

**HUMAN RESOURCE PLANNING AND BUDGETING PROCESS IN GOVERNMENT
HEALTH INSTITUTIONS IN KENYA: A CASE STUDY OF MAGUTINI LEVEL FOUR
HOSPITAL**

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DECLARATION

This research project is my original work and has not been presented for a degree in any other University.

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This project has been submitted for examination with my approval as a University Supervisor.

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DEDICATION

To my husband Mr. Simon Njue and our lovely children Teddy Baraka Njue and Junnel Jones Njue this document is dedicated to you.

ACKNOWLEDGEMENT

I will always be thankful to my loved ones for their time, motivation, and support I needed to pursue course. I want to sincerely thank my friends, coworkers, classmates, and instructors for their continuous support throughout my study period. The administration of Magutini Level Four Hospital, for their support of this research project my God bless you. My capable supervisor, Ms. Laura Nyaloti, deserves special thanks for his direction, tolerance, and technical assistance in helping me produce the most original work possible. Additionally, the whole staff at the MUA has my sincere gratitude for your tremendous, intangible, and moral support during my studies.

ABSTRACT

Human resource planning is a crucial component of HRM that many businesses use to make sure the best employees are hired for the proper positions with the correct skills and knowledge. In terms of efficiency, service delivery, and product quality, this is particularly true. Budget discrepancies persistently persist during the implementation. Planning for human resources typically reflects the effectiveness of a certain institution's performance, which depends on it. To determine the human resource planning and budgeting processes in government health institutions in Kenya, Magutini Level Four Hospital was study focus. The study examined recruitment, employee retention, staff training, and employee benefits in the budgeting process at Magutini Level Four Hospital. The study's major anchor theory was goal-setting theory, which is backed by institutional and human capital theory. The study's foundation was a positivist research paradigm that used a study design that was descriptive. The researcher intended to reach 750 respondents; however, secondary data was employed in the literature study, and 260 respondents were chosen as the sample size by the use of stratified random sampling and administered questionnaires. Findings were examined using descriptive statistics (standard deviation, percentages, and frequencies), and the data were shown using tables. To show how the study variables related to one another, inferential statistics were used. The Pearson correlation can assist in determining the direction and strength of the relationship between the variables. A 2-tailed test was used for the correlation analysis with a 5% significance level. The results demonstrated a strong connection between the budgeting process and human resource planning. The budgeting process and employee benefits had a moderate association according to the results of the regression analysis, indicating a significant relationship. Regression analysis revealed a strong association between the characteristics identified by the research and recruiting additional staff in the budgeting process. Regression analysis showed a substantial correlation and a link between training, development, and performance. Employee retention and the budgeting process were significantly correlated and linked. According to the study's conclusion, factors such as staff recruitment, employee retention, training and development, and employee benefits affect the budgeting process. When all variables are considered, including the budgeting process, these factors can account for more than 61% of the variation in the budgeting process. The research study makes the following suggestions for enhancements to the management and board of directors of the Magutini Level 4 Hospital: The administration of Magutini Level 4 Hospital has to invest in its people. Training and development expenditures are crucial for building human capital, and top management must support this by providing the required funds. HRM initiatives are important in this, but they won't be able to flourish if top management of the company doesn't actively support them. The study's conclusions suggest that the company's executives should provide adequate funding for HRD and the budgeting procedure. Periodic cost estimates are required for every job in the plan in order to make sure that funds are used as efficiently as feasible. The research suggests that management look for further support for technical methods in executing strategies by providing chances for advancement to their staff and having clearly defined career routes for them to preserve the cohesion of efforts to assist strategy execution. Further investigation of the planning and budgeting procedures for human resources in Kenyan state enterprises is warranted in light of the study's results, recommendations, and conclusion. This additional research should aim to confirm the results of the current investigation and provide new data to support the current conclusions.

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ACRONYMS AND ABBREVIATION

ANOVA	Analysis of Variance
ERMS	Enterprise Risk Management System
HR	Human Resources
HRP	Human Resource Planning
RBV	Human Capital Theory
WLB	Work-Life Balance

OPERATIONAL DEFINITION OF TERMS

Budgeting Process Planning, making communication possible, balancing, allocating resources, controlling earnings and operations, and evaluating performance, and giving incentives are some of the fundamental goals of budget preparation.

Employee Benefit Anything the business offers in exchange for compensation other than income or earnings that the employer provides, either fully or partially.

Employee Retention is defined as the organization's intention to retain qualified workers and lower attrition by creating an atmosphere that encourages engagement, demonstrating gratitude to staff, offering competitive salary and benefits, and supporting a good work-life balance.

Recruitment Entails luring applicants to fill openings in an organizational structure

Training Is a conscious attempt to impart certain information, abilities, and attitudes in order to fulfill a specific objective.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

In summary, the chapter serves as an introduction, outlining the variables, background information, objectives, research questions, significance, scope, and summary.

1.1 Background of Study

A well-thought-out Human Resource Plan (HRP) ensures that the budgeting teams receive the necessary support to ensure that the budgeting programs and initiatives run smoothly without any hindrance or obstacle (Bhattacharya & Bhattacharya, 2023). Budgeting entails methodical collection of information and data to project the amount of money required to support an organization's objectives. Most companies have some form of budgeting mechanism in place (Kamau, Rotich, & Anyango, 2017). The HRP function organization should have conducted some type of strategic planning prior to the budgeting process to define yearly goals and objectives for the budgeting team. This allowed the budgeting staff to focus their efforts on assisting with the budgeting process.

Without proper budget planning, which is something that is arguably nearly impossible to attain, HRP is expected to maximize the budget planning process (Halim, 2014). Zarianah (2015) said that ineffective budget planning frequently results in implementation challenges, necessitating revisions or perhaps abandoning the effort altogether. HRP is a vital component of budget management, in addition to planning. According to Zarinah and Abdullah (2016), HRP is the establishment of formal mechanisms inside an organization to make it possible to use human potential effectively and efficiently to achieve corporate goals. HRP is the primary component of all activities, and competency in the form of motivation and experience makes HRP a crucial component of budget planning and administration (Zarianah, 2015). Because weak human resources make budget management awful and cause delays in budget realization, HR competency is essential for effective budget management (Halim, 2014).

Planning for healthcare human resources necessitates carefully analysing supply and demand/need factors in addition to considering the context of a specific healthcare system. Future requirements

can be projected with the help of behavioural trend analysis, both historical and present. This section outlines several studies that provide human resource projections for the health budgeting process (Meher & Mishra, 2022).

Maddox-Daines (2023) conducted an investigation into the ways in which human resources professionals in the United States budgeted for and provided support for employee wellbeing amidst the COVID-19 pandemic. It takes into account how well-prepared HR specialists were for the crisis and how eager they were to promote the welfare of their employees. This study shows that during the epidemic, business continuity plans that prioritized data over people were inadequate. The tension that arises between burnout and working from home is highlighted by the increase in online presenteeism that results from employees' modifying their behaviour in reaction to self-observation. The study highlights the significance of soft skills, genuine leadership, and issues related to equity (Maddox-Daines, 2023)

Kulkov, Tsvetkova, and Ivanova-Gongne (2023) studied institutional barriers in the European healthcare sector when introducing new technologies. The study's findings show that inadequate planning brought on by bad budgeting, It impedes the development of novel technology for therapeutic approaches data privacy, medical staff training initiatives, and information and money transfers. The degree of disruption created by a solution and the number of varied traditional procedures are directly correlated with the number of barriers; industry participants' confidence is essential for the adoption of new technology; and new participants must address specific pillars based on the area of application. The writers go over both top-down and bottom-up strategies for getting around institutional obstacles in the implementation and providing virtual and augmented reality merchandise for companies serving the health sector (Kulkov, Tsvetkova, & Ivanova-Gongne, 2023).

Bhattacharya and Bhattacharya (2023) looked at the strategic difficulties hospitals in India faced. to, within specified framework, coordinate HRP with hospital departmental strategic to deal with the issues facing the aspiring medical workforce in Tier 2/3 cities. It is not possible to introduce the established and prosperous private hospital model from metropolises to Tier 2/3 cities. The general guideline regarding the proportion of physicians varies according to the demands of paramedics, nurses, and other support staff. Because of the uncertainty in the new environment,

the outlook must be straightforward, simple, adaptable, and agile. Adopting a creative and multifaceted approach is necessary for recruiting and attraction strategies. The retainer model of employment is not followed when sourcing high-end specialists. It is indisputable that health services must be extended to cities in India. Access to high-quality, reasonably priced healthcare is also essential given the rising standard of living and disposable income in these cities. With an emphasis on HRP, study is an innovative attempt to provide a a workable and simple model for the hospital setup in the given situation (Bhattacharya & Bhattacharya, 2023)

Mourajid, Ghafili, Chahboune, Hilali, and Fihri Fassi (2023) analyse the hospital governance framework in the budgeting process using Morocco as a study case in Africa to comprehend the ongoing dysfunctions that have caused the standard and standing of Moroccan public hospital services to deteriorate. Study was able to demonstrate how various legal requirements and contemporary management tools have affected Morocco's public hospital governing structure. But low autonomy, a lack of resources, outdated technology, a persistent budget deficit, staff dissatisfaction, and a lack of accountability systems have all contributed to a decline in care quality and, ultimately, patient discontent. The framework for hospital governance is demonstrating its effectiveness in pinpointing the issues that lead to below-average hospital performance and advocating for legislative changes to enhance the management and provision of healthcare services with increased patient engagement (Mourajid, Ghafili, Chahboune, Hilali, & Fihri Fassi, 2023).

Nyawira et al. (2022) study looked at how Kenyan county health systems' effectiveness is affected by how human resources are managed for health. The findings indicated that there were insufficient health workers and insufficient funding for HRM for health in the chosen counties, which jeopardised the composition of the health system's input pool. Due to a lack of medical specialists, non-specialized employees were forced to perform specialist duties inappropriately, which may have had unfavourable effects on patient outcomes and care quality. The quality of primary healthcare was weakened by the improper staffing allocation in favour of higher-level facilities, which resulted in needless referrals. Health workers' motivation was lowered by incentives, non-harmonised contractual terms, and delayed salaries. The effectiveness of the healthcare system is probably going to suffer from all of these consequences. Enhancing the efficiency of Kenyan counties' health systems might be facilitated by reorganizing human resources for health management, as this would increase resources, addressing issues with funding

flow to prevent salary delays, addressing skill mix issues, giving priority to assigning health workers, harmonising health workers' contracts and incentives, and bolstering monitoring and supervision (Nyawira, et al., 2022).

1.1.1 Budgeting Process

Organizing, facilitating communication, balancing, allocating resources, controlling earnings and operations, evaluating output, and providing rewards are some of the fundamental goals of budget preparation. A firm set aside a sum of money called a budget to manage its HR operations over a fiscal year. This involves activities like recruiting, paying employee wages and benefits, and providing training. Businesses will look backwards at last year's spending to establish a budget. This aids in creating a prediction of the costs it should anticipate in the future (Otundo, 2017). The budget once served as a tool for control, but today it also has a variety of additional objectives that change based on the institutions. Rather than having a predetermined financial plan or guide, "budgeting" describes the activities involved in producing a budget or anticipating and evaluating future financial demands. Budgeting is defined by Becker, Mahlendorf, Schäffer, and Thaten (2016) as a set of activities that includes planning, communicating, and controlling. Budgeting is viewed in this context as aiding the numerous management control functions (Batt, Rikhardsson, & Karlsson, 2021).

Budgeting includes the creation of programmed goals, taking into account the tangible performance cascade, and assessing performance by the programmed goals. Systems for managing the budget have long been recognized as a key tool in financial planning. According to Bose (2012), budgetary control aims to anticipate income and costs. This is accomplished by creating a model that predicts the performance of the company under various scenarios. Most companies employ budget control as their main corporate internal control because it provides a complete administrative framework for effective and efficient resource allocation (Bose, 2012). The budgeting process is the study-dependent variable and it was examined by evaluating how human resource planning uses recruitment, retention, benefits, and training to achieve organizational goal.

Various studies have examined the budgeting process globally such as Alsharari (2022) examined how internal and external factors interacted to require a public sector institution to use results-based budgeting. Results demonstrate that, in response to persistently subpar state budget

performance, the agenda signified a move toward the new public administration paradigm. The results also demonstrate that contemporary concepts in public management, such as performance-based accountability and results orientation, are used in response to widespread social and economic pressures, including those brought on by the pressures of globalization and budgetary insufficiency. The institutional study supports the "path-dependent" The progressive nature of the Jordanian customs agency's accounting reform. After examining the organization's operational processes and practices, the research also concludes that more than simply a symbolic innovation, the accounting change was put into effect. It also acknowledges the role of the organizational field as a link between the levels of politics, economy, and organizations. The case study clarifies the interplay between internal dynamics and external forces. It deals specifically with the dynamics of the introduction, spread, and use of new accounting standards and procedures (Alsharari, 2022).

By examining the variables that enable or inhibit participatory budgeting as building inventive capability as a collaborative innovation process, Pulkkinen, Sinervo, and Kurkela (2023) examined the presumptions of participatory budgeting institutionalization in local governance in the European Union Baltic Sea Region. The study investigated how the collaborative innovation process builds local government's capacity for innovation and how this supports the institutionalization of participatory budgeting within local government. it deepens the understanding of participatory budgeting as a method for innovative collaboration that may encounter difficulties and failures as well as the forces behind the creation and modification of long-term cooperative practices in local government. Organizational innovation capability is necessary requires the local government entity to formally implement participatory budgeting, in addition to people who are committed to working on the practice. The Lahti case demonstrates, however, that while it is possible to achieve successful participatory budgeting outcomes from the perspective of the citizens, that shows up in managerial operations is necessary to accomplish so sustainably. It found, enough funding is a major issue for the establishment of participatory budgeting (Pulkkinen, Sinervo, & Kurkela, 2023).

Digitization of public audits' effects on local government budgeting was studied by Lino, Azevedo, and Belote (2023) using data from Brazil. The results show that local governments' budgetary planning autonomy is diminished by the organized layouts of the courts' data-collecting systems while developing their medium-term expenditure framework. It occurs because the courts' primary

motivation is to make information about the medium-term expenditure framework auditable rather than to increase the value of the information for governments. planning decisions made by governments are ultimately constrained by the laws set by the courts' computerized systems, rather than by universal legislation. The paper's originality rests on its ability to show how the digitalization the use of structured data collecting schemes for information from the audit procedures eventually affects the activities of local governments. Medium-Term Expenditure Framework that imposes rigidity on local governments' budget planning processes. The authors emphasize the potential for public sector auditing organizations to serve as reform catalysts, But since targets and goals for the organization are essential to the overall success of public financial management reforms, this should be handled carefully (Lino, Azevedo, & Belote, 2023).

Using Nigeria as a case study, the Ogunbayo, Ohis, Thwala, and Akinradewo (2022) study sought to confirm the applicability of maintenance budget components used in industrialized nations to developing countries. An aspect of maintenance management known as a maintenance budget deals with the financial planning and execution of maintenance activities within a maintenance organization. This cannot be true for emerging nations, where there are either few or no accepted maintenance management standards. Given this situation, the implementation of the maintenance budget, anti-corruption maintenance practices, reductions in maintenance spending, cash flow indexing, incorporation of financial indicators, Maintenance funding, maintenance finance priorities, and a maintenance financial strategy have all been shown to have a significant impact on the efficacy of rapid maintenance management. Practically speaking, these components will direct experts in the built environment in planning maintenance actions to maximize the utilization of scarce resources (Ogunbayo, Ohis A., Thwala, & Akinradewo, 2022).

