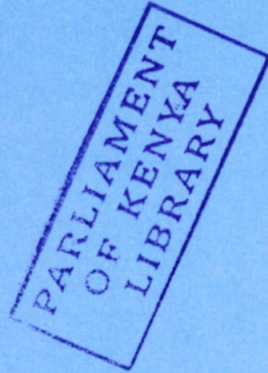


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 DEC 2024	DAY: WEDNESDAY
TABLED BY: Hon. OWEN BAYO	
OF: DAVID	

THE AUDITOR-GENERAL

ON

**OFFICE OF THE PRIME CABINET
SECRETARY**

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

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NIA REG I
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OFFICE OF THE PRIME CABINET SECRETARY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024

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

Office of The Prime Cabinet Secretary
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1. Acronyms and Glossary of Terms

AIA	Appropriations in Aid
AIE	Authority to Incur Expenditure
CEO	Chief Executive Officer
CPA	Certified Public Accountant
CPPMD	Central Planning & Project Monitoring Department
CSG	Civil Servant Grading
EGH	Elder of the Order of the Golden Heart
FY	Financial Year
GDS	Government Delivery Services
H.E.	His Excellency
HRM&D	Human Resource Management and Development
ICT	Information, Communication and Technology
IPPD	Integrated Payroll and Personnel Database
ISC	Inspectorate of State Corporations
IPSAS	International Public Sector Accounting Standards
MBS	Moran of the Order of the Burning Spear
MDA	Ministries, Departments and Agencies
MF & DA	Ministry of Foreign and Diaspora Affairs
MHRMAC	Ministerial Human Resource Management Advisory Committee
MPMC	Ministerial Performance Management Committee
NGCS	National Government Coordination Secretariat
OG	Open Government
OPCS	Office of the Prime Cabinet Secretary
PCS	Prime Cabinet Secretary
PCS	Prime Cabinet Secretary
PSASB	Public Sector Accounting Standards Board
PFM	Public Finance Management
SCAC	State Corporations Advisory Committee
WoG	Whole-of-Government

2. Key OPCS Information and Management

(a) Background information

The Office of the Prime Cabinet Secretary and Ministry of Foreign and Diaspora Affairs (OPCS and MF&DA) was established under the Executive Order No. 2 of November 2023 on Organization of the Government of the Republic of Kenya. This was a restructuring from the earlier Executive Order No. 1 of October 2022 that had created the Office of the Prime Cabinet Secretary and Ministry of Foreign and Diaspora Affairs (OPCS and MF&DA) as separate entities.

The OPCS and MF&DA comprise of the Office of the Prime Cabinet Secretary (OPCS) and three State Departments, namely: State Department for Foreign Affairs, State Department for Diaspora Affairs and the State Department for Parliamentary Affairs. 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, hence, efficient delivery of services to Kenyans.

Vision

One government delivering quality public services to all Kenyans

Mission

To effectively coordinate and oversee national government operations and projects, promote and protect Kenya’s interests and image globally.

Core Values

- i. Whole-of-Government:** Inculcate a synergized work ethic in the public service;
- ii. Open-Government:** Uphold and promote transparency, accountability, inclusivity and participation of the people in the national development agenda;
- iii. Integrity:** Foster honesty, truth, respect, honour and an incorruptible work ethic to win public trust.

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- iv. Professionalism:** Uphold high level of competence, diligence, and meritocracy in work performance and apply quality standards in service delivery;
- v. Teamwork:** Endeavour to attain targeted results through a high level of coordination, networking and collaboration with both internal and external stakeholders;
- vi. Innovativeness:** Adopt creativity in operations and solutions in addressing emerging issues;
- vii. Results-oriented:** Focus on efficiency in delivery of services to the citizenry;
- viii. Commitment to delivery:** Discharge its functions guided by the aspirations of the people in government's development agenda.

STRUCTURE OF THE OFFICE OF THE PCS AND MF&DA

The organization structure of the OPCS and MF&DA comprises the Office of the Prime Cabinet Secretary and three State Departments namely: **State Department for Foreign Affairs**, **State Department for Diaspora Affairs** and the **State Department for Parliamentary Affairs**. The OPCS is headed by the Chief of Staff while the State Departments are headed by Principal Secretaries. The PCS chairs the **National Development Implementation Committee (NDIC)** composed of Principal Secretaries whose mandate is coordination, implementation, monitoring and evaluation of National Government Policies, Programmes and Projects.

Additionally, there are key offices/services under the Office of the Prime Cabinet Secretary namely: Office of Chief of Staff; National Government Coordination Secretariat; Advisory Services; Stakeholders and Citizens Engagement; Government Strategic Communications; and Office of the Private Secretary.

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Further, prior to Executive Order No. 2, the Government Delivery Services (GDS), State Corporations Advisory Committee (SCAC) and Inspectorate of State Corporations (ISC) were domiciled at the OPCS. The Executive order No. 2 moved GDS to the Ministry of Public Service, Performance and Delivery Management while ISC & SCAC moved to the Executive Office of the President.

MANDATE AND FUNCTIONS OF THE OPCS

The mandate of the OPCS and MF&DA is articulated in the Executive Order No.2 of November 2023 and stipulates the following as the key roles:

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

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Mandate of Departments that report directly to the PCS

1) National Government Coordination Secretariat

- i. Coordinate the development, implementation and review of policies, strategies, regulations, guidelines and standards pertaining to coordination and supervision of Ministries and State Departments
- ii. Ensure implementation of strategic initiatives and interventions by Ministries and State Departments in line with the Bottom-up Economic Transformation Agenda (BETA)
- iii. Lead in the implementation of National Labour Migration policy in collaboration with the Ministry of Labour and Social Protection and State Department for Diaspora Affairs
- iv. Promote the development, implementation and review of fiscal, investment and trade policies in the productive sector to enhance Kenya's diplomatic and economic partnerships
- v. Develop and implement the National Government Dashboard
- vi. Promote institutionalization of policy and legal reforms in Ministries and State Departments
- vii. Promote collaboration and linkages with relevant stakeholders and development partners to mobilize resources in support of National Government operations
- viii. Advise on regional, continental, and global affairs
- ix. Promote synergy in National Government operations

Mandates of Departments that used to Report Directly to the PCS

The following departments used to be domiciled at the OPCS during the Executive order No. 1 implying that their budgets of financial year 2023/24 we administered at the OPCS.

1. Government Delivery Services (GDS)

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

- i. Promote whole of government approach in service delivery;

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- 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.

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2.) State Corporations Advisory Committee (SCAC)

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;

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- 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.

(b) Key Management

The *OPCS's* day-to-day management is under the following key organs:

- 1) Prime Cabinet Secretary
- 2) Chief of Staff
- 3) National Government Coordination Secretariat
- 4) Head of Government Delivery Services (GDS)
- 5) Inspector General of State Corporations (ISC), and
- 6) Secretary, State Corporations Advisory Committee (SCAC)

(c) Fiduciary Management

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

No.	Designation	Name
1.	Prime Cabinet Secretary	H.E. Dr. Musalia Mudavadi, EGH
2.	Chief of Staff	Mr. Joseph N. Busiega, MGH, MBS 'ndc'(K)

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(d) Fiduciary Oversight Arrangements

I. Budget Implementation Committee

Membership is as follows;

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

Functions/roles

- (i) To review and consider the cash flow plans – this shall involve a regular review of the Ministerial cash plan and approval of any changes to the initial cash flow plan to be communicated to the National Treasury;
- (ii) To review utilization of cash limits and consider any changes as may be required;
- (iii) To Advise the Accounting Officer on any challenges related to budget implementation;
- (iv) To review and recommend reallocations of expenditures;
- (v) 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;
- (vi) To participate in Sector Working Groups, and
- (vii) To prepare budgets for the office 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 Public Service, June 2015** that provides for the composition as follows: -

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- 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;
- 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

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(iv) Head of Central Planning Directorate

(v) Director of Human Resource Management and Development – Secretary

The Functions of MPMC are as follows:

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

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(e) OPCS Headquarters

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

(f) OPCS Contacts

Telephone: 020-318888
E-mail: pcs@primecs.go.ke
Website: www.primecs.go.ke

(g) OPCS Bankers (all banks)

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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3. Statement of Governance



The OPCS' approved establishment comprises a total of one hundred and seventy-seven (177) staff across different job groups. This includes eighty-four (84) technical services, sixty-eight (68) shared services and twenty-five (25) supernumerary posts.

Leadership Structure

Cadre	CSG	Details
Prime Cabinet Secretary	0	H.E. Dr. Musalia Mudavadi, EGH
Chief of Staff	2	Mr. Joseph N. Busiega, MGH, MBS 'ndc'(K)

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

	<p>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.</p>
<p>H.E. Dr. Musalia Mudavadi, EGH</p> <p>Prime Cabinet Secretary and Cabinet Secretary for Foreign and Diaspora Affairs of the Republic of Kenya</p>	<p>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</p>
	<p>Mr. Joseph N. Busiega has held senior positions in Government. He has extensive experience and knowledge in public sector management spanning over 38 years, including 34 years in security and diplomatic sectors. In the Diplomatic circle, he was charged with the responsibility of providing leadership and public service provision at community, local and international levels</p>
<p>Mr. Joseph N. Busiega, MGH, MBS 'ndc'(K)</p> <p>Chief of Staff, Office of the Prime Cabinet Secretary</p>	<p>As Chief of Staff, he is the Accounting Officer of the Office of the Prime Cabinet Secretary.</p> <p>Mr. Busiega holds master's degrees in International Relations and International Security Studies, a bachelor's degree in Economics and Public Administration. He is pursuing a doctorate in International Relations</p>

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 Office of the Prime Cabinet Secretary and Ministry of Foreign and Diaspora Affairs was established under the Executive Order No. 2 of November 2023 on Organization of the Government of the Republic of Kenya. This was a restructuring from the earlier Executive Order No. 1 of October 2022 that had created the OPCS and MF&DA as separate entities. The OPCS and MF&DA comprise of the Office of the Prime Cabinet Secretary and three State Departments, namely; State Department for Foreign Affairs, State Department for Diaspora Affairs and the State Department for Parliamentary Affairs. 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)' approach 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 ensuring efficient delivery of services to Kenyans.

