

Influence Of BOM Budgeting Competencies On Governance Of Public Primary Schools In Mombasa County, Kenya

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Abstract

Ensuring the delivery of quality education in public elementary schools requires effective governance. In this governance, boards of management (BOM) are important. However, bad governance outcomes including resource mismanagement and disregard for educational policies in public elementary schools have been attributed to the insufficient competences of BOM on multiple occasions. This study was set out to evaluate Influence of BOM budgeting competencies on governance of public primary schools in Mombasa County, Kenya. Resource-based theory served as the study's foundation. It employed a cross-sectional survey with an embedded design of mixed methods and a pragmatist research ethic. The target group consisted of 97 head teachers, 97 BOM chairpersons, and 6 Sub-County Directors of Education from the Ministry of Education, representing 97 public primary schools in Mombasa County. A sample of 288 respondents was taken. The researcher used a simple random sample procedure to choose 97 public elementary schools and the census method to choose all six Sub-County Directors of Education. The study involved participation from all head teachers and BOM chairpersons from the sampled schools. Head teachers and BOM Chairpersons self-administered questionnaires to gather data, while Sub-County Directors of Education were interviewed using a guide. Twenty percent of the target population participated in the questionnaire pilot program in Kilifi County. Cronbach Alpha coefficients were used, with a 0.7 threshold, after content, face, and construct validity were confirmed. Regression analysis, Pearson correlation, mean and standard deviation, and other techniques were employed in the data analysis process, which was aided by SPSS. Tables, figures, themes, and snippets were used to present the results. According to the study, 73% of the differences in governance in public primary schools may be explained by the budgeting competencies. The study concludes that budgeting competencies significantly influence the governance of public primary schools in Mombasa County, Kenya. High mean scores for the overall effect of budgeting on governance and timely budgeting highlight their critical roles in effective school management. This study recommends that the Ministry of Education, in collaboration with the Boards of Management (BoMs) of public primary schools in Mombasa County, should prioritize enhancing budgeting competencies through targeted training programs. These programs should focus on effective budgeting practices such as incremental, activity-based, and zero-based budgeting to ensure comprehensive financial planning and resource allocation.

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I. Background Of The Study

The structures that oversee, manage, and protect a range of activities inside a system are responsible for its capacity to react to issues, disruptions, or events that originate from both internal and external sources (Partelow & Nelson, 2020). According to Stoker (2018), the governance viewpoint's value lies in its capacity to provide a framework for understanding changing governing processes. Furthermore, several forms of governance exist, such as market-driven, egalitarian, networking-based, mutual-aid, and hierarchical governance (Moulaert et al., 2022). Corporate governance refers to the present relationship that exists inside an organization between owners and controllers, or shareholders and management. It is defined as the framework that guides and regulates commercial enterprises by Al-Matari et al. (2017). Furthermore, Mustapha et al. (2020) stress the importance of putting in place a reliable corporate governance framework that ensures accountability, transparency, and equity in corporate reporting; corporate governance deals with organizational effectiveness and the development of more comprehensive company policies. Making ensuring relevant NGOs or civil society organizations are added to the company's traditional stakeholders list should also be taken into account when designing the corporate governance framework (Murphy & Smolarski, 2018).

The relationships that exist between a company's trustees, management, shareholders, and other stakeholders are referred to as corporate governance. In addition to shareholders, other stakeholders' interests are also taken into consideration by this structure. The primary goal of corporate governance is to direct the board of directors and management of a firm toward the best course of action for conducting its operations. Interest in organizational stakeholders has increased in both the business and academic sectors as a result of recurring company failures (Nwanji & Howell, 2007).

It is essential that the educational system be well-governed. Advocates for equity, excellence, accountability, and choice have been in charge of school governance in recent years (Allen & Plank, 2005). In addition, community schools are implementing decentralized administration, school-based community mobilization, and service delivery from the center to the school level in terms of finance, material supply, and training, as stated by the Ministry of Education (2016). These are concrete results of effective governance.

The process of effectively turning citizen aspirations into public policy through the creation of rules that enable the state to provide efficient services to all of its citizens is known as effective governance. Public involvement, transparency, accountability, equity in resource management, openness, and information access are all characteristics of good governance, along with additional components that support aim and objective accountability.

