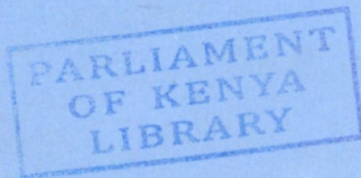


REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY PAPERS LAID	
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TABLED BY:	Deputy Leader of Opposition Hon. Owen Bayo
CHECKED BY:	Hakima Suleiman



REPORT

OF

THE AUDITOR-GENERAL

ON

OFFICE OF THE
PRIME CABINET SECRETARY

FOR THE YEAR ENDED
30 JUNE, 2025



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

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**OFFICE OF THE PRIME CABINET
SECRETARY**

**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)

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1. Acronyms and Definition of Key Terms

A: Acronyms and Abbreviations

SCFO	Senior Chief Finance Officer
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
OPCS	Office of the Prime Cabinet Secretary
PCS	Prime Cabinet Secretary
MDA	Ministries, Departments and Agencies
PCS	Prime Cabinet Secretary
CEO	Chief Executive Officer
FY	Financial Year
CPA	Certified Public Accountant
H.E.	His Excellency
EGH	Elder of the Order of the Golden Heart
MBS	Moran of the Order of the Burning Spear
HRM&D	Human Resource Management and Development
CPPMD	Central Planning & Project Monitoring Department
ICT	Information, Communication and Technology
PSASB	Public Sector Accounting Standards Board

B: Definition of Key Terms

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

2. Key OPCS Information and Management

(a) Background information

The Office of the Prime Cabinet Secretary (OPCS) was established vide Executive Order No. 1 of October 2022 and its mandate expanded vide Executive Order No.2 of November 2023 on organization of the Government of the Republic of Kenya.

(b) Mandate

The overall mandate of the OPCS is to assist the President and the Deputy president in the Coordination and Supervision of Ministries and State Departments and oversee National Government Operations. The OPCS executes the coordination and oversight role through the Five National Government Coordination Organs established by the Executive Order No. 2/2023 namely; The National Government Co-ordination Secretariat (NGCS), The Steering Committee on the Government Legislative Agenda and Parliamentary Liaison, The National Development Implementation Committee (NDIC), the National Government Development-Regional Management Implementation Oversight Committee (NGDRMIC) and the National Government Development-County Management Implementation Oversight Committees (NGDCMIC).

The specific functions of the OPCS as derived from the Executive Order No. 2/2023 include:

- (a) Assist the President and the Deputy President in the coordination and supervision of Ministries and State Departments;
- (b) As the Head of Kenya's Foreign Service, to lead in execution of the nation's foreign policy and advise the Presidency on regional, continental, and global affairs;
- (c) Chair the Principal Secretaries' Committees and oversee National Government operations;
- (d) Coordinate the implementation of the National Government's legislative agenda across all Ministries and State Departments in consultation with, and for transmission to, the Party/Coalition Leadership in Parliament;
- (e) In collaboration with the Ministry of Labour & Social Protection, to lead in the implementation of the National Labour Migration Policy as a key pillar of Kenya's Foreign Policy;
- (f) With the support of the Cabinet Secretary for the National Treasury & Economic Planning, the Cabinet Secretary for Investments, Trade & Industry, and the Cabinet Secretary for Agriculture & Livestock Development, and other Ministries within the productive sector to deepen Kenya's diplomatic and economic partnerships; and
- (g) Perform any other function as may be assigned by the President.

The OPCS is headed by the Prime Cabinet Secretary (PCS) who is responsible for the general policy and strategic direction. The Office is charged with institutionalizing principles of the 'Whole-of-Government (WoG)' and 'Open-Government (OG)' approaches in Government work places and in delivery of public services. These principles aim at creating and improving synergies within and among MDAs towards breaking existing silos, and therefore efficient delivery of services to Kenyans.



Vision

“A transformative leadership guaranteeing inclusive growth for a cohesive, globally competitive, and prosperous Kenya”

Mission

To transform the socio-economic status of the Kenyans Citizens through strategic leadership and policy direction.

Core Values

- (i) **Whole-of Government Approach:** Inculcate a synergized work ethic in the public service;
- (ii) **Open Government:** Uphold and promote transparency and accountability in service delivery;
- (iii) **Patriotism:** Leveraging its staff, customer base, and diplomatic networks both domestically and internationally to actively foster, advocate, and embody love, loyalty, and dedication to our beloved nation, Kenya;
- (iv) **Professionalism:** Uphold high level of competence, diligence, and meritocracy in work performance and apply quality standards in service delivery;
- (v) **Inclusivity:** Guarantee the engagement of citizens and other stakeholders in the development and implementation of policies, programs and projects.;
- (vi) **Teamwork:** Attain targeted results through high level coordination, networking, and collaboration;
- (vii) **Innovativeness:** Promote creativity and agility in operations for effective and efficient service delivery;
- (viii) **Citizen-Centric:** Endeavour to understand the needs and concerns of the citizens including the diaspora and develop responsive programs and projects;
- (ix) **National Unity:** Actualize the clarion call of “One Kenya, One People, One Destiny” by upholding Kenya’s shared values, vision, purpose and aspirations irrespective of the ethnic, cultural, economic, religious or any other super visual status in a unitary state; and
- (x) **Integrity:** Champion integrity by steadfastly adhering to virtuous moral and ethical principles, including honesty, truthfulness, consistency, and moral character, both in private and public spheres.

Structure of The Office of the Prime Cabinet Secretary

The organization structure of the OPCS comprises of



(c) Key Management

The OPCS's day-to-day management for the FY 2024-2025 was under the following:

No.	Designation
1.	Prime Cabinet Secretary & Cabinet Secretary
2.	Chief Of Staff
3.	Principal Administrative Secretary
4	Secretary, Communications
5.	Secretary Administration
6.	Senior Chief Finance Officer
7.	Senior Deputy Accountant General
8.	Director Planning
19.	Director, Human Resource Management and Development
10	Deputy Director, Supply Chain Management Services
11.	Senior Assistant Internal Auditor General

The OPCS is headed by the Chief of Staff who is responsible day-to-day operations and management of finances while the authorized officer is in charge of human capital

The day-to-day management is under the following key organs;

- i. Budget Implementation Committee
- ii. Public Finance Management Standing Committee
- iii. Departmental Human Resource Management Advisory Committee
- iv. Ministerial Performance Management Committee (MPMC)
- v. Departmental Performance Contracting Committee

(d) Fiduciary Oversight Arrangements

The fiduciary oversight structure comprises of various committees that are established. The committee's members are drawn from various departments within the office, offering a wide range of skills and expertise. Key fiduciary oversight arrangements include

I. Budget Implementation Committee

Membership is as follows;

- | | |
|---------------------------------------|-------------------|
| 1) Senior Chief Finance Officer | - Chairman |
| 2) Director Administration | - Alternate Chair |
| 3) Head, Accounts Division | - Secretary |
| 4) Director, CPPMD | - Member |
| 5) Director, HRM&D | - Member |
| 6) Head, Supply Chain Management | - Member |
| 7) Internal Audit (Advisory capacity) | - Member |

Functions/Roles

- (i) To review and consider the cash flow plans – this shall involve a regular review of the Ministerial cash plan and approval of any changes to the initial cash flow plan to be communicated to the National Treasury;
- (ii) To review utilization of cash limits and consider any changes as may be required;
- (iii) To review utilization of Donor Funds voted for the OPCS;
- (iv) To Advise the Accounting Officer on any challenges related to budget implementation;
- (v) To review and recommend reallocations of expenditures;
- (vi) To review and approve the submission of expenditure returns, non-financial reports, IPPD, Pending Bills and A-I-A returns for the OPCSs and recommend actions to be taken;
- (vii) To participate in Sector Working Groups; and
- (viii) To prepare budgets for the office in consultation with Heads of Departments.

II. Public Finance Management Standing Committee

- | | |
|--|---------------------------------|
| 1. Mr. Joseph N. Busiega, MGH, MBS'ndc'(K) - | Chair |
| 2. Mr. Tom Anjere - | Secretary Administration Member |
| 3. Mr. Abednego Etyang - | Director Administration Member |
| 4. Mr. Alfred Diru - | Sec. NGCS Co-Chair |
| 5. Mr. Samuel Okotti - | Head, CPPMD Member |
| 6. Mr. Iddy Pembere - | Head, Procurement Member |
| 7. Mr. Robert Ogachi - | Director, HRM&D Member |
| 8. Mr. John Munywoki - | SCFO Member |
| 9. Mr. Constantine Mwikamba - | SDAG Member |
| 10. Sean Shihemi - | Director, NGCS Member |
| 11. Ms. Jane Nyokabi - | US Member |
| 12. Mr. Maina Gichuki - | CFO Member |
| 13. Joram K. Mutua - | DAG Member |
| 14. Fidel Salach - | Principal Officer NGCS Member |

Functions/Roles

- a) Ensuring that there is prioritization on resources allocated to a national government entity for the smooth implementation of the entities mission, strategy, goals, risk policy plans and objectives; regularly reviewing, monitoring budget implementation and advice on the entities accounts, major capital expenditures and reviewing performance and strategies at least on a quarterly basis; identifying risks and implementation of appropriate measures to manage such risks or anticipated changes impacting on the entity;
- b) Reviewing on a regular basis the adequacy and integrity of the entity's internal control, acquisition and divestitures and management information systems including compliance with applicable laws, regulations, rules and guidelines;
- c) Establishing and implementing a system that provides necessary information to the stakeholders including stakeholder communication policy for the entity in line with Article 35 of the Constitution;
- d) Monitoring the effectiveness of the corporate governance practices under which the entity operates and proposes revisions as may be required, from time to time;
- e) Monitoring timely resolution of audit issues; and
- f) Any other matter referred to it from time to time by the responsible Cabinet Secretary or in the case of Parliament, Judiciary, independent office and commissions, the head of that entity

III. Departmental Human Resource Management Advisory Committee

This committee was formed in line with the Public Service Commission Human Resource Development Policy for the Public Service of June, 2015 that provides for the composition as follows: -

1. Mr. Tom Anjere	-	Secretary Administration	Chair
2. Mr. Robert Ogachi	-	Director HRM&D	Secretary
3. Mr. Alfred Diru	-	Sec. NGCS	Member
4. Mr. Samuel Okotti	-	Head CPPMD	Member
5. Mr. Iddy Pembere	-	Head Procurement	Member
6. Mr. Peter Warutere	-	Sec. Strat. Communication	Member
7. Mr. John Munywoki	-	SCFO	Member
8. Mr. Constantine Mwikamba	-	SDAG	Member
9. Mr. Robert Ngetich	-	Director, Press	Member

