

Board of Management Occupation and Professional Training: Predictors of Budgetary Processes in Public Secondary Schools in Kangundo Sub-County, Kenya

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ABSTRACT

Budgetary processes are universal and essential tools for effective financial planning and management. Budgetary processes help in the establishment of predestined goals, giving progressive performance reports and evaluation of actual performance in terms of predetermined outputs. The study objective was to establish the influence of the Board of Management occupation and professional training on school budgetary processes. The study applied the Systems theory propounded by Ludwig Von Bertalanffy in 1940s and 1950s. The survey adopted descriptive and inferential statistics survey design and targeted Principals, Teachers, B.O.M members and (1) County Auditor. The sample size consisted of 12 Principals, 32 teachers, 78 B.O.M members and (1) County Auditor. The process of collecting Data was run through interviews and questionnaires. Instruments' validity was ascertained by seeking expert guidance from the university supervisors. The instruments' reliability was ascertained through test-retest method. Both inferential and descriptive statistics were applied to determine correlation by the use of frequencies, mean and standard deviation. Pearson product moment correlation coefficient and inferential statistics were used to demonstrate the level of significance among the study variables. Statistical package for social sciences was applied in the data analysis process. The findings of the survey were that occupation influences budgetary processes moderately $r(76) = 0.425$, $p(0.000) < 0.05$. The research also found out that professional training influences the participation rate in the school budgetary processes to a great extent $r(76) = 0.595$, $p(0.000) < 0.05$. The research concluded that professional training and occupation influences budgetary processes. The survey suggest that further studies should be done on the influence of professional training of B.O.Ms on Budget controls and Principals technical skills on Budgetary process in public secondary schools.

Keywords: Principals; Board of management members; budgetary processes; occupation; professional training; teachers; schools; budget

INTRODUCTION

Effective Budgeting, budgetary processes, and procedures compound the significant interest of every organization that ought to attain and maximize its operation per the set aims, goals, and objectives. According to Aziz and Shah (2021), Budgeting pertains to financial plans that entail cash flows and predictions for future use of capital based on financial estimates (Aziz and Shah, 2021), The basic education

act defines secondary schools, and Budgets are prepared by the Board of management, which has the mandate to manage school finance as guided by the Ministry of Education (MOE). Budgeting processes refer to the systemic planning, implementation, controlling and evaluation of a budget to ensure proper service delivery based on financial assets, including fixed resources, time, and money set to achieve desired economic outputs.

Globally, school budgetary processes have not been effective due to inability of school board members to actively participate in the budgetary cycles. For instance, schools' boards have been unable to effectively link the school annual budgets with multiyear planning which implies that the multi-year projects will not be possible to implement. The missing link for annual budgeting thus gives the school managers the autonomy to prepare their school budgets with the use of their own estimates and figures. as a result, the projected long-term goals of the school recurrent expenditure are not fully audited as debates emerge from school managers when reporting on budget expenditure with claims of adjusting the budget to meet priorities. this result in budgetary gaps such as embezzlement of funds and misappropriation of school funds a cycle that has persisted over the years. This leads to significance loss of school budget framework which is the main source of analyzing school revenues and expenditure. Nevertheless, school budget management is usually faced with extreme corruption in budget management if the school oversight body has incompetent members. Corruption have been reported to be a major challenge in school budget management where school tenders are awarded through bribery, ghost workers payment and over quotation of materials supplied which usually fail to meet the required standards. This therefore makes it important to effectively scrutinize and appoint school board members who are able to oversee all activities revolving around budget cycle to facilitate budget discipline which has not always been the case.

According to OECD (2018), the budget is crucial in secondary schools as it ensures appropriate planning, effective decision-making on control of school financial resources, robust organization of school financial resources, and operative directing of school financial resources (OECD,2018). In developed countries such as the United States and Singapore, budgeting processes and funding are centralized in the national Government and delegated to appropriate ministries for overall management. Despite mitigation attempts to control the budgetary cycles in schools, budgetary problems have always been experienced in both developed and sub-Saharan countries due to lack of occupational background and professional training of school board of management members in school budgetary systems.

In United States of America, the school managers are vested the responsibility of resource management after schools receive disbursement funds from state and federal government. School managers are required to determine the educational needs of students and make strategic decisions in financial resource management (Sparks 2022). In United States of America, effective budgeting processes require completion of budgeted plans that transform manmade utilities, monetary and labor assets benefitting the learners, school and meeting national and international objectives of education. The budgetary processes in United States of America have not been perfect despite tough measures to curb budgetary gaps in schools.

According to Sparks (2022), the charter network profiling highlights social status and net worth of financiers and Business managers who are of high social stratification with some possessing over \$60 billion assets. He argues that the board members of such status and their relationship with the school educational administration is ambiguous and complex to define as they lack insights on school management patterns. Sparks identify that based on the nature of charter schools in NYC, teachers are more knowledgeable and understands the complexities of school quality compared to other professionals who lack teaching and educational administration experience. In European states such as England, school governing bodies are established under the education act of 1996 with regard to world declaration on education for all. The act mandates the school board of management to ensure school financial management, not limited to Budgeting, procurement, accounting, and auditing. The school board of management comprises of members in different

occupations such as full time, freelancers, casual and seasonal occupations that greatly influence their level of performance in matters of school budgetary processes (Holloway,2021).

