WWW.IJRPR.COM

International Journal of Research Publication and Reviews

Journal Homepage: www.ijrpr.com ISSN 2582-7421

Stakeholder Perceptions of Intergovernmental Fiscal Transfers and Service Delivery Outcomes: A Mixed-Methods Study of Kenya's Devolution Framework

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ABSTRACT

This study examined stakeholder perceptions of intergovernmental fiscal transfers and their effect on service delivery outcomes in Turkana County, Kenya, within the framework of Kenya's devolution architecture established by the Constitution of Kenya 2010. Grounded in a pragmatist philosophical worldview and adopting a concurrent mixed-methods convergent parallel design, the study collected data from 196 community members through a structured five-point Likert scale questionnaire and 15 key informant interviews (KIIs) drawn from county government officials, Kenya Revenue Authority (KRA) officers, and civil society representatives. Quantitative data were analysed using Pearson correlation and simple linear regression in IBM SPSS Statistics version 26, while qualitative data were coded using NVivo version 14 and subjected to Braun and Clarke's (2019) six-phase thematic analysis. The study found very strong, positive, statistically significant relationships between service delivery outcomes and four fiscal transfer dimensions: adequacy ($r = 0.992$, $p < 0.001$), equity ($r = 0.993$, $p < 0.001$), timeliness ($r = 0.970$, $p < 0.001$), and transparency and accountability ($r = 0.993$, $p < 0.001$). All four null hypotheses were rejected at $p < 0.001$. A particularly significant finding was a perfect inter-scale correlation ($r = 1.000$) between the equity and transparency scales, indicating that stakeholders experience these as a single, inseparable governance failure. Qualitative analysis identified five themes: chronic fiscal inadequacy, systemic inequity and the political economy of fiscal allocation, disbursement delays as a structural development barrier, a transparency and accountability deficit, and uneven development outcomes characterised by infrastructure gains amid persistent socioeconomic exclusion. The study proposes a five-pillar optimization framework for intergovernmental fiscal transfers in marginalized counties and contributes empirical evidence supporting reform of Kenya's equitable share formula, disbursement architecture, and accountability mechanisms.

Keywords: intergovernmental fiscal transfers, devolution, service delivery, equity, transparency, Turkana County, Kenya, fiscal federalism, mixed methods

1. Introduction

Intergovernmental fiscal transfers constitute a foundational pillar of Kenya's devolution framework. Since the promulgation of the Constitution of Kenya 2010 and the formal operationalization of the 47-county system in 2013, the equitable share mechanism has functioned as the primary channel through which national tax revenues are redistributed to subnational governments mandated to deliver essential public services. The equitable share is constitutionally guaranteed at a minimum of 15 percent of all nationally collected revenue, with Parliament regularly appropriating figures above this floor (National Treasury, 2024). For Turkana County — one of Kenya's most geographically vast, sparsely populated, and historically marginalized counties — these transfers constitute the dominant and, in many financial years, virtually exclusive source of public development finance.

Despite more than a decade of devolution and cumulatively significant fiscal transfers, Turkana County continues to record some of the worst development indicators in Kenya. The Kenya National Bureau of Statistics (KNBS, 2024) estimates a poverty incidence of 79.4 percent in the county, compared to a national county average of 36.1 percent. Access to safe water, formal healthcare, and quality education remains significantly below national benchmarks. Budget absorption rates have averaged 77.0 percent over the six financial years from 2018/19 to 2023/24, compared to a national county average of 85.3 percent (Controller of Budget, 2023). These conditions raise a central empirical and policy question: what is the relationship between the characteristics of intergovernmental fiscal transfers — their adequacy, equity, timeliness, and transparency — and the development outcomes experienced by communities in Kenya's most marginalized counties?

The academic literature on fiscal federalism has examined this question extensively in comparative contexts (Agrawal, Brueckner, & Brulhart, 2024; Bahl & Bird, 2018; Hobdari, Nguyen, Dell'Erba, & Ruggiero, 2018), but empirical evidence from Kenya's specific devolution architecture remains limited, particularly for arid and semi-arid land (ASAL) counties with pastoral economies. Sirite, Minja, and Njoroge (2025) documented chronic resource

inadequacy in marginalized Kenyan counties. Musiega et al. (2023) examined budget execution processes in county health systems. Maket and Naibei (2025) studied fiscal decentralization and healthcare delivery in Kenya. However, no prior mixed-methods study has systematically examined how stakeholders in Turkana County perceive the relationship between fiscal transfer characteristics and service delivery outcomes, while simultaneously testing these perceptions against quantitative evidence.

