REVIEWED JOURNAL of INTERNATIONAL SOCIAL SCIENCE & HUMANITIES [ISSN 2663-127X]

Vol. 5, Iss. 1 (2024), pp 658 – 674, November 8, 2024. www.reviewedjournals.com, ©Reviewed Journals

ANALYSIS OF BUDGET PLANNING AND PERFORMANCE OF TECHNICAL AND VOCATIONAL EDUCATION TRAINING INSTITUTIONS (TVETIS) IN KIAMBU COUNTY, KENYA

Sophia Somba [1] & Dr. Jane Njoroge, PhD [2]

[1] Principal Researcher, Department of Public Policy and Administration, Kenyatta University Kenya
[2] Lecturer, Department of Public Policy and Administration, Kenyatta University Kenya

Accepted: October 28, 2024

ABSTRACT

Performing Public Technical and Vocational Education Training Institutions (TVETIs) are a boon to society as they impart hands on skills through which individuals can contribute to personal andnational development in diverse way. For a long time performance among these public institutionsis far from what is expected amidst questions raised on their effectiveness in contributing towardsKenya's development through skilled labour. To deliver on their mandates, public TVETIs are required to implement practices that ensure that resources are efficiently and effectively utilised. Towards this end, this study sought to analyse the effects of budget planning on the performance of TVETIs in Kiambu County, Kenya. The theory guiding the investigation was the economic theory of budgeting. A descriptive design was applied to meet the study objectives, which entailed the collection of primary data using questionnaires from a population of 41 public TVETIs in Kiambu County, Kenya. Reliability and validity of the data collection instrument were done through the Cronbach Alpha tests and content validity assessments. The data was analyzed through descriptive and regression analysis and the results were presented in Tables and Figures. The study's descriptive findings indicated that budget planning was moderately implemented in public TVETIs in Kiambu County. The results indicated that budget planning had a positive and significant effect on the performance of TVETI institutions. The study recommended budget planning that the ministry of Education should increase the budget for the TVETIS to create impacton the results of the courses trained to a learners. Furthermore, it was recommended that similar tertiary institutions in other Counties also implement regular budget reviews to ensure their monitoring systems are reliable and transparent so that they may attain positive performances. The study also recommended that personnel allocated duties related to budgetary practices in public TVETIs seek to adhere to legislative and best practices guidelines. Future studies should be done to investigate the implementation of budgeting practices in both public and private TVETIs in other Counties in Kenya.

Key words: *Budget, Performance and Technical and Vocational Education Training Institutes*

CITATION: Somba, S., & Njoroge, J. (2024). Analysis of budget planning and performance of technical and vocational education training institutions (TVETIs) in Kiambu County, Kenya. *Reviewed Journal of Social Science & Humanities*, 5 (1), 658 – 674.

BACKGROUND TO THE STUDY

Arguably, public organizations are driven by far more humanistic motives than their counterparts in the private sector. Maurel et al. (2014) posit that the performance of public organizations is the competency by which an organization can control resources within its disposal to produce appropriate public service offers that create a net positive and meet its stakeholders' expectations or needs. Performance for public TVET institutions is critical as they support the nation's growth aspirations by channelling skilled labor and affording trainees with knowledge that can be productively used (Ministry of Education, 2019). Poor performance of public TVETIs detracts from the transformative potential TVET education offers its trainees and society. Inducing performance through effective resource transformation is a complex process. Therefore, budgeting practices exist to make resource transformation procedural and systematic, raising the probability of effective resource utilization. Further, budgeting in the public sector is crucial as it serves to reassure citizens of prudent financial management (Waithira, 2022).

Global perspectives regarding budgeting practices have increasingly conformed to the New Public Management Framework (NPMF). According to Kuruppu, Adhikari and Helden (2021), the NPMF shapes budgetary practices as being focused on controlling and discharging resources in the most accountable ways and driven by stakeholder concern. Modern budgetary practices reflect a concern for the public by being highly responsive, creative, and poised toward maximizing value for money. This differs from the traditional public sector view that budgeting was not the purview of intended customers. Nations in the developed world are champions of this corporate-like approach that is postulated as effective in reducing public sector inefficiencies. These budgetary practices embrace the ideal of participation and the individual as central to public sector accountability (Bracci et al., 2021).

Indeed, modernizing aspects of government, such as those concerned with budgeting practices, was seen by nations such as Russia as being impactful in raising public sector accountability, effectiveness and efficiency. Bourmistrov, Khodachek and Aleksandrov (2017) outlined that budgetary practices such as increased transparency, openness of budgets and program-based budgeting were tailored around the concept of the government as a business production unit. The corporate identity and outlook would mitigate inefficiencies in public bureaucracy and raise performance. Budgeting as an act views resources as finite; sound budgeting ensures that the government clarifies where it considers the public will find the most benefit from its involvement.

The program-based budgeting system, compared to predecessors such as line-item budgeting and performance budgeting, is favored due to being long-term looking in perspective and flexible to fit with an entity's organizational needs and administrative capabilities (National Centre for Education Statistics, 2003).

Kuruppu, Adhikari and Helden (2021) observed that budgetary systems in developing nations such as the Philippines, India and Sri Lanka found it difficult to adapt to the technical demands of new budgetary frameworks, such as the public programming budgeting system, as their demands in terms of competency and capacity were far too great. Further, Goddard and Mkasiwa (2016) stated that budgetary practices in developing nations were adopted to make them more appealing to donors as they aligned with the developed nations' reform agenda. The often quick implementation of new public sector practices, minimal political backing and considerable external interferences have influenced the effectiveness of budgetary practices in developing nations.

In Kenya, there have been notable changes in budgeting practices as a way of enhancing public service delivery. According to Wanyonyi (2019), the influence of the NPMF was evident in the increased levels of auditing of public resource planning, as audit committees were required within all public enterprises. Further, the Constitution of Kenya (CoK) 2010 increased the role of citizens as it provided for public participation in Kenya's budgeting practices. However, in evaluating budgetary norms in Kenya, Kanyi and Minja (2019) found evidence that the public's participation rates in budgetary discussions by the national legislature were still low. This called into question the adherence of similar public entities to budgetary laws and regulations, given the prime law- making institution in the nation was not fully implementing the demands of the law.

Public TVETIs in Kiambu County

UNESCO (2023) describes the TVET educational policy as a key component of advancing its member states towards Sustainable Development Goal 4, which is inclusive and equitable quality education and providing lifelong learning opportunities for all. The specific national context informs the TVET systems adapted; its general aim is to provide access to relevant education, training and skills development in a way that promotes equitability In Kenya. TVETIs were formedthrough the TVET Act of 2013 based on the sessional paper No. 14 on the reformation of Education, Research and Training to align with Kenya's development plan, Vision 2030. TVET is part of Kenya's educational policy to raise the skills of Kenyans so that they meet market requirements. According to MoE (2018), the government's objective concerning increasing access to TVET was to provide each County with at least one TVET institution. These plans have seen TVET raising its enrolment rates from 116, 564 transitioning students to 265,095 in 2022.