Functions

- a) Confirmation in appointment;
- b) Training and Development;
- c) Training Impact Assessment;
- d) Management of skills inventory;
- e) Establishment and Complement control;
- f) Payroll management; (x) Deployment;
- g) Promotion of values and Principles of Public Service;
- h) Recommendation for secondments and unpaid leave;
- i) Recommendation for retirement under 50 years rule;
- j) Recommendation for retirement on medical grounds;

- k) Recommendation for re-designation;
- l) Recommendation for renewal of contract;
- m) Discipline;
- n) Pension administration

IV. Ministerial Performance Management Committee (MPMC)

This committee was formed as provided for by the Public Service Commission (Performance Management) Regulation 2021 with membership consisting of the following members:

1. Mr. Tom Anjere	-	Secretary Administration	Chair
2. Mr. Robert Ogachi	-	Director HRM&D	Secretary
3. Mr. Alfred Diru	-	Sec. NGCS	Member
4. Mr. Samuel Okotti	-	Head CPPMD	Member
5. Mr. Idy Pembere	-	Head Procurement	Member
6. Mr. Peter Warutere	-	Sec. Strat. Communication	Member
7. Mr. John Munywoki	-	SCFO	Member
8. Mr. Constantine Mwikamba	-	SDAG	Member
9. Mr. Robert Ngetich	-	Director Press	Member

The Functions of the Ministerial Performance Management Committee (MPMC) are as follows:

- 1) Undertake quarterly review of implementation of Strategic Plans and Performance Contracts;
- 2) Ensure linkage between Institutional Performance Contract and Performance Appraisal System;
- 3) Ensure that the overall assessment of employee performance is within the context of institutional performance as evaluated through staff Performance Appraisal System;
- 4) Ensure that the performance of all officers is evaluated and feedback on performance is relayed in writing at the end of the year;
- 5) Hold quarterly performance review meetings;
- 6) Consider performance reports from various departments within the Ministry and make recommendations for improvement;
- 7) Review cases of appeals on appraisal ratings between supervisors and appraises;
- 8) Make recommendations to the Authorized Officer on the application of Rewards or Sanctions;
- 9) Develop and implement the internal monitoring and evaluation and reporting system; and
- 10) Ensure that the integrity and credibility of the overall process of rewards and sanction system is safeguarded and maintained at all times

V. Departmental Performance Contracting Committee

The Public Service Commission (Performance Management) Regulation 2021 require that every State Department forms a Performance Contracting Committee:

1. Mr. Joseph N. Busiega, MGH, MBS 'ndc'(K)	-	Chair	
2. Mr. Tom Anjere	-	Secretary Administration	Member
3. Mr. Abednego Etyang	-	Director Administration	Member
4. Mr. Alfred Diru	-	Sec. NGCS	Co-Chair
5. Mr. Samuel Okotti	-	Head, CPPMD	Member

6. Mr. Idy Pembere	-	Head, Procurement	Member
7. Mr. Robert Ogachi	-	Director, HRM&D	Member
8. Mr. John Munywoki	-	SCFO	Member
9. Mr. Constantine Mwikamba	-	SDAG	Member
10. Sean Shihemi	-	Director, NGCS	Member
11. Ms. Jane Nyokabi	-	US	Member
12. Mr. Maina Gichuki	-	CFO	Member
13. Joram K. Mutua	-	DAG	Member
14. Fidel Salach	-	Principal Officer NGCS	Member

The functions of the Departmental Performance Contracting Committee are as follows:

- i. Coordinate the Performance Contracting process;
- ii. Coordinate achievements of the performance targets;
- iii. Monitor and evaluate the annual performance contract; and
- iv. Prepare performance reports for Prime Cabinet Secretary

- (e) **OPCS Headquarters**
Office of The Prime Cabinet Secretary
P.O. Box 62345-00100
Railways Building
Off Haile Selassie Avenue
NAIROBI, KENYA
- (f) **OPCS Contacts**
Telephone: 020-318888
E-mail: pcs@primecs.go.ke
Website: www.primecs.go.ke
- (g) **OPCS Bankers**
 - 1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
- (h) **Independent Auditors**
Auditor-General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya
- (i) **Principal Legal Adviser**
The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. Profile of Cabinet Secretary



H. E. Dr. Musalia Mudavadi, EGH The Prime Cabinet Secretary of the Republic of Kenya is a Kenyan politician, renowned economist & as one of the youngest Minister to hold the office as the Minister of Finance. Mudavadi has served as Minister for Supplies and Marketing (1989 - 1993), Finance (1993 - 1997), Agriculture (1997 - 1999), Transport, Communications and Information (2000 - 2002).

In addition, he has served as vice-president (2002) and also Deputy Prime Minister and Minister for Local Government of the Republic of Kenya (2008 - 2013). Until October 2022, he was also the party leader of the Amani National Congress, one of the founding political parties of the Kenya Kwanza alliance.

On Friday 9th December 2022 H.E Musalia Mudavadi was awarded The Doctor of Honoris Causa, an honorary degree of Doctor of Humane Letters in Peace and Sustainable Development from Masinde Muliro University of Science and Technology.

4. Profiles of Accounting Officer and Key Management



*Mr. Joseph N. Busiega, MGH, MBS 'ndc'(K), Chief of Staff,
Office of the Prime Cabinet Secretary*

Has an extensive experience and knowledge in public sector management spanning over 38 years' experience in progressive responsible positions in Government out of which 34 years have been in security and diplomatic sectors.

He currently serves the nation as the Chief of Staff in the Office of the Prime Cabinet Secretary. He is the Accounting Officer for the Office of the Prime Cabinet Secretary which covers, General Administration and National Government Co-ordination Secretariat.

In the Diplomatic circle he was charged with the responsibility of providing leadership and public service provision at community, local and international levels. He holds Masters Degrees in; International Relations and; International Security studies, A bachelor's Degree in Economics and Public Administration and currently pursuing a PhD in International Relations.



*Ms. Juliana Nashipae Yipani,
Principal Administrative Secretary, Office of the Prime
Cabinet Secretary*

The Principal Administrative Secretary, the Authorised Officer and Head of Administrative support services in the Office of the Prime Cabinet Secretary.

She holds a Master of Business Administration (Public Service International) from The University of Birmingham in UK; Is a University of Nairobi Scholar with a Master of Arts in Political Science and Public Administration as well as a Bachelor of Arts Degree in Government.

She is an accomplished Administrative Officer and Policy Analyst with an illustrious service, rising through the ranks, spanning over 25 years in the Public Service, more specifically at the Office of the Prime Cabinet Secretary, Ministry of ICT, and Innovations, Executive Office of the President and Office of the Deputy President, Attorney General's Chambers and Public Service Commission.

In 2016 she was conferred a National Honour, 2nd Class in the Order of the Burning Spear, Moran of the Order of the Burning Spear (MBS) for her distinguished and dedicated service to the Nation. She also earned the Government of Kenya Scholarship to the University of Birmingham, UK and University of Nairobi Postgraduate Scholarship.

5. Statement by the Cabinet Secretary



In FY 2024/25, The OPCS implemented the Government Coordination and Supervision Services Programme and two sub-programmes namely The Coordination Service and the Administrative Support Services. The implementation of the approved FY 2024/25 budget was guided by the Kenya Constitution of Kenya, 2010 and the national development agenda's priorities as captured in the Bottom-Up Economic Transformation Agenda (BETA) and the Fourth Medium Term Expenditure (MTP IV) of the Kenya Vision 2030.

The OPCS prioritized Assisting the President and the Deputy President in the co-ordination and supervision of MDAs through Planning, Monitoring and Evaluation Services for Priority/BETA Projects, Programmes and Policies, Enhancing Regional and County coordination services, creating Enhanced public awareness on implementation of government policies, programmes and projects and implementation of a National Government Coordination framework.

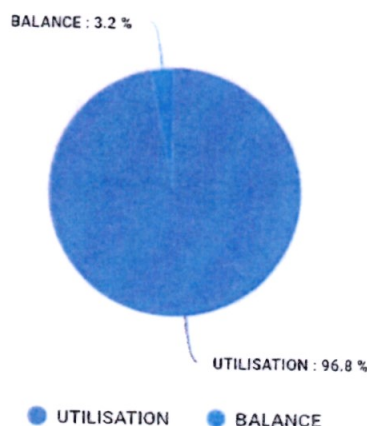
During the period under review, the OPCS facilitated processing of seventy-one (71) out of One Hundred and thirteen (113) National Government implementation issues through the Regional/County Implementation Coordination and Management Committees (NGD-RICMC/CICMC) and the National Development Implementation Committee (NDIC). The resolution of these issues ensured timely implementation of the National Development Agenda across the National Government.

In addition, the Office in partnership with the State Department for Internal Security and National Administration developed a Coordination Partnership Framework to facilitate seamless National Government Coordination Services at the Regional and County levels.

Summary of the Budget Performance Against Actual Amounts for Current Year Based on Programmes

During the FY 2024/25, the approved budget (allocation) for the OPCS was Kshs. 958,148,894 comprising of Kshs. 893,148,894 for recurrent expenditure and Kshs. 65,000,000 million for capital expenditure. The actual expenditure was Kshs. 927,617,148 translating to an absorption rate of 96.8%. The expenditure related to actual cost of goods and services provided in FY 2024/25.

Programme/Sub-programme	Approved budget	Actual Expenditure	Absorption
	Kshs	Kshs	Kshs
Programme Government Coordination and Supervision			
Subprogramme 1: Administration and support Services	372,354,947	367,074,605	98.5
Subprogramme 2 Coordination and Supervision Services	585,793,947	560,542,543	95.6
TOTAL	958,148,894	927,617,148	96.8



General Administration Planning and Support Services:

During the FY 2024/25, the OPCS finalized its 2023-2027 Strategic Plan to guide service delivery within its mandate. In addition, the OPCS facilitated the PCS with logistical support while on official duty and mainstreamed the identified development cross-cutting issues in all initiatives in FY 2024/25.

Government Coordination and Supervision:

Under this sub-programme, the OPCS Verified implementation of BETA priority projects in Eastern, Coast, Western, Nyanza, North Rift, South Rift, Central and North Eastern regions; Processed One Hundred and thirteen (113) National Government implementation issues through the NDIC; Coordinated Floods Needs Assessment on the nature, extent and impact of floods that occurred between March and May 2024 to inform on response and recovery strategies; Developed

bi-annual sector progress report for the five BETA- Sectors; Coordinated joint meetings with players from the Transport Sector (participants from the Government of Kenya (GoK) and G7+ Development Partners) to help chart a way forward for Kenya to unlock the pledged \$600 Billion funding. As a result, provide a whole of government approach to unlocking areas of transport sector support and investment from G7+ partners in a coordinated fashion and in line with Kenya's transport strategy.

Strategic Communication and Stakeholder Engagement

During the year, the OPCS contributed to the framework for enhancing government communication and engagement with key stakeholders and citizens, to improve public understanding of the process, outcomes and expected outcomes of priority government initiatives. The key activities carried out by a multiagency team included review and finalization of the draft Government Communication Guidelines, National Communication Policy and Government Communication Strategy.

