



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

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**TREASURY CIRCULAR NO. 13/2019**

**TO: ALL CABINET SECRETARIES**

**ALL ACCOUNTING OFFICERS/PRINCIPAL SECRETARIES**

**GUIDELINES FOR PREPARATION OF THE 2020/21 – 2022/23 MEDIUM-TERM BUDGET**

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***I. PURPOSE***

1. This Circular is issued in accordance to Section 36 of the Public Finance Management Act, 2012, to provide guidelines on the processes and procedures for preparing the 2020/21 – 2022/23 Medium-Term Budget. The guidelines apply to all Ministries, Departments and Agencies (MDAs), Constitutional Commissions, Independent Offices, Parliament and the Judiciary.
2. The purpose of the Circular is to guide MDAs on the following:
  - (i) Policy framework supporting the Medium-Term Budget for 2020/21 – 2022/23;
  - (ii) Constitutional timelines and requirements for key activities in the budget preparation process;