According to this study, good governance is the set of responsibilities, roles, and actions that a government or institution uses to provide strategic direction and ensure that learning objectives are met through effective and efficient resource management, accountability, and public participation in decision-making. Excellent governance in Pakistani education, according to Zaman and Saeed (2019), is defined as how a school system creates policies, produces funds, allocates it, prepares teachers for the classroom, plans curricula, and manages the student population. This suggested that school government had authority over the efficacy, caliber, and accountability of the institution.

School governance refers to the autonomy schools have in handling their staff, finances, and physical resources (Grauwe, 2005). In addition, it is required of the parties involved in the school to make defensible decisions grounded in the real state of the institution (Hopkins, 2012). Therefore, the school's principal should support competent school management. Good governance is the process of managing educational institutions to enhance their growth and accountability; it is also essential to the establishment of schools as legitimate institutions (Pang & Chan, 2021).

Muttakin et al. (2015) found a positive and significant correlation between board size and the performance of banking businesses in Bangladesh. Expanded boards provide a company with a wide range of skills and knowledge that support operational excellence, according to the resource dependency hypothesis. Furthermore, the selection of independent directors holds significant importance in this context. They can, first and foremost, ensure increased transparency for minority owners. Finally, they can assist the business in increasing its profits by providing it with intelligent information (Tarigan & Antonius, 2023).

Statement Of The Problem

Boards of Management (BOM) at public primary schools should demonstrate high levels of expertise in decision-making, budgeting, human resource management, and physical resource management, among other areas, in an ideal educational environment. Ensuring the delivery of quality education in public elementary schools requires effective governance. Boards of Management (BOM) are crucial to this governance because they make sure that resources are used effectively, that decisions are made with the interests of the students at heart, and that physical and human resources are managed to the highest standards. In order to facilitate effective operations, the development of infrastructure, and the provision of instructional materials, boards of management are mandated to supervise human and other resources in schools, as stated in the Education Act Cap. 211 and Sessional Paper No. 1 of 2005 (Kamunge, 1988). When BOMs are effective, they offer strategic supervision and assistance that raises the standard of education generally and creates an atmosphere that supports institutional success and student accomplishment (Makhanu & Ndunda, 2017; Njeri, 2020).

However, bad governance outcomes including resource mismanagement and disregard for educational policies in public elementary schools have been attributed to the insufficient competences of BOM on multiple occasions. Many public primary schools in Mombasa County, Kenya, struggle with their BOMs' competences. Past research, including that of Karanja and Ndirangu (2021) and Oduor (2015), shows that BOMs frequently lack the abilities and know-how required to handle school governance obligations in an efficient manner. Poor decision-making, insufficient budgeting, inefficient human resource management, and inefficient use of physical resources are all examples of this incompetence, and they all have a negative impact on the standard of education (Karanja & Ndirangu, 2021; Otieno, 2022). As a result, learners have less possibilities for academic success and a governing framework that is unable to support the educational goals of the schools. This circumstance raises questions regarding how different Boards of Management competency levels impact school governance generally and their capacity to provide high-quality education.

Prior research has primarily examined general governance issues, with no examination of the specific competencies of BOM members and their impact on academic performance (Mwangi and Wanjiru, 2019; Kamau, 2023; Oduor, 2015). Even though there is a wealth of research on the difficulties with school governance, little attention has been paid to how the budgeting skills of BOMs especially affect the results of governance. This study aims to address these gaps by evaluating the influence of BOM budgeting competencies on governance of public primary schools in Mombasa County, Kenya.

Purpose Of The Study

The purpose of the study was to establish the influence of BOM budgeting competencies on governance of public primary schools in Mombasa County, Kenya.

II. Literature Review

The RBV is predicated on the notion that assets and capability are constant throughout firms, and that success rate variations between companies can be accounted for using this theory. If a company wants to maintain a position of sustained competitive advantage, it must obtain and maintain important, uncommon, unique, and non-substitutable resources and competencies (Kraaijenbrink et al., 2009). According to the RBV, intangible resources are most probably going to meet the requirement of being unique and unusual (Killen et al., 2012).

