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## Effect of Budget Planning on the Absorption of Capital Budgets by Nairobi City County, Kenya

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### ABSTRACT

The absorption of capital budgets is a crucial factor in the effective delivery of public services, particularly in large urban centers such as Nairobi City County. Ineffective absorption rates result in stalled projects, underutilization of allocated funds, and unmet development goals, leading to a backlog of unimplemented projects, deteriorating infrastructure, and growing public dissatisfaction. The study sought to determine the effects of budget planning on the absorption of capital budgets by Nairobi City County. The research employed descriptive design, targeting 200 senior management, budget officers, procurement officers, financial managers, and project implementation staff responsible for overseeing and executing capital budgets. The study used a questionnaire and an interview guide to collect the primary data. Quantitative data was analysed using mean, standard deviation, regression and correlation, ANOVA and Fisher's Test while qualitative data was analysed using content analysis. Based on the study findings, it can be concluded that the absorption of capital budgets by Nairobi City County is moderately effective, facing significant challenges despite a largely qualified and experienced workforce. While there are perceived strengths in legal compliance during budget planning and accountability through auditing, critical weaknesses persist across all stages, particularly in the lack of flexibility in budget reallocation. The study recommends that Nairobi City County should implement more flexible budget reallocation mechanisms to adapt to unforeseen project needs and facilitate timely fund utilization. A future study could explore the specific impact of political interference on capital budget absorption rates in county governments.

### Background to the Study

Absorption, as per the Global Fund, can be defined as the actual expenditures versus grant budget expenditures in percentage terms; or, in simpler terms, the way the budget funds has been spent by a given country (Yahya, 2017). The citizens are not getting the life-saving prevention, treatment, diagnosis services and this has been demonstrated by the low uptake of Global Fund grant funds. Additionally, there is a tendency of low absorption in countries with the greatest need for the Global Fund since low absorption invariably goes together with fragile health systems (African Constituencies Bureau, 2019).

In Canada, the absorption of capital budgets has been influenced by a combination of policy frameworks, fiscal management practices, and governance structures. The country operates within a well-established financial system that prioritizes transparency, accountability, and efficient use of public funds (ScotiaBank, 2024). The recent years have witnessed challenges regarding the allocated capital funding underutilization in infrastructure projects. The main barriers identified were lengthy procurement procedures, protracted approval times, and project management inefficiencies that hinder the effective absorption of capital budgets (Michelon, Lunkes, & Bornia, 2021). In order to ensure that wholly utilized capital funds are available, reforms have also been undertaken at the federal level by Canada, which have been aimed at improving budgetary planning, enhancing financial oversight, and streamlining procurement processes. Federal and provincial governments have also developed the message regarding the need to strengthen fiscal management practices to improve budget absorption, which is critical in long-term economic growth as well as better delivery of public goods and services. Indeed, indeed.

Like many other countries, the United Kingdom had some experience with the problems of absorbing capital budgets, when they became huge for modern infrastructure or public sector investments. Even with the strong financial management systems and regulatory framework of the UK, issues such as project delays, procurement inefficiencies, and under-spending still persisted (Allen, 2024). In recent years, at significant costs, the government of the UK set this agenda on introducing reforms toward improvement in capital project planning and implementation. These include increased transparency in capital budget allocations, speedier procurement processes, and greater oversight mechanisms (Ermasova, 2020). The National Infrastructure Commission has also played a very important role in strategic guidance toward absorbing capital budgets effectively while ensuring timely completion of projects within costs. Effective absorption of the capital budget will continue to define the UK interests as it continues to endow in strategic development areas such as transportation, healthcare, and education to maintain economic balance and deliver public services (Michelon, Lunkes & Bornia, 2021).