Pursuant to the objectives of MoE and to meet the County's educational goals of ensuring access to inclusive and equitable quality education for all, Kiambu County has successfully established and registered several public technical and vocational training institutions (Kiambu County Integrated Development Plan, 2021). However, despite the expansion of TVETIs in the County, Mwaura, Waweru and Mbirithi (2023) indicated that the County's average student completion rates from public technical training institutions was lower than the national average. Indeed, the World Bank (2019) estimated that Kenya's student completion rates in public funded tertiary institutions illustrated a progressive downward trend from 90% in the 2014/2015 academic year to68% in the 2016/2017 academic year. The World Bank (2019) argued that the lowered completionrate pattern indicated internal inefficiency in using budget resources. In Kiambu, this pattern of low student completion rates is replicated by TVETS as the Kiambu CIDP (2018-2022) reported the completion rate to be at 67.4%. The relatively low turnover may also inform the resultant lowerincrease in enrolment number of 42% (2,838-4,039), according to the County Treasury of Kiambu,2021), compared to the national average of 45% (Medium Term Expenditure Framework, 2021).

Statement of the Problem

The Third Medium Term Plan (2018-2022) reported that the viability of TVET education and training and, thus its effectiveness in contributing towards skilled labor was increasingly being questioned by the general public and their target customers (National Treasury and Planning, 2018). According to Makato (2022), institutional factors such as outdated courses, inadequate facilities, and poor course delivery were leading contributors to lower enrolment rates and studentcompletion rates among public TVETIs in Nakuru. Similar to Nakuru TVETIs, training and vocational institutions in Kiambu have a completion rate of below 70%, suggesting similar weaknesses in institutional management (Kiambu CIPD, 2018-2022). One of the reasons TVETIsare institutionally inefficient is imprudent financial management (Wakoli & Kitange, 2019). Financial imprudence leads to improper utilization and management of available funds. In such a situation, public organizations may find it difficult to effectively deliver on their mandates as the financial resources meant to support those goals are inadequately distributed. For this reason, Okello (2022) argued that low performance among organizations could be diagnosed by evaluating resource management practices, such as budgeting practices, which play a central role.

Several studies have thus investigated the link between budget practices and performance in publicinstitutions. In a study done in Makueni County in Sub-County Treasuries, Muthama and Warui (2021) determined that budgetary control practices significantly influenced performance. This wasreflected in the variance in budgets, employee productivity, asset growth and service delivery outcomes. Muriithi and Jagongo (2019) investigated the performance of the Judiciary, where it was established that budgetary allocation (recurrent budget, development budget and loans and grants) had a significant effect on the institution's performance. Ngaira

(2021) evaluated budgetary control practices in Kenya's public TVETIs. The study determined that budgetary control practices consisting of budget plans, procurement plans, management of cash and audit controls were jointlysignificant factors influencing financial expenditure.

A series of studies have sought to investigate performance of TVETIs. In study investigating TVET's performance, Mwaura, Waweru and Mbirithi (2023) found that the Kiambu TVETI's performance were not upto the required standards, as indicated by low student completion rates. The study determined that resource management, specifically principal time management practices, were significant predictors of performance. While the study identified one of the issues affecting performance among Kiambu TVETs, its methodology was focused on one management variable and its scope did not include assessing how budgeting practices affect student enrolmentrates. In another study on TVETs, Maina (2019) found that financing was significantly related to the performance of TVETI as it significantly affected student enrolment and completion rates. However, both public and private institutions were examined and whether the budgeting practices used to manage finances were significant or not was not examined.

Studies conducted on budgetary practices among public sector organizations' performance left out contextual gaps as their performance indicators are not similar to those used in TVET institutions.The study contextually similar to this study assessed budgetary practices as a factor impacting expenditure, thus creating a knowledge gap in how performance was affected. From the review of studies on budget practices and performance, it is clear that the TVET sector has been given minimal focus. Furthermore, the studies conducted on the TVET sector have not been done to investigate whether a link exists between budget practices and performance. The lack of insight on whether one of the key financial management practices in the public sector influences TVETI's performance deprives the sector of whether existing budgeting practices need to be improved, modified or continued as they currently are. This current study aimed to cover the identified gaps as TVETIs can potentially raise Kenya's human resources capabilities and provide a viable pathway that school-leaving Kenyans can utilize to build skills and capacity. Therefore, raising theperformance of TVETIs is critical to these outcomes. Accordingly, this study sought to investigate the effect of budgeting practices on the performance of public TVET institutions in Kiambu County, Kenya.

LITERATURE REVIEW

This chapter explores the literature on the relationship between budgeting practices and the performance of technical and vocational education training institutions in Kiambu County. The sections included are the theoretical review, empirical review, summary of literature review and gaps and the conceptual framework.

Empirical Review

This section evaluates findings from studies done abroad and in Kenya related to budget practices and performance.

Budget Planning and Performance

Bironga (2021) examined the role of budgetary planning in manufacturing firm's financial performance. The descriptive-design-based study focused on 44 manufacturing firms in Mombasa County, Kenya, all considered in a census survey. Questionnaires were utilized for data collection and analysis was done through correlation and regression. Other aspects of budgetary controls evaluated included budgetary committee's and budget Monitoring and Evaluation (M&E). Budgetary planning was operationalised through three components which included; finance sources, financing needs assessments and expenditure forecasts where it was found that the budgetary practices was significantly influential on financial performance which was assessed through return on assets. Budgetary planning was significant on financial performance due to its value in aiding in-depth evaluation of financing needs critical to objective attainment. The study'sperformance dimension was financial while this study's performance indicator focused on the public service delivery dimension with the intent of ascertaining how budget planning influences it.