This study addresses this gap. It focuses on the following objective: to assess stakeholder perceptions of intergovernmental fiscal transfers and their effect on service delivery in Turkana County. The study adopts a concurrent mixed-methods convergent parallel design integrating structured questionnaire data from 196 community members with 15 key informant interviews, enabling triangulation of quantitative statistical relationships with qualitative institutional and experiential evidence. The study is theoretically anchored in Musgrave's Fiscal Federalism Theory (Musgrave & Musgrave, 1989), Rawls' Theory of Justice (Rawls, 1971), Freeman's Stakeholder Theory (Freeman, 1984), and March and Olsen's (1989) Institutional Theory.

The remainder of this paper is structured as follows. Section 2 reviews the theoretical and empirical literature on intergovernmental fiscal transfers and service delivery. Section 3 presents the research methodology. Section 4 presents and discusses the findings from both the quantitative and qualitative strands. Section 5 draws conclusions and presents policy implications. References follow.

2. Literature Review

2.1 Theoretical Framework

This study draws on four complementary theoretical traditions. Musgrave's Fiscal Federalism Theory, foundational to the study's conceptual architecture, posits that the efficient provision of public goods requires that fiscal responsibilities be allocated to the level of government best positioned to deliver them, with adequate revenue streams following those responsibilities (Musgrave & Musgrave, 1989). Agrawal et al. (2024) confirm that fiscal federalism retains strong contemporary explanatory power, while identifying the adequacy and predictability of intergovernmental transfers as critical conditions for subnational development effectiveness. Bahl and Bird (2018) extend this framework to developing country contexts, emphasizing that transfer systems must account for the structural fiscal incapacity of subnational units that lack own-source revenue potential — a condition that characterizes Turkana County in full measure.

Rawls's (1971) Theory of Justice provides the normative lens through which this study evaluates equity in fiscal allocation. The difference principle — that social and economic inequalities are justifiable only insofar as they benefit the least advantaged members of society — directly translates into a requirement that intergovernmental transfer systems give disproportionate weight to the fiscal needs of the most marginalized counties. Nozick's (1974) libertarian counterpoint introduces useful analytical tension, but the overwhelming developmental gap between Turkana and other counties makes the Rawlsian framework more empirically appropriate for this study's context.

Freeman's (1984) Stakeholder Theory contributes the essential insight that governance outcomes are optimized when institutions are genuinely accountable to all stakeholders — including marginalized communities whose voices are weakest in formal political processes. Miles (2017) extended the stakeholder framework to organizational ethics and accountability. This study applies the stakeholder lens to examine whether fiscal governance in Turkana County genuinely incorporates community perspectives in planning, prioritization, and accountability processes.

March and Olsen's (1989) Institutional Theory completes the theoretical architecture by explaining how institutional rules and norms shape fiscal governance outcomes. North's (1990) foundational contribution to institutional economics further contextualizes how institutional quality — or its absence — mediates the relationship between resource allocation and developmental outcomes. The budget absorption data presented in this study are consistent with the theoretical proposition that institutional capacity is a critical intervening variable between fiscal transfer adequacy and realized service delivery outcomes.

2.2 Intergovernmental Fiscal Transfers and Service Delivery: Empirical Evidence

The empirical literature on intergovernmental fiscal transfers and service delivery outcomes in developing and middle-income countries has grown substantially since 2015. Hobdari et al. (2018) found that the design and predictability of intergovernmental transfer systems are stronger predictors of subnational service delivery outcomes than the absolute quantum of transfers. The IMF Fiscal Affairs Department (2019) identified transfer conditionality, disbursement regularity, and local capacity as key mediating variables. The OECD (2024) documented that transfers characterized by formula-based equity criteria produce more equitable service delivery outcomes than discretionary transfers.

In the African context, the World Bank (2024) identified fiscal decentralization as a key driver of service delivery improvements in Kenya, Tanzania, and Uganda, while noting that the quality of transfer system design substantially modifies the development impact of fiscal devolution. Benedek, Benitez, and Vellutini (2022) and Dougherty, Montes Nebreda, and Mota (2024) emphasize that transfer systems must be adaptive to the specific fiscal and service delivery contexts of recipient units.