In order to keep up with others, Resource Based View focuses on value generation (Peteraf, 1993). On the contrary, a corporation must fully equip itself to obtain a superior position (excellent governance) in order to survive in the cutthroat environment of today. This necessitates outperforming rivals over time. Resources should be valued, exceptional, imperfectly mobile, and non-replaceable in order to achieve a long-term CA (good governance) (Barney, 1991).

According to this theory, firms are made up of packages of productive assets, and various firms in different competitive situations have distinct bundles of these resources (Kor & Mahoney, 2000). A corporation's current resources include things like in-house technological expertise, well-known brand names, the employment of qualified people, machinery, trade contacts, capital, and effective operations. Within RBV, the concept of organization capability is thought to have been around for a while (Maiti et al., 2020). Organizational capabilities are defined as the capacity to use both material and immaterial resources to execute the many tasks that an organization undertakes (Chaudhuri et al., 2022).

This theory backs up this research since it tackles issues related to institutional resources, which form the foundation of performance. Public primary schools are endowed with several advantages, including infrastructure, reputation, skilled personnel, strategic locations, adaptable procedures, and sufficient financial support. These resources are capable of achieving and maintaining high performance levels if they are managed properly. To satisfy its target market's demands as well as those of its customers and other stakeholders, any business needs resources. BOM has the mandate to govern all the resources the school has in order to attain better performance of the learners.

Empirical Review

Ardiansyah et al., (2019) conducted a case study at Sriwijaya University's public service agency to assess the effect of budget participation on performance of budgets via institutional dedication as a moderating factor. According to the data, public participation had a favorable and considerable impact on budget performance. Organizational commitment, on the other hand, had no effect on the link among budget involvement and performance. Another study was carried out in regard to the budgetary procedures.

Study conducted by Evionita et al., (2023) on influence of board member's competency, accountability and transparency concludes that competence of the board members in relation to level to education. In an institution the community should have equal rights and access to information about the budgeting process in relation to interest of the community. The study used descriptive analysis and the results indicate a positive and insignificant influence on competence of the board on budgeting and transparency on financial resource management. Public Accountability has positive and significant influence on institution financial management. The study further emphasized on public participation on financial management in order to moderate the relationship with competence of the board members.

III. Methodology

It employed a cross-sectional survey with an embedded design of mixed methods and a pragmatist research ethic. The target group consisted of 97 head teachers, 97 BOM chairpersons, and 6 Sub-County Directors of Education from the Ministry of Education, representing 97 public primary schools in Mombasa County. A sample of 288 respondents was taken. The researcher used a simple random sample procedure to choose 97 public elementary schools and the census method to choose all six Sub-County Directors of Education. The study involved participation from all head teachers and BOM chairpersons from the sampled schools. Head teachers

and BOM Chairpersons self-administered questionnaires to gather data, while Sub-County Directors of Education were interviewed using a guide. Twenty percent of the target population participated in the questionnaire pilot program in Kilifi County. Cronbach Alpha coefficients were used, with a 0.7 threshold, after content, face, and construct validity were confirmed. Regression analysis, Pearson correlation, mean and standard deviation, and other techniques were employed in the data analysis process, which was aided by SPSS.

Response Rate

The key responders for the survey, which involved 97 public elementary schools in Mombasa County, were head teachers and BOM chairpersons. Of the target population of two hundred and eight (208) respondents, a total of one hundred and seventy-five (175) responses were obtained. This indicated a response rate of 84.1%. Response rates over 50% are considered appropriate for reporting and analysis, over 60% are generally considered good, and over 70% are considered exceptional, according to Mugenda & Mugenda (2012). Thus, it can be concluded from these recommendations that the study's response rate was adequate, which increases trust in the study's capacity for generalization. The analysis and conclusions in this chapter were based on the data in this section. A comparable criterion is provided by Khan (2011), who states that a response rate of greater than 70% is regarded as exceptionally good.

Five Sub-County Directors of Education (MOE) were available for the interview based on information from the interview. Even after multiple trips to the office, just one of them remained unavailable. This indicated a response rate of 83.3%. Dixon and Royce A. Singleton (2012) state that a response rate of 50% is considered satisfactory and that a rate of 70% or more is considered excellent.

