

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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THE AUDITOR-GENERAL

ON

OFFICE OF THE DEPUTY PRESIDENT

**FOR THE YEAR ENDED
30 JUNE, 2024**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 MAR 2025	DAY: FRIDAY
TABLED BY:	DEPUTY MAJORITY LEADER CHON-OWEN BAYA, MP)
CLERK-AT THE-TABLE:	IRENE NDUKU



OFFICE OF THE DEPUTY PRESIDENT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30TH, 2024

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

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1. Acronyms and Glossary of Terms

1. AIE	Authority to Incur Expenditure
2. BETA	Bottom-Up Economic Transformative Agenda
3. BIC	Budget Implementation Committee
4. CFO	Chief Finance Officer
5. COP	Coordination Operations & Protocol
6. COS	Chief of Staff
7. CPPMU	Central Planning Project & Monitoring Unit
8. CSRISC	Coffee Sub-Sector Reforms Implementation Standing Committee
9. DPS	Deputy President Services
10. EOP	Executive Office of the President
11. IBEC	Intergovernmental Budget & Economic Council
12. IPSAS	International Public Sector Accounting Standards
13. HAU	Head of Accounting Unit
14. HRM&D	Human Resource Management & Development
15. IPSAS	International Public Sector Accounting Standards
16. MHRMAC	Ministerial Human Resource Management Advisory Committee
17. MTP	Medium Term Plan
18. OAG	Office of the Auditor General
19. OCOB	Office of the Controller of Budget
20. ODP	Office of the Deputy President
21. OSDP	Office of the Spouse of the Deputy President
22. PAS	Principal Administrative Secretary
23. PFM	Public Finance Management
24. PSASB	Public Sector Accounting Standards Board
25. NEDI	North & North Eastern Development Initiative
26. CCIO	Constitutional Commissions and Independent Offices
27. IDPCU	International Development Partnerships Coordination Unit

2. Key Information & Management

(a) Background information

The Office of the Deputy President draws its mandate from article 147 of the Constitution of Kenya, the Executive Order No. 1 & 2 of 2023 on Organization of Government of the Republic of Kenya and other related laws. The Office of the Deputy President is part of the Presidency and as the leader of government, takes its cue in ensuring that the Presidency continues to fulfil its mandate to serve as the center for strategic coordination, leadership and supervision of government in implementing the government programmes, as guided by the constitution and the electoral mandate. The role of ODP therefore will be to make the Government work better by promoting good governance for national prosperity by provide leadership, ensure harmony for effective and efficient implementation of Government Policies, plans and programmes.

Mandate of the Office of the Deputy President

The Mandate of the Office of the Deputy President (ODP) are derived from Article 147 of the Constitution of Kenya, 2010, the Executive Order No. 2 Of 2023 and other legislations. The mandate includes:

- Deputize the President in the execution of the President's functions in accordance with Article 147 of the Constitution;
- Chair Cabinet Committees;
- Oversee Implementation of Cabinet decisions across all Ministries and State Departments;
- Co-ordinate Inter-Governmental relations between the National Government and County Governments including Chairing the Inter-Governmental Budget and Economic Council (IBEC);
- Liaise with Constitutional Commissions and Independent Offices in matters that require intervention by the National Government including budgets, policy formulation and implementation of their recommendations;
- Co-ordinate the planning and supervise the implementation of development partners' funded programs and projects;
- Oversee Public Sector Reforms; and
- Perform any other function as assigned by the President.

The core functions of the Office of the Deputy President include:

- Coordination of government functions in support of the execution of H.E the President's mandate.
- To co-ordinate the planning and supervise the implementation of development partners' funded programs and projects;
- Provide a liaison platform for Constitutional Commissions and Independent Offices on matters that require the Intervention of the National Government
- To foster co-operation and consultation between National and County Governments through Inter-Governmental Budget and Economic Council (IBEC);
- To coordinate in the delivery of various Strategic Government Interventions including coffee, tea and daily sub-sector, Alcohol Drugs & Substance abuse eradication initiatives.
- To coordinate the conferment of National and County Honors and awards.

Vision Statement

"Responsive national leadership for a cohesive prosperous Kenya"

Mission Statement

To provide transformative leadership in the realization of the aspirations of the Bottom-Up Economic Transformation Agenda.

Core Values

ODP shall uphold the following core values:

- **Rule of Law:** observance of the Constitution of Kenya which stipulates our National Values will be the basis of service delivery.
- **Teamwork:** This entails a Whole- of Office approach and collaborative employees' involvement in the achievement of the Mandate of the Office of the Deputy President
- **Customer Focus:** All persons targeted by our direct services and those who require referrals including our suppliers will be our priority in service delivery

(b) Key Management

The Office of the Deputy President has a well-established structure that encompasses a hierarchical framework that ensures an integrated and coordinated approach in realization of H.E. the Deputy President's mandate as enshrined in the Constitution and as per the Executive Order No. 2 of 2023. The Office of the Deputy President day-to-day management is under the following key offices

Office of the Chief of Staff

The Office of the Chief of staff exists to provide effective and efficient strategic, executive and personal support services to the Deputy President in the execution of his political and constitutional responsibilities.

Office of the Principal Administrative Secretary

The Principal Administrative Secretary is responsible for administering and coordinating strategic support services to the Office Deputy President. In addition, the principal administrative secretary is charged with the responsibility of providing advice to the principals in order to enhance efficiency and collective responsibility. The principal administrative secretary is also designated as the accounting officer.

Organizational Structure of the Office of the Deputy President

The Office of the Deputy President is organized into the following key departments namely: International Development Partners' Coordination Unit (IDPCU), Coffee Sub-Sector Reforms Implementation Standing Committee (CSRISC), North and North Eastern Development Initiative (NEDI); Intergovernmental Budget and Economic Council (IBEC); Constitutional Commissions and Independent Offices Liaison Unit; National and County Governments Honors Advisory Committee, Policy Advisories Units and the Office of the Spouse to the Deputy President.

ODP is also supported by common shared functions that offer critical support services under General Administration and Support Services (GASS) units including Accounting, Finance, Human Resource management and Development, Central Planning and Projects Monitoring,

Supply Chain Management, ICT, General Administration, Record Management, Internal audit, Hospitality and the Coordination and Protocol Services unit.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief of Staff	Ms. Wanjiku Wakogi, CBS,
2.	Principal Administrative Secretary	Mr. Patrick Z.K Mwangi
3.	Secretary, IDPCU	Dr. Jane Kiringai
4.	Secretary, IBEC	Dr. Gabriel Lamanon Lagat
5.	Secretary, CCIOs	Amb. Johnson Weru, CBS
6.	Secretary, CSRISC	Ms. Margaret Muthoni
7.	Head - NEDI	Mr. Ibrahim Rashid
8.	Head, Communication	Ms. Catherine Njeri Rugene
9.	Secretary Administration	Mr. Leonard Ngaluma, MBS
10.	Director Human Resource Management	Mr. Hudson Mugodo
11.	Head, Finance	Mr. Paul Kamau
12.	Head, Central Planning Unit (CPPMU)	Ms. Ann Mwangi
13.	Head, Supply Chain Management	Mr. Stephen Wamae
14.	Head, ICT	Mr. Silas Wachira
15.	Head of Accounting Unit	Mr. John Kariuki
16.	Head, Coordination Operation & Protocol	Mr. Martin Mwiti



Ms. Wanjiku Wakogi, CBS
Chief of Staff

Ms. Wanjiku Wakogi, CBS is the Chief of Staff in the Office of the Deputy President. A career lawyer, Ms. Wakogi has a long illustrious and distinct public career having served various Offices and Departments at different position.

Ms. Wakogi has amassed a wealth of expertise in Governance. She is a high-profile technocrat and team leader who has risen through the ranks and has previously served as the Secretary to the State Corporations Advisory Committee



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.

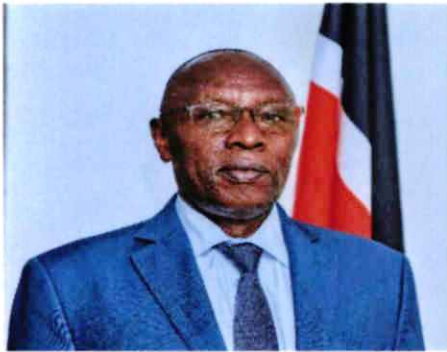

Mr. Mwangi is a career span of over thirty years' experience in Senior Government positions in Public Administration. He holds a Masters in Economics in Public Policy & Management from the University of Manchester, Advance Public Administration from Kenya Institute of Administration in addition to other senior management Courses and certification.



Dr. Jane Kiringai
Head, International Development
Partnership Coordination Unit

Dr. Jane Kiringai is the Special Secretary-International Development Partners Unit at the Office of the Deputy President. Prior to her appointment, she was the former Chairperson at the Commission of Revenue Allocation.

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.