Mutungi (2017) investigated the relationship between Kenya's financial performance and budgeting and budgetary control. The examination revealed that the County government had difficulties implementing its budgets, including a failure to adhere to the Public Financial Management Act of 2012's need for timely financial disclosure. Every three months, the Controller of Budgets reviews the budget's execution in order to assess its performance. The research suggested believe improving the provision of public services would increase customer happiness, and that appropriately implementing budget laws and plans will prevent financial performance issues (Mutungi, 2017). The studies have provided the contextual, empirical and methodological

gaps things the present investigation will look into by determining the impact of HRP on the budgeting process at Magutini Level Four Hospital.

1.1.2 Human Resource Planning

According to Moustaghfir, et al. (2020) HRP is a crucial component of HRM that many businesses use to make sure the best employees are hired for the proper positions with the correct skills and knowledge. Planning for human resources typically reflects on the effectiveness of a certain institution's performance, which depends on it (Moustaghfir, El Fatihi, & Benouarrek, 2020). Numerous firms view their human resource as their core competency since it helps them perform better. In Kenya, the majority of group work performances suffer from both inefficient and unproductive human resource planning, despite the government's various reforms over time. Mutlu (2020) characterize HRP as a procedure that addresses the organization's need for a labour force supply to meet both its present and future needs. To ensure that personnel are properly well-trained, skilled, and motivated to work, HRP entails setting goals and creating, and implementing organizational programs that fall under seven main categories: staffing, retention, workplace policies, employee protection, employment laws, benefits, and compensation. HRP is the process of putting into practice organizational programs that have been designed to enhance employee performance as well as job performance to boost overall budgeting process (Moustaghfir, El Fatihi, & Benouarrek, 2020).

HRP is a key element of the HRM function that determines the amount of people needed in an organization (Armstrong & Taylor, 2020). Creating interventions, initiatives, and innovations that assist the company in meeting its objectives and objectives is the responsibility of HRP. The HRP process entails creating a job description and work specifications as well as creating rules for employees' career advancement (Aslam, Aslam, Ali, B., & Jabeen, 2013). As a result, HRP is referred to as the core component of HRM and is crucial to achieving business goals and vision. Armstrong and Taylor (2020) describe HRP as the branch of HRM that focuses on hiring the kind of qualified personnel that the organization needs to achieve its objectives. To promote employee competition and revitalize existing employee potential for performance enhancements, HRM serves as a crucial function of HR. Any organization that rejects HRP jeopardizes its ability to succeed in the future (Aslam, Aslam, Ali, B., & Jabeen, 2013). As a result, an effective

organization employs good HRP as a tool to develop long-term organizational capacity to handle the challenges of its workforce.

1.1.3 Staff Recruitment

According to Curtis and O'Connell (2021), recruitment entails luring applicants to fill openings in an organizational structure. Recruiting is the process of finding and persuading adequately qualified individuals to apply for job openings in the organization, according to Opathalage et al. (2019). It is a group of actions taken by a company to attract job candidates with the necessary skills and attitudes (Armstrong & Taylor, 2020). Recruiting is the practice of gathering qualified candidates for available positions inside an organization. Saviour, et al (2016) state that the purpose of recruitment is to create a candidate pool big enough to enable management to choose the personnel they require.. It is crucial to identify the position's requirements before recruiting, and they have to be connected to the job at hand. Recruitment is a crucial aspect of HRM for every type of firm. The words and phrases explain the hiring process. How well the business manages its HR is significantly impacted by how well these responsibilities are performed. (Gamage, 2014). Businesses are unable to absorb the substantial negative costs of recruiting inept personnel. Therefore, the ultimate purpose of hiring inside the company's goal is to hire as many and as high of a workforce as possible to help it reach its strategic goal at the lowest possible cost (Ekwoaba, Ikeije, & Ufoma, 2015). The staff recruitment was examined by establishing how recruitment policy, candidate's qualification, process cost and applicant satisfaction influence the budgeting process at Magutini Level Four Hospital.

1.1.4 Employee Retention

According to Armstrong and Taylor (2020), by fostering a great work environment that promotes engagement, demonstrating respect for employees, and providing them By offering competitive pay and benefits and promoting a positive work-life balance, a company may retain talented employees and lower attrition. Employers are particularly interested in retaining their employees when unemployment is low and there is greater competition for talent (Yao, Qiu, & Wei, 2019). The number of employees who are motivated to work for the organization for a long time is measured by employee retention. Employers are putting more and more emphasis on hiring the top candidates. and ensuring their continued employment with the business. To decrease turnover

and foster more dedication and loyalty, it is important to keep a productive employee on board. The competitiveness and performance of the company have been considerably impacted by employee retention (Noe & Kodwani, 2018).

Employee welfare laws, professional development opportunities, and other considerations have all been linked to the concept of employee retention. Recruitment and selection, professional progression, effective communication, among others, and organizational culture have all been discussed in relation to employee retention techniques (Maliku, 2016). The cost of replacement is caused by new employee recruiting and selection techniques, along with other costs such as new pay policies, training and development programs, and the loss of exceptional people. Employee retention helps the business cut this cost. Systems for rewarding staff are crucial to keeping them on board. The majority of employees are either internally or extrinsically driven. Salary, promotion, and work environment were chosen as the three main variables to focus on (Papa, Dezi, Gregori, Mueller, & Miglietta, 2018).

Labour relations techniques include the development of welfare programs; ineffective welfare policies result in low employee retention. However, well-designed welfare policies will improve an organization's performance by, among other things, establishing a closed loop for resolving social and economic employee problems. According to Wilke et al. (2018), employee development is a management idea that helps with knowledge, skill, and competency growth and fosters workplace happiness. Training, mentorship, and career advancement are all elements of training for employees that are intended to increase output and boost each worker's sense of worth. In most, if not all, organizations, technology has taken on the role of HR. Employee retention has subsequently been impacted by the introduction of new technologies (Papa et al., 2018). The study variable of employee retention was examined by establishing how talent management, organization culture, compensation rates, and employee satisfaction rate influence the budgeting process at Magutini Level Four Hospital.

1.1.5 Training and Development

Employees acquire information or skills through systematic training to achieve particular goals in the organization (Birou & Hoek, 2022). Employee training's primary goal is to induce behavioural change in the people who receive it. To help the organization, accomplish its goals, the trainees

must develop new technical knowledge, manipulative abilities, and job-related skills. As a result, training is a conscious attempt to impart certain information (Armstrong & Taylor, 2020). The training seeks to support an employee's development of certain values and attitudes in addition to improving their knowledge in connection to functional and administrative duties. Assiduity, willingness, honesty, loyalty, and responsibility are some of them. Noe and Kodwani (2018) Training is a company's intentional attempt to help staff members acquire skills relevant to their jobs. These skills comprise the behaviour or knowledge required for efficient job performance. Training has produced the information, skills, and behaviours that are mastered and applied in daily tasks as described in training programs.

To get a competitive edge, businesses must integrate their training into every aspect of their operations. To gain a competitive edge, a company's training program must go beyond the development of core skills. An organization prepares its personnel for the job through training to fulfil both market expectations and the needs of the company's management. This improves employee performance by maximizing their potential inside the organization (Mehreen & Ali, 2022). Knowledgeable employees may effectively do their responsibilities with a high degree of autonomy with ease (Dixit & Sinha, 2020). Performance evaluations show that most companies spend money on training and development to bridge the little gap between what workers do and what is expected of them (Maliku, 2016). People with high qualifications and those with low qualifications need different levels of training. For people with poor credentials, extensive training and great drive are necessary to prepare them to collaborate with others who possess higher qualifications (Becci, 2006).

The ability and worth of training and development initiatives are significantly impacted, according to According to Armstrong (2013), the degree of change occurring both internally and outside, the availability of suitable skills within the present workforce, and the degree to which management views training as a driving force in the workplace. According to Armstrong and Taylor (2020), training is an essential first step in the development of human capital. Putting money into training initiatives might make workers feel obligated to the firm. Given that a given job necessitates a certain set of abilities and information, training is essential for individuals to do that job effectively and to their advantage. Business is interested in investing in employee training and building their self-confidence since it plans to rely on them in the future when they will work harder and more

effectively. Effective training programs foster a more conducive learning environment and equip staff members to handle upcoming challenges with greater speed and efficacy (Birou & Hoek, 2022).

Most corporate organizations actively spend on long-term planning and the development of new skills within their workforces to prepare their workforce for the unknown and unforeseen situations they may encounter in the future. This improves the performance of their four employees through higher levels of training. Additionally, it has been observed that employees give their all to the organization's goals, particularly when the management makes training opportunities available to them because they see this as a reward or acknowledgement of the contributions made to the organization that is essential to its survival. In reality, the type, scope, and depth of training employees get should be balanced against the organization's requirements for people with specialized knowledge. Training must be delivered with the assistance of an experienced instructor. Those overseeing the training of an individual or a group of workers must possess the abilities, know-how, and dispositions required to do their duties well (Dixit & Sinha, 2020). By determining how Magutini Level Four Hospital's budgeting process is impacted by the assessment of training needs, training evaluation, training plans, and training approaches, variable staff training and development was studied.

1.1.6 Employee Benefits

An employee benefit is anything that a company provides in exchange for money are all components of staff training used to boost productivity. To name a few, Koch, Bekmeier-Feuerhahn, Bögel, and Adam (2019) cite retirement plans, paid time off, hospitalization programs, child care, elder care, social security, and vacation time. The expansion of human resources is the source of employee benefits. It came into being during the Industrial Revolution when labour movements trained workers to perform tasks more efficiently and the advantages of efficiency in an organization, as well as the encouragement of workers to raise their productivity (Meher & Mishra, 2022). An appropriate and essential working environment is one that includes an employee benefits program, as per Herzberg's two-factor approach.

According to Yao, Qiu, and Wei (2019), the cleanliness element will have an impact on employees' productivity and job motivation. Employee perks therefore become vital for maintaining employee

satisfaction and fostering worker loyalty. By ensuring that a company's financial success aligns with the interests of its employees, the different schemes aim to improve performance (Koch, Bekmeier-Feuerhahn, Bögel, & Adam, 2019). According to Armstrong and Taylor (2020), a company's effective use of recognition and awards fosters a productive workplace that motivates employees to do better. Primary topics on which a company's incentive system should focus are appreciation and perks.

According to Armstrong (2013), rewards have a big influence on motivation and improved productivity at work. Most businesses use inefficient reward management techniques, which demotivate employees and eventually result in subpar performance. Therefore, positive reinforcement should be the main focus of effective reward systems. Armstrong and Taylor (2020) believe that financial prizes offer verifiable proof and a form of approval that are greatly sought after by individuals just starting out in their jobs. Any effort to attract, satisfy, and retain employees can be built on a solid benefits program. However, because of the dynamic shift in the workplace brought on by the rigorously set performance targets at Magutini Level Four Hospital, it is challenging to develop a program that satisfies the requirements of the company and its personnel. It is also challenging to create an inventive, compressive, and interactive employee benefit package tailored to their goals and objectives. By determining how formal wellness programs, bonuses and allowances, staff welfare, and incentive schemes affect the budgeting process at Magutini Level Four Hospital, the study's variable employee perks were investigated.

1.1.7 Government Health Institutions in Tharaka Nithi County

The first tier of the six-tiered health system's service delivery is community health. With 300 CHVs and six community health units, the Tharaka Nithi county community health programme got underway in 2007. Because of targeted programme improvements and a strong and committed county leadership, the programme has grown steadily over the years. With 1000 active CHVs providing community health services and 100 CHUs in 2020, the county has changed over time. Nonetheless, there are numerous difficulties facing the programme. According to a thorough situational analysis carried out at the start of 2021, a few of the major issues were: insufficient training of Community Health Volunteers impeding the best possible delivery of services; a restricted service package that limits the range of community services that CHVs can offer; and inadequate coordination of partnerships leading to duplicate programs in the county by different

partners and coverage discrepancies that deprive some counties of their rights. CHUs are also only partially functional (scored 58%), necessitating major interventions in order to achieve functionality (>80%). As a crucial first step in resolving these issues, CDH is working with development partners, oversaw a multi-sectoral and multi-stakeholder participatory process that resulted in creating the Community Health Strategy for Tharaka Nithi County, 2021–2025. The Kenya Community Health Policy, 2020–2030, as well as other governing frameworks and policies at the international and regional levels, have provided recommendations that this plan adheres to and depends upon.

1.1.7.1 Magutini Level Four Hospital

Magutini Level Four Hospital was established in 1965 by the local community initiative, and the hospital was officially opened in 1974 as a community dispensary. In 1995, the maternity wing was constructed using CDF, and by 1996, it was upgraded to a health centre that was admitting maternity cases. In 1997, a 40-bed capacity ward was constructed, as well as other blocks such as administration, kitchen, and laundry. In the year 2007, Maara district hospital was constructed, and this made Magutini go from a sub-county district hospital to a district hospital that sits on eight acres of land. In 2010, the hospital was elevated to Level 4 under Tharaka Nithi. Kenya has a medical institution called Magutini District Hospital. Situated in Mwimbi Ward, Maara Constituency, Maara Sub-County, and Tharaka Nithi County, it is a Level 4 primary care hospital with a staff capacity of 750 staff.

1.2 Statement of the problem

Effective planning is a must for today's human resources specialists, yet adhering to the service-oriented human resource philosophy is insufficient. A sufficient level of human resource competency in knowing the rules in the preparation is required to generate efficient budget planning. It is necessary to have a budget to support these activities, as well as departmental operations, the prioritization of projects that are in line with objectives, and sincere, efficient human resource planning. Human resource experts must put this strategy into action after these initial stages to influence organizational outcomes and acquire the desired outputs from the human function. There is general agreement that the state institutions' budget performance in Kenya is still subpar despite the existence of a budget calendar and the extensive, involved, Magutini Level

Four Hospital conducts an exercise in highly participative planning every fiscal year to have few actual or budget variations.

In terms of efficiency, service delivery, and product quality, this is particularly true. Budget discrepancies persistently persist during the implementation. This is due to a lack of a clear connection between budgets the planning process and authorized policies. Budget reallocations, additional budgetary forecasts, and mini-budgets result from the ongoing imbalance between expenses and revenues. Magutini Level Four Hospital is no different. The budgeting process has been the subject of numerous studies, including Korir (2022), which found a significant association between the budgeting process factors and the financial performance of the Kenyan counties of Kericho and Bomet's tea processing plants. Because it was based on a census and only contained a limited number of participants, the study has a methodological gap. Using Kenyatta National Hospital as a case study, Kamau et al. (2017) examined how Kenya's budgeting procedure affects state-owned enterprises' financial performance. According to the study, budgetary participation and state company performance in Kenya are correlated. A contextual gap identified by the study has to be investigated. Mutungi (2017) examined how budgeting and budgetary management impacted Kenya's devolved government's financial performance. It found that County government faces difficulties in carrying out its budgets, including failing to adhere to the dates for budgetary compliance under the Public Financial Management Act of 2012 The study presents an empirical gap that requires investigation; to close the gap, HRP was used as a variable in this study.