In Africa, the capital budget absorption is arguably the most serious dilemma facing so many countries on the continent and is compounding the problems of development, particularly in infrastructure and public services. Allocated funds are being utilized ineffectively because of a systemic failure in financial management and procurement delays that are completed slowly and project execution (Budoo-Scholtz, 2022). Huge capital allocations continue to be put at the disposal of African nations, originating from domestic resources as well as international donors, yet so many projects, absorbing little less than their full budget, face such delaying tactics, irregular expenses, and improper developments. Institutional problems, such as weak institutional capacity, lack of trained personnel, and corruption, worsen this. Constant changes in the political environment and leadership often destabilize the continuity of policies, thereby hindering the pace of capital project implementation (Wahyudi, 2023). Nevertheless, some African governments have begun to introduce reforms that focused on budget planning, monitoring, and financial transparency in a way that would lead to better absorption of the capital budget, thus promoting sustainable development (Subedi, 2020).

In West Africa, Nigeria is facing major challenges concerning capital budget absorption, especially in crucial sectors like infrastructure, health, and education. Large capital allocations have not really translated into timely budget executions in Nigeria. This is mainly due to a combination of poor project planning, bureaucratic bottlenecks, and, sadly, corruption (Ngara & Dasat, 2020). The Public Procurement Act, 2007, was put in place to address some of these inefficiencies by enhancing transparency and responsibility in the obtaining process. Delays in the disbursement of funds, lengthy approval procedures, and the gap in project-management capacities are still hindering the full utilization of these capital budgets since then (Subedi, 2020). With the recognition of the issues, the Nigerian government has put in place public financial management reforms aimed at improving capital budget absorption rates, especially in budget planning, procurement processes, and fiscal oversight. The introduction of the Medium-Term Expenditure Framework (MTEF) is a key step taken to improve long-term budgetary planning (Eguavoen, Ukarin & Avinyeze, 2022).

While Uganda's infrastructure and public service delivery are being improved upon, capital budget absorption has been of concern to policymakers for a long time. The Ugandan government has dedicated substantial amounts to capital projects, especially in transportation, health, and education. Low absorption rates have, however, impeded the timely execution of such projects (Nkundabanyanga, Jayasinghe, Abaho & Mugambe, 2022). Inefficiencies in capital budget use were blamed on delays in procurement, lack of technical skills, and difficulties in monitoring projects. To counter these challenges, the government has initiated reforms, such as the enactment of the Public Financial Management (PFM) Act, which enhance fiscal discipline and transparency in budget execution (Ministry of Finance, Uganda 2022). In addition to that, donor-funded projects have also encountered absorption challenges regarding compliance with complex procurement regulations. Yet, Uganda has never looked back from its commitment to enhancing capital expenditure absorption regardless of these challenges, knowing that budget absorption is a key driver of economic growth (Sonjaya, 2024).

It is noted that the implementation phase of the budget in Kenya is a major problem in many ministries, especially regarding the absorption of development funds. This is captured by the case of the Ministry of Education in fiscal year 2020/2021, recorded unspent development funds amounting to KES 19.1 billion out of a total allocation of KES 23 billion, giving an 83 percent utilization rate (Omamo, 2022). Similarly, for the same period, the Ministry of Transport and Infrastructure had an absorption rate of only 48 percent of total allocated funds. By the fiscal year 2022/2023, it was reported that only 55 percent uptake of the development funds had been realized, which further revealed the inefficiencies of project implementation and affected the attainment of the national strategic objectives. The Ministry of Energy recorded the lowest preoccupation rates, consuming less than three quarters of their budget allocations for that financial year (Lakin & Kinuthia, 2024). Just as this source of challenge is common in ministries, government departments and agencies are also grappling with the same problem. Evaluation of those factors that affect the absorption of funds should be a call into future improvements of the budgeting system.

