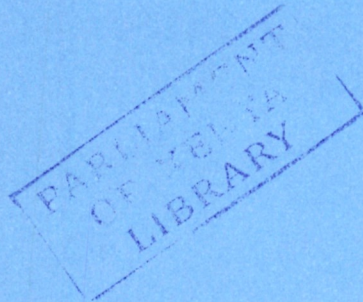
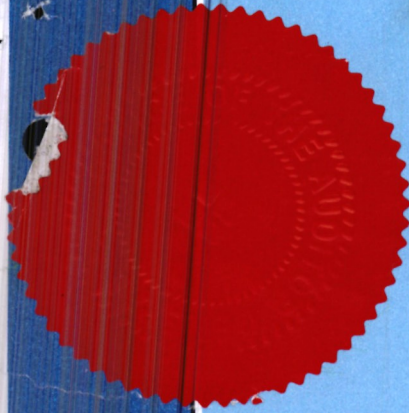


REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 FEB 2023	DAY: WED
TABLED BY: Deputy leader, Majority Party Hon Owen Baya, MP	
CLERK-AT THE TABLE: Miriam Mado	

REPORT

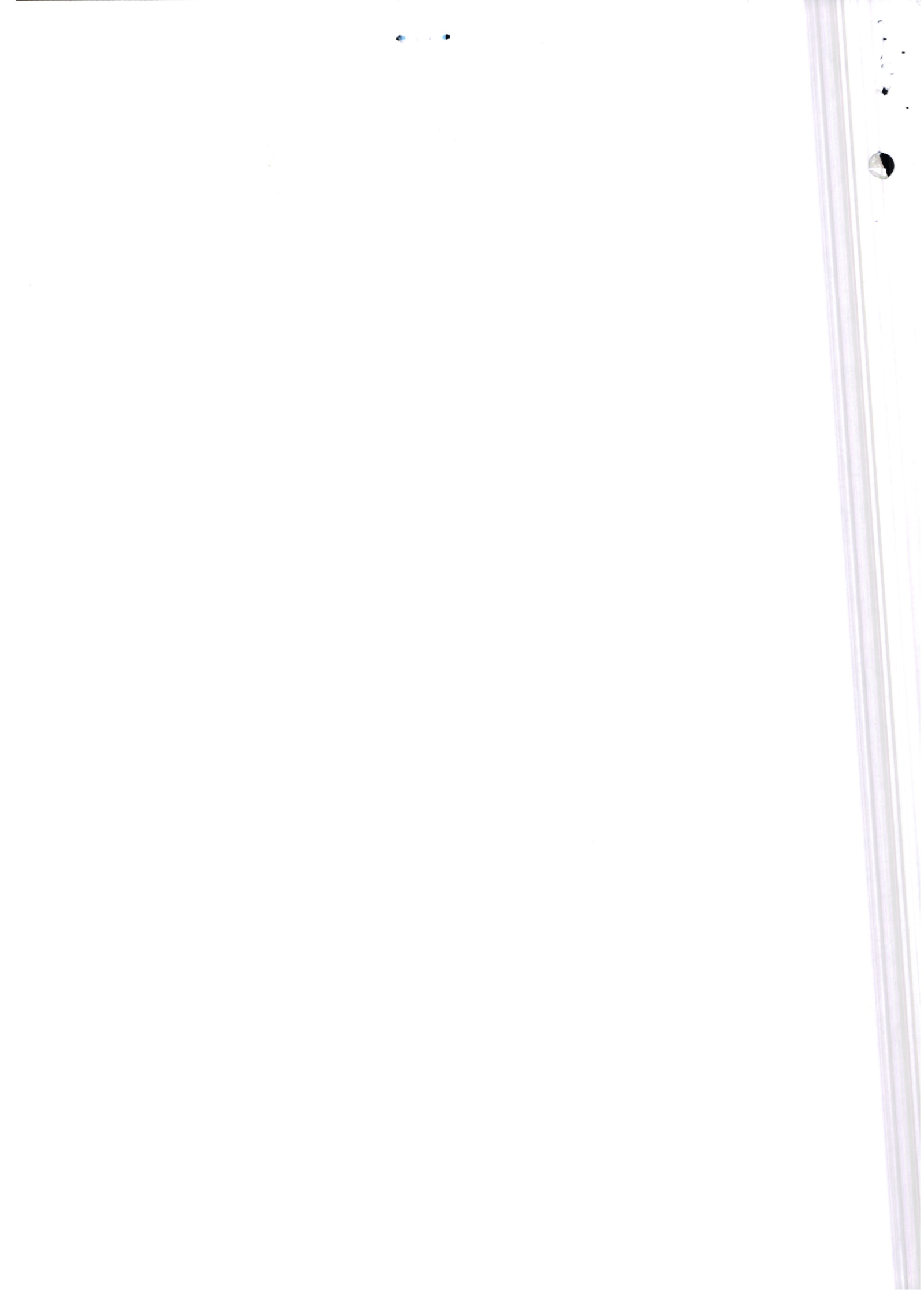
OF

THE AUDITOR-GENERAL

ON

**OFFICE OF THE PRIME CABINET
SECRETARY**

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



Revised Template 30th June 2023



OFFICE OF THE PRIME CABINET SECRETARY

**REPORT AND FINANCIAL STATEMENT
FOR THE THREE (3) MONTHS PERIOD ENDED
JUNE 30, 2023**

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

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1. Acronyms and Glossary of Terms

Provide a list of acronyms and glossary of terms used in your report.

e.g.:

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
DAO	Delivering-As-One
HAU	Head of Accounting Unit
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
CSG	Civil Servant Grading
SCAC	State Corporations Advisory Committee
ISC	Inspectorate of State Corporations
GDS	Government Delivery Services
PCS	Prime Cabinet Secretary
CEO	Chief Executive Officer
FY	Financial Year
CPA	Certified Public Accountant
SDP&DM	State Department for Performance and Delivery Management
SDPA	State Department for Parliamentary Affairs
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

2. Key Entity Information and Management

(a) Background information

The Office of the Prime Cabinet Secretary (OPCS) was established under the Executive Order No. 1 of January 2023 on Organization of the Government of the Republic of Kenya. The OPCS is headed by the Prime Cabinet Secretary (PCS) who is responsible for the general policy and strategic direction of the OPCS. 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. The principles aim at creating and improving synergies within and among MDAs towards breaking existing silos, and therefore efficient delivery of services to Kenyans.

Vision

One government delivering quality public services to Kenyans

Mission

Effectively coordinate and oversight the formulation of policies and legislations, and implementation of national government programmes and projects.

Core Values

Integrity: Uphold and promote the tenets of good governance, accountability and transparency.

Whole-of-Government: Promote integrated decision-making across MDAS towards Delivering-As-One (DAO).

Open-Government: Uphold and promote democracy, inclusivity and participation of the people in Government decision-making.;

Professionalism: Uphold high level of competence, diligence, and meritocracy in work performance and apply quality standards in service delivery;

Teamwork: Attain targeted results through a high level of coordination, networking and collaboration with both internal and external stakeholders;

Innovativeness: Creativity in operations and solutions in addressing emerging issues;

Results-oriented: Efficiency in delivery of services to the citizenry;

Commitment to delivery: Discharge functions and deliver services effectively and efficiently guided by the government's development agenda and Kenyans people's aspirations.

Structure of The Office of the Prime Cabinet Secretary

The organization structure of the OPCS comprises of two (2) State Departments for; Parliamentary Affairs and Performance and Delivery Management. The State Departments are headed by Principal Secretaries. Additionally, there are key offices/services under the Office of the Prime Cabinet Secretary namely: Office of Chief of Staff; Advisory Services; Government Strategic Communications; and Office of the Private Secretary.

Further, there are key government supervisory and oversight agencies domiciled at the OPCS. These are Government Delivery Services (GDS), State Corporations Advisory Committee (SCAC) and Inspectorate of State Corporations (ISC).

Additionally, the PCS chairs the **National Development Implementation Committee (NDIC)** composed of Principal Secretaries, and whose mandate is coordination, implementation, monitoring and evaluation of National Government policies, programmes and projects.

Mandate and Functions of Office of the Prime Cabinet Secretary

The coordination and supervision of Government MDAs mandate of the OPCS is articulated in the Executive Order No.1 of 2023. The mandates are:

- I. Assist the President and the Deputy President in the coordination and supervision of Government MDAs and State Departments;
- II. In liaison with the Ministry responsible for Interior and National Administration, oversee the implementation of National Government policies, programmes and projects;
- III. Chair and co-ordinate National Government legislative agenda across all ministries and State Departments in consultation with, and for transmission to the Party/Coalition Leaders in Parliament; and
- IV. Chair the Principal Secretaries' Committees and supervise the technical monitoring and evaluation of Government policies, programs and projects.

Mandates of Agencies that Report Directly to the PCS

1). Government Delivery Services

The GDS is headed by Secretary, GDS CSG 3. The functions of GDS are:

- i. Promote whole of government approach in service delivery;
- ii. Ensure interagency collaboration in implementation of government priorities and programmes;
- iii. Ensure digitization of government delivery services and processes;
- iv. Propose timely and appropriate interventions and solutions to challenges constraining the implementation and delivery of National Government programmes and projects;
- v. Undertake risk assessment of National Government projects and programmes;
- vi. Foster synergy among stakeholders in regard to the implementation of priority National Government Projects and Programmes.
- vii. Monitor implementation of National Government priorities and flagship programmes;
- viii. Monitor the status and progress of the implementation of National Government policies, projects and programmes at the regional and county level;
- ix. Undertake post completion review and follow up on implemented projects and programmes; Assess the impact of government projects and services;
- x. Track and report on progress of National Government Core Pillars and Presidential Directives;
- xi. Track, synthesis project information and report on the implementation of National Government policies, programmes and projects.
- xii. Identify and facilitate the development, review and adoption of delivery strategies and plans required for each priority project within delivery themes.
- xiii. Provide Secretariat support to Principal Secretaries Committees, Sub-committees, Regional and County Committees that have a responsibility of overseeing the national development agenda;
- xiv. Manage and provide support to Ministries and regional teams on the delivery information management systems;
- xv. Develop reporting templates, presentation and matrixes for use by Ministries and regional teams; and
- xvi. Liaise with other relevant stakeholders to communicate to the public the progress and successes of National Government programmes and projects.

State Corporations Advisory Committee

The mandate of SCAC is to advise the Government on all matters pertaining to the General Administration of State Corporations as provided under section 27 of the State Corporations Act Cap. 446. The Committee is headed by Secretary/CEO CSG 3. Specific functions of the Committee are:

- i. Reviewing and investigating the Affairs of State Corporations and making such recommendations to the President as it may deem fit;
- ii. Advising the President in Consultation with the Attorney General and The National Treasury on the establishment, reorganization or dissolution of State Corporations;
- iii. Where necessary advising on appointment, removal or transfer of officers and staff of State Corporations and secondment of public officers to the State Corporations;
- iv. The State Corporations Advisory Committee shall develop and issue guidelines on; board induction, Terms and Conditions of service for Chairpersons, Board members and staff, board evaluation, Governance audit, Performance management and any incentives and rewards for board members;
- v. Develop and issue any policies, regulations, standards and such other guidance for the effective implementation of the Mwongozo Code, require evidence on compliance with the Code and determine and enforce any desirable sanctions for breach of this Code
- vi. Examining and advising on any management or consultancy agreement made or proposed to be made by a State Corporation with any other party or person; and
- vii. Examining and advising on proposals by State Corporations to acquire interests in any business or to enter into joint ventures with other bodies or persons or to undertake new business or otherwise expand the scope of their activities.

Inspectorate of State Corporations (ISC)

The mandate and core functions of ISC is spelt out in the State Corporations Act Cap 446 Section 18 and legal notice No. 93 of 2004. The Corporation is headed by Inspector General, CSG 3. The functions of ISC are:

- i. Advising Government on all matters affecting the effective running of State Corporations;
- ii. Reporting periodically to the relevant arms of Government on management practices within state corporation;
- iii. Reporting to the Auditor-General any cases where moneys appropriated by Parliament are not being applied by state corporations for the purposes for which they were appropriated;
- iv. Conducting special investigations of any state corporation on behalf of relevant arms of Government such as SCAC and the Auditor-General;
- v. Undertaking surcharge action against any person who incurs or authorizes irregular expenditure of state corporation funds or any person who, through negligence or misconduct, causes loss of funds to a state corporation; and.
- vi. Reviewing and reporting on the annual implementation of performance contracts by state corporations on a quarterly basis.

State Departments, Directorates, and Divisions/Units

State Department for Parliamentary Affairs

The State Department is mandated with coordination of National Government Legislative Agenda across all Ministries, State Departments and Agencies in consultation with, and for transmission to the Party/Coalition Leaders in Parliament; and coordinate the formulation and review of National Government Bills and policies. The State Department comprises of three (3) Directorates of: Legislative and Parliamentary Affairs; Policy Coordination and Strategy; and General Administration and Support Services.

Legislative and Parliamentary Affairs Directorate

The Directorate is headed by a Secretary, Legislative and Parliamentary affairs, CSG 4 and its functions are:

- a. Coordinating MDAs and liaising with Parliament to initiate, monitor and facilitate realization of the National Government Legislative Agenda;
- b. Providing a framework for the identification and development of priority legislation in line with the National Government Development agenda;
- c. Coordinating and tracking the legislative development process;
- d. Facilitating seamless interaction between the Executive and Parliament to ensure effective and harmonious dispatch of Government business in Parliament;
- e. Apprising Parliament on Government affairs and oversee the Executive's response to Parliamentary enquiries;
- f. Ensuring implementation of commitments given by the Executive to Parliament;
- g. Coordinating parliamentary liaison services across MDAs;
- h. Undertaking capacity development for legislative, parliamentary and policy making affairs; and
- i. In liaison with Legal Advisors to the PCS, providing legal guidance to the Office of the Prime Cabinet Secretary.

The Directorate has two divisions for Legislative and Legal Affairs, and Parliamentary Affairs.

Policy Coordination and Strategy Directorate

The Directorate is headed by a Secretary, Policy Coordination and Strategy, CSG 4 and its functions are:

- a. Developing and coordinating the identification, prioritization and formulation of policies necessary to achieve the national Government development agenda;
- b. Providing timely guidance and direction on the appropriate measures to be undertaken to address the challenges constraining the development and implementation of policies necessary to achieve the national Government Development Agenda;
- c. Overseeing public participation and the involvement of stakeholders in the formulation of public policies;
- d. Establishing fora for Government, private sector and other key stakeholders to discuss and share information on socio-economic development trends and recommend appropriate policy interventions;
- e. Researching and analyzing emerging issues of policy concern; and
- f. Monitoring and evaluating the progress of implementation of the National Government policies.
- g. The Directorate has two divisions for: Policy Coordination and Strategy, and Policy Analysis and Advisory.