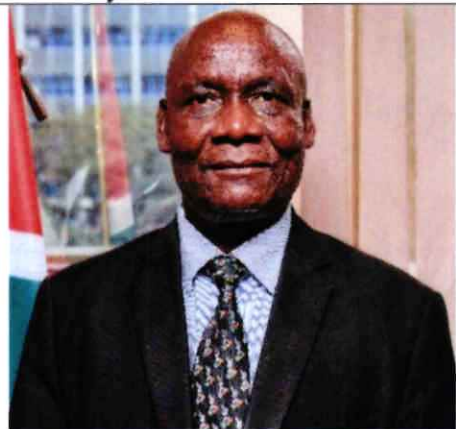
	<p>Amb. Johnson Weru is the Head Constitution Commissions and Independent Offices in the Office of the Deputy President</p> <p>Amb. Johnson Weru is a career diplomat and public servant with over twenty-eight years' experience working in Government and International Development Agencies in Africa and Europe. The former Principal Secretary also served as Kenya's ambassador to Belgium. Amb. Weru has had a distinguished and long service at the Ministry of Foreign Affairs where he served as Director for Economic Affairs and External Trade.</p>
<p>Amb .Johnson Weru, CBS Head Constitution Commissions and Independent Offices</p>	<p>Dr. Gabriel Kosgey is the Special Secretary/ Intergovernmental Budget & Economic Council at the Office of the Deputy President. Dr. Lagat has over twenty-eight years' experience in public service. Prior to his appointment, he served as the Deputy Governor of Elgeyo Marakwet County, Senior-Lecturer, Moi University, Manager, Kenya Institute of Management, Deputy Secretary, YMCA Kenya, and an economist at the National Treasury.</p> <p>Lagat is a PhD finalist at Moi University School of Economics, has a Master's Degree in Economics from the University of Nairobi, a Postgraduate Diploma in Project Management from Maastricht University (Netherlands), and a Bachelor's degree in Economics from the University of NBI.</p>
	<p>Mr. Ahmed, Ibrahim Rashid is the Secretary/Advisor on Regional Affairs & the North and North Eastern Development Initiatives (NEDI) in the Office of the Deputy President.</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>
<p>Dr. Gabriel Lamaon Lagat Special Secretary- IBEC</p>	
<p>Mr. Ibrahim Rashid Head - North and North Eastern Development Initiatives (NEDI)</p>	



Mr. Leonard Ngaluma, MBS
Secretary Administration

Mr. Leonard Ngaluma, MBS is the Secretary Administration 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.

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)



Mr. Hudson Mugodo
Director, HRMD

Mr. Hudson A. Mugodo is the Director of Human Resource Management Directorate. He is responsible for human resource administration and enhancement of capacity building in the ODP.

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.



Mr. Paul Kamau
Chief Finance Officer

Mr. Paul K. Kamau is the Chief Finance Officer in the Office of the Deputy President.

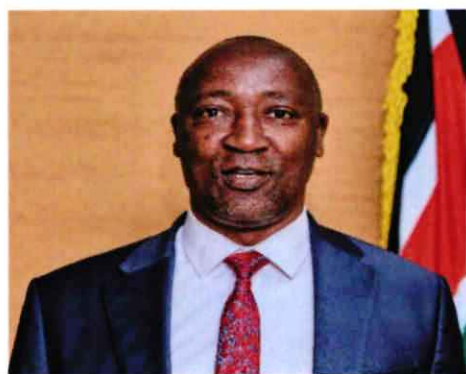
He holds Master's Degree in Economics from the University of Nairobi, a post graduate diploma in Public Finance Management, certificate in Strategic Leadership Development Programme (SLDP). He possesses over 28 years of experience in the Civil Service during which he has acquired much expertise in Public Financial Management and Budgeting.



Ms. Ann Mwangi
Head, CPPMU

Ms. Ann Mwangi is the Head of the Central planning and Project Monitoring Unit (CPPMU) at the Office of the Deputy President.

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)



Mr. Stephen Wamae
Head, Supply Chain Management

Mr. Stephen Wamae is the Head of Supply Chain Management Services in the Office Deputy President.

He holds a Masters of Science Degree in Procurement and Logistics from JKUAT and a Bachelor of Commerce Degree (Business Administration) from the University of Nairobi. He has over 30 years of experience in Public Procurement and related Administration. He is a full member of Kenya Institute of Supplies Management (KISM) and also a full member of the Chattered Institute of Purchasing and supply UK (MCIPS).



Mr. Silas Wachira
Head, ICT

Mr. Silas Wachira is the Head of Information and Communication Technology (ICT) Unit in the Office of the Deputy President.

He holds Master's Degree in Public Policy and Management from Strathmore University, a Certified Information Systems Auditor, a Certified Information Systems Manager and a Prince2 Professional in Project Management. He has a wealth of experience in managing ICT systems in the public service spanning a period of over 15 years.



Mr. John G. Kariuki
Head of Accounting Unit

Mr. John G. Kariuki is the Head of Accounting Unit in the Office of the Deputy President. He is responsible for prudent financial management of voted provisions.

Mr. Kariuki is a member of Institute of Certified Public Accountants (ICPAK) and holds a Master's of Science in Leadership and Governance from Jomo Kenyatta University of Agriculture and Technology (JKUAT). He possesses vast experience in Public Financial Management and has proven traits in Leadership.



Mr. Martin Mwiti
Head, COP

Mr. Martin Mwiti is the Head of Coordination Operations & Protocol (COP) in the office of the Deputy President.

Mr. Martin Mwiti is a registered member of African association for public administration and management (AAPAM) and hold Master of Arts in Peace and Conflict Management from Kenyatta University. He has vast experience of over twenty (20) years in public service administration

(d) Fiduciary Oversight Arrangements

The Office of the Deputy President, in its pursuit of effective and efficient delivery of its mandate, has put in place oversight arrangements including establishing various committees. These oversight arrangements include:

Senior Management Committee

This committee comprises Heads of Departments/Sections/Units and is chaired by the Principal Administrative Secretary. The senior management committee monitors the implementation of programmes in the Office of the Deputy President and reviews the performance realized based on reports from departmental submission. This informs strategic decision making as this committee is the highest policy organ in the institution. The committee meets monthly and this ensures that its resolutions are implemented in a timely manner.

Budget Implementation Committee (BIC)

The Budget Implementation Committee is tasked with monitoring the utilization of the Office of the Deputy President's Budget in the implementation of its programmes and activities. The committee analyses the progress made by different departments in the institution and advises senior management accordingly. This committee convenes on a monthly basis and draws its membership from the General Administration, Planning and Support Services units namely; Administration, Finance, Accounts, Procurement, Planning, Human Resources and ICT.

Ministerial Human Resource Management Advisory Committee

In order to monitor and coordinate Recruitment and promotions; Training and Development; Payroll Management; and Promotion of values and Principles of Public Service, the Office of the Deputy President instituted the Ministerial Human Resource Management Advisory Committee. The committee met monthly.

Ministerial Performance Management Committee (MPMC)

The Ministerial performance committee was established to enhance the performance of staff working at the Office of the Deputy President. The Committee comprises the Principal Administrative Secretary, the Directors/Heads of Technical Departments, Director of Administration, Head of CPPMU and the Director, HRM&D. The Committee is responsible

for the review of the implementation of the ODP's Strategic Plan & Performance contract and staff performance evaluation which informs the meeting of sanctions and/or rewards. In the FY 2023/2024, the committee held 3 meetings that culminated in the training of SPAS champions in May 2024.

The Performance Contracting Committee

The performance Contracting Committee, formed in line with the Performance Contracting Guidelines, is headed by the Principal Administrative Secretary. The committee is mandated to coordinate the performance contracting process and the achievement of ODP's performance targets. The committee met quarterly to monitor, evaluate and report on ODP's performance.

Project Steering Committee

To Office of the Deputy President has established a project steering committee comprising of technical officers within ODP to monitor the progress of implementation of various programmes being undertaken.

(e) Entity Headquarters

Office of the Deputy President

P.O. Box 74434-00200
Harambee House Annex
Harambee Avenue
NAIROBI, KENYA

Office of the Deputy President Contacts

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

(f) Office of the Deputy President Bankers

Central Bank of Kenya

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

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

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 don't 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

The deep commitment of the government to improve the livelihoods and the standards of living for all Kenyans is postulated in the Bottom-Up Economic Transformation Agenda (BETA) which is founded on the principle of inclusivity and provision of opportunity to all citizens. Successful implementation of BETA will largely depend on the implementation approach that the government embrace “Whole-of-Government approach”. The Office of the Deputy President as part of the Executive Office of the President therefore will continue to play an instrumental role in advancing national priorities in a holistic and sustainable manner.

It is in recognition of this that ODP made deliberate efforts to adopt and advance consistent strategies for implementing and delivering on its mandate and functions. It’s important to note that, ODP is not an implementing agency but Ministries, Department and Agencies are responsible for implementation of policies and delivery of services. ODP therefore made significant progress in coordinating the delivery of key government priorities across ministries, State Department.

The ODP over the years has been at the forefront advocating for entrenchment of devolution through fostering intergovernmental relation between National and County Government in accordance with the Intergovernmental Relations Act (2012) and Articles (189) (190) (191) of the Constitution of Kenya, 2010. ODP convened four Intergovernmental Budget and Economic Council (IBEC) Forums where agreed interventions were referred to relevant agencies for implementation. Seven (7) sub-committees were reconstituted and sensitized to effectively undertake their mandate.

ODP operationalized the Development Partnership Architecture to enhance coordination, planning & supervision in the implementation of development partners’ funded programs & projects and ensure alignment to national priorities. Specifically, ODP convened two (2) Development Partners Forums and one (1) High level Government Policy Forum. Additionally, ODP addressed and supported sector-wide interventions for the realization of results in the implementation of development partner’s programmes.