Recently, just like other counties and sectors of Kenya, the city county of Nairobi has endured challenges with capital budget absorption. With the efficiency obtained from utilizing allocated funds by the county government, infrastructural as well as public services can be rendered vital to the public. However, there are several factors that hinder the full absorption of capital budgets, such as delays in procurement processes, long approval processes, and capacity issues within county departments (Mokaya, 2022). In previous fiscal years, Nairobi County has been performing poorly in terms of absorption rates, failing to spend a big chunk of capital development allocations earmarked for important projects. For instance, funds for very critical infrastructure projects like roads construction and systems for water supply have been largely underutilized due to bureaucratic inefficiencies, poor project planning, and political interference (Omondi, 2019). Underutilization of funds hampers the county's efforts towards achieving development goals on key public services that are reforming financial management, procurement, and budget implementation processes.

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## Statement of the Problem

The absorption of principal budgets is a vital element necessary for the efficient delivery of public services, especially in large urban settings like Nairobi City County. When absorption rates are low, projects become stalled for lack of funds, funds become unused, and development goals are left unmet, thereby creating a backlog of unimplemented projects, deteriorating infrastructure, and a disgruntled public. Nairobi City County has always found it difficult to absorb capital budgets. There have been continued reports about the low capital budget absorption rates. These issues have stalled the speedy delivery of services, economic growth, and urban management practices. Under-absorption of capital budgets in Kenya is evidently worse in devolved units like the Nairobi City County. The capital city has seen issues in the active management and utilization of capital funds, important to challenges for instance prolonged project completion, fund wastage, and abandoned initiatives. Factors leading to this include the lack of thorough project planning and design, weak financial management practices, inefficient procurement methods, and challenges in project implementation. While these issues are generally accepted, no research seems to have been conducted to investigate how exactly these factors are affecting the absorption of capital budgets in Nairobi City County.

However, previous studies such as Mutua (2018), which highlighted financial controls in county governments; Kiprono (2019), which studied procurement inconveniences; and Njoroge (2020) on public financial management practices-all of which explore related fields, have not specifically addressed the context of Nairobi City County and have also not comprehensively linked the factors to capital budget absorption. In this manner, therefore, this study examined how budget planning and design, financial management practices, procurement processes, and budget execution affects capital budget absorption in Nairobi. Given this focus, the intended targeted aspects of this study give insights and recommendations towards enhancing the county's capacity to absorb and consequently utilize their capital budgets for better project management and public service delivery.

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### Justification of the Study

This research is justified by persistent challenges Nairobi City County faces in absorbing its capital budgets, which directly affects the timely delivery of critical infrastructure and public services. Despite the allocation of substantial funds, issues such as poor budget planning, financial mismanagement, inefficient procurement processes, and poor budget implementation mechanisms have hindered optimal budget absorption. Given Nairobi's strategic importance as Kenya's capital and its role as an economic hub, understanding these determinants is crucial for improving public expenditure efficiency, enhancing development outcomes, and ensuring the effective utilization of public resources. Policymakers and the public at large will benefit from tailored recommendations addressing these challenges, filling a gap, therefore, in their understanding. The investigation, therefore, is more than relevant as it sheds light on the important variables that affect capital budget absorption within Nairobi City County, which embraces issues important to public service delivery and infrastructure development. The determinants of budget absorption like project planning, financial management, procurement processes, and human resource ability will then inform the necessary areas for reform or strengthening to ensure that the funds allocated are spent economically.

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### Empirical Review

Musyoka and Kamande (2023) explored how planning affects the performance of Tharaka Nithi County, highlighting inefficiencies in the adoption of technology, control, oversight, and appropriate additional budgeting. However, their findings did not address in detail how budget planning impacts capital budget absorption in urban settings. This is a gap in the literature, as there is little research on how budget planning affects capital budget absorption in urban contexts, such as that of Nairobi City County. This research intends to address in this gap through the investigation of the impact of budget planning on capital budgeting absorption in Nairobi, providing insight into urban-specific challenges and advancing the understanding of capital budget management in the city environment.