OPCS Initiatives

In line with the Kenya Constitution and the national development agenda's priorities as captured under the Kenya Vision 2030 and its Fourth MTP IV and the Bottom-Up Economic Transformation Agenda (BETA), various initiatives were implemented under the Government Coordination and Supervision Services programme through the following two (2) sub-programmes in the review period of FY 2023/24:

Coordination and Supervision Services

The Institutional Framework of the OPCS was strengthened through development of 2023-2027 Strategic Plan, reviewing and developing of Stakeholders & Citizen Engagement Strategy and Communication Guidelines. In addition, the OPCS issued 7 public service delivery corrective advisories across various government services, renovated Railways Building to house PCS and OPCS staff, acquired office ICT and transport equipment to fully operationalize the OPCS.

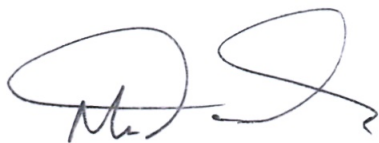
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Government Coordination and Supervision

Under the National Government Coordination Secretariat (NGCS) and Government Delivery Services (GDS), 51 priority projects and programmes were identified, verified 241 projects across the 8 regions covering 47 counties respectively. The office also provided 38 interventions to fast track implementation of National Government programmes and projects.

To improve public policy advisory for effective management of public affairs, the OPCS through SCAC evaluated 233 Boards of State Corporations on performance; and through ISC, carried out 9 Management audit on operations of State Corporations in various sectors.

With the support of all stakeholders, it is my hope that the OPCS and MF&DA will enhance effectiveness of its role as required by the Executive Order 2/2023.



.....
H.E. Dr. Musalia Mudavadi, EGH,

Prime Cabinet Secretary and Cabinet Secretary Ministry of Foreign and Diaspora Affairs

5. Statement by the Accounting Officer (Chief of Staff)

During the FY 2023/24, the approved budget (allocation) for the OPCS was Kshs.1,416 million. The actual expenditure was Kshs.1,271 million translating to an absorption rate of 89.7%.

Key Achievements

The Office of the Prime Cabinet Secretary achieved the following;

- Developed a Framework for Coordination and Supervision of National Government operations
- Resolved 43 out of 113 issues escalated for resolution at NDIC. These included resolutions to the: Construction of Mandera Water Supply: Lot I, Construction of Kipkaren Dam Water Treatment Works and Associated Pipeline Water Project, Uasin Gishu County; The Mandera Water Supply and Sanitation Project: Lot 2; Reopening of Passport Services office, Garissa County; and Lamu Port Development of Berth No.1 to 3 Project – Lamu County; Construction of East Africa's Kidney Institute Complex at Kenyatta National Hospital (KNH) Grounds Nairobi, Kenya, etc
- Developed a Draft Partnership Framework for coordination and collaborative between NGCS and Ministry of Interior on National Government
- Identified 51 priority projects and programmes to be monitored by the National Government Dashboard
- Designed a Monitoring and Evaluation Framework for the National Government Dashboard
- To improve public service performance and delivery of services to the citizens, the OPCS evaluated four hundred and fifty (450) MDAs on performance and reviewed performance contracts guidelines for FY 2023/24

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The following is an overview of the financial performance for the year ended 30th June 2024 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 2024.

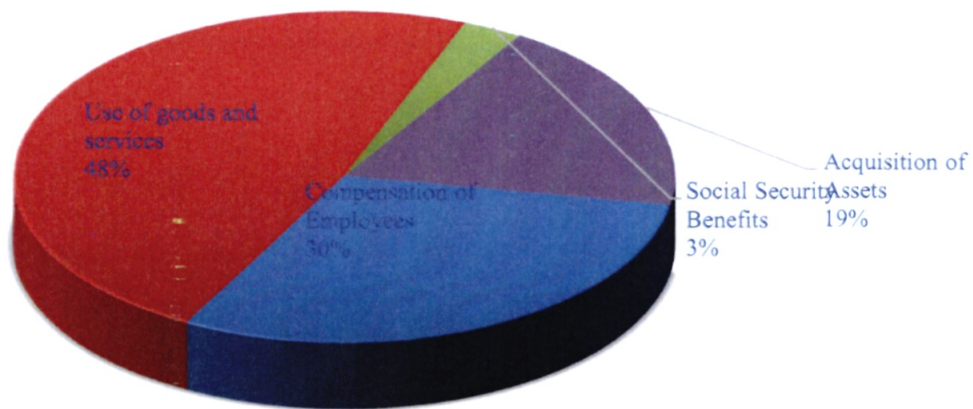
Financial Performance	Approved Budget	Actual	Variance	Utilization
	KShs	KShs	KShs	%
Total Receipts	1,416,850,262	1,271,292,569	145,557,693	90%
Total Payments	1,416,850,262	1,271,759,171	145,091,091	90%
Surplus for the Year (Deficit)	-	(466,602)		

Table 2: Budget Utilization per Economic Classification

Payments	Approved Budget Allocation	Actual Payments	Variance	%
Compensation of Employees	392,660,261	382,467,484	10,192,777	97
Use of goods and services	731,889,289	611,927,088	119,962,201	84
Social Security Benefits	36,894,445	36,894,445	-	100
Acquisition of Assets	255,406,267	240,470,154	14,936,113	94
Total Payments	1,416,850,262	1,271,759,171	145,091,091	

Figure 1: Utilization of Resources in the OPCS by Economic Items for FY 2023/24

Budget Utilisation as Per Economic Items



List Emerging Issues

Technological advancements in ICT:

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

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Highlight of Key Risk Management Strategies

Risk	Risk Likelihood	Severity	Overall Risk Level	Mitigation Measure(s)
Inadequate & uncoordinated policy and regulatory frameworks	Medium	Medium	Medium	<ul style="list-style-type: none"> ● Coordinating existing policies ● Tracking/Monitoring system to manage implementation of policies
High turnover of skilled technical staff	Medium	Medium	Medium	<ul style="list-style-type: none"> ● Clear career paths/guidelines ● Identify the right talent/skills ● Create learning & development programs ● Create healthy work-life balance
Global economic instability	High	High	High	<ul style="list-style-type: none"> ● Implementing resilient macro-economic and fiscal economic policies
Inadequate budgetary provisions	High	Medium	Medium	<ul style="list-style-type: none"> ● Develop a prioritization criterion ● Developing a phased-out approach ● Partnering with development partners ● Pursue the exemption of ongoing capital projects in foreign countries from budget cuts occasioned by austerity measures ● Budget implementation and control, and early planning so that by the time exchequers are released the procurement is immediately effected

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Risk	Risk Likelihood	Severity	Overall Risk Level	Mitigation Measure(s)
				<ul style="list-style-type: none"> • Timely exchequer releases and ring fence funds meant for missions
Slow uptake or adaptability of modern technology in service delivery	High	Medium	Medium	<ul style="list-style-type: none"> • Sensitization/ training • Invest in research, innovations, and adoption of appropriate technology • Investing in ICT related facilities and equipment • Continuously updating to conform to rapid changes
Threats associated with Cyber Security	High	High	High	<ul style="list-style-type: none"> • 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
Hybrid threats: The rise of information warfare and the spread of disinformation pose risks to public affairs and international relations. Manipulation of information, cyber propaganda, and fake news can shape public opinion, erode trust, and affect the credibility of the OPCS and MF&DA	High	High	High	<ul style="list-style-type: none"> • Develop robust monitoring and analysis capabilities in the OPCS and MF&DA to identify disinformation campaigns in real-time. This can help understand their tactics, target audiences, and origins, enabling more effective responses • Actively communicate accurate information and engage with the

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Risk	Risk Likelihood	Severity	Overall Risk Level	Mitigation Measure(s)
				<p>public to counter disinformation narratives</p> <ul style="list-style-type: none"> ● Make use of both traditional and digital diplomacy tools to effectively communicate messages, build trust, and debunk false information
Mismatch between the Kenya Procurement and Asset Disposal Act, 2015 and procurement procedures and practices in foreign jurisdictions	Medium	Medium	Medium	<ul style="list-style-type: none"> ● Pursue Procurement and Disposal Regulatory Authority to exempt Kenya Missions from certain provisions of the Kenya Procurement and Asset Disposal Act, 2015 and procurement procedures and practices
Foreign Exchange Losses by missions	High	High	High	<ul style="list-style-type: none"> ● Pursue the National Treasury through the sector resource bidding to develop a foreign exchange risk assumption facility to cushion Missions from budget losses occasioned by foreign exchange rate losses
Diminishing market access for Kenya products on the global market	High	High	High	<ul style="list-style-type: none"> ● Promote export of Kenya product abroad ● Coordinate negotiation for access to markets ● Follow-ups on implementation common market protocols and trade agreements ● Link local potential exporters to international markets

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Risk	Risk Likelihood	Severity	Overall Risk Level	Mitigation Measure(s)
The effects of climate change	High	High	High	<ul style="list-style-type: none"> • Mainstream climate change and natural disasters in projects and programmes
Geopolitical realignment	High	High	High	<ul style="list-style-type: none"> • Continue to play an active role in the realization of regional and international peace, security and stability through participation in various forums e.g. EAC, IGAD, ICGLR, AU & UN


List the Implementation Challenges

- 1) Human resource capacity gaps: Inadequate numbers of professional/technical officers and limited human resource development opportunities caused by lack of approved establishment
- 2) 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.
- 3) Inadequate institutional and co-ordination frameworks: the office being relatively new had inadequate institutional frameworks to effectively guide the execution of its mandate.
- 4) Reorganization of Government; the executive order No 2/2023 moved some functions from the OPCS to the Executive Office of the President and the Ministry of Public Service, Performance and Delivery Management. The movement hindered the achievement of the OPCS Vision on Service Delivery.