Osebo, Debebe and Eshutu (2019) sought to evaluate the influence of budget planning on organizational effectiveness. A mixed methodology was utilised where quantitative data was collected through questionnaires and qualitative information was gathered through document analysis. An Ordinary Least Square was applied in analysing data sourced from a sample of 157 respondents who were identified by application of stratified and random sampling. The Five Wolaita Zones assessed by the study were selected through purposive sampling as they were most likely to possess the information required suggesting inconsistency in application of budgetary practices among Ethiopian public sector organizations. The other budgetary practices assessed along with budget planning were; budget preparation, budget implementation, budget controls and tax revenues budgeting. The findings pointed out to budget planning being positive and significant, budget preparation as being positive and insignificant, budget implementation being positive and significant, budget controls as positive and significant and tax revenues budgeting as positive and significant. Budget planning through communication of budget objectives to inform plans, existence of short and long-term budgetary plans, planning based on SMART philosophies, utilization of relevant historical data and the linking of budget aims to organizational activities and programs were influential on organizational effectiveness. The noted benefits were seen in; less occurrence of budget shortages, expenditure budgets being consistent with organizational objectives achievements and attentiveness to organizational objective achievement. While this study covered several budgetary practices and underlined the role of budget planning, its context was that of organizations providing general services to the public. This study assessed budgetary planning in the context of organizations providing specific services, which is training, to the public.

Saputro, Firmansyah and Meirinaldi (2022) assessed the role of budget planning on performance of the Directorate General Performance, Ministry of Defence in Indonesia. The study adopted a quantitative paradigm that saw development of structured questionnaires for data collection in the Ministry of Defenses, Indonesia. The study's also investigated the effect of budget evaluations and application of performance measurement system on performance. The study determined that budget planning was significant and positive on performance of the Directorate General, Ministry of Defence Specifically, activity continuity, financial plan arrangements and execution forecasting influenced the matching of outputs to expected targets. Further, it was determined that performance measurement and budget evaluations were positively significant in their effect on performance of the Directorate General, Ministry of Defence. Contrasting to this study, performance will be approached from the public service delivery dimension. Further, the present study's focus solely rested on budget practices as the mentioned study widened its scope to performance measurementsystems applied public sector organizations.

Kiiru, Kamau and Nzioki (2018) sought to ascertain the link between budget planning and performance among private sector enterprises. The descriptive paradigm was adopted as they study's plan and a sample of 108 through Nassiuma's formula were determined from a population of 7,456 SMEs which were the unit of observation. Stratification and purposive sampling were also applied as budget preparation was not commonly done by SMEs. For data collection questionnaires were utilised and for analysis, regression and correlation analysis were conducted. The study determined that budget planning was significant and positive on performance that was based on financial-indicators. The study concluded that development of long and short-term plans, creation of concise targets, comprehensiveness of budgets in covering all firm activities and adherence by departments to budget making stipulations all influenced performance positively. The findings from this study underline the conceptual relationship between budget planning and performance. However, the unit of analysis was SMEs where the planning process is not uniform as that followed by public sector organizations. Thus, differences in practice and systems within budget planning may lead to different outcomes in performance thus raising conceptual concerns. This study narrowed on determining whether the conceptual relationship between budget planningand performance also held in public sector organizations.

Njeru (2022) conducted an investigation of budget planning as one of the budgetary practices applied in

Nairobi County Government Funded Projects. The descriptive-based study used questionnaires to gather insight on how budget practices impacted performance of government- funded projects. The unit of observation was 60 government projects in Nairobi. A census was hereby conducted on the projects and information was collected from the managers of the projects.For analysis, descriptive and correlation analysis supported the main analytical technique which was the multiple linear regression method. The study's evaluation of budget planning, budget controls, budget participation and budget reviews indicated that budget planning was negative andinsignificant on performance contrasting with budgetary control, participation and reviews positive and significant influence on performance. Budget planning activities consisting of use of historical data in informing planning, existence of budget timetables, communication of budget plans, integration of budget objectives to project activities and identification of the needs of projectstakeholders did not lead to tangible outcomes in performance. The study focused on projects which have shorter span of life meaning that their performance metrics are shorter in scope compared to body corporates such as TVETs. Thus, the conceptualization of performance may lead to different results with concern to how budget planning influences the factor. Resultantly, this study evaluated public organizations with longer performance targets to examine how budgetplanning affects performance.

Theoretical Review

This section covers the economic theory of budgeting, the New Public Management model and the stakeholder theory.

Economic Theory of Budgeting

Adapted from micro-economic theory, the economic theory of budgeting by Lewis (1952) arguesfor a rational approach to resource allocation activities. Since resource allocation activities are meant to impact public welfare, they ought to be done with consideration to the marginal benefitsgained against marginal costs. By marginal analysis, Lewis (1952) anticipated that the public projects selected would be the ones that lead to the most benefits. The economic theory of budgeting assumes that since resources are scarce, the anticipated results from spending have to be greater than gains from sacrificed alternatives, affirming the need for budgeting planning. Thetheory further assumed that utility from public projects could be measured upto the point they diminished. Through monitoring, additional expenditures that would yield no returns could rationally be avoided. Lewis (1952) further assumed that merit analysis was relative and could only be done concerning the achievement of common objectives. Thus, according to the economic theory of budgeting, resource allocation from a public welfare perspective was justified to the extent that relative values of a good or service could be determined and compared (Khan, Hildreth& Bartle, 2004).

The economic approach to budgeting is faulted for its underlying assumption that the process is entirely objective and certain, which fails to account for the rational boundedness of individuals. Furthermore, by nature, budgeting practices are efficient when information asymmetry challengesare minimal. For this reason, Covaleski et al. (2003) argued that the agency perspective contributed to the advancement of the economic budgeting approach since it offered a paradigm through whichuncertainty and information asymmetry could be taken into account and considered. Indeed, Kenno, Lau and Sainty (2018) asserted that literature evaluating performance outcomes from budgeting practices majorly applied the agency perspective to investigate role efficiency. In the agency relationship, the principal is highly incentivized to monitor and control the agent'sactivities to ensure agent role effectiveness (Jensen & Meckling, 1976). Therefore, to ensure effective role performance in the budgeting process, the owners of the budget process put in place budgetary guidelines, laws, and steps that, when complied with, are anticipated to increase the likelihood of objective attainment for their benefit.

The economic theory of budgeting has been applied in this study to explain budgeting practices and how their application may lead to performance outcomes. The theory's assertions support theneed for budget planning as program targets have to be drawn up, alternatives are assessed, and the projects with the most value for money are selected. This entails the budget planning process, which entails needs assessments, data-driven assessments, and communication of budget decisions (Maisaroh & Adrian, 2020). Further, the theory provides for budget reviews as incremental and merit analysis can only be done through reviews. Thus, monitoring outcomes, budget readjustments and meetings by reviewing committees contribute to determining whether relative value is being achieved. As an advance to the economic theory, the agency perspective asserts theneed for compliance practices in budgeting. Budget compliance practices such as public participation and adherence to guidelines and procedures keep self-interest in check while public interests are magnified. As this study concerns public training institutions, the economic theory of budgeting is also appropriate in explaining how effective budget practices can lead to institutionalperformance.