Sebastian (2018) undertook an inquiry into the influence of budgeting on the financial performance of industrial companies in Dar-es Salaam, Tanzania and used a descriptive study method with data drawn from 75 participants. The study showed that formal budgeting planning, with its own categories, significantly influences financial success, affecting sales growth in manufacturing institutions much more than traditional budgetary controls. However, the research did not examine how such budgeting practices influence capital budget absorption or even look at urban government contexts. The effect is to create an unfulfilled understanding of how budgeting strategies influence capital budget absorption in settlements like Nairobi City County. The present research attempts to address the gap by looking into the association of budget planning and capital budget absorption within an urban setting to help develop greater guiding principles for the city governments in terms of optimizing management at the budgets.

Mbugua (2021) assessed the impact of budget planning on the financial workings of retailing organizations in Kenya through survey research design and found out that some employees do not understand how budget planning is of significance to their companies. This does not provide an answer to how budget planning affects the capital budget absorption nor does the same give scope to explore institutional challenges in the different organizations. This still leaves an understanding gap about broader effects of budget planning standing beyond the aspect of employee awareness especially as to capital budget management. The present research attempts to close this gap by assessing the association between budget planning and capital budget absorption with respect to the urban government context in Nairobi City County.

Kerosi (2018) assessed the association between budgetary control and management of MSEs in Kangemi Town, Kenya. The research, using a descriptive survey design and a sample of 75 out of 160 registered enterprises, found that effective management has a positive relationship with budgetary control practices. However, Kerosi's study has not addressed the capital budget absorption aspect of such budgetary control practices or its application in urban government context. This, then, leaves a gap in the understanding of budgetary control's impacts on capital budget absorption, especially in metropolitan settings such as Nairobi City County. It is in this context that the existing study seeks to fill the gap through establishing the effect of budget planning in capital budget absorption in an urban government setting to promote best practices in budget management.

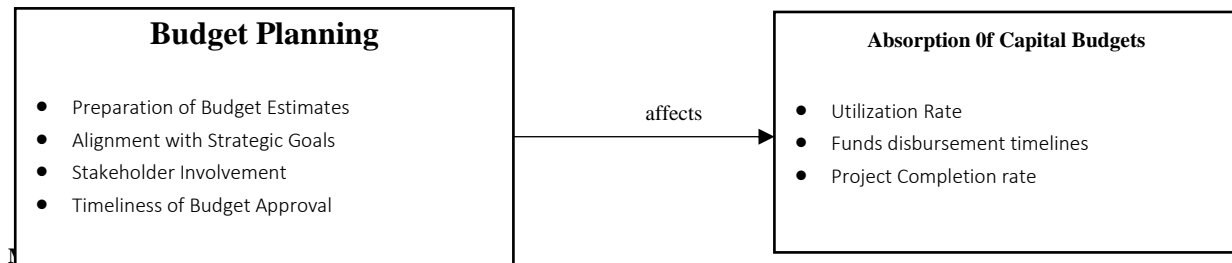
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### Theory of Budgeting

Verne Lewis is one among the first attempts to apply a concept like 'budgeting theory' on a marginal benefit basis. According to him, "all the additional public expenditure is around 'the margin,' as the balance point is where one can have the same return from additional expenditure or for some reason." Lewis (1952) would argue that they should then rank relative importance among these increases according to "their relative effectiveness in the achievement of a particular goal. "This is the area that must be politics. What is this shared goal they've identified and how do you measure the relative value of different public funding schemes to achieving this?" Through different options at different spending levels for every project, the budgeters could possibly help policy makers. This could uncover trade-offs in alternative funding applications. It can be said that Lewis's terse compromise expression "relative effectiveness" provides sufficient insulation from the problem of lack of a particular measure of importance with reference to some such "General

Purpose." The difference between a prescriptive and a descriptive theory of the budget is hardly more than between what should work and what does work. The difference in viewpoint that so often sets academics and practitioners in our field apart has made that case difficult. Normative ideas are usually linked with reformers and reformers tend to be either political or educational. In fact, it might be small, observations and values. Description theory is usually based from many observations taken through surveys and observed by the practitioners, while making budget decisions (Cox and Morgan 1994) too often they clash.

