



## PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (PSASB)

# REQUEST FOR COMMENTS ON FINANCIAL REPORTING TEMPLATES

The Public Sector Accounting Standards Board (PSASB) is a Semi-Autonomous Government Agency under The National Treasury. The Board was established under section 192 of the Public Finance Management Act (PFMA) 2012.

The PFMA 2012 section 194 (1)(d) mandates PSASB to prescribe formats for financial statements and reporting by all state organs and public entities. In furtherance of this mandate, the Board is developing three financial reporting templates. These templates are:

1. Public Primary/Comprehensive schools' template
2. Public Debt Template
3. Public Pensions Schemes' template reporting under IPSAS 49.
4. Comments on existing templates issued by PSASB

The Board invites all stakeholders to provide their input/comments on the templates on or before **11<sup>th</sup> March 2025**. Visit our website, [www.pasb.go.ke](http://www.pasb.go.ke), to access the draft templates and send your input/comments to the Chief Executive Officer via [acctstandards@pasb.go.ke](mailto:acctstandards@pasb.go.ke) in the format provided below:

S/No.	Template Name	Page	Comment/proposal

**CPA GEORGINA MUCHAI**  
**Ag. CHIEF EXECUTIVE OFFICER**  
**PUBLIC SECTOR ACCOUNTING STANDARDS BOARD**

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