In China, Jiang et al (2023) conducted a survey on the right person for the right job a discourse on the impact of top management occupational background on Chinese research and development (R&D) enterprises and found that background occupation is vital for the success of R&D enterprises. In South Africa, Aina and Bipath (2020) conducted a study aimed at investigating how financial resources are managed in public primary schools in fee paying schools in urban areas and found that there exists a correlation between the nature of board of managers occupation and effective financial management. Aina and Bipath (2020) identifies that parents who are members of the school governing bodies prioritize their jobs and thus they are hardly responsible for the school financial resources management. In Mbii, Magoma and Waweru (2020) survey to investigate composition and practices of secondary school boards of management found that occupation influences performance of members of school boards.

Professional training is significant for Board of Management members and other stakeholders engaged in the management of the school in USA. Professional training entails developing skills, knowledge, and competence in an individual or a group. Professional training promotes job quality, effectiveness, efficiency and enhances commitment thus leading to increased productivity. Smith and Gillespie (2023) in united states of America on a survey on professional development and teacher change implication for adult basic education states that professional development is very vital in facilitating effective teaching and administration. In Asian countries such as Singapore, Indonesia and Malaysia professional training differ between the three states where Singapore is more successful in training their school managers and stakeholders in overall school management practices (Grill and Berezina 2020).

Yirci et al (2023) holistically acknowledges that professional development is significant for personal and organizational setting since it promotes personal development, professional success, develops leadership skills that enhances organizational productivity. Njini et al (2022) and Savuli (2018) revealed that professional training influences performance of Board of Management members in management of school finance and budgeting. In Zimbabwe, Njini et al, (2022) identifies that most of the school administrators and members of school development committees lack professional training on how to draw a school budget (Njini et al, 2022). Kangumbe (2023) ascertains that professional training is vital to board members since they undergo diverse experiences in making school budgets, drafting and implementing school financial policies, financial record keeping, authorizing expenditures and withdrawals, appointing school signatories and accountants and in appointment of school auditors and thus they should be effectively and professionally trained.

Accordingly, Duresso and Dinsa (2023) on effectiveness of Kebele Education and Training Board in school management and constrains at Haramaya Woreda in Ethiopia states that professional training plays a major role in effective management of schools. Professional training is thus essential among members of school governing bodies in Ethiopia since lack of professional training negatively impact financial management. Duresso and Dinsa (2023) asserts that Ethiopia's members of school governing boards lack effective professional training and are rarely accessible.

The public finance act 2015 outlines public finance management board to comprise of the national treasury, controller of budget, auditor general and internal auditors to oversee management of public funds at the national and county level. As defined in the Basic Education Act 2013, the school board of management operates under A semi-autonomous government agency 'the county education boards (CEB)' which is vested the responsibility to oversee the operations of the school board of management. The fourth schedule of basic education act thus states the composition of school boards to include teachers, parents' teachers' association (PTA) chairperson representing the parents, sponsor and the principal as the secretary of the board. The act stipulates the qualifications of members of the school board of management not to be below

O level.

In public secondary schools, ineffective budgetary systems and coordination between different budgetary systems contribute to failure in achieving the educational goals. This contributes to poor financial management in schools that leads to failure of short and strategic goals of the school. The government of Kenya thus established KEMI as a capacity building agency of the ministry of education science and technology (MOEST). KEMI was established in Kenya in 1981 as Kenya Education Staff Institute (KESI) to conduct staff training. KEMI trains all officers in managerial and administrative positions in education sector through providing in-service training and offer skills in mentoring, monitoring and evaluation. The BOM members must thus possess qualities established in the basic education act 2013 to effectively manage school funds which is not usually apprehended. The public audit act 2015 outlines the functions of the auditor general and their mandates to audit all public entities to establish whether public funds are used in the most effective way. At the county level the county auditor audits public schools' financial report to ascertain if public funds are used appropriately as defined by law each financial year. This study outlines how effective budgetary processes in schools can be implemented in accordance to basic education act 2013.

REVIEW OF THE RELATED LITERATURE

The concept of effective Budgetary processes

Budgetary processes demand effective planning, implementation, monitoring, and evaluation of the school budget to ensure that it meets the anticipated educational outcomes. According to Govindarajan (2019), budgetary processes are usually time-consuming as they require a detailed systemic analysis of expected revenue and expenditure over a given period and may be on a short or long-term basis (Govindarajan 2019). Schools as organizations, therefore, adopt a budgetary process defined by the school's educational needs, goals, and objectives. In essence, it is crucial to establish activities to be carried out within the school and instigating plans to source revenue for such activities which should give a vote head of each estimated source a process which has been ineffective in public secondary schools across the globe. The financial mismanagement in budgetary processes can be attributed to various aspects which relates to individual members of the school governing boards which are characterized by incompleteness of school projects, poor performance of school, misappropriation of school funds and unattainable output of quality education. This has been influenced by the following individual characteristics among Board of Management members.

Occupation of Board of Management members and the School Budgetary processes

Board members without occupational knowledge and exposure on annual budget projections tends to provide unrealistic budget projections which insinuates large gaps between programs expenditure and the resources available in the school. The outcome of the unrealistic projections leads to unproductive excess outlays which are either under budgeted or overbudgeted making the school managers continue spending on projects whose goals are unattainable. With failure in budget preparation stage principals spending and budget projections continue to be skeptical thus providing an avenue for accumulated funds ready to be easily embezzled.