The connection between HRP and Magutini Level Four Hospital's entire budgeting process is the study's main goal. Additionally, the study aims to look into the potential of HRP as strategies, policies, components, and a framework to assist with the budgeting process. This study is unique in that it has never been undertaken in a Magutini Level Four Hospital setting, and it aspires to establish such a broad vision. The goal is to determine the essential aspects impacting human resource planning's contribution to the public sector's institutional budgeting process. This contribution is the focus of the research.

1.3 Objectives

1.3.1 General Objective

The general objective of the study was to examine the Human Resource Planning and Budgeting Process in Government Health Institutions in Kenya with a focus on Magutini Level Four Hospital

1.3.2 Specific Objectives

- i. To determine the effect of staff recruitment and selection on the budgeting process at Magutini Level Four Hospital
- ii. To establish the effect of employee retention on the budgeting process at Magutini Level Four Hospital
- iii. To determine the effect of staff training and development on the budgeting process at Magutini Level Four Hospital
- iv. To establish the effect of employee benefits on the budgeting process at Magutini Level Four Hospital

1.4 Research Questions

- i. What is the effect of staff recruitment and selection on the budgeting process at Magutini Level Four Hospital?
- ii. Does employee retention affect the budgeting process at Magutini Level Four Hospital?
- iii. To what extent do staff training and development affect the budgeting process at Magutini Level Four Hospital
- iv. What is the effect of employee benefits on the budgeting process at Magutini Level Four Hospital?

1.5 Significance of the Study

These research results possess a noteworthy influence on organizations, businesses, and governmental institutions because they will help them comprehend the importance of HRP in different organizations set up to enhance their budgeting processes and implement efficient human resource planning strategies. Having a more accurate understanding of the necessity for and advantages of human resource planning for the company.

By providing additional information about human resource planning, The results will be used as a basis for future writing. Investigators and students in the same field of study will and may use the study as the foundation for advancing their research by filling in the knowledge gaps that it will identify.

Organizations with interests in the planning and management of human resources will possess vital knowledge at their disposal, enabling them to make choices and develop policies related to the budgeting process. Last but not least, Magutini Level Four Hospital can benefit from the suggested areas of improvement in the process of creating the policies for the human resource planning framework.

1.6 Scope of the Study

Objective was to ascertain Human Resource Planning and Budgeting Process in Government Health Institutions focusing on Magutini Level Four Hospital. Magutini Level Four Hospital in Tharaka Nithi was the sole subject of study. The decision to choose this location was made based on its central location which is where the majority of strategic activities are carried out. The research gathered data and literature on the budgeting process for human resource planning. Using a study population of 750 and sample size of 260, the study made an effort to ascertain and evaluate the connections between the variables of staff recruitment, employee retention, staff training and development, and employee benefits identified. Investigation took place between January 2024 and June 2024.

1.7 Chapter Summary

The background, problem statement, objectives, significance, and research scope have all been discussed and detailed in this section. It also explains the research's context and study factors. The study section generated the study findings, which established the theories, methods, and variables of research that was applied during the study period. Part also outlined the proposed study objectives, with the scope encompassing the Magutini Level Four Hospital.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

To determine whether there are any research gaps, study analyzed material in this chapter that examines what has been done on variables. It includes recording of data pertaining to research, it also includes an explanation of the current ideas and a study of earlier, well-established information, which will offer an orderly understanding of the main issues and previous studies. An evaluation of the empirical, gaps, conceptual framework, variables operationalization, and summary are also included here.

2.1 Theoretical Literature Review

The part examines major theories that will serve as studies' foundation. Section assesses the benefits and drawbacks of each theory before analysing how it connects the variables of research study. Anchor theory is Goal Setting Theory, which is backed by Institutional and Human Capital Theory.

2.1.1 Goal Setting Theory

Dr. Edwin Locke was the one who created this theory; in the 1960s, he started looking into the theory (Locke & Latham, 2015). According to the goal-setting theory, it seeks to control how people behave within an organization. According to Locke and Latham (2015), studies outline precise objectives that result in improved individual and budgeting process. Four processes for motivation are involved in goal-setting, including energizing functions and meaningful objectives. Theorists recognized coercive, normative, and mimetic influences as factors influencing an organization's operational orientation. The theory holds true for workstations and demonstrates that it is the organization's exclusive duty to see to it that staff shortage requirements are met. It further suggests that in order for people to operate at their greatest capacity, they need enough earnings or wages and a supportive work environment. According to the idea, there are at least four different types of motivational mechanisms: energizing function, meaningfulness, perseverance, and distinguishing consideration (Deschamps & Mattijs, 2017).

Humans always pursue certain objectives in life, and they won't feel fulfilled unless they attain those goals. At the same time, such goals serve as benchmarks for defining levels of satisfaction

and discontent. The theory looks to motivators to explain why certain behaviors occur in organizations, and it considers external incentives to be motivators that drive behavior rather than intrinsic rewards when internal forces are at work. Employees can therefore accomplish both their own ambitions and organizational objectives (Bipp & Kleingeld, 2011). The theory provides a framework to analyze how relationships between companies, their staff, and other participants are carried out and how they might become ingrained over time. The concept still holds true for modern organizational structures, procedures, and tactics and policies because interactions between organizations and diverse participants in their environment influence how institutions gauge performance in challenging and competitive environments. The theory is applicable and was utilized in this investigation to illustrate the correlation between the variables under investigation staff retention, staff recruitment, selection, training and development.

2.1.2 Institutional Theory

In 1984, Goguen and Burstall developed the theory. The idea places more focus on the environment of the organization as a crucial element in determining its structure and behaviors. Even if an organization did not want to, changes in environment may compel it innovate a new plan to implement. The idea has placed emphasis on how an organization's environment shapes its organizational structure and corporate behavior. The theory, shows that organizational decisions are impacted by social and cultural elements that are seen as acceptable in the organization's structure rather than being solely driven by goals that are well-organized and reasonable. According to the theory, organizations start to resemble one another due to pressure for authenticity. This is supported by the fact that businesses that deal with similar products are more likely to be influenced by the constantly shifting needs of their customers, which forces them to imitate their market-leading rivals (Gauthier, 2013). According to Aksom and Tymchenko (2020), the theory also emphasizes organizational social behavior, which defines formations, norms, and processes as organizational tactics.

The theory of institutions provides a structure for analyzing how businesses engage with their workforce and other stakeholders and how this interaction might become entrenched over time through human resource practices (HRP). The theory continues to be important to modern organizational strategies, procedures, structures, and policies as organizations engage with various players in their environment. This affects how businesses decide which individuals will develop

in their careers in certain competitive and volatile settings. Organizational decisions are driven by more than just logical goals, claims institutional theory. The research makes use of the idea to explain how societal values and laws that have an impact on organizational operations have changed the organization. This study will apply this theory to the relevant regions that influence HRP policies, budgeting process methods, and organizational procedures and elucidate how they become embedded as the business interacts with its surroundings, which impacts how they function.

2.1.3 Human Capital Theory

This idea was first acknowledged by Schultz (1961) and then further expanded by Becker (1964). Its main premise is that an organization's ability to grow its revenues depends on its ability to expand its human capital. Businesses that invest in their employees by exposing them to current operating techniques through education, training, and exposure boost their technical know-how and productivity. Marginson (2019) pointed out that increased earnings and better organizational output are arguments for investing in human capital inside the company. If an organization wants to increase performance, it must make investments in employee development, education, and staff training to provide its employees the tools they need to increase output, identify problems, and discover solutions, and look for ways to expand the organization's income-generating opportunities (Nafukho, Hairston, & Brooks, 2004). Gillies (2017) made notice of this notion when he said that A portion of an entity's capital is invested in its workforce. Effectiveness of the training was measured by the trainees' output and productivity levels, and the investment's return was assessed in terms of profits realized and expenses incurred.

As a result, the idea might explain how workers could pick up new skills on the job through job enrichment and training initiatives that increase staff roles and responsibilities, which will enhance problem solving, operational systems, and productivity. Training initiatives concentrate on providing employees with information and skills that increase their potential in the production and processing processes. Employee performance and competency gaps are filled through training. Therefore, investing in human capital enables the creation of a skilled labor force that can address issues at work and boost output. According to the notion, an organization's human resources will determine the labour force's marginal productivity, which is linked related to wages, through training and education (Fix, 2018). As a result, the theory is unable to account for the differences

in incomes, salaries, and employment status that have an impact on output, satisfaction, and retention rates.

By making an inflexible, one-way relationship between training and education while neglecting factors that also affect output equally, such as talents, interests, and social context, Marginson (2019) critiques the theory as being narrow-minded. Furthermore, productivity is viewed by McLean and Kuo (2014) as an individual feature in the human capital theory, with little regard for the social context. Even the educational and training procedures occur in a communal setting., influences each employee's productivity differently. The idea also urges businesses to spend money on training while also setting aside money for salary increases or bonus payments since highly skilled workers are highly productive and expect higher wages. If there isn't a pay raise after the training, the staff members will lose motivation and depart the company (Fix, 2018). Training, mentoring, and coaching programs that provide employees skills needed to handle their duties that drives hard work. Because there are less occasions of boredom, expanding and improving the job assignments encourages employees to remain longer at the company. These two elements go hand in hand using the notion of human capital growth, which forms the foundation of human capital theory (Fix, 2018). Idea revealed importance of budgeting and training and development as key factors that support the expansion of the firm's human capital's capacity and skills. Highly skilled personnel and workers who do engaging job assignments are more inclined to remain with the firm and support its operations.

2.2 Empirical Literature Review

This section examines and evaluates published research that looks into the factors of the study.

2.2.1 Staff Recruitment and Budgeting Process

Cohen and Karatzimas (2022) looked at how the HR participated in budgeting process and also looked into how managers of the HR department used budgets for hiring, motivating, communicating, controlling, and evaluating employees in the Greek business environment. The structured questionnaire responses from HR managers in 100 department serve as the basis for the empirical evidence. The findings point to the HR department's minimal participation in the budgeting process, which may help to explain why, from an HR management standpoint, budgets

are not used as much as they could be for performance reviews and communication. However, the interactions between HR management and budgeting are positively impacted. According to the survey included in this paper, HR departments in Greece do not fully take advantage of budgeting's vast potential as a tool for achieving their objectives. By examining the opinions of HR department managers regarding the budgeting process in Greek businesses from the perspective of HR management, the study contributes to the body of literature (Cohen & Karatzimas, 2022). Present study will investigate this element as a research gap in a local setting, utilizing Magutini Level Four Hospital as a case study.

Farnham and Stevens (2022) assessed the replacement of a West Sussex County Council hospitals' Social Services Department uses a conventional, competency-based recruiting and selection procedure. The writers talk about how the local government has been affected by both internal and external changes, and they emphasise the need for more objective and efficient hiring and selection practices at all levels. Following an overview of current procedures, they present the findings of an internal study that involved managers, staff members, and training specialists. Participants recognised the shortcomings of current methods for hiring and selecting personnel and the necessity of a more competency-based strategy. The writers go on to explain how this was undoubtedly a crucial phase in the process of change. Here, they emphasise the significance of relationship- and training-building between personnel specialists and line managers. Examples of person specifications, assessments, and traditional and competence-based job descriptions are given. The new system, according to the authors, works well with the department's overall human resources strategy to boost productivity and lessen conflict at work (Farnham & Stevens, 2022)' It fills in an empirical void that hasn't been addressed locally.

Ndlela (2020) conducted a study among Kenyans to investigate the primary variables leading to discrimination against people and organizations while hiring and selecting personnel in Nairobi. It aimed to answer research concerns about elements that affect hiring and selection, the effects of discrimination on individuals and groups, and intervention strategies that might be used to combat discrimination in diverse organizations. 400 participants who were 18 years and older were selected for the study out of Nairobi's population of 2,527,111 using mathematical techniques to determine sample size. An open-ended and closed-ended semi-structured questionnaire was used to collect the data. Version 24 of SPSS was utilized to examine information gathered. Inferential

and descriptive statistics were used to analyze the data. Survey found over 90% are aware of prejudice, and that both internal and external variables play important roles in organizational recruitment and selection, with 83.5% considering the two as key contributory factors. Discrimination was influenced by a variety of criteria, including tribe and handicap. Individuals' psychological well-being and budgeting process were impacted by discrimination, according to 72.4-90.8% of respondents who said that the sin was to blame for low self-esteem, sadness, and poor performance. According to the study, prejudice is widespread in Nairobi and is mostly motivated by tribalism (Ndlela, 2020). The research finds methodological and contextual flaws that the current study will try filling by using Magutini Level Four Hospital as a case study.

2.2.2 Employee Retention and Budgeting Process

Australian middle size business was used by Amarakoon and Colley (2023) to investigate staff attraction and retention challenges and emphasize the significance of organizational context elements like geography and scale when building HR solutions. The paper includes a qualitative study using information gleaned from interviews, focus groups, and strategy documents that have been evaluated thematically. The expansion and competitiveness of the case study business rely on a well-thought-out set of HR initiatives, such as the coordinated use of formal and informal HRM practices and the deliberate use of employer branding, and capitalizing on regional environment. The HRM literature is aware of the propensity to focus on studying bigger firms in urban at the expense of more contextually nuanced studies. This research, which pays special attention to scale and location, advances our knowledge of employee recruitment and retention through employer branding by investigating a medium-sized business in a nearby area. It emphasizes the value of dynamic between informality and formality (Amarakoon & Colley, 2023). An empirical gap is identified by the investigation that has to investigated in a local view-point.

Using work satisfaction and job embedding as mediators, Aman-Ullah et al. (2022) examined the relationship between job security and doctor retention. the authors want to add to the current research by giving more empirical data regarding the connections between employee retention, job security, job satisfaction, and job embedding. Physicians employed by public hospitals was conducted. Hospitals provided information via semi-structured surveys. For participant selection, the basic random sampling approach was utilized, & to analyze the data, PLSSEM was applied.

Both direct and indirect connections were validated by the data. The results imply that job stability may improve physician retention. Moreover, job embedding and work satisfaction play a significant role as mediators of the direct relationship. This study offers empirical support for the variables influencing physicians' aspirations to remain in the medical field. Research on a local level is necessary to address the contextual gap that the study exposes.

Ndiritu (2022) used insurance companies in Nairobi City County to study employee retention and career growth. Employee retention was assessed using characteristics such education and training. Responses from operations managers, human resource managers, Using a descriptive research methodology, the study comprised financial managers from each of the 61 insurance companies. 183 respondents were sample size, census, and purposive sampling techniques. The investigator utilized structured questionnaires to gather data, and in order to verify their validity and reliability they were first pilot tested. SPSS was adopted for data processing, which included descriptive analysis, as well as multiple regressions to illustrate how variables were associated. According to the regression study, career development accounted for 78.1% of the change in employee retention. The biggest effect on retention was found in career planning, with R values of.637, R values of.612 are found for training and development after that. With R values of.584, job enrichment had the biggest impact on employee retention, while coaching and mentoring had the least., with 0.455 R values. Additionally, given all of the research's p-values were 0.05, career development had a positive impact on employee retention in insurance companies. Consequently, the study concludes that career development positively affects employee retention (Ndiritu, 2022). Study identifies a contextual gap that must be investigated utilizing Magutini Level Four Hospital as a case study to corroborate Ndiritu's results.