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Annual Report and Financial Statements for the year ended 30th June 2024

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) Fastrack development of the requisite institutional frameworks to guide service delivery and corporate governance across the public sector
- 4) Improve Teamwork for the successful OPCS functioning.
- 5) Institute guidelines for internal communication for efficient work output.



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

6. Statement of Performance Against Predetermined Objectives for the FY 2023/24

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 OPCS'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:

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OFFICE OF THE PRIME CABINET SECRETARY								
Programme and Sub-Programme Performance Report - non-financial for the FY 2023/24 (As of 30th June 2024)								
Name of Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	Annual Target (s)	Actual As of 30th June 2024	Variance	Remarks
Government coordination and Supervision (0755000)	1) SP 1.1 Coordination and supervision services (0755050)	Stakeholder and Citizens Engagement - HQ	Fora for stakeholder and citizen engagement	No. of Fora held on implementation of Government programmes and projects	1	6	5	Held Coast region education and cultural stakeholders meeting, Water stakeholder's meeting in Western and Central regions and education sector forum was held with KUPPET in Nairobi; G7 + Development partners Meeting; Consultative Forum with Regional Coordination Team
			Stakeholders and citizen engagement policies guidelines	No. of policies guidelines reviewed	1	1	-	Stakeholder and citizen engagement strategy developed
		Office of the Prime Cabinet Secretary	Refurbished Office	% level of refurbishment	100	100	-	Phase II completed
			Strategic plan	% of Strategic plan developed/reviewed	100	100	-	OPCS 2023-2027 Strategic Plan Developed

**Office of The Prime Cabinet Secretary
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Website	% of website developed	100	100	-	The website is fully operationalized on ICTA server.
Citizen service delivery charter	Developed service delivery charter	1	1	-	The Service Charter is in place
National Government Coordination Services	No. of public service delivery corrective Advisories undertaken	4	7	3	Advisory on implementation of national government policies, projects and programmes; Advisory on analysis of Circular no .1 and Advisory on Public Performance Management Bill; Advisory/circular on Enforcement of Strict Visa Application procedures for Government officials; Report on the Nature, Extent and Impact of Floods in Kenya
	No. of implementation reports on policies, programmes and projects	4	3	-1	National Development Implementation Committee Reports (November 2023, March and June 2024)
	No. of new external funding partnerships signed	1	3	2	Signed support agreement with Tony Blair Institute and signed one with World Bank (GESDEK I) in November 2023; FCDO; Public Finance

Office of The Prime Cabinet Secretary
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		State Corporations Advisory Committee	State Corporation advisory services	No. of Boards Evaluated	300	233	-67	Board members were replaced during the Board Evaluation period under review
			Human Resource instruments for state corporations	% of Human Resource instruments approved	100	100	-	Provided concurrence for approval of thirty-eight (38) state corporation HRM instruments
			State Corporation categorized	% of state corporations categorized	100	100	-	25 state corporations categorized
			Trained Board members	No. of Board members trained on corporate governance	2000	2282	282	Board members were trained on corporate governance issues
		Inspectorate of State Corporations	Surcharge and restitution undertaken	% of Surcharge and restitution	100	110	10	Three (3) Surcharge Cases were processed and Show Cause Certificates raised. Two (2) Surcharge cases being processed through State Corporations Surcharge committee.
			Management audit on operations of State Corporations conducted	No. of management audit reports	12	9	-3	Carried out management audit on 9 State Corporations

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Annual Report and Financial Statements for the year ended 30th June 2024

			Project inspection undertaken	No. of reports	6	3	-3	Carried out inspection of capital projects for Water Sector Trust Fund and undertook two project inspections in conjunction with National Assembly PIC (Rongo University and Kenyatta University)

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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

Office of The Prime Cabinet Secretary
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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 coordinated 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 OG 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.

Sustainability strategy and profile

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

Environmental performance /climate change/ mitigation of natural disasters

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

1. Chuka Forest Station tree planting event held on 10th May, 2024 at - Githunguri in two sites namely Kiamuriuki bat and Kairini hill in Tharaka Nithi County where 11,500 seedlings were planted that included the *Podocarpus latifolius*, *Markhamia lutea*, *Vitex keniensis*, *Tamarindus indica*, and *Casuarina equisetifolia*
2. Chuka Forest Station tree planting event held on 3rd June, 2024 at Githunguri site- in Tharaka Nithi County where 5,000 tree seedlings were planted.
3. Partnered with The Kakamega Forest Heritage Foundation (KFHF) on 7th June 2024 to plant 9,500 indigenous tree seedlings across 20 acres of Kakamega forest.

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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 next MTEF period. The Office also cascaded its annual performance targets and implemented performance appraisals and the reward system for departments and individual officers as per the existing guidelines by the Public Service Commission. The Office has functional Human Resource management departments that ensure that the employees' welfare is well catered for as per the existing laws and regulations including the implementation of the Occupational Safety and Health Act of 2007 (OSHA).

Operational practices/ Market place practices

The Office committed to honor all its contracts and payments for supplies as guided by the existing laws and regulations which will be adhered to by the procurement Units that are already created and functional. It is also 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 also followed best practices and adhered to the annual procurement Plans as provided for in budgetary allocations.

Community Engagements

The OPCS joined the MDAs and community members in implementing the national tree-planting initiative that targets to plant and nurture tree seedlings at public places, institutions and national forests and conservations across the country. This was specifically achieved in Chuka Forest and Kakamega forest where 26,000 trees were planted. It did engage over 100 volunteers and community members in fostering environmental sustainability besides raising awareness about the importance of trees in climate change mitigation and improving air quality.

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 by 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, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the Entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

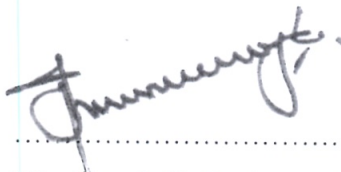
The Accounting Officer in charge of the OPCS accepts responsibility for the OPCS's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the OPCS's financial statements give a true and fair view of the state of the OPCS's transactions during the financial year ended June 30, 2024, and of the OPCS's financial position as at that date. The Accounting Officer in charge of the OPCS further confirms the completeness of the accounting records maintained for the OPCS, which have been relied upon in the preparation of the OPCS's financial statements as well as the adequacy of the systems of internal financial control.

Office of The Prime Cabinet Secretary
Annual Report and Financial Statements for the year ended 30th June 2024

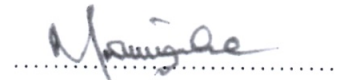
The Accounting Officer in charge of **OPCS** confirms that the OPCS has complied fully with applicable Government Regulations and the terms of external financing and that the OPCS's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the OPCS's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the 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 06/9 2024.



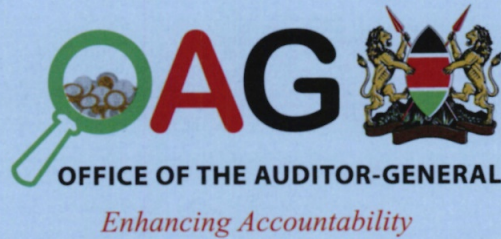
.....
Mr. Joseph N. Busiega, MGH, MBS 'ndc'(K)
Chief of Staff/Accounting Officer,



.....
CPA Mwikamba Mghenyi
Head of Accounting Unit
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REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
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P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON OFFICE OF THE PRIME CABINET SECRETARY OR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

The three parts of the report 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 24, which comprise the statement of financial assets and

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Prime Cabinet Secretary as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with 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

Emphasis of Matter

1. Pending Bills

Note 11.2 to the financial statements reflects pending accounts payable totalling Kshs.79,215,115 as at 30 June, 2024. The balance relates to pending bills that were not settled during the year but were instead carried forward to the financial year 2024/2025.

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

2. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budgeted and actual receipts on comparable basis of Kshs.1,416,850,262 and Kshs.1,271,292,569 respectively, resulting to an under-funding of Kshs.145,577,693 or 10% of the budget.

