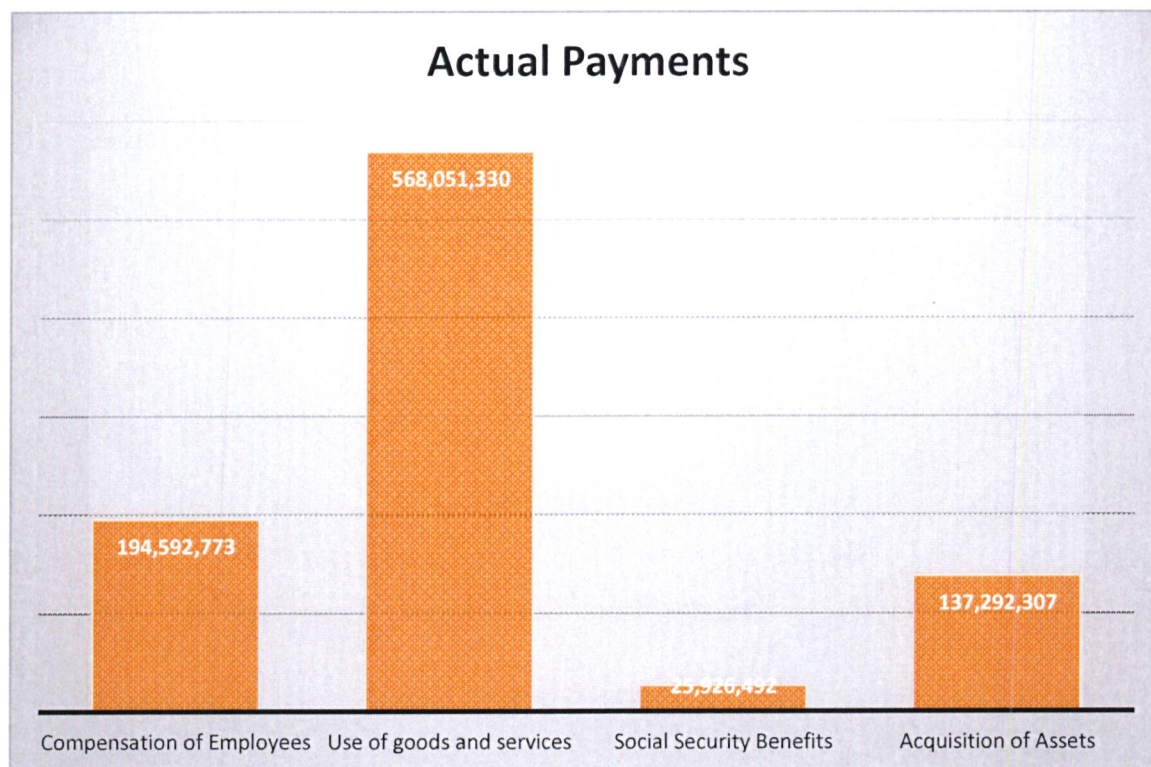


**Total Receipts**

The total receipts only comprised of exchequer release from the National Treasury. Total receipts for the three (3) months period ended 30<sup>th</sup> June 2023 amounted to Kshs.959,102,288.

**Total Payments**

The Office of the Deputy President payments mainly comprised of compensation to employees 21%, use of goods and services 61%, acquisition of assets 15% and social security benefits 3%. The total payments for the three months ended 30<sup>th</sup> June 2023 amounted to Kshs.925,862,902.



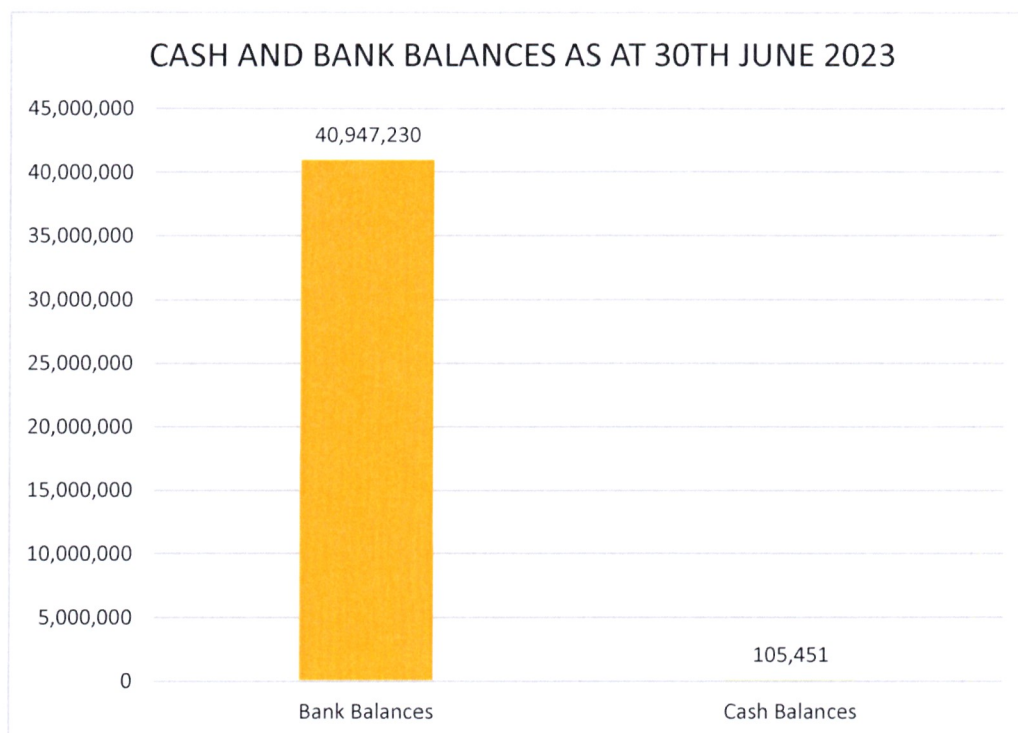
#### Cash Flow and Cash Position

The cash and bank balances held by the Office of the Deputy President as at the 30<sup>th</sup> June, 2023 stood at Kshs.41,052,681. The breakdown of the cash and bank balances is as summarized in the table herein below.

#### Cash and Bank Balance

Cash and Bank balances	As at 30 <sup>th</sup> June 2023 Kshs
Bank Balances	40,947,230.00
Cash Balances	105,451.00
<b>Total</b>	<b>41,052,681.00</b>





### Cash Flow Activities

The table below summarizes cash flows generated and used from various activities.

Cash Flow Activities	For The Three Months Ended 30 <sup>th</sup> June 2023 (Kshs)
Net Cash Flows generated from Operating activities	178,344,988.00
Net Cash Flows used in Investing activities	137,292,307.00
Net Cash Flows generated in Financing activities	-
<b>Net increase in Cash and Cash Equivalents at the end</b>	<b>41,052,681.00</b>
<b>Cash and Cash Equivalents at the beginning</b>	<b>-</b>
<b>Cash &amp; Cash Equivalents as 30<sup>th</sup> June (balance C/F)</b>	<b>41,052,681.00</b>

### Progress on the attainment of Strategic Objectives through Performance Contracting

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Output indicators were identified for reasons of tracking progress and performance measurement.

Below we provide the progress on attaining the stated objectives:

**Key achievements for the Office of the Deputy President**

During the Financial Year ended 30<sup>th</sup> June 2023 the Office of the Deputy President applied the resources allocated on its programmes and the following are the key achievements: -

- i. Facilitated cabinet sub-committee meetings to track the implementation of recommendation of the Cabinet and in ensuring the alignment of the Government programmes in the Administration Plan.
- ii. Organized and facilitated consultative forums for Coffee and Tea Sub-sector. The forums culminated into development of draft coffee and tea Action plans and operationalization of a multi-sectoral taskforce to fast-track priority areas and recommend the necessary reforms including: -Administrative reforms, legal reforms and policy reform.
- iii. Coordinated the delivery of various government strategic priorities and emerging issues including: -
  - a) Access to National Government fertilizer subsidy program
  - b) National Steering committee on Drought Response Resource
- iv. Held multi-stakeholder Consultative forum on alcohol, drug & substance abuse which culminated in development of a draft National and County Legal framework to address Alcohol and Drugs menace;
- v. Provision of policy advisory and strategic support in the delivery of the Deputy President's priorities and commitment
- vi. Refurbishment and maintenance of support infrastructure for the Deputy President including Harambee House Annex, Official Deputy President's residence in Karen & Mombasa

**Emerging issues related to the Office of the Deputy President**

- i. Reorganization of government with ODP being given expanded mandate

**Key risk management strategies**

The Office of the Deputy President faced a number of challenges both material and financial which disrupted the operation and in fulfilment of the Office mandate. To mitigate against this, the Office adopted a proactive methodology of managing risks by ensuring that all potential risks were detected earlier and mitigation measures deployed. This action averted and minimized the impact on the operation of the office. The following are the risk management strategies deployed by ODP in the execution of the Financial Year ended 30<sup>th</sup> June 2023 budget: -

- i. The Office of the Deputy President prioritized key programmes and ensured effective and efficient utilisation of resources and prioritized payment of verified pending bills;
- ii. The Office engaged National Treasury to timely provide exchequer, with Public Service Commission being engaged to timely approval of Organization structure, recruitment and deployment of technical officer
- iii. Maintain positive relations and communication with stakeholders and held consultative meetings

*(Office of the Deputy President)*

**Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023**

- iv. Configures and updated firewall systems, established the user needs and requirements and replaced the ICT equipment
- v. Participated in policy formulation and review forums

**Implementation challenges and recommended way forward.**

The Executive Office of the President faced challenges in the execution of Financial Year ended 30<sup>th</sup> June 2023 Budget. They include:-

- i. Settling pending bills as first charge affected the implementation of prioritized programmes and projects;
- ii. Budget constraints resulting from austerity measures and budget cuts affected implementation of key planned activities;
- iii. Delay in approval of organization structure delayed recruitment and deployment of technical officer further affecting in delivery of the services.

**Recommendations**

To mitigate against these challenges, the following was undertaken

- i. Ensured prioritization of the planned within the allocated resources to enhance service delivery and ensure maximum absorption of the allocated resources.
- ii. Enhanced use of technology and innovations for efficient and effective public service delivery;
- iii. Continuously generated and utilized data to inform evidence-based policy formulation and decision making; and
- iv. Continued adoption and deployment of new technology including use of digital satellite imagery for geospatial data acquisition.

## **8. Environmental and Sustainability Reporting**

### **a) Sustainability strategy and profile**

The Office of the Deputy President being part of the Executive Office of the President plays an important role in galvanizing the whole government in delivery of key priority areas as mandated by the Constitution, the executive order and others laws. The Office adopted various intervention critical in achievement of the ODP mandated. In addition to the implementation of the planned activities, the Office fast tracked release of devolved funds by National Treasury for sustainable intergovernmental relation as well as supported in the development of framework to support counties development of harmonious regulation laws on Alcohol, Drug and substance menace.