In the Kenyan context, Sirite et al. (2025) documented that Kenya's equitable share formula underweights poverty depth and geographic service delivery cost in marginalized counties. Musiega et al. (2023) found that procedural bottlenecks in budget execution processes substantially reduce the efficiency of county health spending. Lenaresiat (2023) specifically found that Turkana County's equitable share allocation does not adequately reflect its geographic and socioeconomic disadvantages. Akall (2021) documented the mismatch between fiscal allocations and the service delivery needs of pastoral

communities in Turkana. Muthomi and Ndunda (2024) demonstrated a positive relationship between revenue decentralization reforms and economic growth outcomes in Kenyan counties, while Kimani (2021) confirmed a positive causal relationship between tax revenue adequacy and economic development. The Commission on Revenue Allocation's (CRA, 2024) fourth-generation revenue-sharing formula consultation paper reflects ongoing institutional acknowledgment that the existing formula insufficiently captures the depth of marginalization in counties such as Turkana.

2.3 Transparency, Accountability, and Fiscal Governance

The transparency and accountability dimensions of fiscal transfers have received growing empirical attention. Besley and Persson (2019) argue that state fiscal capacity and accountability are co-determinants of development outcomes, with weak accountability undermining the developmental return on even substantial fiscal allocations. The African Development Bank (2018) identified public financial management reform and accountability strengthening as essential complements to increased fiscal transfers in Africa's marginalized regions.

Moore, Prichard, and Fjeldstad (2018) demonstrated that accountability mechanisms in African fiscal systems are frequently performative rather than substantive, with audit findings rarely translated into prosecutorial consequences. Acosta-Ormaechea, Sola, and Yoo (2019) found that the composition and governance of fiscal transfers significantly influence their growth and development impact, independent of volume. Driscoll, Nyamweya, and Owino (2024) documented how fiscal legitimacy crises — rooted in perceptions of inequity and opacity — can generate civic resistance to tax systems. Bajeti Hub (2024) and the Controller of Budget (2023) document persistent accountability deficits in Turkana County, including budget absorption rates below the national county average and recurring audit queries across procurement, project completion, and fund utilization.

3. Methodology

3.1 Research Design and Philosophical Orientation

This study adopted a concurrent mixed-methods convergent parallel design, as conceptualised by Creswell and Creswell (2018). The design enabled simultaneous collection and independent analysis of quantitative and qualitative data, with the two strands subsequently integrated at the interpretation stage to produce a convergent, triangulated understanding of the research problem. The study was grounded in a pragmatist philosophical worldview, which holds that the research question itself should determine the most appropriate methodological approach and that both quantitative measurement and qualitative understanding are legitimate and complementary sources of knowledge.

3.2 Study Area and Population

The study was conducted in Turkana County, located in the north-western arid zone of Kenya. Turkana County covers an area of approximately 77,000 square kilometres — the second largest county in Kenya — and is inhabited predominantly by the semi-nomadic Turkana people engaged in pastoral livelihoods. The county comprises eleven sub-counties and thirty electoral wards. KNBS (2024) estimates the county population at 1,049,396. The study population comprised adult community members (18 years and above) resident in Turkana County, drawn from all six primary livelihood categories represented in the county.

3.3 Sampling

The quantitative sample size was determined using Yamane's (1967) formula at a 95 percent confidence level and a 5 percent margin of error, yielding a required minimum sample of 196 respondents. Stratified random sampling was applied to ensure proportionate representation of all eleven sub-counties and all six livelihood categories: 62 pastoralists, 47 small business or trade respondents, 31 formally employed individuals, 24 fishing community members, 22 farmers, and 10 respondents from other livelihood categories.

The qualitative strand applied purposive sampling to select 15 key informants representing three categories: eight county government officials (KI01 to KI08), two Kenya Revenue Authority officials (KI09 to KI10), and five civil society organization representatives (KI11 to KI15). This sample was designed to capture institutional, administrative, and civil society perspectives on fiscal transfer governance.

3.4 Data Collection

Quantitative data were collected using a structured, researcher-administered questionnaire comprising 51 closed-ended items rated on a five-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree), measuring four independent variable constructs (adequacy, equity, timeliness, transparency and accountability) and seven service delivery outcome dimensions. Cronbach's Alpha reliability coefficients were computed for all scales. All four IV scales exceeded the acceptable reliability threshold of alpha >= 0.70 (Hair et al., 2019), confirming internal consistency. Qualitative data were collected through 15 semi-structured key informant interviews conducted between 4th and 29th August 2026 in Lodwar, Turkana County. Each interview lasted between 48 and 60 minutes and was audio-recorded with informed consent. All recordings were transcribed verbatim and imported into NVivo version 14 for coding.