The OPCS further planned or participated in multistakeholder engagement activities that provided a platform for stakeholder to dialogue with the government MDAs on emerging national issues cutting across various sectors.

Challenges

During the implementation of the outlined programmes, the Office of the Prime Cabinet Secretary (OPCS) encountered the following key challenge:

Strategic Communication and Stakeholder Engagement

Challenges encountered in implementing activities under this programme including human and logistics constraints. Even though Public Service Commission approved the organizational structure of the directorate, no staff were hired to fill the identified positions.

Proposed Interventions for Optimum Performance

The OPCS proposes the following to address these constraints:

- hiring of Strategic Communication and Stakeholder Engagement staff, and provision of logistics support resources.

With the support of all stakeholders, it is my hope that the OPCS and MF&DA will enhance effectiveness of its role as required by the new Executive Order 1/2025.



.....

H.E. Dr. Musalia Mudavadi, EGH,

Prime Cabinet Secretary,

**Office of Prime Cabinet Secretary and Ministry of Foreign and Diaspora Affairs,
Republic of Kenya.**

6. Statement by the Accounting Officer



During the FY 2024/25, the approved budget (allocation) for the OPCS was Kshs. **958,148,894** comprising of Kshs **893,148,894** for recurrent expenditure and Kshs. **65,000,000** for capital expenditure. The actual expenditure was Kshs. **927,148,894** translating to an absorption rate of **96.8%**. The expenditure related to actual cost of goods and services provided in FY 2024/25.

Key Achievements

The office of the Prime Cabinet Secretary (OPCS) implemented two Sub-programmes: General Administration Planning and Support Services and Government Coordination and Supervision. Under the General Administration Planning and Support Services,

In coordinating and supervising government functions, the OPCS Verified implementation of BETA priority projects in Eastern, Coast, Western, Nyanza, North Rift, South Rift, Central and North Eastern regions; Processed seventy one (71) out of One Hundred and thirteen (113) National Government implementation issues through the NDIC; Coordinated Floods Needs Assessment on the nature, extent and impact of floods that occurred between March and May 2024 to inform on response and recovery strategies; Developed bi-annual sector progress report for the five BETA-Sectors; Coordinated joint meetings with players from the Transport Sector (participants from the Government of Kenya (GoK) and G7+ Development Partners) to help chart a way forward for Kenya to unlock the pledged \$600Billion funding and to align priority areas between the GoK and G7+ Development partners to support transformative infrastructure projects.

Emerging Issues

Technological advancements in ICT:

Rapid technological advancement as an enabler for efficient and effective service delivery is rendering the existing systems obsolete and thus requiring the users to frequently upgrade in order to keep pace. It also poses challenges related to cybercrime, governance and data security.

Highlight of Key Management Risk Log

Risk	Risk Likelihood	Severity	Overall Risk Level	Mitigation Measure(s)
Inadequate & uncoordinated supervision of policy, programmes, and projects	Medium	Medium	Medium	• Coordinating and supervising existing policies, programmes, and projects • Monitoring system to manage coordination and supervision of policies, programmes, and projects
High turnover of skilled technical staff	Low	Low	Low	• Clear career paths/guidelines • Identify the right talent/skills • Create learning & development programs • Create healthy work-life balance
Inadequate budgetary provisions	Medium	Medium	Medium	• Develop a prioritization criterion • Developing a phased-out approach • Resource mobilization
Slow uptake or adaptability of modern technology in service delivery	Medium	Medium	Medium	• Sensitization/ training • Investing in ICT related personnel and infrastructure • Continuously updating to conform to rapid changes
Threats associated with Cyber Security	High	High	High	• Complying with regulatory framework for use of ICT services and data • Develop a classification platform with regulated user rights
Hybrid threats: The rise of information warfare and the spread of disinformation pose risks to public affairs. Manipulation of information, cyber propaganda, and fake news can shape public opinion, erode trust, and affect the credibility of the OPCS	High	High	High	• Actively communicate accurate information and engage with the public to counter disinformation narratives • Make use of both traditional and digital diplomacy tools to effectively communicate messages, build trust, and debunk false information • Develop robust monitoring and analysis capabilities in the

Risk	Risk Likelihood	Severity	Overall Risk Level	Mitigation Measure(s)
				OPCS to identify disinformation campaigns in real-time. This can help understand their tactics, target audiences, and origins, enabling more effective responses
The effects of climate change	High	High	High	● Mainstream climate change and natural disasters in OPCS activities

Implementation Challenges

- i) Budgetary constraints: Budget constraints and government-wide austerity measures led to partial or non-implementation of planned programmes and activities.
- ii) Human resource capacity gaps:
- iii) Limited Office Space: Insufficient working office space leading to sub-optimum service delivery.
- iv) Limited Monitoring and Evaluation Capacity: Inadequate systems and personnel for tracking the status of implementation of priority programs and projects affected timely detection of bottlenecks and data-driven decision making
- v) Low stakeholder engagement: Insufficient involvement of stakeholders affected the implementation of priority programmes and projects.
- vi) Limited access to remote or marginalized areas: Inadequate Road infrastructure network affected the verification of priority programmes and projects in marginalized areas.

Recommendations

- i) Enhance human resource management and development within the OPCS to address capacity gaps and succession management is key for the successful implementation of the programmes.
- ii) Strengthen Inter-agency and inter-ministerial coordination and networking for OPCS mandate delivery.
- iii) Intensify good corporate governance and performance.
- iv) Improve Teamwork for the successful OPCS functioning.
- v) Institute guidelines for internal communication for efficient work output.
- vi) Specialized risk assessment tailored for the evaluation and implementation of monitoring and evaluation programs.

Sign

Mr. Joseph N. Busiega, MGH, MBS 'ndc'(K)
Chief of Staff/Accounting Officer,
Office of the Prime Cabinet Secretary

7. Statement of Performance Against Predetermined Objectives for FY2024/25

Introduction

Section 81(2)(f) of the PFM Act, 2012 requires that at the end of each financial year, the Accounting Officer when preparing financial statements of the OPCS in accordance with the standards and formats prescribed by the PSASB, include a statement of the National Government entity's performance against pre-determined objectives.

Progress on the attainment of Strategic Objectives through Performance Contracting

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

Office of The Prime Cabinet Secretary
Annual Report and Financial Statements for the year ended 30th June 2025

OFFICE OF THE PRIME CABINET SECRETARY
NON-FINANCIAL PERFORMANCE FOR FY 2024/25

S/No	Programme	Sub-Programme	Delivery unit	Key Output	Key Performance Indicator	Annual Target(s)	Actual Achievement as of 30th June 2025	Variance	Remarks
1	Coordination and Supervision Services	Administration and Support Services	Administrative services	Administrative Services	No. of guidelines, policies and regulations reviewed and implemented	4	4	-	Advisory on implementation of National Government policies, project and programmes; Circular No.1-8; Advisory/circular on enforcement of strict Visa applications procedures for Government officials; Advisory on the development of MTP IV; Advisory on the implementation of integrity pact 2024 and its integration in key public areas across the Government; 21st Cycle Performance Contracting Guidelines
				Planning Monitoring & Evaluation Services	No of development plans reviewed, developed and operationalized	2	2	-	Strategic plans for the OPCS and MF&DA; and OPCS development
					Monitoring and evaluation reports	4	4	-	Reports prepared in quarter 1,2,3 & 4 on OPCS performance was developed and submitted to Public

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S/No	Programme	Sub-Programme	Delivery unit	Key Output	Key Performance Indicator	Annual Target(s)	Actual Achievement as of 30th June 2025	Variance	Remarks
									Service Performance Management Unit
		Coordination and Supervision of Services	National Government coordination Secretariat	Government Coordination Services	% of implementation of coordination services	100	100	-	One hundred and thirteen (113) issues escalated to the NDIC Meetings after field verification visits to four Regions with clear recommendations on interventions
					No. of Sector Progress Reports generated	2	1	1	Bi-annual Sector progress report generated on the five BETA-sectors as issues identified escalated to the NDIC
					No. of national Government priority programs status reports	4	4	-	Report for Eastern and Coast in quarter 1, Western and Nyanza in quarter 2, North and South Rift Valley in Quarter 3 and Central and North Eastern in quarter 4
					Regional Management committee reports	4	5	1	5 reports emanating from regional meetings held in; Nyanza, Coast, Eastern, Western and Rift Valley

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S/No	Programme	Sub-Programme	Delivery unit	Key Output	Key Performance Indicator	Annual Target(s)	Actual Achievement as of 30th June 2025	Variance	Remarks
			Stakeholder and citizens engagement	Stakeholder and citizens engagement	No. of stakeholder and citizen engagement held	4	4	4	stakeholder and citizen engagement held in Kakamega, Asin Gishu, Kwale and Kilifi Counties
			Office of the Prime Cabinet Secretary	Sector Development specific Issues resolution	% of the PCS engagements facilitated	100	100	-	All local and foreign engagements of the PCS facilitated
					No. of NDIC meetings held	4	3	-1	3 NDIC meetings held in 1st, 2nd and 3rd quarters.
					% of sector Specific issues resolved	100	100	-	Governance pact 2024, G7+ for the transport sector and livestock sector (Kenani leather industrial park)
			Strategic Communication Services	Strategic Communication Services	% of the communication strategy implemented	100	100	-	100% implemented and review to align it with other strategies within public service

8. Governance Statement

This Section highlights the operational and financial performance of the Office of the Prime Cabinet Secretary since its inception as well as the role of the office in key national projects and investment decisions. It also provides information on its overall contribution in realization of the national development agenda that will be of importance to the users of financial statements.

Audit committee

Ministerial Audit Committee for the Office of Prime Cabinet Secretary and Ministry of Foreign and Diaspora Affairs was established and members appointed on 23rd July, 2025 for a period of 3 years. The Roles include: support the Accounting Officers with regard to their responsibilities for issues of risk, control and governance and associated assurance but the responsibility over the management of risk, control and governance processes remains with the management of the concerned entity; Follow-up on the implementation of the recommendations of internal and external auditors; Approve internal audit annual work plan and appraise internal audit function.

The audit committee is composed of five members namely; Ms. Irene Nanzala Lumatete – Chairperson; CPA. Dr. Murkor Soet Abiud; CPA. Phelister Pili Ruwah; Mr. Ndirangu Ngunjiri and Ms. Jane Karanja -National Treasury Representative. The committee held meeting on inauguration – 28th July, 2025 and Induction seminar on 1st – 5th September, 2025.