### **b) Environmental performance /climate change/ mitigation of natural disasters**

The continuous climate change will continuous to affect the Country and have negative effect in prioritization and on realization of Government agenda in the foreseeable future. The environmental stress due to resource depletion, biodiversity loss and pollution is expected to be a source of conflict and public health crisis. To mitigate this, the Office of the Deputy President commit to be at the forefront in mainstreaming climate change actions in the government projects and programmes. Key amongst the initiative adopted include: coordination in realization of drought mitigation projects and initiatives in ASAL areas, Adoption of a forest amongst others

### **c) Employee welfare**

A critical success in the discharge of the responsibilities of the Office of the Deputy President in the quality of the staff. All the staff will carry the responsibility of delivering the Office of the Deputy President mandate and such they require the competences needed to fulfil their specific job role coupled with commitment to a performance culture and the competences to work effectively in a Government wide role. To achieve this, employee welfare is critical for productivity. Consequently, the Office applied and will continue to enforce the existing policies, laws and regulations governing the workforce in the public service. These policies, laws and regulations provide guidance on the entry, stay and exit of civil servants and cover wide areas including gender and disability, management, worker's safety as well as application of Public service values and principles as well as Article 10 of the Constitution. The Office will also remain open and will borrow and implement best practices in the management of human resources

### **d) Operational practices/ Market place practices**

The Office of the Deputy President continued being committed to the promotion of value for money in public procurement. It commits to the following in execution of its mandate: -

#### **i. Responsible Competition Practice**

1. Promotion of open and transparent tendering by advertising procurement opportunities in the print media and Departments websites
2. Ensuring Responsible and Fair competition (Right price, right quality and quantity, right source of goods and right service providers.

3. Ensuring separation of roles in the procurement process to prevent conflict of interest.
4. Declaration of any interest during tendering process where applicable and Recusing
5. Complying with tender management procedures (Preliminary, Technical and Financial evaluations) for objective evaluation of bids.
6. Communicating outcomes for each tender to all participants.
7. Preservation/Setting aside of certain categories of procurement to only AGPO registered companies
8. Continuous monitoring and periodic Market survey on prices to ensure contracts awarded comparable to the prevailing market prices thereby realization of value for money.

**ii. Responsible Supply Chain and Supplier Relations**

1. Invitations to institution's functions and awards to the suppliers whose services are exceptional.
2. Issuance of letters of recommendations to other organizations for companies that request and deserve to be recommended.
3. Promoting companies owned by Youth, Women and PWD through letters to guarantee and access bank credits whenever such a request is made.
4. Suppliers empowerment and support on the online procurement processes.
5. Timely response on various queries / complaints regarding procurement.
6. Suppliers sensitization on feedback mechanisms and platforms available e.g sharing Official emails, Websites and use of questionnaires.
7. Request for feedback on the level of satisfaction on responses for various queries.
8. Strategic placement of suggestion boxes for feedback on the level of satisfaction.
9. Strategic display of Citizen Service Charters clearing stating the procurement processes and requirements to participate in procurement.
10. Timely payment for supply of goods and provision of services.

**iii. Responsible Marketing and Advertisement:**

1. Continuous in-house staff trainings on responsible marketing practices as well as ethical procurement practices such as honesty, fairness and trustworthiness.
2. Advertising tenders requiring wide circulation in official website, PPRA Portal and print media and only buying KeBS approved products.
3. Procuring from ethically approved companies. (Those which promote good business ethics).
4. Carrying out Due diligence on operations, capacity and capabilities of each company before engaging them for work

**iv. Product Stewardship:**

1. Procuring eco-friendly supplies (Minimum harm to environment in production and capacity for recycling).
2. Strict compliance with disposal regulations for obsolete assets and materials.
3. Promoting value for money in procurement for goods and services-minding - Quality and price.
4. Keeping consuming departments informed on how to manage the products in to reduce harmful exposure and to maximize on the products.
5. Provision of protective gear and materials to safeguard consumers from injury or any other harm.

**e) Community Engagements-**

The Office through the Office of the second lady undertook the following FY 2022/23:

- i. Identified and screened over 12,880 boychild for enrolment in rehabilitation on drugs and substance abuse in piloted counties (i.e. 11,880 in Nairobi & 1,000 in Nyeri)
- ii. 300 boychild identified and screened were engaged for inpatient rehab activities in Timau.
- iii. Weekly feeding program in Nairobi (Donholm & Langata) for windows and vulnerable population
- iv. Planted 140,000 trees in support of the National Tree Growing Restoration Campaign.

9. **Statement of Management Responsibilities**

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

The Accounting Officer in charge of the Office of the Deputy President is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. 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 entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Office of the Deputy President accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Office of the Deputy President's financial statements give a true and fair view of the state of ODP's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the Office of the Deputy President further confirms the completeness of the accounting records maintained for the Office of the Deputy President, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

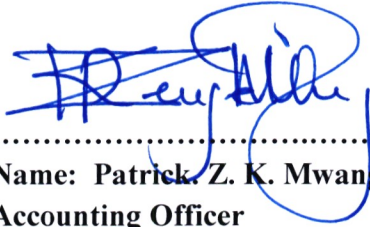
The Accounting Officer in charge of the Office of the Deputy President confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Office of the Deputy President funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Office of the Deputy President financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

*(Office of the Deputy President)*

**Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023**

**Approval of the financial statements**

The Office of the Deputy President's financial statements were approved and signed by the Accounting Officer on 20<sup>th</sup> September 2023.



.....  
**Name: Patrick Z. K. Mwangi**  
**Accounting Officer**

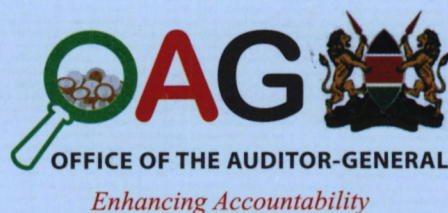


.....  
**Name: John G. Kariuki**  
**Head of Accounting Unit**  
**ICPAK M/No. 13927**



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## **REPORT OF THE AUDITOR-GENERAL ON THE OFFICE OF THE DEPUTY PRESIDENT FOR THE THREE (3) MONTHS PERIOD ENDED 30 JUNE, 2023**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of The Office of the Deputy President set out on pages 1 to 25 which comprises the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the three (3) months

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*Report of the Auditor-General on The Office of the Deputy President for the three (3) months period ended 30 June, 2023*

period then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Deputy President as at 30 June, 2023, and its financial performance and its cash flows for the three (3) months period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Emphasis of Matter**

#### **Pending Accounts Payables**

Note 14 to the financial statements reflects pending accounts payables totalling Kshs.58,244,497 as at 30 June, 2023. The balance relates to pending bills that were not paid during the year under review but were instead carried forward to the financial year 2023/2024.

Failure to settle bills during the year to which they relate adversely affects the implementation of the subsequent year's budgeted programs as the outstanding bills form a first charge to that year's budget provision.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion of Lawfulness

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Procurement Irregularities**

#### **1.1. Irregular Split of Procurement**

During the year under review, the Office procured curtains and furniture amounting to Kshs.10,272,524 and Kshs.7,869,700 respectively all totalling to Kshs.18,142,224 through request for quotations thereby splitting the procurement. This was contrary to Section 54 (1) of the Public Procurement and Asset Disposal Act, 2015 which requires that no procuring entity may structure procurement as two or more procurements for the purpose of avoiding the use the use of a procurement procedure except where prescribed.

#### **1.2. Direct Procurement**

Further, Management procured furniture amounting to Kshs.2,401,000 from one supplier using direct procurement contrary to Section 103(2) of the Public Procurement and Asset Disposal Act, 2015 which provides that an entity may use direct procurement if the goods are available from a particular supplier or a particular supplier has exclusive rights in respect of the goods and no reasonable alternative or substitute exists.

#### **1.3. Discrepancies in Procurement Documents**

Review of payment and procurement records provided revealed that, Management procured goods and services amounting to Kshs.198,619,114. Documents provided for audit revealed various conflicts in dates from the time of initiating and processing the procurements for payment, with some invoice dates preceding user requisitions. This is contrary to Section 53 (1) of the Public Procurement and Asset Disposal Act, 2015 which states that, all procurements by State Organs and public entities are subject to the rules and principles of the Act.

In the circumstances, Management was in breach of the law.

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

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

## **Conclusion**

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

## **Basis for Conclusion**

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

## **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Office of the Deputy President's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of intention to terminate the Office of Deputy President or cease operations.

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

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

Those charged with Governance are responsible for overseeing the Office of the Deputy President financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

## **Auditor-General's Responsibilities for the Audit**

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Office of the Deputy President to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Office of the Deputy President to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

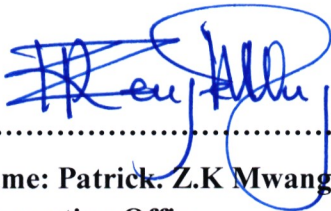
Nairobi

30 January, 2024

11. Statement of Receipts and Payments for the Three (3) Months Period Ended 30<sup>th</sup> June 2023

Description	Note	2022-2023 (3 Months)	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Exchequer Releases	1	959,102,288	-
<b>Total Receipts</b>		<b>959,102,288</b>	<b>-</b>
<b>Payments</b>			
Compensation of Employees	2	194,592,773	-
Use of Goods and Services	3	568,051,330	-
Social Security Benefits	4	25,926,492	-
Acquisition of Assets	5	137,292,307	-
<b>Total Payments</b>		<b>925,862,902</b>	<b>-</b>
<b>Surplus/(Deficit)</b>		<b>33,239,386</b>	<b>-</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20<sup>th</sup> September 2023 and signed by:



.....  
Name: Patrick. Z.K Mwangi  
Accounting Officer



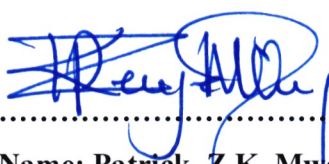
.....  
Name: John G. Kariuki  
Head of Accounting Unit  
ICPAK M/No. 13927



12. Statement Of Financial Assets And Financial Liabilities as at 30<sup>th</sup> June 2023 (3 Months)

Description	Note	2022-2023 (3 Months)	2021-2022
		Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	6A	40,947,230	-
Cash balances	6B	105,451	-
<b>Total cash and cash equivalents</b>		<b>41,052,681</b>	-
Imprests and advances	7	732,878	-
<b>Total financial assets</b>		<b>41,785,559</b>	-
<b>Financial liabilities</b>			
Third party deposits and retention	8	(8,546,173)	-
<b>Net financial assets</b>		<b>33,239,386</b>	-
<b>Represented by</b>			
Fund balance b/fwd.	9	-	-
Prior year adjustment	10	-	-
Surplus/(Deficit )for the year		33,239,386	-
<b>Net financial position</b>		<b>33,239,386</b>	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20<sup>th</sup> September 2023 and signed by:



Name: Patrick. Z.K. Mwangi  
Accounting Officer

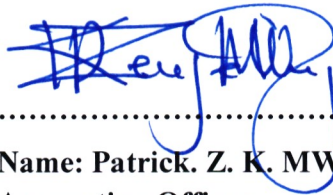


Name : John G. Kariuki  
Head of Accounting Unit  
ICPAK M/No. 13927

13. Statement of Cash Flows For The Three (3) Months Period Ended 30<sup>th</sup> June 2023

Description	Notes	2022-2023 (3 Months)	2021-2022
		Kshs	Kshs
<b>Operating Activities</b>			
<b>Receipts</b>			
Exchequer releases	1	959,102,288	-
<b>Total Receipts</b>		<b>959,102,288</b>	-
<b>Payments</b>			
Compensation of employees	2	194,592,773	-
Use of goods and services	3	568,051,330	-
Social Security Benefits	4	25,926,492	-
<b>Total Payment</b>		<b>788,570,594</b>	-
<b>Net receipts/(payments)</b>		<b>170,531,694</b>	-
<b>Adjusted For:</b>			
Adjustments during the year		-	-
Prior year adjustments	10	-	-
Decrease/(Increase) in accounts receivable	11	(732,878)	-
Increase/(Decrease) in deposits and retention	12	8,546,173	-
<b>Net Cash Flow from Operating Activities</b>		<b>178,344,988</b>	-
<b>Cash flow From Investing Activities</b>			
Acquisition of assets	5	(137,292,307)	-
<b>Net Cash Flows from Investing Activities</b>		<b>41,052,681</b>	-
<b>Net increase in cash and cash equivalents</b>		<b>41,052,681</b>	-
<b>Cash &amp; Cash Equivalent at Start of The Year</b>		-	-
<b>Cash &amp; Cash Equivalent at End of The Year</b>	12	<b>41,052,681</b>	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20<sup>th</sup> September 2023 and signed by:



Name: Patrick. Z. K. MWANGI  
Accounting Officer



Name : John G. Kariuki  
Head of Accounting Unit  
ICPAK M/No. 13927



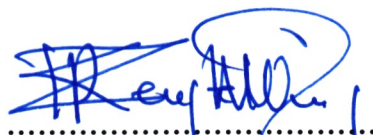
**14. Statement of Comparison of Budget and Actual Amounts for The Three (3) Months Period  
Ended 30<sup>th</sup> June 2023**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Exchequer releases	1,015,200,072	-	1,015,200,072	959,102,288	56,097,784	94.47
A.I.A	1,650,000	-	1,650,000	-	1,650,000	-
<b>Total Receipts</b>	<b>1,016,850,072</b>	<b>-</b>	<b>1,016,850,072</b>	<b>959,102,288</b>	<b>57,747,784</b>	<b>94.47</b>
<b>Payments</b>						
Compensation of employees	236,328,294	-	236,328,294	194,592,773	41,735,521	82.34
Use of goods and services	533,270,021	-	533,270,021	568,051,330	(34,781,309)	106.52
Social Security Benefits	61,292,371	-	61,292,371	25,926,492	35,365,879	42.30
Acquisition of assets	185,959,386		185,959,386	137,292,307	48,667,079	73.83
<b>Total Payments</b>	<b>1,016,850,072</b>		<b>1,016,850,072</b>	<b>925,862,902</b>	<b>90,987,171</b>	<b>91.05</b>
<b>Surplus/ Deficit</b>	<b>-</b>		<b>-</b>	<b>33,239,386</b>		

\*\*\*\*Notes

- 17.66% under utilisation of compensation of Employees was as a result of delay in filling the authorised establishment on time by the Public Service Commission.
- 6.52% over utilisation on use of goods and services was due to reallocation of funds within the budget done during the financial year which increased original allocation of use of goods and services.
- 57.7% of under utilisation on social Security Benefits was as a result of delays in making requests for payments for service gratuity.
- 26.17% of underutilisation on acquisition of assets resulted from delayed delivery of goods by suppliers and hence causing pending bills of Kshs.58 million.

The entity financial statements were approved on 20<sup>th</sup> September 2023 and signed by:



Name: Patrick. Z.K Mwangi  
Accounting Officer



Name: John G. Kariuki  
Head of Accounting Unit  
ICPAK M/No. 13927



(Office of the Deputy President)

Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023

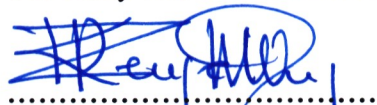
16 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for Three (3) Months Period ended 30<sup>th</sup> June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Exchequer releases	1,015,200,072	-	1,015,200,072	959,102,288	56,097,784	94.47
A.I.A	1,650,000	-	1,650,000	-	1,650,000	-
<b>Total Receipts</b>	<b>1,016,850,072</b>	<b>-</b>	<b>1,016,850,072</b>	<b>959,102,288</b>	<b>57,747,784</b>	<b>94.47</b>
<b>Payments</b>						
Compensation of employees	236,328,294	-	236,328,294	194,592,773	41,735,521	82.34
Use of goods and services	533,270,021	-	533,270,021	568,051,330	(34,781,309)	106.52
Social Security Benefits	61,292,371	-	61,292,371	25,926,492	35,365,879	42.30
Acquisition of assets	185,959,386		185,959,386	137,292,307	48,667,079	73.83
<b>Total Payments</b>	<b>1,016,850,072</b>		<b>1,016,850,072</b>	<b>925,862,902</b>	<b>90,987,171</b>	<b>91.05</b>
<b>Surplus/ Deficit</b>	<b>-</b>		<b>-</b>	<b>33,239,386</b>		

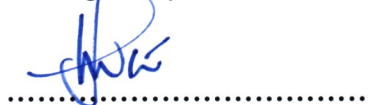
Notes

- 17.66% under utilisation of compensation of Employees was as a result of delay in filling the authorised establishment on time by the Public Service Commission.
- 6.52% over utilisation on use of goods and services was due to reallocation of funds within the budget done during the financial year which increased original allocation of use of goods and services.
- 57.7% of underutilisation on social Security Benefits was as a result of delays in making requests for payments for service gratuity.
- 26.17% of underutilisation on acquisition of assets resulted from delayed delivery of goods by suppliers and hence causing pending bills of Kshs.58 million.

The entity financial statements were approved on 20<sup>th</sup> September 2023 and signed by:



Name: Patrick. Z.K Mwangi  
Accounting Officer



Name: John G. Kariuki  
Head of Accounting Unit  
ICPAK M/No. 13927



*(Office of the Deputy President)*

*Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023*

16 (b) Budget Execution by Programmes and Sub-Programmes for the three (3) months Period ended 30<sup>th</sup> June 2023

<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>2022/2023 (3 Months)</b>			<b>2022/2023(3 Months)</b>	
	<b>Kshs</b>			<b>Kshs</b>	<b>Kshs</b>
<b>Programme</b>					
General Administration and Support Services	145,342,777	-	145,342,777	96,413,476	48,929,301
Coordination and Supervision Services	871,507,295	-	871,507,295	829,449,426	42,057,869
<b>Grand Total</b>	<b>1,016,850,072</b>		<b>1,016,850,072</b>	<b>925,862,902</b>	<b>90,987,171</b>



## **17. Notes to the Financial Statements**

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

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for;

- a) receivables that include Imprests and salary advances and
- b) payables that include deposits and retentions.

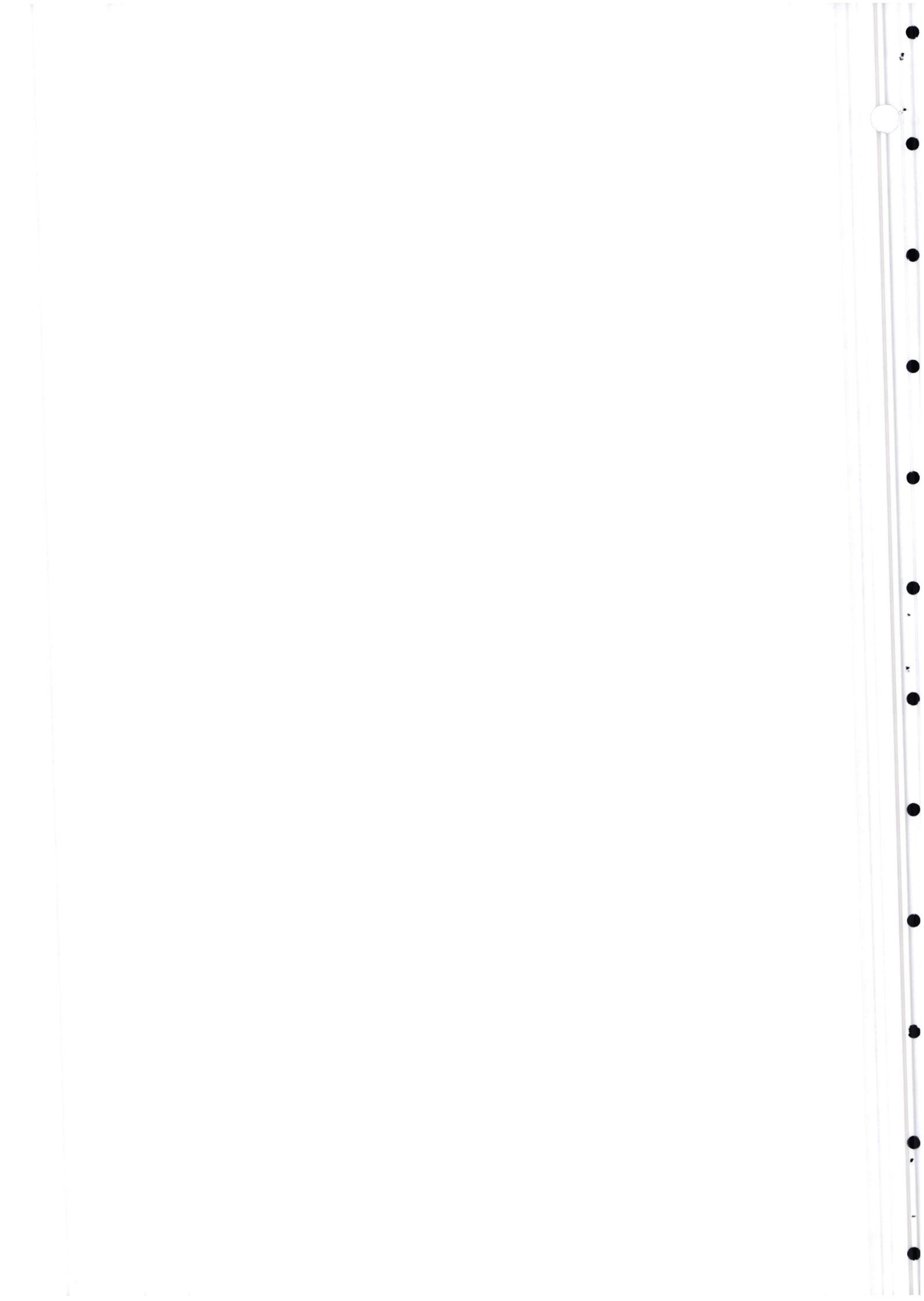
The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

### **2. Reporting Entity**

The financial statements are for the Office of The Deputy President. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012.

### **3. Reporting Currency**

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.



*(Office of the Deputy President)*

**Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023**

**Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by Office of the Deputy President for all the years presented.

**a) Recognition of Receipts**

The Office of the Deputy President recognises all receipts from the various sources when the event occurs, and the related cash has been received.

**(i) Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the Office of the Deputy President.

**(ii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30<sup>th</sup> June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**(iii) miscellaneous receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.



**Significant Accounting Policies (Continued)**

**b) Recognition of payments**

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the Office of the Deputy President.

**i) Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

**ii) Use of Goods and Services**

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

**iii) Interest on Borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

**iv) Principal on borrowing**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

**v) Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained and a summary provided for purposes of consolidation.



**Significant Accounting Policies (Continued)**

**vi) In-kind contributions**

In-kind contributions are donations that are made to the Office of the Deputy President in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Office of the Deputy President includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**vii) Third Party Payments**

Included in the receipts and payments, are payments made on the entity's behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings or grants.

**c) 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. A bank account register is maintained, and a summary provided for purposes of consolidation. *This summary is disclosed as notes 6A and 6B to the financial statements.*

**Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. For the period ended 30<sup>th</sup> June 2023, this amounted to Kshs 8,546,176 compared to Kshs Nil in prior period as indicated on note 8. There were no other restrictions on cash during the year.

**d) Imprests and advances**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprests payments are recognized as payments when fully accounted for by the imprests or Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**e) Third party deposits and retention**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**f) Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

**g) Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in April 2023 for the period 1st April 2023 to 30th June 2023 as required

by Law and there were nil number of supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

**h) Comparative Figures**

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

**i) Subsequent Events**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023

**j) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed under note 10 explaining the nature and amounts.

**k) Related Party Transactions**

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

**Significant Accounting Policies (Continued)**

**l) Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The Office of The Deputy President 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.