METHODOLOGY

This chapter outlines the study's methodology. The methods, techniques and procedures outlinedwere applied to meet the study objectives. The sections are; the research design, the target population, sampling and sampling techniques, data collection and analysis and the ethicalconsiderations of the study.

Research Design: This study adopted the descriptive research design as it aligned with the study's objective of investigating and describing the occurrence of phenomena of interest without any form of control or manipulation from the researcher. The design also allows for the use of quantitative methods, which this study applied to test the existence of the relationship between the factors hypothesised to share a significant relationship.

Target Population: A population is the specific set of cases or subjects that research has identified to most reflect andpossess attributes that contributed towards solving the research problem. The target population is also considered to possess the information a research seeks to collect to accomplish its objectives (Majid, 2018). It was the study's intent to collect data concerning the budgeting practices of publicTVETs in Kiambu County. According to Kiambu County Integrated Development Plan (2023) and TVETA (2023), there are 48 public TVETIs in the County, however only 41 of these are licensed and operational. Therefore, the study's population focused on the 41 operational ones and 205 respondents represented in Table 3.1. The respondent categories targeted by the study were; the institutions' principals, academic directors, administrative division heads, accounting department managers and financial department managers.

Sampling Technique: A sampling technique is the method or framework is adopted to single out the samples that will be involved in a study (Saunders et al., 2009). As the study conducted a census, sampling was not required as all elements of the population were considered. The study sourced information from five respondents in each TVET where the purposively determined designations are; the principal, academic director, administrative division head, accounting department manager and financial department manager.

Sample size: Sample size determination involves selecting the aggregate observations that will constitute a sample (Singh et al., 2014). The study sample size was 205 respondents across all 41 institutions.

Research Instrument: The study employed questionnaires as instrumentation for data gathering. The instrument consisted of three sections, where the first section collected background information on the study participants. The second section sought information on the independent variable, budgeting practices while section three gathered information on the dependent variable, performance. Sections Two and Three consisted of a series of open–ended and close-ended statements. The close-ended statements were based on a 5-point Likert scale that queried particular aspects of the study's independent variables and the dependent factor. The scale indicated the level of agreementon the variable's various aspects: 1-strong disagreement, 2-disagreement, 3-neutral, 4-agreement,and 5-strong agreement

Validity of the Research Instrument: Ascertaining the effectiveness of the questionnaire was vital and it was accomplished by evaluating its validity. Singh (2017) indicates that validity measures provide guidance on whether a tool canbe relied upon in measuring what it has the intention of measuring. One of the methods of ascertaining validity is through assessment of content validity which ascertains whether questionnaire items are consistent with theory and practice. Content validity was entrusted to subject matter specialists in research and budgeting. The study supervisor, along with other research experts on the universities panel, gave feedback on the questionnaires' effectiveness in measuring its intended constructs. Further, budgeting experts in various TVET institutions were also approached to assist in evaluating whether the tool was valid.

Reliability of the Research Instrument: The reliability of the instrument was ascertained through Cronbach alpha. Reliability helps research determine whether a tool can give the same results when re-administered for collecting data (Tsang, Royce & Terkawi, 2017). An alpha of 0.7 or greater indicates that a research tool has internal consistency and may be judged as reliable. Therefore, the pilot phase facilitated the measurement of the questionnaire's reliability.

Data Analysis and Presentation: The study commenced the analysis phase once the data collection process was concluded. The collected information was entered into the Excel software package, where it was taken through cleaning, coding and afterwards it was transferred to a statistical software package for analysis. The Statistical Package for Social Sciences was used for data analysis comprising descriptive and inferential analysis. The finding after analysis was presented in tables and figures. The descriptive results supplied statistics such as means, percentages, standard deviation and frequencies. Inferential analysis was done using multiple linear regression analysis, allowing the study to deriveinformation regarding how the independent and dependent factors were related. The model outlined below was adopted to explain the relationship between the study variables:

$Y= \alpha +\beta_1 X_1 + e$

Y=Performance of public TVETsα= Constant of the model
β_1= Regression estimatesX_1= Budget Planning

RESULTS

Response Rate

The study's response rate was as detailed in Table 1.

Table 1: Survey Return Rate

Questionnaire Particulars	Frequency	Percentage
Total Returned	108	53%
Not returned/partially filled	97	47%
Total	**205**	**100%**

As per the survey's response rate findings captured in Table 1, 108 questionnaires were well- filled when returned, while 92 were either partially completed or not returned to the researcher. Therefore, the attained return rate was 53%. As per Mugenda and Mugenda (1999), return rates above 50% may be considered an adequate return to proceed with data analysis in descriptive research.

Effect of Budget Planning on Performance

The study requested respondents to indicate whether they agreed or disagreed with inquiries on budget planning. A five-point Likert Scale, ranging from 1-5 was applied to quantify attained responses. A response of 1 denoted strong disagreement; 2 denoted disagreement while a rating of 3 signified neutrality. Further, an inquiry respondent as 4 signified an agreement and a rating of 5 indicated strong agreement. The means and standard deviation of the responses were derived and presented in Table 2.

Table 2: Budget Planning

Statements on Budget Planning	Mean	Std. Deviation
Financial needs assessments are based on the objectives of the organisation at the unit and overall level	4.09	1.15635
The financial needs of all departments are identified during the planning stage	4.19	1.12863
Budget plans are effectively communicated to relevant Stakeholders	3.37	1.35061
Past budgets are utilised at the budget planning stage	3.94	1.16228
Past budgets are assessed to maintain continuity	4.00	1.33255
Overall Scores	**3.92**	**1.2261**

The findings in Table 2 denote slight agreement among respondents that financial assessments were done based on the objectives of the organisation at the unit and overall level (M=4.09, S.D=1.15635). It was further determined from the substantial agreement among respondents that the financial needs of all departments were identified during the planning stages (M=4.19, S.D=1.12863). Respondents slightly agreed that budget plans were effectively communicated to relevant stakeholders (M=3.37, S.D=1.35061) and that past budgets were utilised at the budget planning stage (M=3.94, S.D=1.16228). Additionally, respondents agreed that past budgets were assessed to maintain continuity (M=4.00, S.D=1.33255). The overall scores in the mean (M=3.92) and standard deviation (S.D=1.2261) indicate a high extent of agreement and moderate variance in responses. These findings suggest that the stated budget planning practices were implemented by TVETIs in Kiambu County.