The underfunding affected the planned activities and programmes of the Office, which may have impacted negatively on effective service delivery to the public.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Information

The Management is responsible for the other information set out on page iii to xxxvii which comprise of Key Entity Information and Management, Statement of Governance, Statement by the Prime Cabinet Secretary, Statement by the Accounting Officer, Statement of Performance Against Predetermined Objectives, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness In Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Non-Compliance with the Law on Ethnic Diversity

Review of the employees records on staff ethnic composition indicated that the Office's workforce is denominated by two tribes which make up 53.54% of the workforce. Most marginalized tribes are not represented in the workforce. This was contrary Section 7(2) of the National Cohesion and Integration Act, 2008 which prescribes that no public establishment shall have more than one-third (1/3) of its employees being from the same ethnic community.

The Management is in breach of the law.

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

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

Conclusion

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

Basis for Conclusion

Understaffing in the Office

The Office has an approved staff establishment of one hundred and seventy seven (177) with one hundred and six (106) in post resulting to understaffing of seventy one (71). Review of the establishment revealed that five (5) departments were overstaffed, eight (8) departments were understaffed, while ten (10) departments did not have any staff. Further, one (1) department had five (5) staff in post against no authorized post.

In the circumstances, the Office may not achieve the strategic objectives due to insufficient human resources.

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

Responsibilities of the Management and those Charged with Governance

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's ability to continue as a going concern, disclosing, as applicable, matters related

to going concern and using the going concern basis of accounting unless the Management is aware of the intention to 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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


Auditor-General's Responsibilities for the Audit

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

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

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

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



FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi


27 November, 2024

Office of The Prime Cabinet Secretary
Annual Report and Financial Statements for the year ended 30th June 2024

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

	Note	2023-2024	2022-2023
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	1,271,292,569	661,027,028
TOTAL REVENUES		1,271,292,569	661,027,028
PAYMENTS			
Compensation of Employees	2	382,467,484	35,204,459
Uses of goods and services	3	611,927,088	382,407,469
Acquisition of Assets	5	240,470,154	242,947,995
Social Security Benefit	4	36,894,445	
TOTAL PAYMENTS		1,271,759,171	660,559,923
SURPLUS/DEFICIT		(466,602)	467,105

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The OPCS financial statements were approved on 06/9 2024 and signed by:



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



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

Office of The Prime Cabinet Secretary
Annual Report and Financial Statements for the year ended 30th June 2024

12. Statement Of Financial Assets and Financial Liabilities as at 30th June 2024


	Note	2023-2024	2022-2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	6A	19,067,923	3,976,460
Cash Balances	6B	-	390,330
Total Cash and Cash Equivalents		19,067,923	4,366,790
TOTAL FINANCIAL ASSETS		19,067,923	4,366,790
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	7	(19,067,419)	(3,899,685)
NET FINANCIAL ASSETS		503	467,105
REPRESENTED BY			
Fund balance b/fwd	8	467,105	-
Prior year adjustments	9	-	-
Surplus/Deficit for the year		(466,602)	467,105
NET FINANCIAL POSITION		503	467,105

Office of The Prime Cabinet Secretary
Annual Report and Financial Statements for the year ended 30th June 2024

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Head of Accounting Unit
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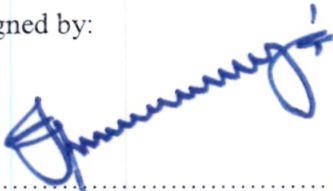
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13. Statement of Cash Flows For The Year Ended 30th June 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	1,271,292,569	661,027,028
		1,271,292,569	661,027,028
Payments for operating expenses			
Compensation of Employees	2	382,467,484	35,204,459
Use of goods and services	3	611,927,088	382,407,469
		1,031,289,017	417,611,927
Increase/(Decrease) in Accounts Payable: (deposits and retention)	4	15,167,735	3,899,684
		255,171,287	243,415,101
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	(240,470,154)	(242,947,995)
Net cash flows from Investing Activities		(240,470,154)	(242,947,995)
CASHFLOW FROM BORROWING ACTIVITIES			
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	5A	14,701,133	467,105
	5B	4,366,790	
Cash and cash equivalent at END of the year	5A+B	19,067,923	4,366,789

Office of The Prime Cabinet Secretary
Annual Report and Financial Statements for the year ended 30th June 2024

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The OPCS financial statements were approved on 06/9 2024 and signed by:



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



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

Office of The Prime Cabinet Secretary
Annual Report and Financial Statements for the year ended 30th June 2024

14. Statement of Comparison of Budget and Actual Amounts for FY 2023/24

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	1,195,570,001	221,280,261	1,416,850,262	1,271,292,569	145,557,693	90%
Total Receipts	1,195,570,001	221,280,261	1,416,850,262	1,271,292,569	145,557,693	90%
Payments						
Compensation of Employees	388,180,000	4,480,261	392,660,261	382,467,484	10,192,777	97%
Use of goods and services	702,683,734	29,205,555	731,889,289	611,927,088	119,962,201	84%
Social Security Benefits	-	36,894,445	36,894,445	36,894,445	0	100%
Acquisition of Assets	104,706,267	150,700,000	255,406,267	240,470,154	14,936,113	94%
Grand Total	1,195,570,001	221,280,261	1,416,850,262	1,271,759,171	145,091,091	90%
Surplus/Deficit	-	-	-	(466,602)	466,602	

(a) **Variance analysis:** On use of goods and services, the office utilized 84% of the approved budget. The underutilization was occasioned by lack of exchequer on supply of goods and services of Kshs.79 Million which occasioned pending bills

(b) **Reallocations within the year:** The changes in the printed estimates and approved estimates were as a result of additional allocation of Kshs.221,280,260 for various expenditures

The OPCS financial statements were approved on 06/07 2024 and signed by:



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



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

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Annual Report and Financial Statements for the year ended 30th June 2024

14b Budget Execution by Programmes and Sub-Programmes for FY2024

Programme/Sub-Programme	Sub-programme	Description	Approved budget	Actual payments	variance
755000000			1,416,850,262.00	1,271,759,171.25	145,091,090.75
Government Coordination and Supervision	0755050000	Coordination and Supervision of Services	919,360,261.00	813,747,200.10	105,613,060.90
	0755060000	Government Coordination and Supervision	497,490,001.00	458,011,971.15	39,478,029.85
Grand Total			1,416,850,262.00	1,271,759,171.25	145,091,090.75

15. Notes to the Financial Statements

15.1 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.

15.2 Reporting Entity

The financial statements are for the OPCS. The financial statements encompass the OPCS as specified under Section 81 of the PFM Act 2012. The office has no development project.

15.3 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.

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Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by *OPCS* for all the years presented.

a) Recognition of Receipts

The Office 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 *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 *OPCS* or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30th June 2024, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) Miscellaneous receipts

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

Significant Accounting Policies (Continued)

b) Recognition of payments

The OPCS 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.

iv) Principal on borrowing

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

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure 3 to the financial statements.*

Significant Accounting Policies (Continued)

vi) In-kind contributions

In-kind contributions are donations that are made to the OPCS 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 OPCS'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 to the financial statements.

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2024, this amounted to Kshs.19,067,419 compared to Kshs.3,899,685 in prior period as indicated on note 6. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

d) Imprests and advances

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

e) Third party deposits and retention

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

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2023 for the period 1st July 2023 to 30th June 2024 as

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required by Law and there was one supplementary adjustment to the original budget during the year.

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

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

j) Prior Period Adjustment

During the year, there were no prior year adjustments

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 of 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 and 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.

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Notes to the Financial Statements

1 Exchequer releases

Description	2023-2024	2022-2023
	Kshs	Kshs
Quarter 1	124,063,365	-
Quarter 2	271,353,284	-
Quarter 3	380,381,444	-
Quarter 4	495,494,476	661,027,028
TOTAL	1,271,292,569	661,027,028

The exchequer releases totalling Kshs.1,271,292,569 were for the whole financial year as compared to Kshs.661,027,028 which was for quarter 4 only.

Notes to the Financial Statements (continued)

2 Compensation to Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	173,254,102	25,216,796
Personal allowances paid as part of salary	86,903,382	9,987,663
Basic wages of temporary employees	122,309,999	-
TOTAL	382,467,484	35,204,459

The increase in costs was due to full Staff establishment in the financial year 2023-2024.

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Notes to the Financial Statements (Continued)

3 Use of Goods and Services

	2023-2024	2022-2023
	Kshs	Kshs
Communication, Supplies and Services	12,909,757	3,868,520
Domestic Travel and Subsistence, and Other Transportation Costs	104,946,359	71,423,557
Foreign Travel and Subsistence, and other transportation costs	34,627,535	26,507,572
Printing, Advertising and Information Supplies and Services	4,665,560	5,113,891
Rentals of Produced Assets	84,930,992	49,804,692
Training Expenses	16,252,571	-
Hospitality Supplies and Services	58,830,562	57,988,409
Insurance Costs	1,116,951	-
Specialised Materials and Supp	3,733,576	1,578,925
Office and General Supplies and Services	27,499,968	9,208,748
Fuel Oil and Lubricants	36,675,498	18,075,780
Other Operating Expenses	204,068,700	136,139,149
Routine Maintenance - Vehicles	18,949,735	1,900,696
Routine Maintenance - Other Assets	2,719,324	797,529
TOTAL	611,927,088	382,407,469

OPCS was in full operation in the FY 2023-2024.

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Notes to the Financial Statements (Continued)

4 Social Security Benefits

	2023-2024	2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	36,894,445	-
TOTAL	36,894,445	-

This was due to gratuity paid to GDS staff employed on contract basis.