*(Office of the Deputy President)*

*Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023*

**Notes to the Financial Statements**

**1 Exchequer releases**

<b>Description</b>	<b>2022/2023 (3 Months)</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers From Exchequer	959,102,288	-
<b>Total</b>	<b>959,102,288</b>	<b>-</b>

The Office of the Deputy President received Exchequer of Kshs.959,102,288 against a budget of Kshs.1,016,850,072.

**2 Compensation to Employees**

<b>Description</b>	<b>2022/2023 (3 Months)</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	84,697,423	-
Basic wages of temporary employees	704,280	-
Personal allowances paid as part of salary	109,191,070	-
<b>Total</b>	<b>194,592,773</b>	<b>-</b>

The Office of the Deputy President paid out Kshs.194,592,773 as compensation to employees. This was 21% of the total payments.



*(Office of the Deputy President)*

*Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023*

**3 Use of Goods and Services**

<b>Description</b>	<b>2022/2023 (3 Months)</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	3,206,706	-
Communication, supplies and services	4,813,755	-
Domestic travel and subsistence	69,282,942	-
Foreign travel and subsistence	40,818,938	-
Printing, advertising and information supplies & services	589,139	-
Rentals of produced assets	12,849,794	-
Training expenses	3,581,940	-
Hospitality supplies and services	85,999,411	-
Insurance costs	2,625,000	-
Specialized materials and services	3,299,618	-
Office and general supplies and services	10,090,672	-
Fuel Oil and Lubricants	14,040,305	-
Other operating expenses	201,725,458	-
Routine maintenance – vehicles and other transport equipment	31,495,559	-
Routine maintenance – other assets	83,632,093	-
<b>Total</b>	<b>568,051,330</b>	<b>-</b>

The Office of the Deputy President paid Kshs.568,051,330 for use of goods in FY 2022/2023. This was 61% of the total payments.

**4 Social Security Benefits**

<b>Description</b>	<b>2022/2023 (3 Months)</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Social Security Benefits	25,926,492	-
<b>Total</b>	<b>25,926,492</b>	<b>-</b>

The Office of the Deputy President paid Kshs.25,926,492 for Social Security Benefits in FY 2022/2023. This was 3% of the total payments.

*(Office of the Deputy President)*

**Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023**

**5 Acquisition of Assets**

<b>Non -Financial Assets</b>	<b>2022/2023 (3 Months)</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Vehicles and other Transport Equipment	91,960,000	-
Purchase of Household Furniture and Institutional Equipment	1,144,330	-
Purchase of Office Furniture and General Equipment	33,425,556	-
Purchase of Specialized Plant, Equipment and Machinery	8,762,421	-
Research, Studies, Project Preparation, Design & Supervision	2,000,000	-
<b>Total</b>	<b>137,292,307</b>	<b>-</b>

The Office of the Deputy President paid Kshs.137,292,307 for Acquisition of Assets. This was 15% of the total payments.

**6 Cash and Bank Accounts**

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Accounts (Note 6A)	40,947,230	-
Cash on hand (Note 6 B)	105,451	-
<b>Total</b>	<b>41,052,681</b>	<b>-</b>

**6A: Bank Accounts**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Indicate whether recurrent, Development, deposit etc.</b>	<b>Exc rate (if in foreign currency)</b>	<b>2022/2023 Kshs</b>	<b>2021/2022 Kshs</b>
<i>ODP Recurrent held at CBK acc. No. 100068293</i>	Recurrent	-	33,133,935	-
<i>ODP Development held at CBK acc. No. 1000689331</i>	Development	-	-	-
<i>ODP Deposit account held at cbk acc. No. 1000689358</i>	Deposit	-	7,554,663	-
<i>National Bank account no. 010001060943000</i>	Recurrent	-	258,631	-
<i>CBK 165 ACC. No. 1000694618</i>	Recurrent	-	-	-
<b>Total</b>			<b>40,947,229</b>	<b>-</b>



*(Office of the Deputy President)*

*Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023*

**6B: Cash on hand**

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in hand – Held in domestic currency	105,451	-
Cash in hand – Held in foreign currency	-	-
<b>Total</b>	<b>105,451</b>	<b>-</b>

Detailed Cash is as follows:

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Office of The Deputy President HQ (Cash office)	105,451	-
<b>Total</b>	<b>105,451</b>	<b>-</b>

Board of Survey certificates for Recurrent, Development, Deposits and National Bank are attached to this Report and Financial Statements.

*Annex 1*

**7 : Imprests and Advances**

<b>Description</b>	<b>2022/2023 (3 Months)</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	-	-
Salary advances	732,878	-
<b>Total</b>	<b>732,878</b>	<b>-</b>

*(Attached is the schedule of salary advances) – Annex 2*

*(Office of the Deputy President)*

*Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023*

**8 Third party deposits and retention**

Description	2022/2023 (3 Months)		2021/2022	
	Kshs		Kshs	
Retention	7,554,663		-	
Other Liabilities – Third party deposits	991,510		-	
<b>Total</b>	<b>8,546,173</b>		<b>-</b>	
Ageing analysis:	Current FY	% of the Total	Prior FY	% of the Total
Under one year	7,554,663	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	<b>7,554,663</b>		<b>-</b>	

*(Attached is the statement of deposits and Retention) – Annex 3*

**9 Fund Balance Brought Forward**

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Accounts	-	-
Cash in hand	-	-
Imprests and advances	-	-
Third party deposits and retention	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**10 Prior Year Adjustments**

	Balance b/f from previous year as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f Current Year
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash In Hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	-	-	-
	-	-	-

**11 (Increase)/ Decrease in Advances and Imprests**

Description	2022/2023 (3 Months)	2021/2022
	Kshs	Kshs
Receivables As At 1 <sup>st</sup> July 2022	-	-
Receivables As At 30 <sup>th</sup> June 2023	732,878	-
<b>(Increase)/ Decrease in Receivables (C=(B-A))</b>	<b>(732,878)</b>	<b>-</b>

**12 Increase/ (Decrease) in Retention and Third-Party Deposits**

Description	2022/2023 (3 Months)	2021/2022
	Kshs	Kshs
Payables As At 1 <sup>st</sup> July 2022	-	-
Payables As At 30 <sup>th</sup> June 2023	8,546,173	-
<b>Increase/ (Decrease) In Payables</b>	<b>8,546,173</b>	<b>-</b>

**13 Related Party Disclosures**

The following comprise of related parties to the Office of The Deputy President

- i) Key management personnel that include the Chief of Staff and Accounting Officers
- ii) Other Ministries Departments and Agencies and Development Projects;
- iii) County Governments; and State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions:**

Description	Insert Current FY (3 Months)	Insert Comparative FY
	Kshs	Kshs
Key Management Compensation	5,067,564	-
<b>Transfers to Related Parties</b>		
Transfers to other MDAs	100,000,000	-
<b>Total Transfers to Related Parties</b>	<b>100,000,000</b>	<b>-</b>
<b>Purchase of Goods and Services</b>		



*(Office of the Deputy President)*

*Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023*

Description	Insert	Insert
	Current FY (3 Months)	Comparative FY
	Kshs	Kshs
Purchase of Electricity from KPLC	1,594,868	-
Purchase of Water from Govt Service Providers	857,324	-
Training Fees paid to Govt Agencies	1,552,700	-
Conference Facilities hired from Govt. Agencies	404,700	-
<b>Total Goods and Services paid to Govt. Agencies</b>	<b>4,409,592</b>	<b>-</b>
<b>Transfers from Related Parties</b>		
Transfers from the Exchequer	959,102,288	-
Transfers from other MDAs	-	-
<b>Total Transfers from Related Parties</b>	<b>959,102,288</b>	<b>-</b>

**14 Summary of Fixed Asset Register**

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (3 Months) (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Transport equipment	-	91,960,000	-	-	91,960,000
Purchase of House Hold Furniture and Institutional Equipment	-	1,144,330	-	-	1,144,330
Office equipment, furniture and fittings	-	33,425,556	-	-	33,425,556
Machinery and Equipment	-	8,762,421	-	-	8,762,421
Research, Feasibility Studies	-	2,000,000	-	-	2,000,000
<b>Total</b>		<b>137,292,307</b>			<b>137,292,307</b>

Since the Office of the Deputy President is a new vote (1012) created vide Executive Order No. 1 of January 2023, historical assets are still held under Vote (1011) Executive Office of the President. The assets register will be updated once the transfer is complete and their value ascertained.



*(Office of the Deputy President)*

**Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023**

**15. Pending Accounts Payable (Attached Pending bills Schedule) -Annex 4**

	<b>Balance b/f Previous FY</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f Current FY</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	3,738,590	-	3,738,590
Supply of Goods	-	34,888,238.50	-	34,888,238.50
Supply of Services	-	19,617,669	-	19,617,669
<b>Total</b>	<b>-</b>	<b>58,244,497.50</b>	<b>-</b>	<b>58,244,497.50</b>

The pending bills arose due to incomplete documentation. They have since been fully supported

*(Office of the Deputy President)  
Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023*

**Annex 4 - Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
<b>Construction of buildings</b>								
1. Bokoh Limited		Proposed construction of dining/ waiting room	3,738,590	3,738,590	0	0	3,738,590	Verified
<b>Sub-Total</b>			<b>3,738,590</b>	<b>3,738,590</b>			<b>3,738,590</b>	
<b>Supply of goods</b>								
2. Zimari Ventures		Supply and Delivery of Flags, Related Accessories and Presidential Portraits	494,550	494,550	0	0	494,550	Verified
3. Kawa Florists		Supply and Delivery of Potted Plants	363,000	363,000	0	0	363,000	Verified
4. Kianwe Investment Limited		Supply and delivery of motor vehicle tyres	785,000	785,000	0	0	785,000	Verified
5. Nova Deuces limited		Supply of furniture	2,938,327.50	2,938,327.50	0	0	2,938,327.50	Verified
6. Klwawn away		Supply of furniture	2,964,262.00	2,964,262.00	0	0	2,964,262.00	Verified
7. Newage General Supplies Limited		Supply of furniture	2,923,200	2,923,200	0	0	2,923,200	Verified
8. Nova Deuces Limited		Supply of furniture	2,893,040	2,893,040	0	0	2,893,040	Verified
9. CFAO Toyota Kenya		Tax for f 1 Toyota Hilux Double Cabin	2,759,265	2,759,265	0	0	2,759,265	Verified
10. CFAO Toyota Kenya		Tax for 1 Toyota Landcruiser Prado	3,819,774	3,819,774	0	0	3,819,774	Verified
11. CFAO Toyota Kenya		Tax for f 2 Toyota Landcruiser Prado	7,959,985	7,959,985	0	0	7,959,985	Verified
12. CFAO Toyota Kenya		Tax for f 3 Toyota Landcruiser Prado	6,987,835	6,987,835	0	0	6,987,835	Verified
<b>Sub-Total</b>			<b>34,888,238.5</b>	<b>34,888,238.5</b>			<b>34,888,238.5</b>	

*(Office of the Deputy President)  
Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023*