Risk management policies include:

Operational and Financial Performance

The OPCS was created as an office under the Executive Office of the President and has a reporting scope on its operational and financial performance. Immediately after its creation, the OPCS sought to define an organizational structure for implementing its mandate. The Office was given an approved establishment by the Public Service Commission and thereafter started staffing its different structures. Additionally, the enhanced its transport capacity and formulated the 2023-2027 Strategic Plan aligning it to BeTA and the Fourth Medium Term Plan of the Kenya Vision 2030.

The following table illustrates the financial performance of the OPCS during the FY 2024/2025.

Budget Item	Budget Allocation in Ksh. Mn				Expenditure in Ksh. Mn			
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Recurrent	243.63M	453.75M	582.79M	893.15M	136.12M	332.37M	465.10M	883.81M
P. E	58M	116M	174M	203.44M	47.80M	95.99M	148.41M	203.99M
O&M	185.63M	337.75M	408.79M	689.71M	88.31M	236.38M	316.69M	680.52M
Development	-	65M	-		-	-		43.83M

9. Management Discussion and Analysis

This section highlights the operational and financial performance for the office.

The OPCS received a grant of Ksh. 65 million to support the coordination and supervision of the government projects and undertake stakeholder and citizen engagement across the Counties.



OPCS team undertaking field verification of government projects in Nakuru

Key programs/projects implemented included Development of Coordination Partnership Framework with the State Department for Internal Security and National Administration; verified 32 out of 51 identified BETA/NDIC/MTP-IV priority programmes and projects across seven regions; implementation of the Visa Free Regime, strengthening Kenya's position as a global tourism and business destination to boost economic growth; coordinated a Floods Needs Assessment on the nature, extent and impact of floods that occurred between March and May 2024 and coordinated the IMF-Kenya Governance Diagnostic Assessment Scoping Mission to enhance transparency, investor confidence, and financial credibility; coordinated the Multi-Agency Committee on the Ease of Doing Business and facilitation of a smooth business environment for the Private Sector to attract investment and enhance economic competitiveness ; coordinated joint Transport Sector meetings between the Government and G7+ Development Partners for Kenya to benefit from the G7's \$600 Billion Global Infrastructure and Investment Funding pledged for developing countries and Facilitated joint scoping and technical reviews for Nairobi Railway City and other priority urban mobility pilot projects.

The office has complied with statutory regulation such as Pay as you earn (P.A.Y.E), Social Health Insurance, National Social Security Fund and Housing Levy. In addition, the major risks facing the organization are Political instability, operational and resource constraints. The office did not have any arrears in statutory and financial obligations.

Future developments

The OPCS will be championing the Whole-of-Government and Open Government approaches across all MDAs in their service delivery endeavours. These approaches are intended to foster collaboration, enhance public participation and ownership, and accelerate the delivery of national development interventions. The WoG and Open Government principles will also guide the review, formulation, and implementation of policy and legislative frameworks that support the achievement of national development priorities as outlined in the *Bottom-up Economic Transformation Agenda (BeTA)* and the *Fourth Medium-Term Plan (MTP IV)* of *Kenya Vision 20*

10. Environmental and Sustainability Reporting

This section contains sustainability strategy and profile, environmental performance/climate change/mitigation of natural disasters, employee welfare, operational practices/market place practices and community management.

Sustainability strategy and profile

The OPCS plays a facilitative role in ensuring that MDAs maintain relevant and responsive strategies that provide optimal value to the citizenry. This is usually through the coordination of the formulation and implementation of policy and legislative frameworks that take into account the dynamic nature of our economy and the need for involvement of the public and other stakeholders in key Government decisions. International best practices such as the Open Government and Whole-of-Government approaches that the OPCS is championing work towards enhancing the sustainability of the identified priority Government interventions.

Environmental performance /climate change/ mitigation of natural disasters

The OPCS works with Government Ministries, Departments and Agencies (MDAs) in coordinating the national environmental policy framework to ensure that it is responsive to current and projected impacts of Climate Change. The Office is seeking to ensure that there is comprehensive stakeholder involvement including national, regional and international collaborations in tackling the global menace. The Office is also supportive of the national environmental conservation and disaster preparedness initiatives and has committed, like all other MDAs, to undertake tree planting across the country.

In alignment with national conservation goals, the OPCS has actively participated in tree-planting initiatives and has made significant contributions, including:

- **June 14, 2025** – Partnered with the *Kakamega Forest Heritage Foundation (KFHF)* to plant **16,000 indigenous tree seedlings** across 20 acres of Kakamega Forest.



OPCS in collaboration with Kakamega forest Heritage planting trees at Iloro in Kakamega forest. 16458 trees planted

- **July 3, 2024** – Conducted a tree planting event at *Githunuri site*, Chuka Forest Station in Tharaka Nithi County, where **4,500 tree seedlings** were planted.



Right: PS Auekila Rono from State Department for Parliamentary Affairs planting a tree in Githunuri site- Chuka Forest station Tharaka Nithi County.



Middle: Joseph N. Bwaga, MGH, MBS, IndC (JK), Chief of Staff from Office of the Prime Cabinet Secretary, flanked by members of staff, Officers from Kenya Forestry Service and NCAD, planting a tree in Githunuri site- Chuka forest station Tharaka Nithi County.

These initiatives contribute to the broader national reforestation agenda and climate change mitigation efforts

Employee welfare

Recruitment and staff development in the Office of the Prime Cabinet Secretary has been undertaken in line with the guidance and in strict adherence to processes prescribed by the Public Service Commission. The Office is still reviewing and implementing its staffing requirements gender ratio balance, stakeholder engagement and other staffing policies and guidelines.

The Office also undertook a training needs assessment and recommendations for skills improvements were partly implemented and have been factored into budget requirements to be presented for the next MTEF period. The Office also cascaded its annual performance targets and implemented performance appraisals and the reward system for departments and individual officers as per the existing guidelines by the Public Service Commission. The Office has functional Human Resource management departments that ensures that the employees' welfare is well catered for as per the existing laws and regulations, including the implementation of the Occupational Safety and Health Act of 2007 (OSHA)

Operational practices/ Market place practices

The Office committed to honor all its contracts and payments for supplies as guided by the existing laws and regulations, which will be adhered to by the procurement Units that are already created and functional. It is also worth noting that the Office has fulfilled its contractual obligations for the completed office refurbishment works and the supplied vehicles and equipment. The Office also followed best practices and adherence to the annual procurement Plans aligned with the approved budgetary allocations.

Community Engagement

The OPCS joined the MDAs and community members in implementing the national tree-planting initiative that targets to plant and nurture tree seedlings at public places, institutions and national forests and conservations across the country. Notable achievements include:

- **20,500 tree seedlings** planted across Chuka and Kakamega forests.
- Engagement of **over 230 volunteers and community members** to promote grassroots participation in environmental sustainability.
- Raising awareness on the role of tree planting in **climate change mitigation, air quality improvement, and natural resource conservation.**

11. 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 OPCS is responsible for the preparation and presentation of the OPCS 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 FY ended on June 30, 2025. This responsibility includes:

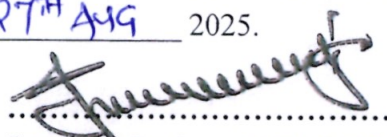
- Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- Designing, implementing and maintaining 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;
- Safeguarding the assets of the entity;
- Selecting and applying appropriate accounting policies; and
- Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the OPCS accepts responsibility for the OPCS's financial statements, which have been prepared under IPSAS 33 (First-Time Adoption) to Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with IPSAS. OPSC has adopted a three -year phased transitional exemption approach to IPSAS Accrual as disclosed in these financial statements. The Accounting Officer is of the opinion that, in line with transitional exemptions, the OPCS's financial statements present the state of entity's transactions during the Financial Year ended June 30, 2025, and of the OPCS's financial position as at that date. The Accounting Officer in charge of the OPCS further confirms the completeness of the accounting records maintained for the OPCS, which have been relied upon in the preparation of the OPCS's financial statements as well as the adequacy of internal financial controls in place.

The Accounting Officer in charge of the OPCS's confirms that the entity has complied fully with applicable Government Regulations and that the OPCS'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 OPCS's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the PSASB of Kenya.

Approval of the financial statements

The OPCS financial statements were approved and signed by the Accounting Officer on 27th AUG 2025.



Joseph N. Busiega, MGH, MBS 'ndc'(K)
Chief of Staff



Mwikamba Mghenyi
Head of Accounting Unit
ICPAK M/No 4713

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON OFFICE OF THE PRIME CABINET SECRETARY FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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, the risk management environment, and the 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 Prime Cabinet Secretary set out on pages 1 to 32, which comprise of the statement of financial position

as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts 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 Prime Cabinet Secretary as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standard (IPSAS Accrual) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Office of the Prime Cabinet Secretary 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, 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 page iv to xxxi which comprise of Key Entity Information and Management, Profile of the Cabinet Secretary, Profile of the Accounting Officer and Key Management, Statement by the Cabinet Secretary, Statement by the Accounting Officer, Statement of Performance Against Predetermined Objectives, Governance Statement, 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 Prime Cabinet Secretary's 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 USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter 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

Non-Compliance with Public Procurement Capacity Building Levy Order

During the year under review, the Office made various procurements worth Kshs.394,846,311. However, the Office did not deduct and remit to the Public Procurement Regulatory Authority the 0.03% capacity building levy as required. This was contrary to Paragraph 3(1) of the Public Procurement Capacity Building Levy Order, 2023 (The Levy Order, 2023) which requires all procuring entities to deduct and remit to the Authority a levy of 0.03% of the value of the signed contracts between the supplier and procuring entity exclusive of all applicable taxes.

