



PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (PSASB)

INVITATION FOR COMMENTS ON REVIEW OF THE EXISTING ANNUAL FINANCIAL REPORTING TEMPLATES APPLICABLE TO PUBLIC SECTOR ENTITIES

The Public Sector Accounting Standards Board (PSASB) is mandated by section 194 of the PFM Act, 2012 to prescribe frameworks and set generally accepted standards for the development and management of accounting and financial systems by all state organs and public entities. Further, section 194 (1d) mandates PSASB to prescribe formats for financial statements and reporting by all state organs and public entities.

Pursuant to the above mandate, PSASB is in the process of revising the existing annual **Financial Reporting Templates for the FY-2025/2026** in readiness for financial reporting for the period ending 30th June 2026.

In line with Article 201 (a) of the Constitution of Kenya 2010, PSASB invites all stakeholders to provide comments on the existing **Annual Financial Reporting Templates**. These templates can be accessed and downloaded from PSASB's website: <https://www.psasb.go.ke/financial-reporting-templates/>

Comments should be emailed to acctstandards@psasb.go.ke on/before **13th, March 2026**. Kindly let your comments take the format indicated below:

Template	Issues	Page	Recommendations

For any clarification, you can call us on **020 251 1557** or email: info@psasb.go.ke

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Promoting Sound Financial Reporting and Internal Audit Standards in the Public Sector