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
<b>Supply of services</b>					0	0		
13. Lusona Events Limited		Provision of Tents, Sound items	6,010,240	6,010,240	0	0	6,010,240	Verified
14. Lusona Events Limited		Provision of tents, chairs, tables, podium, transport	947,256	947,256	0	0	947,256	Verified
15. Lusona Events Limited		Provision of carpets, tables	2,537,500	2,537,500	0	0	2,537,500	Verified
16. Lusona Events Limited		Provision of tents, tent lighting, chandeliers, tent décor, toilets, screens and Transport & Logistics	2,137,880	2,137,880	0	0	2,137,880	Verified
17. Lusona Events Limited		Provision of tables, chairs, linen, flowers, food & beverage catering service	2,845,236.40	2,845,236.40	0	0	2,845,236.40	Verified
18. Philafe Engineering Limited		Routine maintenance of 220KVA Generator	232,900	232,900	0	0	232,900	Verified
19. NITA		Provision of Conference package	432000	432000	0	0	432000	Verified
20. MYGOV		Advertisement for registration of firms	516,252	516,252	0	0	516,252	Verified
21. CFAO Motors Kenya Limited		Service and maintenance of GKC 075A	17,299.09	17,299.09	0	0	17,299.09	Verified
22. A-Plus Auto Garage Ltd		Service and maintenance of GKC 094A	117,740	117,740	0	0	117,740	Verified
23. A-Plus Auto Garage Ltd		Service and maintenance of GKB 687Z	1,113,160	1,113,160	0	0	1,113,160	Verified
24. A-Plus Auto Garage Ltd		Service and maintenance of GKB 681R	95,120	95,120	0	0	95,120	Verified
25. A-Plus Auto Garage Ltd		Service and maintenance of GKB 174V	55,100	55,100	0	0	55,100	Verified



*(Office of the Deputy President)*  
**Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023**

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
26.A-Plus Auto Garage Ltd		Service and maintenance of GKC 089A	410,060	410,060	0	0	410,060	Verified
27.CFAO Motors Kenya Limited		Service and maintenance of KCD 996N	4,301.43	4,301.43	0	0	4,301.43	Verified
28.A-Plus Auto Garage Ltd		Service and maintenance of GKB 688Z	50,460	50,460	0	0	50,460	Verified
29.A-Plus Auto Garage Ltd		Service and maintenance of GKC 079A	114,260	114,260	0	0	114,260	Verified
30.A-Plus Auto Garage Ltd		Service and maintenance of GKB 689Z	56,840	56,840	0	0	56,840	Verified
31.CFAO Motors Kenya Limited		Service and maintenance of GKA 358S	189,273.12	189,273.12	0	0	189,273.12	Verified
32.CFAO Motors Kenya Limited		Service and maintenance of KCD 996N	45,218.25	45,218.25	0	0	45,218.25	Verified
33.A-Plus Auto Garage Ltd		Service and maintenance of GKB 540W	71,340	71,340	0	0	71,340	Verified
34.A-Plus Auto Garage Ltd		Service and maintenance of GKC 083A	98,600	98,600	0	0	98,600	Verified
35.A-Plus Auto Garage Ltd		Service and maintenance of GKB 741J	65,540	65,540	0	0	65,540	Verified
36.A-Plus Auto Garage Ltd		Service and maintenance of GKB 268V	57,420	57,420	0	0	57,420	Verified
37.A-Plus Auto Garage Ltd		Service and maintenance of GKC 075A	49,960	49,960	0	0	49,960	Verified
38.CFAO Motors Kenya Limited		Service and maintenance of GKB 489J	174,465.95	174,465.95	0	0	174,465.95	Verified
39.CFAO Motors		Service and maintenance of GKB 489J	82,237.28	82,237.28	0	0	82,237.28	Verified

*(Office of the Deputy President)  
Report and Financial Statements for The Three (3) Months Period ended 30<sup>th</sup> June 2023*

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Kenya Limited								
40. CFAO Motors Kenya Limited		Service and maintenance of GKC 147A	13,399.91	13,399.91	0	0	13,399.91	Verified
41. CFAO Motors Kenya Limited		Service and maintenance of KCH 021B	152,089.57	152,089.57	0	0	152,089.57	Verified
42. A-Plus Auto Garage Ltd		Service and maintenance of GKB 895S	415,280	415,280	0	0	415,280	Verified
43. Land Ford and Boost Enterprises		Service and maintenance of GKB 481S	70,180	70,180	0	0	70,180	Verified
44. Milken Terprice		Service and maintenance of GKC 085A	54,520	54,520	0	0	54,520	Verified
45. A-Plus Auto Garage Ltd		Service and maintenance of GKC 077A	73,080	73,080	0	0	73,080	Verified
46. A-Plus Auto Garage Ltd		Service and maintenance of GKC 083A	158,340	158,340	0	0	158,340	Verified
47. A-Plus Auto Garage Ltd		Service and maintenance of GKB 021V	91,060	91,060	0	0	91,060	Verified
48. A-Plus Auto Garage Ltd		Service and maintenance of GKC 078A	62,060	62,060	0	0	62,060	Verified
<b>Sub-Total</b>			<b>19,617,669</b>	<b>19,617,669</b>			<b>19,617,669</b>	
<b>Grand Total</b>			<b>58,244,498</b>	<b>58,244,498</b>			<b>58,244,498</b>	

**REPORTS GENERATED FROM IFMIS**

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes



Employer (vote): 10202 The Presidency - Deputy President

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 1990160515	Mr Joash Sangara Aminga	7009101	20,238.00	80,956.00	
2. 1991018224	Mr Alphonse Ondiek Gunga	1260410	3,333.35	36,666.67	
3. 1995013933	Mrs Bahati Kizindaro Keranga	10965225	5,833.35	29,166.69	
4. 1996076968	Mrs Daireen Nyaboke Omari	10446607	6,666.65	46,666.70	
5. 2007008457	Miss Teresia Wangeci Mwathi	22562401	3,580.85	17,904.19	
6. 2008005591	Miss Esther Katumbi Musyoka	20895236	2,215.00	2,215.00	
7. 2008104418	Miss Faith Kanini Nyamai	24839410	2,741.00	29,829.00	
8. 2009060706	Mr Peter Delamare Karino	9884710	4,256.00	38,304.00	
9. 2010000434	Miss Juliet Mwikali Nzuki	22866496	9,853.35	108,386.65	
10. 2017098998	Mr Ibrahim Rashid Ahmed	9746877	25,000.00	250,000.00	
11. 20210013366	Mr. Samuel Njugia Chege	27648489	4,166.65	29,166.70	
12. 20220533588	Mr. Gilbert Chepyegon K Kiptalam	22190859	6,361.65	63,616.68	
12	<b>Vote Totals: 10202 The Presidency - Deputy President</b>		<b>94,245.85</b>	<b>732,878.28</b>	

2



### Trial Balance Comparison Report

Entity: 1012-Office of the Deputy President

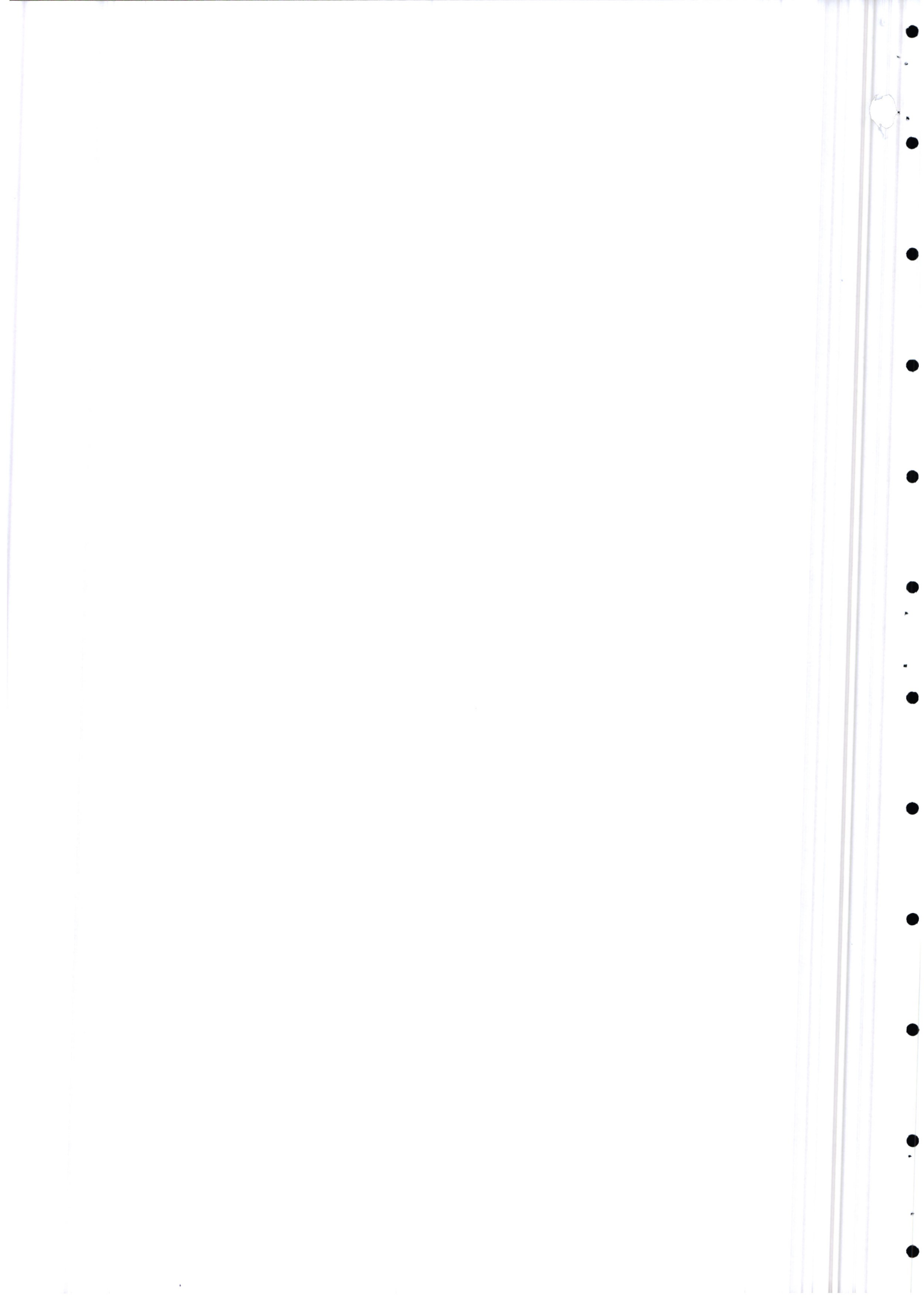
Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110101 Basic Salaries - Civil Service	84,697,423.00	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	84,697,423.00	0.00	0.00	0.00
2110201 Contractual Employees	704,280.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	704,280.00	0.00	0.00	0.00
2110301 House Allowance	45,281,887.75	0.00	0.00	0.00
2110304 Overtime - Civil Service	22,487,749.00	0.00	0.00	0.00
2110312 Responsibility Allowance	1,084,286.25	0.00	0.00	0.00
2110313 Entertainment Allowance	6,017,158.55	0.00	0.00	0.00
2110314 Transport Allowance	8,445,992.95	0.00	0.00	0.00
2110315 Extreneous Allowance	5,161,646.85	0.00	0.00	0.00
2110317 Domestic Servant Allowance	1,358,972.45	0.00	0.00	0.00
2110320 Leave Allowance	1,290,903.35	0.00	0.00	0.00
2110336 Car Purchase Allowance	18,062,472.80	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	109,191,069.95	0.00	0.00	0.00
2110000 Wages and Salary Contributions	194,592,772.95	0.00	0.00	0.00
2210101 Electricity	2,224,382.00	0.00	0.00	0.00
2210102 Water and Sewarage Charges	982,323.75	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	3,206,705.75	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	3,952,816.00	0.00	0.00	0.00
2210202 Internet Connections	623,626.90	0.00	0.00	0.00
2210203 Courier & Postal Services	237,312.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	4,813,754.90	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	30,980,224.00	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	16,269,469.00	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	21,608,124.00	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	425,125.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	69,282,942.00	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	28,805,679.95	0.00	0.00	0.00
2210402 Accommodation	1,746,710.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	8,998,520.00	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	16,900.00	0.00	0.00	0.00
2210407 State Visits Abroad	1,251,128.00	0.00	0.00	0.00
2210400 Foraign. Trave: and Subsistence, and other transportation costs	40,818,937.95	0.00	0.00	0.00
2210502 Publishing & Printing Services	103,600.00	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	454,394.00	0.00	0.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	15,000.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	16,145.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	589,139.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	10,000,000.00	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	2,739,043.80	0.00	0.00	0.00
2210606 Hire of Equipment, Plant and Machinery	110,750.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	12,849,793.80	0.00	0.00	0.00
2210701 Travel Allowance	2,343,700.00	0.00	0.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	125,000.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	614,440.00	0.00	0.00	0.00
2210706 Book Allowance	49,300.00	0.00	0.00	0.00
2210707 Project Allowance	28,500.00	0.00	0.00	0.00
2210710 Accommodation Allowance	75,000.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	346,000.00	0.00	0.00	0.00
2210700 Training Expenses	3,581,940.00	0.00	0.00	0.00



Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	20,133,689.00	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	63,406,379.50	0.00	0.00	0.00
2210803 State Hospitality Costs	1,325,342.50	0.00	0.00	0.00
2210805 National Celebrations	1,134,000.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	85,999,411.00	0.00	0.00	0.00
2210901 Group Personal Insurance	1,275,000.00	0.00	0.00	0.00
2210903 Plant, Equipment and Machinery Insurance	100,000.00	0.00	0.00	0.00
2210910 Medical Insurance	1,250,000.00	0.00	0.00	0.00
2210900 Insurance Costs	2,625,000.00	0.00	0.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	3,299,618.00	0.00	0.00	0.00
2211009 Education and Library Supplies	0.00	0.00	0.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	3,299,618.00	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	7,294,150.75	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	2,576,521.00	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	220,000.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	10,090,671.75	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	14,040,304.70	0.00	0.00	0.00
2211202 Refined Fuels and Lubricants for Production	0.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	14,040,304.70	0.00	0.00	0.00
2211301 Bank Service Commission and Charges	15,000.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	1,310,439.60	0.00	0.00	0.00
2211310 Contracted Professional Services	7,847,807.80	0.00	0.00	0.00
2211312 Confidential Expenditures	175,062,500.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	17,188,911.00	0.00	0.00	0.00
2211321 Parking charges	142,800.00	0.00	0.00	0.00
2211323 Laundry Expenses	158,000.00	0.00	0.00	0.00
2211300 Other Operating Expenses	201,725,458.40	0.00	0.00	0.00
2210000 Goods and Services	452,923,677.25	0.00	0.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	2,990,631.50	0.00	0.00	0.00
2220105 Routine Maintenance - Vehicles	28,504,927.50	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	31,495,559.00	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	644,570.20	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	75,534.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations - Non-Residential	82,793,489.20	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	118,500.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	83,632,093.40	0.00	0.00	0.00
2220000 Routine Maintenance	115,127,652.40	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	25,926,491.80	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	25,926,491.80	0.00	0.00	0.00
2710000 Social Security Benefits	25,926,491.80	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	91,960,000.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	91,960,000.00	0.00	0.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	556,500.00	0.00	0.00	0.00
3110902 Purchase of Household and Institutional Appliances	587,830.55	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	1,144,330.55	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	14,024,151.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	7,292,466.00	0.00	0.00	0.00
3111005 Purchase of Photocopiers	1,699,466.30	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	10,409,472.50	0.00	0.00	0.00



Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3111000 Purchase of Office Furniture and General Equipment	33,425,555.80	0.00	0.00	0.00
3111101 Purchase of Medical and Dental Equipment	2,999,137.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	2,867,500.00	0.00	0.00	0.00
3111112 Purchase of Software	2,895,784.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	8,762,421.00	0.00	0.00	0.00
3111403 Research	2,000,000.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	2,000,000.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	137,292,307.35	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	40,947,230.60	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	40,947,230.60	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	40,947,230.60	0.00	0.00	0.00
6580101 Cash	105,451.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	105,451.00	0.00	0.00	0.00
6580000 Cash in Hand	105,451.00	0.00	0.00	0.00
6710103 Salary advance	732,878.30	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	732,878.30	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	732,878.30	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government imprests	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	7,554,663.30	0.00	0.00
7320200 Other General Liabilities	0.00	7,554,663.30	0.00	0.00
7320000 Other Liabilities	0.00	7,554,663.30	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.60	0.00	0.00
7380100	0.00	0.60	0.00	0.00
7380000 Withholding Taxes	0.00	0.60	0.00	0.00
7390103 AP Liabilities	0.00	991,510.00	0.00	0.00
7390100 System Required Liabilities	0.00	991,510.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	991,510.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	959,102,287.75	0.00	0.00
9910200 Exchequer Provisions	0.00	959,102,287.75	0.00	0.00
9910000 Provisions	0.00	959,102,287.75	0.00	0.00
<b>Total</b>	<b>967,648,461.65</b>	<b>967,648,461.65</b>	<b>0.00</b>	<b>0.00</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_







REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUL-22 To : 30-JUN-23

RECCURENT-OFFICE OF THE DEPUTY PRESIDENT

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000689293

Balance as per bank certificate 150,929,528.05

Less --

1. Payment in Cash Book not yet recorded in Bank Statement  
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 150,929,528.05

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

July 13, 2023

Haile Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 2860000, Fax: 3340192

## CERTIFICATE OF BALANCES

Customer: 167372 OFFICE OF THE DEPUTY PRESIDENT  
Balance  
Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000689293	REC-OFFICE OF THE DEPUTY PRESIDENT	KES	150,929,528.05
1000689331	DEV-OFFICE OF THE DEPUTY PRESIDENT	KES	0.00
1000689358	DEP-OFFICE OF THE DEPUTY PRESIDENT	KES	0.00
1000694618	CBK 165-OFFICE OF DEPUTY PRESIDENT	KES	0.00

**Priscilla Keitany (Mrs)**  
Authorised Signatory  
Banking Services Division

**Joyce Nasieku**  
Authorised Signatory  
Banking Services Division



REPUBLIC OF KENYA

Date.....03.07.2023.....

Report of the Board of Survey on the Cash and Bank Balances of.....OFFICE OF THE DEPUTY  
PRESIDENT - A/C NO. 1000689293 – RECURRENT .....as at the close of  
business on.....30<sup>TH</sup> JUNE 2023.....

The Board, consisting of (*Names and official titles*)

...MR. JOHN WANGA OTUOMA –SENIOR DEPUTY SECRETARY: CHAIRMAN .....  
...MR PAUL KABATI NJAU – SENIOR ECONOMIST: MEMBER .....  
...MS. ANN WANJIKU MUTUGA – FINANCE OFFICER II: MEMBER .....  
...MR. KENNETH THEURI – PRINCIPAL ACCOUNTANT: SECRETARY .....

assembled at the office of ...CASH OFFICE – ACCOUNTS UNIT, HARAMBEE ANNEX.....  
at.....11.10 A.M.....(time) on the .....3<sup>RD</sup> JULY 2023.....

And the following cash was produced:-

Notes .. .. .	Sh.....105,450.00.....
Silver .. .. .	Sh.....NIL.....
Copper .. .. .	Sh.....NIL.....
Cheques (as per details on reverse) .. .. .	Sh.....NIL.....
	<u>105,451.00</u>

It was observed that cheques amounting to Sh.....NIL.....cts.....NIL.....  
had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the  
.....30<sup>th</sup> JUNE, 2023.....:-

Cash on hand .. .. .	Sh.....105,451.00.....
Bank Balance .. .. .	Sh.....33,133,935.00.....
	<u>33,239,386.00</u>

The Bank Certificate of Balance showed a sum of Sh... THIRTY THREE MILLION ONE HUNDRED  
THIRTY THREE THOUSAND NINE HUNDRED THIRTY FIVE Cts NIL .(Sh...33,133,935 . cts NIL..)  
Standing to the credit of the account on.....1000689293 CBK RECURRENT.....

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in  
the Bank Reconciliation Statement (F.O.30) attached.

.....  
Chairman

.....  
Member of the Board

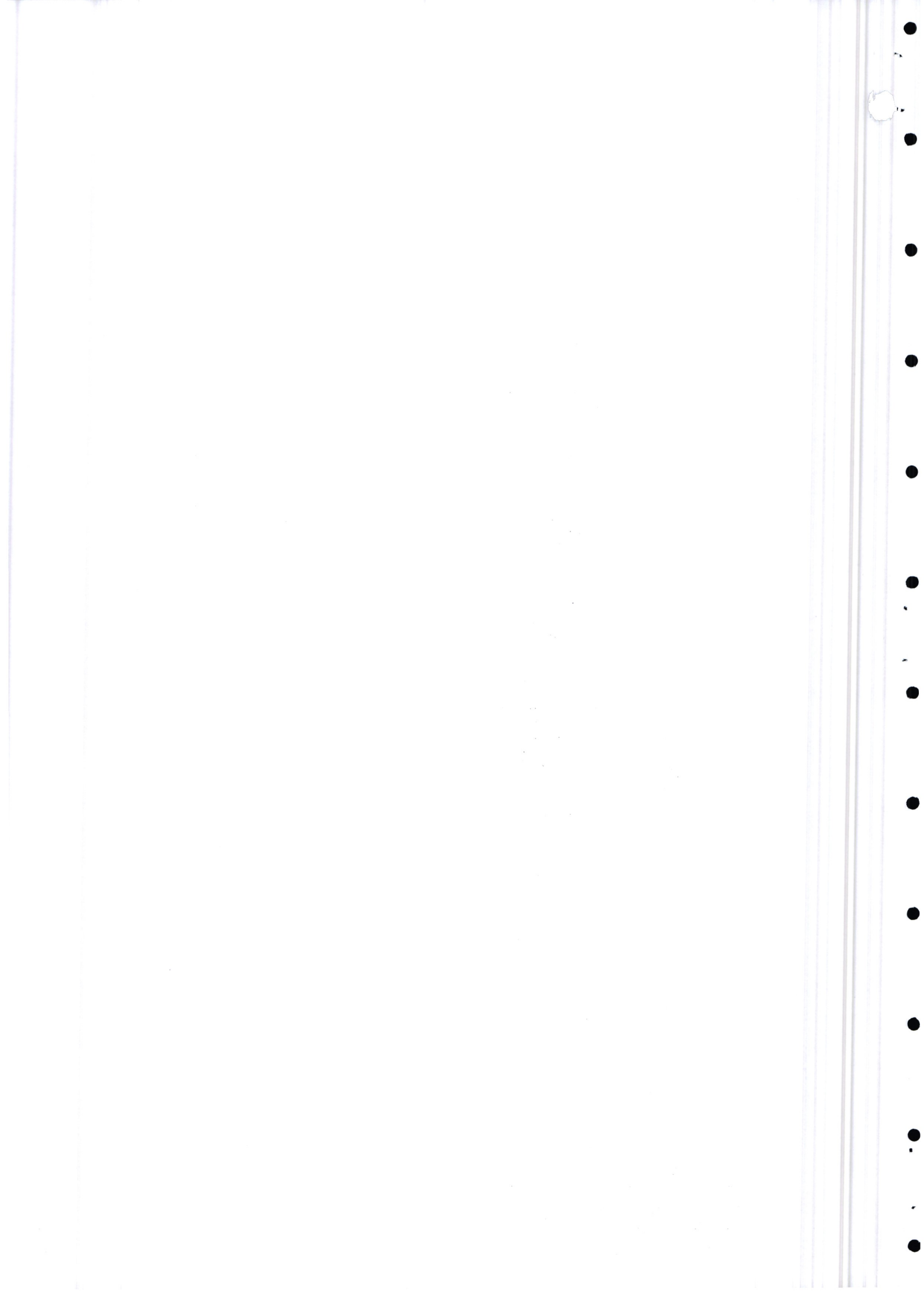
.....  
Member of the Board

Date.....03.07.2023.....