State Department for Performance and Delivery Management

The mandate of the State Department includes: Overseeing the implementation of National Government programmes and project in liaison with the Ministry responsible for Interior and National Administration; Assisting the PCS in convening the Principal Secretaries' Committees and providing secretariat services; and supervising the technical monitoring and evaluation of Government programs and projects.

The State Department has three (3) Directorates namely: Coordination and Supervision of Government business; Public Service Performance Management services; and General Administration and Support Services.

A. Coordination and Supervision of Government Business Directorate

The Directorate is headed by a Secretary, Programme and Project Implementation, CSG 3. The Directorate's functions are:

- a. Chairing the National Government Sector Coordination Committees to Address challenges constraining effective implementation and delivery of National Government Development Programmes and Projects;
- b. Overseeing the effective and efficient utilization of Public Resources in Ministries, Departments and Agencies;
- c. Promote 'whole-of-government' approach to achieve synchronization, common solutions and innovative mechanisms in addressing challenges affecting public service delivery, and facilitate smooth operations between Ministries, Departments and Agencies;
- d. Overseeing implementation and progress of priority policies, programs and projects in line with the National Government Development agenda;
- e. Participate in monitoring and evaluating National Government Priority Programmes and Projects and providing regular progress reports to His Excellency the President and Deputy President;
- f. Promoting collaboration, engagement and networking among Government, Private Sector and the Civil Society in order to enhance efficiency and effectiveness of the National Socio-Economic Development Agenda; You mean Open-Government?

- g. Overseeing Capacity building of Government, Private Sector and the Civil Society in order to facilitate implementation of the *National Socio-Economic Development Agenda*;
- h. Facilitating and supporting project conceptualization, management, execution and review of Cross-Functional initiatives in MDAs;
- i. Coordinating implementation of Multi-Agency Programmes and Cross-cutting issues;
- j. Spearheading prioritization of resources towards the National Government Development Agenda

The Directorate has four (4) divisions which include: Projects and Programmes Delivery Coordination; Efficiency Monitoring and Evaluation; Stakeholders Liaison & Strategic Intervention; and Digital Information Management.

B. Public Service Performance Management Directorate

The Directorate is headed by a Principal Administrative Secretary, Public Service Performance Management, CSG 3. The Directorate's functions are:

- a. Oversighting Performance of Government Ministries, Departments and Agencies in Service Delivery;
- b. Developing policy and legal frameworks for coordinating and standardization of Performance Management in the Public Service;
- c. Oversighting application of Government approved performance management tools and approaches to ensure that all MDAs adhere to set guidelines and regulations;
- d. Monitoring and evaluating performance management in the public service and compiling regular progress reports to H.E the President, Deputy President and The Public Service Commission through the PCS on the development and Implementation of Performance Contracts;
- e. Coordinating collaboration on performance management regionally and internationally for adoption of best practice and keep abreast of emerging trends;
- f. Overseeing the development and review of performance management and contracting operational guidelines;
- g. Providing technical support on performance management to public institutions; and
- h. Developing a repository on performance management in the public service.

The Directorate has two (2) divisions which include: Performance Contracting Division and Performance Evaluation Division.

C. General Administration and Support Services Directorate

The General Administration and Support Services Directorate facilitates and ensures smooth operations of the OPCS. Each of the Two (2) State Departments, and the Executive Office of the Prime Cabinet Secretary (EOPCS) or the Executive Office, have the following administration and support services: General Administration Division; Human Resource Management & Development; Accounts; Finance; Information and Communication Technology (ICT) Unit; Central Planning & Project Monitoring Department (CPPMD); Supply Chain Management; and Public Communication. The Administrative Services are coordinated by the Secretary Administration. There is an Internal Audit Unit that reports to the Principal Secretary. The functions of the General Administration and Support Services Directorate are:

- a. Ensuring prudent financial management and budgetary control;
- b. Monitoring and Evaluating projects and programmes;
- c. Resolving public complaints;
- d. Performance contracting and reporting of the OPCS' activities;
- e. Spearheading implementation of e-government programs, initiatives and coordinate application of ICT;
- f. Acting as the backbone that serves as the link between various Directorates/Departments/Units;
- g. Coordinating and overseeing services rendered to the office including cleaning, security, transport and maintenance of offices;
- h. Ensuring smooth flow of information to enhance work is done professionally and efficiently;
- i. Ensuring proper management of Human Resource Management and Development plans, strategies and programmes;
- j. Ensuring adherence to the Public Procurement and Asset Disposal Act, 2015 in the procurement and disposal of Assets;
- k. Managing assets and liabilities; and

1. Providing independent assurance on risk management, governance, financial and internal control processes.

(b) Key Management

- 1) Prime Cabinet Secretary
- 2) Chief of Staff
- 3) Principal Secretary – Parliamentary Affairs
- 4) Principal Secretary Performance and Delivery Management
- 5) Head of Government Delivery Services (GDS)
- 6) Inspector of State Corporations (ISC), and
- 7) Secretary, State Corporations Advisory Committee (SCAC)

(c) Fiduciary Management

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

No.	Designation	Name
1	Prime Cabinet Secretary	H.E. Dr. Musalia Mudavadi, EGH
2	Chief of Staff	Mr. Joseph N. Busiega, MBS 'ndc'(K)
3	Principal Secretary – Parliamentary Affairs (Accounting Officer)	Ms. CPA Aurelia Chepkirui Rono
4	Principal Secretary Performance and Delivery Management	Ms. Anne Wang'ombe

(d) Fiduciary Oversight Arrangements

I. Budget Implementation Committee

Membership is as follows;

- 1) Principal Secretary - Chairman
- 2) Director Administration - Alternate Chair
- 3) Senior Chief Finance Officer - Secretary

- | | |
|---------------------------------------|----------|
| 4) Director, CPPMD | - Member |
| 5) Head, HRM&D | - Member |
| 6) Head, Supply Chain Management | - Member |
| 7) Head, Accounts Division | - Member |
| 8) 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 MDA;
- (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 MDAs and recommend actions to be taken;
- (vii) To participate in Sector Working Groups, and
- (viii) To prepare budgets for the Ministry in consultation with Heads of Departments.

II. Ministerial Human Resource Management Advisory Committee (MHRMAC)

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: -

- (a) Principal Secretary – Chairperson
- (b) Director Human Resource Management and Development – Secretary
- (c) Seven other members above Job Group ‘Q’ representing technical departments
- (d) An Administrative Officer not below Job Group “R” may be appointed alternate Chairperson to MHRMAC.
- (e) The Committee may co-opt such members, in writing, as necessary from time to time with the approval of the Authorized Officer.

Functions/Roles

- Confirmation in appointment;
- Training and Development;
- Training Impact Assessment;
- Management of skills inventory;
- Establishment and Complement control;
- Payroll management; (x) Deployment;
- Promotion of values and Principles of Public Service;
- Recommendation for secondments and unpaid leave;
- Recommendation for retirement under 50 years rule;
- Recommendation for retirement on medical grounds;
- Recommendation for re-designation;
- Recommendation for renewal of contract;
- Discipline;
- Pension administration

III. 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:

- (i) Principal Secretary - Chairperson
- (ii) Directors of Technical Departments
- (iii) Director of Administration
- (iv) Head of Central Planning Unit
- (v) Director of Human Resource Management and Development – Secretary

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
- Ensure that the integrity and credibility of the overall process of rewards and sanction system is safeguarded and maintained at all times

(e) Entity Headquarters

Office of The Prime Cabinet Secretary
P.O. Box 62345-00100
Railways Building
Off Haile Selassie Avenue
NAIROBI, KENYA

Entity Contacts

Telephone: +254-3247000/1/2/3/4/5

E-mail: pcs@primecs.go.ke

Website: www.go.ke

(f) Entity Bankers (all banks)

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

3. Statement of Governance

The OPCS' approved establishment comprising of a total of two hundred and seventy-eight (278) staff across different job groups. This include fifty (56) (add GDS, SCAC & ISC Staff here) staff under the Executive Office ninety-two (92) staff under the SDPA and 130 SDP & DM, also total of one hundred and seventy-eight (178) staff for the key institutions under the Executive Office which include sixty-nine (69) staff under SCAC and one hundred and nine (109) staff under ISC.

Leadership Structure

Cadre	CSG	Details
Prime Cabinet Secretary	0	H.E. Dr. Musalia Mudavadi, EGH
Chief of Staff	3	Mr. Joseph N. Busiega, MBS 'ndc'(K)
Principal Secretary - SDP&DM	2	Ms. Anne Wang'ombe
Principal Secretary - SDPA	2	Ms. CPA Aurelia Chepkirui Rono

The key management of the Office of the Prime Cabinet Secretary is comprised of:



H.E. Dr. Musalia Mudavadi,
EGH

Prime Cabinet Secretary of the
Republic of Kenya

The Prime Cabinet Secretary of the Republic of Kenya H.E.(Dr) Wycliffe Musalia Mudavadi is a Kenyan politician, renowned economist & as one of the youngest Ministers to hold the office as the Minister of Finance, he was responsible for the establishment of Kenya Revenue Authority and removal of price controls. H.E. Musalia Mudavadi has served as Minister for Supplies and Marketing (1989 - 1993), Finance (1993 - 1997), Agriculture (1997 - 1999), Transport, Communications and Information (2000 - 2002) where he was instrumental in the establishment of free airwaves, which led to the creation of Safaricom and Kencell.

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 the party leader of the Amani National Congress, one of the founding political parties of the Kenya Kwanza alliance



Mr. Joseph N. Busiega, MBS
'ndc'(K)

Chief of Staff, Office of the Prime
Cabinet Secretary

Mr. Joseph N. Busiega has extensive experience and knowledge in public sector management spanning 39 years' in progressive responsible positions in Government out of which 34 have been in security and diplomatic sectors.



He currently serves 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, Government Delivery Services, Inspectorate of State Corporations and the State Corporations Advisory Committee. He has also served as Deputy Director Intelligence in the National Intelligence, Chief of Government Protective Security to two Heads of State and personal assistant to two Director Generals of National Intelligence Service.



In Diplomatic Circles, he rose from First Secretary in the UN Mission in Geneva, Switzerland (1999-2001) to his last diplomatic posting as Minister in Seoul, Korea (2018-2022) where he was charged with the responsibility of providing

OFFICE OF THE PRIME CABINET SECRETARY

Report and Financial Statements for the Three (3) Months Period ended 30th June 2023

	<p>leadership and public service provision at community, local and international levels.</p> <p>He holds two (02) 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. In addition, he has a postgraduate Diploma in Criminal Justice from the University of Virginia, USA at the FBI Academy Quantico</p>
 <p>CPA Aurelia Rono</p> <p>Principal Secretary, State Department for Parliamentary Affairs - Office of the Prime Cabinet Secretary.</p>	<p>She holds a Masters Degree in Business Administration-Finance Option from Jomo Kenyatta University of Agriculture and Technology, Bachelors Degree of Education from Egerton University and currently pursuing a Doctorate in Business Administration Finance option at the University of Kabianga.</p> <p>She has served as a lecturer at Maasai Mara, JKUAT Universities and Bomet University College teaching Accounting and Financial Management Units. She is a member of both Institute of Certified Public Accountants of Kenya (ICPAK) and Association of Women Accountants of Kenya (AWAK). She has also served as member of National Elections Board of the United Democratic Alliance Party.</p> <p>Her work experience includes humanitarian service with the Kenya Red Cross at both National and Regional Level as the National Executive Committee Member. She is a mentor, an astute grassroots mobilizer with great passion for community-based development initiatives and agribusiness.</p>
	<p>Anne Wang'ombe is the Principal Secretary, State Department for Performance Management and Delivery Services, Office of the Prime Cabinet Secretary. She was sworn on 4th July 2023. Anne is a human resource practitioner and educationist with experience spanning three decades. She previously served as the Manager of the</p>

 <p>Ms. Anne Wang'ombe</p> <p>Principal Secretary, State Department for Performance Management and Delivery Services</p>	<p>Kenya Revenue Authority Staff Pension Scheme (KRASPS) since 2018.</p> <p>She has previously held notable positions as the lead Human Resources Consultant for Mannion Daniels Africa Limited and as the Assistant Director of Human Resources & Administration at the Kenya Medical Research Institute (KEMRI). Anne holds a Master's Degree in Education Administration & Planning from the University of Nairobi.</p>
 <p>Mr. Idy Pembere</p> <p>Head of Supply Chain Management Unit</p>	<p>Mr. Idy Pembere is the Head of Supply Chain Management function for the Office of the Prime Cabinet Secretary.</p> <p>He has extensive experience across various government agencies, with a majority being in parastatals. He has worked as the Head of Supply Chain Management at the Business Registration Service, a Semi-Autonomous Government Agency under the Office of the Attorney General and Department of Justice.</p> <p>Mr. Pembere holds a Master's Degree in Business Administration from the University of Nairobi (UoN), a Bachelor of Laws Degree (UoN), Bachelor of Arts Degree (UoN), Diploma in Law (Kenya School of Law), Diploma in Supply Chain Management (UoN) and a Post Graduate Diploma from the Chartered Institute of Procurement and Supplies (CIPS –UK). He is currently pursuing a Master of Laws (LLM) at the University of South Africa.</p> <p>Mr. Pembere is an Advocate of the High Court of Kenya, a member of the Law Society of Kenya (LSK), a member of the Chartered Institute of Procurement and Supplies (MCIPS – UK) and a licensed member of the Kenya Institute of Supplies Management (MKISM).</p>

 <p>Mr. John Munywoki Senior Chief Finance officer</p>	<p>John Munywoki is the Senior Chief Finance officer at the Office of the Prime Cabinet Secretary.</p> <p>He has an extensive experience in Public Financial Management having worked across several Government Ministries over 20 years of Public Service. He has also served as an alternate Board Member representing the Government in the Boards of various parastatals.</p> <p>Mr. Munywoki holds a Masters of Business Administration Degree in Finance from Kenyatta university, he also holds a Bachelor's Degree in Commerce (B.COM) in Accounting from Kenyatta University, he has also trained in various Professional, Leadership and Managerial courses locally and abroad. He has also trained in various corporate Governance courses.</p>
 <p>CPA Mwikamba Mghenyi Head of Accounting Unit</p>	<p>CPA Mwikamba Mghenyi, a strategic manager in the last two decades is the current Head of Accounting Unit. He has previously held the position of Head of Accounting Services at Nairobi Metropolitan Services and prior to that was the Director Finance and Accounting at Konza Technopolis Development Authority.</p> <p>He also previously held the position of program officer Finance at UNDP, Public Sector Transformation Division</p> <p>He was the Head of finance and programmes at Huduma Kenya Secretariat. He holds MBA in Strategic management and Bcom Finance.</p> <p>He is a member of both Institute of Certified Public Accountants of Kenya (ICPAK) and Institute of Certified Investments and Financial Analysts (ICIFA).</p>
	<p>Mr Njeru has headed the Human Resource Management and Development Division in various state departments in the past such as the State Department for Regional Development, Devolution, Special Programs and the Kenya Prisons Service.</p>



Mr. Douglas Njeru

Director Human Resource
Management and Development

He holds a Bachelors Degree in Economics and Business Studies and a Masters Degree in Business Administration specializing in Strategic Management. He is a member of Kenya institute of Human Resource Management.