2.2.3 Training and Budgeting Process

In Pakistan, Bhatti, et al (2022) investigated training and employee performance. The goal was to ascertain how training design impacted healthcare workers' performance. In this cross-sectional survey, respondents are chosen randomly from among nurses. Questionnaire is the main data collection instrument used in the investigation. 306 completed questionnaires, and information gathered from them is utilized to ascertain the conclusions. The effects of learning style and training material are favorable and substantial, according to structural equation modeling, on

performance. In conclusion, this research is an important addition to the training information. Employers must offer more training programs in order to lower the cost of recruiting and onboarding new hires. Study also suggests giving staff feedback following training so they may see where their performance can be improved (Bhatti, Soomro, & Shah, 2022). By evaluating the training design and performance elements, study has provided the gap in the global inquiry.

In the southwest of Nigeria, Osiesi et al. (2022) evaluated how staff professional growth and training affect work performance. A descriptive survey was the research method used. All employees and patrons of the departmental, academic, and university libraries of the Federal University of Oye Ekiti are included in the study. The 77 participants in the study were selected using the purposive sampling technique. Data collection techniques included staff performance, development and training, and staff development program questionnaires. At a 5% level of significance, the data were analyzed using inference statistics and descriptive statistics. The study's findings showed that staff members' job performance is high, that professional development and job performance are positively and statistically significantly correlated, and that staff members' job performance is greatly impacted by orientation, in-house training, seminars, on-the-job training, and instructor-led training (Osiesi et al., 2022). This study's evaluation of the training design and performance components will help academics close a gap in their current field of worldwide investigation.

Odhiambo (2018) looked on the relationship between staff productivity at Safaricom and training and development. This study evaluated the effect of worker performance and training and development using a descriptive research approach. Intended audience consists of the regular employees of 1892 who are employed in the company's Westland, Nairobi County, headquarters. The target demographic was used to randomly choose a sample of 377 responders. This study's primary data were acquired through the use of structured questionnaires. After that, we evaluated the data using the mean, standard deviation, percentages, and frequencies. The data from the investigation was presented using tables and figures. The data was coded using SPSS Version 23.0 for analysis and visualization. The coefficient of correlation R, which was 0.887, indicated the degree of correlation between the variables based on the investigation. The study's Results show that employee performance was significantly impacted by training need assessments.. This resulted in part from the company's regular ability assessments, which pinpointed areas in which workers

need training. Employee performance was significantly impacted by training approaches. as the content of staff trainings complied with organizational policies and procedures and the stated training needs. Because the firm selected training materials for employees that matched training requirements, training content had a substantial impact on performance. The study went on to prove that employee development programs had a substantial impact on performance since all new hires participated in a well-organized orientation session. According to the report, skill set assessments should be conducted on a regular basis in the workplace. These assessments should highlight any areas of skill deficit so that employees may get training, and training should be specific to the activities that each person does. Conducting work training should be done by trained professionals in various industries. Off-the-job training has to be offered by Safaricom. Feedback should be included in the training materials for a greater learning impact. In order to encourage employees' professional growth, the corporation should fund employee mentorship programs. Workers should be allowed to cooperate in teams on a given project (Odhiambo, 2018). To support the findings of Odhiambo, a contextual gap that has to be studied using Magutini Level Four Hospital as a case study.

2.2.4 Employee Benefits and Budgeting Process

Budhiraja, et al (2022) examined talent management strategies and work-life balance indicators. The study has two goals: first, it collects front-office employees' perspectives on work-life balance (WLB) in order to inductively categorize a collection of WLB metrics for Indian luxury hotels that are privately held. Second, it examines talent management as a lens through which to view the WLB procedures of a few particular hotels, one of the most important HRM techniques. A qualitative technique is used by conducting 7 focus group sessions with 70 staff members of luxury hotels in India to discover and categorize WLB variables. To record and assess the current WLB procedures of the studied firms, secondary data was triangulated with seven in-depth interviews with HR personnel. Based on staff members' real experiences, we have identified and provided four clusters of WLB indications. The results of interviews with human resource professionals show that WLB activities as important HRM with an open-door talent management strategy. The data also highlight the disparities between front-office staff expectations and hotel WLB procedures (Budhiraja, Varkkey, & McKenna, 2022). The research finds a gap in the empirical data that has to be investigated from a local standpoint.

Hunter (2023), investigated a new era of employee benefits involvement is necessary given the current method of working. This study aim was to educate companies on how to involve their workforce in their benefits plan. As more employees work remotely, Hunter (2023), draws on both personal experience and professional insights to discuss employee engagement tactics. The underlying need to emotionally connect with the employee still exists despite the pandemic's effects on the workplace, but it needs to be accomplished in a somewhat different manner (Hunter, 2023). The present study will investigate this element as a research gap in a local setting, utilizing Magutini Level Four Hospital as a case study.

Mugaa, Guyo, and Odhiambo (2018) looked at the effect of fringe benefits on worker performance. Descriptive research methods were employed. The reason descriptive statistics were selected is that they employ techniques for gathering information, analyzing it, and producing reports on metrics of correlation, variance, and central tendency. This design has to be selected due to its distinct correlation and summary statistics, as well as its emphasis on particular kinds of research subjects, approaches, and results. Positivism was the basis for the investigation. 22,856 workers from the six banks, both management and clerical, made up the target group. 377 respondents were selected for the sample utilizing the table for determining sample size developed by Krejcie and Morgan. Structured questionnaires with both closed-ended and open-ended questions were utilized to collect primary data. SPSS was employed. Tests for normality, multicollinearity, stationarity, heteroscedasticity, and autocorrelation, among others, were conducted as part of the study. Using factor analysis, the pertinent questions were created the greatest Eigen values among the factors. At a 95% confidence level, the hypothesis was tested. The study found that there is a significant and positive relationship between employee performance and fringe benefits, even after accounting for the other possibilities. According to the research's findings, fringe benefits significantly and favorably affect employee performance. The contextual gap shown by the findings is necessary, utilizing Magutini Level Four Hospital as a case study, to bolster the conclusions.

2.3 Summary and Research Gaps

A research gap is an area of study or issue that hasn't been addressed in any of the prior investigations in your subject. Table 1 provides an overview of the examined studies.

Table 1: Summary of research gaps

Author and Year	Title	Methodology and Findings	Research Gap
Cohen and Karatzimas (2022)	HR participated in the budgeting process	The structured questionnaire responses from 100 HR managers serve as the basis for the empirical evidence. The findings point to the HR department's minimal participation in the budgeting process, which may help to explain why, from an HR management standpoint, budgets are not used as much as they could be for performance reviews and communication. However, the interactions between HR management and budgeting are positively impacted.	HR departments in Greece do not fully take advantage of budgeting's vast potential as a tool for achieving their objectives. By examining the opinions of HR managers, the study adds to the body of literature. The present study will investigate this element as a research gap in a local setting, utilizing Magutini Level Four Hospital as a case study.
Farnham and Stevens (2022)	The replacement of a traditional recruitment process with CBA in Social Services Department	Following an overview of current procedures, they present the findings of an internal study that involved managers, staff members. Participants recognised the shortcomings of current methods for hiring and selecting personnel and the necessity of a more competency-	From a local perspective, the study fills an empirical gap that has not previously been addressed.

Author and Year	Title	Methodology and Findings	Research Gap
Ndlela (2020)	Factors leading to discrimination against people and groups in the context of recruitment and selection in Nairobi-based companies.	<p>based strategy. The writers go on to explain how this was undoubtedly a crucial phase in the process of change. Here, they emphasise the significance of relationship- and training-building between personnel specialists and line managers. Examples of person specifications, assessments, and traditional and competence-based job descriptions are given. The new system, according to the authors, works well with the department's overall human resources strategy to boost productivity and lessen conflict at work</p> <p>With 400 respondents aged 18 and above chosen from a population of 2,527,111 people in Nairobi using mathematical methods to calculate sample size. The survey found that over 90% of respondents are aware of prejudice, and that both internal and external variables play important roles in organizational recruitment and selection, with 83.5% considering the two as key contributory factors. Tribe and</p>	The study identifies a contextual and methodological gaps that the current study will try filling by using Magutini Level Four Hospital as a case study

Author and Year	Title	Methodology and Findings	Research Gap
Rahman, et al (2022)	Social media utilization throughout online hiring process.	disability were two of the many factors that contributed to discrimination. As per the research prejudice is widespread in Nairobi and is mostly motivated by tribalism. Through 37 semi-structured qualitative interviews with management, secondary data was triangulated based on a review of the literature e-recruitment benefits businesses significantly. The writers consider the negative features of social media and the e-recruitment process, as well as how social network theory might be used to manipulate organizations in developing countries.	The research fills in an empirical gap that has to be explored from a regional angle.
Amarakoon and Colley (2023)	Staff attraction and retention challenges and emphasize the significance of	The paper includes a qualitative case study using information gleaned from interviews, focus groups, and strategy documents that have been evaluated thematically. The development and competitiveness of	The research fills in an empirical hole that has to be explored from a regional angle.

Author and Year	Title	Methodology and Findings	Research Gap
	organizational context elements	the case study company rely on a well-designed set of HR tactics. It emphasizes the value of dynamic between informality and formality.	
Aman-Ullah, et al. (2022)	Employment stability and retention, including the roles of job embedding and work satisfaction as mediators. Applying the principle of social exchange,	Questionnaires were used to obtain data from selected public hospitals. For participant selection, the standard procedure for random sampling was applied. The outcomes confirmed the connections, both direct and indirect. As a result, every study hypothesis has been validated. The results imply that stable employment might increase the retention of doctors. Furthermore, work satisfaction and job embedding are important mediators of the direct link.	Research on a local level is necessary to address the contextual gap that the study found.
Ndiritu (2022)	Career advancement and employee retention in Nairobi City County	A descriptive research approach was adopted and included responses from 183 respondents and census sampling procedures. SPSS adopted, which included descriptive analysis to derive means, frequencies, and standard deviations, as well as	The study identifies a contextual gap that must be investigated utilizing Magutini Level Four Hospital as a case study to

Author and Year	Title	Methodology and Findings	Research Gap
insurance companies	<p>multiple regressions to illustrate how variables were associated.</p> <p>According to the regression study, career development accounted for 78.1% of the change in retention.</p> <p>Furthermore, since p-values were 0.05, all of the career development in the research had a favorable influence on employee retention.</p> <p>study finds that career development and its components have an impact on retention.</p>	corroborate Ndiritu's results.	
Odhiambo (2018)	Investigated how training affected productivity of employees at Safaricom	<p>Descriptive approach. adopted 1892 regular workers who work at its headquarters in Westland. The target population was employed to select 377 responders at random. Utilizing structured questionnaires, they were subsequently subjected to frequency, percentage, mean, and standard deviation analyses. Tables and figures were used to present the examined data. SPSS Version 23.0 was used to code the data for analysis and display. research revealed that the variables have a significant association, Results of</p>	<p>To support the findings of Odhiambo, Studying the contextual gap that the study points up is necessary. using Magutini Level Four Hospital as a case study</p>

Author and Year	Title	Methodology and Findings	Research Gap
Bhatti, Soomro, and Shah (2022)	Effects of employee performance on training design.	<p>the study show that evaluations of employees' training needs significantly affected their performance. Because the firm selected training materials for employees that matched training requirements, Employee performance was significantly impacted by the training material. The study continued by demonstrating the significant influence that staff development programs had on worker performance since all new hires participated in a well-organized orientation session.</p> <p>Random sampling was used and survey questionnaire were adopted. The sample for the study is the 306 completed questionnaires. The effects of learning style and training material are favorable and substantial, according to structural equation modeling, on performance.</p>	By evaluating the training design and performance elements, current fill the gap in the global inquiry.

Author and Year	Title	Methodology and Findings	Research Gap
Mugaa, et al (2018).	Effect of fringe benefits on worker productivity	<p>The reason descriptive statistics were selected is that they employ techniques for gathering information, analyzing it, and producing reports on metrics of correlation, variance, and central tendency. The correlation statistics and summary are distinct. as well as its focus on certain categories of study subjects, methodologies, and outcomes, this design must be selected. The study adhered to positivist theory. The target group included six banks and 22,856 workers, both management and clerical. The sample of 377 respondents was generated. Structured questionnaires were used. alternative hypotheses were not ruled out. According to the research's findings, fringe benefits significantly and favorably affect employee performance,</p>	<p>The study identifies a contextual gap that requires further research using Magutini Level Four Hospital as a case study, to bolster the conclusions.</p>

2.4 Conceptual Framework

The framework directed the research inquiry. With a rigorous emphasis on precise variables in investigation the conceptual framework offers and names the theories that aim to clarify the research question being studied.

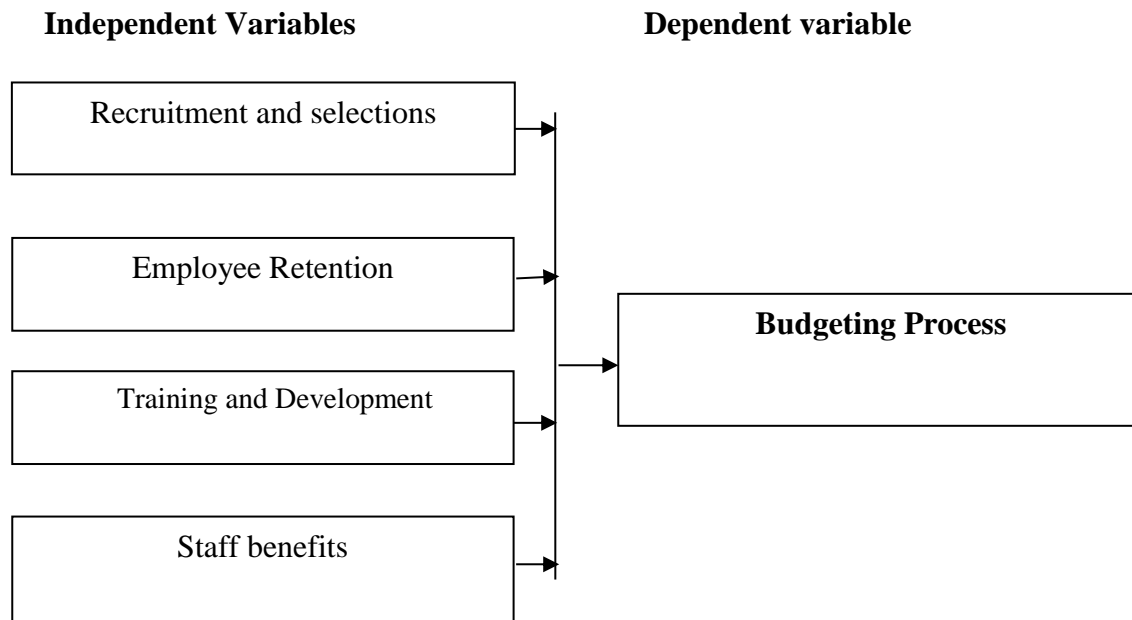


Figure 1: Conceptual framework

2.5 Operationalization of Variables

This section lists variables, variable indicators, and the methods used to measure them in order to achieve the study's goals, which are listed in the table below.