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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management, and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance

were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

10 November, 2025

13. Statement of Financial Performance for the year ended 30 June 2025

	Notes	Period Ended June 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from Exchequer	6	883,806,265
Transfers from Domestic and Foreign Partners	7	43,833,438
Total		927,639,703
Total revenue		927,639,703
Expenses		
Employee costs	8	224,806,895
Use of goods and services	9	611,469,349
Depreciation and amortization expense	10	51,445,982
Total expenses		887,722,227
Surplus/Deficit for the year		39,917,476

The Financial Statements set out on pages 1 to 6 were signed by:

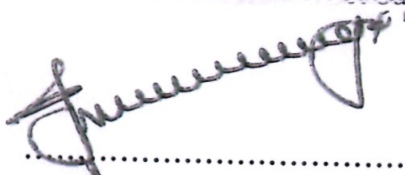
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Joseph N. Busiega, MGH, MBS 'ndc'(K)
Chief of Staff/Accounting Officer

.....
CPA Mwikamba Mghenyi
Head of Accounting Unit
ICPAK M/No. 4713

14. Statement of Financial Position as at 30 June 2025

	Notes	30-Jun-25 Kshs	Opening Statement Kshs
Assets			
Current Assets			
Cash and Cash equivalents	11	22,556	19,067,923
Receivables from Exchange Transactions	12	4,637,127	
Total Current Assets		4,659,683	19,067,923
Non-Current Assets			
Property, Plant, and Equipment	13	243,727,275	240,265,936
Total Non-Current Assets		243,727,275	240,265,936
Total Assets (A)		248,386,958	259,333,859
Liabilities			
Trade and Other Payables	14	72,296,551	104,093,006
Refundable Deposits	15	-	19,067,419
Total Current Liabilities		72,296,551	123,160,425
Total Liabilities (B)		72,296,551	123,160,425
Net Assets (A-B)		176,090,407	136,173,433
Represented By:			
Accumulated Surplus		176,090,406	136,173,433
Net Assets		176,090,406	136,173,433

The financial statements set out on pages 1 to 6 were signed by:



Joseph N. Busiega, MGH, MBS 'ndc'(K)
Chief of Staff/Accounting Officer,



CPA Mwikamba Mghenyi
Head of Accounting Unit
ICPAK M/No. 4713

15. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Notes	Accumulated Surplus	Reserves	Capital Fund	Total
		Kshs	kshs	kshs	
As at 30 th June 2024 (cash basis)		503	-	-	503
Adjustments: Opening Assets	17	240,265,936			240,265,936
Opening Liabilities		(104,093,006)			(104,093,006)
As at July 1, 2024		136,173,433	-	-	136,173,433
Surplus/ deficit for the period		39,917,476			39,917,476
Returns to exchequer		(503)			(503)
As at 30th June, 2025		176,090,406	-	-	176,090,406

16. Cashflow Statement for the year ended 30 June 2025

		<i>Period Ended June 2025</i>
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from Exchequer	6	883,806,265
Transfers from Domestic and Foreign Partners	7	43,833,438
Total Receipts		927,639,703
Payments		
Employee costs	8(a)	203,995,253
Use of goods and services	9(a)	668,714,573
Total payments		872,709,827
Net cash flows from/ (used in) operating activities		54,929,877
Cash flows from investing activities		
Purchase of PPE	13	(54,907,321)
Refund on deposit of PPE	15	(19,067,419)
Net cash flows from/(used in) investing activities		(73,974,740)
Cash flows from financing activities		
Return to Exchequer		(503)
Net cash flows from financing Activities		(503)
Net increase/(decrease) in cash &Cash equivalents		(19,045,366)
Cash and cash equivalents at the start of the period	11	19,067,923
Cash and cash equivalents at the end of the period	11	22,556

17. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

Recurrent and Development Combined

Description	Original budget	Adjustments	Final budget	Actual on a comparable basis	Budget utilization difference	% of utilization
	A	B	C=a+b	D	E=c-d	F=d/c %
Revenue						
Transfers from exchequer	1,140,788,324	(182,639,430)	958,148,894	927,639,703	30,509,191	97%
Total revenue	1,140,788,324	(182,639,430)	958,148,894	927,639,703	30,509,191	97%
Expenses						
Employees Costs	232,000,000	(28,561,811)	203,438,189	203,995,253	(557,064)	100%
Use of goods and services	761,138,324	(60,682,619)	700,455,705	668,714,573	31,741,132	95%
Total recurrent expenses	993,138,324	(89,244,430)	903,893,894	872,709,826	31,184,068	97%
Capital items						
Acquisition of PPE	147,650,000	(93,395,000)	54,255,000	54,907,321	(652,321)	101%
Total expenses Development	147,650,000	(93,395,000)	54,255,000	54,907,321	(652,321)	101%
Total expenses	1,140,788,324	(182,639,430)	958,148,894	927,617,147	30,531,747	97%
Surplus/ deficit	-	-	-	22,556	(22,556)	

- The overutilization on employee costs was due to budget cuts during supplementary
- The underutilization of 5% on use of goods and services was due to incomplete procurement processes
- The overutilization on PPE relates to extra 610,000 incurred on purchase of motor vehicles

Joseph N. Busiega, MGH, MBS 'ndc'(K)
Chief of Staff/Accounting Officer,

CPA Mwikamba Mghenyi
Head of Accounting Unit
ICPAK M/No. 4713

Budget Reconciliation to the Statement of Cash Flows

	Total
Actual amounts on comparable basis presented in the budget and actual comparative statement	22,556
Opening cash and cash equivalents	19,067,923
Decrease in Deposits	(19,067,419)
Refund to exchequer	(503)
Actual in the statement of cashflows	22,556

Budget Execution by Programmes and Sub-Programmes for FY2025

Programme/Sub-programme	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs
Programme Government Coordination and Supervision			
Subprogramme 1: Administration and support Services	372,354,947	367,074,605	98.5
Subprogramme 2 Coordination and Supervision Services	585,793,947	560,542,543	95.6
TOTAL	958,148,894	927,617,148	96.8

18. Notes to the Financial Statements

1. Establishment

The **OPCS** is established by and derives its authority and accountability from Executive Order. No.2 of 2023. The **OPCS** is wholly owned by the Government of Kenya and is domiciled in Kenya.

2. Statement of Compliance and Basis of Reporting

Statement of compliance

These financial statements have been prepared in accordance with the provisions of the Public Finance Management Act, 2012, and the applicable International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya. The financial statements have been prepared under IPSAS 33 (First-Time Adoption to IPSAS Accrual) using a three-year phased Transitional relief approach as per the Transition table here-in. Year 2024/2025 being Year 1 of transition.

For the purpose of these financial statements, the OPCS has been categorized as a Schedule 1 National Government Entity, in accordance with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. OPCS entity primarily exists to coordinate and provide policy direction for government services.

The use of public resources by OPCSs is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Asset Disposal Act, of 2015.

These financial statements were authorized for issue by the Accounting Officer of the OPCS.

Notes to the Financial Statements (Continued)

IPSAS Standard / Area	Requirement under IPSAS 33	Status on First Adoption	Timeline for Full Compliance
IPSAS 17/45 – Property, Plant and Equipment (PPE)	Measurement at cost or fair value required.	PPE have been recognised and will fully be reconciled at 2 nd year.	2 years.
IPSAS 31 – Intangible Assets	Intangibles recognized if meet definition/criteria.	Deferred recognition of certain internally developed software.	2 years.
IPSAS 25 / IPSAS 39 – Employee Benefits	Must recognize actuarial valuations of obligations.	Provision not yet established; disclosure only.	Actuarial valuation to be completed in 3 years.
IPSAS 19 – Provisions, Contingent Liabilities and Contingent Assets	Must recognize provisions that meet criteria.	Disclosures provided, but provisions not recognized.	Recognition phased in over 3 years.
IPSAS 23 – Revenue from Non-Exchange Transactions	Full recognition required.	Only cash-basis revenue recorded.	1 year
IPSAS 12 – Inventories	Inventories measured at lower of cost or NRV.	Stock Listings in process.	2 years.
IPSAS 1 – Presentation of Financial Statements	Statement of financial position, financial performance, changes in net assets/equity, and cash flows required.	Fully complied.	1 year
IPSAS 33 Disclosure	Notes should include exemptions and timelines.	Initial disclosures provided	Ongoing until full compliance.

Notes to the Financial Statements (Continued)

Reporting period

These financial statements cover the reporting period for the year ended 30th June 2025.

Basis of preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of *OPCS* for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation, and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The *OPCS* pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the *OPCS* is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *OPCS* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *OPCS* future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Notes to the Financial Statements (Continued)

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. OPCSs commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the OPCS as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

ii) *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	Applicable 1st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an MDA. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. <i>(OPCS is applying the transitional provisions as provided in IPSAS 33 and shall implement changes as per the guidelines issued by PSASB)</i>
IPSAS 45- Property Plant and Equipment	Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets. <i>(OPCS is applying the transitional provisions as provided in IPSAS 33 and shall implement changes as per the guidelines issued by PSASB)</i>
IPSAS 46 Measurement	Applicable 1st January 2025 The objective of this standard was to improve measurement guidance across IPSAS by: - Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. - Clarifying transaction costs guidance to enhance consistency across IPSAS; - Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value. <i>(OPCS is applying the transitional provisions as provided in IPSAS 33 and shall implement changes as per the guidelines issued by PSASB)</i>
IPSAS 47- Revenue	Applicable 1st January 2026 This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an MDA shall apply to report useful

Standard	Effective date and impact:
	information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions. <i>(OPCS is applying the transitional provisions as provided in IPSAS 33 and shall implement changes as per the guidelines issued by PSASB)</i>

iii) Early adoption of standards

OPCS early – adopt IPSAS 45-Property, Plant and Equipment since this is the first year the entity is transitioning from cash to accrual basis of accounting.

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

The MDA recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the OPCS and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the OPCS and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Rendering of services

The OPCS recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable. No such revenue was realized in the period under review

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period. OPCS did not realize such income in the period under review.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue. OPCS did not realize such income in the period under review

b) Budget information

The original budget for FY 2024/25 was approved by the National Assembly on 25th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the OPCS upon receiving the respective approvals to conclude the final budget. Accordingly, the OPCS recorded additional appropriations of *Nil* on the 2024/25 budget following the governing body's approval. The OPCS's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a

Notes to the Financial Statements (Continued)

cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cashflows has been presented under section 14 of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the cost of replacing components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use. OPCS does not have any investment properties

d) Property, plant and equipment

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

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the OPCS incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the OPCS expects to exercise a purchase option, the related right-of-use asset is depreciated

Notes to the Financial Statements (Continued)

over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position. OPCS has taken advantage of the transition clause under IPSAS 33 and has not included the right of use asset nor the lease liability in these statements

f) Tangible Natural Resources

The OPCS recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the OPCS; the OPCS controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where this criterion is not met, the OPCS discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An OPCS shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses. OPCS did not have any tangible natural resources as at the date under review.

g) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the OPCS. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The OPCS also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the OPCS will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term. OPCS has taken advantage of the transition period allowed under IPSAS 33 and has not recognized any lease in this financial report.

h) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

Notes to the Financial Statements (Continued)

i) Research and development costs

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

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

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

j) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The OPCS does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the entity's financial statements. A financial instrument is any contract that gives rise to a financial asset of one OPCS and a financial liability or equity instrument of another OPCS. At initial recognition, the OPCS measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. OPCS did not have any financial instruments as at the period under review.

k) Financial assets

Classification of financial assets

The OPCS classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity, or fair value through surplus and deficit based on both the OPCS's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an OPCS has made an irrevocable election at initial recognition for particular investments in equity instruments.