Upon further inquiry on the budget planning practices in public TVETIs, respondents indicated a need to improve collaboration between the various stakeholders engaged in the budgeting planning phase. This would entail communicating the budget plans and incorporating the resulting feedback. Furthermore, it emerged that there was a need for transparency concerning how deficits were anticipated to be filled at the planning stage. Among the suggestions given for covering deficits emerging in the planning phase were TVETIs improving their capability in sourcing external financing. A concerning aspect that emerged in the planning phase of budgeting among TVETIs was that the institutions' needs were sometimes disregarded in favor of individual needs. Respondents noted that it was vital that TVETI's budgeting outcomes be based on the institution's promises to their students and community.

The findings point to public TVETIs carrying out practices consistent with economic theory that argues for efficient resource allocation practices in public organisations (Khan, Hildreth & Bartle, 2004). Further, the results concur with Birong (2021) on financial needs assessments being vital in contexts where resources need to be efficiently used. The findings align with Njeru (2022), that communicating budget plans constitutes an essential budgetary practice in public institutions. The practice is essential as it creates a cooperative environment where inter-organisational boundaries do not hinder the transfer of fiscal information. Furthermore, it ensures that insight on how prospective budgets can be enhanced may be collected and considered in future revisions. The results further indicated that past budgets were sources of information used during the budget planning stage. These findings concur with Osebo, Debebe and Eshutu (2019) that historical data plays an essential role during the budget planning phase. Using past budgets facilitates forecasting, thereby minimizing uncertainties in budget processes (Handayani, Sinarwati & Rahmawati, 2022).

Performance of Public TVETIs

The study requested respondents to denote their level of agreement or disagreement with the inquiries on performance of public TVETIs. The inquiries were based on a five-point Likert Scale that ranged from 1-5. A response of 1 denoted strong disagreement; a response of 2 denoted disagreement while a response of 3 denoted a neutral response. Further, a response of 4 signified an agreement and a response of five indicated a strong agreement. The means and standard deviation of the responses were derived and presented in Table 3.

Table 3: Performance

Statements on Performance	Mean	Std. Deviation
The flow of students from entry to graduation has been consistent in the past five years	3.94	1.09231
Student completion rates across the various programmes has increased in the past five years	4.06	1.09231
The yearly rate of permanent student drop-out has reduced	3.97	1.08910
The overall completion rate by students has been Satisfactory	3.80	1.22862
Overall Scores	**3.94**	**1.12559**

The findings in Table 3 indicate an agreement among respondents that the flow of students from entry to graduation had been consistent in the past five years (M=3.94, S.D=1.09231). The results suggest that respondents agreed that student completion rates across the various programmes hadincreased in the past five years (M=4.06, S.D=1.09231).The respondents further agreed that the yearly rate of permanent student drop-outs had reduced (M=3.97, S.D=1.08). The respondents showed moderate agreement that the overall completion rates by students had been satisfactory (M=3.80, S.D=0.6969). The overall mean score of performance (M=3.94) and the overall standard deviation (S.D=1.12559) provide that respondents agreed that the performance of Kiambu TVETIs was considered as being satisfactory. These findings imply that the performance of TVETIs was at prerequisite levels, according to the performance indicators in tertiary organisations. The findings complement those of Kiplagat, Ferej and Kafu (2018) that satisfactory student completionrates indicate effective resource management.

Upon inquiry into what factors needed attention so that the performance of public TVETIs could be improved, respondents listed various aspects related to courses, staff capacity, institutional improvements, funding, and best practices. Concerning courses, respondents indicated that the students' knowledge acquisition and employability should be considered when curriculum improvements are made and in the courses given. Further, improvements in courses needed to bemade with caution to ensure that their overall value added was impactful to students and not just in improving the appeal of the institutions as innovative in the courses provided. Concerning staff capacity, respondents noted that there was a need for capacity building of the general and tutoringstaff on using new technologies in administration and teaching, respectively. The embrace of technology was cited as essential in developing institutions due to the unsophistication of the current technology infrastructure.

Respondents indicated that the needs of the students needed to be well-catered for and that wouldbe achieved through adequate resourcing. Funding challenges were noted to detract from the institutions' activities when aiming to meet their mandates, as that inadequacy impacted the qualityof services accessed by students. It was, therefore crucial that funding delays by the responsible arms of government be avoided. Further, TVETIs needed to seek partnerships with foreign educational institutions that could fund some of their needy students and programs that were in danger of being phased out due to low funds.

Respondents noted a need for programs tailored to support students, such as career guidance and student finance aid. Such programs would contribute towards higher completion rate levels and improve the quality of service TVETIs give to their primary stakeholders. Further, there was a need for benchmarking activities by public TVETIs in Kiambu to investigate how their counterparts in other Counties managed their institutions to ensure they continually met their institutional objectives. Further, benchmarking activities could also take place in private TVETIs,and the insight gleaned from such excursions could be used to develop programs that enhance theproductivity of public TVETIs.

Regression Findings

An estimation of the relationship between the study's variable was done through a regression analysis. The purpose of the estimation was to ascertain the effect and statistical significance of budget practices on the performance of public TVETIs in Kiambu County. The budgeting practices appraised were budget planning, budget compliance and budget reviews. The findings were presented in this section.

Table 4: Model Summary

Model Summary				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of theEstimate**
1	.703[a]	.494	.480	.72717

a. Predictors: (Constant), Budget Reviews, Budget Compliance, Budget Planning

Source: Study Data (2024)

Table 4 indicates that based on a scale of 0-1, where a coefficient close to 1 indicates relative fitof the study's model, the model's correlation coefficient was positive and relatively strong (R=0.703). These findings imply that budget practices share a strong association with performance among public TVETIs in Kiambu County. This means that the increased application of budget practices is strongly and linearly associated with increased performance.

As per Table 5, the model's determination coefficient (R^2=0.494) is at a moderate level in explaining the extent to which budget practices impact performance. The attained value may be interpreted as budget practices accounting for 49.4% of performance in public TVETIs in KiambuCounty. Moreover, 50.6% of the performances of public TVETIs are due to factors not consideredby this study.

Table 5: Analysis of Variance

ANOVA[a]						
Model		**Sum ofSquares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	53.708	3	17.903	33.857	.000[b]
	Residual	54.992	104	.529		
	Total	108.701	107			

a. Dependent Variable: performance

b. Predictors: (Constant) Budget Planning

Source: Study Data (2024)

The finding in Table 5 affirms the effect of budget practices and performance being statisticallysignificant (F (107, 3) =17.978, p=0.000<0.05). The findings provide that the model can be reliedupon to explain variations in performance due to the effect of budget practices.

Table 6: Coefficient Analysis

Coefficients[a]						
Model		**UnstandardizedCoefficients**		**Standardized Coefficients**	**t**	**Sig.**
		B	**Std. Error**	**Beta**		
1	(Constant)	.549	.360		1.526	.130
	Budget Planning	.203	.094	.208	2.162	.033

a. Dependent Variable: performance

Source: Study Data (2024)

The variables beta weights help investigator to differentiate predictor variables relative significance. The estimates from the coefficient results above are thus fitted in the analytical modelbelow:

Performance= 0.549 +0.203 Budget Planning + e

The model's constant implies that public TVETIs are estimated to perform by 0.549 units when no budgetary practice is varied or changed.