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Notes to the Financial Statements (Continued)

5 Acquisition of Assets

	2023-2024	2022-2023
	Kshs	Kshs
<u>Non-Financial Assets</u>		
Refurbishment of Buildings	169,439,320	27,098,395
Purchase of Vehicles and Other Transport Equipment	49,999,999	76,680,000
Purchase of Office Furniture and General Equipment	19,252,706	109,679,796
Purchase of Specialised Plant, Equipment and Machinery	1,778,129	29,489,805
TOTAL	240,470,154	242,947,995

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Notes to the Financial Statements (Continued)

6 Cash and Bank Accounts

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts (Note 6 A)	19,067,923	3,976,460
Cash on hand (Note 6 B)	-	390,330
Total	19,067,923	4,366,790

6A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2023-2024	2022-2023
				Kshs	Kshs
Central Bank of Kenya, 1000694963	KES	Recurrent	-	503	76,775
Central Bank of Kenya, 1000694955	KES	Deposit	-	19,067,419	3,899,685
Total				19,067,923	3,976,460

6B: Cash on hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Cash in hand – Held in domestic currency	-	390,330
Total	-	390,330

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Notes to the Financial Statements (Continued)

Detailed Cash is as follows:

Description	2023-2024	2022-2023
	Kshs	Kshs
Location 1 Head Office	-	390,330
Total	-	390,330

The board of survey certificates to the financial statements are attached

7. Third party deposits and retention

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Retention & Deposits	19,067,419		3,899,685	
Total	19,067,419		3,899,685	
Ageing analysis:	Current FY	% of the Total	Prior FY	% of the Total
Under one year	15,167,734	80%	3,899,685	100%
1-2 years	3,899,685	20%	-	-
Total	19,067,419		3,899,685	

Deposits held over retention refurbishment works in the PCS office block

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8. Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts	76,775	-
Cash in hand	390,330	-
Total	467,105	-

Balances brought forward from previous financial year 2022/2023

9. Prior Year Adjustments

There were no adjustments relating to the prior year.

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Payables As At 1 st July	3,899,685	-
Payables As At 30 th June	19,067,419	3,899,685
Increase/ (Decrease) In Payables	15,167,734	3,899,685

11. 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

Other important disclosures (continued)

11. Related party transactions:

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to Related Parties		
Transfers from the Exchequer	1,271,292,569	661,027,028
TOTAL	1,271,292,569	661,027,028

11.2 Pending Accounts Payable (See Annex 1) – PENDING BILLS

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	-	-	-	-
Construction of Civil Works	-	-	-	-
Supply of Goods	-	12,543,071	-	12,543,071
Supply of Services	-	66,672,0442	-	66,672,0442
Total	-	79,215,115	-	79,215,115

At the end of FY 2023/24, the office had pending bills of Kshs.79,215,115 due to inadequate exchequer.

Other important disclosures (continued)

11.3: Other Pending Payables (See Annex 3)

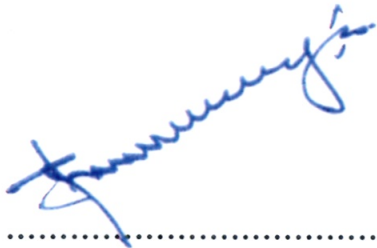
	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to Third Parties	3,899,685	15,167,735	-	19,067,923
Total	3,899,685	15,167,735	-	19,067,923

Notes to the Financial Statements (Continued)

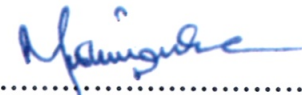
11.4 Progress on follow-up of Prior Years Auditor-General’s recommendations.

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)



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



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



12. Annexes

Annex 1 - Analysis of Pending Accounts Payable – PENDING BILLS

(See Attached schedule)

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
1. Supply of goods					12,543,071			
Sub-Total				-	12,543,071	-	12,543,071	
2. Supply of services					66,672,0442			
Sub-Total				-	66,672,0442	-	66,672,0442	
Grand Total				-	79,215,115	-	79,215,115	

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Annex 2 - Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Payable Contracted	Original amount	Amount Paid To-Date	Outstanding Balance Current Year	Outstanding Balance Previous Year	Comments
			a	b	c=a-b		
Amounts due to Third Parties							
1. Miliki Development Co. Ltd						3,899,685	
2. Miliki Development Co. Ltd			15,167,734	-	15,167,734		
Sub-Total					15,167,734	3,899,685	
Grand Total					19,067,419		

Annex 3 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Purchase of Vehicles and Other Transport Equipment	76,680,000	49,999,999	-	-	126,679,999
Purchase of Office Furniture and General Equipment	109,679,796	19,252,706	-	-	128,932,502
Purchase of Specialised Plant, Equipment and Machinery	29,489,805	1,778,129	-	-	31,267,934
Total	215,849,600	71,030,834	-	-	286,880,435

(NB: The balance as at the end of the year is the cumulative cost of all assets bought and brought forward from previous financial year.

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**Annex 4 – Approved Staff Establishment for the Office of Prime Cabinet Secretary-
June 2024**

S/ No	CADRE	CSG	APPROVED ESTABLISHMENT	IN – POST (C)	REMARKS
1.	Prime Cabinet Secretary	-	1	1	
2.	Deputy Director, Office Administrative Services	6	1	0	
3.	Personal Assistant	4	1	1	
4.	Senior Office Administrator/Principal	9/8	1	2	
5.	Principal Driver 1	10	1	0	
6.	Senior Driver/Chief	13/12	1	2	
7.	Office assistant 1/Senior	15/14	2	2	
	Sub-Total		8	8	
CHIEF OF STAFF OFFICE					
1.	Chief of Staff	2	1	1	
2.	Senior Assistant Office Administrator/Principal	9/8	1	1	
3.	Driver 1/Senior	14/13	1	1	
4.	Office assistant 1/Senior	15/14	1	1	
	Sub-Total		4	4	
PRINCIPAL ADMINISTRATIVE SECRETARY OFFICE					
1.	Principal Administrative Secretary	4	1	0	
2.	Principal Assistant Office Administrator	9/8	1	0	
3.	Chief Driver	11/10	1	0	
4.	Cleaning Supervisor IIB/A	13/14	1	0	
	Sub-Total		4	0	
PRIVATE SECRETARY'S OFFICE					
1.	Private Secretary	4	1	1	

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S/ No	CADRE	CSG	APPROVED ESTABLISHMENT	IN - POST (C)	REMARKS
2.	Assistant Office Administrator II/I/Senior	12/11/10	1	0	
3.	Driver II/I	15/14	1	0	
	Sub-Total		3	1	
ADVISORY SERVICES					
1.	Advisor	3	5	5	
2.	Secretary Strategic Communication	4	1	1	
	Sub-Total		6	6	
PRESS SERVICE					
1.	Director, Press Services	5	1	1	
2.	Deputy Director, Press Services	6	2	2	
3.	Asst Director Press Service	7	1	1	
4.	Senior/Principal Press Officer	8/9	2	2	
5.	Photographer	12/11	2	2	
6.	Editor	9/8	1	1	
7.	Graphic Designer	10/09	1	1	
8.	Technician (Electronics)	15/14/13	2	1	
9.	Driver II/I/Senior/Chief	15/14/13/12	3	3	
	Sub-Total		15	14	
HOSPITALITY SERVICES					
1.	Assistant Director Hospitality Services	7	1	1	
2.	Principal Assistant Hospitality Services	8	1	2	
3.	Assistant Hospitality Services II/I/Senior	11/10	1	2	
	Sub-Total		3	5	
PROTOCOL SERVICES					
1.	Assistant Protocol Services	7	1	1	
2.	Protocol Officer I/Senior/Principal	10/9/8	2	2	

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S/ No	CADRE	CSG	APPROVED ESTABLISHMENT	IN - POST (C)	REMARKS
	Sub-Total		3	3	
NATIONAL GOVERNMENT COORDINATION SECRETARIAT (NGCS)					
1.	Head-National Government Coordination Secretariat	4	1	0	
2.	Senior Assistant Office Administrator/Principal	8/7	1	0	
3.	Principal drivers	11/10	1	0	
4.	Office Assistant/Senior	3/14	1	0	
	Sub-Total		4	0	
ACCOUNTS DIVISION					
1	Deputy Accountant General	7/6	1	2	
2	Principal Accountant	8	1	1	
3	Senior Accountant	9	1	3	
4	Accountant II/Accountant I	11/10	1	1	
	Sub-Total		4	7	
FINANCE DIVISION					
1	Chief Finance Officer	7/6	1	1	
2	Principal Finance Officer	8	1	0	
3	Finance Officer III/II/I	11/10	1	3	
	Sub-Total		3	4	
SUPPLY CHAIN MANAGEMENT UNIT					
1	Director, Supply chain Management Services	7/6	1	0	
2	Supply chain Management officer II/Senior/Principal	11/10/9/8	1	4	
3	Supply chain Management officer III/II/I	12/11/10/9	2	3	
TOTAL OFFICE OF PCS			177		

Annex 5- Reports Generated from IFMIS

IFMIS financial reports to be presented on request.