Occupation among the Board of Management members has not been a considerate factor in the selection of school governing boards members in myriad parts of the world. Sparks (2022) in his analysis on school board privatization on affairs of school board representation identifies that the employed are underrepresented in school management Boards in New York City charter schools. He attested that school board members who are in casual and seasonal employment form the highest number thus hindering effectiveness in school financial management. Based on the study finding, Sparks (2022) identifies that most of the representatives of school boards are majorly dominated by financiers and business managers compared to educators in current and past representatives' regimes who compound for very few members in

school boards. According to Sparks (2022), the charter network profiling highlights social status and net worth of financiers and Business managers who are of high social stratification with some possessing over \$60 billion assets. He argues that the board members of such status and their relationship with the school educational administration is ambiguous and complex to define as they lack insights on school management patterns. Sparks identify that based on the nature of charter schools in NYC, teachers are more knowledgeable and understands the complexities of school quality compared to other professionals who lack teaching and educational administration experience.

In China, Jiang et al (2023) survey on the right person for the right job a discourse on the impact of top management occupational background on Chinese research and development (R&D) enterprises and found that background occupation is vital for the success of R&D enterprises. According to Jiang et al, (2023), occupational experience denotes other career experiences that a manager had prior to attaining their current status. The researchers identified that there is positive relationship between occupational background of managers and efficiency of R&D enterprises in China. Managers with occupational background were found to be more competent than their counterparts who had no occupational background on R&D enterprises. Jang et al (2023) affirms that occupational background is very significant in selection of top managers and thus firms and parastatals should recruit managers who have occupational background to enhance capability of innovation in their firms.

The nature of occupation of school board members lowers the rate of involvement in the financial management and decision-making processes in schools. School board with members in full-time and freelance occupations are more appropriate in school financial management. Aina and Bipath (2020) conducted a study aimed at investigating how financial resources are managed in public primary schools in fee paying schools in urban areas. Based on the study findings most members were found to be full time and freelancers such as entrepreneurs who have financial management skills and who are competent in management of school finances. Nevertheless, professional occupation among members of school governing bodies in south African schools negatively impacted financial management as this study finds out that their accessibility and time schedules influence them as they are often not available when needed to make oversight on school financial management (Aina and Bipath,2020). This makes it difficult to implement effective accounting, auditing and budgetary processes in schools which require time to plan, implement, monitor and evaluate the state of financial management in schools.

Occupation plays a significant role in the effectiveness of Board of Management ability to execute their mandates. it is evident that most successful boards compounds of members who relate to the nature of the output produced by the organization. For instance, in a court of law most members of the governing boards have relevant knowledge and qualification on matters regarding justice and law in relation to education which is not always the case. Mbii, Magoma and Waweru (2020) conducted a study to investigate composition and practices of secondary school boards of management. The study aimed at establishing how skills, training, and competence (occupation) influences Board of Management effectiveness in execution of their roles and responsibilities. Based on the study findings, occupation greatly influences performance of schools as most school were characterized by unprofessional members who had only primary school education as their highest academic qualification (Mbii, Magoma and Waweru, 2020).

Professional training of BoM members and the School Budgetary processes

Lack of professional training on budgetary systems among school board of managers results in to inefficient monitoring, expenditure commitment and recordings. Since expenditure commitment should be recorded on the school vote head books, school auditors have always posited that most schools have incomplete books of accounts which are usually outdated making it difficult to monitor and control school expenditures leading to accumulation of arrears. School accumulated arrears insinuates difficulties in paying suppliers and services offered to the school inform of servicing debts and salaries where in some instances auditors report

of existence of dubious invoices. Ineffective budgetary procedures have therefore resulted in to unrealistic annual accounts report where spending on development projects is partially recorded making school monies prone to being misdirected. Based on a survey conducted by Smith and Gillespie (2023) in united states of America on professional development and teacher change implication for adult basic education, professional development is very vital in facilitating effective teaching and administration. Smith and Gillespie (2023) identify that teachers with knowledge about the subject knowledge may not have adequate training to be able to teach adult learners and thus they require adequate professional training to be able to teach adult students.

School stakeholders who are not involved in professional training and development at intervals lack behind in the global context in conceptualizing the dynamics and trends in matters of the school management. According to Gill and Berezina (2020) on school performance in three south east Asian countries, leadership, training and decision-making processes establish that in Singapore; schools have greater decision-making pool compared to Indonesia and Malaysia. In Singapore teachers and administrators take responsibility in ensuring staff development and skill transfer which assist in effective performance of the school in diverse aspects compared to Indonesia and Malaysia where the responsibility of training teachers and administrators in affairs of school governance is an exclusive role of the government which makes it difficult to effectively train school managers on school budgetary patterns. (Gill and Berezina,2020).

In Turkey. Yirci et al (2023) holistically acknowledges that professional development is significant for personal and organizational setting since it promotes personal development, professional success, develops leadership skills and enhances organizational productivity (Yirci et al, 2023). Yirci et al (2023) concludes that professional development is crucial in ensuring effective improvement of schools as school administrators accumulate expertise though exchange of ideas to meet complex demands of the school. Their survey points out that professional development is important and lack of mentoring and professional development leads to inefficiency in school objectivity which is usually the case in most schools in Turkey.