He is a professional career coach and mentor.

A detailed breakdown of the current staff establishment showing the different job groups and staff categories is Annex 4:

4. Statement by the Prime Cabinet Secretary

The OPCS was established by Executive Order No. 1 of January 2023 on Organization of the Government of the Republic of Kenya. The Office is charged with institutionalizing principles of the ‘Whole-of-Government (WoG)’ and ‘Open-Government (OG)’ approaches in Government work places and in the delivery of public services by Ministries, Departments and Agencies (MDAs). The principles aim at creating and improving synergies within and among MDAs towards breaking existing inbuilt silos, enabling efficient public service delivery. The OPCS also ensures that MDAs align and prioritise policies, programmes and projects to the Bottom-Up Economic Transformation Agenda (BeTA).

OPCS Initiatives

In line with the Kenya Constitution and the national development agenda’s priorities as captured under the Kenya Vision 2030 and the Bottom-Up Economic Transformation Agenda (BeTA), various initiatives were implemented through the following three (3) programmes in the review period of FY 2022/23:

General Administration Planning and Support Services:

The OPCS renovated Railways Building to house PCS and OPCS staff to ensure OPCS staff are well facilitated to work; the OPCS purchased computers and installed Internet/Wi-Fi connections in offices.

Public Service Performance Management and Delivery Services:

The OPCS evaluated 394 MDAs on performance; reviewed performance contracts guidelines for FY 2023/24; capacity build 23 institutions in performance management and developed Government Performance Contracting Information System (GPCIS).

Government Coordination and Supervision:

Under Government Delivery Services (GDS), the OPCS generated four (4) monitoring and evaluation reports for priority projects throughout the Country. To improve public policy advisory for effective management of public affairs the OPCS through SCAC evaluated two hundred and eighty (280) Boards of State Corporations on performance; and through ISC, fifteen (15) State Corporations on compliance, investigations, inspections and advisory reports.

Challenges

During the implementation of these programmes the OPCS encountered the following challenges: Government wide austerity measures that led to partial or non-implementation of planned programmes and activities;

Inadequate numbers of professional/technical officers and limited human resource development opportunities caused by limited budget and lack of progressive succession management plan;

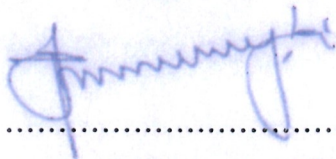
Lack of sufficient working office space leading to sub-optimum service delivery, among others.

Proposed Interventions for Optimum Performance

The OPCS proposes the following to address these constraints:

- Enhancing human resource management and development to address capacity gaps and succession management as an antidote for successful implementation of the Programmes;
- Inter-agency and inter-ministerial coordination is fundamental in service delivery; There is a correlation between good corporate governance and performance, and teamwork for the successful delivery of services.

With the support of all stakeholders, it is my hope that the OPCS will enhance effectiveness of its role as required by Executive Order 1/2023.



.....
Joseph N. Busiega, MBS, ndc (K)
Chief of Staff
Office of Prime Cabinet Secretary,
Republic of Kenya.

5. Statement by the Principal Secretary / Accounting Officer

Key Achievements

The office of the Prime Cabinet Secretary (OPCS) implemented programmes being; Government Legislative Agenda Programmes; Developed Legislative and Policy Tracking Systems as well as a Draft Public Policy Handbook; General Administration Planning and Support Services; Public Service Performance Management and Delivery Services; and Government Coordination and Supervision. Under: General Administration Planning and Support Services the OPCS renovated railways headquarters that is now housing the Ministry staff, to ensure OPCS staff are well facilitated to work, the OPCS purchased computers and installed website in the offices.

To improve public service performance and delivery of services to the citizens, the OPCS evaluated three hundred and ninety four (394) MDAs on performance; reviewed performance contracts guidelines for FY 2023/24; capacity build twenty three (23) institutions in performance management; developed Government Performance Contracting Information System (GPCIS); and through Government Delivery Services the OPCS generated four (4) monitoring and evaluation report for priority projects throughout the Country. To improve public policy advisory for effective management of public affairs the OPCS evaluated two hundred and eighty (280) Boards of State Corporations on performance and fifteen (15) State Corporations on compliance, investigations, inspections and advisory reports.

The following is an overview of the financial performance for the year ended 30th June 2023 as reported in the detailed financial statements together with the commentary and comparative analysis.

Table 1. Actual Performance against Budget for the Year ended 30th June 2023.

Financial Performance	Approved Budget	Actual	Variance	Utilization
	KShs	KShs	KShs	%
Total Receipts	853,205,101	661,027,028	192,178,073	77%
Total Payments	853,205,101	660,559,923	192,645,178	77%
Surplus for the Year	-	467,105		

Actual receipts by the OPCS was 13% below the approved budget while payments were 13% below the approved budget. The failure to receive the full exchequer as budgeted impacted negatively on service delivery and execution.

Expenditure during the FY was incurred under the economic classification categories as shown in Table 2 below:

Table 2: Budget Utilization per Programme/Sub-programme

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
753000000			761,300,000	608,755,249	152,544,751
	753010000		717,900,180	590,540,498	127,359,682
	753020000		29,399,820	11,272,804	18,127,016
	753030000		14,000,000	6,941,947	7,058,053
754000000			33,855,474	15,900,150	17,955,324
	754010000		14,725,624	8,709,763	6,015,861
	754020000		19,129,850	7,190,387	11,939,463
755000000			58,049,627	35,904,523	22,145,104
	755010000		43,679,295	28,882,828	14,796,467
	755020000		8,497,831	3,410,114	5,087,717
	755030000		5,872,501	3,611,581	2,260,920
		Grand Total	853,205,101	660,559,923	192,645,178

BUDGET ALLOCATION BY PROGRAMMES

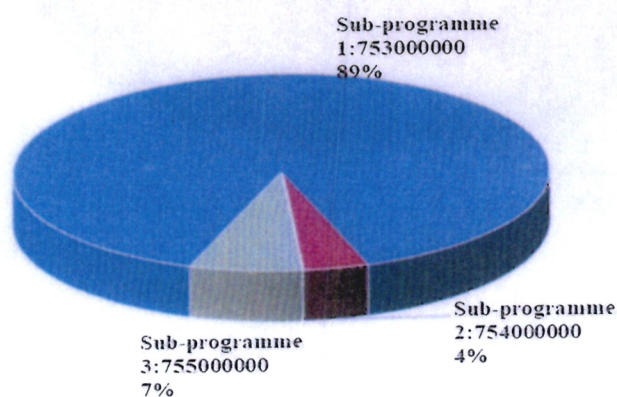
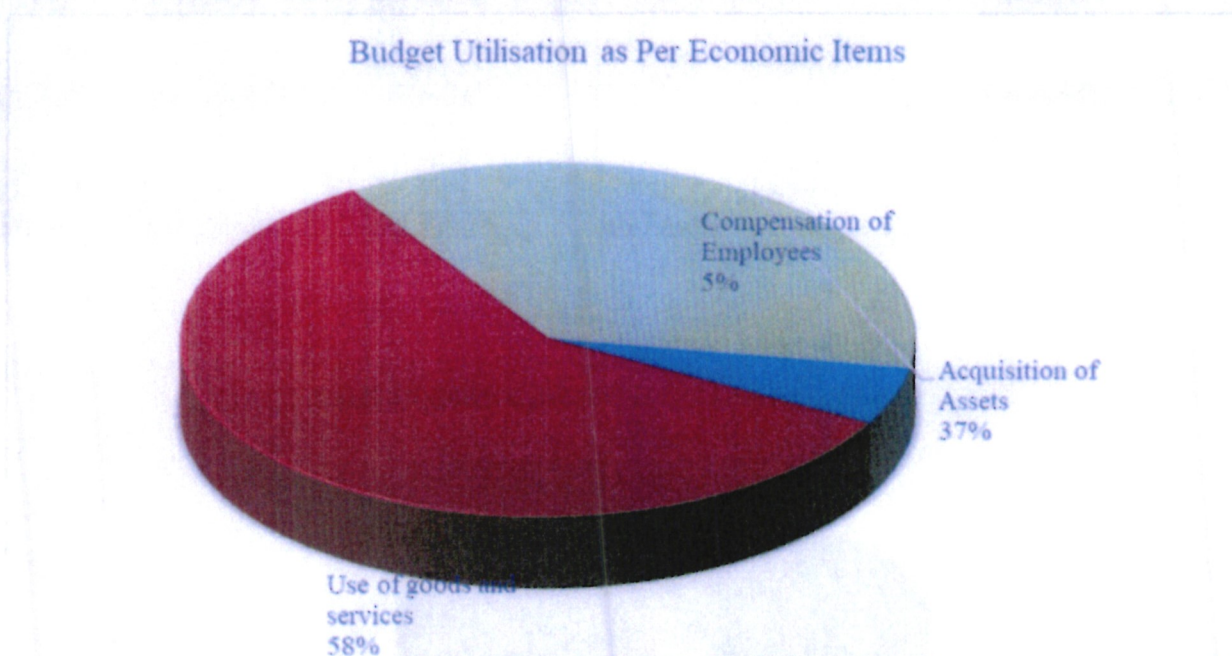


Table 2: Budget Utilization per Economic Classification

Economic Expenditure	Approved Budget	Actual Payments	Variance	Utilization
Item	KShs	KShs	KShs	%
Compensation of Employees	85,900,180	35,204,459	50,695,721	41%
Use of goods and services	490,538,184	382,407,469	108,130,715	78%
Acquisition of assets	276,766,737	242,947,995	33,818,742	88%
Total Payments	853,205,101	660,559,923	192,645,178	77%

Figure 1: Utilization of Resources in the OPCS by Economic Items for FY 2022/23.



List Emerging Issues

Principles informing Performance Management System:

The Generally Accepted Accounting Principles (GAAP) have become a global yardstick for rating a successful Government Performance Management System. PSPMU adopted application of these principles to conform with the global best practices.

Automation of Service Delivery Processes:

The automation of Performance Contracting and other government service processes has emerged as a solution to enhancing efficiency and effectiveness in service delivery. Therefore, the OPCS is required to digitalize most of the services that are provided to the citizen including the performance contracting.

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 Risk Management Strategies

Risk Category	Risk Description	Likelihood	Impact	Overall Risk Level	Mitigation measure/strategy	Risk owner
Operational Risk	Inadequate & uncoordinated policy and regulatory frameworks.	Medium	Medium	Medium	Tracking/Monitoring system to manage implementation of policies.	Policy Coordination & Strategy Directorate/All
	High turnover of skilled and well-trained technical staff.	Medium	Medium	Medium	-Clear career paths/guidelines -Identify the right talent/skills -Create learning & development programs -Create healthy work-life balance	HRM&D
	Information Security	Medium	High	High	Institute necessary measure to ensure security of information	All
Political Risk	Changes in political leadership	Medium	Medium	Medium	Strengthen existing institutional and legal framework	Legislative and Parliamentary Affairs Directorate

OFFICE OF THE PRIME CABINET SECRETARY

Report and Financial Statements for the Three (3) Months Period ended 30th June 2023

Risk Category	Risk Description	Likelihood	Impact	Overall Risk Level	Mitigation measure/strategy	Risk owner
Financial risk	Global economic instability	High	High	High	Implementing resilient macro-economic and fiscal economic policies	Finance/Accounts
	Budgetary cuts /Inadequate budgetary provision for the planned programmes/activities	High	Medium	Medium	-Develop a prioritization criterion -Developing a phased-out approach -Partnering with development partners	Finance/Accounts CPPMD
Technology risk	Slow uptake of modern technology in service delivery	High	Medium	Medium	Sensitization/ training, Invest in research, innovations and adoption of appropriate technology	ICT/ All
	Threats associated with Cyber Security	High	High	High	-Complying with regulatory framework for use of ICT services and data. -Improved compliance with ICT regulatory controls. -Develop a classification platform with regulated user rights.	ICT
	Rapid evolving technology	High	High	High	-Investing in ICT-related facilities and equipment. -Continuously updating to conform to rapid changes. -Capacity building of staff on new technological advancement.	ICT/All

List the Implementation Challenges

- 1) **New Office:** Delays in settling on a structure for the new office delayed offtake.
- 2) **Budgetary constraints:** Budget constraints and government wide austerity measures led to partial or non-implementation of planned programmes and activities.

- 3) **Human resource capacity gaps:** Inadequate numbers of professional/technical officers and limited human resource development opportunities caused by limited budget and lack of progressive succession management plan.
- 4) **Limited Office Space:** Lack of sufficient working office space leading to sub-optimum service delivery.
- 5) **Inadequate and uncoordinated legal frameworks:** non-existent, delayed development or approval of legal and regulatory frameworks negatively impacted on proper execution of the institutional mandates.
- 6) **Length and cost of litigation:** Lengthy and costly court processes impeded the conclusion of surcharge related matters. This included court cases/legal processes that took time to be resolved thereby attracting heavy penalties on projects.

Recommendations

- 1) 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.
- 2) Strengthen Inter-agency and inter-ministerial coordination and networking for OPCS mandate delivery.
- 3) Intensify good corporate governance and performance.
- 4) Improve Teamwork for the successful OPCS functioning.
- 5) Institute guidelines for internal communication for efficient work output.
- 6) Secure approval for the Government Strategic Communications structure to deliver on public communication.
- 7) Unveil the OPCS Citizen Charter.
- 8) Unveil the OPCS Website.
- 9) Streamline Job Descriptions to remove functional overlaps at technical staff level to secure staff confidence and motivation.