Reliability assessment

Assessing the internal consistency of the information obtained via research questionnaires was the purpose of the process for evaluating reliability. To measure this and assess the level of data gathering reliability, Cronbach Alpha was computed. In the context of reliability assessment, a Cronbach Alpha score greater than 0.7 is regarded as favorable in research studies. Table 1 displays the outcomes of these tests.

Table 1
Reliability Assessments

Variables	Number of items	Cronbach Alpha Values
Budgeting	7	0.944
Governance of Public Primary Schools	6	0.983

The information displayed in Table 1 shows that the governance of public primary schools and decision-making competencies had Cronbach alpha values more than 0.7 for each of the variables. Since every Cronbach Alpha value was more than 0.7, the results suggest that the evaluated constructions had the necessary reliability for the further analytical stages. According to Mohajan (2017), this meant that the components of the tools for each variable were reliable. According to Mohajan, a Cronbach's alpha value of 0.70 or higher usually indicates good data dependability.

Gender of BOM and Head Teacher

Gender was the first demographic trait this study looked for. Since gender was one of the moderating factors in this investigation, gender information was vital. Figure 1 displays the gender results.

Figure 1
Gender of the of BOM and Head Teacher

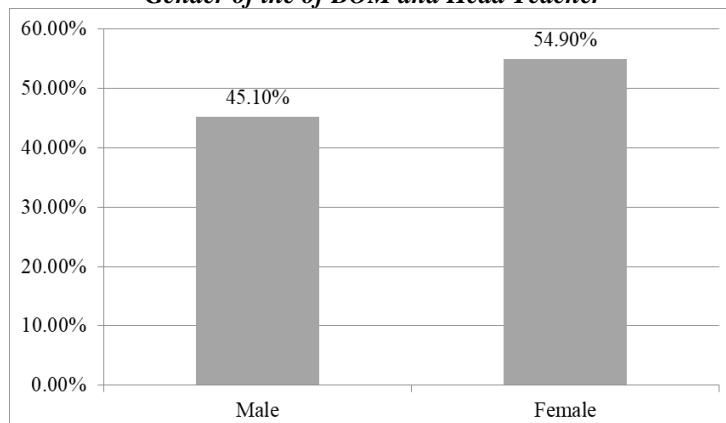
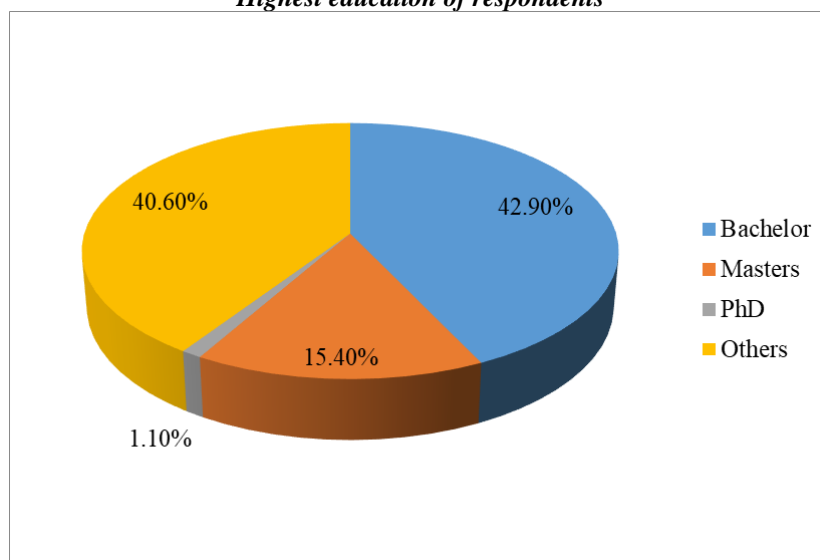


Figure 1 shows that, among the respondents, women constituted the majority (54.9%), with males accounting for 45.1%. This gender breakdown shows that the public primary schools in Mombasa County, Kenya employed a greater number of women than men. It also suggests that this industry is more focused on women. The findings of Akinyi (2013) and Nyongesa and Otiende (2017), which established a comparable status among principals in public schools in Siaya and Kisumu Counties, were consistent with the slight majority of female respondents.

