

REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

OFFICE OF THE
PRIME CABINET SECRETARY

FOR THE YEAR ENDED
30 JUNE, 2025



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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**OFFICE OF THE PRIME CABINET
SECRETARY**

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

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

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1. Acronyms and Definition of Key Terms

A: Acronyms and Abbreviations

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

B: Definition of Key Terms

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

2. Key OPCS Information and Management

(a) Background information

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

(b) Mandate

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

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

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

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



Vision

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

Mission

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

Core Values

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

Structure of The Office of the Prime Cabinet Secretary

The organization structure of the OPCS comprises of



(c) Key Management

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

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

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

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

(d) Fiduciary Oversight Arrangements

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

I. Budget Implementation Committee

Membership is as follows;

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

Functions/Roles

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

II. Public Finance Management Standing Committee

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