The model estimates the effect of budget planning to be positive, as indicated by its coefficient (β=0.203, p=0.033) which suggests that an increase of one unit in budget planning would cause anincrease of 0.203 units in performance. Furthermore, the coefficient's p-value is significant at a 95% confidence level ($0.033 < 0.05$). This indicates that the effect of budget planning is significanton performance. Therefore, H_0 is rejected and H_1 that budget planning has a significant effect on the performance of public TVETIs. The findings are consistent with Bironga (2021) whose results were contextualised in the private sector and Saputro, Firmansyah and Meirinaldi (2022) whose findings were based on the public sector. However, the findings were in contrast to Njeru (2022) whose study based on the Kenyan public sector indicated that budget planning had a negative and insignificant effect on performance.

CONCLUSION AND RECOMMENDATIONS

This research focused on ascertaining the effect of budgeting practices on the performance of public TVETIs in Kiambu County. Precisely, the study set out to ascertain the effect of the budget planning. To meet the study's objective, the descriptive design was adopted as the research design and a population formed by 41 public TVETIs in Kiambu County was considered in a census approach. A questionnaire was utilised as the data gathering instrument after Cronbach Alpha and content validity findings established its reliability and validity in collecting data on the study objective.

Thereafter, descriptive and regression statistics were derived and applied to indicate the extent to which budgeting practices were implemented and to determine whether they had an effect on the performance of public TVETIs. In general, the mean and standard deviation findings from descriptive analysis indicated that public TVETIs in Kiambu County exhibited good performancesand the findings from regression indicated that budgeting practices had a positive and significant effect on performance.

The study determined that budget planning was practised by public TVETIs. Public TVETIs in Kiambu County based their financial needs evaluations on the objectives held by the organisations. Further, the budget planning phase entailed the identification of the needs of the various departments. Budget plans were communicated to the relevant stakeholders and historical data from past budgets were done as part of the budget planning practice. Communicating the budget plan fostered cooperation and stakeholder buy-in during the budgeting process. Further, the use of past-budget information ensured continuity across projects and gathered insight on how to avoid missteps in previous budgetary processes. The study's regression findings affirmed the role of budget planning on performance as positive and significant effect.

The study concluded that budget planning has a positive and significant effect on performance. The study determined that financial needs of all departments were identified during planning stagesand budget plans were effectively communicated to relevant stakeholders and past budgets were utilised at the planning stage. Passed budgets were assessed to maintain continuity. Further, the study concluded the need to improve collaboration between various stakeholders engaged in budgeting planning phase. Also, there is need for transparency concerning how deficits were anticipated to be filled at the planning stage

It is recommended that budget planning practices of public TVETIs be continually reviewed at thepolicy level so that their positive effect may continue leading to tangible outcomes in performance. The study also recommends that public sensitisation programs on their role in budgetary compliance be developed and conducted. There is also need for establishing a County-wide information system where citizens are kept up to date on the key dates of budget processes in public institutions. Also, similar tertiary institutions in other

Counties need to do regular budget reviews to ensure their monitoring systems are reliable and transparent and that budgetary revisions be done using recommendations from the review stage. The study also recommends thatpersonnel allocated duties related to budgetary practices in public TVETIs seek to adhere to legislative and best practices guidelines and in addition managers leading budgetary processes should take note of how budgetary practices and best practices are evolving in other Counties andCountries.

REFERENCES

Abakuri, J. (2022). *Budgeting Practices and Performance of Tamale TeachingHospital* (Doctoral dissertation, University of Cape Coast).

Abongo, S. (2018). *The Effect of Budgeting Process on The Financial Performance of Top 100Small And Medium Firms in Kenya* (Doctoral dissertation, University of Nairobi).

Adegun, E. A., Oloruntoba, O., Fasesin, O. O., & Babalola, O. A. (2022). Budgeting process and small and medium enterprises performance: a goal setting theory and quantitative approach. *Rajasthali Journal*, 2(2), 23-31.

Alam, N. (2022). Moral Hazard Problem in Public Policy Makers. *European Scientific Journal, ESJ, 12*, 296. Retrieved from https://eujournal.org/index.php/esj/article/view/16219

Asenahabi, B. M. (2019). Basics of research design: A guide to selecting appropriate research design. *International Journal of Contemporary Applied Researches*, *6*(5), 76-89.

Asukile, F., & Mbogo, C. J. (2022). Influence of budgetary practices on budget performance of Local Government Authorities in Tanzania. *Journal of Finance and Accounting, 10*(2), 112-120.

Bracci, E., Saliterer, I., Sicilia, M., & Steccolini, I. (2021). Accounting for (public) value (s): reconsidering publicness in accounting research and practice. *Accounting, Auditing &Accountability Journal*, *34*(7), 1513-1526.

Caruth, G. D. (2018). Student engagement, retention, and motivation: Assessing academic success in today's college students. Participatory Educational Research, 5(1), 17-30.

Caulkins, D. D. (1999). Is Mary Douglas's Grid/Group Analysis Useful for Cross-CulturalResearch? Cross-Cultural Research, 33(1), 108-128. https://doi.org/10.1177/106939719903300107

Chui, T. B., & bin Ahmad, M. S. (2016). Evaluation of service quality of private higher educationusing service improvement matrix. *Procedia-Social and Behavioral Sciences*, *224*, 132-140.

Covaleski, M., Evans III, J. H., Luft, J., & Shields, M. D. (2003). Budgeting research: three theoretical perspectives and criteria for selective integration. *Journal of managementaccounting research*, 15, 3-49.

Creswell, J. (2013). *Qualitative inquiry and research design: Choosing among five approaches;* India, Sage Publications.

Daoud, J. I. (2017, December). Multicollinearity and regression analysis. In *Journal of Physics:Conference Series* (Vol. 949, No. 1, p. 012009). IOP Publishing.

Dokulil, J., Popesko, B., & Kadalova, K. (2022). Factors with a major effect on the budgetary control process–An empirical study from the Czech Republic. *Amfiteatru Economic*.

Freeman, R. E. (2015). Stakeholder Theory. *Wiley Encyclopedia of Management*, 1–6. https://doi.org/10.1002/9781118785317.weom020179

Goddard, A., & Mkasiwa, T. A. (2016). New public management and budgeting practices in Tanzanian Central Government: "Struggling for conformance". *Journal of Accountingin Emerging Economies*.