### Conceptual Framework



The study adopted descriptive design targeting 200 staff in charge of budget, procurement, finance, project implementation staff as well as the senior management at the County. the study conducted a census of these staff in charge of the identified departments. The study collected data using both a questionnaire and an interview guide, instruments which were tested for validity and reliability in Kiambu County Government using 20 respondents. Quantitative data was analysed using descriptive statistics (mean and standard deviation) and inferential statistics (regression and correlation, analysis of variance and fisher's test). The study observed privacy, confidentiality, informed consent and objectivity throughout the study.

### Results and Discussions

The study established that the male was 60% and the remaining 40% were female. The largest proportion of respondents (40.0%) fell within the 36-45 years age bracket, followed by those aged 26-35 years (30.0%), 20% were aged between 46 and 55 years, while the youngest (18-25 years) and oldest (56 years and above) age groups each accounted for 5.0% each. In terms of their level of education, the majority (45%) had a bachelors degree, 25% had master's degree, 15% had Diploma while 7.5% had Certificate, 5% had PhD and the remaining 2.5% had high school qualification. In terms of the years of experience that the respondents had in the City County, 30% indicated that they between 7 and 10 years, another 30% had more than 10 years, a quarter of them (25%) had worked for between 4 and 6 years while 12.5% had an experience of between 1 and 3 years. Only 2.5% of them indicated that they had experience of less than 1 year. On the departments where the respondents were domiciled, Finance department had the highest representation (27.5%), followed by Infrastructure (22.5%) and "Other" departments (22.5%). Health and Education departments accounted for 15.0% and 12.5%, respectively. The study also sought to establish the role of each respondent in the capital budgeting process. The respondents involved in budget implementation constituted the largest group (30.0%), followed by those in financial management (22.5%), and Budget planning (20.0%). Procurement roles accounted for 17.5%, while "Other" roles made up 10.0%.

This section presents the findings regarding the effect of budget planning on the absorption of capital budgets by Nairobi City County. Respondents were asked to rate their level of agreement with various statements concerning budget planning practices within the county, using a 5-point Likert scale, where 5 represented 'Strongly Agree' and 1 represented 'Strongly Disagree'. The mean and standard deviation for each statement is presented and discussed to ascertain the respondents' perceptions.

Statement	N	Mean	Std. Dev.
The budget planning process is thorough and considers all necessary capital expenditures.	200	3.60	1.07
Budget planning in Nairobi City County is conducted well in advance of project execution.	200	3.40	1.07
Stakeholders are adequately involved in the budget planning process.	200	3.33	1.03
There is sufficient alignment between planned budgets and the actual needs of capital projects.	200	3.50	1.07
Budget planning in Nairobi City County ensures that funds are allocated based on priority projects.	200	3.63	1.11
The county regularly reviews and updates the budget plans to reflect changing needs.	200	3.20	1.03
Budget planning allows for flexibility to reallocate funds when necessary.	200	3.10	1.09
Capital budgets are realistically planned to match available resources.	200	3.35	1.06
Budget planning in the county ensures that all legal and regulatory requirements are met.	200	3.83	0.97

The tabulated results reveals that the overall mean for budget planning was 3.39, suggesting that respondents generally had a neutral to slightly agreeable perception regarding the effectiveness of budget planning practices in Nairobi City County. This indicates that while some aspects of budget planning are perceived positively, there are also areas that require improvement to enhance capital budget absorption. A mean score between 3.00 and 3.49 typically implies a moderate level of agreement or a perception that the practice is neither particularly strong nor weak, while scores above 3.50 lean towards agreement.

Regarding specific statements, the highest mean score was recorded for "Budget planning in the county ensures that all legal and regulatory requirements are met" (Mean = 3.83, Std. Dev. = 0.97). This indicates a strong perception among respondents that legal and regulatory compliance is well-adhered to in Nairobi City County's budget planning process. This finding is consistent with the increasing emphasis on adherence to public financial management laws and regulations in Kenyan public entities, as noted by Onyango and Omondi (2022), who highlighted the critical role of legal frameworks in promoting accountability and transparency in public spending. Compliance with these regulations is a foundational element that ensures the legitimacy and smooth progression of capital projects, thereby positively influencing absorption rates.