AKC.
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Ms. CPA Aurelia Chepkirui Rono
Principal Secretary
Office of the Prime Cabinet Secretary

6. Statement of Performance Against Predetermined Objectives for the FY2022/23

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

Programme Performance Report for the FY 2022/23 (as at 30th, June 2023)

Programme 1: General Administration Planning and Support Services

Outcome: Enhanced efficient and effective service delivery in programmes implementation

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actual	Variance	Remarks
P 1: General Administration Planning and Support Services	Headquarters administrative services	Headquarters administrative services	Office of the Prime Cabinet Secretary operationalized	Operational office	1	1	0	
			ICT equipment and infrastructure	% of staff provided with computers	80	80	0	
			Website	Operational website	1	1	0	

Programme 2: Public Service Performance Management and Delivery Services

Outcome: Improved Public Service Performance and delivery of services to the citizens

P 2: Public Service Performance Management and Delivery Services	Performance Management Services	Public Service Performance Management Unit	MDAs' Performance Evaluated	No. of MDAs performance evaluated	394	394	0	
			PC Guidelines Reviewed	Reviewed PC Guidelines	1	1	0	
			Capacity Building on Performance Management Undertaken	No. of MDAs whose Capacity has been built	25	23	-2	

		MDAs' targets Aligned to Functions	No. of MDAs' PCs Vetted	439	394	-45	Some Tertiary Institutions not ready to be placed on Performance Contract
		Government Performance Contracting Information System Developed (GPCIS)	Performance Contracting Processes automated	70	68.75	-1.25	
	Service Delivery Management	Government Delivery Services	No. of M&E report generated annually	4	4	0	
Programme 3: Government Coordination and Supervision							
Outcome: Improved Public Policy Advisory for Effective Management of Public Affairs							
P 3: Government Coordination and Supervision	State Corporation Advisory Services	State Corporations Advisory Committee	No. of State Corporations evaluated	280	280	0	
	Inspectorate of State Corporations	Inspectorate of State Corporations	Compliance, investigations, inspections and advisory reports	15	15	0	

7. Management Discussion and Analysis

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.

Operational and Financial Performance

The OPCS being a newly created Office under the Executive Office of the President has a limited reporting scope on its operational and financial performance of the past. The only entities that existed prior to its establishment were the Government Delivery Services (GDS), the State Corporations Advisory Council (SCAC) and the Inspectorate of State Corporations (ISC). The operational and financial performance of these agencies has been reported under the Executive Office of the President.

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 after the Principal Secretaries were vetted and key staff appointed. Additionally, the Office initiated and oversaw refurbishments and renovations of the Kenya Railways Headquarters Building that will house the OPCS.

During these formative stages up to the end of the last Financial Year, the senior management of the OPCS steered the processes of interpreting the mandate of the OPCS and defined short-term, mid-term and long-term performance commitments for the OPCS. The OPCS started the formulation of its 2023-2027 Strategic Plan aligned to BeTA and the Fourth Medium Term Plan of the Kenya Vision 2030.

As part of its core functions, the OPCS reviewed the 20th Cycle guidelines on Performance Contracting and disseminated the guidelines to all MDAs. As a key tool in measuring and tracking performance and delivery of Government services to the public, the OPCS ensured that all MDAs were coordinated to define SMART performance targets that are also aligned to the national development priorities. They were also guided on timely and factual reporting on their progress in achievement of the set targets on quarterly basis and at the end of the Financial Year. The OPCS

also drafted its 2023/24 FY annual Work Plan and Performance Contract targets and cascaded these to all its downstream structures.

OPCS Contribution in key projects or investments decisions

The OPCS did not have any capital projects that were ongoing or initiated during the period under review. However, it's worth noting that the OPCS through the GDS coordinates the implementation of key national programmes and projects and provides guidance and oversight on key investment decisions by the Government through SCAC and ISC. The implementation status of key national projects is publicly available through the Government Performance Reporting Portal, <https://gprs.report/>.

Future developments

The OPCS will be championing the Whole-of-Government and Open Government approaches to be institutionalized and demonstrated by all MDAs in their service delivery endeavors. This is expected to harness the much-needed synergies to ensure public involvement and ownership as well as fast tracking the realization of national development interventions. WoG and OP approaches will similarly be applied in the review, development and implementation of the policy and legislation frameworks that will be enable the achievement of national development priorities identified under the BeTA and Medium-Term Plan IV of the Kenya Vision 2030.

8. 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.

a) 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.

b) 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 with significant progress having been already made in this exercise.

c) 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 and requirements for 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 in budget requirements to be presented in the for the next MTEF period. The Office also cascaded its annual performance targets and will implement 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).

d) Operational practices/ Market place practices

Having being newly created, the Office of the Prime Cabinet Secretary had no prequalified suppliers by the end of FY 2022/23. The Office is however 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 under its three votes. It is also worthy to note that the Office has fulfilled its contractual obligations for the completed office refurbishment works and the supplied vehicles and equipment.

The Office will follow best practices and stick to the annual procurement Plans as provided for in budgetary allocations.

e) Community Engagements-

The OPCS joined the MDAs 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.

9. Statement of Management Responsibilities

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

The Accounting Officer in charge of the OPCS is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the OPCS; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

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

The Accounting Officer in charge of the OPCS confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where

OFFICE OF THE PRIME CABINET SECRETARY
Report and Financial Statements for the Three (3) Months Period ended 30th June 2023

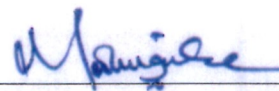
applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with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

Approval of the financial statements

The OPCS's financial statements were approved and signed by the Accounting Officer on 27/9/ 2023.



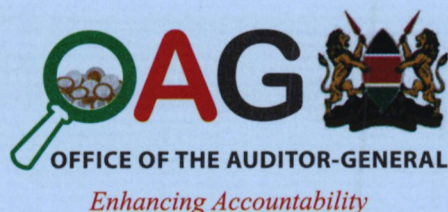
Ms. CPA Aurelia Chepkirui Rono
Principal Secretary
Office of the Prime Cabinet Secretary



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

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON OFFICE OF THE PRIME CABINET SECRETARY FOR THE THREE (3) MONTHS PERIOD ENDED 30 JUNE, 2023

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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Office of the Prime Cabinet Secretary set out on pages 1 to 23, which comprise the statement of receipts and payments and the statement of financial assets and financial liabilities as at

Report of the Auditor-General on Office of the Prime Cabinet Secretary for the three (3) months period ended 30 June, 2023

30 June, 2023, 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 Office of the Prime Cabinet Secretary as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards/International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Office of the 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 judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, I confirm that nothing 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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 and 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 governance were not effective.

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

The 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 responsibility for overseeing the Office of the Prime Cabinet Secretary financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and

responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 December, 2023

OFFICE OF THE PRIME CABINET SECRETARY

Report and Financial Statements for the Three (3) Months Period ended 30th June 2023

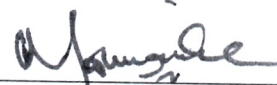
11. Statement of Receipts and Payments for the Three (3) Months Period ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	661,027,028	-
Other Revenues		-	-
TOTAL REVENUES		661,027,028	-
PAYMENTS			
Compensation of Employees	2	35,204,459	-
Use of goods and services	3	382,407,469	-
Acquisition of Assets	4	242,947,995	-
TOTAL PAYMENTS		660,559,923	-
SURPLUS/DEFICIT		467,105	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27/9 2023 and signed by:



Ms. CPA Aurelia Chepkirui Rono
Principal Secretary
Office of the Prime Cabinet Secretary




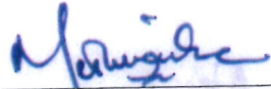
CPA Mwikamba Mghenyi
Head of Accounting Unit
ICPAK M/No 4713

12. Statement Of Financial Assets And Financial Liabilities As At 30th June 2023

	Note	2022-2023 Kshs	2021-2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	5A	3,976,460	-
Cash Balances	5B	390,330	-
Total Cash And Cash Equivalents		4,366,790	-
TOTAL FINANCIAL ASSETS		4,366,790	-
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	6	(3,899,685)	-
NET FINANCIAL ASSETS		467,105	-
REPRESENTED BY			
Surplus/Deficit for the year		467,105	-
NET FINANCIAL POSITION		467,105	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27/9/2023 2023 and signed by:

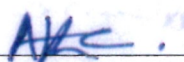

 Ms. CPA Aurelia Chepkirui Rono
 Principal Secretary
 Office of the Prime Cabinet Secretary


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

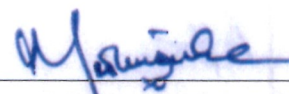
13. Statement of Cash Flows For the Three (3) Months Period Ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	661,027,028	-
Other Revenues		-	-
		661,027,028	-
Payments for operating expenses			
Compensation of Employees	2	35,204,459	-
Use of goods and services	3	382,407,469	-
		417,611,927	-
Adjusted for:			
Increase/(Decrease) in Accounts Payable: (deposits and retention)	6	3,899,685	-
		247,314,785	-
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	4	(242,947,995)	-
Net cash flows from Investing Activities		(242,947,995)	-
CASHFLOW FROM BORROWING ACTIVITIES			
NET INCREASE IN CASH AND CASH EQUIVALENT			
		4,366,790	-
Cash and cash equivalent at BEGINNING of the year		-	-
Cash and cash equivalent at END of the year	5A+B	4,366,790	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27/9/ 2023 and signed by:



Ms. CPA Aurelia Chepkirui Rono
Principal Secretary
Office of the Prime Cabinet Secretary



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

OFFICE OF THE PRIME CABINET SECRETARY
Report and Financial Statements for the Three (3) Months Period ended 30th June 2023


14. Statement of Comparison of Budget and Actual Amounts for FY2022/23

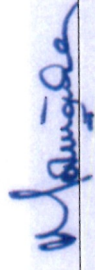
Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	-	853,205,101	853,205,101	661,027,028	192,178,073	77%
Total Receipts	-	853,205,101	853,205,101	661,027,028	192,178,073	77%
Payments						
Compensation of Employees	-	85,900,180	85,900,180	35,204,459	50,695,721	41%
Use of goods and services	-	490,538,184	490,538,184	382,407,469	108,130,715	78%
Acquisition of Assets	-	276,766,737	276,766,737	242,947,995	33,818,742	88%
Grand Total	-	853,205,101	853,205,101	660,559,923	192,645,178	77%
Surplus/Deficit	-	-	-	467,105	(467,105)	

(a) *Variance analysis:* the underutilization of the budget was as a result of approval of FY 2022/23 Supplementary Estimates No. II and subsequent issuance of Consolidated Fund Warrant No. 3 of 2022/2023 on 26th June 2023

(b) *Reallocations within the year:* the office of the Prime Cabinet Secretary was funded during finalization of FY 2022/23 Supplementary Estimates No. 1 and thus didn't have original budget.

The entity financial statements were approved on 27/6/2023 and signed by:


Ms. CPA Aurelia Chepkirui Rono
Principal Secretary
Office of the Prime Cabinet Secretary


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

OFFICE OF THE PRIME CABINET SECRETARY
Report and Financial Statements for the Three (3) Months Period ended 30th June 2023

13 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2022/23

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c
RECEIPTS						
Exchequer releases	-	853,205,101	853,205,101	661,027,028	192,178,073	77%
Total Receipts	-	853,205,101	853,205,101	661,027,028	192,178,073	77%
PAYMENTS						
Compensation of Employees	-	85,900,180	85,900,180	35,204,459	50,695,721	41%
Use of goods and services	-	490,538,184	490,538,184	382,407,469	108,130,715	78%
Acquisition of Assets	-	276,766,737	276,766,737	242,947,995	33,818,742	88%
Grand Total	-	853,205,101	853,205,101	660,559,923	192,645,178	77%
Surplus/Deficit	-	-	-	467,105	(467,105)	

Notes

(a) *Variance analysis:* the underutilization of the budget was as a result of approval of FY 2022/23 Supplementary Estimates No. II and subsequent issuance of Consolidated Fund Warrant No. 3 of 2022/2023 on 26th June 2023

(b) *Reallocations within the year:* the office of the Prime Cabinet Secretary was funded during finalization of FY 2022/23 Supplementary Estimates No. 1 and thus didn't have original budget.

The entity financial statements were approved on 27/6/2023 and signed by:

AKC,
Ms. CPA Aurelia Chepkirui Rono
Principal Secretary
Office of the Prime Cabinet Secretary

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

OFFICE OF THE PRIME CABINET SECRETARY
 Report and Financial Statements for the Three (3) Months Period ended 30th June 2023

13 (c) Budget Execution by Programmes and Sub-Programmes for FY2023

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
753000000	753010000		761,300,000	608,755,249	152,544,751
	753020000		717,900,180	590,540,498	127,359,682
	753030000		29,399,820	11,272,804	18,127,016
			14,000,000	6,941,947	7,058,053
754000000	754010000		33,855,474	15,900,150	17,955,324
	754020000		14,725,624	8,709,763	6,015,861
			19,129,850	7,190,387	11,939,463
755000000	755010000		58,049,627	35,904,523	22,145,104
	755020000		43,679,295	28,882,828	14,796,467
	755030000		8,497,831	3,410,114	5,087,717
			5,872,501	3,611,581	2,260,920
		Grand Total	853,205,101	660,559,923	192,645,178

15. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the OPCS The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Reporting Currency

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

Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by (name of the entity) for all the years presented.

a) Recognition of Receipts

The OPCS recognises all receipts from the various sources when the event occurs, and the related cash has been received.

(i) Transfers from the Exchequer

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

(ii) External Assistance

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

(iii) miscellaneous receipts

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

Significant Accounting Policies (Continued)

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the OPCS.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for. *(Customise to your organisation)*

iv) Principal on borrowing

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. *(Customize as per organization).*

v) Acquisition of Fixed Assets

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

Significant Accounting Policies (Continued)

vi) In-kind contributions

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

vii) Third Party Payments

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

c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. A bank account register is maintained, and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure xx to the financial statements.*

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2023, this amounted to Kshs **3,899,685** compared to Kshs **0** in prior period as indicated on **note 7**. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

d) Imprests and advances

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

e) Third party deposits and retention

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

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget

was approved by Parliament in *June 2022 for the period 1st July 2022 to 30th June 2023* as required by Law and there were 1 number of supplementary adjustments to the original budget during the year.