Gujarati, D. N. (2022). *Basic econometrics*. Prentice Hall.

Guzman, T. (2019). Capital budgeting, infrastructure, and capital investment in the Republic ofUzbekistan. In *Capital management and budgeting in the public sector* (pp. 74-92).*IGI Global.*

Handayani, K. S., Sinarwati, N. K. & Rahmawati, P. I. (2022). The effect of budget planning, budget implementation and human resource competencies on Budget Realization ofGanesha Education University. *International Journal of Social Science and Business*, *6*(3), 438-445.

Hong, C. Z. (2019). The feasibility of the application of stakeholder theory in higher education.

In *6th International Conference on Management Science and ManagementInnovation (MSMI 2019)* (pp. 272-276). Atlantis Press.

Hood, C. (1991). *A public management for all seasons*? Public Administration.IMF (2023). *Budget execution.* Available at: https://www.imf.org/external/pubs/ft/expend/guide4.htm

Indahsari, C. L., & Raharja, S. U. J. (2020). New public management (NPM) as an effort ingovernance. *Jurnal Manajemen Pelayanan Publik*, *3*(2), 73-81.

Kamau, J. K., Rotich, G. & Anyango, W. (2017). Effect of budgeting process on budget performance of state corporations in Kenya: A case of Kenyatta National Hospital.*International Academic Journal of Human Resource and Business Administration*,*2*(3), 255-281

Kamunge, S. N. (2016). *Survey of budgeting control practices in management of secondary schools: Case of Meru North Region in Kenya* (Doctoral dissertation, University ofNairobi).

Kanyi, E., & Minja, D. (2019). Compliance of Budgeting Practices to Budgeting Norms by Government Entities in Kenya: A Case of the Legislature. *International Journal ofCurrent Aspects*, 3(III), 122-134. http://journals.ijcab.org/journals/index.php/ijcab/article/view/35

Khan, A., Hildreth, W. B., & Bartle, J. R. (2004). *Financial management theory in the publicsector*. Praeger.

Kiambu County Integrated Development Plan (2023). County Intergrated Development Plan2023-2027.

tps://repository.kippra.or.ke/bitstream/handle/123456789/4431/Kiambu_CIDP_2023_2027_compressed.pdf?sequence=1&isAllowed=y

Kiiru, S. M., Kamau, J. G., & Nzioki, P. M. (2018). Effect of budget planning on financial performance of small and medium enterprises in nakuru town central business district. *International Journal of Business Management and Processes (ISSN 2616-3209), 4*(2).

Kiplagat, H., Ferej, A., & Kafu, P. (2018). Institution-Based Factors Influencing Trainees'Completion Rate in Vocational Training Centres in Kenya: A Case of SelectedCounties. *Journal of African Studies in Educational Management and Leadership, 9*(2), 5-19.

Langat, L. & Ngaba, D. (2020). Budgetary compliance on expenditure absorption in the countygovernment of Kericho, Kenya. *International Academic Journal of Economics andFinance*, 3(6), 131-151

Langrafe, T.d.F., Barakat, S.R., Stocker, F. and Boaventura, J.M.G. (2020). A stakeholder theoryapproach to creating value in higher education institutions. *The Bottom Line*, 33(4),297-313. https://doi.org/10.1108/BL-03-2020-0021

laniyan, N. O., & Efuntade, L. O. (2020). Budget and the budgetary control system in tertiaryinstitution's financial performance in Nigeria. *KIU Interdisciplinary Journal of Humanities and Social Sciences, 1*(2), 281-302.

Lapuente, V., & Van de Walle, S. (2020). The effects of new public management on the quality of public services. *Governance*, *33*(3), 461–475. https://doi.org/10.1111/gove.12502

Lewis, V. B. (1952). Toward a theory of budgeting. *Public Administration Review*, *12*(1), 42-54.Maesschalck, J., & Paesen, H. (2021). Profiling Organizational Culture: Using Grid-Group

Cultural Theory as a Lens to Take a Snapshot of an Organization's Culture. *SageOpen*, *11*(4), 21582440211061564

Majid, U. (2018). Research fundamentals: study design, population, and sample size.

Undergraduate research in natural and clinical science and technology (URNCST)Journal, 2(1), 1–7. https://doi.org/10.26685/urncst.16

Maurel, C., Carassus, D., Favoreu, C. & Gardey, D. (2014). Characterization and definition ofpublic performance: an application to local government authorities. *Gestion et management public*, 2(3), 23-44. https://doi.org/10.3917/gmp.023.0023

Ministry of Education (2018). *Competency Based Education and Training Policy Framework.*

Retrieved from: https://repository.kippra.or.ke/bitstream/handle/123456789/1663/2018%20Competent%20based%20education%20and%20training%20policy%20framework.pdf?sequence=1&isAllowed=y

Ministry of Education (2019). Sessional paper NO . 1 of 2019 on A Policy Framework for reforming education and training for sustainable development in Kenya. Retrieved from: https://www.knqa.go.ke/wp-content/uploads/2019/03/Session-Paper-No-1-of-2019.pdf

Ministry of Education (2023). Education sector: Medium Term Expenditure Framework 2023/24–2025/26. Available at: https://www.treasury.go.ke/wp-content/uploads/2022/12/Education-Sector-Report.pdf

Monea, M. (2017). Key Performance Indicators to Measure Efficiency in the Public Sector. *Annals of the University of Petrosani, Economics, 17*(2), 139-146.

Mugenda, M. O., and Mugenda, A. G. (1999). Research Methods: *Qualitative and QualitativeApproaches*, Revised (Ed). Nairobi: African Centre for Technology Studies. (ACTS).

Mui Yee, C., Wong S. K., E. and Ismail, K. (2016), An analysis of budgetary goals impacting organizational performance, *Audit Financiar*, vol. XIV, no. 5(137)/2016, pp. 551- 563, DOI: 10.20869/AUDITF/2016/137/551

Musiega, A., Tsofa, B., Nyawira, L., Njuguna, R. G., Munywoki, J., Hanson, K., ... & Barasa, E.(2023). Examining the influence of budget execution processes on the efficiency of county health systems in Kenya. *Health policy and planning*, *38*(3), 351-362.

Muthama, K. M., & Warui, F. (2021). *Financial management practices and performance of devolved sub-county treasuries in Makueni County, Kenya*. (*Kenyatta University).*

Mutua, J. (2022). Public university enrolment dips as TVET numbers grow. Available at: https://www.businessdailyafrica.com/bd/economy/public-university-enrolment-dips-for-first-time-in-three-years-3805878

Mutungi, Z. W. (2017). *Effects of budgeting and budgetary control on financial performance ofdevolved government in Kenya* (Doctoral dissertation, University of Nairobi).