Table 2: Operationalization of variables

Variables	Indicators	Analysis	Measurement
Recruitment and selections	Recruitment policy Candidates qualification Process cost Applicant Satisfaction	Descriptive and inferential statistics	Percentages Frequencies SPSS
Employee Retention	Talent Management Organization culture Compensation rates Employee satisfaction rate	Descriptive and inferential statistics	Percentages Frequencies SPSS
Training and Development	Training Needs Identification Training Evaluation Training programs Training Techniques	Descriptive and inferential statistics	Percentages Frequencies SPSS
Staff benefits	Formal Wellness Programs Bonuses and Allowance Staff welfare Reward Strategy	Descriptive and inferential statistics	Percentages Frequencies SPSS
Budgeting Process	Employee skills Facilitating Communication, Allocating Resources, Evaluating Output	Descriptive and inferential statistics	Percentages Frequencies SPSS

2.6 Chapter Summary

This chapter assesses past research that is pertinent to the variables under investigation and in line with the objectives of the study. In addition to looking at previously known facts, the explanation of contemporary concepts has highlighted the systematic understanding of earlier research and the significant challenges. Conceptual frameworks, operationalizing variables, gaps in research studies, empirical literature, and chapter summaries are also covered in this chapter.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

The section outlines the procedures for implementing the suggested methodology in order to achieve the goals. This chapter provides extensive explanations of the research design used, the demographic, the sample and the method of sampling, the instruments used, the pilot study, validity, reliability, data analysis, and ethical considerations.

3.1 Research Design

The study used descriptive design. Characterizing conduct without altering it was the aim of the descriptive research design. Prior to implementing quantitative research designs, the design is usually employed to identify significant indicators regarding the variables under investigation (Bordens & Abbott, 2017). According to Cooper and Schindler (2018), a research design is a conceptual framework that guides the arrangement of the research purpose and technique, enabling the research investigation to be carried out. This tactic offers the benefit of assisting researchers in organizing and carrying out studies that provide comprehensive information about the subjects people, locations, or specific phenomena under study (Bickman & Rog, 2018). Given that gaining a deeper comprehension is usually the primary goal, the research study would follow a quantitative research design. Research questions should be translated into research project. Given that improving comprehension of it is the research study's main objective, a quantitative research methodology is more suitable for this kind of study.

3.2 Target Population

The target population, according to Cooper and Schindler (2018), is the full set of elements for which one wishes to generalize the research findings. Researcher targeted 750 respondents.

Table 3 Target population

Category	Frequency	Percentage
Accountants	10	1%
Human Resources	12	2%
Administrators	30	4%
Procurement officers	15	2%
Resident medical officers	10	1%
Doctors	65	9%
Clinical Officers	150	20%
BScN Nurses	40	5%
Nurses	300	40%
Pharmacists	20	3%
Medical Laboratory Technologists	50	7%
Nutrition and Dietetic Officers	22	3%
Public Health Officers	26	3%
Total	750	100%

(Human Resource Department, 2023)

3.3. Sample and Sampling Technique

According to Creswell and Creswell (2018), stratified random sampling was employed in the study and was found to be objective, giving every population an equal chance of being selected. The

portion of the population that is utilized to reflect the characteristics of the population is called a sample, according to Kothari and Garg (2015). According to Cooper and Schindler (2018), a random sample size should be used in the study in order to avoid biases. Saunders, Lewis, and Thornhill (2018) recommended that a sample that is between 10% and 30% of the target population would be a reasonable sample. The study used the Cochran 196 formula to select the sample. size at 5% significance threshold as 260.

$$n = \frac{N}{[1 + N(e)^2]}$$

Where; n – sample size N – Population size e – Level of significance $n = 750 / 1 + 750 (0.05)^2 = 260$ Therefore the sample was 260 respondents

Table 4 Sample Size

Category	Target Population	Simple Size	Percentage
Accountants	10	4	2%
Human Resources	12	4	2%
Administrators	30	10	4%
Procurement officers	15	5	2%
Resident medical officers	10	4	2%
Doctors	65	22	8%
Clinical Officers	150	52	20%
BScN Nurses	40	14	5%
Nurses	300	104	40%
Pharmacists	20	7	3%
Medical Laboratory Technologists	50	17	7%
Nutrition and Dietetic Officers	22	8	3%
Public Health Officers	26	9	3%
Total	750	260	100%

(Author, 2023)

3.4 Instruments

A research tool suited for measuring respondents' perspectives is necessary, and the author prefers to employ questionnaires in this study as recommended by (Creswell & Creswell, 2018). The study employed questionnaires because they enable and simplify correlation and inferential statistical analysis. And also helped to effectively enrich the qualitative methodology (Saunders, Lewis, & Thornhill, 2018). The questionnaire also enables anonymity, as most respondents do not want their identities known (Bordens & Abbott, 2017). to gather primary data, questionnaires were employed, whereas the literature review employed secondary data.

3.5 Pilot Study

It is possible to find ambiguous questions and indistinguishable instructions in an instrument by conducting a pilot study (Hamed, 2016). The process's aim is to ascertain whether the instrument responses provided the necessary feedback to help the study meet its objectives as specified in the methodology. The pilot study was important since it validated the validity and reliability of research instruments, which is another reason (Cooper & Schindler, 2018). Pilot was carried out with participation of 10 employees chosen at random from Meru County level four hospital. The department has similar characteristics to Magutini Level Four Hospital. Cooper and Schindler (2018) observed that a random sample of the pilot research should comprise 1–10% of the sample size population in order to prevent biases.

3.5.1 Validity

Validity, according to Saunders et al. (2018), is the ability of a research instrument to yield anticipated outcomes. The purpose of validity was to find and fix any errors in the research tool before the sample group was given access to it. According to Saunders, Lewis, and Thornhill (2018), this was carried out during the instrument's piloting phase. Determining whether the instrument responses supplied the necessary input to support the study in achieving its objectives as specified in the methodology was the aim of the process (Cooper & Schindler, 2018). With the supervisor's and experts' assistance, the study additionally employed content validity. Study used face validity as well. Face validity was important because it makes it simple to evaluate the general procedure. It's a rather quick, easy, and clear method to start figuring out whether a new statistic is advantageous at first glance (Cooper & Schindler, 2018).

3.5.2 Reliability

The study also conducted a reliability test throughout the piloting phase. According to Saunders et al. (2018), the ratio used to verify the consistency of study questionnaires is known as dependability. The range of the Cronbach's alpha coefficient need should be 0 to 1. Higher alpha coefficient values are associated with scales that are thought to be more reliable. Minimum alpha of 0.70 or above is considered acceptable. In this research. Utilized the 0.7 Cronbach Alpha coefficient in the study to assess dependability. According to Kothari and Garg (2015), research instruments should, if they are reliable, provide the same outcomes as the pilot study when applied to the larger sample size, as suggested by Cooper and Schindler (2018).

3.6 Data Collection Procedure

The investigator sought an authorization permission from NACOSTI and an introduction letter from the institution. According to Kothari and Garg (2015), gathering data is the methodical process of making observations or taking measurements. Data collection tools include observations, interviews, surveys, and focus groups. A research tool suited for measuring respondents' perspectives is necessary, and the author prefers to employ questionnaires in this study (Appendix ii) (Creswell & Creswell, 2018). The questionnaire also enables anonymity, as most respondents do not want their identities known (Bordens & Abbott, 2017). Primary data was gathered using questionnaires.

3.7 Data Analysis and Presentation

Kothari and Garg (2015) define data analysis as the process of classifying and arranging unprocessed data obtained through research data collection techniques in order to identify pertinent information. Quantitative data from the study were analyzed with SPSS and basic statistics. Prior to drawing broad generalizations, we will code the unprocessed field data. Descriptive statistics was utilized to analyze the results (Standard deviation, percentages and frequencies) and tables were used to show the data. To show how the research variables related to one another, inferential statistics were applied. Pearson correlation aided in predicting how strong the relationship is between the variables as well as its direction. A correlation test with a significance threshold of 5% was conducted. two-tailed examination.

Through the use of analysis of variance (ANOVA), the significance of the entire model was established. It was compared between the computed and tabulated f statistics. It was determined whether A 0.05 p-value indicates that the entire model is significant. Utilizing a multivariate linear regression model, the significance of the independent components' impact on the dependent variable was examined. Regression constants or intercepts, and regression coefficients, are used to estimate the model of the budgeting process composite index, where 1-4 is the latter. As the independent variable, EE (elevation error) represents the composite score of budgeting process. The variables, which is a composite score of staff recruitment, employee retention, staff training and development, and employee benefits. is phrase for random error that describes the viability of Budgeting process when the linear influence of predictor variables cannot explain it?

Multiple linear regression models adopted $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$

Where:

Y= Budgeting process

(β_i ; $i=1, 2, 3,4$) = various coefficients for the independent variables

X_i for;

X_1 = Staff recruitment

X_2 = Employee retention

X_3 = Staff training and development

X_4 = Employee benefits

3.8 Ethical Considerations

Ethical consideration, according to Bickman and Rog (2018), is the use of ethics during the course of a research study.

3.8.1 Informed consent

Management University of Africa, NACOSTI, and the Magutini Level Four Hospital provided the required letters and permits before starting the study, the researcher request letters of consent. This letter outlines the study and provided reassurance to respondents of the primary motivation for the study. Before starting the study, the researcher requested the letters of consent prior to conducting the investigation. All prospective responses were asked for their permission in advance.

3.8.2 Voluntary participation

It refers to the explicit measures undertaken by the researcher to inform them that their participation is entirely on their own volition, free from any form of coercion (Kılınç & Firat, 2017). Respondent participation in the data gathering exercise was entirely optional. Additionally, there were no personal, insulting, or derogatory terms or questions on the research questionnaire. Additionally, the respondents' identities were withheld. According to the principle of informed consent, Participants need to be fully aware of the research they are taking part in before giving their assent (Bordens & Abbott, 2017). This enables them to decide whether to take part in the research or not, participants was asked if they would want to take part in the study. No responder was compelled to engage in the study in violation of the concept of voluntary participation (Kothari & Garg, 2015). This indicates that during the course of the study, respondents have the option to refuse or withdraw.

3.8.3 Confidentiality

Is identity is thought to the man of science however {the data entered into the study} is de-identified and therefore the identity is unbroken confidential. The people are unengaged to offer and withhold the maximum amount information. Confidentiality was bonded and it absolutely was the researcher's moral responsibility to verify the collected data. Solely summarized data was obtainable for public consumption. The privacy of the information provided in survey responses was also be upheld. All citations and references made by other academics were be recognized. The researcher only used information in a discreet manner and study ensured the anonymity of respondents, and the information was only utilized for a project report in accordance with the university's requirements.

3.8.4 Privacy

By making sure that personal information, including as views, attitudes, and opinions, is not disclosed to other parties without the subject's consent, respect for privacy is achieved throughout the conduct of research (Akaranga & Makau, 2016). The researcher protected the respondents from harm, either emotional or physical. Throughout the time of knowledge collection, analysis was safeguarded as data was hold on within the laptop victimization data protection Arcanum so as to confirm confidentiality.

3.8.5 Anonymity

Anonymity is preserved by not disclosing the racial or ethnic origins of responders, not identifying them by name, and not disclosing any personal information about a participant. This was achieved by victimization Pseudonyms in respect of the participants and therefore the company that was chosen for this study. The anonymity of respondents is protected. The easiest way to do this is by not identifying respondents by name during the collection of data (Fouka & Mantzourou, 2011). To safeguard participants' identities, codes and pseudonyms was used. As a result, identifying the participants by their responses to questions on the questionnaire was difficult. The information of the participant was managed in such a way that their identity is secured by anonymity (Bickman & Rog, 2018). This was accomplished by instructing them not to fill out any personal information on questionnaire

3.8 Chapter Summary

The focus of the chapter is the section on study methodology, which provides an outline of the research process and the technique that was used. This section describes the investigation process and the methodology used in the research project. The research technique describes the methodology that helped the study accomplish its primary goal.

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSION

4.0 Introduction

Results are presented in this segment, according to questionnaires. It provides the demographic data, their responses to variables, and the study's limitations. The researcher gathered data in the field and used SPSS Version 26 and basic descriptive statistics. As a result, chapter presents a variety of subsections in accordance with the intentions of research.

4.1 Research Findings

Table 5: Response Rate

260 participants made up for this study as shown in Table 4.

Category	F	%
Responses	182	70
Non-Responses	78	30
Total	260	100

Results showed that 182 respondents, or 70% of the sample, fully filled out and returned the questionnaires. Thirty percent of the respondents did not return their responses, and the study's final analysis did not include some incomplete responses. Response rates were really good. A large number of people responded to the research study. Kothari and Garg (2015) state that responses scoring fifty percent are considered adequate, sixty percent are good, and over seventy percent are remarkable.

4.1.1 Demographic Information

Biodata, or details on the characteristics of the study; gender, age range, education attained, experience, and position, was asked by the researcher.

Table 6: Gender

Category	F	%
Female	107	59
Male	75	41
Total	182	100

Table 6 shows that 41% of participants were men and 59% of participants were female employees. This indicates that although there were more female respondents than male respondents, the gender representation of the study's participants was not evenly distributed. Consequently, it is impossible to hold any gender totally responsible for the study's findings. According to Kothari and Garg (2015), one of the most crucial factors to take into account when figuring out a respondent's viewpoints on a particular subject is their gender. Gender typically reveals the degree of dedication, aptitude, and type of energy needed to finish a particular task.

Table 7: Age Bracket

Years	F	%
18-23	5	3
24-30	22	12
31-35	60	33
36-39	93	51
40-47years	2	1
48 years and above	0	0
Total	182	100

Majority of responses (51%), as shown in Table 7, indicated were aged between 36 and 39; Of those surveyed, 33% claimed to be between the ages of 31 and 36. Of those surveyed, 12% claimed to be between the ages of 24 and 30; 3% claimed to be between the ages of 18 and 23; 1% claimed

to be between the ages of 47 and 47; and none claimed to be older than 60. The responses accurately reflect the ages of the respondents, most of whom were in their middle years. According to Borg and Grall (2019), a respondent's age has a significant role in influencing their opinions on many subjects. According to Kothari and Garg (2015), age becomes more significant when assessing the reaction in this way, even though age also reflects a person's level of maturity.

Table 8: Education Level

Education	F	%
Primary	0	0
Secondary	0	0
Diploma	31	17
Degree	98	54
Master	47	26
PhD	6	3
Total	182	100

Table 8 demonstrates that the majority of respondents (54%) held a degree, with master's degree holders (26%) coming in second. None of them indicated a secondary or primary level, while another 17% held college degrees and 3% held PhDs. This implies that the respondents' highest degree of education was enough for deciphering and evaluating the research questions. This indicates that working in an organization requires professional involvement (Kothari & Garg, 2015). In some respects, it is essential to know the educational backgrounds of the responders. Table 8 displays information about the respondents' diverse educational backgrounds as a consequence of this issue's investigation.

Table 9: Years in Service

Years	F	%
1–2	42	17
3–6	33	36
7–10	15	46
Above 11years	1	1
Total	182	100

Table 9 shows that respondents were asked about their prior employment experience with the company. The most correct responses came from the respondents: 46% indicated they had worked there for seven to ten years, 36% for three to six years, 17% for one to two years, and 1% for more than eleven years. The findings indicate that the participants had worked for a considerable length of time, which increased their opportunity to respond to the survey. According to Bryman and Bell (2017), long-term employees of a company or organization understand its dynamics and provide expert evidence for study issues.

4.1.2 Descriptive Statistics

The study variables indicated in Appendix II's research questionnaire have descriptive statistics provided for them in this section.

