



REPUBLIC OF KENYA
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REF. NO: ZZ/MOF 81/011 TY (112)

Date: July 13, 2016

TREASURY CIRCULAR NO 14/2016

TO: ALL CABINET SECRETARIES
ALL ACCOUNTING OFFICERS

**GUIDELINES FOR THE PREPARATION OF THE 2017/18 – 2019/20 MEDIUM
TERM BUDGET**

A. PURPOSE

1. The purpose of this Circular is to provide guidelines to all Ministries, Departments, and Agencies (MDAs) on the processes and procedures for preparing the Financial Year 2017/18 – 2019/20 Medium Term Budget. These guidelines are issued as per the requirements of Section 36 of the Public Finance Management Act (PFMA), 2012. The guidelines provide information on the following:

- i). Key policy issues to guide the preparation of the Medium Term Budget;
- ii). Programme Performance Reviews;



ISO 9001:2008
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