Mwaguni, H. J., Mbugua, J., & Rambo, C. (2020). Budgets and Performance of Research Projects in Public Universities in the Coastal Region, Kenya. *European Journal ofBusiness and Management Research*, *5*(3). https://doi.org/10.24018/ejbmr.2020.5.3.310.

Mwangi, M. M. & Jagongo, A. O. (2019). Effect of budgetary allocation on performance of thejudiciary department in Embu County, Kenya. *International Academic Journal of Economics and Finance,* 3(4), 308-325

National Centre for Education Statistics (2003). Financial Accounting for Local and State SchoolSystems: 2003 Edition (NCES 2004–318), by the Core Finance Data Task Force, The National Forum on Education Statistics.

National Treasury and Planning (2018). *Third Medium Term Plan 2018-2022: Transforming Lives, Advancing Socio-Economic Development Through the "Big Four*". Retrievedfrom: https://repository.kippra.or.ke/handle/123456789/154

Ngaira, C. M. (2021). *Budgetary control practices and financial expenditure in public technicaland vocational education training institutions in Nairobi County, Kenya* (Doctoral dissertation.

Odhiambo, O. E. (2022). Effect of Budgetary Compliance on Performance of CountyGovernments in Kenya (Doctoral dissertation, University of Nairobi).

Okotchi, C. J., Makokha, E. N., & Namusonge, G. (2020). Effect of Budgetary Process On Performance of County Governments In Kenya. International Journal of RecentResearch in Social Sciences and Humanities, 7(2), 11-21.

Osborne, J. W., & Waters, E. (2019). Four assumptions of multiple regression that researchersshould always test. *Practical assessment, research, and evaluation, 8*(1), 2.

Osebo, G. P., Debebe, A. D., & Eshetu, W. T. (2019). Impact of Budgeting Process on Organizational Effectiveness: Evidence from Wolaita Zone Selected Woreda PublicFinance Sectors. *Journal of Economics and Sustainable Development*, Vol. 10, No. 1, pp. 1-9, doi: 10.7176/JESD/10-1-01.

Osukuku, J., & Muchemi, A. (2020). Budgetary resource allocation and performance of Busia County, Kenya. *International Journal of Innovative Research and Advanced Studies*(IJIRAS), (7), 11.

Otieno, B. O. (2019). *Effect of budgetary control uses on financial performance of publicuniversities in Nairobi county, Kenya* (Doctoral dissertation).

Panda, B., & Leepsa, N. M. (2017). Agency theory: Review of Theory and Evidence on Problems and Perspectives. Indian Journal of Corporate Governance, 10(1), 74–95. https://doi.org/10.1177/0974686217701467

Pebrianti, S., & Aziza, N. (2019, January). Effect of clarity of budget objectives, accountingcontrol, reporting systems, compliance with regulation on performance accountability of government agencies. In *1st Aceh Global Conference (AGC 2018)* (pp. 396-410). Atlantis Press.

Ramadhan, M. I., & Rosmawati, W. (2022). The Effect of Budget Planning and Budget Evaluation on Organizational Performance. *Journal of Research in Construction,Communication, and Commercial*, *1*(1), 36-44.

Romenska, K., Chentsov, V., Rozhko, O., & Uspalenko, V. (2023). Budget planning with thedevelopment of the budget process in Ukraine.

Saputro, G., Firmansyah, R., & Meirinaldi, M. (2022). The Influence of Budget Planning, Performance Measurement System and Budget Evaluation on the Performance of theDirectorate General of Defense Planning. In *Proceedings Of The First Multidiscipline International Conference, Mic 2021, October 30 2021, Jakarta, Indonesia*.

Schmidt, A. F., & Finan, C. (2018). Linear regression and the normality assumption. *Journal ofclinical* *epidemiology*, *98*, 146-151.

Scott, G. K., & Enu-Kwesi, F. (2018). Role of budgeting practices in service delivery in thepublic sector: A study of district assemblies in Ghana. *Human Resource Management Research*, *8*(2), 23-33.

Seneviratne, C.P. and Martino, A.L. (2021), "Budgeting as practice and knowing in action: experimenting with Bourdieu's theory of practice: an empirical evidence from a public university", Asian Journal of Accounting Research, Vol. 6 No. 3, pp. 309-323. https://doi.org/10.1108/AJAR-08-2020-0075

Singh, A. S. (2017). Common procedures for development, validity and reliability of a questionnaire. *International Journal of Economics, Commerce and Management*,*5*(5), 790-801.

Singh, A. S., & Masuku, M. B. (2014). Sampling techniques & determination of sample size inapplied statistics research: An overview. *International Journal of economics, commerce and management*, *2*(11), 1-22.

State Department for Economic Planning (2022). *Public expenditure reviews*. Available at: https://monitoring.planning.go.ke/public-expenditure-reviews/

Technical and Vocational Education and Training Act, No 29 of 2013

Tembo, J. B. (2022). *An Assessment of how the Budgeting Process Affects Compliance to BudgetProvisions in Parastals, The Case Of ZESCO Limited* (Doctoral dissertation, ZCAS University).

UNESCO (2023). Technical and Vocational Education and Training (TVET). Available at: https://www.unesco.org/en/fieldoffice/beirut/tvet

Valentinov, V., & Hajdu, A. (2021). Integrating instrumental and normative stakeholder theories:a systems theory approach. *Journal of Organizational Change Management, 34*(4), 699-712.

Van der Waldt, G. (2020). Constructing conceptual frameworks in social science research. *TD:The Journal for Transdisciplinary Research in Southern Africa*, *16*(1), 1-9.

Van Helden, G. J., & Reichard, C. (2013). A meta-review of public sector performancemanagement research. *Tékhne*, *11*(1), 10-20. 32

Waithira, F. L. W. (2022). *Budgetary process and public debt management in national treasuryin Kenya* (Doctoral dissertation, Kenyatta University).

Wakoli, M., & Kitainge, K. (2019). Internal efficiency of Public Technical Training Institutions in Bungoma County, Kenya. *IJRDO-Journal of Educational Research*, *4*(11), 01-09.

Wang, P., & Ngomuo, S. I. (2015). Measuring performance in public sector organizations:evidence from local government authorities in Tanzania.

Wanjala, G., Chepkoech, S., & Khatete, I. (2020). Impact of infrastructure at technical vocationaleducation institutions on human resource development on realization of sustainable development goals in Western Kenya. *Journal of Emerging Trends in Educational Research and Policy Studies*, *11*(1), 18-24.

World Bank (2019). Improving higher education performance in Kenya: *A Policy Report*. ©World Bank.