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

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended *30th June 2023*.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

k) Related Party Transactions

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

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

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The 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. *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

Notes to the Financial Statements

1 Exchequer releases

Description	2022-2023	2021-2022
	Kshs	Kshs
Total Exchequer Releases for quarter 4	661,027,028	-
TOTAL	661,027,028	-

(Exchequer was received in May and June)

2 Compensation to Employees

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	25,216,796	-
Personal allowances paid as part of salary	9,987,663	-
TOTAL	35,204,459	-

(Not in operation in the prior year)

3 Use of Goods and Services

	2022-2023	2021-2022
	Kshs	Kshs
Communication, Supplies and Services	3,868,520	-
Domestic Travel and Subsistence, and Other Transportation Costs	71,423,557	-
Foreign Travel and Subsistence, and other transportation costs	26,507,572	-
Printing, Advertising and Information Supplies and Services	5,113,891	-
Rentals of Produced Assets	49,804,692	-
Hospitality Supplies and Servi	57,988,409	-
Specialised Materials and Supp	1,578,925	-
Office and General Supplies and Services	9,208,748	-
Fuel Oil and Lubricants	18,075,780	-
Other Operating Expenses	136,139,149	-
Routine Maintenance - Vehicles	1,900,696	-
TOTAL	382,407,469	-

(Not in operation in the prior year)

OFFICE OF THE PRIME CABINET SECRETARY
Report and Financial Statements for the Three (3) Months Period ended 30th June 2023

Notes to the Financial Statements (Continued)

4 Acquisition of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Non Financial Assets		
Refurbishment of Buildings	27,098,395	-
Purchase of Vehicles and Other Transport Equipment	76,680,000	-
Purchase of Office Furniture and General Equipment	109,679,796	-
Purchase of Specialised Plant, Equipment and Machinery	29,489,805	-
TOTAL	242,947,995	-

(Not in operation in the prior year)

5 Cash and Bank Accounts

Description	FY 22/23	FY 21/22
	Kshs	Kshs
Bank Accounts (Note 5A)	3,976,460	-
Cash on hand (Note 5B)	390,330	-
Total	4,366,790	-

5A: Bank Accounts

Name of Bank, Account No. & currency	Exc rate (if in foreign)	2022-2023	2021-2022
		Kshs	Kshs
Central Bank of Kenya, 1000694963, Recurrent Kes	1	76,775	-
Central Bank of Kenya, 1000694955, Deposits Kes	1	3,899,685	-
Total		3,976,460	-

5B: Cash on hand

	2022-2023	2021-2022
	Kshs	Kshs
Cash in Hand – Held in domestic currency	390,330	-
TOTAL	390,330	-

Notes to the Financial Statements (Continued)

Detailed Cash is as follows:

Description	FY 22-23	FY 21-22
	Kshs	Kshs
Location 1	390,330	-
Total	390,330	-

[Board of survey report attached to the statements]

6 : Imprests and Advances

All imprest was recovered during the year.

7 Third party deposits and retention

	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits	3,899,685		-	
TOTAL	3,899,685		-	
Ageing analysis:	Current FY	% of the Total	Prior FY	% of the Total
Under one year	3,899,685	100 %	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	3,899,685		-	

8 Fund Balance Brought Forward

The OPCS has only reported for three (3) months.

9 Prior Year Adjustments

The OPCS has only reported for three (3) months.

10 (Increase)/ Decrease in Advances and Imprests

All imprest was recovered during the year.

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

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Payables As At 1 st July	-	-
Payables As At 30 th June	3,899,685	-
Increase/ (Decrease) In Payables	3,899,685	-

Notes to the Financial Statements (Continued)

12 Related Party Disclosures

The following comprise of related parties to the OPCS

- i) Key management personnel that include the Prime Cabinet Secretaries and Chief of Staff
- ii) Other Ministries Departments

13 Other Important Disclosures

27.1 Related party transactions:

Description	FY 22/23	FY 21/22
	Kshs	Kshs
Transfers from Related Parties		
Transfers from the Exchequer	661,027,028	-
Total Transfers from Related Parties	661,027,028	-

Other important disclosures (continued)

27.2: Other Pending Payables (See Annex 3)

Description	Balance b/f Previous FY 21/22	Additions for the period	Paid during the year	Balance c/f Current FY 22/23
	Kshs	Kshs	Kshs	Kshs
Amounts due to Third Parties	-	3,899,685	(-)	3,899,685
Total	-	3,899,685	(-)	3,899,685

Other important disclosures (continued)

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

There are no prior audit issues as the Vote is a new entity and only reported for three (3) months.

AKC.

Ms. CPA Aurelia Chepkirui Rono
 Principal Secretary
 Office of the Prime Cabinet Secretary

Mwikamba

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

16. Annexes

Annex 1 - Analysis of Pending Accounts Payable

There were no pending bills during the FY 2022/23

OFFICE OF THE PRIME CABINET SECRETARY
 Report and Financial Statements for the Three (3) Months Period ended 30th June 2023

Annex 2 - Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Payable Contracted	Original amount	Amount Paid To-Date	Outstanding Balance Current Year 22/23	Outstanding Balance Previous Year 21/22	Comments
			a	b	c=a-b		
Amounts due to Third Parties							
1.	Miliki Development Company Limited		3,899,685	-	3,899,685	-	
	Sub-Total		3,899,685	-	3,899,685	-	
	Grand Total		3,899,685	-	3,899,685	-	

OFFICE OF THE PRIME CABINET SECRETARY
 Report and Financial Statements for the Three (3) Months Period ended 30th June 2023

Annex 3 - Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous FY 21/22	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year FY 22/23
Purchase of Vehicles and Other Transport Equipment	-	76,680,000	-	-	76,680,000
Purchase of Office Furniture and General Equipment	-	109,679,796	-	-	109,679,796
Purchase of Specialised Plant, Equipment and Machinery	-	29,489,805	-	-	29,489,805
Total	-	215,849,600	-	-	215,849,600

Annex 4 - Approved Staff Establishment for The Office of Prime Cabinet Secretary-July 2023

S/NO	DESIGNATION/JOB TITLE	CSG	APPROVED ESTABLISHMENT	REMARKS
OFFICE OF THE PRIME CABINET SECRETARY				
1.	Prime Cabinet Secretary	-	1	
2.	Deputy Director, Office Administrative Services	6	1	
3.	Personal Assistant	7	1	Supernumerary post
4.	Senior Office Administrator /Principal	9/8	1	
5.	Principal Driver I	10	1	
6.	Senior Driver/Chief	13/12	1	
7.	Cleaning Supervisor IIA/I	15/14	2	
Sub-Total			8	
CHIEF OF STAFF OFFICE				
1.	Chief of Staff	3	1	Supernumerary post
2.	Senior Assistant Office Administrator/Principal	9/8	1	
3.	Driver I/Senior	14/13	1	
4.	Cleaning Supervisor IIB/A	15/14	1	
Sub-Total			4	
PRINCIPAL ADMINISTRATIVE SECRETARY OFFICE				
1.	Principal Administrative Secretary	3	1	
2.	Principal Assistant Office Administrator	8	1	
3.	Chief Driver	11	1	
4.	Cleaning Supervisor IIB/A	15/14	1	
5.	Assistant Accountant General	7	1	
6.	Principal Accountant	8	1	
7.	Accountant I/Senior	10/9	1	
8.	Senior Principal Finance Officer	7	1	
Sub-Total			8	
PRIVATE SECRETARY'S OFFICE				
1.	Private Secretary	4	1	
2.	Assistant Office Administrator II/I/Senior	12/11/10	1	Supernumerary post
3.	Driver II/I	15/14	1	
Sub-Total			3	
ADVISORY SERVICES				
1.	Advisor	3/4	5	Supernumerary post

OFFICE OF THE PRIME CABINET SECRETARY

Report and Financial Statements for the Three (3) Months Period ended 30th June 2023

2.	Secretary Strategic Communication	4	1	Supernumerary post
	Sub-Total		6	
SPOUSE TO PCS OFFICE				
1.	Spouse to PCS	-	1	Supernumerary post
2.	Chief of Staff	5	1	Supernumerary post
3.	Program Officer	8/7/6	3	Supernumerary Post
4.	Assistant Director Office Administrative Services	7	1	Supernumerary Post
5.	Senior Driver/Chief	12/11	1	Supernumerary Post
6.	Senior Support Staff	16	1	Supernumerary Post
	Sub-Total		8	
PRESS SERVICE				
1.	Director, Press Services	5	1	Supernumerary Post
2.	Deputy Director, Press Services	6	1	
3.	Senior/Principal Press Officer	9/8	2	
4.	Photographer	12/11/10	2	
5.	Editor	9/8/7	1	
6.	Graphic Designer	10/9/8	2	
7.	Technician (Electronics)	15/14/13	2	
8.	Driver II/I/Senior/Chief	15/14/13/12	3	
	Sub-total		14	
HOSPITALITY SERVICES				
1.	Assistant Director Hospitality Services	7	1	Supernumerary
2.	Principal Assistant Hospitality Services	8	1	supernumerary
3.	Assistant Hospitality Services II/I/Senior	11/10/9	1	Supernumerary
	Sub-total		3	
PROTOCOL SERVICES				
1.	Assistant protocol Services	7	1	supernumerary
2.	Protocol Officer I/Senior/Principal	10/9/8	1	Supernumerary
	Sub-Total		2	
	TOTAL OFFICE OF PCS		56	
GOVERNMENT DELIVERY SERVICES				
1.	Secretary/Head, Government Delivery Services	3	1	
2.	Principal Office Administrator	8	1	
3.	Senior Driver	13	1	
4.	Cleaning Supervisor IIB/A	15/14	1	

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	Sub Total		4	
	DIRECTORATE OF SERVICE DELIVERY			
	Secretary-Service Delivery	4	1	
	Director Service Delivery	5	2	
	Deputy Director Service Delivery	6	4	
	Senior Service Delivery Officer/Principal/Assistant Director	9/8/7	2	
	Sub-Total		9	
	DIRECTORATE OF SERVICE DELIVERY-SECTOR AND FIELD COORDINATION-HQs			
	Secretary -Service Delivery- Sector and Field Coordination	4	1	
	Director Service Delivery	5	2	
	Deputy Director Service Delivery	6	8	
	Senior Service Delivery Officer/Principal/Assistant Director	9/8/7	4	
	Sub-Total		15	
	REGIONAL OFFICES			
	Director Service Delivery	5	8	
	Deputy Director Service Delivery	6	16	
	Sub-Total		24	
	DIRECTORATE OF SERVICE DELIVERY-COMMUNICATION			
	Secretary -Service Delivery- Communication	4	1	
5.	Director Service Delivery	5	1	
6.	Deputy Director, Service Delivery	6	2	
7.	Senior Service Delivery Officer/Principal/Assistant Director	9/8/7	2	
	Sub-Total		6	
	TOTAL-GDS TECHNICAL SERVICES		55	
	SHARED SERVICES-GDS			
1.	Principal Assistant Office Administrator	8	2	
2.	Office Administrator/ Senior	10/9	4	
3.	Driver III/II/I/Senior	15/14/13	10	
4.	Senior Support Staff	14	4	
	TOTAL SUPPORT SERVICES-GDS		23	
	TOTAL-GDS		78	
	STATE DEPARTMENT FOR PERFORMAMCE & DELIVERY MANAGEMENT			
	OFFICE OF PRINCIPAL SECRETARY			
1.	Principal Secretary	2	1	

OFFICE OF THE PRIME CABINET SECRETARY

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2.	Assistant Director, Office Administrative Services	7	1	
3.	Assistant Office Administrator I/Senior/Principal	10/9/8	1	
4.	Driver I/Senior/Chief/Principal	14/13/12/11	2	
5.	Support Staff Supervisor/Cleaning Supervisor IIA/I	15/14/13	2	
	Sub-Total		7	
PUBLIC SERVICE PERFORMANCE MANAGEMENT SERVICES				
1.	Secretary/Head Public Service Performance Management Services	3	1	
2.	Secretary, Performance Management	4	2	
3.	Director, Performance Management	5	6	
4.	Deputy Director, Performance Management	6	12	
5.	Assistant Director, Performance Management	7	15	
6.	Senior Performance Management Officer/Principal	9/8	15	
	Total		51	
SHARED SERVICES				
1.	Principal Office Administrator	8	2	
2.	Records Management Officer 1	9	1	
3.	ICT Officer II/I	11/10	1	
4.	Assistant Office Administrator II/I	11//10	3	
5.	Senior Clerical Officer	12	1	
6.	Cleaning Supervisor	13	2	
7.	Chief Driver	13	4	
	Sub - total		14	
DIRECTORATE OF CO- ORDINATION & SUPERVISION OFGOVT.				
1.	Secretary Coordination & Supervision Services	41	1	
2.	Senior Driver	13	1	
3.	Principal Assistant Officer Administrator	8	1	
4.	Cleaning Supervisor 1B	14	1	
	Total		4	
DIVISIONS				
1.	Director Coordination & Supervision Services	5	1	
2.	Deputy Director Coordination&Supervision	6	2	

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Report and Financial Statements for the Three (3) Months Period ended 30th June 2023

3.	Assistant Director Coordination and Supervision	7	8	
4.	Director Research and Knowledge Management	5	1	
5.	Deputy Director Research and Knowledge Management	6	2	
6.	Assistant Director Research and Knowledge Management	7	8	
7.	Senior Assistant Office Administrator	9	2	
8.	Cleaning Supervisor 1B	14	1	
	Sub-Total		25	
	Sub-Total		29	
ICT & SYSTEM MANAGEMENT				
1.	Director ICT/system Administrator	5	1	
2.	Deputy Director ICT	6	1	
3.	Assistant Director ICT	7	2	
4.	ICT Officer I/Senior/ Principal	10/9/8	3	
	Total		7	
SHARED SERVICES				
ADMINISTRATION DIVISION				
1.	Secretary, Administration	4	1	
2.	Assistant Secretary/Senior Assistant Secretary	9/8	1	
3.	Records Management Officer/Senior	11/12	2	
4.	Librarian /Senior	11/12	2	
5.	Receptionist II/I	11/10	2	
6.	Assistant office Administrator II/I/Senior/Principal	11/10/9/8	3	
7.	Driver II/I/Senior/Chief	15/14/13/12	4	
8.	Clerical Officer II/I/Senior/Chief	14/13/12/11	3	
9.	Senior Support Staff/ Cleaning Supervisor II B/IIA	16/15/14	3	
	Sub-Total		21	
HRM&D DIVISION				
1.	Director Human Resource Management and Development	5	1	
2.	Assistant Director, Human Resource Management and Development	7	1	
3.	Human Resource Assistant II/I/Senior/Principal	11/10/9/8	2	
	Total		4	
FINANCE DIVISION				
1.	Chief Finance Officer	6	1	
2.	Senior Principal Finance Officer	7	1	
3.	Finance Officer I/Senior/Principal	10/9/8	1	
	Total		3	