In most schools, school boards of management fail to adhere to budget discipline characterized by failure to comply with set rules and regulations governing school spending. Despite school managers being accountable for all accounting purposes and controlling school expenditure, it has grown to be a norm that they are never sanctioned due to violation of their administrative duties but rather circumnavigate the financial regulations. This has been reported to be influenced by lack of professional training and development of school board of management members in school budgetary systems. In Zimbabwe, Njini et al (2022) made a study on behavioral analysis of experiences of secondary school development committees on policies and budgeting practices in Kwekwe district in Zimbabwe. Njini et al (2022) identify that most of the school administrators and members of school development committees lack professional training on how to draw a school budget (Njini et al, 2022). Among other factors, the study identified that board of management members lack of knowledge in budgeting policies, lack of interest to formulate the school budget which poses a major challenge in school budgetary processes. Kangumbe (2023) ascertains in Namibia board members undergo diverse experiences in making school budgets, drafting and implementing school financial policies, financial recording keeping, authorizing expenditures and withdrawals, appointing school signatories and accountants and in appointment of school auditors. The study found that school boards experienced challenges in school financial management which was attributed by language barrier, financial structures and lack of financial management skills.

Ideally, non-transparent supplementary budgets continue to be a cause of alarm among schools. Overspending habits, accumulation of arrears and excessive borrowing continue to derail the attainment of predestined short- and long-term objectives of the school. Based on a study conducted by Duresso and Dinsa (2023) on effectiveness of Kebele Education and Training Board in school management and constrains at Haramaya Woreda in Ethiopia, professional training plays a major role in effective management of schools.

The study identified that Kebele Education and Training Board members rate of participation in school management was low and characterized by delayed response on challenges affecting schools, inconsistent availability of members during school meetings, and lack of involvement in decision making processes. The researcher recommended that Kebele Education Board members should periodically be trained in decision making processes, planning, budgeting, monitoring and evaluation practices to improve on the efficiency of school management.

In Kenya, the role of professional training for school managers is pinned as a responsibility of the Kenya educational management institute, formerly the Kenya education staff institute, formed in 1987 and transformed into KEMI in 2012. The institute was established to facilitate knowledge to school managers on financial management in schools. According to sessional paper 1 of 2005, KEMI is not effectively executing its mandates. Although KEMI has been organizing training and seminars for school boards members, it has not been easy to reach and train all members of Board of Management in financial management as they are only elected for a three-year period and in most instances the members lack time and resources to attend such meetings. Savuli (2018) revealed that principal's training level influences the financial management of resources in schools. The study indicated that principles require professional training in financial management for effective school management (Savuli,2018)

Theoretical framework

The Study used systems theory to understand how individual factors influence budgetary processes in secondary schools. Systems theory is an interdisciplinary study of cohesive, interdependent systems that can be natural or human-made. According to Van Assche et al (2019), a system is an organized set of ideas or theories or a particular way of doing things. It can also be considered a group of things, elements, pieces of equipment, or parts that are connected or work together to form a complex whole. The general system theory can be traced back to Ludwig Von Bertalanffy, a German scholar who lived between 1901-1972 (Van Assche et al., 2019). The theory was founded by Ludwig Von Bertalanffy during his research on general systems in an engineering plant in 1940s and 1950s in the United States of America. System theory makes the assumption that a complex system is made up of significant smaller systems and that the interaction of these smaller systems is what makes up the complexity of any given system.

The system theory analyzes the patterns and studies how different components work for overall success. In school, it would be better to identify the patterns resulting from a phenomenon rather than making a conclusion before appropriate analysis. For instance, changing the school board members does not mean that the school will have effective budgetary processes if the causes and components analysis contributing to ineffective budgetary processes is not made. The general system theory makes it possible to bring out the interactions between subsystems involved in budgetary activities such as in planning, implementing, controlling, and evaluating the school budget. The budget planning process, as described, can be short-term, middle-term, or long-term. The implementation process usually involves all coordination of events and activities to ensure the success of the organizational goals and objectives as a whole.

The systems theory applies to this Study as schools are run by systems that harmoniously interact and revolve around financial management for effective school operations. As articulated by scholars, Board of Management are mandated to facilitate effective financial management in schools. Over the years, the Board of Management members have engaged in activities such as, training, benchmarking, team building, and attending seminars and workshops to improve their financial management status. In secondary schools, Board of Management members actively participate in managerial functions of the school, which include checking books of accounts and monitoring educational programmes. Besides, the annual school plan is based on financial resources that require effectively costed departmental budgets. Thus, Board of Management must be very effective in drawing the plans and allocating resources to facilitate the achievement of such plans. It is the Board of Management mandate to monitor the progress of the strategies

to ascertain if the set target is achieved. This might include the construction of new classrooms, libraries, laboratories, and school perimeter walls, among other activities.

The expenditure incurred should be discussed during the board meeting and trial balances prepared. The Board of Management is also mandated to regulate, fix and control school fees and make payments to school support staff. As required by the Ministry of Education, Board of Management must submit the books of accounts for an annual audit to the county educational board and discuss with the school stakeholders the school's financial status. For effective performance in secondary school budgetary processes and financial management, the Board of Management members must be experienced, educated, and well-trained. Ludwig Von Bertalanffy systems theory is thus appropriate for this study as it will facilitate analysis of how different components interact harmoniously to facilitate effectiveness in budgetary processes in schools.

RESEARCH METHODOLOGY AND STUDY PARADIGM

This Study used descriptive survey design and correlation analysis. The descriptive survey and correlation analysis design attempts to collect data from population members to establish the population's status using one or more variables. Mashali et al. (2019) associate Descriptive survey design with a design that purports to describe a phenomenon accurately by critically analyzing how different variables interact within the population (Mashali et al. 2019). The Study targeted 32 public secondary schools, 416 Board of Management members, 32 principals, 1 (one) county auditor and 160 teachers in the Kangundo sub county. Stratified random sampling was used to select 32 teachers to be involved in the study. The total participants of the study comprised of 12 principals, 83 Board of Management members, 32 teachers identified using random sampling and 1 county school auditor. The principals and the county auditor were selected through purposive sampling method compounding to a total population of 128 participants.