- 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

OFFICE OF THE PRIME CABINET SECRETARY

PENDING BILLS-FY 2023/2024

SUPPLIER/CONTRACTOR	NATURE OF GOODS	AMOUNT(KSHS)	AMOUNT PAID	INTERESTS	OUTSTANDING AMOUNT	REASONS FOR INCURRING THE PENDING BILLS E.G NON-PROVISION OF EXCHEQUER,COURT AWARD ETC	
a) RECURRENT							
1	FLIGHT CENTER TRAVEL LIMITED	Provision of Return Air Tickets for Kenyan Delegation headed by Prime Cabinet Secretary to United Kingdom on Official Assignment 9th September,2023 to 14th September,2023	11,925,485.00	4,705,485.00	N	7,220,000.00	Exchequer
2	PARAMAX CLEANING SERVICES LIMITED	Provision of Cleaning , Sanitary Collection,Garbage Disposal Services for OPCS Offices at Kenya Railways Headquarters-Block A-(Contract)	6,409,558.00	0.00	N	6,409,558.00	Exchequer
3	KENYA RAILWAYS CORPORATION	Outside Catering Services for various meetings for OPCS in the period Sept.2023 to June.2024	2,228,580.00	0.00	N	2,228,580.00	Exchequer
4	GEOTHAM LIMITED	Supply and Delivery of Assorted Tonners-Kyocera TK 8545 ,HP 415A ,HP 207A ,Kyocera TK 7235 and HP	1,966,521.00	0.00	N	1,966,521.00	Exchequer
5	ANNSHI SERVICES LIMITED	Supply and Delivery of Multifunctional Printer-Coloured	1,950,000.00	0.00	N	1,950,000.00	Exchequer
6	ARNAMOR VENTURES LIMITED	Supply and delivery of Laptops (12No)	2,964,000.00	0.00	N	2,964,000.00	Exchequer
7	MOTIMER GLOBAL LIMITED	Supply And Delivery Of 4 Way Workstation with Glass Partition-10No	1,640,000.00	0.00	N	1,640,000.00	Exchequer
8	BELASOFT VENTURES LIMITED	Supply and Delivery of Notebooks-Executive Writing Pads-A4-50 Sheets	875,000.00	0.00	N	875,000.00	Exchequer
9	TONDWE AFRICA GROUP LIMITED	Provision of Return Air Tickets for Prime Cabinet Secretary and other OPCS Officers on official	198,600.00	0.00	N	198,600.00	Exchequer
10	TONDWE AFRICA GROUP LIMITED	Provision of Return Air Tickets for OPCS Officers to Western for Late CDF's burial-21st April,2024	196,000.00	0.00	N	196,000.00	Exchequer
11	TONDWE AFRICA GROUP LIMITED	Provision of Return Air Tickets for Prime Cabinet Secretary and other OPCS Officers to Bungoma(Madaraka Day Celebration and to Eldoret for Liaison Committee Workshop-1st and 4th June,2024	478,345.00	0.00	N	478,345.00	Exchequer
12	TONDWE AFRICA GROUP LIMITED	Provision of Return Air Tickets for Chief of Staff-OPCS on official assignment 24th-26th May,2024	64,600.00	0.00	N	64,600.00	Exchequer
13	KENYA INSTITUTE OF SUPPLY MANAGEMENT	KISM Conference for Supply Chain Mgt. Officers on Negotiation of Contracts	284,200.00	0.00	N	284,200.00	Exchequer
14	PYRETHRUM REGULATORY AUTHORITY-OPER	Provision of Conference facility to HR Team-18th to 21st June,2024	225,000.00	0.00	N	225,000.00	Exchequer
15	LAKE NAIVASHA RESORT LIMITED	Provision of Conference facility to Review of Sector Indicators for Devt of M& F Framework-24th to 28th	562,500.00	0.00	N	562,500.00	Exchequer
16	LAKE NAIVASHA RESORT LIMITED	Provision of Conference facility to OPCS Team on Integrity in Delivery of Public Service-June,2024	450,000.00	0.00	N	450,000.00	Exchequer
17	LAKE NAIVASHA RESORT LIMITED	Provision of Conference facility to OPCS Team Review of Org. Structure Public Service-4th-14th Feb,2024	342,000.00	0.00	N	342,000.00	Exchequer
18	KENYA RAILWAYS CORPORATION	Rent for OPCS Offices at Kenya Railways Headquarters Block A-April to June,2024	26,607,018.00	0.00	N	26,607,018.00	Exchequer
19	THE STANDARD GROUP	Newspaper Subscription for OPCS Officers from April,2024 for 6 Months	317,724.00	0.00	N	317,724.00	Exchequer
20	MFI DOCUMENT SOLUTIONS LIMITED	Annual Maintenance of OPCS Kyocera Printers	361,920.00	0.00	N	361,920.00	Exchequer

21	RITELVIS PREMIER VENTURES	Provision of Asset Tagging Services	1,999,000.00	0.00	N	1,999,000.00	Exchequer
22	PARAMAX CLEANING SERVICES LIMITED	Outstanding Balance for Provision of Cleaning , Sanitary Collection, Garbage Disposal Services for OPCS Offices at Kenya Railways Headquarters-Block A-(Contract)	55,222.00	0.00	N	55,222.00	Exchequer
23	JUTAMU INVESTMENT	Supply and Installation of Window Blinds part of OPCS Offices	750,000.00	0.00	N	750,000.00	Exchequer
24	MARIATA VAENTURES LIMITED	Supply and Delivery of Assorted Stationery-GDS	425,800.00	0.00	N	425,800.00	Exchequer
25	BRIPALS COMMUNICATION LIMITED	Supply and Installation of Media Equipment-Press	1,500,000.00	0.00	N	1,500,000.00	Exchequer
26	BINGWA PROPERTY AGENCIES	Asuply and Delivery of Bottled Drinking Water for OPCS Offices- May- June, 2024	471,750.00	0.00	N	471,750.00	Exchequer
27	PARAMAX CLEANING SERVICES LIMITED	Provision of Cleaning , Sanitary Collection, Garbage Disposal Services for OPCS Offices at Kenya Railways Headquarters-Block A-(Contract)-Feb-May, 2024	18,427,479.00	0.00	N	18,427,479.00	Exchequer
28	MFI DOCUMENT SOLUTIONS LIMITED	Annual Maintenance of OPCS Kyocera Printers	113,544.00	0.00	N	113,544.00	Exchequer
29	MFI DOCUMENT SOLUTIONS LIMITED	Annual Maintenance of OPCS Kyocera Printers	130,754.05	0.00	N	130,754.05	Exchequer
SUB-TOTAL						79,215,115.05	
b) DEVELOPMENT						0.00	
GRAND TOTAL						79,215,115.05	