Significant milestones were also recorded in key government interventions in the Coffee Sub-sector namely: Supported revitalization of Nairobi Coffee Exchange; facilitated restructuring and re-establishment of New-KPCU as state parastatal; Undertook joint engagement with parliament for fast tracking of coffee bill. Furthermore, ODP undertook joint round table engagement for Kenya Mission abroad and convened a stakeholder engagement dubbed the Kenya Colombia Technical cooperation on coffee value chain where Kenyan Coffee farmers and MDAs benchmarked on best practices across the value chain. The Office also supported tea, dairy and other value chains.

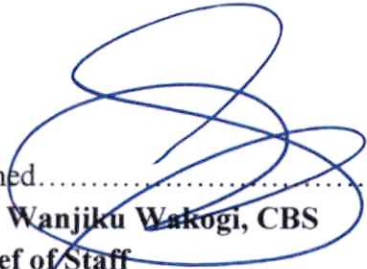
(Office of the Deputy President)
Annual Report and Financial Statements for the year ended 30th June 2024

ODP, as part of additional mandates, coordinates disaster management interventions and secures a cross government/private sector/development partners response framework in times of crisis. ODP was instrumental in coordinating mitigation and response actions during the el-nino, floods and drought situations.

The ODP has deputized H.E. The President in the performance of national duties, including the inspection of key projects, hosting of dignitaries, leadership of conferences and fora, representation of the Republic in international platforms, etc. Key among these include hosting the Prime Minister of Somalia and Deputy President of Colombia, as well as several Ambassadors and Heads of Missions, with a bid to enhance relations between the Republic of Kenya and the partner states. The ODP has also facilitated the inspection and monitoring of implementation of key national projects and initiatives, offering the necessary political profile support of these interventions at the highest level. The ODP has been a key communicator of government policy positions, programmes and activities through these events, and ensured to interpret the same in a simple, understandable manner to the benefit of citizens at the lowest level. This has created good feedback from the ground to the Presidency, informing action, strategic interventions and input.

Despite the above achievements, ODP is faced with a number of challenges which include: external restrictions leading to delayed implementation of resolutions and also on planning programme activities, inadequate staffing, weakness in data quality, reporting, monitoring and evaluation, and, use of evidence in decision making, amongst others.

In order to address both the existing and new challenges, ODP has repositioned itself through: Prioritization of high impact programmes and activities within the available budgetary provision; Enhance human resource capacity in the technical departments through capacity building and intra-departmental collaboration; Embrace continuous utilization of technology; and Explore strategies to mobilize resources from development partners.

Signed.....

Ms. Wanjiku Wakogi, CBS
Chief of Staff
Office of the Deputy President

Date..... 25th September, 2024.....

5. Statement by the Principal Administrative Secretary

The Annual Financial Statement for FY 2023-2024 highlights the utilization of the approved budgetary allocations in compliance to the legal and regulatory financial frameworks. This utilization of the funds supported the delivery of H.E the Deputy President's mandate as outlined in the Constitution, the Executive Order No. of 2 of January, 2023 and Presidential directives. Additionally, the execution of the Office of the Deputy President's (ODP's) mandate contributed to the realization of the Bottom-Up Economic Transformation Agenda (BETA).

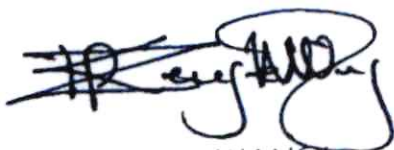
The Office of the Deputy President was allocated a budget of Kshs. 4,761,536,005.00 comprising of a recurrent budget of Kshs. 4,361,136,005.00 and development budget of Kshs. 400,400,000.00. The Office implemented one Programme namely Deputy President Services. The Deputy President Services Programme had three sub programmes namely General Administration & Support Services; Coordination & Supervision Services; and Office of the Spouse of the Deputy President Affirmative Action Interventions.

The financial statements for the FY 2023/2024 reflect our commitment to transparency, accountability and prudent resource management. The Office efficiently utilized the allocated funds to deliver on its mandate achieving a budget utilization rate of 98.14%. This underscores our dedication to optimizing resources to meet our objectives.

These statements, derived from the records maintained during the Financial Year ending 30th June, 2024, accurately disclose the true financial status of the Office. They reflect a fair and accurate representation of our financial status and demonstrate our commitment to sound financial management.

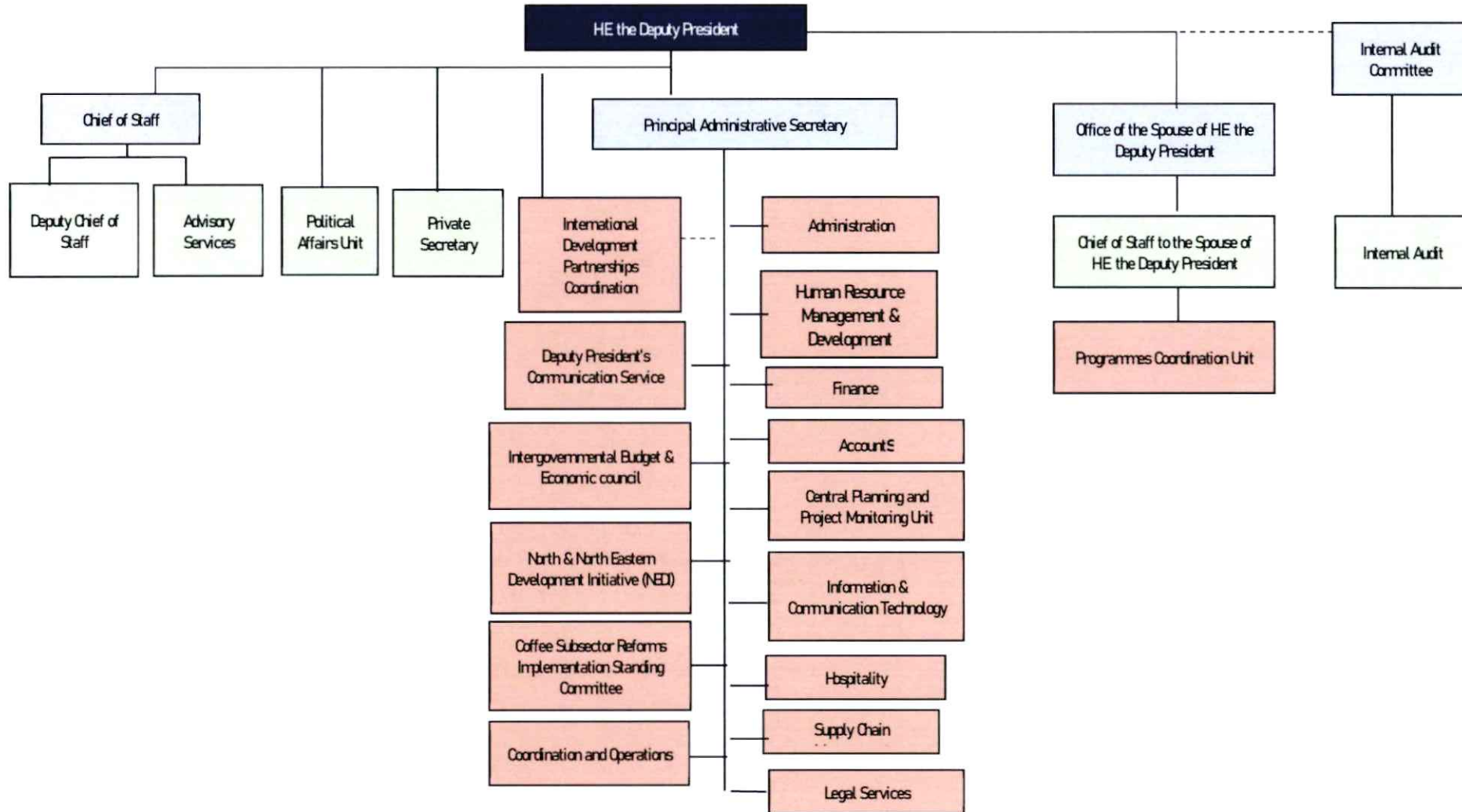
I would like to extend my gratitude to all staff members of the Office of the Deputy President for their hard work and dedication in achieving our goals. Your commitment to excellence has been instrumental in driving positive change and improving the lives of Kenyans.

Additionally, I wish to thank the Government of Kenya and our partners for their continued support in funding and facilitating our strategic interventions. Your collaboration has been invaluable in helping us achieve our mission.



.....
Mr. Patrick Z.K Mwangi
Principal Administrative Secretary / Accounting Officer
Office of the Deputy President

Organizational Structure of the Office of the Deputy President



6. Statement of Performance Against Predetermined Objectives for the FY2023/2024

Introduction

For purposes of implementing and cascading the development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART). During the review period, the Office of the Deputy President (ODP) implemented various programmes and activities in fulfilment of its mandate and all its planned targets.

