

REPUBLIC OF KENYA



REPORT

PARLIAMENT
OF KENYA
LIBRARY


OF

THE AUDITOR-GENERAL

ON

OFFICE OF THE DEPUTY PRESIDENT

FOR THE YEAR ENDED 30 JUNE, 2025

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 MAR 2026	DAY. WED
TABLED BY:	DEPUTY MAJORITY PARTY NHTP
CLERK-AT-THE-TABLE:	OBIERO

OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE

11 DEC 2025

RECEIVED



OFFICE OF THE DEPUTY PRESIDENT

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

**Transitional IPSAS Financial Statements/Prepared in accordance with the Accrual Basis of Accounting Method Under
International Public Sector Accounting Standards (IPSAS)**

Table of Contents	Page
1. Acronyms and Definition of Key Terms.....	ii
2. Key MDA Information and Management.....	iii
3. Profile of Chief of Staff.....	x
4. Profile of Accounting Officer and Key Management.....	xi
5. Statement by the Chief of Staff.....	xvi
6. Statement by the Accounting Officer.....	xix
7. Statement of Performance Against Predetermined Objectives for FY2024/25.....	xx
8. Governance Statement.....	xxiv
10. Management Discussion and Analysis.....	xxvi
11. Environmental and Sustainability Reporting.....	xxx
12. Statement of Management Responsibilities.....	xxxiv
13. Report of the Independent Auditor for the Office of the Deputy President.....	xxxvi
14. Statement of Financial Performance for the year ended 30 June 2025.....	1
14 Statement of Financial Position as at 30 th June 2025.....	2
15 Statement of Changes in Net Assets for the year ended 30 th June 2025.....	3
16. Statement of Cash Flows for the year ended 30 th June, 2025.....	4
17. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025.....	5
18. Notes to the Financial Statements.....	7
19. Appendix.....	35

1. Acronyms and Definition of Key Terms

A: Acronyms and Abbreviations

<i>CS</i>	<i>Cabinet Secretary</i>
<i>PS</i>	<i>Principal Secretary</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>ICPAK</i>	<i>Institute of Certified Public Accountants of Kenya</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OSHA</i>	<i>Occupational Safety and Health Act of 2007</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PPE</i>	<i>Property Plant & Equipment</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>SAGAs</i>	<i>Semi-Autonomous Government Agencies</i>
<i>SC</i>	<i>State Corporations</i>
<i>TNT</i>	<i>The National Treasury</i>
<i>WB</i>	<i>World Bank</i>

B: Definition of Key Terms

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

2. Key MDA Information and 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 of 2025 on Organization of Government of the Republic of Kenya and other related laws. The Office of the Deputy President as part of the Presidency is mandated with specific responsibilities of serving as the centre for strategic coordination and have the authority to coordinate and in supervision of government in the execution of the functions and affairs of the Government of Kenya including those in the Ministry. This mandate is critical to the transformation process and the realization of the Government policies, plans and Processes as per the aspirations of the Fourth Medium Term Plan, 2023-2027, themed: “Bottom-up Economic Transformation Agenda”

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.

Mandate

The Mandate of the Office of the Deputy President (ODP) is to ensure that the Deputy President can execute his Constitutional responsibilities as derived from Article 147 of the Constitution of Kenya, 2010, the Executive Order No. 1 of 2025 and other legislations.

Office of the Deputy President
Annual Report and Financial Statements for the year ended June 30, 2025.

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);
- Facilitate inter-branch government engagement and coordinate joint initiatives involving the Executive, Judiciary and Parliament;
- 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.

In line with the above, the core function and strategic actions/intervention during FY 2024/25 included: -

- ❖ Coordination of government functions in support of the execution of H.E, the Deputy President's mandate.
- ❖ To co-ordinate the planning and supervise the implementation of development partners' funded programs and projects;
- ❖ To enhance synergy in the implementation of multi-sectoral Government Initiatives;
- ❖ 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 support governance operations thus ensuring an integrated and coordinated approach in realization of H.E. the Deputy President’s mandate. Day-to-day management within the Office of the Deputy President 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 support services to the Deputy President towards effective discharge of their national 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 principal to enhance efficiency and collective responsibility. The Principal Administrative Secretary is also designated as the accounting officer.

Office of the Deputy President
Annual Report and Financial Statements for the year ended June 30, 2025.

Organizational Structure of the Office of the Deputy President

The Office of the Deputy President also constitutes the following key delivery unit headed by various Section Heads/Directors: International Development Partnerships Coordination Unit (IDPCU); Intergovernmental Budget and Economic Council (IBEC); Constitutional Commissions and Independent Offices Liaison Unit, National and County Governments Honours Advisory Committee, Coffee Sub-Sector Reforms Implementation Standing Committee (CSRISC), North and North Eastern Development Initiative (NEDI), and Policy Advisories Units.

ODP is also supported by common shared Government functions that offer critical support services under General Administration and Support Services (GASS) units including General Administration, Accounting, Finance, Human Resource Management and Development, Central Planning and Projects Monitoring, Supply Chain Management, ICT, Records 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 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief of Staff	Ms. Wanjiku Wakogi, CBS,
2.	Principal Administrative Secretary	Mr. Moses N. Mbaruku, MBS
3.	Secretary, IBEC	Dr. Gabriel Lamanon Lagat
4.	Secretary, CCIOs	Prof. Morris K. Mbondenyi, LLD, MBS
5.	Secretary, IDPCU	Mr. Allan W. Mburu
6.	Head, Communication	Mr. Francis Gachuri
7.	Secretary Administration	Mr. Leonard Ngaluma, MBS
8.	Director Human Resource Management	Mr. Hudson Mugodo
9.	Head, Finance	Mr. Paul Kamau, HSC
10.	Head, Central Planning Unit (CPPMU)	Ms. Ann Mwangi
11.	Head, Supply Chain Management	Mr. Stephen Wamae, MBS
12.	Head, ICT	Mr. Silas Wachira
13.	Head of Accounting Unit	CPA John Kariuki, OGW

(d) Fiduciary Oversight Arrangements

The Office of the Deputy President, in its governance operations while delivering on the mandate, has set several oversight arrangements including establishing various committees. These oversight arrangements include:

Senior Management Committee

This committee comprises Heads and lead officers of Departments/Delivery Units and is chaired by the Chief of Staff and the Principal Administrative Secretary. The senior management committee monitors the implementation of various 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 ODP's Budget implementation. 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 convened monthly.

Ministerial Performance Management Committee (MPMC)

The Ministerial Performance Committee was introduced 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

Office of the Deputy President
Annual Report and Financial Statements for the year ended June 30, 2025.

which informs the meeting of sanctions and/or rewards. In the FY 2024/2025, the committee held 2 meetings.

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

The 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.