Notes to the Financial Statements (Continued)

Subsequent measurement

Based on the business model and the cash flow characteristics, the OPCS classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the MDA manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The OPCS assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The MDA recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

a) Financial liabilities

Classification

The OPCS classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

Notes to the Financial Statements (Continued)

l) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the OPCS. Inventories have been excluded in these statements as the OPCS has taken advantage of the transition period in line with IPSAS 33

m) Provisions

Provisions are recognized when the OPCS has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the OPCS expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

n) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and/or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the needs of society as a whole. The OPCS recognizes a social benefit as an expense for the social benefits scheme at the same time that it recognizes a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the OPCS will incur in fulfilling the present obligations represented by the liability.

o) Contingent liabilities

The OPCS 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.

p) Contingent assets

The OPCS does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the OPCS in the notes to the financial statements. Contingent assets are assessed continually

Notes to the Financial Statements (Continued)

to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

q) Nature and purpose of reserves

The OPCS creates and maintains reserves in accordance with applicable laws, regulations, or internal policies. These reserves are intended to support future obligations, specific projects, or unforeseen expenditures as prescribed by their **defined purpose**.

r) Changes in accounting policies and estimates

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

s) Employee benefits

Retirement benefit plans

The MDA provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an MDA pays fixed contributions into a separate MDA (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

t) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

u) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

Notes to the Financial Statements (Continued)

v) Related parties

The OPCS regards a related party as a person or an MDA with the ability to exert control individually or jointly, or to exercise significant influence over the OPCS, or vice versa. Members of key management are regarded as related parties and comprise and senior managers

w) Service concession arrangements

The OPCS analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the OPCS recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the OPCS also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

x) 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.

y) Comparative figures

In preparing these financial statements, the OPCS has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an MDA to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

z) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The MDA based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the MDA. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

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

- a) The condition of the asset based on the assessment of experts employed by the MDA.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

Notes to the Financial Statements (Continued)

6. Transfers from Exchequer

	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Period ended June 2025
Nature of transfer	Kshs	Kshs	Kshs
Recurrent			
Q1	91,223,155		
Q2	213,719,037		
Q3	131,413,993		
Q4	447,450,080		
Total	883,806,265		883,806,265

The total approved budget for the Financial Year 2024/2025 was Ksh 893,148,894 for the recurrent expenditure out of which the total transfers through the exchequer for the period ended June 2025 was Ksh. 883,806,265

7. Transfers from Domestic and Foreign Partners

Description	June 2025
	Kshs
Grants in Cash from Bilateral donors	43,833,438
Total	43,833,438

The total grant from African Development Bank (AFDB) was Ksh 65,000,000 to support the National Government Coordination (SNGCS) out of which Ksh 43,833,438 was funded during the financial year 2024/2025

Notes to the Financial Statements (Continued)

8. Employee Costs

Description	Period ended 30th June, 2025
	Kshs
Basic salaries of permanent employees	127,566,945
Basic salaries of temporary employees	-
Personal allowances – part of salary	76,428,308
Gratuity for contractual employees	20,811,642
Total Employee costs	224,806,895

8(a) Cashflows on Employee Costs

Total Employee Costs	224,806,895
Adjusted for:	
Provision for gratuity for the year	20,811,645
Total Cashflows on employee costs	<u>203,995,253</u>

The basic salaries for permanent employees was Ksh 127,566,945, personal allowances amounted to Ksh76,428,308 and Accumulated Gratuity for contracted employees amounted to Ksh 45,689,533 which 20,811,645 was for the FY 24/25

Notes to the Financial Statements (Continued)

9. Use of Goods and Services

Description	Period ended June 2025
	Kshs
Communication, Supplies and Services	10,664,963
Domestic Travel and Subsistence, and Other Transportation Costs	138,727,409
Foreign Travel and Subsistence, and other transportation costs	30,768,649
Printing, Advertising and Information Supplies and Services	13,492,927
Rentals of Produced Assets	133,035,092
Training Expenses	17,602,533
Hospitality Supplies and Services	42,081,550
Specialized Materials and Supplies	5,510,354
Office and General Supplies and Services	38,363,911
Fuel Oil and Lubricants	27,744,200
Other Operating Expenses	205,728,211
Routine Maintenance - Vehicles	24,589,939
Routine Maintenance - Other Assets	2,374,725
Total Use of Goods and Services	690,684,464
Payables for the year	79,215,115
Adjusted Use of goods	611,469,349

9(a) Cashflows on use of goods and services

Total Use of Goods and services	690,684,464
Less: Accrued Rent	26,607,018
Add :Prepaid fuel	4,637,127
Total Cashflows on use of goods and services	<u>668,714,573</u>

Notes to the Financial Statements (Continued)

10. Depreciation and Amortization Expense

Description	Period ended June 2025 Kshs
Property, plant and equipment	51,445,982
Intangible assets	-
Investment property carried at cost	-
Total Depreciation and Amortization Expense	51,445,982

11. Cash and Cash Equivalents

Description	Period ended 30th June, 2025 Kshs	Opening statement 1st July 2024 Kshs
Recurrent Account	11,724	503
Deposits Account	-	19,067,419
Cash on Hand	-	-
Development Account	-	-
Middle Income Country Technical Assistance Fund	10,832	-
Total	22,556	19,067,923

The opening balance of the Recurrent Account was ksh 503, closing with a balance of ksh 11,724. The deposit account opening balance was ksh 19,067,419 out of which all the retention monies was paid out. The Middle-Income Country Technical Assistance Fund (Project Account) closed with a balance of ksh 10,832. This brings the total cash and cash equivalent to ksh 22,556

Notes to the Financial Statements (Continued)

11 (a) Detailed Analysis of the Cash and Cash Equivalents

		Period ended June 2025	Opening statement 1 st July 2024
Financial Institution	Account number	Kshs	Kshs
Recurrent Account	1000694939	11,724	503
Development Accounts	1000764734	-	
Middle Income Country Technical Assistance Fund	1000761978	10,832	
Deposits Accounts	1000694955	-	19,067,419
Cash on Hand	1000694963	-	-
Sub- Total		22,556	19,067,419
Grand Total		22,556	19,067,923

12. Receivables from Exchange Transactions

Description	Period ended June 2025	Opening statement 1 st July 2024
	Kshs	Kshs
Other exchange debtors	-	-
Prepaid fuel	4,637,127	
Total Receivables	4,637,127	-
a) Current receivables	4,637,127	-
Total receivables	4,637,127	-

Notes to the Financial Statements (Continued)

13. Property, Plant and Equipment

Description	Motor vehicles	Furniture and fittings	Computers, ICT and Office Equipment	Total
Depreciation Rate	16.67%	12.50%	30%	
Cost	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	126,679,999	128,932,502	31,267,934	286,880,435
Additions	20,610,000	3,110,964	31,186,357	54,907,321
Disposals	-	-	-	-
As At 30th June 2025	147,289,999	132,043,466	62,454,290	341,787,756
Depreciation And Impairment				-
Opening Bal as 1 st July 2024	21,117,556	16,116,563	9,380,380	46,614,499
Depreciation	21,032,946	14,490,863	15,922,173	51,445,982
As At 30th June 2025	42,150,502	30,607,426	25,302,553	98,060,481
Net Book Values				-
Opening Bal as at 1 st July 2024	105,562,444	112,815,939	21,887,553	240,265,936
As at 30 June, 2025	105,139,497	101,436,040	37,151,737	243,727,275

Notes to the Financial Statements (Continued)

14. Trade and Other Payables

Description	Period ended 30th June, 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Rent payable	26,607,018	-
Accrued Gratuity	45,689,533	24,877,891
Other payables	-	79,215,115
Total	72,296,551	104,093,006

- ❖ *At the date of transition to IPSAS accrual the entity recognised Ksh 79,215,115 in payables (pending bills) previously not reported under cash basis.*
- ❖ *The total rent obligation for a single Financial Year according to the signed lease agreement was Ksh.106,428,000.00. The accrued rent for the three months was outstanding as at 30th June, 2025 amounting to Ksh.26,607,000 and Ksh.45,689,533 being accumulated gratuity.*

Notes to the Financial Statements (Continued)

15. Refundable Deposits and Prepayments

Description	Period ended 30th June, 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Contractors Retention Monies	-	19,067,419
Prepayments	-	-
Other deposits	-	-
Total deposits	-	19,067,419

All the retention monies were all paid out.

16. Cash Generated from Operations

	Period ended June 2025
	Kshs
Surplus for the period before tax	39,917,476
Adjusted for:	
Depreciation	51,445,982
Working capital adjustments	
Decrease in payables	(31,796,455)
Increase in receivables	(4,637,127)
Net cash flow from operating activities	54,929,877

Notes to the Financial Statements (Continued)

17. Reconciliation of Opening Fund Balance

	30 June, 2024	Adjustment	opening financial position
	Kshs	Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	19,067,923	-	19,067,923
Total Current Assets	19,067,923	-	19,067,923
Non-Current Assets			-
Property, Plant, and Equipment	-	240,265,936	240,265,936
Total Non-Current Assets	-	240,265,936	240,265,936
Total Assets (A)	19,067,923	240,265,936	259,333,859
Liabilities			
Current Liabilities			
Trade and Other Payables	-	104,093,006	104,093,006
Refundable Deposits	19,067,419		19,067,419
Total Liabilities (B)	19,067,419	104,093,006	123,160,425
Net Assets (A-B)	503	136,172,930	136,173,433
Represented By:			
Reserves	-	-	-
Accumulated Surplus	503	136,172,930	136,173,433
Capital Fund	-	-	-
Net Assets	503	136,172,930	136,173,433

Notes to the Financial Statements (Continued)

18. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the *OPCS* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the *OPCS*, holding 100% of the *OPCS*'s equity interest.

Other related parties include:

1. The Executive Office of the President and the Deputy President –
The Executive Order No. 2 of November 2023 on the Organization of the Government of the Republic of Kenya places the *OPCS* under the Executive Office of the President.
2. The National Treasury & Economic Planning – They are the finances of the *OPCS*.
3. The Ministry of Foreign Affairs is under the leadership of the Prime Cabinet Secretary.
4. The State Department of Parliamentary Affairs is under the leadership of the Prime Cabinet Secretary.

19. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

20. Ultimate And Holding MDA

The *OPCS* ultimate parent is the Government of Kenya.