Key achievements for the Office of the Deputy President

During the Financial Year ended 30th June 2024 the Office of the Deputy President expended the resources allocated on its programmes and the following are the key achievements: -

- i.) Fostered cooperation and consultation between the National and County Governments through chairing Four (4) Intergovernmental Budget and Economic Council (IBEC) Meetings.
- ii.) Organized and facilitated consultative forums for Coffee and Tea Sub-sectors to promote both value chains, in addition to coordinating the implementation of Coffee Sector Reforms by fast tracking resolutions regarding Policy, Administrative, and legal aspects.
- iii.) Developed & operationalized the “Development Coordination Architecture” which enhanced coordination, planning & supervision in the implementation of development partners’ funded programs & projects. ODP conducted multiple consultative fora on Development Partners funded programs and projects that has led to enhanced effectiveness of development partnerships. Additionally, the Office has ensured periodic engagement with development partners, implementing agencies and key stakeholders through operationalizing Sector Working Groups with MDACs & Development Partners to enhance effective utilization of the Development Assistance and alignment of efforts in the delivery of sector priorities.
- iv.) Convened Joint consultative forums – between the executive and CCIOs & sector specific forums – which enhanced effectiveness within the operations of Constitutional Commissions & Independent Offices.
- v.) Prepared a Recommendation Report on National Honors and Awards (2023) and submitted to H.E The President;
- vi.) Facilitated H.E The Deputy President’s domestic and foreign engagements;

- vii.) Provision of policy advisory and strategic support in the Informal & MSMEs, Youth and Trade & Investment sectors, with all efforts geared towards the delivery of the Deputy President's priorities and commitments.
- viii.) Coordinated the delivery of various government strategic priorities and emerging issues including: -
- Held fifteen (15) multi-sectoral stakeholder assessment Forums on prevention and mitigation of alcohol, drugs and substance abuse which culminated in the Office developing the Draft Omnibus Bill (2024).
 - Spearheaded Agricultural Reforms in Dairy Sub-Sector
 - 12839 boys identified and screened, 15 outreach camps and clinics held, 4274 boys trained on livelihood skills under the OSDP Affirmative Action Interventions Programme.
- ix.) Refurbishment and maintenance of support infrastructure for the Deputy President and ODP Staff including Harambee House Annex, Official Deputy President's residence in Karen & Mombasa

Analysis of programme targets and actual targets

Sub-Programme	Strategic Objective	Outcome	Key Performance Indicators	Performance		Remarks
				Planned Target FY 2023/24	Achieved Target FY 2023/24	
Programme: Deputy President's Services						
Objective: To provide leadership and ensure harmony for effective and efficient implementation of Government policies, plans, programmes and projects						
SPI: General Administration, Planning and Support Services	To enhance institutional capacity for quality service delivery	Optimal institutional capacity for quality service delivery	(%) Level of coordination of Strategic engagement/ Meetings	100%	100%	
			% level of cross cutting issues mainstreamed	100%	100%	
			% Level of completion of the targeted works (Karen & Mombasa)	100%	100%	
			% Level of completion of the targeted works in Harambee House Annex	100%	100%	
			% level of ICT Infrastructure maintenance	100%	100%	
			Annual training report	1	1	

Sub-Programme	Strategic Objective	Outcome	Key Performance Indicators	Performance		Remarks
				Planned Target FY 2023/24	Achieved Target FY 2023/24	
			Employee Performance sensitization workshop report.	1	1	
			SPAS of Employee Performance compliance report.	1	1	
			Annual Monitoring and Evaluation progress report	1	1	
SP 2: Coordination & Supervision	To provide strategic leadership in coordination and oversight of government service delivery	Effective and Efficient delivery of services by MDAs	Level of H.E Deputy President's Engagements facilitated	100%	100%	
			No. of Advisories & Briefs on Government priorities areas.	16	15	
			Report on National and County honours and awards	1	1	
	To coordinate intergovernmental relations between the national and county governments	Strengthened intergovernmental relations	No. of IBEC Council Meetings	4	4	
			No. of Progress reports on resolutions implemented	4	4	
			No. of Advisory Reports	4	4	
	Effective strategic partnerships and collaboration	Effectiveness in development assistance	No. of Multi-stakeholders' Development Partners forums	2	3	
			No. of Progress Report on resolutions implemented	2	3	
	To strengthen sector specific reforms and interventions	Improved performance of the identified priority sector	No. of consultative forums held towards coffee subsector reforms	2	5	
			No. of progress report of recommendation fast-tracked	1	1	
			No. of consultative engagements to address Alcohol and Drug abuse menace	4	15	
			No. of CCIO engagements	2	3	
			Progress reports on implementation of CCIOs resolutions	2	3	
SP 3: OSDP Affirmative	To promote socio-economic	Improved livelihoods	No. of boys identified and screened for	10000	12839	

Sub-Programme	Strategic Objective	Outcome	Key Performance Indicators	Performance		Remarks
				Planned Target FY 2023/24	Achieved Target FY 2023/24	
Action Interventions	empowerment for vulnerable and special interest group		alcohol, drugs and substance abuse			
			No. of boys rehabilitated and trained	2000	4274	Target achieved
			No. of widows identified and trained	1000	11906	Target achieved

7. Management Discussion and Analysis

ODP is constitutionally a delegated office and as such derives its mandate from the Constitution of Kenya, the Executive Order and other related laws. The Office, therefore, plays an instrumental role in coordinating and oversight in the delivery of Government priorities across Ministries and State Departments as well as deepening devolution through fostering intergovernmental relations.

The Office of the Deputy President as part of the Executive Office of the President therefore will continue to play an instrumental role in advancing national priorities in a holistic and sustainable manner. It is in recognition of this that ODP made deliberate efforts to adopt and advance consistent strategies for implementing and delivering on its mandate and functions. It's important to note that, ODP is not an implementing agency but Ministries, Department and Agencies are responsible for implementation of policies and delivery of services.

ODP therefore didn't implement any project with its recurrent expenditure purely funded by the exchequer.

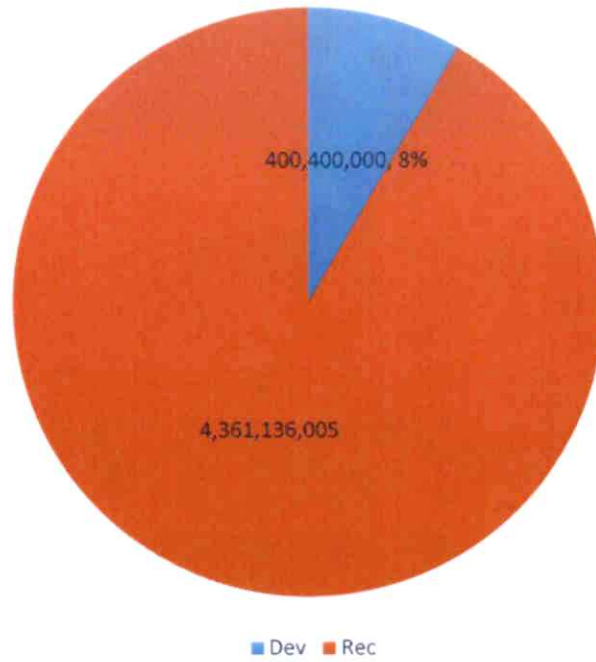
Budget Performance

Budget allocation based on Economic classification: Recurrent Budget and Development Budget

The Office of the Deputy President was allocated a budget of **Kshs.4,761,536,005** during the 2023/2024 financial year from which **Kshs.4,356,113,005** was for recurrent Expenditure and **Kshs.400,400,000** was allocated for development expenditure.

BUDGET ALLOCATION BY CLASS		
	2023/2024	2022/2023
Recurrent Budget	4,361,136,005	1,016,850,072
Development Budget	400,400,000	0
Total	4,761,536,005	1,016,850,072