Table 10: Staff recruitment

	SA	A	N	D	SD	Mean	Std. Dev
The stress on employees throughout the budgeting process has decreased because to the availability of maternity and paternity leaves	25%	66%	1%	7%	0%	4.09	.76
The two most crucial aspects that applicants consider when applying for a position include budgeting knowledge.	16%	70%	2%	12%	0%	3.90	.81
A variety of recruiting and selection methods are used throughout the process.	20%	62%	2%	17%	0%	3.85	.93
The recruiting and selecting process is impacted by prejudice based on departmental budget.	10%	78%	1%	11%	0%	3.87	.98
Budgeting process is more likely to be successfully if the institution recruits competent candidates.	8%	60%	9%	23%	0%	3.53	.94
Average						3.84	0.88

To ascertain the influence of staff recruitment on the budgeting procedure at Magutini Level Four Hospital. Participants were asked to rate the association between hiring new employees and budgeting process on a five-point Likert scale in order to give the researcher information. Table 10 displays the reported study findings., and they are as follows: If the stress on employees throughout the budgeting process has decreased because of the availability of maternity and

paternity leaves, and the results were: 7% disagreed, none strongly disagreed, 1% selected neutrality, 66% agreed, 25% strongly agreed, and 66% agreed, the survey's mean was 4.09, and its SD was 0.76.

If the two most crucial aspects that applicants consider when applying for a position include budgeting knowledge, that was the second question posed under the staff recruitment variable, and the results were as follows: The statement had a mean of 3.90 and an SD of 0.81; 16% strongly agreed, 70% agreed, 2% remained neutral, 12% disagreed, and none strongly disagreed. In the study's staff recruitment variable asked if a variety of recruiting and selection methods are used throughout the process: The statement, which had a mean of 3.85 and an SD of 0.93, had responses from 20% strongly agreed, 62% who agreed, 2% who remained neutral, 17% who disagreed, and none who strongly disagreed. The fourth statement posed by the research was whether the recruiting and selecting process is impacted by prejudice based on departmental budget, to which the following responses were given: The statement, which had a mean of 3.87 and an SD of 0.98, received 10% of responses who strongly agreed, 78% who agreed, 1% who elected to remain neutral, 11% who disagreed, and none who strongly disagreed, the respondents were asked if the budgeting process is more likely to be successful if the institution recruits competent candidates. The answers are as follows: 9% of respondents elected to remain neutral, 8% strongly agreed, 60% agreed, 23% disagreed, and none of the respondents strongly disagreed with the statement, 3.53 as mean and an SD of 0.94.

Staff recruitment had 3.84 mean and a SD of 0.88, demonstrating that the budgeting process and staff recruitment are primarily related and that a significant component in determining organization budgeting process is the use of staff recruitment. Other researchers' findings, such as Cohen and Karatzimas (2022), point to the HR department's minimal participation in the budgeting process, which may help to explain why, from an HR management standpoint, budgets are not used as much as they could be for performance reviews and communication. However, the interactions between HR management and budgeting are positively impacted. Farnham and Stevens (2022) explain how this was undoubtedly a crucial phase in the process of change. Here, they emphasize the significance of relationship- and training-building between personnel specialists and line managers. Examples of person specifications, assessments, and traditional and competence-based job descriptions are given. The new system, according to the study, works well with the

department's overall human resources strategy to boost productivity and lessen conflict at work. Ndlela (2020) found that over 90% of respondents are aware of prejudice and that both internal and external variables play important roles in organizational recruitment and selection, with 83.5% considering the two as key contributory factors. Discrimination was influenced by a variety of criteria, including tribe and handicap. Individuals' psychological well-being and budgeting process were impacted by discrimination, according to 72.4–90.8% of respondents who said that the sin was to blame for low self-esteem, sadness, and poor performance. According to the study, prejudice is widespread in Nairobi and is mostly motivated by tribalism.

Table 11: Employee benefits

	SA	A	N	D	SD	Mean	Std. Dev
Stress on employees throughout the budgeting process has decreased because to the availability of maternity and paternity leaves	16%	67%	2%	15%	0%	3.82	.88
Employee health initiatives are beneficial, especially in times of illness and stress during budgeting period.	11%	59%	7%	23%	0%	3.90	.75
Mothers who are nursing their infants have the right to flexible work schedules during budget process	6%	69%	5%	22%	0%	3.58	.91
The bonuses and allowances that are given out during budgeting are more than enough	11%	59%	8%	22%	0%	3.58	.97
My employer offers counselling services that are quite successful especially during the budgeting cycle.	12%	59%	7%	22%	0%	3.62	.96
Average						3.70	.90

The goal was to ascertain how the budgeting process at Magutini Level 4 Hospital was impacted by employee benefits. The respondents were asked to assess each study variable because the researcher was interested in learning how employee benefits affected budgeting process. The following are the outcomes: If we have a realistic road map that directs us in the appropriate way, the first statement under the research variable was that the stress on employees throughout the budgeting process has decreased because of the availability of maternity and paternity leaves, and the responses were as follows: With 3.82 mean and a SD of.88, responses fell into the following categories: 67% agreed, 15% disagreed, none strongly disagreed, 2% were indifferent, and 16% strongly agreed. Asked if employee health initiatives are beneficial, especially in times of illness and stress during budgeting periods. A mean of 3.90 and a SD of.75 indicate that 13% strongly agreed, 11% strongly agreed, 59% agreed, 7% were neutral, 23% disagreed, and none strongly disagreed.

Third inquiry asked was if mothers who are nursing their infants have the right to flexible work schedules during the budget process. The respondents provided the following responses: 3.58 mean and SD of.91 and was agreed upon by 69% of respondents; 6% of respondents said they strongly agreed, 5% said they were impartial, and 22% of respondents were against, and none of them severely disagreed. About whether the bonuses and allowances that are given out during budgeting are more than enough: With a mean of 3.58 and a SD of.97, the responses fell into the following categories: 59% of respondents agreed, 8% were indifferent, 22% disagreed, and none strongly disagreed, while 59% agreed, and 11% of respondents agreed very strongly. If my employer offers counselling services that are quite successful, especially during the budgeting cycle, nobody who responded strongly disagreed; only 12% of those who strongly agreed, 59% of those who agreed, 7% of those who were neutral, and 22% of those who disagreed. The variable had a SD of.90 and an average mean of 3.70.

The study's results conclusively show that employee benefits affect the budgeting process at Magutini Level 4 Hospital. The study's conclusions are consistent with earlier research, such as Budhiraja et al.'s (2022) results of interviews with human resource professionals, which show that WLB activities are important HRM with an open-door talent management strategy. The data also highlights the disparities between front-office staff expectations and hotel WLB procedures. Hunter (2023) investigated whether a new era of employee benefits involvement is necessary given

the current method of working. The aim of this study was to educate companies on how to involve their workforce in their benefits plans. As more employees work remotely, Hunter (2023) draws on both personal experience and professional insights to discuss employee engagement tactics. The underlying need to emotionally connect with the employee still exists despite the pandemic's effects on the workplace, but it needs to be accomplished in a somewhat different manner.

Table 12: Training and development

	SA	A	N	D	SD	Mean	Std. Dev
The organization's concept towards determining the needs for staff training on budgeting process is laid out in a policy.	11%	68%	4%	17%	0%	3.74	.87
My institution took into account factors including department demands, market developments, job skills, expertise, and abilities, as well as procedures, goods, and services as training budgeting process need assessment.	3%	23%	6%	64%	4%	3.45	.18
Magutini Level Four Hospital's training evaluation on budgeting process approaches are successful.	17%	66%	3%	14%	0%	3.85	.88
Magutini Level Four Hospital provides alternatives for both on-the-job and off-job training in departmental and institutional budgeting.	6%	68%	7%	19%	0%	3.60	.86
Able to evaluate knowledge, abilities, and views that contradict the norms that were set both during and right after training	19%	65%	3%	13%	0%	3.90	.85
Average						3.71	.87

The study looked at how training and development impacted the budgeting process at Magutini Level Four Hospital. In order to quantify the variable, it sought to understand how training impact the budgeting process. Table 12 shows findings as follows: When asked if The organization's concept towards determining the needs for staff training on budgeting process is laid out in a policy, the first statement under the study variable received the following responses: A mean of 3.74 and an SD of .87 were calculated from the responses, which included 68% agreed, 17% disagreed, 4% were neutral , and 11% strongly agreed with the question. If the institution took into account factors including department demands, market developments, job skills, expertise, and abilities, as well as procedures, goods, and services as training budgeting process need assessment, and these were the responses: 23% of respondents agreed, 23% disagreed, and 3% strongly agreed and 3.45 as mean and a SD of .18, the statement was rejected by 64% of respondents, and 4% strongly rejected it.

The third claim that the research looked at was that if Magutini Level Four Hospital 's training evaluation on budgeting process approaches are successful, having 3.85 mean and a SD of .88 indicate that 66% agreed, 17% strongly agreed, 3% were indifferent, 14% disagreed, but none strongly disagreed with the statement. The study examined the fourth claim under the variable, asking if the Magutini Level Four Hospital provides alternatives for both on-the-job and off-job training in departmental and institutional budgeting. The replies were as follows: With a mean of 3.60 and SD of .86, the statement received 6% of highly agreeing replies, 68% of agreeing respondents, 7% of neutral respondents, 19% of disagreeing respondents, and none of the severely disagreeing respondents. If was the fifth query posed to the responders was if we are able to evaluate knowledge, abilities, and views that contradict the norms that were set both during and right after training, and 3.90 mean and SD of 0.85, the statement was supported by Among responses, there were 3% who were neutral, 65% who agreed, 19% who strongly agreed, and 13% who disagreed. Variable had an SD of .84 and an average mean of 3.71.

Findings showed that training have a big impact on budgeting process at Magutini Level 4 Hospital. The results are consistent with those of other investigations on training and development, such as that by Bhatti, et al (2022) effects of learning style and training material are favorable and substantial, according to structural equation modeling, on performance. In contrast, the research inds that there was little impact of the trainer on the nurses' performance at work. In conclusion,

this research is an important addition to the training information. Employers must offer more training programs in order to lower the cost of recruiting and onboarding new hires. The study also suggests giving staff feedback following training so they may see where their performance can be improved. Work performance is high, and Osiesi et al. (2022) found a positive and statistically significant correlation between professional development for library staff members and their job performance, additionally, that employee job performance is greatly impacted by orientation, internal training, seminars, on-the-job training, and instructor-led training. Odhiambo (2018) Results show that employee performance was significantly impacted by training need assessments. This resulted in part from the company's regular ability assessments, which pinpointed areas in which workers need training. Employee performance was significantly impacted by training approaches. as the content of staff trainings complied with organizational policies and procedures and the stated training needs. Because the firm selected training materials for employees that matched training requirements, training content had a substantial impact on performance. The study went on to prove that employee development programs had a substantial impact on performance since all new hires participated in a well-organized orientation session.

Table 13: Employee retention

	SA	A	N	D	SD	Mean	Std. Dev
Improved wage increases rules implemented by Magutini Level Four Hospital have resulted in better department planning and budgeting	19%	70%	0%	11%	0%	3.97	.79
The company has a systematic training and development plan for its human resources.	20%	64%	2%	14%	0%	3.90	.88
Policies on promotions, wage increases, and credit facilities have encouraged people to stay on the job that has positive impact budgeting process	22%	68%	1%	9%	0%	4.03	.77
Financial plans factors in cost in training employees on departmental budgeting process and the employees feel secure in their employment	13%	62%	8%	19%	0%	3.69	.93
The performance evaluation system used adheres to ministry requirements.	4%	69%	9%	18%	0%	3.61	.83
Average						3.84	.84

The goal was to ascertain whether staff retention had an impact on Magutini Level 4 hospital's budgeting process. The respondents were asked to assess each study variable because the researcher was interested in finding out how staff retention affected budgeting process. Table 13 results are as follows: participant's response to whether the increased wage increase rules implemented by Magutini Level Four Hospital have resulted in better department planning and budgeting, and none of the respondents, who had a mean of 3.97 and an SD of .79, were neutral or said they strongly disagreed with the query. 70% agreed, 11% disagreed, and 19% strongly agreed.

Second question under this variable, which asked if the firm had a culture where rewards via pay, advancement, and favorable working conditions guarantee an improved process during budgeting: The statement, which had a mean of 3.90 and an SD of .88, received 64% strongly agreed, 14% disagreed, 2% were neutral, and 2% strongly agreed. Third question, which questioned if the policies on promotions, wage increases, and credit facilities have encouraged people to stay on the job and have a positive impact on the on the budgeting process: The respondents' replies had 4.03 mean and SD of .77, and they varied from 22% strongly agreeing to 68% agreeing, 1% indifferent, and 9% disagreeing. When asked if financial plans factor in cost in training employees on the departmental budgeting process and if the employees feel secure in their employment, the respondents provided the following responses: The statement, which had a mean of 3.69 and an SD of .93, received agreement from 13% of respondents who strongly disagreed, followed by 62% who disagreed, 8% undecided, and 19% who disagreed. If the performance evaluation system used adheres to ministry requirements, the last question under this variable received the following responses: With 3.61 mean and SD of .83, the respondents were divided into four groups: 69% agreed, 9% were neutral, 4% strongly agreed, and 18% disagreed. Employee retention had an 3.84 mean and SD of .84.

Findings show that employee retention significantly affects the budgeting process, as supported by Amarakoon and Colley (2023). pays special attention to scale and location and advances our knowledge of employee recruitment and retention through employer branding by investigating a medium-sized business in a nearby area. It emphasizes the value of the dynamic between informality and formality. Aman-Ullah, et al. (2022) validated direct and indirect correlations. The results imply that stable employment could increase the retention of doctors. Furthermore, work satisfaction and job embedding are important mediators of the direct link. This study offers empirical support for the variables influencing physicians' aspirations to remain in the medical field. In Ndiritu (2022), career development accounted for 78.1% of the change in employee retention. R values of .612 were found for training and development after that. With R values of .584, job enrichment had the biggest impact on employee retention, while coaching and mentoring had the least., with R values of 0.455.

Table 14: Budgeting process

	SA	A	N	D	SD	Mean	Std. Dev
HRP enables me to respond to adjustments in the budgetary process that positively affect my performance.	9%	75%	3%	13%	0%	3.97	.78
To enable efficient communication and coordination for budgeting processes that promote job satisfaction, HRP facilitates the process effectively.	4%	78%	6%	12%	0%	3.75	.72
The finest personnel is attracted to and retained by HRP, which supports effective budget processes and improves service delivery	10%	68%	2%	20%	0%	3.68	.91
HRP assists in risk prediction, which lowers wasteful costs in budget preparations.	8%	67%	4%	21%	0%	3.62	.90
HRP recruits qualified personnel who can impart information and provide high-caliber budget consulting services, which affects worker productivity.	13%	74%	3%	10%	0%	3.90	.75
Average						3.78	.81

The following opinions on how human resource planning affects the budgeting process at Magutini Level 4 hospital were presented to respondents, and they were asked to answer using a Likert scale to respond to human resource planning impact budgeting process as shown Table 14: When asked if HRP enables me to respond to adjustments in budgeting process have beneficial impact on HR planning, the first statement under the research variable received the following responses: With

3.97 mean and an SD of .78, 13% disagreed, 75% of respondents agreed, 9% strongly agreed, and 3% had no opinion.