Trial Balance Comparison Report

Entity: 1013-Office of the Prime Cabinet Secretary

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To ADJ2-23

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110101 Basic Salaries - Civil Service	173,254,102.25	0.00	25,216,796.20	0.00
2110100 Basic Salaries - Permanent Employees	173,254,102.25	0.00	25,216,796.20	0.00
2110201 Contractual Employees	122,309,999.15	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	122,309,999.15	0.00	0.00	0.00
2110301 House Allowance	37,450,399.20	0.00	4,813,098.20	0.00
2110312 Responsibility Allowance	0.00	0.00	2,065,088.75	0.00
2110313 Entertainment Allowance	6,920,000.00	0.00	0.00	0.00
2110314 Transport Allowance	14,818,944.10	0.00	694,964.30	0.00
2110315 Extraneous Allowance	24,388,472.50	0.00	993,000.00	0.00
2110317 Domestic Servant Allowance	1,965,566.35	0.00	585,000.00	0.00
2110320 Leave Allowance	1,360,000.00	0.00	0.00	0.00
2110327 Ministerial Allowance	0.00	0.00	836,511.30	0.00
2110300 Personal Allowances paid as part of Salary	86,903,382.15	0.00	9,987,662.55	0.00
2110000 Wages and Salary Contributions	382,467,483.55	0.00	35,204,458.75	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	7,730,571.85	0.00	3,500,000.00	0.00
2210202 Internet Connections	3,630,792.00	0.00	0.00	0.00
2210203 Courier & Postal Services	1,548,393.00	0.00	368,520.00	0.00
2210200 Communication, Supplies and Services	12,909,756.85	0.00	3,868,520.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	37,450,756.65	0.00	21,497,117.00	0.00
2210302 Accommodation - Domestic Travel	28,025,280.00	0.00	24,516,400.00	0.00
2210303 Daily Subsistence Allowance	39,470,322.80	0.00	25,410,040.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	104,946,359.45	0.00	71,423,557.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	11,925,101.50	0.00	7,543,243.45	0.00
2210402 Accommodation	8,697,290.00	0.00	9,150,406.35	0.00
2210403 Daily Subsistence Allowance	11,761,538.50	0.00	7,324,095.30	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	2,489,827.00	0.00
2210407 State Visits Abroad	2,243,605.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	34,627,535.00	0.00	26,507,572.10	0.00
2210502 Publishing & Printing Services	3,057,942.00	0.00	1,589,153.10	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,607,618.00	0.00	3,524,737.75	0.00
2210500 Printing, Advertising and Information Supplies and Services	4,665,560.00	0.00	5,113,890.85	0.00
2210603 Rents and Rates - Non-Residential	84,831,564.00	0.00	49,804,692.15	0.00
2210604 Hire of Transport, Equipment	99,428.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	84,930,992.00	0.00	49,804,692.15	0.00
2210701 Travel Allowance	8,325,919.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	1,331,019.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	6,595,633.20	0.00	0.00	0.00
2210700 Training Expenses	16,252,571.20	0.00	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	22,521,827.00	0.00	14,538,004.00	0.00
2210802 Boards, Committees, Conferences and Seminars	36,308,734.75	0.00	43,450,405.40	0.00
2210800 Hospitality Supplies and Servi	58,830,561.75	0.00	57,988,409.40	0.00
2210910 Medical Insurance	1,116,951.00	0.00	0.00	0.00
2210900 Insurance Costs	1,116,951.00	0.00	0.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	0.00	0.00	799,974.70	0.00
2211004 Fungicides, Insecticides and Sprays	772,093.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	1,044,472.00	0.00	495,450.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,917,011.00	0.00	283,500.00	0.00
2211000 Specialised Materials and Supp	3,733,576.00	0.00	1,578,924.70	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	20,940,694.00	0.00	7,645,915.60	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2211102 Supplies and Accessories for Computers and Printers	4,390,996.00	0.00	1,562,832.75	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	2,168,278.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	27,499,968.00	0.00	9,208,748.35	0.00
2211201 Refined Fuels and Lubricants for Transport	36,675,498.00	0.00	18,075,780.00	0.00
2211200 Fuel Oil and Lubricants	36,675,498.00	0.00	18,075,780.00	0.00
2211305 Contracted Guards and Cleaning Services	34,463,168.90	0.00	7,586,888.10	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	229,214.15	0.00	1,222,200.00	0.00
2211310 Contracted Professional Services	2,416,346.00	0.00	0.00	0.00
2211312 Confidential Expenditures	132,299,703.00	0.00	120,000,000.00	0.00
2211320 Temporary Committee Expenses	10,732,142.40	0.00	1,819,080.00	0.00
2211321 Parking charges	415,106.00	0.00	2,934,836.35	0.00
2211335 Monitoring and Evaluation Expenses	23,513,020.00	0.00	2,576,145.00	0.00
2211300 Other Operating Expenses	204,068,700.45	0.00	136,139,149.45	0.00
2210000 Goods and Services	590,258,029.70	0.00	379,709,244.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	18,949,734.55	0.00	1,900,695.70	0.00
2220100 Routine Maintenance - Vehicles	18,949,734.55	0.00	1,900,695.70	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,573,553.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	1,145,771.00	0.00	797,529.00	0.00
2220200 Routine Maintenance - Other Assets	2,719,324.00	0.00	797,529.00	0.00
2220000 Routine Maintenance	21,669,058.55	0.00	2,698,224.70	0.00
2710102 Gratuity - Civil Servants	36,894,445.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	36,894,445.00	0.00	0.00	0.00
2710000 Social Security Benefits	36,894,445.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	169,439,320.00	0.00	27,098,395.00	0.00
3110300 Refurbishment of Buildings	169,439,320.00	0.00	27,098,395.00	0.00
3110701 Purchase of Motor Vehicles	49,999,999.45	0.00	76,680,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	49,999,999.45	0.00	76,680,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	7,051,113.00	0.00	83,862,822.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	9,469,120.00	0.00	12,374,450.30	0.00
3111005 Purchase of Photocopiers	0.00	0.00	7,902,850.00	0.00
3111009 Purchase of other Office Equipment	2,732,473.00	0.00	5,539,673.30	0.00
3111000 Purchase of Office Furniture and General Equipment	19,252,706.00	0.00	109,679,795.60	0.00
3111111 Purchase of ICT Networking and Communication Equipment	1,778,129.00	0.00	29,489,804.50	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	1,778,129.00	0.00	29,489,804.50	0.00
3110000 Acquisition of Fixed Capital Assets	240,470,154.45	0.00	242,947,995.10	0.00
6530101 Ministry HQ Recurrent Bank A/C	503.35	0.00	76,775.40	0.00
6530100 Recurrent Bank Accounts	503.35	0.00	76,775.40	0.00
6530000 Recurrent Bank Accounts	503.35	0.00	76,775.40	0.00
6550101 Ministry HQ Deposit Bank A/C	19,067,419.30	0.00	3,899,684.50	0.00
6550100 Deposit Bank Accounts	19,067,419.30	0.00	3,899,684.50	0.00
6550000 Deposit Bank Account	19,067,419.30	0.00	3,899,684.50	0.00
6580101 Cash	0.00	0.00	390,330.00	0.00
6580102 Cash at Hand - imprest	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	390,330.00	0.00
6580000 Cash in Hand	0.00	0.00	390,330.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	19,067,419.30	0.00	3,899,684.50
7310100 General Deposits Items	0.00	19,067,419.30	0.00	3,899,684.50

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7310000 Deposits	0.00	19,067,419.30	0.00	3,899,684.50
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320127 Housing Levy	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380103 10% Rental Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	1,932,319,597.15	0.00	661,027,027.95
9910200 Exchequer Provisions	0.00	1,932,319,597.15	0.00	661,027,027.95
9910000 Provisions	0.00	1,932,319,597.15	0.00	661,027,027.95
9999999 Consolidated Fund	660,559,922.55	0.00	0.00	0.00
9999900	660,559,922.55	0.00	0.00	0.00
9990000 Opening Balance Reserves	660,559,922.55	0.00	0.00	0.00
Total	1,951,387,016.45	1,951,387,016.45	664,926,712.45	664,926,712.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-23 To : 30-JUN-24

REC-OFFICE PRIME CABINET SECRETARY

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000694939

Balance as per bank certificate	502.95
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	502.95

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-23 To : 30-JUN-24

REC-OFFICE PRIME CABINET SECRETARY

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000694939

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
		Total	
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
		Total	
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
		Total	
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
		Total :	



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1013-Office of the Prime Cabinet Secretary

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

	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	1,271,292,569.20	661,027,027.95
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		1,271,292,569.20	661,027,027.95
PAYMENTS			
Compensation of Employees	12	382,467,483.55	35,204,458.75
Use of goods and Services	13	611,927,088.25	382,407,468.70
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	36,894,445.00	0.00
Acquisition of Assets	18	240,470,154.45	242,947,995.10
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		1,271,759,171.25	660,559,922.55
SURPLUS/DEFICIT		(466,602.05)	467,105.40

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-23 To JUN-24

Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	19,067,922.65	3,976,459.90
Cash Balances	22B	0.00	390,330.00
Total Cash And Cash Equivalents		19,067,922.65	4,366,789.90
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		19,067,922.65	4,366,789.90
Financial Liabilities			
Accounts Payables - Deposits	24	19,067,419.30	3,899,684.50
NET FINANCIAL ASSETS		503.35	467,105.40
REPRESENTED BY			
Fund Balance b/fwd	25	467,105.40	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		(466,602.05)	467,105.40
NET FINANCIAL POSITION		503.35	467,105.40

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-23 To JUN-24

Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,271,292,569.20	661,027,027.95
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	382,467,483.55	35,204,458.75
Use of goods and Services	13	611,927,088.25	382,407,468.70
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	36,894,445.00	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		15,167,734.80	3,899,684.50
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	255,171,287.20	247,314,785.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	240,470,154.45	242,947,995.10
Net Cash Flow From Investing Activities	B	(240,470,154.45)	(242,947,995.10)
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	14,701,132.75	4,366,789.90
Cash and Cash Equivalent at BEGINNING of The Year		4,366,789.90	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	19,067,922.65	4,366,789.90

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-23 To JUN-24

Compare With: JUL-22 To JUN-23

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	124,063,365.00	0.00
Exchequer Releases/ Provisioning Account for Q2	9910201	271,353,283.65	0.00
Exchequer Releases/ Provisioning Account for Q3	9910201	380,381,444.45	0.00
Exchequer Releases/ Provisioning Account for Q4	9910201	495,494,476.10	661,027,027.95
TOTAL		1,271,292,569.20	661,027,027.95

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	173,254,102.25	25,216,796.20
Basic Wages - Temporary Employees	2110200	122,309,999.15	0.00
Personal Allowances paid as part of Salary	2110300	86,903,382.15	9,987,662.55
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		382,467,483.55	35,204,458.75

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	12,909,756.85	3,868,520.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	104,946,359.45	71,423,557.00
Foreign Travel and Subsistence, and other transportation costs	2210400	34,627,535.00	26,507,572.10
Printing, Advertising and Information Supplies and Services	2210500	4,665,560.00	5,113,890.85
Rentals of Produced Assets	2210600	84,930,992.00	49,804,692.15
Training Expenses	2210700	16,252,571.20	0.00
Hospitality Supplies and Servi	2210800	58,830,561.75	57,988,409.40
Insurance Costs	2210900	1,116,951.00	0.00
Specialised Materials and Supp	2211000	3,733,576.00	1,578,924.70
Office and General Supplies and Services	2211100	27,499,968.00	9,208,748.35
Fuel Oil and Lubricants	2211200	36,675,498.00	18,075,780.00
Other Operating Expenses	2211300	204,068,700.45	136,139,149.45
Routine Maintenance - Vehicles	2220100	18,949,734.55	1,900,695.70
Routine Maintenance - Other Assets	2220200	2,719,324.00	797,529.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		611,927,088.25	382,407,468.70

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	36,894,445.00	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		36,894,445.00	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	169,439,320.00	27,098,395.00
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	49,999,999.45	76,680,000.00
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	19,252,706.00	109,679,795.60
Purchase of Specialised Plant, Equipment and Machinery	3111100	1,778,129.00	29,489,804.50
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		240,470,154.45	242,947,995.10