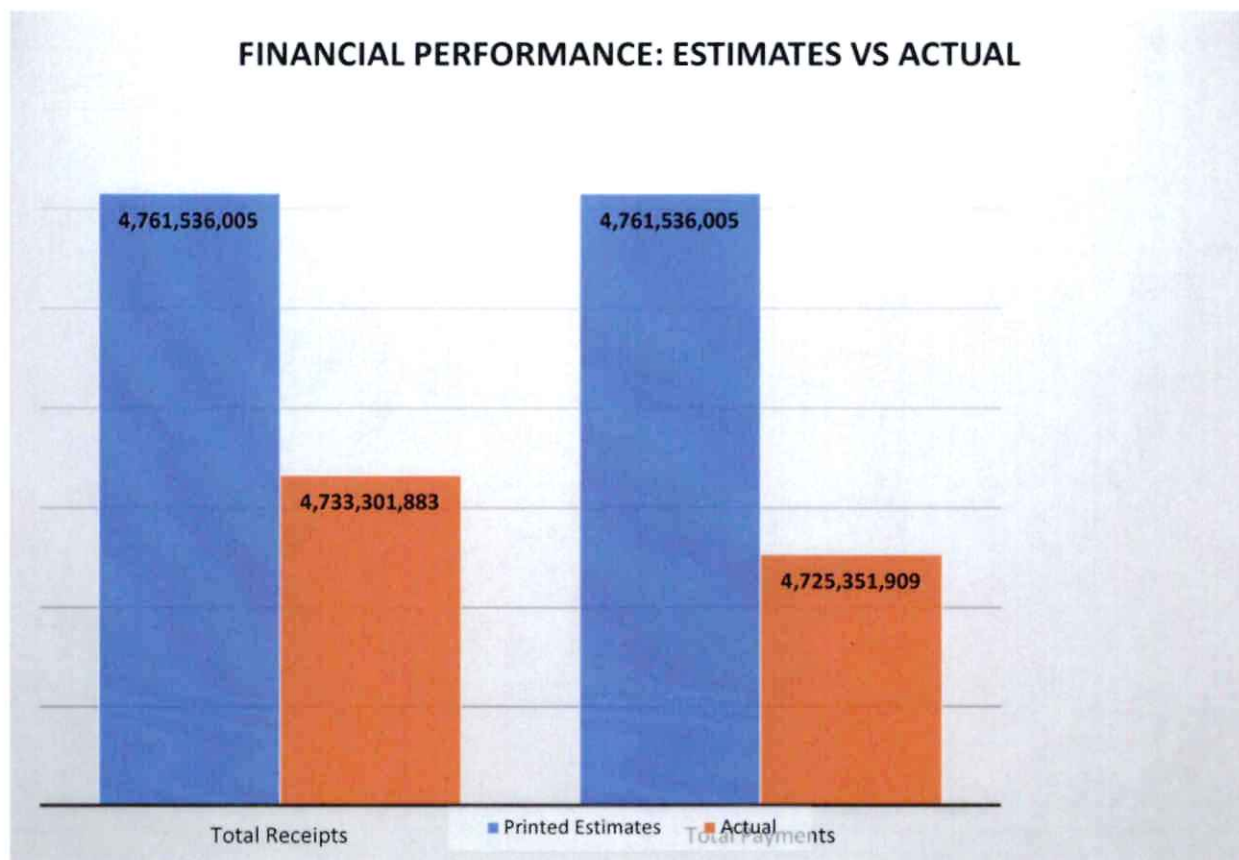
2023/2024 FY BUDGET ALLOCATION BY CLASS



Financial Performance Summary

The table below indicate actual performance against the budget for the year ended 30th June 2024

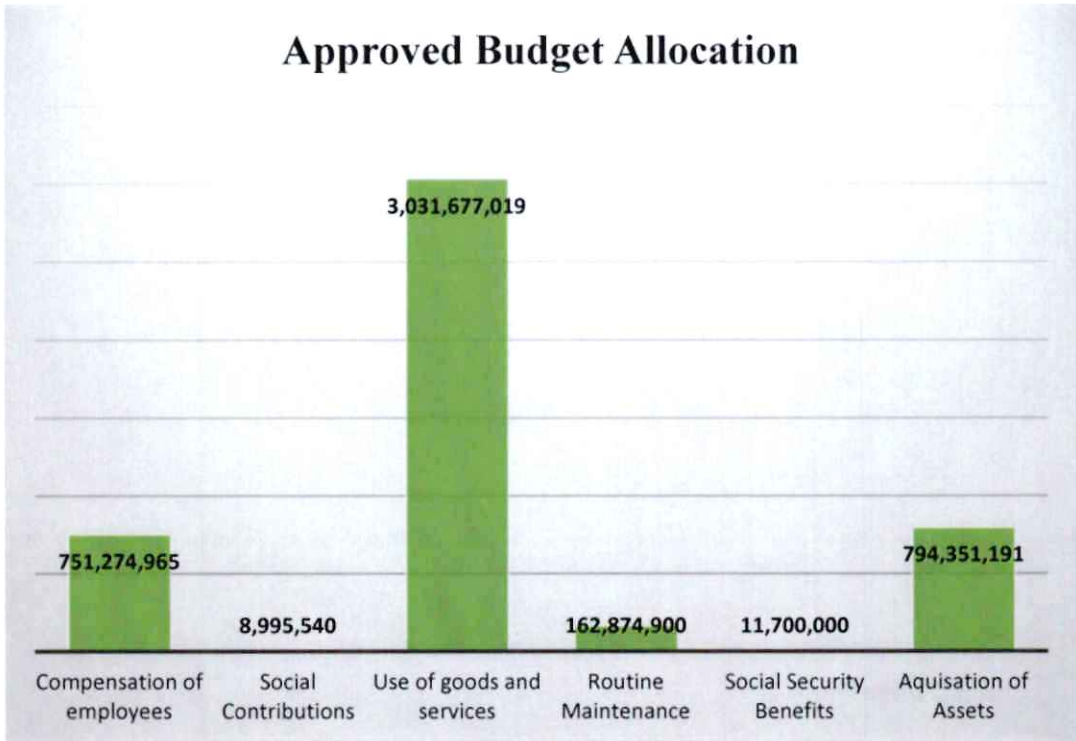
Financial Performance	Printed Estimates (Kshs)	Actual Expenditure	Variance (Kshs)	Utilisation Variance
Total Receipt	4,761,536,005	4,733,301,883	28,234,123	99%
Total Payments	4,761,536,005	4,725,351,909	35,521,706	99%
Surplus /Deficit		7,949,973	7,287,584	

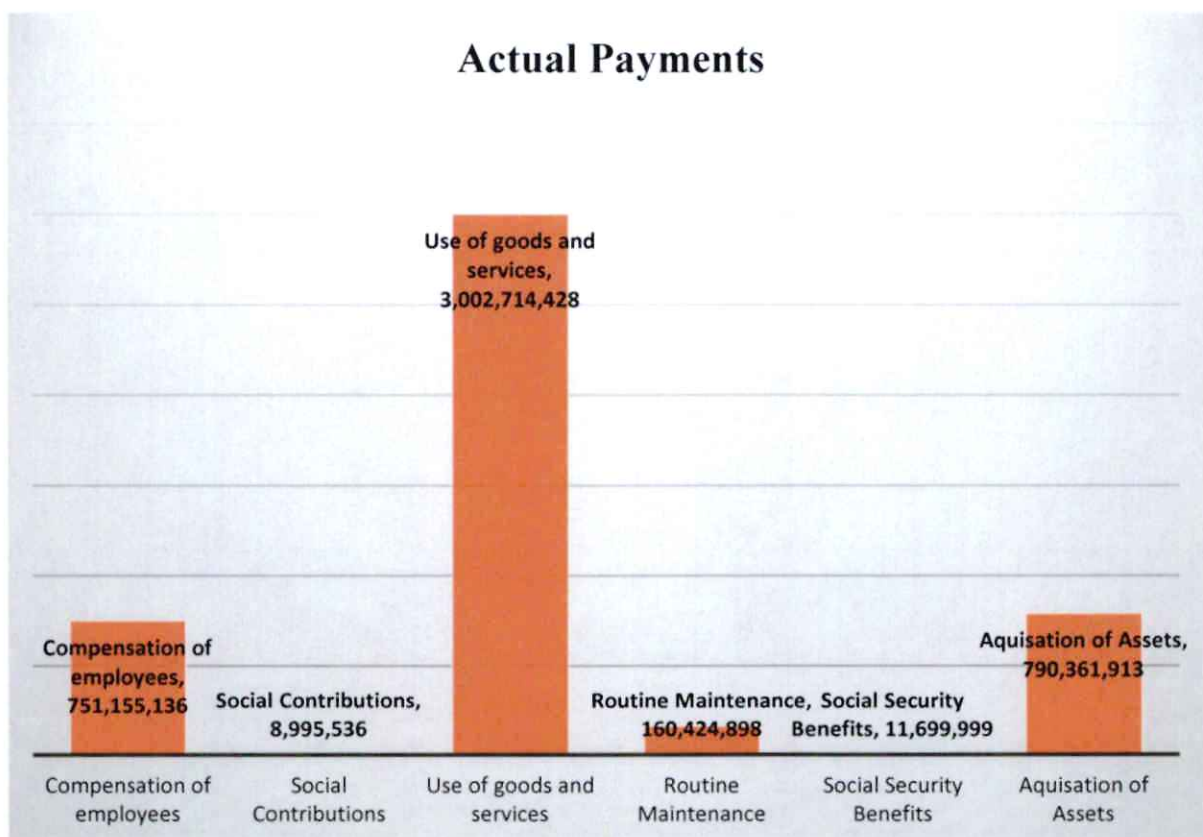


Budget Utilisation

The Office of the Deputy President spent Kshs. **4,725,351,909** against an approved budget of Kshs. **4,761,536,005** representing absorption rate of 99.40%. 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	751,274,965	751,155,136	119,829
Social Contributions	8,995,540	8,995,536	4
Use of goods and services	3,031,677,019	3,002,714,428	28,962,591
Routine Maintenance	162,874,900	160,424,898	2,450,002
Social security benefits	11,700,000	11,699,999	1
Acquisition of assets	794,351,191	790,361,913	3,989,278
Total Payments	4,761,536,005	4,725,351,910	35,521,706