21. Currency

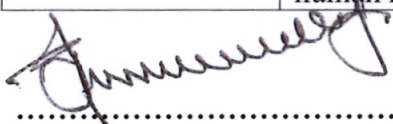
The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

19. Appendix

Appendix I: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

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)
Emphasis of matter 1. - Pending Bills Amounting Kshs 79,215,115	Failure to settle bills during the year to which they relate adversely affects the subsequent year's programs as they form the first charge against that year's budget provision.	The Management acknowledges pending bills adversely affect the subsequent year's programs and all the pending bills were paid first charge.	Resolved	FY 2024/2025
Emphasis of matter 2. Budgetary control and performance	Underfunding and underutilization affected planned activities of the Office	The management acknowledged that the underutilization and underfunding was due to exchequer issues and during this year it was corrected	Resolved	FY 2024/2025
Non-compliance with the law on Ethnic Diversity	The Department did not comply with the one-third of its employees being from the same ethnic community	The office is the process of forming a committee to harmonize	Not Resolved	FY 2025/2026
Understaffing in the office	The Office may not achieve the strategic objective due to insufficient human resources	Due to budgetary constraints the office is not able to source more staff	Not Resolved	FY 2025/2026



.....
Name: Joseph Busiega, MGH, MBS, 'ndc'(K)
Accounting Officer

Date

Appendix II: Projects implemented by OPCS

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
Support to the National Government Coordination (SNGCS)	P-KE-KF0-011	AfDB	September 2024 to December 2025	USD 505,686.80	Yes	Yes

Status of Projects completion

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
Support to the National Government Coordination (SNGCS)	KES 65M	KES 43M	67%	KES 65M	KES 65M	AfDB

Office of The Prime Cabinet Secretary
Annual Report and Financial Statements for the year ended 30th June 2025

Appendix III: 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
Transport equipment	126,679,999	20,610,000	-	-	147,289,999
Furniture and fittings	128,932,502	3,110,964	-	-	132,043,466
Computers, ICT and Office Equipment	31,267,934	31,186,357	-	-	62,454,291
Total					341,787,756



Trial Balance Comparison Report

Entity: 1013-Office of the Prime Cabinet Secretary

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To ADJ2-24

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110101 Basic Salaries - Civil Service	127,566,944.95	0.00	173,254,102.25	0.00
2110100 Basic Salaries - Permanent Employees	127,566,944.95	0.00	173,254,102.25	0.00
2110201 Contractual Employees	0.00	0.00	122,309,999.15	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	122,309,999.15	0.00
2110301 House Allowance	49,050,587.85	0.00	37,450,399.20	0.00
2110312 Responsibility Allowance	1,685,000.00	0.00	0.00	0.00
2110313 Entertainment Allowance	7,106,250.00	0.00	6,920,000.00	0.00
2110314 Transport Allowance	9,112,353.05	0.00	14,818,944.10	0.00
2110315 Extreneous Allowance	7,514,317.40	0.00	24,388,472.50	0.00
2110317 Domestic Servant Allowance	1,438,800.00	0.00	1,965,566.35	0.00
2110320 Leave Allowance	521,000.00	0.00	1,360,000.00	0.00
2110327 Ministerial Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	76,428,308.30	0.00	86,903,382.15	0.00
2110000 Wages and Salary Contributions	203,995,253.25	0.00	382,467,483.55	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	7,246,343.00	0.00	7,730,571.85	0.00
2210202 Internet Connections	2,400,820.05	0.00	3,630,792.00	0.00
2210203 Courier & Postal Services	1,017,800.00	0.00	1,548,393.00	0.00
2210200 Communication, Supplies and Services	10,664,963.05	0.00	12,909,756.85	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	48,022,874.20	0.00	37,497,880.65	0.00
2210302 Accommodation - Domestic Travel	46,574,375.10	0.00	27,872,356.00	0.00
2210303 Daily Subsistence Allowance	43,380,160.00	0.00	39,576,122.80	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	750,000.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	138,727,409.30	0.00	104,946,359.45	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	10,776,740.60	0.00	11,925,101.50	0.00
2210402 Accommodation	10,046,407.40	0.00	8,697,290.00	0.00
2210403 Daily Subsistence Allowance	9,021,506.00	0.00	11,761,538.50	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210407 State Visits Abroad	923,995.00	0.00	2,243,605.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	30,768,649.00	0.00	34,627,535.00	0.00
2210501 International News Services	863,665.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	4,814,704.70	0.00	3,057,942.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	3,348,038.60	0.00	1,607,618.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	4,416,519.15	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	13,442,927.45	0.00	4,665,560.00	0.00
2210603 Rents and Rates - Non-Residential	106,428,073.95	0.00	84,831,564.00	0.00
2210604 Hire of Transport, Equipment	0.00	0.00	99,428.00	0.00
2210600 Rentals of Produced Assets	106,428,073.95	0.00	84,930,992.00	0.00
2210701 Travel Allowance	9,406,619.00	0.00	8,325,919.00	0.00
2210704 Hire of Training Facilities and Equipment	785,295.00	0.00	1,331,019.00	0.00
2210710 Accommodation Allowance	1,619,120.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	5,791,499.05	0.00	6,595,633.20	0.00
2210700 Training Expenses	17,602,533.05	0.00	16,252,571.20	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	15,733,332.75	0.00	22,521,827.00	0.00
2210802 Boards, Committees, Conferences and Seminars	25,905,114.00	0.00	36,308,734.75	0.00
2210803 State Hospitality Costs	443,103.20	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	42,081,549.95	0.00	58,830,561.75	0.00
2210910 Medical Insurance	0.00	0.00	1,116,951.00	0.00
2210900 Insurance Costs	0.00	0.00	1,116,951.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	0.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	0.00	0.00	772,093.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2211006 Purchase of Workshop Tools, Spares and Small Equipment	466,262.00	0.00	0.00	0.00
2211009 Education and Library Supplies	628,359.60	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	3,749,998.90	0.00	1,044,472.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,074,999.85	0.00	1,917,011.00	0.00
2211020 Specialised Materials and Supp	5,919,620.35	0.00	3,733,576.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	29,597,112.65	0.00	20,940,694.00	0.00
2211102 Supplies and Accessories for Computers and Printers	9,933,113.10	0.00	4,390,996.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,585,383.60	0.00	2,168,278.00	0.00
2211100 Office and General Supplies and Services	41,115,609.35	0.00	27,499,968.00	0.00
2211201 Refined Fuels and Lubricants for Transport	32,381,327.00	0.00	36,675,498.00	0.00
2211200 Fuel Oil and Lubricants	32,381,327.00	0.00	36,675,498.00	0.00
2211305 Contracted Guards and Cleaning Services	78,709,541.15	0.00	34,463,168.90	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	229,214.15	0.00
2211310 Contracted Professional Services	0.00	0.00	2,416,346.00	0.00
2211312 Confidential Expenditures	100,000,000.00	0.00	132,299,703.00	0.00
2211320 Temporary Committee Expenses	24,481,183.95	0.00	10,732,142.40	0.00
2211321 Parking charges	0.00	0.00	415,106.00	0.00
2211335 Monitoring and Evaluation Expenses	0.00	0.00	23,513,020.00	0.00
2211300 Other Operating Expenses	203,190,725.10	0.00	204,068,700.45	0.00
2210000 Goods and Services	642,323,387.55	0.00	590,258,029.70	0.00
2220101 Maintenance Expenses - Motor Vehicles	25,199,939.15	0.00	18,949,734.55	0.00
2220100 Routine Maintenance - Vehicles	25,199,939.15	0.00	18,949,734.55	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,219,874.60	0.00	1,573,553.00	0.00
2220210 Maintenance of Computers, Software, and Networks	876,112.70	0.00	1,145,771.00	0.00
2220212 Maintenance of Communications Equipment	278,737.30	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	2,374,724.60	0.00	2,719,324.00	0.00
2220000 Routine Maintenance	27,574,663.75	0.00	21,669,058.55	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	36,894,445.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	36,894,445.00	0.00
2710000 Social Security Benefits	0.00	0.00	36,894,445.00	0.00
2990105 Expenses	0.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00
2990000 System Required Expense A/cs	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	169,439,320.00	0.00
3110300 Refurbishment of Buildings	0.00	0.00	169,439,320.00	0.00
3110701 Purchase of Motor Vehicles	20,000,000.00	0.00	49,999,999.45	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	20,000,000.00	0.00	49,999,999.45	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	7,051,113.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	18,165,580.20	0.00	9,469,120.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	2,732,473.00	0.00
3111000 Purchase of Office Furniture and General Equipment	18,165,580.20	0.00	19,252,706.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	15,558,262.90	0.00	1,778,129.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	15,558,262.90	0.00	1,778,129.00	0.00
3110000 Acquisition of Fixed Capital Assets	53,723,843.10	0.00	240,470,154.45	0.00
6530101 Ministry HQ Recurrent Bank A/C	11,723.60	0.00	503.35	0.00
6530100 Recurrent Bank Accounts	11,723.60	0.00	503.35	0.00
6530000 Recurrent Bank Accounts	11,723.60	0.00	503.35	0.00
6540101 Ministry HQ Development Bank A	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	0.00	0.00	0.00	0.00
6541151 MIDDLE INCOME COUNTRY TECHNICAL ASSISTANCE FUND	10,832.45	0.00	0.00	0.00
6541100	10,832.45	0.00	0.00	0.00
6540000 Development Bank Accounts	10,832.45	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6550101 Ministry HQ Deposit Bank A/C	0.10	0.00	19,067,419.30	0.00
6550100 Deposit Bank Accounts	0.10	0.00	19,067,419.30	0.00
6550000 Deposit Bank Account	0.10	0.00	19,067,419.30	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580102 Cash at Hand - imprest	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.10	0.00	19,067,419.30
7310100 General Deposits Items	0.00	0.10	0.00	19,067,419.30
7310000 Deposits	0.00	0.10	0.00	19,067,419.30
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320111 WCPs	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320127 Housing Levy	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320207 NITA	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380103 10% Rental Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/c	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	2,859,959,300.45	0.00	1,932,319,597.15
9910209 Remittances to Exchequer Miscellaneous Revenue	502.95	0.00	0.00	0.00
9910200 Exchequer Provisions	502.95	2,859,959,300.45	0.00	1,932,319,597.15
9910000 Provisions	502.95	2,859,959,300.45	0.00	1,932,319,597.15
9999999 Consolidated Fund	1,932,319,093.80	0.00	660,559,922.55	0.00
9999900	1,932,319,093.80	0.00	660,559,922.55	0.00
9990000 Opening Balance Reserves	1,932,319,093.80	0.00	660,559,922.55	0.00
Total	2,859,959,300.55	2,859,959,300.55	1,951,387,016.45	1,951,387,016.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1013-Office of the Prime Cabinet Secretary

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	927,639,703.30	1,271,292,569.20
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		927,639,703.30	1,271,292,569.20
PAYMENTS			
Compensation of Employees	12	203,995,253.25	382,467,483.55
Use of goods and Services	13	669,898,051.30	611,927,088.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	36,894,445.00
Acquisition of Assets	18	53,723,843.10	240,470,154.45
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		927,617,147.65	1,271,759,171.25
SURPLUS/DEFICIT		22,555.65	(466,602.05)

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1013-Office of the Prime Cabinet Secretary

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	22,556.15	19,067,922.65
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		22,556.15	19,067,922.65
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		22,556.15	19,067,922.65
Financial Liabilities			
Accounts Payables - Deposits	24	0.10	19,067,419.30
NET FINANCIAL ASSETS		22,556.05	503.35
REPRESENTED BY			
Fund Balance b/fwd	25	503.35	467,105.40
Prior Year Adjustment	26	(502.95)	0.00
Surplus/Deficit for the Year		22,555.65	(466,602.05)
NET FINANCIAL POSITION		22,556.05	503.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1013-Office of the Prime Cabinet Secretary