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	ACCOUNTS UNIT			
1.	Deputy Accountant General	6	1	
2.	Principal Accountant	8	1	
3.	Accountant II/I/Senior	11/10/9	2	
	Total		4	
	PLANNING UNIT			
1.	Director Planning	5	1	
2.	Principal Economist/ Senior Principal	8/7	1	
3.	Economist II/I/Senior	10/9/8	1	
	Total		3	
	SUPPLY CHAIN MAGT. UNIT			
1.	Deputy Director, Supply Chain Management	6	1	
2.	Supply Chain Management Officer II/I/Senior/Principal	11/10/9/8	1	
3.	Supply Chain Management Assistant IV/III/II/I	14/13/12/11	1	
	Total		3	
	PUBLIC COMMUNICATION UNIT			
1.	Deputy Director, Public Communication	6	1	
2.	Public Communication Officer II/I/Senior	11/10/9	1	
	Total		2	
	LEGAL UNIT			
1.	Chief State Counsel	5	1	
2.	Principal State Counsel	7	1	
3.	Senior State Counsel	8	1	
	Sub Total		3	
	INTERNAL AUDIT UNIT			
1.	Deputy Director, Internal Audit	6	1	
2.	Assistant Director, Internal Audit	7	1	
	Total		2	
	TOTAL- STATE DEPT FOR PERFORMANCE AND DELIVERY MGT.		153	
	TOTAL-OPCS AND STATE DEPARTMENT FOR PERFORMANCE & DELIVERY MGT		287	
	STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS			
1.	Principal Secretary	2	1	
2.	Assistant Director, Office Administrative Services	7	1	
3.	Senior Assistant Office Administrator/Principal	9/8	1	
4.	Principal Driver II	11	1	
5.	Driver I/Senior	14/13	1	

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6.	Support Staff Supervisor/CleaningSupervisor IIA/I	16/15/14/13	2	
	Total		7	
DIRECTORATE OF LEGISLATIVE AND PARLIAMENTARY AFFAIRS				
SECRETARY LEGISLATIVE PARLIAMENTARY AFFAIRS OFFICE				
1.	Secretary, Legislative and Parliamentary Affairs	4	1	
2.	Principal Assistant Office Administrator	8	1	
3.	Driver 1	13	1	
4.	Support Staff Supervisor/CleaningSupervisor IIA/I	16/15/14/13	1	
	Sub-Total		4	
LEGISLATIVE AND LEGAL AFFAIRS DIVISION				
1.	Director, Legislative and Parliamentary Affairs	5	1	
2.	Deputy Director, Legislative and Parliamentary Affairs	6	2	
3.	Assistant Director, Legislative and Parliamentary Affairs	7	4	
4.	Parliamentary Affairs Officer/Senior/Principal	10/9/8	4	
5.	Chief State Counsel	5	1	
6.	Deputy Chief State Counsel	6	2	
	Sub-Total		14	
PARLIAMENTARY AFFAIRS DIVISION				
1.	Director Parliamentary Affairs	5	1	
2.	Deputy Director ParliamentaryAffairs	6	2	
3.	Assistant Director ParliamentaryAffairs	7	4	
4.	Parliamentary Affairs Officer/Senior/Principal	10/9/8	4	
	Sub-Total		11	
	Total		29	
DIRECTORATE OF POLICY COORDINATION AND STRATEGY				
1.	Secretary, Policy Analysis and Coordination	3	1	
2.	Principal Assistant Office Administrator	8	1	

OFFICE OF THE PRIME CABINET SECRETARY

Report and Financial Statements for the Three (3) Months Period ended 30th June 2023

3.	Driver I	13	1	
4.	Support Staff Supervisor/Cleaning Supervisor IIA/I	16/15/14/13	1	
	Sub-Total		4	
POLICY COORDINATION AND STRATEGY DIVISION				
1.	Director Policy Coordination and Strategy	5	1	
2.	Deputy Director Policy Coordination and Strategy	6	2	
3.	Assistant Director Policy Coordination and Strategy	7	2	
4.	Policy Coordination and Strategy Officer/Senior/Principal	10/9/8	4	
	Sub-Total		9	
POLICY ANALYSIS AND ADVISORY DIVISION				
1.	Director, Policy Analysis and Coordination	5	1	
2.	Deputy Director, Policy Analysis and Coordination	6	2	
3.	Assistant Director, Policy Analysis and Coordination	7	2	
4.	Senior/Principal Policy Analysis and Coordination	9/8	4	
	Sub-Total		9	
	Total		34	
SHARED SERVICES				
ADMINISTRATION DIVISION				
1.	Director Administration	5	1	
2.	Assistant Secretary/Senior Assistant Secretary	9/8	1	
3.	Assistant office Administrator II/I/Senior/Principal	12/10/9/8	3	
4.	Driver II/I/Senior/Chief	15/14/13/12	4	
5.	Senior Support Staff/ Cleaning Supervisor II B/IIA	16/15/14	3	
	Sub-Total		12	
HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT DIVISION				
1.	Director Human Resource Management and Development	5	1	
2.	Assistant Director Human Resource Management and Development	7	1	
3.	Human Resource Assistant II/I/Senior/Principal	11/10/9/8	2	

OFFICE OF THE PRIME CABINET SECRETARY

Report and Financial Statements for the Three (3) Months Period ended 30th June 2023

	Sub-Total		4	
	ACCOUNTS			
1.	Deputy Accountant General	6	1	
2.	Principal Accountant	8	1	
3.	Accountant II/I/Senior	/10/9	2	
	Sub-Total		4	
	FINANCE DIVISION			
1.	Chief Finance Officer	6	1	
2.	Finance Officer I/Senior/Principal	10/9/8	1	
	Sub-Total		2	
	ICT UNIT			
1.	Deputy Director ICT	6	1	
2.	ICT Officer II/I/Senior/Principal	11/10/9/8	2	
	Sub-Total		3	
	CPPMU DIVISION			
1.	Chief Economist	6	1	
2.	Economist II/I/Senior	10/9/8	1	
	Sub-Total		2	
	SUPPLY CHAIN MANAGEMENT UNIT			
1.	Deputy Director Supply Chain Management	6	1	
2.	Supply Chain Management Officer II/I/Senior/Principal	11/10/9/8	1	
3.	Supply Chain Management Assistant IV/III/II/I	14/13/12/11	1	
	Sub-Total		3	
	PUBLIC COMMUNICATION UNIT			
1.	Deputy Director Public Communication	6	1	
2.	Public Communication Officer II/I/Senior	11/10/9	1	
	Sub-Total		2	
	INTERNAL AUDIT DIVISION		2	
	TOTAL-STATE DEPARTMENT FOR PARLIAMENTARY AFFAIRS		104	
	GRAND TOTAL-OPCS & STATE DEPTS		391	

Annex 5 - Reports Generated from IFMIS

The following financial reports generated from IFMIS should be attached as appendices to these financial statements.

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



Trial Balance Comparison Report

Entity: 1013-Office of the Prime Cabinet Secretary

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
21 101 Basic Salaries - Civil Service	25,216,796.20	0.00	0.00	0.00
21 100 Basic Salaries - Permanent Employees	25,216,796.20	0.00	0.00	0.00
2110301 House Allowance	4,813,098.20	0.00	0.00	0.00
2110312 Responsibility Allowance	2,065,088.75	0.00	0.00	0.00
21 314 Transport Allowance	694,964.30	0.00	0.00	0.00
21 315 Extreneous Allowance	993,000.00	0.00	0.00	0.00
2110317 Domestic Servant Allowance	585,000.00	0.00	0.00	0.00
2110327 Ministerial Allowance	836,511.30	0.00	0.00	0.00
21 300 Personal Allowances paid as part of Salary	9,987,662.55	0.00	0.00	0.00
21 300 Wages and Salary Contributions	35,204,458.75	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	3,500,000.00	0.00	0.00	0.00
22 203 Courier & Postal Services	368,520.00	0.00	0.00	0.00
22 200 Communication, Supplies and Services	3,868,520.00	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	21,497,117.00	0.00	0.00	0.00
22 302 Accommodation - Domestic Travel	24,516,400.00	0.00	0.00	0.00
22 303 Daily Subsistence Allowance	25,410,040.00	0.00	0.00	0.00
22 300 Domestic Travel and Subsistence, and Other Transportation Costs	71,423,557.00	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc)	7,543,243.45	0.00	0.00	0.00
22 402 Accommodation	9,150,406.35	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	7,324,095.30	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc)	2,489,827.00	0.00	0.00	0.00
22 400 Foreign Travel and Subsistence, and other transportation costs	26,507,572.10	0.00	0.00	0.00
2210502 Publishing & Printing Services	1,589,153.10	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	3,524,737.75	0.00	0.00	0.00
22 500 Printing, Advertising and Information Supplies and Services	5,113,890.85	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	49,804,692.15	0.00	0.00	0.00
2210600 Rentals of Produced Assets	49,804,692.15	0.00	0.00	0.00
22 801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	14,538,004.00	0.00	0.00	0.00
22 802 Boards, Committees, Conferences and Seminars	43,450,405.40	0.00	0.00	0.00
2210800 Hospitality Supplies and Services	57,988,409.40	0.00	0.00	0.00
22 902 Dressings and Other	799,974.70	0.00	0.00	0.00
22 900 Pharmaceutical/Medical Items				
22 1011 Purchase/Production of Photographic and Audio-Visual Materials	495,450.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - State	283,500.00	0.00	0.00	0.00
22 100 Specialised Materials and Supplies	1,578,924.70	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	7,645,915.60	0.00	0.00	0.00
22 102 Supplies and Accessories for Computers and Printers	1,562,832.75	0.00	0.00	0.00
22 100 Office and General Supplies and Services	9,208,748.35	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	18,075,780.00	0.00	0.00	0.00
22 200 Fuel Oil and Lubricants	18,075,780.00	0.00	0.00	0.00
22 305 Contracted Guards and Cleaning Services	7,586,888.10	0.00	0.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,222,200.00	0.00	0.00	0.00
22 312 Confidential Expenditures	120,000,000.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	1,819,080.00	0.00	0.00	0.00
2211321 Parking charges	2,934,836.35	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
211335 Monitoring and Evaluation Expenses	2,576,145.00	0.00	0.00	0.00
211300 Other Operating Expenses	136,139,149.45	0.00	0.00	0.00
210000 Goods and Services	379,709,244.00	0.00	0.00	0.00
220101 Maintenance Expenses - Motor vehicles	1,900,695.70	0.00	0.00	0.00
220100 Routine Maintenance - Vehicles	1,900,695.70	0.00	0.00	0.00
220210 Maintenance of Computers, software, and Networks	797,529.00	0.00	0.00	0.00
220200 Routine Maintenance - Other Assets	797,529.00	0.00	0.00	0.00
220000 Routine Maintenance	2,698,224.70	0.00	0.00	0.00
110302 Refurbishment of Non-Residential buildings	27,098,395.00	0.00	0.00	0.00
110300 Refurbishment of Buildings	27,098,395.00	0.00	0.00	0.00
110701 Purchase of Motor Vehicles	76,680,000.00	0.00	0.00	0.00
110700 Purchase of Vehicles and Other transport Equipment	76,680,000.00	0.00	0.00	0.00
111001 Purchase of Office Furniture and fittings	83,862,822.00	0.00	0.00	0.00
111002 Purchase of Computers, Printers and other IT Equipment	12,374,450.30	0.00	0.00	0.00
111005 Purchase of Photocopiers	7,902,850.00	0.00	0.00	0.00
111009 Purchase of other Office Equipment	5,539,673.30	0.00	0.00	0.00
111000 Purchase of Office Furniture and general Equipment	109,679,795.60	0.00	0.00	0.00
111111 Purchase of ICT Networking and communication Equipment	29,489,804.50	0.00	0.00	0.00
111100 Purchase of Specialised Plant, equipment and Machinery	29,489,804.50	0.00	0.00	0.00
110000 Acquisition of Fixed Capital Assets	242,947,995.10	0.00	0.00	0.00
530101 Ministry HQ Recurrent Bank A/C	96,575.40	0.00	0.00	0.00
530100 Recurrent Bank Accounts	96,575.40	0.00	0.00	0.00
530000 Recurrent Bank Accounts	96,575.40	0.00	0.00	0.00
550101 Ministry HQ Deposit Bank A/C	7,799,369.00	0.00	0.00	0.00
550100 Deposit Bank Accounts	7,799,369.00	0.00	0.00	0.00
550000 Deposit Bank Account	7,799,369.00	0.00	0.00	0.00
580101 Cash	390,330.00	0.00	0.00	0.00
580102 Cash at Hand - imprest	0.00	0.00	0.00	0.00
580104 Cash in Transit	0.00	3,919,484.50	0.00	0.00
580100 Cash in Hand	390,330.00	3,919,484.50	0.00	0.00
580000 Cash in Hand	390,330.00	3,919,484.50	0.00	0.00
740101 Prepayment	0.00	0.00	0.00	0.00
740102 R/D Cheques	0.00	0.00	0.00	0.00
740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
760101 Standing Imprests	0.00	0.00	0.00	0.00
760103 Temporary Imprests	0.00	0.00	0.00	0.00
760100 Imprests	0.00	0.00	0.00	0.00
760000 Government Imprests	0.00	0.00	0.00	0.00
310101 General Deposits	0.00	3,899,684.50	0.00	0.00
310100 General Deposits Items	0.00	3,899,684.50	0.00	0.00
310000 Deposits	0.00	3,899,684.50	0.00	0.00
320001 PAYE	0.00	0.00	0.00	0.00
320002 NHIF	0.00	0.00	0.00	0.00
320000 Other Liabilities	0.00	0.00	0.00	0.00
320101 PAYE	0.00	0.00	0.00	0.00
320102 NHIF	0.00	0.00	0.00	0.00
320103 House Rent	0.00	0.00	0.00	0.00
320106 NSSF	0.00	0.00	0.00	0.00
320107 Co-operatives	0.00	0.00	0.00	0.00
320108 Insurances	0.00	0.00	0.00	0.00
320111 WCPS	0.00	0.00	0.00	0.00
320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
320113 HELB Deductions	0.00	0.00	0.00	0.00
320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
320199 Salary Control Account	0.00	0.00	0.00	0.00
320100 Salary Deductions	0.00	0.00	0.00	0.00
320201 Contractors Retention Money	0.00	0.00	0.00	0.00
320200 Other General Liabilities	0.00	0.00	0.00	0.00
320000 Other Liabilities	0.00	0.00	0.00	0.00
380101 General Withholding Tax	0.00	0.00	0.00	0.00
380102 VAT Withholding	0.00	0.00	0.00	0.00
380103 10% Rental Withholding	0.00	0.00	0.00	0.00
380100	0.00	0.00	0.00	0.00
380000 Withholding Taxes	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7390103 AP Liabilities	0.00	0.00	0.00	0.00
73 100 System Required Liabilities	0.00	0.00	0.00	0.00
73 999 Cash Clearing A/c	0.00	0.00	0.00	0.00
73 900	0.00	0.00	0.00	0.00
73 000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	661,027,027.95	0.00	0.00
99 200 Exchequer Provisions	0.00	661,027,027.95	0.00	0.00
9910000 Provisions	0.00	661,027,027.95	0.00	0.00
Total	668,846,196.95	668,846,196.95	0.00	0.00