The Study used self-administered questionnaires and interview schedules to gather data from participants. The questions were composed of both open-ended and closed-ended questions. The Study involved the administration of two questionnaires for Board of Management members and teachers. The questioners used comprised of five point Likert scale Whereby 5= SA Strongly agree; 4= A-Agree; 3= UD-Undecided; 2= D-Disagree, 1= SD- Strongly disagree. Instruments validity refers to measurement of accuracy. Connelly (2022) states that Validity establishes how a specific test is suitable for a particular situation. Instruments validities were ascertained by Supervisors both of the department of educational management, policy, and curriculum studies. The Experts advised the researcher on the corrections needed to be made to the instruments to ensure that they are in line with the study objectives.

Reliability measures consistency in which a study yields consistent results on repetitive trials (Connelly 2022). The research applied the test-retest technique, which involves administering the research instruments twice to the selected schools after two weeks to consider whether there is consistency in responses. The score from the first test was correlated with the final test scores. The survey applied Pearson's product-moment correlation coefficient to establish the degree of consistency and correlation among the study variables and establish whether there is positive correlation between the independent and dependent variables. The obtained data value was split in to two using odd and even number values to get two data sets that were correlated to establish the existing relationship. The relationship fall in the rage of 0.43 for the first objective and 0.59 for the second objective which implied that there is a moderate to strong relationship between individual attributes of BOM members and School budgetary processes in Kangundo Sub-County.

The researcher coded the obtained data to translate responses from the questionnaires and interviews into particular categories. The coded data was then transmitted and entered into statistical package for social

sciences (SPSS) computer software for analysis.

Occupation of B.O.M members and the School Budgetary processes

The researcher sought to establish the influence of the Board of Management occupation on school budgetary processes. The views of the members of the school board were sought. They were expected to respond to a questionnaire in relation to their occupation. This involved the forms of employment such as full time, part-time, casual and freelancer. They were expected to indicate their responses on a five-point Likert's scale whereby 5= SA Strongly agree; 4= A-Agree; 3= UD-Undecided; 2= D-Disagree, 1= SD-Strongly disagree. The mean score of the Likert scale items on teachers' and BOM occupation responses was computed in order to make comparisons. From the summated scores, mean was computed ranging from 0 to 5. According to Lee (1999) in Bademo and Ferede (2016) a mean of below 2.00 is termed low, mean between 2 to 3.5 is moderate whereas as mean of 3.5 to 5 is regarded high. The BoMs responses on their level of motivation is presented in Table 4.2

Responses from B.O.Ms and Teachers.

The study sought to establish B.O.Ms views on their occupation and school budgetary processes. The findings area presented in Table 3.

Table 3 B.O.Ms response on BoMs occupation and school budgetary processes

Statement	5		4		3		2		1		Mean	Sd
	f	%	f	%	f	%	f	%	f	%		
I am in casual employment	8	10	5	6	4	5	12	15	49	63	2	1
I am a freelancer	51	65	6	8	0	0	8	10	13	17	4	2
I am seasonally employed	6	8	5	6	0	0	23	30	44	56	2	1
I am in fulltime employment	6	8	5	6	0	0	8	10	59	76	2	1
Average Mean											3	1

Table 3 shows that the minority 8(10%) of B.O.M strongly agreed that they are in casual employment while 5(6%) agreed and 12(15%) disagreed respectively with majority 49(63%) strongly agreeing thus indicating a mean of (M=2, SD=1). This implies that most B.O.Ms were not casual employees. On whether they are freelancer majority 51(65%) of the B.O.M strongly agreed and 6(8%) agreed with 8(10%) disagree and 13(17%) strongly disagreed respectively with a mean of (M=4, SD=2). only 6(8%) agreed with this statement and none were undecided. This implies that B.O.Ms were freelancers. On whether they are seasonally employed the 6(8%) of the B.O.M strongly agreed while 5(6%) agreed and 23(30%) disagreed while majority 44(56%) strongly disagreed respectively with a mean of (M=2, SD=1). This implies that most B.O.Ms are not seasonally employed.

On whether they are in fulltime employment 5(6%) of the B.O.M strongly agreed while 5(6%) agreed and 8(10%) disagreed while the majority 59(76%) strongly disagreed respectively with a mean of (M=2, SD=1). This implies that the majority of the B.O.M. are not employed on fulltime basis.

The study sought to establish teacher's views on BoMs occupation and school budgetary processes.

The responses are shown in 4 shows.

Table 4: Teachers' response on BoM occupation and school budgetary processes

Statement	5		4		3		2		1		Mean	Sd
	f	%	f	%	f	%	f	%	f	%		
Casual employment	3	9	0	0	2	6	5	16	22	69	2	1
I am a freelancer	23	72	0	0	0	0	8	10	5	16	4	2
I am seasonally employed	1	3	0	0	0	0	10	31	21	65	1	1
I am in fulltime employment	3	9	1	3	0	0	4	13	24	75	2	1
Average Mean											3	1

Table 4 shows that the 3(9%) of teachers strongly agreed that they are in casual employment and 5(16%) disagreed with majority 22(69%) strongly disagreed respectively with a mean of (M=2, SD=1). 2(6%) were undecided. None of the respondents agreed on this statement and this implies that most teachers were not casual employees. On whether they are freelancer's majority 23(72%) of the teachers Strongly Agreed while 0(0%) disagreed. 8(10%) Disagreed with 5(16%) strongly disagreed respectively with a mean of (M=4.00, SD=2). None of the respondents were undecided or agreed with this statement and this implies that most teachers were freelancers.