Highest Education of Chair of BOM and Head Teacher

The next demographic aspect sought was education level. The results are presented in Figure 2

Figure 2
Highest education of respondents



The highest level of education attained by 42.9% of the participants was a bachelor's degree, as shown by the results (Figure 2). 15.4% of people had a master's degree, compared to 1.10% with a doctor of philosophy (Ph.D.). Furthermore, the data indicates that 40.6% of the participants possessed supplementary qualifications, including professional certifications and qualifications, degrees, and certificates. This shows that the respondents are well educated and aware of the issues with Mombasa County, Kenya's public primary school government. These outcomes agreed with Migwi (2018).

Influence of Budgeting Competencies on Governance of Public Secondary Schools

To assess the effect of budgeting Competencies on governance of public primary schools in Mombasa County Kenya (second objective), the Head teachers and Chairs of BOM were requested to respond on seven attributes of budgeting competencies of the public primary schools in Mombasa County, Kenya they represented. The attributes focused on the types of budgeting practices, and value proposition and timeliness. Table 3 presents these analyzed results of data from the respondents pertaining the extent of budgeting competencies of the public primary schools in Mombasa County, Kenya.

Table 2
Budgeting Competencies

Statements on budgeting competencies	N	Mean	Std. Deviation
To what extent do you think budgeting affect governance in your School?	175	4.3371	.67428
The board makes an incremental budget in our school	175	2.7943	.91788
In this school the board practices activity based budgeting	175	2.9943	1.0199
There is value proposition delivered by the board in this school	175	3.1800	.91349
In our school the BoM practices zero-based budgeting	175	2.0286	.99093
There is timely budgeting in our school.	175	4.3714	.65591
Average		3.2843	

The results highlight that respondents view budgeting as a crucial factor in governance, with a strong perception of its impact on school management. The high mean scores for the overall effect of budgeting on governance (M=4.3371) and for timely budgeting (M=4.3714) indicate that these aspects are highly valued. This

suggests that effective and punctual budgeting is recognized as essential for good governance in a public primary school. From these results majority of the respondents agreed that there was an extent of influence of budgeting competencies on governance of public primary schools in Mombasa County, Kenya.

However, there is moderate support for incremental budgeting (M=2.7943), activity-based budgeting (M=2.9943), and the delivery of value propositions (M=3.1800), indicating that these practices are somewhat present but not uniformly applied or recognized as effective. The low mean score for zero-based budgeting (M=2.0286) suggests that this approach is rarely utilized, which may reflect a lack of implementation or awareness of its benefits. The average score of 2.94452 across all budgeting competencies, with a standard deviation of 0.705000, reflects a general perception of moderate implementation and effectiveness. The variability in responses indicates slight diverse opinions on how budgeting practices are executed and their influence on governance of a public primary school.

The above findings correspond with the results of a study conducted by Ardiansyah et al., (2019) who conducted a case study at Sriwijaya University's public service agency to assess the effect of budget participation on performance of budgets via institutional dedication as a moderating factor and found that public participation had a favorable and considerable impact on budget performance. Organizational commitment, on the other hand, had no effect on the link among budget involvement and performance.

The information gathered from the Sub-County Directors of Education indicated that budgeting in primary schools is done by the head teacher who is the accounting officer and presented to the BOM for discussion. This shows that budgeting has direct effect on governance because until it is prepared by the school secretary and BOM and presented for approval no school activities can take place in schools. During the interview, the Sub-County Directors of Education were asked to explain how budgeting done and executed by BoM affect governance in public primary schools. Their responses indicated that the budgeting competency of the Board of Management significantly affects governance in public primary schools by ensuring strategic alignment, financial accountability, efficient resource management, informed decision-making, adaptability, and stakeholder engagement. SCDE 03 said, "Through effective budgeting practices, the BoM can enhance the school's operational performance, maintain financial stability, and support the successful implementation of policies and strategic goals." This indicate a comprehensive approach to budgeting which is critical in fostering better governance and in contributing to a positive and effective educational environment which is consistent with the argument by Ombaba (2020).

About how is the relationship between budgeting competency of BOM and governance among public primary schools in Mombasa County, six themes were identified from the responses. These were financial planning and resource allocation, transparency and accountability, compliance and regulation, resource optimization, strategic planning, and crisis management. Notably, a BoM with strong budgeting skills ensures efficient financial planning and resource allocation, which supports the school's educational goals and infrastructure development. Competent budgeting practices involve transparent processes, accurate record-keeping, and regular financial reporting, which are essential for building trust among stakeholders, including parents, teachers, and the community (Sibanda & Mathwasa, 2020; Chen and Steven, 2019). Therefore, SCDE 01 exclaimed, "Members of BoM must ensure that budgeting practices comply with government regulations and standards, which is a critical aspect of governance, helping the school meet its obligations and avoid legal or financial issues."