3.5 Data Analysis

Quantitative analysis was conducted using IBM SPSS Statistics version 26. Pearson correlation coefficients were computed to test the strength and direction of relationships between each IV dimension and the composite service delivery outcome score. Simple linear regression analyses were conducted to establish the predictive relationship between each IV and the dependent variable. Statistical significance was set at $p < 0.05$. Qualitative analysis followed Braun and Clarke's (2019) six-phase reflexive thematic analysis approach. Data were coded against a pre-defined framework of six parent nodes and 21 sub-nodes, generating 126 coding references across three transcript files. Inter-rater reliability was assessed on 20 percent of transcripts (n = 3) by an independent reviewer. The overall agreement rate was 100 percent, exceeding the minimum threshold of 0.80.

4. Findings and Discussion

4.1 Quantitative Findings: Regression Summary

Table 1 presents the Pearson correlation and simple linear regression results for all four fiscal transfer dimensions predicting service delivery outcomes (N = 196). All four models were statistically significant at $p < 0.001$, and all four null hypotheses were rejected.

Table 1

Pearson Correlation and Simple Linear Regression Results: Fiscal Transfer Dimensions Predicting Service Delivery Outcomes (N = 196)

IV Dimension	r	R^2	F(1,194)	p	B	Beta (β)
Adequacy	0.992	0.985	12338.063	< 0.001	0.878	0.992
Equity	0.993	0.986	13719.474	< 0.001	0.859	0.993
Timeliness	0.970	0.940	3047.121	< 0.001	0.878	0.970
Transparency & Accountability	0.993	0.986	13719.474	< 0.001	0.859	0.993

Note. Source: Field Survey, 2026; IBM SPSS Statistics v26. DV = Composite Service Delivery Outcomes score. All F-statistics at df(1,194). All models significant at $p < 0.001$.

The adequacy dimension produced the highest explanatory power (R squared = 0.985), explaining 98.5 percent of variance in service delivery outcomes — confirming that the quantum of fiscal transfers is the foundational determinant of development in Turkana County. The equity and transparency and accountability dimensions yielded identical regression outputs (r = 0.993, R squared = 0.986, F = 13719.474), a finding explained by the perfect inter-scale correlation of r = 1.000 between these two scales. This indicates that respondents experience equity and transparency not as separate governance dimensions but as a single, compounded institutional failure. Timeliness, while a very strong predictor (r = 0.970, R squared = 0.940), explains a somewhat lower proportion of variance, suggesting that disbursement timing, though critical, is mediated by other institutional and capacity factors.

4.2 Qualitative Findings: Thematic Analysis

Five themes were identified from the 15 key informant interviews through Braun and Clarke's (2019) six-phase thematic analysis. Table 2 provides the thematic summary; each theme is discussed below with supporting evidence.

Table 2

Thematic Analysis Summary: Key Informant Interviews (N = 15)

Theme	Title	Sub-themes	Interview Sources
1	Chronic Fiscal Inadequacy and the Widening Development Gap	1a Structural underfunding; 1b Formula blindness to pastoral context; 1c Equalization Fund: promise unfulfilled	All 15 (KI01–KI15)
2	Systemic Inequity and the Political Economy of Fiscal Allocation	2a Formula inequity; 2b Political marginalization drives fiscal marginalization; 2c Natural resource paradox	14 of 15 (KI01–KI08, KI11–KI15)
3	Disbursement Delays as a Structural Development Barrier	3a Multi-stage institutional bottlenecks; 3b Cascading consequences for communities; 3c Unsustainable coping strategies	All 15 (KI01–KI15)
4	Transparency and Accountability Deficit: From Paper to Practice	4a Ceremonial public participation; 4b Information availability without accessibility; 4c Paper accountability without consequences	All 15 (KI01–KI15)

Theme	Title	Sub-themes	Interview Sources
5	Uneven Development Outcomes: Infrastructure Gains Amid Persistent Socioeconomic Exclusion	5a Infrastructure most responsive; 5b Economic empowerment: persistent deficit; 5c Water and sanitation: chronic neglect; 5d Convergent framework recommendations	All 15 (KI01–KI15)

Note. Source: Field Survey, 2026; NVivo v14; Braun and Clarke (2019) six-phase thematic analysis.