According to the responses to the study's question on how to enable efficient communication and coordination for budgeting process that promote job satisfaction, HRP facilitates the process effectively, as follows: 3.75 mean and an SD of .72. Seventy-eight percent agreed, 6% had no opinion, and 12% strongly disagreed. Third question, which asked if the finest personnel are attracted to and retained by HRP, which supports effective budget processes and improves service delivery: 68% of respondents agreed, 10% strongly agreed, 2% were neutral, and 20% disagreed; the mean and SD were 3.68 and .91, respectively. Asked whether HRP assists in risk prediction, which lowers wasteful costs in budget preparations: Finally, the study asked if HRP recruits qualified personnel who can impart information and provide high-caliber budget consulting services, which affect worker productivity and useful data. 8% of respondents said they strongly agreed, 67% said they agreed, 4% said they were impartial, and 21% said they disagreed. The respondents, who had a mean of 3.90 and an SD of .75, were separated into: 74% agreed, 13% strongly agreed, 3% were neutral, and 10% disagreed.

The results demonstrate how strongly human resource planning affects the budgeting process. The study's findings, supported by Zarianah (2015), indicate that ineffective budget planning frequently results in implementation challenges, necessitating revisions or perhaps abandoning the effort altogether. HRP is a vital component of budget management, in addition to planning. Zarinah and Abdullah (2016) define HRP as the establishment of formal mechanisms inside an organization to enable the successful and economical application of human talent to achieve corporate objectives. According to Maddox-Daines (2023), during the epidemic, business continuity plans that prioritized data over people were found to be unsuccessful. The tension between burnout and working from home is highlighted by the increase in online presenteeism, which is a result of employees changing their conduct in response to self-surveillance. Kulkov, Tsvetkova, and Ivanova-Gongne (2023) argue that inadequate planning brought on by bad budgeting, in addition to the regulatory pillar, hinders the advancement of innovative technologies in treatment methods, patient data privacy, medical staff training initiatives, and information and money transfers. Bhattacharya and Bhattacharya (2023) general guideline regarding the proportion of physicians varies according to the demands of paramedics, nurses, and other support staff.

Because of the uncertainty in the new environment, the outlook must be straightforward, simple, adaptable, and agile. Adopting a creative and multifaceted approach is necessary for recruiting and attraction strategies. Nyawira et al. (2022) indicated that there were insufficient health workers and insufficient funding for HRM for health in the chosen counties, which jeopardized the composition of the health system's input pool. Due to a lack of medical specialists, non-specialized employees were forced to perform specialist duties inappropriately, which may have had unfavorable effects on patient outcomes and care quality. The quality of primary healthcare was weakened by the improper staffing allocation in favor of higher-level facilities, which resulted in needless referrals.

Regression analysis

Regression analysis results are presented in this section.

Table 15: Model Summary of staff recruitment

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	0.548a	0.151	0.142	0.72	0.151	15.87	1	90	0.000

a. Predictors: (Constant), Staff recruitment

The budgeting process was dependent variable and staff recruiting was predictor component in a regression study. With a R = 0.548, the regression analysis demonstrated a substantial correlation between hiring new employees and the budgeting process. Table 15 shows that the factors that the study discovered had a substantial positive link with one another ($r = 0.548$, $p = 0.000$). Increased human resource planning consequently produced a better budgeting process. Other criteria can also be used to explain variations in the budgeting process.

Table 16: ANOVA^a Results for Staff recruitment

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.339	1	8.339	15.861	0.000 ^b
	Residual	46.714	181	.535		
	Total	55.053	182			

a. DV: Budgeting process

b. Predictors: (Constant), Staff recruitment

The results show that staff recruitment affects the budgeting process in a statistically significant way ($F = 15.861$), and the data is well-fitted by the regression model. These findings also show how the budgeting process at Magutini level four hospital is significantly impacted by personnel recruitment. The regression model predicts the dependent variable with accuracy when the level of significance is 0.000, or less than 0.05. Table 16 provides an overview of the results.

Table 17: Regression Coefficients^a for Staff recruitment

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	2.144	0.420		5.100	0.000
	Staff recruitment	0.403	0.101	0.390	3.984	0.000

a. Dependent Variable: Budgeting process

An ANOVA with a 95% degree of confidence was used to analyze human resource planning in connection to the budgeting process. The regression equation that was generated and the data in Table 17 were evaluated for significance using the F critical value of 15.87 and the P value of 0.000. $Y = \beta_0 + \beta_1X_1 + \varepsilon$; $Y = 2.144 + 0.403X_1 + 0.420$

Table 18: Model Summary of Employee benefits

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
1	0.302a	0.182	0.081	0.750	0.0182	8.957	1	90	0.004

a. Predictors: (Constant), Employee benefits

Regression research used employee benefits as the predictor factor and the budgeting procedure as the dependent variable. Regression analysis results showed a moderate correlation ($R = 0.302$) between employee benefits and the budgeting process, suggesting a significant relationship. As can be seen in Table 18, study found a significant positive correlation between variables ($r = 0.302$, $p = 0.004$). Variations in budgeting process can also be clarified by other research variables, hiring and retaining people, training and development, and other internal organizational components.

Table 19: ANOVA^a Results for Employee benefits

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.132	1	5.132	8.957	0.004 ^b
	Residual	50.201	181	0.562		
	Total	55.333	182			

a. DV: Budgeting process

b. Predictors: (Constant), Employee benefits

The data were correctly anticipated by the regression model, and the results of $F = 8.957$ indicate that the budgeting procedure employed by Magutini Level Four Hospital is significantly impacted by employee benefits. This shows that the budgeting process is impacted by employee perks. Because the regression model's level of significance at 0.004 is less than 0.05, the dependent variable is successfully predicted. The results are listed alphabetically in Table 18.

Table 20: Regression Coefficients^a for Employee benefits

		Coefficients^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	2.760	0.353		7.808	0.000
	Employee benefits	0.270	0.090	0.302	2.993	0.004

a. DV: Budgeting process

A 95% confidence level ANOVA was performed to compare employee benefits with the budgeting procedure. 15.87 is the F critical value, and the P value of 0.000 were used to assess the importance of the data in Table 19 and the developed regression equation. $Y = \beta_0 + \beta_2X_2 + \varepsilon$; $Y = 2.760 + 0.270X_2 + 0.353$

Table 21: Model Summary of Training and development

Change Statistics									
Model	R	R Square	Adjusted R Square	Std. Error of the estimate	R Square Change	F Change	df1	df2	Sig. F
1	.658 ^a	.570	.464	.5283	.570	73.571	1	90	.000

a. Predictors: Constant, Training and development

In regression analysis, the budgeting procedure was the dependent variable, while training was the predictor variable. There is a substantial link between training, development, and performance, according to a regression analysis that found a relationship between the three with a relationship $R = 0.658$ and a moderate correlation. Table 20 ($r = 0.658$, $p = 0.000$) illustrates the statistically significant positive correlation that the study found between the variables. Variations within the budgeting process can also be explained by other factors, such as employee benefits, retention, and other internal features.

Table 22: ANOVA^a Results for Training and development

ANOVA ^a						
Model		Sum of Squares	Df	Mean square	f	Sig.
	Regression	20.584	1	20.584	73.571	0.000 ^b
	Residual	23.223	181			
	Total	43.807	182			

a. DV; Budgeting process

b. Training and development

The regression model's validity and the significance of training and development at Magutini Level 4 hospital are both demonstrated by the results of 73.571, which indicate a substantial correlation between budgeting process and training and development. When the significance

criteria is 0.000, or less than 0.05, the regression model effectively predicts the dependent variable. Table 22 presents the results in alphabetical order.

Table 23: Regression Coefficients^a for Training and development

Coefficients ^a						
Model	Model	Unstandardized		Standardized		
		Coefficients		Coefficients		
		B	Std. error	Beta	t	Sig
1	Constant	1.075	.352		3.449	0.000
	Training and development	0.735	0.83	0.685	3.578	0.000

A 95% confident ANOVA analysis was conducted between the budgeting process and training and development. The F critical value, 73.571, and the P value, 0.000, were used to assess the importance of the data in Table 23 and the regression equation that was produced.

Table 24: Model Summary Employee retention

Change Statistics									
Model	R	R	Adjusted	Std.	R	F	Sig. F		
		Square	R Square	Error of	Square	Change	Change	df1	df2
				the	Change	Change			
				estimate					
1	.685 ^a	.433	.425	.54731	.433	62.251	1	86	.000

b. Predictors: Constant, Employee retention

The budgeting process was DV in regression, while employee retention was the predictor variable. The budgeting process and employee retention had a significant link (R = 0.685) according to the regression analysis. Table 24 shows that the factors the study examined had a substantial positive link with one another (r = 0.685, p = 0.000). Increased staff retention will therefore result in a better budgeting process. Moreover, other research factors may be used to

account for differences in the budgeting process.

Table 25: ANOVA of Employee retention

ANOVA ^a						
Model		Sum of Squares	df	Mean square	f	Sig.
1	Regression	18.947	1	18.947	68.500	.000 ^b
	Residual	24.860	181			
	Total	43.807	182			

a. Dependable Variable: Budgeting process

b. Employee retention

The regression model accurately describes the data, as demonstrated by the 68.500 results, and staff retention significantly affects the budgeting process. This implies that the budgeting process at Magutini level four hospital is significantly impacted by personnel retention. When the significance criteria is 0.000, or less than 0.05, the regression model effectively predicts the dependent variable. Table 25 displays the results in tabular form.

Table 26: Regression Coefficients^a for Employee retention

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. error	Beta	T	Sig.
1	Constant	1.1825	.252		7.612	0.000
	Employee retention	0.571	0.73	0.685	7.954	0.000

The 68.500 findings show that regression model represents the data well and that staff retention has a major impact on the budgeting process. This suggests that staff retention has a big influence on the Magutini level four hospital's budgeting process. The regression model accurately predicts

the dependent variable when the significance threshold is 0.000, or less than 0.05. Table 25 displays the findings in tabular form. $Y = \beta_0 + \beta_4 X_4 + \varepsilon$; $Y = 1.1825 + 0.685 X_4 + 0.252$

Table 27: Model summary Budgeting process

Model	R	Adjusted	Std.	R	F			Sig. F
	Square	R Square	Error of	Square	Change	Change	df1	df2
	R		the	Change				
			estimate					
1	.780 ^a	.611	.45801	.611	46.601	3	88	.000

a. Predictors: Constant, Staff recruitment, organization resource, training and employee benefits

Effects of independent variables human resource planning, staff retention, training and employee benefits were compared to the budgeting method. The results indicate that R² value of 0.611, meaning that 61.1% of variation in budgeting process can be attributed to the components stated in Table 27. Recruitment, employee retention, training and development, and perks are some of these variables.

Table 28: ANOVA of Budgeting process

ANOVA ^a						
Model	Sam of	df	Mean	f	Sig.	
	Squares		square			
Regression	26.813	4	8.931	46.601	.000 ^b	
Residual	16.890	178	.310			
Total	47.602	182				

a. Dependable Variable is Budgeting process

b. Staff recruitment, employee retention, training and employee benefits

Budgeting process is impacted by the independent variables (employee benefits, training, staff recruitment, and employee retention), as indicated by the values of 46.601. This shows that regression model predicts the data effectively and that parameters mentioned above in relation to Magutini level four hospital have the biggest impact on the budgeting process. Table 28 displays the tabular data, indicating that the regression model correctly predicts the dependent variable when the significance level is 0.000, or less than 0.05.

Table 29: Regression Coefficients^a for Budgeting process

		Coefficients				
	Model	Unstandardized		Standardized		
		Coefficients		Coefficients		
		B	Std. error	Beta	t	Sig
1	Constant	0.84	0.288		2.578	0.000
	Staff recruitment	0.403	0.101	0.390	3.984	0.000
	Employee retention	0.270	0.090	0.302	2.993	0.004
	Training and development	0.735	0.830	0.685	3.578	0.000
	Employee benefits	0.571	0.730	0.685	7.954	0.000

According to the regression analysis in Table 29, if all variables—including employee benefits, employee retention, training and development, and staff recruitment—are taken into account and kept constant, the budgeting process will rise by 0.84. The results, which established the multiple linear regression models' $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$

$$\text{Budgeting process} = 0.84 + 0.403X_1 + 0.270X_2 + 0.735X_3 + 0.685X_4 + 0.288$$

Where: Y= Budgeting process

(Bi; i=1, 2, 3,4) = coefficients for IV

Xi for; X1= Staff recruitment; X2= Employee retention; X3= Training and development; and X4= Employee benefits

4.2 Study Limitations

Staff recruitment, employee retention, training, and employee benefits were the four primary focus of the study. This could have limitations because it might not list every component that goes into creating a budget. The way the survey was designed made it possible for the study to gather as much data as was practical. Respondents felt uneasy revealing details about Magutini Level Four Hospital because of the regulations that the hospital implemented in response to internal research. However, in order to be admitted to the MUA for a master's in business, the researcher was able to persuade the respondents by presenting them with the letter from NACOSTI and the university ensuring that the data was used exclusively for academic purposes and that it would not be shared with any outside parties.

4.3 Chapter Summary

The questionnaire was given to 260 participants in the sample population by the researcher. Seventy percent, or 182 respondents, finished the survey. The data were analyzed using descriptive statistics. With SPSS Version 26.0, tables were used to evaluate and show the study results. The model demonstrates that the variables that had the biggest effects on Magutini Level Four Hospital's budgeting process were staff recruitment, training, and employee benefits; employee retention had least impact. Owing to the questionnaire's numerous sub-sections,

CHAPTER FIVE

SUMMARY, RECOMMENDATIONS AND CONCLUSION

5.0 Introduction

After analyzing the study's findings and drawing conclusions in accordance with its objectives, the chapter provides suggestions and ideas for more research. Determine the impact of human resource planning on budgeting process.

5.1 Summary of the Findings

Results showed that 182 respondents, or 70% of the sample, fully filled out and returned the questionnaires. Response rates were really good. The gender representation of the study's respondents was not evenly balanced, despite the fact that respondents were split more evenly between men and women. As a result, no gender can be held entirely accountable for the study's conclusions, as outlined by Borg and Grall (2019) and Kothari and Garg (2015). The majority were aged between 36 and 39 years. Of those surveyed, those who claimed to be between the ages of 31 and 36. Then those of age between the ages of 24 and 30; results are consistent with suggestions made by Borg and Grall (2019), Kothari and Garg (2015). The majority held a degree, with master's degree holders coming in second. None of them indicated a secondary or primary level, while another seventeen percent held college degrees and three percent held PhDs. This implies that the respondents' highest degree of education was enough for deciphering and evaluating the research questions. This indicates that working in an organization requires professional involvement (Kothari & Garg, 2015). The majority indicated they had worked there for seven to ten years, followed by 3-6 years, then for one to two years, and only a few had worked for more than eleven years. The findings indicate that the participants had worked for a considerable length of time, which increased their opportunity to respond to the survey. According to Bryman and Bell (2017), long-term employees of a company or organization to understand its dynamics and provide expert evidence for study issues.

5.1.1 Staff Recruitment

Staff recruitment had an average mean of 3.84 and a SD of .88, indicating that the budgeting process and staff recruitment are primarily related and that a significant component in determining the budgeting process is the use of staff recruitment. Regression analysis results showed a

moderate correlation ($R = 0.548$). between staff recruitment and the budgeting process, suggesting a significant relationship. The data correctly predicts the regression model, and the results of $F = 8.957$ show that Magutini level four hospitals' budgeting procedure is significantly impacted by staff recruitment. This implies that the process of budgeting is impacted by employee recruitment. Because the level of significance at 0.000 is less than 0.05, the regression model correctly predicts the dependent variable.

