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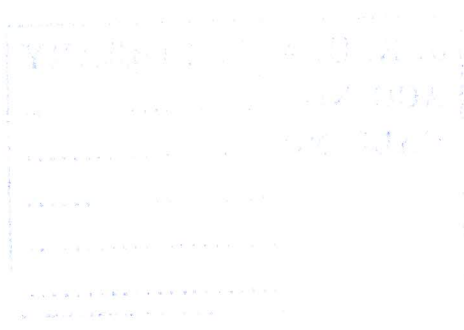
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FACTORS AFFECTING REVENUE COLLECTION THROUGH DISPOSAL OF
SURPLUS PUBLIC ASSETS: CASE OF MINISTRY OF HOME AFFAIRS

REDEMPTA MARY KONDI

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UNIVERSITY OF AGRICULTURE AND TECHNOLOGY

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ABSTRACT

This study examined in detail factors that affect revenue collection through the disposal of surplus public assets. In planning for acquisition of capital assets, elaborate arrangements have to be made for efficient, effective and environmentally friendly disposal of the asset at the end of the economic life.

The study has uncovered the reasons that affect revenue collection from these expended assets which are now surplus to the organization. The study explored ways of maximizing revenue from the disposal of these surplus assets through materials management and tried to ascertain the importance of communication to the intended people. At the same time the study ascertained the level of training of the disposal committee members on disposal of public assets and the efficiency of the disposal policies in place.

The researcher used quantitative and descriptive research design in carrying out the study with the use of a sample size of forty (40) respondents. Data was collected by use of open ended and structured self administered questionnaires. In addition to the questionnaires, the researcher also used both formal and informal interviews that were both structured and unstructured. The data was analyzed through interpretative and content analysis through use of Microsoft Excel and the SPSS. The results obtained are presented in form of tables and graphs.

These are the recommendations from the study which its hoped will improve the profitability of disposal process. First, there should be consideration in the total life costing of inventory to

forecast its disposal value and the disposal policy should have clarity on the number of years before it is cleared for disposal.

On the issue of communication it should be done in a manner aimed at attracting as many buyers as possible by adding more channels like e-advertisement, setting of specific period for disposing and the facilitation of a speedy disposal through the laid down procedures and regulations.

There is need to improve on transparency in the surplus disposal process so that corrupt dealings do not derail the effectiveness in the disposal profitability.

The issue of staff training and especially the disposal committee members is important in that it will set organizational objectives of the disposal.

Lastly it is important that the disposal policy be reviewed with the aim of addressing favourism, canvassing, and improper declaration of surplus assets for disposal. There is need to include professionals and people of integrity to the disposal committee.

This is an area which has not received attention from the researchers and needs more focusing in the future. There are many areas which can be researched on and should be encouraged.