Theme 1: Chronic Fiscal Inadequacy and the Widening Development Gap

All 15 respondents confirmed that fiscal transfers to Turkana County through the equitable share, conditional grants, and the Equalization Fund are inadequate relative to the county's development needs. The Finance Officer (KI01) noted: "The transfers we receive are not adequate. They fall significantly short of what we need to deliver services and implement development projects across this county." A civil society respondent provided analytical depth: "While there is more money in absolute terms, the gap between what is needed and what is available has widened. When transfers do not keep pace with population growth and inflation, the adequacy gap widens" (KI11, Turkana Budget Watch). A sub-theme of formula blindness to pastoral context emerged: "We have a one-size-fits-all approach that does not take into account the very different circumstances of pastoral communities versus urban populations. It is expensive to serve a population spread across such a vast area with poor infrastructure" (KI10, KRA Policy Division).

Theme 2: Systemic Inequity and the Political Economy of Fiscal Allocation

Respondents across all categories described the revenue allocation system as inequitable, citing formula design, political influence, and the natural resource paradox as compounding sources of inequity. A particularly significant inductive sub-theme emerged from CSO interviews: communities contribute natural resources — oil, water, minerals — to the national economy but do not see proportionate development benefits. As the Advocacy lead (KI11) stated: "Turkana contributes through natural resources like oil, water, and minerals, but the benefits do not flow back to the community. People see resources being extracted from their land, but they do not see the development that should come with those resources." This finding aligns with arguments developed by Acosta-Ormaechea et al. (2019) regarding resource-rich but fiscally marginalized regions.

Theme 3: Disbursement Delays as a Structural Development Barrier

All 15 respondents described disbursement delays as a persistent, concrete barrier to development, providing specific accounts of projects that stalled and communities that suffered. KRA officials described the multi-stage delay process: "You have KRA collecting revenue on a monthly basis, but then you have the National Treasury processing those revenues, verifying allocations, and preparing transfers. Then there is the Parliamentary approval process. There are both procedural and cash flow factors at play" (KI10, KRA Policy Division). The Water and Sanitation CSO provided the most vivid community-level account: "The community continued to walk long distances to fetch water. They suffered from waterborne diseases, and their livestock were affected. The delay had a very real impact on their lives" (KI13, Turkana Water and Sanitation Network).

Table 3 presents Turkana County budget absorption rates from Controller of Budget annual reports over six financial years, providing quantitative context for the institutional capacity constraints identified qualitatively.

Table 3

Turkana County Budget Absorption Rates, FY 2018/19 to 2023/24 (Institutional Governance Capacity Indicator)

Financial Year	Allocation (KES Bn)	Expenditure (KES Bn)	Absorption Rate (%)
2018/19	3.12	2.49	79.8%
2019/20	3.28	2.63	80.2%
2020/21	3.41	2.57	75.4%
2021/22	3.89	3.05	78.4%
2022/23	4.12	3.07	74.5%
2023/24	4.48	3.31	73.9%
Average (2018–24)	—	—	**77.0%**

Note. Source: Controller of Budget Annual Reports (2019-2024); Auditor-General Reports on Turkana County (2019-2024). Figures rounded to one decimal place.

The county's average absorption rate of 77.0 percent falls below the national county average of 85.3 percent (Controller of Budget, 2023), and the declining trend from 80.2 percent in FY 2019/20 to 73.9 percent in FY 2023/24 confirms that institutional capacity gaps are widening rather than narrowing. This is consistent with the theoretical proposition of March and Olsen (1989) that institutional quality is a critical mediator between resource allocation and developmental outcomes.

Theme 4: Transparency and Accountability Deficit — From Paper to Practice

All 15 respondents described a fundamental gap between the formal existence of transparency and accountability mechanisms and their practical effectiveness. Public participation was described as ceremonial: "Participation is largely symbolic. There are public participation forums, but they are often rushed, poorly advertised, and held in locations not accessible to all. The feedback from the community is rarely incorporated into the final budget" (KI11, Turkana Budget Watch). Fiscal information is technically published but inaccessible for most community members due to language and literacy barriers. CSOs provided the most specific documented evidence of accountability without consequences, including roads never built despite payment, schools never constructed, and textbooks never delivered. This theme aligns directly with the quantitative finding of a perfect inter-scale correlation (r = 1.000) between equity and transparency, corroborating the theoretical propositions of both Rawls (1971) and Freeman (1984).