Other researchers' findings, such as Cohen and Karatzimas (2022), point to the HR department's minimal participation in the budgeting process, which may help to explain why, from an HR management standpoint, budgets are not used as much as they could be for performance reviews and communication. However, the interactions between HR management and budgeting are positively impacted. Farnham and Stevens (2022) person specifications, assessments, and traditional and competence-based job descriptions are given. The new system, according to the study, works well with the department's overall human resources strategy to boost productivity and lessen conflict at work. Ndlela (2020) found that over 90% of respondents are aware of prejudice and that both internal and external variables play important roles in organizational recruitment and selection, with 83.5% considering the two as key contributory factors. According to the study, prejudice is widespread in Nairobi and is mostly motivated by tribalism.

5.1.2 Employee Benefits

The variable had a SD of .90 and an average mean of 3.70. The study's results conclusively show that employee benefits affect the budgeting process at Magutini Level 4 Hospital. The findings of the regression study indicated a substantial association between employee benefits and the budgeting process, with a modest correlation ($R = 0.302$). A substantial positive correlation ($r = 0.302$, $p = 0.004$) was discovered between the variables by the investigation. Other research variables, such as recruiting and retaining personnel, training, and other internal organizational components, can also account for variations in the budgeting process. The study's conclusions are consistent with earlier research, such as Budhiraja et al.'s (2022) results of interviews with human resource professionals, which show that WLB activities are important HRM with an open-door talent management strategy. The data also highlights the disparities between front-office staff expectations and hotel WLB procedures. Hunter (2023) investigated whether a new era of

employee benefits involvement is necessary given the current method of working. The aim of this study was to educate companies on how to involve their workforce in their benefits plans. As more employees work remotely, Hunter (2023) draws on both personal experience and professional insights to discuss employee engagement tactics. The underlying need to emotionally connect with the employee still exists despite the pandemic's effects on the workplace, but it needs to be accomplished in a somewhat different manner.

5.1.3 Training and Development

Training and development variable had an SD of .84 and an average mean of 3.71. Findings showed that training and development have a big impact on budgeting process at Magutini Level 4 Hospital. A regression analysis that established a relationship between training, development, and budgeting process with a relationship $R = 0.658$ and illustrates the statistically significant positive correlation that the study found between the variables. Variations within the budgeting process can also be clarified by other research variables, such as employee benefits, retention, and other internal features. Regression model's validity and the significance of training at Magutini Level 4 hospital are both demonstrated by the results of 73.571, which indicate a substantial correlation between performance and training and development. The regression model effectively predicts the dependent variable when the significance threshold is 0.000, or less than 0.05.

The results are consistent with those of other investigations on training and development, such as that by Bhatti, et al (2022) effects of learning style and training material are favorable and substantial, according to structural equation modeling, on performance. In contrast, the research concludes that the trainer's influence on Pakistani nurses' performance as employees was minimal. In conclusion, this research is an important addition to the training information. Employers must offer more training programs in order to lower the cost of recruiting and onboarding new hires. The study also suggests giving staff feedback following training so they may see where their performance can be improved. Work performance is high, and Osiesi et al. (2022) found a positive and statistically significant correlation between professional development for library staff members and their job performance., additionally, that employee job performance is greatly impacted by orientation, internal training, seminars, on-the-job training, and instructor-led training. Odhiambo (2018) Results show that employee performance was significantly impacted

by training need assessments. This resulted in part from the company's regular ability assessments, which pinpointed areas in which workers need training. Employee performance was significantly impacted by training approaches. as the content of staff trainings complied with organizational policies and procedures and the stated training needs. Because the firm selected training materials for employees that matched training requirements, training content had a substantial impact on performance. The study went on to prove that employee development programs had a substantial impact on performance since all new hires participated in a well-organized orientation session.

5.1.4 Employee Retention

Employee retention had 3.84 as mean and an SD of.84. The budgeting process and employee retention had a significant link ($R = 0.685$), according to the regression analysis. Table 24 indicates that there was a significant positive correlation between the factors that the study found ($r = 0.685$, $p = 0.000$). Increased staff retention will therefore result in a better budgeting process. Moreover, other research factors may be used to account for differences in the budgeting process. The regression model accurately describes the data, as demonstrated by the 68.500 results, and staff retention significantly affects the budgeting process. This implies that the budgeting process at Magutini Level 4 hospital is significantly impacted by personnel retention. The regression model effectively predicts the dependent variable when the significance threshold is 0.000, or less than 0.05. The regression model accurately reflects the data, as evidenced by the 68.500 results, and staff retention significantly affects the budgeting process. This suggests that staff retention has a big influence on the Magutini level four hospital's budgeting process.

Findings show employee retention significantly affects the budgeting process, as supported by Amarakoon and Colley (2023). pays special attention to scale and location and advances our knowledge of employee recruitment and retention through employer branding by investigating a medium-sized business in a nearby area. It emphasizes the value of the dynamic between informality and formality. Aman-Ullah et al. (2022) validated direct and indirect correlations. The results imply that stable employment could increase the retention of doctors. Furthermore, work satisfaction and job embedding are important mediators of the direct link. This study offers empirical support for the variables influencing physicians' aspirations to remain in the medical field. In Ndiritu (2022), career development accounted for 78.1% of the change in employee

retention. R values of .612 were found for training and development after that. With R values of .584, job enrichment had the biggest impact on employee retention, while coaching and mentoring had the least, with R values of 0.455. Furthermore, since p-values were 0.05, all of the career development in the research had a favorable influence on employee retention in insurance organizations.

5.1.5 Budgeting Process

The variable had a mean of 3.90 and an SD of .75; the results demonstrate how strongly human resource planning affects the budgeting process. 0.611 was the R² value, according to the results, which, as a consequence, accounts for 61.1% of the variation in the budgeting process. These factors include staff recruitment, employee retention, training and development, and employee benefits. The values of 46.601 show that the independent variables have an effect on the budgeting process. This shows that the regression model fits and that the above-mentioned elements at Magutini Level 4 hospital are the ones that have a significant impact on the budgeting process. The dependent variable is effectively predicted by the regression model when the significance criterion is 0.000, or less than 0.05.

The results demonstrate how strongly human resource planning affects the budgeting process. The study's findings, supported by Zarianah (2015), indicate that ineffective budget planning frequently results in implementation challenges, necessitating revisions or perhaps abandoning the effort altogether. HRP is a vital component of budget management, in addition to planning. Zarinah and Abdullah (2016) define HRP as the establishment of formal mechanisms inside an organization to enable the successful and economical application of human talent to achieve corporate objectives. According to Maddox-Daines (2023), during the epidemic, business continuity plans that prioritized data over people were found to be unsuccessful. The tension between burnout and working from home is highlighted by the increase in online presenteeism, which is a result of employees changing their conduct in response to self-surveillance. Kulkov, Tsvetkova, and Ivanova-Gongne (2023) argue that inadequate planning brought on by bad budgeting, in addition to the regulatory pillar, hinders the advancement of innovative technologies in treatment methods, patient data privacy, medical staff training initiatives, and information and money transfers. Bhattacharya and Bhattacharya (2023) general guideline regarding the proportion

of physicians varies according to the demands of paramedics, nurses, and other support staff. Because of the uncertainty in the new environment, the outlook must be straightforward, simple, adaptable, and agile. Adopting a creative and multifaceted approach is necessary for recruiting and attraction strategies. Nyawira et al. (2022) indicated that there were insufficient health workers and insufficient funding for HRM for health in the chosen counties, which jeopardized the composition of the health system's input pool. Due to a lack of medical specialists, non-specialized employees were forced to perform specialist duties inappropriately, which may have had unfavorable effects on patient outcomes and care quality.

5.2 Conclusion

The findings showed a significant link between HRP and the budgeting process. The study demonstrates that staff recruitment has a statistically significant impact on the budgeting process and that these practices have a substantial impact on Magutini Level 4 Hospital's budgeting process. The results show that employee retention, staff recruitment, training, and employee benefits have an effect on the budgeting process. It concludes that effective employee benefits and the budgeting process are significantly connected and that employee benefits at Magutini Level 4 hospital have a significant impact on the budgeting process. It shows that employee retention significantly affects the budgeting process and reveals a strong correlation between employee retention and the budgeting process. Training has a big impact on the budgeting process at Magutini Level 4 Hospital. A regression analysis that established a relationship between training, and the budgeting process and correlation revealed that the two have a strong correlation, which illustrates the statistically significant positive correlation that the study found between the variables. The study concludes that staff recruitment, employee retention, training and employee benefits have an impact on the budgeting process, indicating that if all variables, including the budgeting process, are taken into account, These variables account for more than 61% of the variance in the budgeting process.

5.3 Recommendations

Study makes following suggestions for enhancements to the Board of Directors and management Magutini level four hospital. The management of Magutini level four hospital should invest in its human capital. To expand human capital, investing in training is vital, and top management must

encourage this by investing the necessary funding. Initiatives in HRM are important in this, but they won't be able to thrive if senior management in the company doesn't actively support them. Findings shows the business's leadership should offer sufficient financial resources to HRD and budgeting process. For each task in the plan, periodic cost estimates are necessary to ensure that money is spent as effectively as feasible. Research suggests that management look for further support for technical methods to executing strategies by providing chances for advancement to their staff and having clearly defined career routes for them to preserve cohesion of efforts to assist strategy execution.

As a result, the study advises at Magutini level four hospital management to adopt effective, training and development in organizational activities. This is because HR planning which strongly emphasize good recruitment process, employee retention strategies, staff motivation as well as training, have a positive impact on the organization's performance. Therefore, in order to maintain the company's competitive position in the market while addressing the unstable business climate, strong, well-developed training and development programs are required.

Pay is a crucial component of any company's retention strategy in the current competitive landscape. No matter how well appreciated they may feel, workers who feel underpaid for their efforts are more inclined to think about quitting their current workplace. Companies that have transparent pay practices and clear pay policies are more likely to attract new employees.

Given the lack of progress since pandemic', it becomes sense that over half of workers say they feel burned out as a result of rising living costs, demanding personal lives, and unstable political and economic environments. Ensuring that workers have manageable workloads, The greatest methods to avoid burnout are to have open lines of communication with management and to foster a happy work environment. However, businesses should also think about taking additional steps to support employees' physical and emotional health. Benefits like wellness reimbursements for massages or gym memberships, insurance coverage for counselling and other mental health treatments, and even access to online resources for wellbeing or meditation may be helpful to staff members.

The administration of Magutini Level Four Hospital ought to have a structured interviewing process. The interview process should be transparent to select the best applicants for the available opportunities. The administration of Magutini Level Four Hospital should include precise job descriptions in their job postings to encourage the best applicants to apply. During interviews, candidates should be assessed using the job descriptions as well. To improve budgeting process and establish equity for job applicants, study recommends that the management of Magutini Level Four Hospital expand its external sources of human capital recruiting. This can be achieved by hiring qualified professionals.

5.4 Suggestion for future studies

Further investigation of the planning and budgeting procedures for human resources in Kenyan state enterprises is warranted in light of the study's results, recommendations, and conclusion. This additional research should aim to corroborate the current results and offer fresh information to validate the current findings.

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APPENDIX I: LETTER OF INTRODUCTION

Dear respondent

I, Nancy Kathure Mbaka, am a student at the MUA. I am there to fulfill a requirement for the Master of Management and Leadership degree, at least partially. I'm working on a study. ***HUMAN RESOURCE PLANNING AND BUDGETING PROCESS IN GOVERNMENT HEALTH INSTITUTIONS IN KENYA: A CASE STUDY OF MAGUTINI LEVEL FOUR HOSPITAL.*** Consequently, I humbly ask that you fill out the following form to the best of your ability. Your contributions will be used purely for academic purposes; Your names won't be disclosed to anyone else, and they won't be included in the study. Your suggestions are extremely beneficial to the success of this study endeavour.

Thank you very much.

Yours Truly,

Nancy Kathure Mbaka

APPENDIX II: QUESTIONNAIRE

I humbly request that you answer the following questionnaire and the contributions were utilized solely for educational reasons.

1. Gender?
Male ()
Female ()
- 2 Age bracket in years?
18–23 ()
24–30 ()
31– 35()
36 - 39()
40 – 47 ()
48 and above ()
- 3 Please let us know what level of education you have.
Primary ()
Secondary ()
College ()
Degree ()
Master ()
PhD ()
4. How long have you held the position that you currently hold??
1– 2 ()
3– 6 ()
7– 10 ()
11 years and above ()

SECTION B:

Use the Likert scale provided in this section to respond, to the best of your knowledge and ability, to the following views on human resource planning and budgeting process.

Where 1= Strongly Agree, 2 = Agree, 3= Neutral, 4= Disagree and 5= Strongly Disagree

Staff Recruitment

	1	2	3	4	5
Recruitment policy in our institution focuses on employees with skills on budgeting process.					
The two most crucial aspects that applicants consider when applying for a position include budgeting knowledge.					
A variety of recruiting and selection methods are used throughout the process.					
The recruiting and selecting process is impacted by prejudice based on departmental budget					
Budgeting process is more likely to be successfully if the institution recruits competent candidates.					

Employee Retention

	1	2	3	4	5
Increased wage increases rules implemented by Magutini Level Four Hospital have resulted in better department planning and budgeting					
Our culture, rewards via pay, advancement, and favorable working conditions guarantee improved process during budgeting.					
Policies on promotions, wage increases, and credit facilities have encouraged people to stay on the job that has positive impact budgeting process					
Financial plans factors in cost in training employees on departmental budgeting process and the employees feel secure in their employment.					
The performance evaluation system used adheres to ministry requirements .					

Training and Development

	1	2	3	4	5
The organization's concept towards determining the needs for staff training on budgeting process is laid out in a policy.					
My institution took into account factors including department demands, market developments, job skills, expertise, and abilities, as well as procedures, goods, and services as training budgeting process need assessment					
Magutini Level Four Hospital 's training evaluation on budgeting process approaches are successful.					
Magutini Level Four Hospital provides alternatives for both on-the-job and off-job training in departmental and institutional budgeting.					
Able to evaluate knowledge, abilities, and views that contradict the norms that were set both during and right after training.					

Employee Benefits

	SA	A	N	D	SD
The stress on employees throughout the budgeting process has decreased because to the availability of maternity and paternity leaves.					
Employee health initiatives are beneficial, especially in times of illness and stress during budgeting period					
Mothers who are nursing their infants have the right to flexible work schedules during budget process					
The bonuses and allowances that are given out during budgeting are more than enough.					
My employer offers counselling services that are quite successful especially during the budgeting cycle					

Budgeting process

	1	2	3	4	5
HRP enables me to respond to adjustments in the budgetary process that positively affect my performance.					
To enable efficient communication and coordination for budgeting processes that promote job satisfaction, HRP facilitates the process effectively.					
The finest personnel is attracted to and retained by HRP, which supports effective budget processes and improves service delivery					
HRP assists in risk prediction, which lowers wasteful costs in budget preparations.					
HRP recruits qualified personnel who can impart information and provide high-caliber budget consulting services, which affects worker productivity.					

Thank you for your time