On whether they are seasonally employed 1(3%) of the teachers strongly agreed while 0(0%) agreed and 10(31%) disagreed with majority 21(65%) strongly disagreed respectively with a mean of (M=1, SD=1). None of the respondents were undecided. This implies that very few B.O.MS are seasonally employed. On whether they are in fulltime employment 3(9%) of the teachers strongly agreed while 1(3%) agreed and 4(13%) disagreed with majority 24(75%) strongly disagreed respectively with a mean of (M=2, SD=1). no respondents agreed or were undecided. This implies that most teachers are not on full-time employment.

The principals were interviewed on the influence of Board of Management occupation on school budgetary processes and reported that the nature of BOM occupation influenced them in school budgetary process in decision making. The principals also asserted that casually employed board members were not up to the task and were majorly ineffective as they were generally less serious when analyzing issues of great contest. The principals further stated that freelancers do not perform their duties wholeheartedly as they may were engaged in their affairs in contrast to making an oversight to school budgetary cycles. The principals also stated that seasonally employed BOM members were not fully committed since they knew they will only serve for a short duration. Nevertheless, the principals asserted that BOM members who are in full time employment were committed in deliberating decisions and usually monitored the school budgetary cycle from planning implementation, monitoring, controlling and evaluation. Besides, the county auditor ascertained that the nature of occupation played a significant role in school budgetary processes since it demined one's availability and commitment.

To test objective one Pearson product-moment correlation was done to determine the relationship between Board of Management occupation (M=3, SD=1) and school budgetary processes (M=3, SD=1). Table 5 shows the correlation matrix between Board of Management occupation and school budgetary processes.

Table 5: Correlation between BoMs occupation and school budgetary processes

		Board of Management occupation	School Budgetary processes
Board of Management	Pearson Correlation	1	.425*

occupation	Sig. (2-tailed)		.000
	N	78	78
School Budgetary processes	Pearson Correlation	.425*	1
	Sig. (2-tailed)	.000	
	N	78	78

*. Correlation is significant at the 0.05 level (2-tailed).

Table 5 indicate a positive and strong significant coefficient between Board of Management occupation and School Budgetary processes. The results on Table 5 ($r(76) = 0.4, p < 0.05$) was rejected at $p < 0.05$ significance level. Hence there is a relationship between Board of Management occupation and School Budgetary processes. This implies that when Board of Management occupation is effectively it leads to School Budgetary processes. These findings were consistent with research by Muturi (2013) who examined factors influencing board of management competence in financial management in public secondary schools in Nakuru-North District, Kenya established that to a very large extent, the education level, in service training and occupation influenced abilities of the members of BoM in financial management.

B.OM Professional Training and the School Budgetary Processes

The researcher sought to establish the influence of the Board of Management professional training on school budgetary processes. Descriptive statistics such as frequencies, percentages, Means and Standard Deviation were utilized on a five-point Likert’s scale whereby Whereby 5= SA Strongly agree; 4= A-Agree; 3= UD- Undecided; 2= D-Disagree, 1= SD- Strongly disagree. The rating was based on Likert Scale where the mean score of the Likert scale items on teachers’ and BOM members professional training was computed in order to make comparisons. From the summated scores, mean was computed ranging from 0 to 5. Bademo and Ferede (2016) cited by Petronilla (2018) posits that a mean of below 2.00 is termed low, mean between 2 to 3.5 is moderate whereas as mean of 3.5 to 5 is regarded high. The responses from the BoMs are presented in Table 6.

Table 6: B.O.M response on training and school budgetary processes

Statement	5		4		3		2		1		Mean	Sd
	f	%	f	%	f	%	f	%	f	%		
I participate in professional training and seminars periodically	2	3	19	24	0	0	31	40	26	33	2	1
I participate in professional training annually	4	5	14	18	7	9	25	32	28	36	2	1
I attend professional training termly	6	8	15	19	8	10	19	24	30	39	2	1
I don’t attend seminars and conferences	27	35	8	10	5	6	8	10	30	39	3	2
Average Mean											3	1

Table 6 shows 2(3%) of B.O.M strongly agreed that they participate in professional training and seminars on budgetary processes periodically while 19(24%) agreed and majority 31(40%) disagreed with 26(33%) strongly disagreed respectively with a mean of ($M=2, SD=1$). None of the respondents were undecided. This implies that most B.O.M members were not casual employees. These study findings concur with Ntsele, (2014) who established inefficiencies in the financial management of most public Primary schools in Johannesburg South Africa contribute to the decline in quality of education.

On whether they participate in professional training on budgetary processes annually 4(5%) strongly agreed

while 14(18%) agreed and 25(32%) disagreed with majority 28(36%) strongly disagreed respectively with a mean of (M=2, SD=1).7(9%) were undecided on attending professional training on budgetary processes. This implies that B.O.M members did not participate in professional training on budgetary processes annually.

