

FACTSHEET

31



PARLIAMENT OF KENYA
THE NATIONAL ASSEMBLY

Parliamentary Budget Office

2nd Edition

Factsheet No. 31

PARLIAMENT BUDGET OFFICE

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P.O. Box 41842-00100
Nairobi, Kenya

Tel: +254 20 221291, 2848000
Email: nationalassembly@parliament.go.ke
www.parliament.go.ke

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Prepared by:

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Purpose and Acknowledgement

This Factsheet is part of the Kenya National Assembly Factsheets Series that has been developed to enhance public understanding and awareness, and to build knowledge on the work of the Assembly, and its operations. It is intended to serve as a guide for ready reference by Members of Parliament, staff and the public. The information contained here is not exhaustive and readers are advised to refer to the original sources for further information.

This work is a product of the concerted effort of all the Directorates and Departments of the National Assembly and the Parliamentary Joint Services. Special thanks go to the members of the *National Assembly Taskforce on Factsheets, Speaker's Rulings and Guidelines*, namely, Mr. Kipkemoi arap Kirui (Team Leader), Mr. Rana Tiampati, Mr. Kennedy Malinda, Ms. Anna Musandu, Mr. Samuel Kalama, Mr. Salem Lorot, Ms. Fiona Musili, Mr. Benson Inzofu, Ms. Laureen Wesonga, Ms. Anne Shibuko, Mr. James Maina Macharia, Mr. Morrice Shilungu, Mr. Finlay Muriuki, Ms. Rabeca Munyao and Mr. Stephen Omunzi.

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Parliamentary Budget Office



Background and History of Parliamentary Budget Office

The Parliamentary Budget Office (PBO) was created in May 2007 in order to enhance the capacity of the National Assembly to scrutinize the budget and oversight budget implementation. The Office was later established by the Fiscal Management Act, 2009. The Fiscal Management Act, 2009 was later repealed under section 208 of the Public Finance Management Act, 2012, with the PBO being retained under section 9 of the latter Act. The PBO is a non-partisan professional office of the Kenyan Parliament whose primary function is to provide timely, objective information and analysis concerning the national budget and the economy.

The Office provides technical support on matters relating to Public Financial Management (PFM) and financial oversight to all Members of Parliament, Departmental Committees and Select Committees. In addition, the PBO provide secretariat support to the Budget and Appropriations Committee.

Following its formation, the Office consolidated its functions by developing a work plan beginning from June 2007. The subsequent annual work plans anchored on the Parliamentary Service Commission Strategic Plan have continued to shape the PBO's work to-date. The PBO is functionally structured in three divisions namely: Expenditure Analysis and Bills Costing; Tax Analysis and Inter Fiscal Relations: and Macroeconomic Analysis.



Officers from the Parliamentary Budget Office during a past retreat in Mombasa

Vision, Mission and Values

PBO's Vision is *'To be a leading centre of Fiscal Analysis for legislative decision making'*.

PBO's Mission is *'To enhance the oversight role of Parliament'*.

Core Values

The Parliamentary Budget Office is committed to upholding the following core values: -

- Professionalism
- Impartiality
- Objectivity
- Confidentiality
- Integrity
- Teamwork

Role of the Parliamentary Budget Office

The Parliamentary Budget Office is mandated under Section 10 of the Public Finance Management Act to:

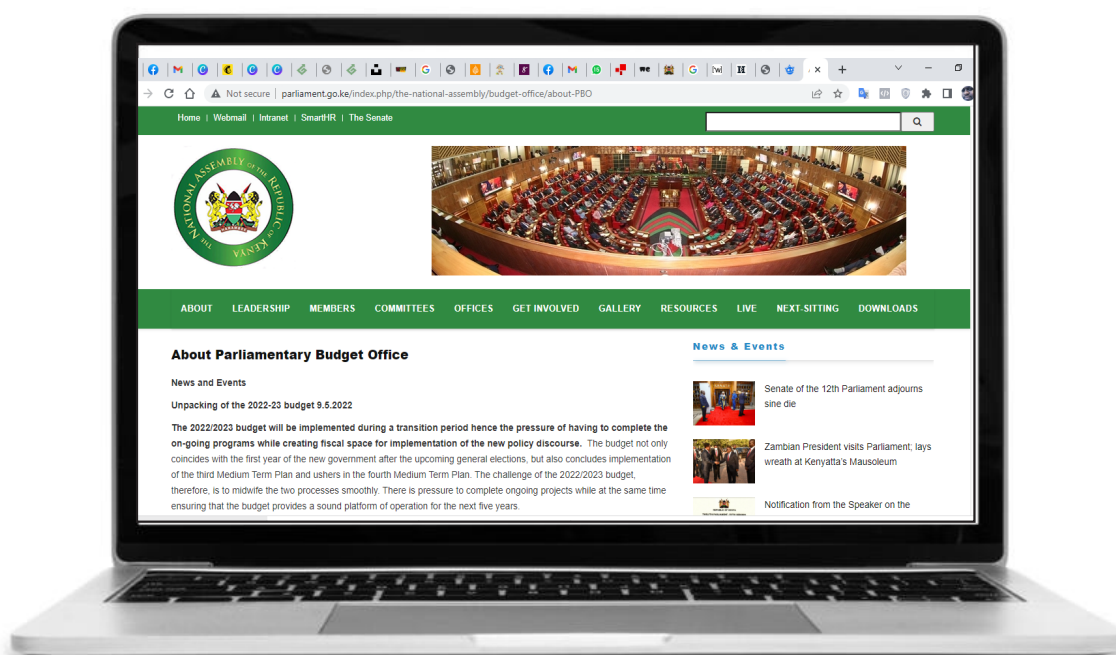
- (a) provide professional services in respect of budget, finance, and economic information to the committees of Parliament;
- (b) prepare reports on budgetary projections and economic forecasts and make proposals to committees of Parliament responsible for budgetary matters;
- (c) prepare analyses of specific issues, including financial risks posed by Government policies and activities to guide Parliament;
- (d) consider budget proposals and economic trends and make recommendations to the relevant committee of Parliament with respect to those proposals and trends;
- (e) establish and foster relationships with the National Treasury, county treasuries and other national and international organisations, with an interest in budgetary and socio-economic matters, as it considers appropriate, for the efficient and effective performance of its functions;
- (f) subject to Article 35 of the Constitution, ensure that all reports and other documents produced by the Parliamentary Budget Office are prepared, published and publicised not later than fourteen days after production;

- (g) report to the relevant committees of Parliament on any Bill that is submitted to Parliament that has an economic and financial impact, making reference to the fiscal responsibility principles and to the financial objectives set out in the relevant Budget Policy Statement, and
- (h) propose, where necessary, alternative fiscal framework in respect of any financial year.

Other roles include to: -

- (a) build county assemblies' capacity for budget analysis upon request;
- (b) sponsor such national and international forums as it may consider necessary;
- (c) study budget proposals and trends and where appropriate, suggest changes in the content or format of such proposals or trends;
- (d) undertake, independently or in collaboration with any appropriate person or institution, any other study or activity likely to enhance its capacity to carry out its functions.

Additional information including resources by the Parliamentary Budget Office can be accessed through this link on the Parliament website: <http://www.parliament.go.ke/index.php/the-national-assembly/budget-office/about-PBO>



Offices and contact details

Protection House, 10th Floor,
Parliament Road.

Inquiries can be made to:

The Director, Parliamentary Budget Office

Protection House, 10th Floor (Parliament Road)

P. O. Box 41842, 00100 – GPO, NAIROBI.

Telephone: +254 - 020 - 2133074, 2221291-3 or 2848000



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PO Box 41842 - 00100,
Nairobi, Kenya.

Email: nationalassembly@parliament.go.ke
Tel: (254-2) 222 12 91 or 284 80 00
Fax: (254-2) 224 36 94
Website: www.parliament.go.ke