.....  
Secretary of the Board







**REPUBLIC OF KENYA**

Date.....03.07.2023.....

Report of the Board of Survey on the Cash and Bank Balances of.....OFFICE OF THE DEPUTY

**PRESIDENT - A/C NO. 1000689358 – DEPOSIT** .....as at the close of

business on.....30<sup>TH</sup> JUNE 2023.....

The Board, consisting of (*Names and official titles*)

...MR. JOHN WANGA OTUOMA –SENIOR DEPUTY SECRETARY: CHAIRMAN *W. Wangu*.....

...MR PAUL KABATI NJAU – SENIOR ECONOMIST: MEMBER *PK*.....

...MS. ANN WANJIKU MUTUGA – FINANCE OFFICER II: MEMBER *Ann*.....

...MR. KENNETH THEURI – PRINCIPAL ACCOUNTANT: SECRETARY *K. Theuri*.....

assembled at the office of ...CASH OFFICE – ACCOUNTS UNIT, HARAMBEE ANNEX.....

at.....11.10 A.M.....(time) on the .....3<sup>RD</sup> JULY 2023.....

And the following cash was produced:-

Notes .. .. .	Sh.....NIL.....
Silver .. .. .	Sh.....NIL.....
Copper .. .. .	Sh.....NIL.....
Cheques (as per details on reverse) .. .. .	Sh.....NIL.....
	-----NIL-----

It was observed that cheques amounting to Sh.....NIL.....cts.....NIL..... had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the .....30<sup>th</sup> JUNE, 2023.....:-

Cash on hand .. .. .	Sh.....NIL.....
Bank Balance .. .. .	Sh.....7,554,663.30.....
	-----7,554,663.30-----

The Bank Certificate of Balance showed a sum of Sh... SEVEN MILLION FIVE HUNDRED FIFTY FOUR THOUSAND SIX HUNDRED SIXTY THREE.... Cts.. THIRTY ..(Sh.....7,554,663. Cts.. 30....) Standing to the credit of the account on.....1000689293 – CBK DEPOSIT .....

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

*W. Wangu*.....  
Chairman

*PK*.....  
Member of the Board

*Ann*.....  
Member of the Board

.....  
Secretary of the Board

Date.....03.07.2023.....

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

July 13, 2023

Haile Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 2860000, Fax: 3340192

## CERTIFICATE OF BALANCES

Customer: 167372 OFFICE OF THE DEPUTY PRESIDENT

Balance

Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000689293	REC-OFFICE OF THE DEPUTY PRESIDENT	KES	150,929,528.05
1000689331	DEV-OFFICE OF THE DEPUTY PRESIDENT	KES	0.00
1000689358	DEP-OFFICE OF THE DEPUTY PRESIDENT	KES	0.00
1000694618	CBK 165-OFFICE OF DEPUTY PRESIDENT	KES	0.00

**Priscilla Keitany (Mrs)**  
Authorised Signatory  
Banking Services Division

**Joyce Nasieku**  
Authorised Signatory  
Banking Services Division





**CENTRAL BANK OF KENYA**  
**BANKI KUU YA KENYA**

STATEMENT OF ACCOUNT

Rundate : 19/12/2023

CENTRAL BANK OF KENYA

Runtime : 17:30:01

BANKI KUU YA KENYA

Customer Number : 167372

P.O.BOX 60000 - 0200

Account Number : 1000689358

NAIROBI

Account Name : DEP-OFFICE OF THE DEPUTY PRESIDENT(KES)

STATEMENT PERIOD: FROM 01/07/2023 TO 31/07/2023

Opening Balance : 0

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	05/07/2023	05/07/2023	FT23186SZXK2	TRFS Payments	0.00	1,196,498.10	1,196,498.10
				Withholding Tax			
2	07/07/2023	07/07/2023	FT231883HJ76	TRFS Payments	0.00	2,768,671.00	3,965,169.10
				Withholding Tax			
3	07/07/2023	07/07/2023	FT23188DHHZX	TRFS Payments	0.00	3,589,494.20	7,554,663.30



**REPUBLIC OF KENYA**

Date.....03.07.2023.....

Report of the Board of Survey on the Cash and Bank Balances of.....A/C No.01001060943000.....

.....**NATIONAL BANK OF KENYA LTD**.....as at the close of business on.....**30<sup>TH</sup> JUNE 2023**.....

The Board, consisting of (*Names and official titles*)

...**MR. JOHN WANGA OTUOMA –SENIOR DEPUTY SECRETARY : CHAIRMAN**..... *[Signature]*

...**MR PAUL KABATI NJAU – SENIOR ECONOMIST: MEMBER**..... *[Signature]*

...**MS. ANN WANJIKU MUTUGA – FINANCE OFFICER II: MEMBER**..... *[Signature]*

...**MR. KENNETH THEURI – PRINCIPAL ACCOUNTANT: SECRETARY**..... *[Signature]*

assembled at the office of ...**CASH OFFICE – ACCOUNTS UNIT, HARAMBEE ANNEX**.....

at.....**11.10 A.M.**.....(time) on the .....**3<sup>RD</sup> JULY 2023**.....

And the following cash was produced:-

Notes .. .. .	Sh.....	<u>NIL</u>
Silver .. .. .	Sh.....	<u>NIL</u>
Copper .. .. .	Sh.....	<u>NIL</u>
Cheques (as per details on reverse) .. .. .	Sh.....	<u>NIL</u>
		<u>NIL</u>

It was observed that cheques amounting to Sh.....**NIL**.....cts.....**NIL**..... had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the .....**30<sup>th</sup> JUNE, 2023**.....:-

Cash on hand .. .. .	Sh.....	<u>NIL</u>
Bank Balance .. .. .	Sh.....	<u>258,631.36</u>

The Bank Certificate of Balance showed a sum of Sh.....**TWO HUNDRED FIFTY EIGHT THOUSAND SIXTY HUNDRED THIRTY ONE**.....cts...**Thirty Six**.....(Sh.....**258,631. cts...36** .....) Standing to the credit of the account on.....**01001060943000**.....

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

..... *[Signature]* ..  
Chairman

..... *[Signature]* ..  
Member of the Board

..... *[Signature]* ..  
Member of the Board

.....  
Secretary of the Board

Date.....03.07.2023.....

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

# National Bank

A subsidiary of KCB Group PLC

National Bank of Kenya Limited  
Head Office: National Bank Building  
Riverside Avenue  
P.O. Box 22000, Nairobi, Kenya  
Tel: +254 (0) 20 2220000  
Cell: +254 (0) 711 000000  
Email: info@nationalbank.co.ke  
Website: www.nationalbank.co.ke

27<sup>th</sup> September, 2023

KCA 30

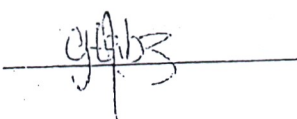
## CERTIFICATE OF BALANCE

Certified that the balance of the Current Account: The Office of the Deputy President A/C No. **01001060943000** at the close of business on **30.06.2023** was;

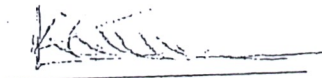
Say: 258,631=36 (CR)

Read: Two Hundred Fifty Eight Thousand Six Hundred Thirty One Cents Thirty Six (Credit)

Examined by:



Assistant BOM



Senior Branch Ops Manager

Board of Directors: Dr. Obuya Bagaka, CPA, Jones Nzomo, Ms. Lina Githuka, Mr. Laban Orangi, Gen. (Ret.) Dr. Julius W. Karangi, Mr. Paul Russo, Mr. Goorgo Odhiambo (Managing Director)

Regulated by the Central Bank of Kenya



# PAYMENTS

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
1/12/23	Sub	Telex					146657.63	16
3/12/23	Cash	withdrawal					332288.00	
5/1/23	"	"					1180423.55	
5/1/23	"	"					1652853.80	
5/1/23	Cheque	encashment					2535000.00	
1/1/23	Cash	withdrawal (Foreign Currency)					14999833.00	
1/1/23	RTGS	through cheque					226422.57	
5/1/23	Cash	withdrawal					8999400.00	
6/1/23	"	"					1325000.00	
7/1/23	"	" (Foreign Currency)					25734600.00	
8/1/23	"	"					5000000.00	
9/1/23	"	"					152187000.00	
10/1/23	"	"					9000000.00	
11/1/23	"	"					5000000.00	
12/1/23	"	"					218221457.08	
1/1/24	"	"					258631.36	
2/1/24	"	"					218480088.44	
<p>Checked and found correct (checked) 2/1/23</p> <p>CHARLENE RYAN — JOHN W. DUDMAN (checked)</p> <p>MEMBER — PAUL K. VAN RATTEN (checked)</p> <p>MEMBER — ANN MULLER (checked)</p> <p>SECRETARY — KENNETH V. VICKER (checked)</p>								





## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1012-Office of the Deputy President

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	959,102,287.75	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>959,102,287.75</b>	<b>0.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	194,592,772.95	0.00
Use of goods and Services	13	568,051,329.65	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	25,926,491.80	0.00
Acquisition of Assets	18	137,292,307.35	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>925,862,901.75</b>	<b>0.00</b>
<b>SURPLUS/DEFICIT</b>		<b>33,239,386.00</b>	<b>0.00</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_





### Statement of Financial Position

Entity: 1012-Office of the Deputy President

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	40,947,230.60	0.00
Cash Balances	22B	105,451.00	0.00
<b>Total Cash And Cash Equivalents</b>		<b>41,052,681.60</b>	<b>0.00</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	732,878.30	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>41,785,559.90</b>	<b>0.00</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	8,546,173.90	0.00
<b>NET FINANCIAL ASSETS</b>		<b>33,239,386.00</b>	<b>0.00</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
<b>Surplus/Deficit for the Year</b>		<b>33,239,386.00</b>	<b>0.00</b>
<b>NET FINANCIAL POSITION</b>		<b>33,239,386.00</b>	<b>0.00</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



## STATEMENT OF CASH FLOW

Entity: 1012-Office of the Deputy President

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	959,102,287.75	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	194,592,772.95	0.00
Use of goods and Services	13	568,051,329.65	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	25,926,491.80	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		7,813,295.60	0.00
<b>Prior year adjustments</b>		0.00	0.00
<b>Net Cash From Operating Activities</b>	<b>A</b>	<b>178,344,988.95</b>	<b>0.00</b>
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	137,292,307.35	0.00
<b>Net Cash Flow From Investing Activities</b>	<b>B</b>	<b>(137,292,307.35)</b>	<b>0.00</b>
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	<b>C</b>	<b>0.00</b>	<b>0.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>A+B+C</b>	<b>41,052,681.60</b>	<b>0.00</b>
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		<b>0.00</b>	<b>0.00</b>
<b>Cash and Cash Equivalent at END of The Year</b>	<b>22A+22B</b>	<b>41,052,681.60</b>	<b>0.00</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1012-Office of the Deputy President