On whether they attend professional training on budgetary processes termly 6(8%) of the B.O.M strongly agreed while 15(19%) agreed and 19(24%) disagreed with majority 30(39%) strongly disagreed with this statement respectively with a mean of (M=2, SD=1). a population of 8(10%) were undecided. This implies that most B.O.M members don't attend professional training on budgetary processes termly. The findings of the survey concur with the one of Ongato (2017) on factors influencing pupils' performance in Kenya certificate of secondary education. This study identifies that professional development and professional support of teachers influences them in determining students' performance in KCPE. On whether they don't attend seminars and conferences on budgetary processes 27(35%) of the B.O.M strongly agreed while 8(10%) Agreed and 8(10%) disagreed with 30(39%) strongly disagreed respectively with a mean of (M=3, SD=2). 5(6%) of the respondents were undecided. This implies that the majority of the B.O.M. don't attend seminars and conferences on budgetary processes.

The study also sought to establish teachers' views on the training of BoM training on school budgetary processes. The responses are presented on Table 7.

Table 7 Teachers' response on BoM professional training and school budgetary processes

Statement	5		4		3		2		1		Mean	Sd
	f	%	f	%	f	%	f	%	f	%		
I participate in professional training and seminars periodically	1	3	9	28	0	0	9	28	13	41	2	1
I participate in professional training annually	2	6	7	22	3	9	6	19	14	44	2	1
I attend professional training termly	3	9	6	19	2	6	8	25	13	41	2	1
I don't attend seminars and conferences	13	41	8	10	2	6	5	3	13	41	3	2
Average Mean											3	2

Table 7 shows 1(3%) of teachers strongly agreed that they participate in professional training and seminars on budgetary processes periodically while 9(28%) Agreed and Disagreed respectively with a mean of (M=2, SD=1). The majority 13(41%) strongly disagreed. None of the respondents were undecided. This implies that most teachers did not attend professional training and seminars on budgetary processes. On whether they participate in professional training on budgetary processes annually 2(6%) of the teachers strongly agreed while 7(22%) Agreed and 6(19%) Disagreed respectively with a mean of (M=2, SD=1). The majority 14(44%) strongly disagreed with this statement with Only 3(9%) were undecided. This implies that teachers did not participate in professional training on budgetary processes annually. Asiago as cited by Kalungu (2015) observes that both of them lack financial qualifications to enable them to execute their duties effectively.

On whether they attend professional training on budgetary processes termly 3(9%) of the teachers strongly agreed while 6(19%) agreed and 8(25%) disagreed with majority 13(41%) strongly disagreed respectively with a mean of (M=2, SD=1). only 2(6%) were undecided. This implies that most teachers don't attend professional training on budgetary processes termly. The findings were in line with Madikela (2014) who argued that school management bodies in South Africa experienced many challenges due to lack of proper training. These included problems in drafting school budgets, writing financial statements, financial policy,

as well as control of finance.

On whether they don't attend seminars and conferences on budgetary processes 13(41%) of the teachers strongly agreed and strongly disagreed respectively while 5(3%) disagreed. A population of 2(6%) were undecided with a mean of ($M=3$, $SD=2$). This implies that the majority of the teachers don't attend seminars and conferences on budgetary processes.

The principals were interviewed on the influence of Board of Management professional training and revealed that professional training influenced BOM members in school budgetary process. On whether the B.O.M members attended professional training and seminars on budgetary process' periodically, the principals stated that it was true that B.O.M members attend the Board of Management professional trainings and seminars on school budgetary processes in order to enable them be effective and efficient in running of the school budgets. On the attendance of budgetary processes periodically, the principals reported that B.O.M members attend seminars and conferences periodically to gain insights on school budgetary procedures. The principals further asserted that B.O.M members attended budgetary training and seminars termly to equip them with capacity to maintain the school budget accountability and transparency. Nevertheless, the principals reported that B.O.M members attend professional training conferences and seminars as refresher courses on management of school expenditures. Principals stated that B.O.M members attended professional training to enable them avoid impulse spending of school resources. Besides, the county auditor indicated that professional training is vital determining the implementation of school budgetary processes since it gave an outline of how to manage school resources for attainment of school goals.

To test objective two Pearson product-moment correlation was done to determine the relationship between Board of Management professional training ($M=3$, $SD=2$) and school budgetary processes ($M=3$, $SD=2$). Table 8 shows the correlation matrix between Board of Management professional training and school budgetary processes.

Table 8 Correlation between BoM professional training and school budgetary processes

		Board of Management professional training	School Budgetary processes
Board of Management professional training	Pearson Correlation	1	.595*
	Sig. (2-tailed)		.000
	N	78	78
School Budgetary processes	Pearson Correlation	.595*	1
	Sig. (2-tailed)	.000	
	N	78	78

*. Correlation is significant at the 0.05 level (2-tailed).

Table 8 indicates a positive and strong significant coefficient between Board of Management professional training and School Budgetary processes. The results on Table 4.4.4 ($r(76) = .595$, $p < 0.05$). was rejected at $p < 0.05$ significance level. Hence there is a relationship between Board of Management professional training and School Budgetary processes. This implies that when Board of Management professional training is done it leads to School Budgetary processes being effectively done.

DISCUSSIONS

The study focused on establishing the influence of the Board of Management occupation and professional

training on school Budgetary processes in public secondary schools in Kangundo sub-county Machakos county.