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-22 To JUN-23

Compare With: JUL-21 To JUN-22

	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	661,027,027.95	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		661,027,027.95	0.00
PAYMENTS			
Compensation of Employees	12	35,204,458.75	0.00
Use of goods and Services	13	382,407,468.70	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	242,947,995.10	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		660,559,922.55	0.00
SURPLUS/DEFICIT		467,105.40	0.00

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-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	7,895,944.40	0.00
Cash Balances	22B	(3,529,154.50)	0.00
Total Cash And Cash Equivalents		4,366,789.90	0.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS			
		4,366,789.90	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	3,899,684.50	0.00
NET FINANCIAL ASSETS			
		467,105.40	0.00
REPRESENTED BY			
Filed Balance b/fwd	25	0.00	0.00
Pr Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		467,105.40	0.00
NET FINANCIAL POSITION			
		467,105.40	0.00

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-22 To JUN-23
 Compare With: JUL-21 To JUN-22

	Note	Current Period Kshs	Previous Period 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
Employee releases	4	661,027,027.95	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	35,204,458.75	0.00
Use of goods and Services	13	382,407,468.70	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for:			
Adjustments during the year		3,899,684.50	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	247,314,785.00	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	242,947,995.10	0.00
Net Cash Flow From Investing Activities	B	(242,947,995.10)	0.00
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	4,366,789.90	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	4,366,789.90	0.00

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-22 To JUN-23

Compare With: JUL-21 To JUN-22

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
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	0.00	0.00
Exchequer Releases/ Provisioning Account for Q2	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q3	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q4	9910201	661,027,027.95	0.00
TOTAL		661,027,027.95	0.00

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
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
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

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
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
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/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	25,216,796.20	0.00
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	9,987,662.55	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		35,204,458.75	0.00

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	3,868,520.00	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	71,423,557.00	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	26,507,572.10	0.00
Printing, Advertising and Information Supplies and Services	2210500	5,113,890.85	0.00
Rentals of Produced Assets	2210600	49,804,692.15	0.00
Training Expenses	2210700	0.00	0.00
Hospitality Supplies and Servi	2210800	57,988,409.40	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	1,578,924.70	0.00
Office and General Supplies and Services	2211100	9,208,748.35	0.00
Fuel Oil and Lubricants	2211200	18,075,780.00	0.00
Other Operating Expenses	2211300	136,139,149.45	0.00
Routine Maintenance - Vehicles	2220100	1,900,695.70	0.00
Routine Maintenance - Other Assets	2220200	797,529.00	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		382,407,468.70	0.00

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
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other	2630200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
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	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	0.00

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	27,098,395.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	76,680,000.00	0.00
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	109,679,795.60	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	29,489,804.50	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	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		242,947,995.10	0.00

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
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	96,575.40	0.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	7,799,369.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		7,895,944.40	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	3,529,154.50	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		3,529,154.50	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

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	3,899,684.50	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
TOTAL		3,899,684.50	0.00

25. FUND BALANCES BROUGHT FORWARD

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

26. PRIOR YEAR ADJUSTMENTS

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



Statement of Budget Execution

Entity: 1013-Office of the Prime Cabinet Secretary

Current Period: JUL-22 To JUN-23

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							
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	0.00	0.00	0.00	0.00	661,027,027.95	(661,027,027.95)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	0.00	0.00	0.00	0.00	661,027,027.95	(661,027,027.95)	0.00%
PAYMENTS							
12	0.00	0.00	85,900,180.00	85,900,180.00	35,204,458.75	50,695,721.25	40.98%
13	0.00	0.00	490,538,184.00	490,538,184.00	382,407,468.70	108,130,715.30	77.96%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18	0.00	0.00	276,766,737.00	276,766,737.00	242,947,995.10	33,818,741.90	87.78%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	0.00	0.00	853,205,101.00	853,205,101.00	660,559,922.55	192,645,178.45	77.42%



Statement of Budget Execution

Entity: 1013-Office of the Prime Cabinet Secretary

Current Period: JUL-22 To JUN-23

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1013-Office of the Prime Cabinet Secretary

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	0.00	0.00
Transfers of retentions during the year	7,799,369.00	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	7,799,369.00	0.00

Principal Secretary
Controller

Principal Accounts

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

Prepared By: _____

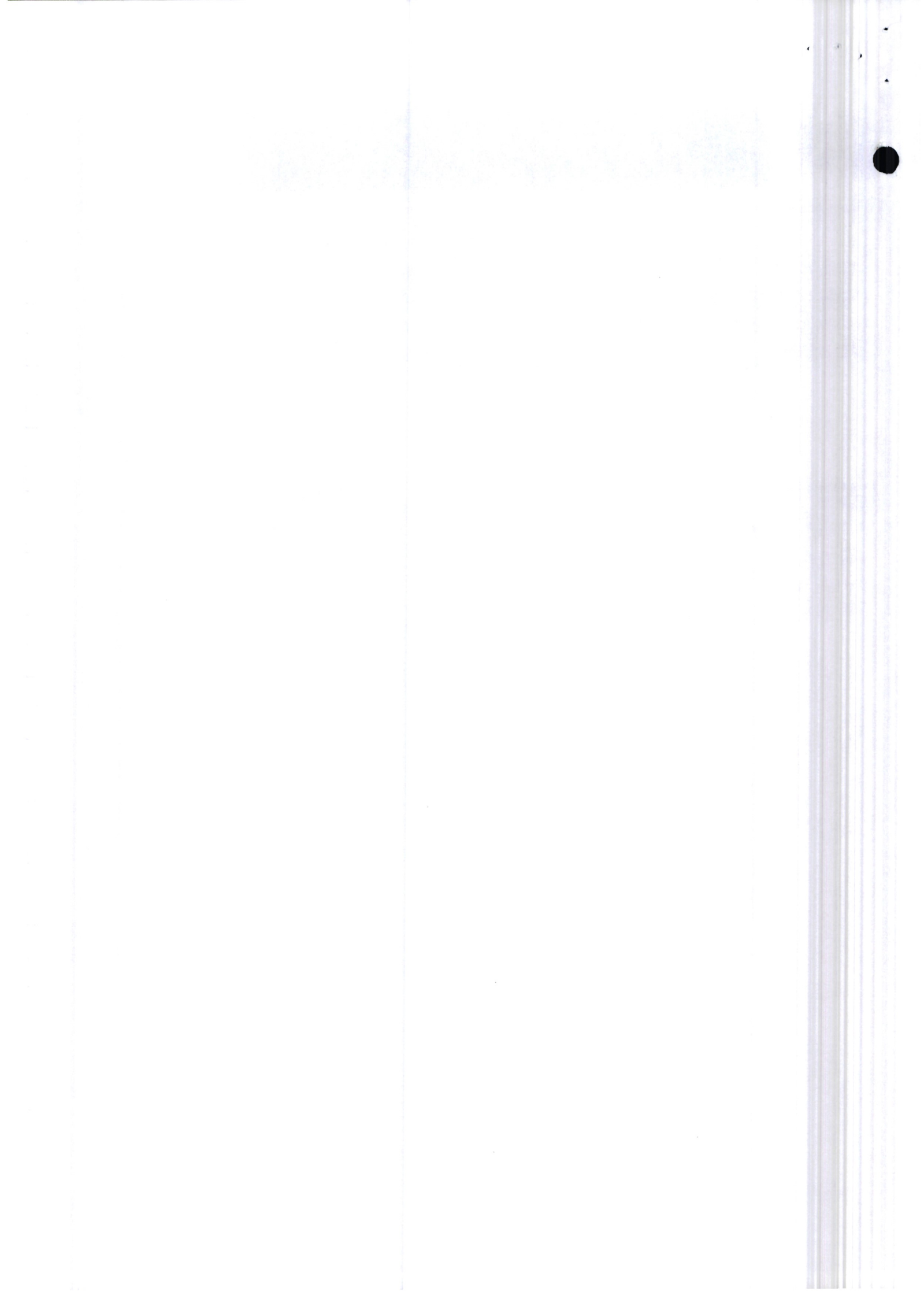
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Programme and Economic Classification

Entity: 1013-Office of the Prime Cabinet Secretary

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0753000000			761,300,000.00	608,755,249.15	152,544,750.85
	2110000	Wages and Salary Contributions	85,900,180.00	35,204,458.75	50,695,721.25
	2210000	Goods and Services	385,399,820.00	329,085,606.00	56,314,214.00
	2220000	Routine Maintenance	13,500,000.00	1,517,189.30	11,982,810.70
	3110000	Acquisition of Fixed Capital Assets	276,500,000.00	242,947,995.10	33,552,004.90
0754000000			33,855,474.00	15,900,150.35	17,955,323.65
	2210000	Goods and Services	32,028,599.00	15,103,742.05	16,924,856.95
	2220000	Routine Maintenance	1,804,375.00	796,408.30	1,007,966.70
	3110000	Acquisition of Fixed Capital Assets	22,500.00	0.00	22,500.00
0755000000			58,049,627.00	35,904,523.05	22,145,103.95
	2210000	Goods and Services	56,607,067.00	35,519,895.95	21,087,171.05
	2220000	Routine Maintenance	1,198,323.00	384,627.10	813,695.90
	3110000	Acquisition of Fixed Capital Assets	244,237.00	0.00	244,237.00
		Grand Total	853,205,101.00	660,559,922.55	192,645,178.45

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

Prepared By: _____

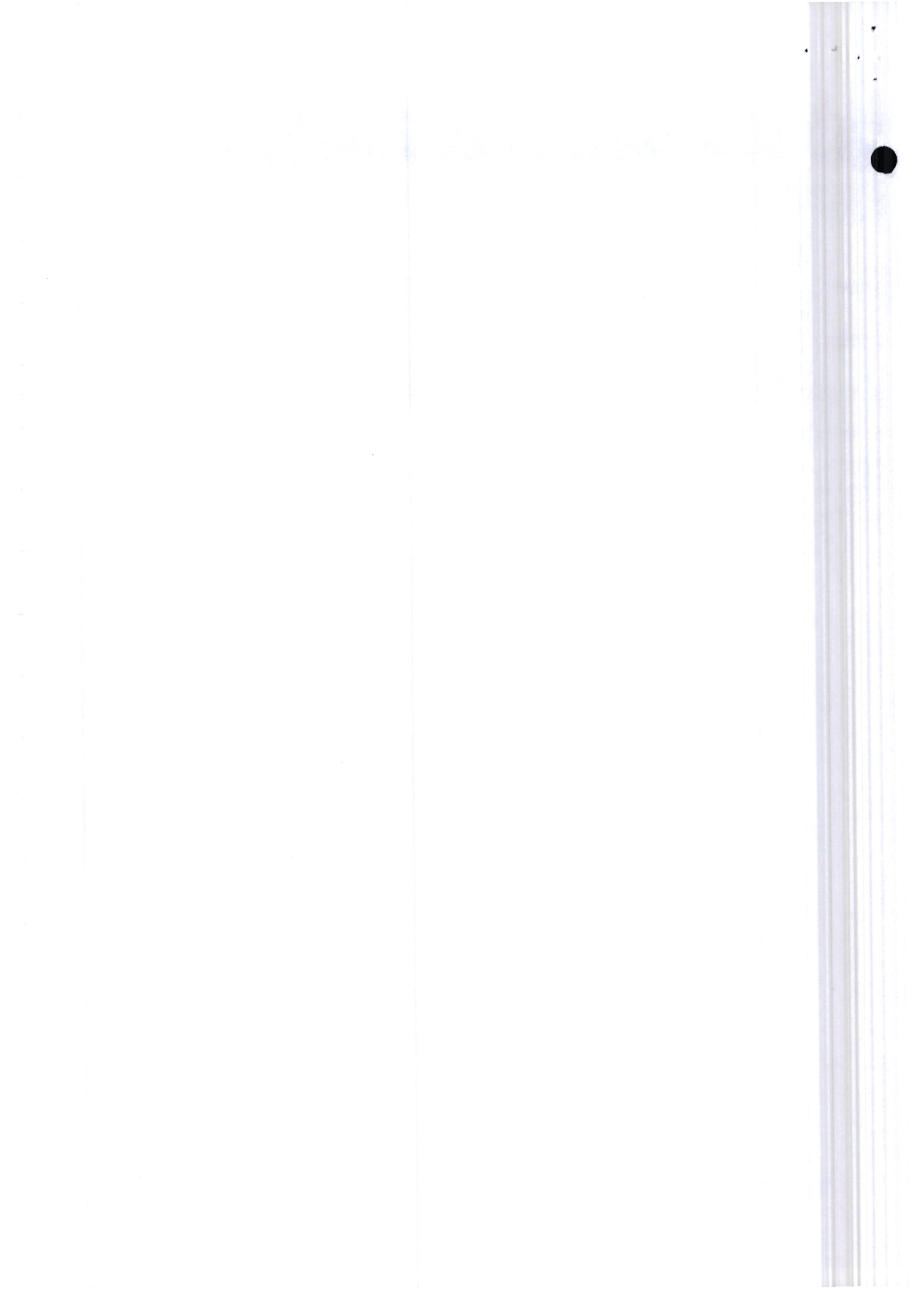
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Heads and Programmes