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

### 1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
<b>TOTAL</b>	1210400	<b>0.00</b>	<b>0.00</b>

### 3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q2	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q3	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q4	9910201	959,102,287.75	0.00
<b>TOTAL</b>		<b>959,102,287.75</b>	<b>0.00</b>

### 5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00



Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
<b>TOTAL</b>		0.00	0.00

**7 Proceeds from Foreign Borrowings**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
<b>TOTAL</b>		0.00	0.00

**8 Proceeds from Sales of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
<b>TOTAL</b>		0.00	0.00

**9 Reimbursements and Refunds**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00



Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/c's	1990100	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	84,697,423.00	0.00
Basic Wages - Temporary Employees	2110200	704,280.00	0.00
Personal Allowances paid as part of Salary	2110300	109,191,069.95	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
<b>TOTAL</b>		<b>194,592,772.95</b>	<b>0.00</b>

#### 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	3,206,705.75	0.00
Communication, Supplies and Services	2210200	4,813,754.90	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	69,282,942.00	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	40,818,937.95	0.00
Printing, Advertising and Information Supplies and Services	2210500	589,139.00	0.00
Rentals of Produced Assets	2210600	12,849,793.80	0.00
Training Expenses	2210700	3,581,940.00	0.00
Hospitality Supplies and Servi	2210800	85,999,411.00	0.00
Insurance Costs	2210900	2,625,000.00	0.00
Specialised Materials and Supp	2211000	3,299,618.00	0.00
Office and General Supplies and Services	2211100	10,090,671.75	0.00
Fuel Oil and Lubricants	2211200	14,040,304.70	0.00
Other Operating Expenses	2211300	201,725,458.40	0.00
Routine Maintenance - Vehicles	2220100	31,495,559.00	0.00
Routine Maintenance - Other Assets	2220200	83,632,093.40	0.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>568,051,329.65</b>	<b>0.00</b>

#### 14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other	2630200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**16 Other Grants and Transfers**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**17 Social Security Benefits**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	25,926,491.80	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
<b>TOTAL</b>		<b>25,926,491.80</b>	<b>0.00</b>

**18 Acquisition of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	91,960,000.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	1,144,330.55	0.00
Purchase of Office Furniture and General Equipment	3111000	33,425,555.80	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	8,762,421.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	2,000,000.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>137,292,307.35</b>	<b>0.00</b>

**19 Finance Costs, including Loan Interest**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**20 Repayment of Principal on Domestic and Foreign Borrowing**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**21 Other payments**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**22A Bank Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	40,947,230.60	0.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
<b>TOTAL</b>		<b>40,947,230.60</b>	<b>0.00</b>

**22B Cash Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	105,451.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>105,451.00</b>	<b>0.00</b>

**23 Accounts Receivables - Outstanding Imprest and Clearance Accounts**



Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	732,878.30	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
<b>TOTAL</b>		<b>732,878.30</b>	<b>0.00</b>

#### 24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.60	0.00
System Required Liabilities A/cs	7390000	991,510.00	0.00
Other Liabilities	7320000	7,554,663.30	0.00
<b>TOTAL</b>		<b>8,546,173.90</b>	<b>0.00</b>

#### 25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

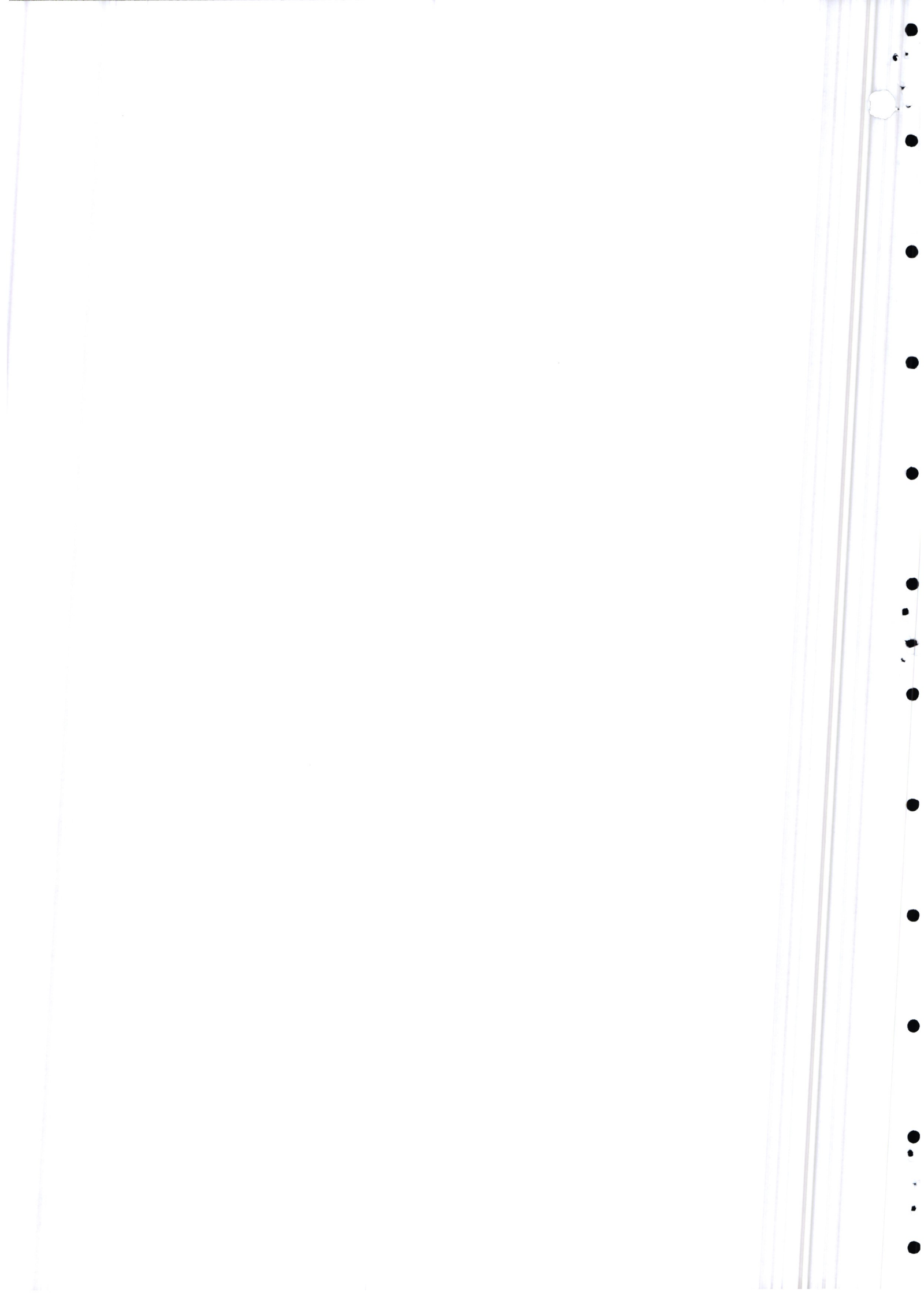
#### 26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>



**Statement of Budget Execution - Recurrent Expenditure**  
 Entity: 1012-Office of the Deputy President  
 Current Period: JUL-22 To JUN-23

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d*100%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00						
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	0.00	(959,102,287.75)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	11	0.00	0.00	1,650,000.00	1,650,000.00	0.00	1,650,000.00	0.00%
				1,650,000.00	1,650,000.00	959,102,287.75	(957,452,287.75)	58127.41%
<b>PAYMENTS</b>								
Compensation of Employees	12	0.00	0.00					
Use of goods and Services	13	0.00	0.00	236,328,294.00	236,328,294.00	194,592,772.95	41,735,521.05	82.34%
Subsidies	14	0.00	0.00	533,270,021.00	533,270,021.00	568,051,329.65	(34,781,308.65)	106.52%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	0.00	0.00	61,292,371.00	61,292,371.00	25,926,491.80	35,365,879.20	42.30%
Finance Costs, including Loan Interest	19	0.00	0.00	185,959,386.00	185,959,386.00	137,292,307.35	48,667,078.65	73.83%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		0.00	0.00	1,016,850,072.00	1,016,850,072.00	925,862,901.75	90,987,170.25	91.05%



<b>SUMMARY STATEMENT OF DEPOSITS</b>			
<b>Entity: 1012-Office of the Deputy President</b>			
<b>Period:</b>		<b>JUL-22 To JUN-23</b>	<b>JUL-21 To JUN-22</b>
<b>1</b>	<b>Opening Balance</b>	-	-
	<b>Transfers of retentions during the year</b>		
<b>a</b>	Agrobriq Investment Limited	2,768,671.00	-
<b>b</b>	Flooring and Interiors Limited	3,589,494.20	-
<b>c</b>	Flooring and Interiors Limited	1,196,498.10	-
	<b>Total;</b>	<b>7,554,663.30</b>	<b>-</b>
	<b>Payments made out of deposit account during the year</b>	<b>-</b>	<b>-</b>
	<b>Closing Balance</b>	<b>7,554,663.30</b>	<b>-</b>

Prepared By

Approved By





### Budget Execution by Programme and Economic Classification

Entity: 1012-Office of the Deputy President

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0734000000			1,016,850,072.00	925,862,901.75	90,987,170.25
	2110000	Wages and Salary Contributions	236,328,294.00	194,592,772.95	41,735,521.05
	2210000	Goods and Services	412,230,403.00	452,923,677.25	(40,693,274.25)
	2220000	Routine Maintenance	121,039,618.00	115,127,652.40	5,911,965.60
	2710000	Social Security Benefits	61,292,371.00	25,926,491.80	35,365,879.20
	3110000	Acquisition of Fixed Capital Assets	185,959,386.00	137,292,307.35	48,667,078.65
		<b>Grand Total</b>	<b>1,016,850,072.00</b>	<b>925,862,901.75</b>	<b>90,987,170.25</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_





### Budget Execution by Heads and Programmes

Entity: 1012-Office of the Deputy President

Period: JUL-22 To JUN-23

Head	Program	Description	Approved Budget	Actual Payments	Variance
1012000100			145,342,777.00	96,413,476.05	48,929,300.95
	0734000000		145,342,777.00	96,413,476.05	48,929,300.95
1012000200		Office of the Deputy President	685,556,201.00	677,636,112.80	7,920,088.20
	0734000000		685,556,201.00	677,636,112.80	7,920,088.20
1012000300		Communication and Press Services	24,394,543.00	15,868,194.60	8,526,348.40
	0734000000		24,394,543.00	15,868,194.60	8,526,348.40
1012000400		Co-ordination and Supervisory Services	34,903,213.00	20,370,888.40	14,532,324.60
	0734000000		34,903,213.00	20,370,888.40	14,532,324.60
1012000500		Office of the Spouse to the Deputy President	68,767,038.00	61,638,547.15	7,128,490.85
	0734000000		68,767,038.00	61,638,547.15	7,128,490.85
1012000800			0.00	166,166.00	(166,166.00)
	0734000000		0.00	166,166.00	(166,166.00)
1012000900			57,886,300.00	53,769,516.75	4,116,783.25
	0734000000		57,886,300.00	53,769,516.75	4,116,783.25
		<b>Grand Total</b>	<b>1,016,850,072.00</b>	<b>925,862,901.75</b>	<b>90,987,170.25</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_





### Budget Execution By Programmes and Sub-Programmes

Entity: 1012-Office of the Deputy President

Period: JUL-22 To JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0734000000			1,016,850,072.00	925,862,901.75	90,987,170.25
	0734010000		145,342,777.00	96,413,476.05	48,929,300.95
	0734020000		871,507,295.00	829,449,425.70	42,057,869.30
		<b>Grand Total</b>	1,016,850,072.00	925,862,901.75	90,987,170.25

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