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	503.35	76,775.40
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	19,067,419.30	3,899,684.50
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		19,067,922.65	3,976,459.90

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	390,330.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	390,330.00

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	19,067,419.30	3,899,684.50
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
TOTAL		19,067,419.30	3,899,684.50

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	3,976,459.90	0.00
Opening Balance Cash	22B	390,330.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	(3,899,684.50)	0.00
TOTAL		467,105.40	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



SUMMARY STATEMENT OF DEPOSITS

Entity: 1013-Office of the Prime Cabinet Secretary

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	3,899,684.50	0.00
Transfers of retentions during the year	15,167,734.80	7,799,369.00
Payments made out of deposit account during the year	0.00	3,899,684.50
Closing Balance	19,067,419.30	3,899,684.50

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-23 To JUN-24

Program	Item	Description	Approved Budget	Actual Payments	Variance
0753000000			0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0754000000			0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0755000000			1,416,850,262.00	1,271,759,171.25	145,091,090.75
	2110000	Wages and Salary Contributions	392,660,261.00	382,467,483.55	10,192,777.45
	2210000	Goods and Services	703,869,893.00	590,258,029.70	113,611,863.30
	2220000	Routine Maintenance	28,019,396.00	21,669,058.55	6,350,337.45
	2710000	Social Security Benefits	36,894,445.00	36,894,445.00	0.00
	3110000	Acquisition of Fixed Capital Assets	255,406,267.00	240,470,154.45	14,936,112.55
		Grand Total	1,416,850,262.00	1,271,759,171.25	145,091,090.75

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-23 To JUN-24

Head	Program	Description	Approved Budget	Actual Payments	Variance
1013000100			0.00	0.00	0.00
	0755000000		0.00	0.00	0.00
	0753000000		0.00	0.00	0.00
1013000200			0.00	0.00	0.00
	0754000000		0.00	0.00	0.00
1013000300		National Government Coordination Secretariat	0.00	0.00	0.00
	0755000000		0.00	0.00	0.00
1013000400			0.00	0.00	0.00
	0755000000		0.00	0.00	0.00
1013000500			0.00	0.00	0.00
	0754000000		0.00	0.00	0.00
1013000600			0.00	0.00	0.00
	0755000000		0.00	0.00	0.00
1013000700			18,800,000.00	12,854,584.00	5,945,416.00
	0755000000		18,800,000.00	12,854,584.00	5,945,416.00
1013000800			886,410,261.00	790,815,418.40	95,594,842.60
	0755000000		886,410,261.00	790,815,418.40	95,594,842.60
1013000900			14,150,000.00	10,077,197.70	4,072,802.30
	0755000000		14,150,000.00	10,077,197.70	4,072,802.30
1013001000			200,590,000.00	197,678,438.15	2,911,561.85
	0755000000		200,590,000.00	197,678,438.15	2,911,561.85
1013001100			115,680,001.00	94,204,625.85	21,475,375.15
	0755000000		115,680,001.00	94,204,625.85	21,475,375.15
1013001200			181,220,000.00	166,128,907.15	15,091,092.85
	0755000000		181,220,000.00	166,128,907.15	15,091,092.85
		Grand Total	1,416,850,262.00	1,271,759,171.25	145,091,090.75

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-23 To JUN-24

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0753000000			0.00	0.00	0.00
	0753010000		0.00	0.00	0.00
	0753020000		0.00	0.00	0.00
	0753030000		0.00	0.00	0.00
0754000000			0.00	0.00	0.00
	0754010000		0.00	0.00	0.00
	0754020000		0.00	0.00	0.00
0755000000			1,416,850,262.00	1,271,759,171.25	145,091,090.75
	0755010000		0.00	0.00	0.00
	0755020000		0.00	0.00	0.00
	0755030000		0.00	0.00	0.00
	0755050000		919,360,261.00	813,747,200.10	105,613,060.90
	0755060000		497,490,001.00	458,011,971.15	39,478,029.85
		Grand Total	1,416,850,262.00	1,271,759,171.25	145,091,090.75

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

OFFICE OF THE PRIME CABINET SECRETARY
RECURRENT BANK RECONCILIATION STATEMENT

F.O 30

BANK ACCOUNT NO.1000694939

BANK RECONCILIATION STATEMENT AS AT 30/06/2024

	KSHS.	Kshs.	Kshs.
Balance as per bank certificate		38,030,943.85	38,030,943.85
Less			
1. Payments in cashbook not yet recorded in bank statement.	202,549,383.30		
Unpresented Cheques(Schedule C)			
2. Receipts in bank statement not yet recorded in cashbook		202,549,383	
		(164,518,439.45)	
Add			
3. Payments in bank statement not yet recorded in cashbook(Schedule A)			
4. Receipts in cashbook not yet recorded in bank statement.	164,518,942.40	164,518,942.40	
Balance as per the cashbook.....		502.95	502.95

I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct.

Prepared By: ACCOUNTANT

Checked By: SHAU

Authorised By: HAU

Signature *Nhau*

Signature *[Signature]*

Signature *[Signature]*

Date *27/7/24*

Date *29/7/24*

Date *29/7/24*

(All schedules are attached herewith)

OFFICE OF THE PRIME CABINET SECRETARY
DEPOSIT BANK RECONCILIATION STATEMENT

F.O 30

BANK ACCOUNT NO.1000694955

BANK RECONCILIATION STATEMENT AS AT 30/06/2024

	KSHS.	Kshs.	Kshs.
Balance as per bank certificate		4,198,907.30	
Less			
1. Payments in cashbook not yet recorded in bank statement.	-		
Unpresented Cheques(Schedule C)			
2. Receipts in bank statement not yet recorded in cashbook	-		4,198,907.30
Add			
3. Payments in bank statement not yet recorded in cashbook(Schedule A)	-		
4. Receipts in cashbook not yet recorded in bank statement.	14,868,512.00		14,868,512.00
Balance as per the cashbook.....		-	19,067,419.30

I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct.

Prepared By: ACCOUNTANT

Checked By: HAU

Authorised By: HAU

Signature *[Signature]*

Signature *[Signature]*

Signature *[Signature]*

Date *7/7/24*

Date *7/7/24*

Date *7/7/24*

(All schedules are attached herewith)

REPUBLIC OF KENYA

DATE: 1ST JULY 2024

Report of the Board of Survey on the cash and bank balances of **Deposit Cashbook**, Office of Prime Cabinet Secretary and Ministry of Foreign and Diaspora Affairs as at the close of business on **30th June, 2024**

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

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

assembled at office of Cash Office-(OPCS) at 10.00 am (time) on the 1st July, 2024 (date) and the following cash was produced:

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

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

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

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


The cash book reflected the following balances as at the close of business on the 30th June, 2024.

Cash on hand	Shs	NIL
Bank Balance	Shs.	<u>19,067,419.30</u>





The Bank Certificate of Balance showed a sum of Shs: (in words) Four Million One Hundred And Ninety Eight Thousand, Nine Hundred And Seven Shillings Cents Thirty (Shs .) 4,198,907.30 Standing to the credit of the account on (date) 30th June, 2024.

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

Date: 1/7/2024


.....
(Chairman/Chairlady)

Member of Board

1. 
2. 
3. 
4. 

REPUBLIC OF KENYA

DATE: 1ST JULY 2024

Report of the Board of Survey on the cash and bank balances of **Recurrent Cashbook**, Office of Prime Cabinet Secretary and Ministry of Foreign and Diaspora Affairs as at the close of business on **30th June, 2024**

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

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

assembled at office of **Cash Office-(OPCS)** at 10.00 am (time) on the 1st July, 2024 (date) and the following cash was produced:

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

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

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

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

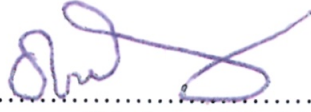
The cash book reflected the following balances as at the close of business on the **30th June, 2024**.

Cash on hand	Shs	<u>NIL</u>
Bank Balance	Shs.	<u>502.95</u>





The Bank Certificate of Balance showed a sum of Shs: (in words) Thirty Eight Million, Thirty Thousand Nine Hundred And Forty Three Shillings Only Cents Eighty Five (Shs.) 38,030,943.85 Standing to the credit of the account on (date) 30th June, 2024.

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

Date: 1/7/2024


.....
(Chairman/Chairlady)

Member of Board

1. 
2. 
3. 
4. 

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Trade Street, Avenue
P.O. Box 60900 - 00100 Nairobi, Kenya
Telephone: 254 20 600 000, Fax: 254 20 600 000

July 11, 2024

CERTIFICATE OF BALANCES

Customer: 167938

Balance

Date: 30-Jun-24

OFFICE OF PRIME
CABINET SECRETARY

Account No	Account Name	Currency	Balance
1000694939	REC-OFFICE PRIME CABINET SECTARY	KES	38,030,943.85
1000694955	DEP-OFFICE PRIME CABINET SECTARY	KES	4,198,907.30
1000694963	CBK 165-OFFI PRIME CABINET SECTARY	KES	0.00

Handwritten signature of Priscilla Keitany in black ink.

Priscilla Keitany
Authorised Signatory
Banking Services Division

Handwritten signature of Joyce Nasieku in black ink.

Joyce Nasieku
Authorised Signatory
Banking Services Division