Entity: 1013-Office of the Prime Cabinet Secretary

Period: JUL-22 To JUN-23

Head	Program	Description	Approved Budget	Actual Payments	Variance
1013000100			761,300,000.00	608,755,249.15	152,544,750.85
	0753000000		761,300,000.00	608,755,249.15	152,544,750.85
1013000200			14,725,624.00	8,709,763.10	6,015,860.90
	0754000000		14,725,624.00	8,709,763.10	6,015,860.90
1013000300			43,679,295.00	28,882,828.20	14,796,466.80
	0755000000		43,679,295.00	28,882,828.20	14,796,466.80
1013000400			8,497,831.00	3,410,114.15	5,087,716.85
	0755000000		8,497,831.00	3,410,114.15	5,087,716.85
1013000500			19,129,850.00	7,190,387.25	11,939,462.75
	0754000000		19,129,850.00	7,190,387.25	11,939,462.75
1013000600			5,872,501.00	3,611,580.70	2,260,920.30
	0755000000		5,872,501.00	3,611,580.70	2,260,920.30
Grand Total			853,205,101.00	660,559,922.55	192,645,178.45

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

Prepared By: _____

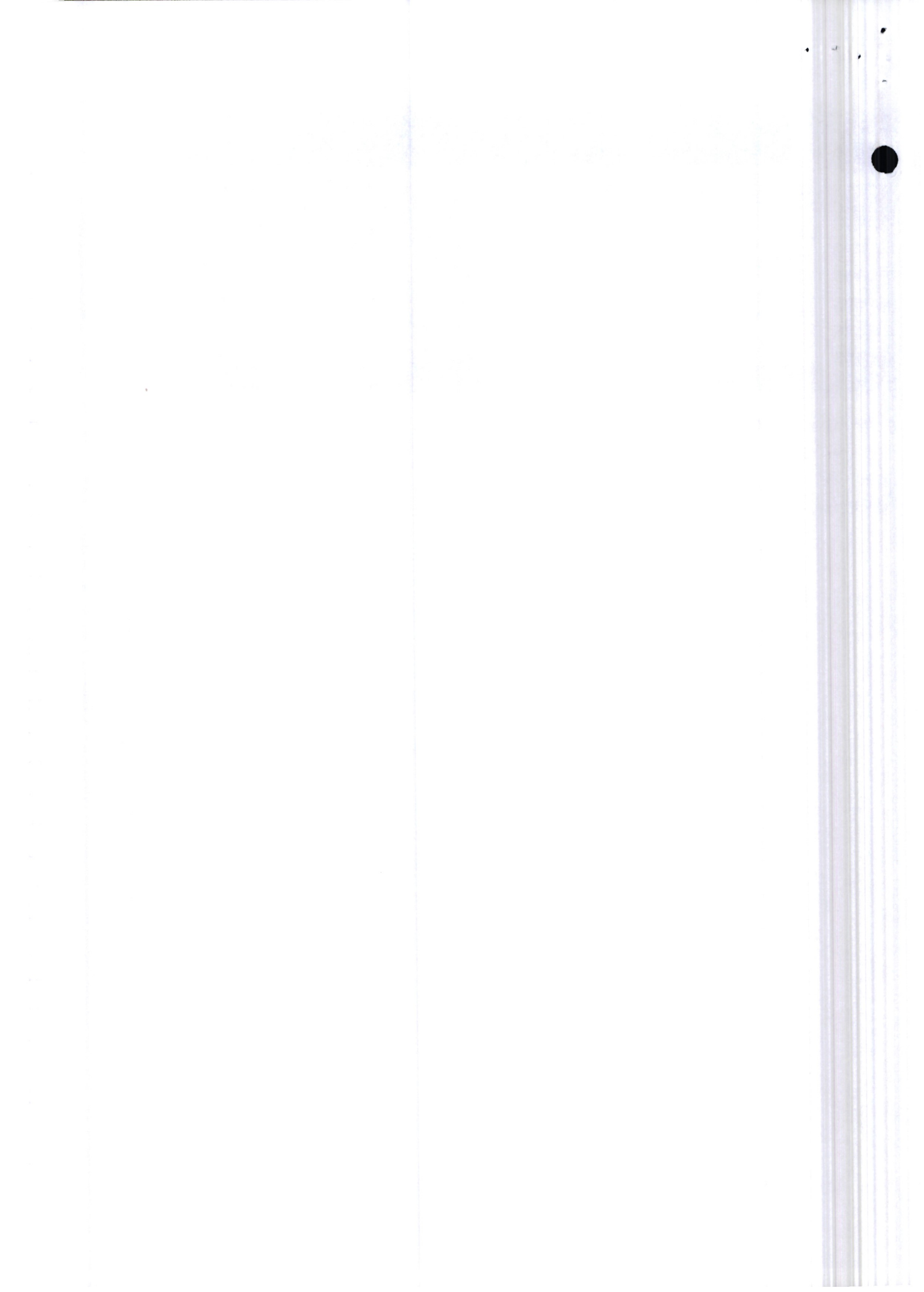
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution By Programmes and Sub-Programmes

Entity: 1013-Office of the Prime Cabinet Secretary

Period: JUL-22 To JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0753000000			761,300,000.00	608,755,249.15	152,544,750.85
	0753010000		717,900,180.00	590,540,497.80	127,359,682.20
	0753020000		29,399,820.00	11,272,804.20	18,127,015.80
	0753030000		14,000,000.00	6,941,947.15	7,058,052.85
0754000000			33,855,474.00	15,900,150.35	17,955,323.65
	0754010000		14,725,624.00	8,709,763.10	6,015,860.90
	0754020000		19,129,850.00	7,190,387.25	11,939,462.75
0755000000			58,049,627.00	35,904,523.05	22,145,103.95
	0755010000		43,679,295.00	28,882,828.20	14,796,466.80
	0755020000		8,497,831.00	3,410,114.15	5,087,716.85
	0755030000		5,872,501.00	3,611,580.70	2,260,920.30
		Grand Total	853,205,101.00	660,559,922.55	192,645,178.45

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

Prepared By: _____

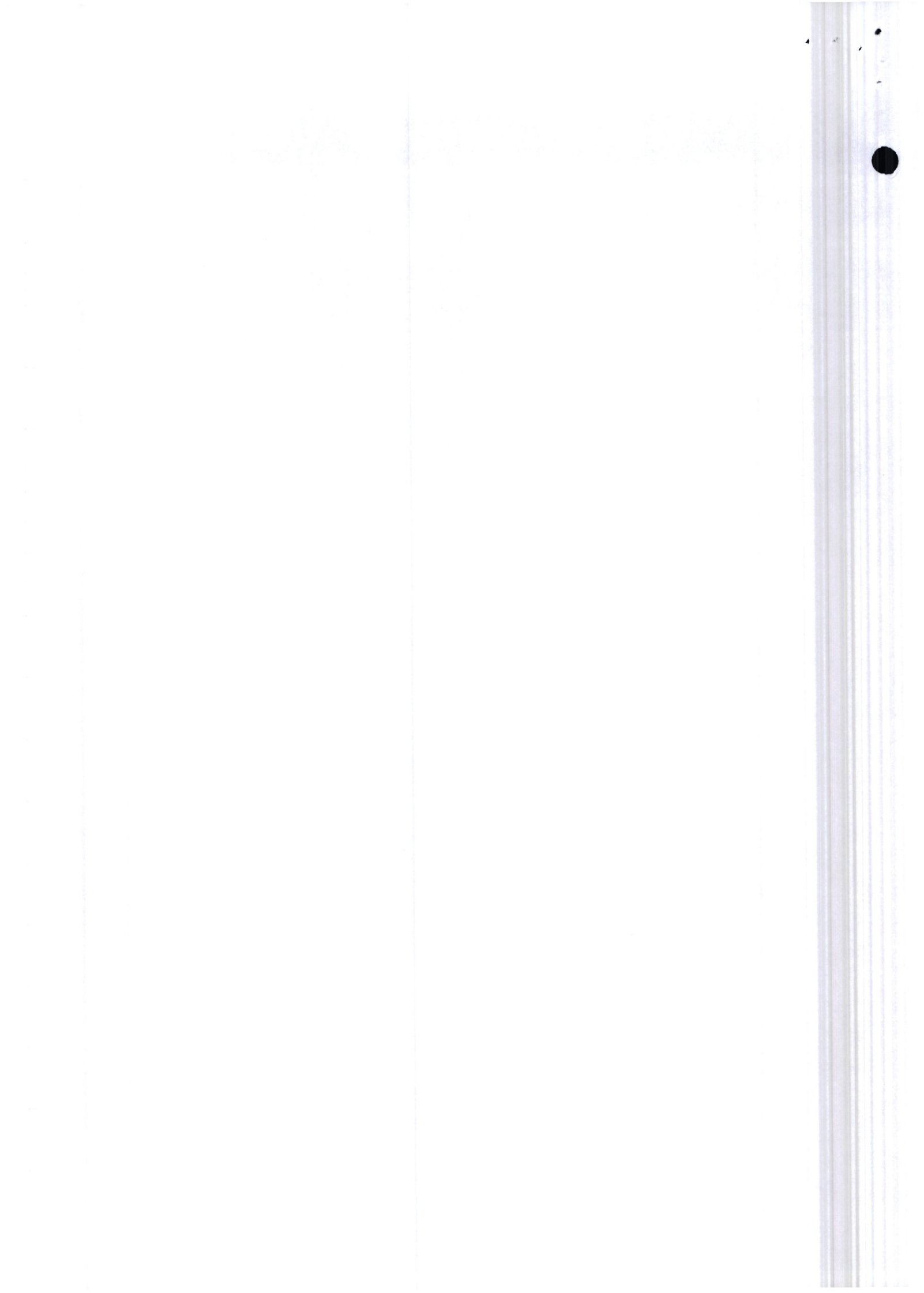
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____


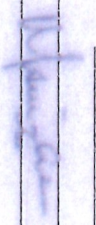
Date: _____



ACCOUNT NO. 1000694939

F.O. 30

OFFICE OF THE PRIME CABINET SECRETARY
 BANK RECONCILIATION
 RECURRENT BANK RECONCILIATION
 As at 30TH JUNE 2023 STATION NAIROBI

	Sh.	Sh.	Sh.
Balance as per Bank Certificate			187,427,232.15
Less			
1. Payments in Cash Book not yet recorded in Bank Statement			
(Unpresented Cheques)		518,877,461.05	
2. Receipts in Bank Statement not yet recorded in Cash book		128,062.00	519,005,523.05
Add			
3. Payment in Bank Statement not yet recorded in Cash Book		5,798,205.90	
4. Receipts in Cash Book not yet Recorded in Bank Statement		326,768,210.00	332,566,415.90
Balance as per cash Book			988,125.00
I certify I have verified the bank balance in the cash book with the bank statement and that the above reconciliation is correct.			
 Signature	HAU OFFICE OF THE PRIME CABINET SECRETARY	 Date	
PREPARED BY	JORAM K	SIGN	
DATE	10.08.23		



ACCOUNT NO.1000694939

F.O. 30

OFFICE OF THE PRIME CABINET SECRETARY
BANK RECONCILIATION
RECURRENT BANK RECONCILIATION
 As at : 31ST MAY, 2023

Balance as per Bank Certificate		Sh.	Sh.	Sh.
Less				187,427,232.15
	1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)			
	2. Receipts in Bank Statement not yet recorded in Cash book	518,877,461.05		
		128,062.00		519,005,523.05
Add				
	3. Payment in Bank Statement not yet recorded in Cash Book			
	4 Receipts in Cash Book not yet Recorded in Bank Statement	5,798,205.90		
		326,768,210.00		332,566,415.90
	Balance as per cash Book			988,125.00
I certify I have verified the bank balance in the cash book with the bank statement and that the above reconciliation is correct				
HAU OFFICE OF THE PRIME CABINET SECRETARY				
Signature				
PREPARED BY				
DATE	10.08.23			



July 18, 2023


CERTIFICATE OF BALANCES


Customer: 167938 OFFICE OF PRIME CABINET SECRETARY

Balance

Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000694939	REC-OFFICE PRIME CABINET SECRETARY	KES	187,427,232.15
1000694955	DEP-OFFICE PRIME CABINET SECRETARY	KES	0.00
1000694963	CBK 165-OFFICE PRIME CABINET SECRETARY	KES	0.00


Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division


Joyce Nasiaka
Authorised Signatory
Banking Services Division



REPUBLIC OF KENYA

Date 3RD JULY 2023

Report of the Board of Survey on the Cash and Bank Balances of

DEPOSIT CASH BOOK

as at the close

of business on 30TH JUNE 2023 19.

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

JEREMIAH WERE - DIRECTOR ADMINISTRATION - CHAIRMAN

CHARLES MAINA - CHIEF FINANCE OFFICER - MEMBER

FRANCIS MUIA - PRINCIPAL ACCOUNTANT - MEMBER

EUNICE MAYAKA - S.H.R.O - MEMBER

PRISCA CHEPKOECH - S.C.M.A - MEMBER

assembled at the office of CASHIER - ACCOUNTS DEPARTMENT

at 3:00 PM (time) on the 3RD JULY 2023 19

and the following cash was produced:
at

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

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

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

The Cash Book reflected the following balances as at the close of business on the

30TH JUNE 2023 19

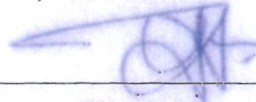
Cash on hand	Sh.	NIL
Bank Balance	Sh.	3,899,684.50
		<u>Sh. 3,899,684.50</u>



The Bank Certificate of Balance showed a sum of Sh. NIL
..... cts. (Sh. cts.)

standing to the credit of the account on 30TH JUNE 2023, 19.....

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



Chairman

Date 03.07.2023



Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount
------------	--------	----------------	---------------	--------

Date 3RD JULY 2023

Report of the Board of Survey on the Cash and Bank Balances of

RECURRENT CASH BOOK

as at the close

of business on 30TH JUNE 2023, 19

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

JEREMIAH WERE - DIRECTOR ADMINISTRATION - CHAIRMAN

CHARLES MAINA - CHIEF FINANCE OFFICER - MEMBER

FRANCIS MUIA - PRINCIPAL ACCOUNTANT - MEMBER

ELUNICE MAYAKA - S.H.R.O - MEMBER

PRISCA CHEPKOECH - S.C.M.A - MEMBER

assembled at the office of CASHIER - ACCOUNTS DEPARTMENT

3:00 PM (time) on the 3RD JULY 2023, 19

and the following cash was produced:
at

Notes	Sh.	<u>390,300.00</u>
Silver	Sh.	<u>30.00</u>
Copper	Sh.	<u>NIL</u>
Cheques (as per details 6n reverse)	Sh.	<u>NIL</u>
		<u>Sh. 390,330.00</u>

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

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

The Cash Book reflected the following balances as at the close of business on the

30TH JUNE 2023, 19

Cash on hand	Sh.	<u>390,330.00</u>
Bank Balance	Sh.	<u>968,125.00</u>