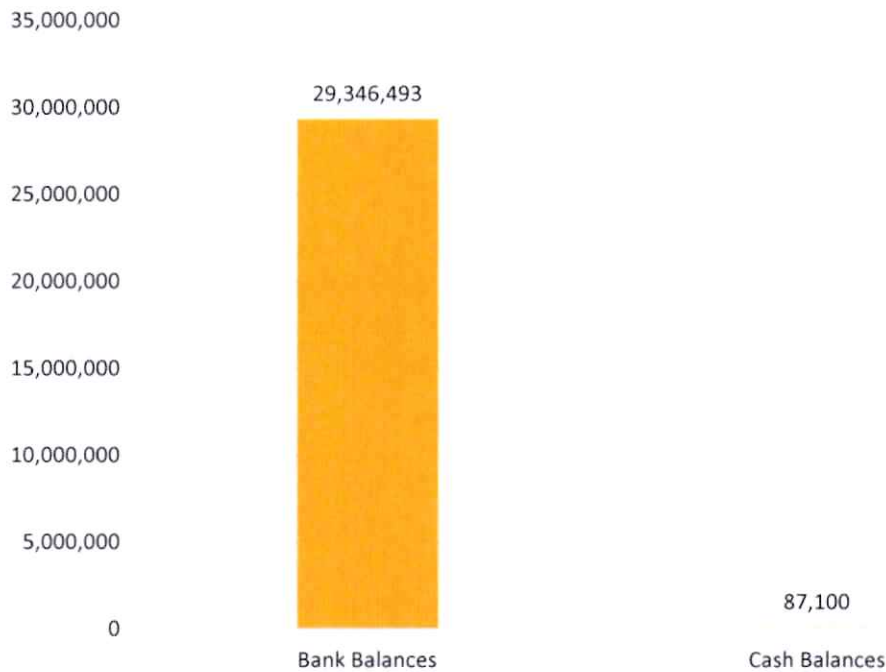


Cash Flow and Cash Position

The cash and bank balances held by the Office of the Deputy President as at the 30th June, 2024 stood at Kshs.29,433,874. 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 th June 2024 Kshs
Bank Balances	29,346,493
Cash Balances	87,100
Total	29,433,874

CASH AND BANK BALANCES AS AT 30TH JUNE 2024**Cash Flow Activities**

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

Cash Flow Activities	For The Year Ended 30th June 2024 (Kshs)
Net Cash Flows generated from Operating activities	773,719,825
Net Cash Flows used in Investing activities	785,338,913
Net Cash Flows generated in Financing activities	-
Cash and Cash Equivalents at the beginning	41,052,681
Changes in cash and cash equivalents	11,619,088
Cash & Cash Equivalents as 30th June (balance C/F)	29,433,593

8. Environmental and Sustainability Reporting

The Office of the Deputy President has developed various framework to ensure sustainability whereby the organization ensure maintenance of critical operations when confronted with adverse event such as natural disasters, technology failures, human error.

a) Sustainability strategy and profile

The top management hold monthly management meeting to track the progress of implementation of high impact priority areas in line with the office mandate. It therefore become prerogative for each section to meet its agreed obligation with management emphasis on whole of government approach in realization of the agreed action.

b) Employee welfare

ODP was committed towards training and development with the main aim of achieving success and ensure delivery in mandate and functions. As a result, the Office identified and facilitated 144 officers from the management level to lower-level for short courses as well as pool training. Such trainings enabled Officers strengthen business continuity through adequate forward planning practices.

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 ended on June 30, 2024.

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)
- 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 entity's transactions during the financial year ended June 30, 2024, 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 entity, 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 entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Office of the Deputy President financial statements were approved and signed by the Accounting Officer on 25th September, 2024.



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



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

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON OFFICE OF THE DEPUTY PRESIDENT FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 Office of the Deputy President set out on pages 1 to 27, which comprise the statement of financial assets and financial

Report of the Auditor-General on Office of The Deputy President for the year ended 30 June, 2024

liabilities as at 30 June, 2024, the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Deputy President as at 30 June, 2024 and of its financial performance and its cash flows for the year 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 International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Office of the Deputy President Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Pending Accounts Payable

As disclosed in Note 14.2 to the financial statements, the Office had pending accounts payable totalling Kshs.4,813,659 as at 30 June, 2024. The bills were not paid during the year under review but were instead carried forward to financial year 2024/2025.

Failure to settle bills during the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is not qualified in respect to this matter.

Key Audit Matters

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

Other Information

The Management is responsible for the other information set out on pages iv to xxxiii which comprise of Key Entity Information and Management, Statement of Governance,

Statement by the Chief of Staff, Statement by the Principal Administrative Secretary, Statement of Performance against Predetermined Objectives, Management Discussion and Analysis, Environmental and Sustainability Reporting, and Statement of Management responsibilities. The other Information does not include the financial statements and my audit report thereon.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Non-Compliance with One-Third of Basic Salary Rule

Review of the Office's payroll revealed that forty-two (42) members of staff received a net salary less than one-third ($\frac{1}{3}$) of their basic salary during various months of the year. This was contrary to Section 19(3) of the Employment Act, 2007 which states that all deductions made by an employer from the wages or salaries of his employees at any one time shall not exceed two-thirds of such wages or salaries.

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

2. Non-Compliance with Law on Ethnic Diversity

Review of human resources and personnel records provided for audit revealed that the Office of the Deputy President had five hundred and forty-two (542) employees, out of which two hundred and forty-nine (249) or 46% of the total number of employees were from one ethnic community. This was contrary to Section 7(1) and 7(2) of the National Cohesion and Integration Act, 2008 which provides that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and the no public establishment shall have more than one third of its staff from the same ethnic community.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

1. Lack of an Audit Committee

During the year under review, the Office did not have an active Audit Committee. This was contrary to Section 73(5) of the Public Finance Management Act, 2012 which requires that every national government public entity should establish an Audit Committee whose composition and functions shall be as prescribed by the regulations. The Office, therefore, did not benefit from the oversight of an Audit Committee.

In the circumstances, the existence of an effective oversight mechanism to ensure efficient system of internal controls could not be confirmed.

2. Enhancement of Governance Systems for Security Related Expenditures

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

There is need, however, to enhance accountability of confidential expenditures through review of the Regulations to clearly define entities eligible for confidential security related expenditures and to specify what constitutes security related operations. Further, entities should establish internal oversight mechanisms and processes that include detailed

budget projections and post-operation financial summaries to address risks and ensure responsible use and accountability of the funds, beyond the certificate.

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

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

Responsibilities of the Management and those Charged with Governance

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 governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

20 December, 2024

11 Statement of Receipts and Payments for the Year ended 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Exchequer Releases	1	4,728,278,883	959,102,288
Proceeds From Sale of Assets	2	5,023,000	-
Total Receipts		4,733,301,883	959,102,288
Payments			
Compensation of Employees	3	760,150,671	194,592,773
Use of Goods and Services	4	3,163,139,326	568,051,330
Social Security Benefits	5	11,699,999	25,926,492
Acquisition of Assets	6	790,361,913	137,292,307
Total Payments		4,725,351,909	925,862,902
Surplus/(Deficit)		7,949,974	33,239,386

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 25th September, 2024 and signed by:



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

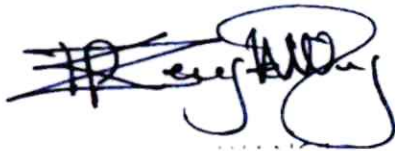


.....
Name : Mr. John G Kariuki
Head of Accounting Unit
ICPAK M/No. 13927

12 Statement of Financial Assets And Financial Lliabilities As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	7A	29,346,493	40,947,230
Cash balances	7B	87,100	105,451
Total cash and cash equivalents		29,433,593	41,052,681
Imprests and advances	8	90,281	732,878
Total financial assets		29,523,874	41,785,559
Financial liabilities			
Third party deposits and retention	9	29,023,113	8,546,173
Net financial assets		500,761	33,239,386
Represented by			
Fund balance b/fwd.	10	33,239,386	-
Prior year adjustment	11	40,688,598	-
Surplus/(Deficit)for the year		7,949,974	33,239,386
Net financial position		500,761	33,239,386

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 25th September, 2024 and signed by:



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Name : Mr. Patrick Z. K Mwangi
Accounting Officer

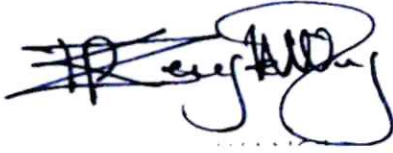


.....
Name : Mr. John G Kariuki
Head of Accounting Unit
ICPAK M/No. 13927

13 Statement of Cash Flows For The Year Ended 30th June 2024

Description	Notes	Insert Current FY	Insert Comparative FY
		Kshs	Kshs
Operating Activities			
Receipts			
Exchequer releases	1	4,728,278,883	959,102,288
Total Receipts		4,728,278,883	959,102,288
Payments			
Compensation of employees	3	760,150,671	194,592,773
Use of goods and services	4	3,163,139,326	568,051,330
Social security benefits	5	11,699,999	25,926,492
Total Payment		3,934,989,996	788,570,594
Net receipts/(payments)		793,288,887	170,531,694
Adjusted For:			
Adjustments during the year			
Prior year adjustments	11	40,688,598	-
Decrease/(Increase) in accounts receivable	12	642,597	732,878
Increase/(Decrease) in deposits and retention	13	20,476,939	8,546,173
Net Cash Flow from Operating Activities		773,719,825	178,344,988
Cash flow From Investing Activities			
Proceeds from sale of assets	2	5,023,000	-
Acquisition of assets	6	790,361,913	137,292,307
Net Cash Flows from Investing Activities		785,338,913	137,292,307
Net increase in cash and cash equivalents		11,619,088	41,052,681
Cash & Cash Equivalent at Start of The Year		41,052,681	-
Cash & Cash Equivalent at End of The Year		29,433,593	41,052,681

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 25th September, 2024 and signed by:



.....

Name : Mr. Patrick Z. K Mwangi
Accounting Officer



.....