The statement "Budget planning in Nairobi City County ensures that funds are allocated based on priority projects" received a mean of 3.63 (Std. Dev. = 1.11), suggesting that respondents generally agree that the county prioritizes projects during planning. This is crucial for efficient resource allocation and achieving development goals. Similarly, "The budget planning process is thorough and considers all necessary capital expenditures" recorded a mean of 3.60 (Std. Dev. = 1.07), implying a moderate level of thoroughness in identifying capital needs. This aligns with findings by Cheruiyot and Kimani (2021), who argued that effective prioritization and comprehensive identification of capital needs during planning are vital for preventing project delays and enhancing capital budget utilization in local governments. When projects are genuinely prioritized and their expenditures fully considered, it streamlines implementation and reduces unforeseen financial gaps.

Conversely, the statement "Budget planning allows for flexibility to reallocate funds when necessary" had the lowest mean score of 3.10 (Std. Dev. = 1.09), indicating that respondents perceive a limited degree of flexibility in budget reallocation. This lack of flexibility can significantly hinder capital budget absorption, as unforeseen challenges or changing priorities often necessitate timely reallocations. This finding is corroborated by studies such as Wanjiku and Kariuki (2023), who found that rigid budgeting processes in public institutions in Kenya often lead to unspent funds and stalled projects because adjustments to evolving circumstances are difficult. Similarly, "The county regularly reviews and updates the budget plans to reflect changing needs" had a relatively low mean of 3.20 (Std. Dev. = 1.03), suggesting that budget reviews and updates are not consistently or effectively conducted. This lack of responsiveness to changing needs can lead to misaligned budgets and consequently, low absorption rates. Muli and Githui (2022) emphasized the importance of dynamic budget review mechanisms to adapt to shifting economic realities and project demands, warning that static plans often result in inefficiencies and underutilization of funds.

The statements "Stakeholders are adequately involved in the budget planning process" (Mean = 3.33, Std. Dev. = 1.03) and "Capital budgets are realistically planned to match available resources" (Mean = 3.35, Std. Dev. = 1.06) also fell within the neutral-to-slightly-agree range. While stakeholder involvement is deemed moderate, a study by Ochieng and Otieno (2020) highlighted that inadequate stakeholder participation can lead to plans that do not fully reflect community needs or operational realities, thereby creating implementation challenges. Moreover, the realistic planning of budgets to match available resources is critical; a disconnect can lead to overambitious plans that are impossible to fund or execute, contributing to low absorption. Kirui and Kuto (2023) underscored that over-projection of revenue or underestimation of costs during planning directly impacts the realism of capital budgets, inevitably affecting their absorption. The standard deviations, generally around 1.00 to 1.11, suggest a moderate dispersion of responses, indicating some variability in opinions among the respondents, but not extreme polarization for most statements.

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## Conclusion

Based on the study findings, it can be concluded that the absorption of capital budgets by Nairobi City County is moderately effective, facing significant challenges despite a largely qualified and experienced workforce. While there are perceived strengths in legal compliance during budget planning and accountability through auditing, critical weaknesses persist across all stages, particularly in the lack of flexibility in budget reallocation, inadequate financial resources, untimely fund disbursements, and pervasive inefficiencies and rigidity within procurement processes. These issues collectively contribute to a low rate of capital budget utilization and lead to undesirable outcomes such as project delays and incomplete infrastructure.

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## Recommendations

From the forgoing results, the study recommends that the Nairobi City County should implement more flexible budget reallocation mechanisms to adapt to unforeseen project needs and facilitate timely fund utilization. It also recommends that the City County should enhance its financial resource mobilization and ensure timely disbursement of funds to match planned capital project expenditures.

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