Another issue noted from the interview was that effective governance in public primary schools relies on informed decision-making and strategic planning, both of which are supported by competent budgeting. SCDE 05 argued, "Proper budgeting ensures that resources are utilized optimally, avoiding waste and directing funds towards priority areas." The director further argued that, "*The ability to create long-term financial plans is crucial for the school's sustainability and growth, and this is facilitated by a BoM with strong budgeting skills.*" The study also noted in the interview transcribes that in times of financial crises, effective budgeting enables public primary schools to navigate challenges while maintaining operations and the quality of education. Thus, the budgeting competency of the BoM directly affects the quality of governance, ensuring financial stability, resource optimization, regulatory compliance, and preparedness for financial challenges.

Governance of Public Primary Schools in Mombasa County, Kenya

Respondents (head teachers and chairs of BOM) were asked to answer on six areas of the governance of public primary schools in Mombasa County, Kenya that they represent in order to gauge the level of governance of public primary schools in Mombasa County, Kenya as a result of BOM. The topics addressed included supervision, accountability, evaluations, monitoring procedures, and quality assurance techniques. The findings of the study of the respondents' data about the level of public primary school governance in Mombasa County, Kenya, are shown in Table 3.

Table 3
The Governance of Public Primary Schools

Governance of Public Primary Schools	N	Mean	Std. Deviation
There is oversight in this school	175	3.1086	.94363
In this school there is regular monitoring	175	3.1143	.85000
There is presence of quality assurance in this primary school	175	3.1429	.90791
Evaluations are done in this public primary school	175	3.1829	.89747
Supervision is carried out in this primary school	175	3.1657	.88472
There is high level of accountability in my school	175	3.1771	.84930
Average	175	3.1486	.84748

According to the findings, respondents believe that public primary school governance is typically good in terms of oversight, monitoring, quality assurance, assessments, supervision, and accountability. Everybody's mean score falls between 3.1 and 3.2, indicating a consensus in favor of agreement. The standard deviations, which range from 0.84930 to 0.94363, are relatively low, indicating that the majority of respondents had similar opinions about these facets of governance. The respondents felt that although these tasks are consistently carried out, there is still space for improvement. The aspects on oversight and monitoring both received mean values that were somewhat above 3. These items' standard deviations (0.94363 and 0.85000, respectively) point to a moderate level of answer consistency, with monitoring displaying somewhat less fluctuation. Likewise, the elements concerning quality assurance and assessments likewise garnered average ratings beyond 3, signifying that the participants acknowledge these procedures as constituents of their educational establishment's governing body. The replies' consistency (SD = 0.90791 and 0.89747) is consistent with other dimensions of governance, indicating that their presence and efficacy are perceived uniformly. Additionally, the elements pertaining to responsibility and supervision both had mean scores somewhat higher than 3.16, and the replies' response variability was the lowest (SD = 0.88472 and 0.84930). This means that respondents' perceptions of how well certain governance functions are carried out are slightly more constant and in agreement. The results show that public primary schools' governance processes are seen favorably by respondents, as evidenced by mean scores that consistently signal agreement and relatively low variability.

The Sub-County Education Directors' interview data revealed that the BoM's competencies are essential to the efficient management of Mombasa County's public elementary schools. The results additionally demonstrated how the BoM may improve its governance procedures and decision-making capacities by emphasizing education, encouraging age diversity, and guaranteeing gender inclusivity. The administration of these schools can be further enhanced by making investments in continuous training and capacity building, putting in place transparent procedures, and including the community. All of these actions will eventually improve academic results and create a more welcoming learning environment.