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

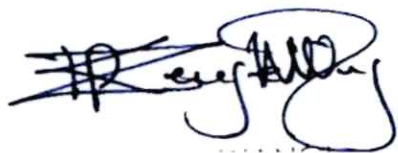
14 Statement of Comparison of Budget and Actual Amounts for FY2023/24

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	3,535,359,404	1,221,153,601	4,756,513,005	4,728,278,883	28,234,123	99%
Proceeds from sale of assets	3,300,000	1,723,000	5,023,000	5,023,000	-	100%
Reimbursements and refunds						
Total Receipts	3,538,659,404	1,222,876,601	4,761,536,005	4,733,301,883	28,234,123	99%
Payments						
Compensation of employees	421,290,037	329,984,928	751,274,965	751,155,136	119,829	99%
Social Contributions	8,995,540	-	8,995,540	8,995,536	4	100%
Use of goods and services	1,820,261,784	1,211,415,235	3,031,677,019	3,002,714,428	28,962,591	99%
Routine Maintenance	120,000,000	42,874,900	162,874,900	160,424,898	2,450,002	98%
Social security benefits	11,700,000	-	11,700,000	11,699,999	1	100%
Acquisition of assets	542,476,516	251,874,675	794,351,191	790,361,913	3,989,278	99%
Total Payments	2,924,723,877	1,836,149,738	4,760,873,615	4,725,351,909	35,521,706	
Surplus/ Deficit	613,935,527	613,935,527	662,390	7,949,974	7,287,584	

(a) **Variance analysis:** There was no significant underutilization (below 90% of utilization) or overutilization (above 100%)

(b) Changes between the original and final budget are as a result of supplementary budgets within the year.

The entity financial statements were approved on 25th September, 2024 and signed by:



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



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

14 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2023/24

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 %
Receipts						
Exchequer releases	3,284,959,404	1,071,153,601	4,356,113,005	4,350,934,335	5,178,670	99%
Proceeds from sale of assets	3,300,000	1,723,000	5,023,000	5,023,000	-	100%
Reimbursements and refunds						
Total Receipts	3,288,259,404	1,072,876,601	4,361,136,005	4,355,957,335	5,178,670	99%
Payments						
Compensation of employees	421,290,037	329,984,928	751,274,965	751,155,136	119,829	99%
Social Contributions	8,995,540	-	8,995,540	8,995,536	4	100%
Use of goods and services	1,820,261,784	1,211,415,235	3,031,677,016	3,002,714,428	28,962,591	99%
Routine Maintenance	120,000,000	42,874,900	162,874,900	160,424,898	2,450,002	98%
Social security benefits	1,820,261,784	-	11,700,000	11,699,999	1	100%
Acquisition of assets	292,076,516	102,537,065	394,613,581	391,562,085	3,051,496	99%
Total Payments	2,674,323,877	1,686,812,128	4,361,136,005	4,326,552,081	34,583,294	
Surplus/Deficit	613,935,527	613,935,527	-	29,405,254	29,405,254	

Notes

- (a) **Variance analysis:** There was no significant underutilization (below 90% of utilization) or overutilization (above 100%)
- (b) Changes between the original and final budget are as a result of supplementary budgets within the year.

The entity financial statements were approved on 25th September, 2024 and signed by:



.....

Name : Mr. Patrick Z. K Mwangi
Accounting Officer



.....

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

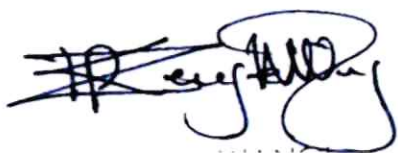
14 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY2023/2024

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 %
Receipts						
Exchequer releases	250,400,000	150,000,000	400,400,000	377,344,547	23,055,453	94%
Total Receipts	250,400,000	150,000,000	400,400,000	377,344,547	23,055,453	94%
Payments						
Acquisition of assets	250,400,000	150,000,000	400,400,000	398,137,439	2,262,561	99%
Total Payments	250,400,000	150,000,000	400,400,000	398,137,439	2,262,561	

(a) **Variance analysis:** There was no significant underutilization (below 90% of utilization) or overutilization (above 100%)

(b) Changes between the original and final budget are as a result of supplementary budgets within the year.

The entity financial statements were approved on 25th September, 2024 and signed by:



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Name : Mr. Patrick Z. K Mwangi
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Head of Accounting Unit
ICPAK M/No. 13927

14 (c) Budget Execution by Programmes and Sub-Programmes for FY2024

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
	Kshs			Kshs	Kshs
Programme 1					
Headquarters and Administration	437,046,456	80,969,146	518,015,602	512,688,769	5,326,833
Office of The Deputy President	2,088,977,075	517,803,000	2,606,780,075	2,583,363,518	23,416,557
Communication and Press Service	132,837,494	14,165,400	147,002,894	146,690,486	312,408
Co-ordination and Supervisory Services	91,077,929	59,138,900	150,216,829	149,623,851	592,978
Office of Spouse to the Deputy President	292,860,450	424,800,000	717,660,450	713,309,888	4,350,562
International Development Partnerships Coordination	242,160,000	(25,722,845)	216,437,155	215,852,568	584,587
Sub-programme 2					
Refurbishment of Buildings	250,400,000	150,000,000	400,400,000	398,137,439	2,262,561
Total	3,535,359,404	1,221,153,601	4,756,513,005	4,719,666,519	36,846,486

15 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.

Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the 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 receiving entity.

(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 30th June 2024, 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 recognized 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 Entity.

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. This summary is disclosed as an annexure 2 to the financial statements.

Significant Accounting Policies (Continued)

vi) In-kind contributions

In-kind contributions are donations that are made to the Entity 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 note 8 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. As of 30th June 2024, this amounted to Kshs 29,023,113 compared to Kshs 7,554,663 in prior period as indicated on note 8. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

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 imprest payments are recognized as payments when fully accounted for by the imprest 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 June 2023 for the period 1st July 2023 to 30th June 2024 as required by Law and there were xx 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 30th June 2024.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 12 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.

Notes to the Financial Statements

1 Exchequer releases

Description	2023/2024	2022/2023
Transfers From Exchequer	Kshs	Kshs
Exchequer Releases for Q1	480,846,507	-
Exchequer Releases for Q2	1,269,306,799	-
Exchequer Releases for Q3	1,321,674,051	-
Exchequer Releases for Q4	1,656,451,526	959,102,288
Total	4,728,278,883	959,102,288

2 Proceeds from Sale of Assets

Description	2023/2024	2022/2023
	Kshs	Kshs
Receipts from the Sale of Vehicles and Transport Equipment	4,568,000	-
Receipts from the Sale Plant Machinery and Equipment	455,000	-
Total	5,023,000	-

The disposed fixed assets were inherited from the Executive Office of The President (Vote 1011) and were yet to be transferred to The Office of the Deputy President (Vote 1012). These costs are therefore not recorded in the asset register of the Office of the Deputy President (Vote 1012).

3 Compensation to Employees

Description	2023/2024 FY	2022/2023 FY
	Kshs	Kshs
Basic salaries of permanent employees	411,305,307	84,697,423
Basic wages of temporary employees	624,999	704,280
Personal allowances paid as part of salary	339,224,830	109,191,070
Employer contributions to compulsory national social security schemes	8,995,536	-
Total	760,150,671	194,592,773

The vote of The Office of the Deputy President became operational on 1st April, 2023. It therefore operated for only three months (last quarter) of FY 2022/2023 as compared to full

financial year operations of 2023/2024. This therefore explains the significant change from Kshs 194,592,773 in 2022/2023 to Kshs 760,150,671 in 2023/2024.

Notes to the Financial Statements (Continued)

4 Use of Goods and Services

Description	2023/2024	2022/2023
	Kshs	Kshs
Utilities, supplies and services	40,503,760	3,206,706
Communication, supplies and services	44,400,780	4,813,755
Domestic travel and subsistence	442,053,914	69,282,942
Foreign travel and subsistence	114,864,005	40,818,938
Printing, advertising and information supplies & services	12,202,965	589,139
Rentals of produced assets	57,801,330	12,849,794
Training expenses	219,733,766	3,581,940
Hospitality supplies and services	739,723,062	85,999,411
Insurance costs	-	2,625,000
Specialized materials and services	19,232,584	3,299,618
Office and general supplies and services	51,920,897	10,090,672
Fuel Oil and Lubricants	162,858,440	14,040,305
Other operating expenses	1,097,418,926	201,725,458
Routine maintenance – vehicles and other transport equipment	112,571,151	31,495,559
Routine maintenance – other assets	47,853,747	83,632,093
Exchange rate losses	-	-
Total	3,163,139,326	568,051,330

The vote of The Office of the Deputy President (Vote 1012) became operational on 1st April, 2023. It operated for only three months (last quarter) of FY 2022/2023 as compared to full financial year operations of 2023/2024. This therefore explains the significant change in expenditure from Kshs 568,051,330 in 2022/2023 to Kshs 3,163,139,326 in 2023/2024

Notes to the Financial Statements (Continued)

5 Social Security Benefits

	2023/2024	2022/2023
	Kshs	Kshs
Government pension and retirement benefits	11,699,999	25,926,492
Social security benefits in cash and in kind	-	-
Total	11,699,999	25,926,492

This refers to payments of Gratuity to lapsing employee contracts. Most local employee contracts were pegged to the term of the outgoing Deputy President and therefore lapsed in FY 2022/2023. This explains the significant drop in expenditure from Kshs 25,926,492 in 2022/2023 to Kshs 11,699,999 in 2023/ 2024 Financial year.

