

**INFLUENCE OF DEVELOPMENTAL BUDGETARY ABSORPTION FACTORS ON  
THE PERFORMANCE OF TURKANA COUNTY ASSEMBLY, KENYA**

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## ABSTRACT

The County governments through county assemblies in Kenya have taken an active role and interest in the budget cycle. It has done this, by creating the office of Controller of Budget and by involving all stakeholders who contribute towards ensuring that public funds are used prudently and that the Government delivers on its objectives and promises to the citizenry. Devolution is about taking development to the grassroots through the allocated budget by utilising the allocated funds prudently and exhaustively. The main outrageous concern is the inability of most of the county assemblies to absorb the development funds budgeted and released to them. The low absorption capacity rate especially on development expenditure, may be the binding constraint to Kenya's socioeconomic transformation, and may become an even larger development and economy expansion bottleneck if not addressed. Therefore, the research analysed the influence of development budgetary absorption factors on the Turkana County Assembly, Kenya. Turkana County Assembly has thirty wards. With a staff population of 245 who directly deal with budgeting and expenditure. The study adopted a stratified random sampling and purposive sampling method to get a representative sample size of 152 respondents who were clustered into two strata. The strata was based on two categories in the assembly; members of county assembly, and other employees of the county assembly in management. Both primary and secondary data was used in this research. Primary data was derived from questionnaires distributed to the targeted employees in the county assembly departments of; accounts, finance, procurement and other officers responsible for budget implementation. Questionnaires, both open and close ended was used to collect data from the selected respondents. The study found out that delayed release of funds have effect on the development budgetary absorption of the county assembly with an average of almost 90% effect. The study found out that a great percentage of 87.3% were in agreement that there was effect of procurement process on the absorption of development budget and subsequently on the performance of county assembly. The study found out that there was a significant impact of capital investments planning processes, release of funds by the national treasury, county assembly staff capacity, procurement processes and the developmental budgetary absorption on Turkana County Assembly. The findings of this study will also enable various ministerial authorities to undertake benchmarking of developmental budget absorption in ministries with a view to improving on service delivery, spending as well as economic growth. The results will be crucial for planning of efficient utilization of funds. The study findings will add to the existing knowledge as it will act as a point of reference for other researchers. The study will also open up for further research on the utilization of allocated budget.