Theme 5: Uneven Development Outcomes — Infrastructure Gains Amid Persistent Socioeconomic Exclusion

All 15 respondents acknowledged that fiscal transfers have produced observable development improvements since 2013, but characterised these gains as uneven and concentrated in infrastructure. Infrastructure was identified by all 15 respondents as the most visible and responsive sector: "Roads, bridges, government buildings are tangible and visible. People can see the results" (KI09, KRA Regional Office). Economic empowerment and poverty reduction were consistently identified as the most neglected dimensions, consistent with the quantitative finding that Economic Empowerment recorded the lowest DV dimension mean (M = 3.129) and Water and Sanitation the second lowest (M = 3.344). Respondents in formal employment reported the highest composite development outcome mean (3.72), while pastoralists — the largest occupational group at 31.6 percent — reported the lowest IV mean (3.08) and among the lowest DV means (3.41).

4.3 Convergence of Quantitative and Qualitative Strands

The two methodological strands converged strongly on all major findings. The quantitative finding of very strong positive relationships between all four fiscal transfer dimensions and service delivery outcomes (r >= 0.970 for all dimensions) was corroborated comprehensively by qualitative evidence across all five themes. The perfect inter-scale correlation (r = 1.000) between equity and transparency was mirrored in the qualitative finding that respondents consistently described these as a single, inseparable governance failure. The declining budget absorption trend documented in Table 3 further corroborates the qualitative evidence of widening institutional capacity gaps in Themes 3 and 5. This convergence confirms the validity and reliability of the study's conclusions.

5. Conclusion and Policy Implications

This study examined stakeholder perceptions of intergovernmental fiscal transfers and their effect on service delivery outcomes in Turkana County, Kenya. Four principal conclusions emerge from the integrated quantitative and qualitative evidence.

First, the adequacy of fiscal transfers is the foundational determinant of service delivery outcomes in marginalized counties. The current equitable share formula, which relies heavily on population as the primary criterion, systematically underestimates the cost of delivering services in geographically vast, sparsely populated, and pastoral counties. The result is a structural and widening adequacy gap that cannot be compensated by managerial improvements alone. This conclusion directly supports the CRA's (2024) ongoing consultation on the fourth-generation revenue-sharing formula.

Second, equity in allocation and transparency and accountability in governance are not two separate dimensions of fiscal governance but one compounded failure, as evidenced by the perfect inter-scale correlation (r = 1.000) and corroborated comprehensively by qualitative evidence. Reforms targeting these dimensions separately are therefore less likely to be effective than integrated approaches that treat them as a single governance challenge.

Third, disbursement delays function as a structural development barrier that amplifies the effects of adequacy and equity deficits. The multi-stage institutional bottleneck from KRA collection through National Treasury processing to Parliamentary approval creates a predictable pattern of delay that disproportionately burdens counties with no own-source revenue buffer. The study recommends the establishment of a County Fiscal Stabilization Facility to provide counties with liquidity during periods of disbursement delay, and the legal enforcement of quarterly disbursement schedules with financial penalties for non-compliance.

Fourth, the accountability deficit in Turkana County is not primarily a matter of missing mechanisms but of missing enforcement. The Auditor-General's reports document irregularities consistently, but the chain from identification to prosecution to recovery is systematically broken. Amendments to the Public Finance Management Act to require the Director of Public Prosecutions to act on Auditor-General referrals within 90 days are recommended.

The study proposes a five-pillar optimization framework for intergovernmental fiscal transfers in marginalized counties: (1) adequacy through formula revision incorporating a multidimensional marginalization index; (2) equity through pastoral and geographic equity criteria and natural resource dividend mechanisms; (3) timeliness through enforceable disbursement schedules and a County Fiscal Stabilization Facility; (4) transparency and accountability treated as an integrated governance challenge requiring information translation, ward-level participation, real-time expenditure tracking, and prosecutorial accountability; and (5) efficient utilization through capacity building in procurement, project preparation, and monitoring and evaluation.

The study's scope is limited to Turkana County, and findings may not be uniformly generalizable to all marginalized counties. Future research should extend this analysis comparatively across ASAL counties, examine the longitudinal impact of CRA formula revisions, and investigate the natural resource paradox in greater depth through dedicated fiscal flow analysis.

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