6 Acquisition of Assets

Non -Financial Assets	2023/2024	2022/2023
	Kshs	Kshs
Refurbishment of Buildings	365,917,429	-
Purchase of Vehicles and other Transport Equipment	139,645,996	91,960,000
Purchase of Household Furniture and Institutional Equipment	6,767,626	1,144,331
Purchase of Office Furniture and General Equipment	42,755,762	33,425,556
Purchase of Specialized Plant, Equipment and Machinery	225,093,610	8,762,421
Rehabilitation and Renovation of Plant, Machinery and Equip.	10,181,490	-
Research, Studies, Project Preparation, Design & Supervision	-	2,000,000
Total	790,361,913	137,292,307

No financial assets were purchased in the Financial year. The vote of The Office of the Deputy President (Vote 1012) became operational on 1st April, 2023. It operated for only three months (last quarter) of FY 2022/2023 as compared to full financial year operations of 2023/2024. This therefore explains the significant change in expenditure from Kshs 137,292,307 in 2022/2023 to Kshs 790,361,913 in 2023/2024.

Notes to the Financial Statements (Continued)

7 Cash and Bank Accounts

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Accounts (Note 19 A)	29,346,493	40,947,230
Cash on hand (Note 19 B)	87,100	105,451
Total	29,433,593	41,052,681

7A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	Insert Current 2023/2024	Insert Comparative 2022/2023
				Kshs	Kshs
Central Bank of Kenya - 100068293	KES	Recurrent	-	72,432	33,133,935
Central Bank of Kenya - 1000689331	KES	Development	-	-	-
Central Bank of Kenya - 1000689358	KES	Deposit	-	29,023,113	7,554,663
CBK 165 - 1000694618	KES	Recurrent	-	-	-
National Bank of Kenya - 010001060943000	KES	Recurrent	-	250,947	258,632
Total				29,346,493	40,947,230

Notes to the Financial Statements (Continued)

7B: Cash in hand

Description	2023/2024	2022/2023
	Kshs	Kshs
Cash in hand – Held in domestic currency	87,100	105,451
Cash in hand – Held in foreign currency	-	-
Total	87,100	105,451

Detailed Cash is as follows:

Description	2023/2024	2022/2023
	Kshs	Kshs
Office of The Deputy President HQ - Cash Office	87,100	105,451
Other Locations (specify)	-	-
Total	87,100	105,451

Board of Survey Certificates are provided for each as attachments to the financial statements.

Notes to the Financial Statements (Continued)

8 : Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	-	-
Salary advances	90,281	732,878
Total	90,281	732,878

Imprests and advances Aging analysis.

	2023-2024	% of the total	2022/2023	% of the total
Under one year	90,281	100%	732,878	100%
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	90,281		732,878	

A breakdown of the outstanding salary advances is provided as an annex to the Financial Statements.

Notes to the Financial Statements (Continued)

9 Third party deposits and retention

Description	2023/2024		2024/2025	
	Kshs		Kshs	
Retention	29,023,113		7,554,663	
Deposits	-		-	
Total	29,023,113		7,554,663	
Ageing analysis:	2023-2024	% of the Total	2022-2023	% of the Total
Under one year	100%	100%	100%	100%
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	100%		100%	

A breakdown of retention monies is provided as an annex to the Financial Statements.

Notes to the Financial Statements (Continued)

10 Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Accounts	40,947,230	-
Cash in hand	105,451	-
Imprests and advances	732,878	-
Third party deposits and retention	8,546,173	-
Total	33,329,386	-

11 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	-	40,688,598	40,688,598
Cash In Hand	-	-	-
	-	40,688,598	40,688,598

The prior year adjustments relate to money that was unutilized at the end of the financial year and was swept back to the exchequer.

Notes to the Financial Statements (Continued)

12 (Increase)/ Decrease in Advances and Imprests

Description	2023/2024	2022/2023
	Kshs	Kshs
Receivables As At 1 st July 2023(A)	732,878	-
Receivables As At 30 th June 2024 (B)	90,281	-
(Increase)/ Decrease in Receivables (C=(B-A))	642,597	-

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

Description	2023/2024	2022/2023
	Kshs	Kshs
Payables As At 1 st July 2023	8,546,173	-
Payables As At 30 th June 2024	29,023,113	-
Increase/ (Decrease) In Payables	20,476,939	-

14 Other Important Disclosures

14.1 Related party transactions:

Description	2023/2024	2022/2023
	Kshs	Kshs
Key Management Compensation	5,067,564	5,067,564
Transfers to Related Parties	5,067,564	
Transfers to other MDAs	-	100,000,000
Total Transfers to Related Parties	-	100,000,000
Purchase of Goods and Services		
Purchase of Electricity from KPLC		1,594,868
Purchase of Water from Govt Service Providers		857,324
Rent paid to Govt. Agencies		-
Training Fees paid to Govt Agencies		1,552,700

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Conference Facilities hired from Govt. Agencies		404,700
Total Goods and Services paid to Govt. Agencies	-	4,409,592

14.2 Pending Accounts Payable (See Annex 1)

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	3,738,590	-	3,738,590	-
Supply of Goods	34,888,238	531,650	34,888,238	531,650.00
Supply of Services	19,617,669	4,282,009	19,617,669	4,282,009.00
Total	59,244,497	4,813,659	58,244,497	4,813,659.00

The liabilities were not paid at year end due to inadequate exchequer release.

14.3 Progress on follow-up of Prior Years Auditor-General's recommendations.

The Office of the Deputy President Received an unqualified report in Financial year 2022/2023

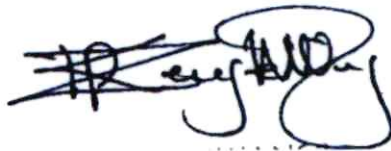
.....
Name : Mr. Patrick Z. K Mwangi
Accounting Officer

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

16. Progress on follow-up of Prior Years Auditor-General's recommendations.

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
191	Pending Accounts Payables	Pending Accounts Payables paid in full	Matter not yet discussed by PAC	Resolved
192.1	Procurement Irregularities - Irregular Split of Procurement	Management took note and adjusted accordingly	Not Resolved - Matter not yet discussed by PAC	FY 2024/2025 as per PAC's calendar
192.2	Procurement Irregularities - Direct Procurement	Management took note and adjusted accordingly	Not Resolved - Matter not yet discussed by PAC	FY 2024/2025 as per PAC's calendar
192.3	Procurement Irregularities - Discrepancies in Procurement Documents	Management took note and adjusted accordingly	Not Resolved - Matter not yet discussed by PAC	FY 2024/2025 as per PAC's calendar



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



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

17. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced / contract ended	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	
Supply of goods								
1. Zamari Ventures	2023-2024	Supply and Delivery of National Flags	-	-	531,650.00	-	531,650.00	To be paid in 2023/2024
Sub-Total			-	-	531,650.00	-	531,650.00	-
Supply of services								
2. Enza Airport Hotel	2023-2024	Provision of Accommodation Services	-	-	560,000.00	-	560,000.00	To be paid in 2023/2024
3. Prime Tours	2023-2024	Provision of Air Tickets	-	-	364,500.00	-	364,500.00	To be paid in 2023/2024
4. Fly Smooth Tours	2023-2024	Provision of Air Tickets	-	-	423,275.00	-	423,275.00	To be paid in 2023/2024
5. Titanic Auto Limited	2023-2024	Provision of Motor Vehicle Repairs	-	-	394,651.00	-	394,651.00	To be paid in 2023/2024

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Supplier of Goods or Services	Date invoiced / contract ended	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
6. Titanic Auto Limited	2023-2024	Provision of Motor Vehicle Repairs	-	-	479,200	-	479,200	To be paid in 2023/2024
7. Lizmart Agencies	2023-2024	Provision of Motor Vehicle Repairs	-	-	661,767	-	661,767	To be paid in 2023/2024
8. Landford and Boost	2023-2024	Provision of Motor Vehicle Repairs	-	-	478,616	-	478,616	To be paid in 2023/2024
9. Lilybit Designs	2023-2024	Provision of Cleaning Services	-	-	920,000	-	920,000	To be paid in 2023/2024
Sub-Total					4,282,009		4,282,009	

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Buildings and structures	-	365,917,429	-	-	365,917,429
Transport equipment	91,960,000	139,645,996	-	-	231,605,996
Purchase of Household Furniture and Institutional Equipment	1,144,330	6,767,626	-	-	7,911,956
Office equipment, furniture and fittings	33,425,556	42,755,762	-	-	76,181,318
ICT Equipment	-	-	-	-	-
Machinery and Equipment	8,762,421	225,093,610	-	-	233,856,031
Rehabilitation and Renovation of Plant, Machinery	-	10,181,490	-	-	10,181,490
Intangible assets	2,000,000	-	-	-	2,000,000
Total	137,292,307	790,361,913	-	-	927,654,220

The balance as at the end of the year is not the cumulative cost of all assets bought and inherited by the office of the Deputy President. This is because the transfer process from the Executive Office of the President is yet to be completed and the fixed asset updated. However, additions during the year should tie to note 6 on acquisition of assets during the year.

Annex 3- Reports Generated from IFMIS

IFMIS financial reports to be presented on request.