In order to promote efficient management of Mombasa County's public primary schools, the Board of Management's (BoM) competences must be strengthened in a number of critical areas. Sub-County Education Directors' replies highlighted topics such improved professional development and training, tightening educational requirements, enhancing accountability and transparency, promoting diversity and inclusion, community involvement, and strategic planning and implementation. In line with Johnson and Lee's (2018) findings, respondents pointed out that frequent workshops, seminars, and certification programs catered to the particular requirements of BoM members can greatly enhance their comprehension of governance, resource management, and educational policies. To improve their competencies even more, it can be helpful to implement minimum educational qualifying criteria and offer specialized training in areas like financial management, human resources, and strategic planning (Miller, 2021). According to Smith (2020), the results also demonstrated that ethical management of school resources can be ensured and overall governance can be improved by enhancing openness and accountability through frequent audits and explicit reporting procedures.

Furthermore, it's critical to promote inclusiveness and diversity inside the BoM. Encouraging age diversity can boost the efficacy of the board by combining the advantages of seasoned members' knowledge with new insights from younger ones (Brown & White, 2019). Maintaining gender parity can open up decision-making processes to a greater variety of perspectives and perspectives (Williams, 2017). Another crucial component is effective community participation, which guarantees that choices take into account the requirements of the entire school community by incorporating educators, parents, and community members in governance processes (Taylor, 2020). Simultaneously, the BoM may make responsive and well-informed choices through the implementation of strong feedback mechanisms. SCDE 01 noted, *“Enhancing strategic planning and execution through long-term planning and regular evaluations of the BoM’s performance can guide the school towards achieving its goals and ensure governance practices are aligned with the school’s mission and vision.”* These

improvements can lead to more effective governance, better resource management, and improved educational outcomes (Green, 2018) for students in Mombasa County’s public primary schools.

Answering of Research Questions

Upon verifying non-violation of the aforementioned assumptions, the study employed Pearson correlation analysis to test how budgeting competency of boards of management influenced the governance of public primary schools in Mombasa County, Kenya. Table 4 present bivariate correlation results.

Table 3: Bivariate Correlation analysis results

		Governance	Budgeting	Deductions
Governance	Correlation Coefficient (Spearman's rho)	1.000	.730	Positive
	Sig. (P-Value)	.	.000	Reject H ₀
Budgeting	Correlation Coefficient	.730	1.000	Positive
	Sig. (P-Value)	.000	.	Reject H ₀

How do boards of management's budgeting skills affect the governance of public primary schools in Mombasa County, Kenya? was the second study question. Table 4.10 displays a statistically significant ($p < 0.05$) strong positive correlation coefficient of $r = 0.730$. The results suggest that better budgeting practices are closely linked to better governance. This implies that there is an influence of boards of management budgeting competence on governance of public primary schools in Mombasa County, Kenya. Efficient budgeting allows for better resource allocation and financial management, which directly enhances governance (Miller, 2021).

IV. Conclusion

The study concludes that budgeting competencies significantly influence the governance of public primary schools in Mombasa County, Kenya. High mean scores for the overall effect of budgeting on governance and timely budgeting highlight their critical roles in effective school management. While incremental, activity-based, and zero-based budgeting practices show moderate to low implementation, the overall budgeting competency of the Board of Management (BoM) is deemed essential for strategic alignment, financial accountability, and resource management. Competent budgeting fosters informed decision-making, compliance with regulations, and crisis management, thereby enhancing the operational performance, financial stability, and educational outcomes of the schools. The findings underscore the importance of robust budgeting skills within the BoM to support governance and achieve the school's strategic goals.

V. Recommendations

Based on the results, it is recommended that the Ministry of Education, in collaboration with the Boards of Management (BoMs) of public primary schools in Mombasa County, should prioritize enhancing budgeting competencies through targeted training programs. These programs should focus on effective budgeting practices such as incremental, activity-based, and zero-based budgeting to ensure comprehensive financial planning and resource allocation. Additionally, regular workshops and seminars on financial accountability, compliance with regulations, and strategic financial management should be conducted. Strengthening these competencies will enable BoMs to improve governance, enhance financial stability, optimize resource use, and ensure the successful implementation of educational policies and goals.

The board of management should implement transparent budgeting processes, provide easy access to budget information, and allow regular audits for accountability. Stakeholders should be involved in the process, and training and professional development opportunities should be provided. Investing in budgeting software and online platforms can improve transparency and accessibility of budget information. This will ensure efficient resource allocation and financial sustainability in public primary schools.

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