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	927,639,703.30	1,271,292,569.20
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	203,995,253.25	382,467,483.55
Use of goods and Services	13	669,898,051.30	611,927,088.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	36,894,445.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(19,067,419.20)	15,167,734.80
Prior year adjustments		(502.95)	0.00
Net Cash From Operating Activities	A	34,678,476.60	255,171,287.20
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	53,723,843.10	240,470,154.45
Net Cash Flow From Investing Activities	B	(53,723,843.10)	(240,470,154.45)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(19,045,366.50)	14,701,132.75
Cash and Cash Equivalent at BEGINNING of The Year		19,067,922.65	4,366,789.90
Cash and Cash Equivalent at END of The Year	22A+22B	22,556.15	19,067,922.65

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1013-Office of the Prime Cabinet Secretary

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	91,223,154.50	124,063,365.00
Exchequer Releases/ Provisioning Account for Q2	9910201	237,910,397.95	271,353,283.65
Exchequer Releases/ Provisioning Account for Q3	9910201	107,222,632.05	380,381,444.45
Exchequer Releases/ Provisioning Account for Q4	9910201	491,283,518.80	495,494,476.10
TOTAL		927,639,703.30	1,271,292,569.20

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

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

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	127,566,944.95	173,254,102.25
Basic Wages - Temporary Employees	2110200	0.00	122,309,999.15
Personal Allowances paid as part of Salary	2110300	76,428,308.30	86,903,382.15
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		203,995,253.25	382,467,483.55

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	10,664,963.05	12,909,756.85
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	138,727,409.30	104,946,359.45
Foreign Travel and Subsistence, and other transportation costs	2210400	30,768,649.00	34,627,535.00
Printing, Advertising and Information Supplies and Services	2210500	13,442,927.45	4,665,560.00
Rentals of Produced Assets	2210600	106,428,073.95	84,930,992.00
Training Expenses	2210700	17,602,533.05	16,252,571.20
Hospitality Supplies and Servi	2210800	42,081,549.95	58,830,561.75
Insurance Costs	2210900	0.00	1,116,951.00
Specialised Materials and Supp	2211000	5,919,620.35	3,733,576.00
Office and General Supplies and Services	2211100	41,115,609.35	27,499,968.00
Fuel Oil and Lubricants	2211200	32,381,327.00	36,675,498.00
Other Operating Expenses	2211300	203,190,725.10	204,068,700.45
Routine Maintenance - Vehicles	2220100	25,199,939.15	18,949,734.55
Routine Maintenance - Other Assets	2220200	2,374,724.60	2,719,324.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		669,898,051.30	611,927,088.25

14 Subsidies

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

15 Transfers to Other Government Units

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

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	36,894,445.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	36,894,445.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	169,439,320.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	20,000,000.00	49,999,999.45
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	18,165,580.20	19,252,706.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	15,558,262.90	1,778,129.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		53,723,843.10	240,470,154.45

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	11,723.60	503.35
Development Bank Accounts	6540000	10,832.45	0.00
Deposit Bank Account	6550000	0.10	19,067,419.30
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		22,556.15	19,067,922.65

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00

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

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	0.10	19,067,419.30
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
TOTAL		0.10	19,067,419.30

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	19,067,922.65	3,976,459.90
Opening Balance Cash	22B	0.00	390,330.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	(30,000.00)
Opening Balance - Deposits	24	(19,067,419.30)	(3,869,684.50)
TOTAL		503.35	467,105.40

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	502.95	0.00
County Transfers	9910300	0.00	0.00
TOTAL		502.95	0.00



Statement of Budget Execution
Entity 1013-Office of the Prime Cabinet Secretary
Current Period: JUL-24 To JUN-25

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	927,639,703.30	(927,639,703.30)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	927,639,703.30	(927,639,703.30)	0.00%
PAYMENTS								
Compensation of Employees	12	232,000,000.00	0.00	(28,561,811.00)	203,438,189.00	203,995,253.25	(557,064.25)	100.27%
Use of goods and Services	13	761,138,324.00	0.00	(60,682,619.00)	700,455,705.00	669,898,051.30	30,557,653.70	95.64%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	147,850,000.00	0.00	(93,395,000.00)	54,255,000.00	53,723,843.10	531,156.90	99.02%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,140,788,324.00	0.00	(182,639,430.00)	958,148,894.00	927,617,147.65	30,531,746.35	96.81%



Statment of Budget Execution
Entity 1013-Office of the Prime Cabinet Secretary
Current Period JUL-24 To JUN-25

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

Prepared By

Date

Reviewed By:

Date

Approved By

Date

Date: _____



Budget Execution by Heads and Programmes

Entity: 1013-Office of the Prime Cabinet Secretary

Period: JUL-24 To JUN-25

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1013000100			348,992,357.00	345,565,499.00	3,426,858.00
	0755000000		348,992,357.00	345,565,499.00	3,426,858.00
	0753000000		0.00	0.00	0.00
1013000200			0.00	0.00	0.00
	0754000000		0.00	0.00	0.00
1013000300		National Government Coordination Secretariat	101,847,775.00	101,564,744.45	283,030.55
	0755000000		101,847,775.00	101,564,744.45	283,030.55
1013000400			0.00	0.00	0.00
	0755000000		0.00	0.00	0.00
1013000500			0.00	0.00	0.00
	0754000000		0.00	0.00	0.00
1013000600			0.00	0.00	0.00
	0755000000		0.00	0.00	0.00
1013000700			18,537,566.00	17,899,482.10	638,083.90
	0755000000		18,537,566.00	17,899,482.10	638,083.90
1013000800			373,169,292.00	370,517,874.10	2,651,417.90
	0755000000		373,169,292.00	370,517,874.10	2,651,417.90
1013000900			27,239,314.00	26,737,836.40	501,477.60
	0755000000		27,239,314.00	26,737,836.40	501,477.60
1013001000			0.00	0.00	0.00
	0755000000		0.00	0.00	0.00
1013001100			0.00	0.00	0.00
	0755000000		0.00	0.00	0.00
1013001200			0.00	0.00	0.00
	0755000000		0.00	0.00	0.00
1013001700			23,362,590.00	21,509,105.60	1,853,484.40
	0755000000		23,362,590.00	21,509,105.60	1,853,484.40
1013100100		Support to National Govt Coordination Secretariat Project	65,000,000.00	43,822,606.00	21,177,394.00
	0755000000		65,000,000.00	43,822,606.00	21,177,394.00
Grand Total			958,148,894.00	927,617,147.65	30,531,746.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1013-Office of the Prime Cabinet Secretary

Period: JUL-24 To JUN-25

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0753000000			0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0754000000			0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0755000000			958,148,894.00	927,617,147.65	30,531,746.35
	2110000	Wages and Salary Contributions	203,438,189.00	203,995,253.25	(557,064.25)
	2210000	Goods and Services	672,191,705.00	642,323,387.55	29,868,317.45
	2220000	Routine Maintenance	28,264,000.00	27,574,663.75	689,336.25
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	54,255,000.00	53,723,843.10	531,156.90
		Grand Total	958,148,894.00	927,617,147.65	30,531,746.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYADATE: 15TH JULY 2025

Report of the Board of Survey on the cash and bank balances of **Recurrent Cashbook**, Office of Prime Cabinet Secretary and Ministry of Foreign and Diaspora Affairs as at the close of business on **30th June, 2025**

The Board, consisting of: - (Names and official titles) -

1. Samuel Matendechere-Director Planning-Chairman
2. Charles Maina-Chief Finance Officer-Member
3. Jane Nyokabi-Senior Asst..Secretary-Member
4. Priscah Chepkoech-Supply Chain Mgt.Asst-Member
5. Stephen Muriuki-Accountant 1-Member

assembled at office of Cash Office-(OPCS) at 10.00 am (time) on the 15TH July, 2025 (date) and the following cash was produced:

Notes:	Shs	NIL
Silver:	Shs:	NIL
Copper:	Shs:	NIL
Cheques (as per details on reverse)	Shs:	NIL

It was observed that cheques amounting to Shs: NIL Cts NIL

Have been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African Currency and does not contain any demonetized con or notes.

The cash book reflected the following balances as at the close of business on the **30th June, 2025**.

Cash on hand	Shs	<u>NIL</u>
Bank Balance	Shs.	<u>11,723.20</u>

The Bank Certificate of Balance showed a sum of Shs: (in words) Thirty-Seven Million, Three Hundred and Forty-Six Thousand, Six Hundred and Seventy-Nine Shillings Only Cents Fifteen (Shs.) 37,346,679.15 Standing to the credit of the account on (date) **30th June, 2025**.

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O. 30 – see overleaf)

Date: **15/7/2025**

.....
(Chairman/Chairlady)

Member of Board	1.
	2.
	3.
	4.

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

[illegible]

BANKI
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

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

July 18, 2024

CERTIFICATE OF BALANCES

Customer: 167938

OFFICE OF PRIME CABINET
SECRETARY

Balance Date: 30-Jun-25

Account No	Account Name	Currency	Balance
1000694939	REC-OFFICE PRIME CABINET SECTARY	KES	37,346,679.15
1000694955	DEP-OFFICE PRIME CABINET SECTARY	KES	4,198,907.30
1000694963	CBK 165-OFFI PRIME CABINET SECTARY	KES	0.00
1000761978	MIDDLE INCOME COUNTRY TECH ASS FUND	KES	21,468,438.45
1000764732	DEV-OFFICE OF PRIME CABINET SECRETA	KES	0.00


Mirah Nabori
Authorised Signatory
Banking Services Division


Joyce Nasieku
Authorised Signatory
Banking Services Division

**OFFICE OF THE PRIME CABINET SECRETARY
RECURRENT BANK RECONCILIATION STATEMENT**

				F.O. 30
BANK ACCOUNT NO. 1000694939				
BANK RECONCILIATION STATEMENT AS AT 30/06/2025				
		KSHS.	KSHS.	KSHS.
Balance as per bank certificate			37,346,679.15	
Less				
1. Payment in cashbook not yet recorded in bank statement.		89,170,226.40		
unpresented cheques(Schedule C)				
2. Receipts in bank statement not yet recorded in cashbook				89,170,226.40
Add				
3. Payments in bank statement not yet recorded in cashbook(schedule A)		51,517.25		
4. Receipts in cashbook not yet recorded in bank statement.		51,783,753.20		51,835,270.45
Balance as per the cashbook				11,723.20
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct.				
prepared by: ACCOUNTANT		Checked by: DHAU		Authorised by: HAU
Signature :		Signature :		Signature :
Date:		Date:		Date:
(All schedules are attached herewith)				