

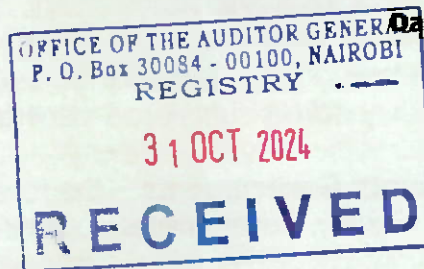


**REPUBLIC OF KENYA**  
**THE NATIONAL TREASURY AND ECONOMIC PLANNING**

Telegraphic Address: 22921  
Finance – Nairobi  
FAX NO. 310833  
Telephone: 2252299  
When Replying Please Quote  
Ref: AG.3/64 Vol. IV (24)

THE NATIONAL TREASURY  
P O BOX 30007 - 00100  
NAIROBI

**FCPA Nancy Gathungu, CBS**  
Auditor-General  
Office of the Auditor General  
P. O. Box 30084  
**NAIROBI**



Dear *AG.*

**SUBMISSION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS OF THE  
GOVERNMENT OF KENYA FOR THE FINANCIAL YEAR 2023/2024**

Reference is made to Section 80 of the Public Finance Management (PFM) Act, 2012 which requires the National Treasury to prepare annual financial statements that consolidate the financial statements prepared by all National Government entities in accordance with the accounting policies and formats prescribed by the Public Sector Accounting Standards Board and to submit them to the Auditor General with a copy to the Controller of Budget and the Commission on Revenue Allocation by 31<sup>st</sup> October 2024.

In compliance with this statutory requirement, I have the pleasure of presenting to you a set of consolidated financial statements for the financial year 2023/2024. This is the tenth set of annual consolidated financial statements prepared for the Government of Kenya and is part of the wider PFM reforms aimed at improving transparency and accountability of public funds.

The consolidated financial statements for the financial year ended 30<sup>th</sup> June 2024 have been prepared in four parts as follows: -

- a) **The Consolidated Fund** – the report consolidated the Exchequer Account; the 12 Receivers of Revenue that were designated for financial year 2023/2024; the six (6) special funds include the Petroleum Development Levy Fund, the Road Maintenance Levy Fund, the Railway Development Levy Fund, the African Union and Other International Organizations Subscriptions Fund, Sport, Arts & Social Development Fund; Housing Levy Fund and the Exchequer deposit accounts that include the Overdraft account, Treasury Bonds and Treasury Bills accounts; Special Deposit Project accounts; e-citizen Revenue Control accounts; and East Africa Tourist Visa account.



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