BoM Occupation and School Budgetary Processes

The findings of this study revealed that there exists a moderate, positive and significant correlation between B.O.Ms occupation and school budgetary processes in public secondary schools in Kangundo sub county Machakos county. This was affirmed by coefficient of $R=0.425$ and $P<0.000$. the findings agree with Sparks (2022) in united states of America who identifies that school boards are majorly dominated by business managers and financiers in contrast to educators.as Sparks (2022) points out educators are best situated to be members of school boards as they have adequate knowledge and experience in school budgetary systems compared to other professionals who lack appropriate insight in matters of school governance. The findings concur with Jiang et al (2023) discourse on influence of occupational background on R&D enterprises in China; who states that occupational background is very essential in selection of managers to enhance firms' innovation and capability and firms that lack members with occupational background should identify experienced members with experience to assist them in running the organization. These findings were consistent with those of Muturi (2013) who examined factors influencing board of management competence in financial management in public secondary schools in Nakuru-North District, Kenya established that to a very large extent, the education level, in service training and occupation influenced abilities of the members of BoM in financial management. The findings concur with Maronga, Weda and Kengere (2013), who indicated that school Boards are accounting officers on behalf of the government at school level. Board of Management members are placed as policy makers of the institution therefore there is need for training on financial management and planning to empower the board member for effective services delivery.

These findings were consistent with research by From the foregoing it is clear the studies reviewed (Transparency International, 2011; Mito & Simatwa, 2012: Tumen, 2013: Athman, 2016 and Muturi, 2013; Kingi 2015; Kaguri, Ibuathu and Kubaison, 2014) indicated that BOM member lack the competence in School Budgetary processes such as budgeting, monitoring of school expenditure, understanding and interpretation of financial reports, balancing of financial books, and carrying out basic internal scrutiny of the school funds. Their ineffectiveness is as a result of illiteracy and lack of training. The study findings concur with Mbii Mangoma and Waweru (2020) argument on composition and practices of secondary school boards of management who indicates that there is a positive correlation between the BOM members nature of occupation and effective school budgetary processes. This study findings are in contrast with those of Aina and Bipath (2020) in south Africa who argue that school board members who are in freelancers' employment are more competent in executing school governance affairs. In agreement, Aina and Bipath argue that contract workers and casually employed board members lack time to monitor the financial cycles in schools as identified in the study findings. The findings differ with those of Sidki, Boerger and Boll (2023) on their analysis of issues on effects of board members characteristics on German state-owned enterprises financial performance, (Sidki, Boerger and Boll, 2023) identifies that nature of board member occupation have no effect in the overall success of state-owned enterprises.

BoMs professional training and School Budgetary Processes

The study established that there is positive, moderate and significant association on B.O.M members professional training and school budgetary processes in public secondary schools in Kangundo sub county in Machakos county. This was attributed to a correlation of $R=0.595$ and $P<0.000$. The findings concur with those of Njini et al (2022) in Zimbabwe who found that school boards members in Zimbabwe Lack effective professional training and knowledge of formulating school budget thus hindering effectiveness of school budgetary process. The findings of the study concur with those of Dureso and Dinsa (2023) in Ethiopia who identified that board members of Kebele Education training centers lack adequate professional development training characterized by lack of involvement in decision making, unavailability and low rate

of participation in budgetary processes. The findings are in line with Kingi (2015) on challenges facing school boards of management in Kamwagi district who notes that school board of management lack appropriate level of training and competence on matters of school financial management.

The findings agree with King'oina, Ngaruiya & Mobegi, (2017) who noted that some of the Board members are not well versed in financial resource management because they lack the required financial education and training. The findings concur with Akinyi et al (2016) who posited the need for school accounting officers to undergo regular in-house training on finance management. This is in agreement with Madikela (2014) who argued that school governing bodies in South Africa face diverse difficulties due to lack of proper training. These included challenges in writing financial statements, difficulties in drafting school budgets, control of finance as well as difficulties in financial policy. Besides the study findings contravenes those of Sidki, Boerger and Boll (2023) on their analysis of issues on effects of Board members characteristics on German state-owned enterprises financial performance, (Sidki, Boerger and Boll,2023) notes that professional training has no effect in the overall success of state-owned enterprises.

CONCLUSION

As accorded by the study findings it was observed that there exist a moderate, positive and significant correlation between B.O.M members occupation and school budgetary processes in public secondary schools in Kangundo sub county Machakos county. This was affirmed by coefficient of $R=0.425$ and $P<0.000$. The study findings thus contradict the null hypothesis that there is no relationship between B.O.M occupation and school budgetary processes in Public secondary schools in Kangundo sub county Machakos county. This signifies that B.O.M members in full-time occupation are more effective in school budgetary processes.

The study concluded that there is positive, moderate and significant association on B.O.M members professional training and school budgetary processes in public secondary schools in Kangundo sub county in Machakos county. This was attributed to a correlation of $R=0.595$ and $P<0.000$ which implies that the null hypothesis on there is no relationship between B.O.M members professional training and school budgetary processes in public secondary schools in Kangundo sub county Machakos county was rejected. This signifies that B.O.M members who have professional training are highly productive in school budgetary processes.

RECOMMENDATIONS FOR STUDY

The recommendations made from the study is that: Management of educational institutions is critical; therefore, the MoE should carefully select BOM members to ensure that they have experience in managing human resources. The government should ensure that it provides adequate and sponsored capacity building programs for BOM members to facilitate training in affairs of school and financial management for effective service delivery. The ministry of education should organize conferences and seminars in all counties to sensitize school boards of management on changes to be incorporated in school management and management of school budgets in accordance to the public finance management act 2015 to meet the 21st century managerial dynamics. Nevertheless, BOM Members should familiarise with KEMI's management process, including functions such as new constitutional policies and emerging trends in information and communication technology (ICT) to facilitate online tracking and management of school budgets. For BOM members to gain and/or develop their competencies and effectiveness as school managers the government should offer regular and suitable training opportunities in policy interpretation, strategy formulation, and finance management for effective and efficient budgetary processes.

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