

Budgetary Control and Financial Sustainability of Public High Schools in Kenya

Dr. Daniel George Ngugi¹, Dr. Mwamburi Mcharo², Monica Munge³

¹Minot State University, USA

²TaitaTaveta University, Kenya

³St Joseph's School, Kenya

Abstract

Kenyan public schools are funded partly by the national government and partly through fees payable by the parents. This mixed funding model seems to challenge many schools in managing their finances in a sustainable manner. We sought to examine the relationship between budgetary control and financial sustainability of public high schools in Kenya. The study adopted a descriptive survey design. The accessible population comprised of principals and accountants working with public high schools in a sample of one hundred fifty schools in three, out of fortyseven counties, in Kenya. A structured questionnaire was used in data collection. Data analysis involved both descriptive statistics and regression analysis. Most of the respondents had work experience of at least fifteen years. Most of the schools in the sample were day schools and had a student population ranging between one hundred and five hundred. We found a positive and statistically significant relationship between the schools' budgetary control and their financial sustainability. Thus, having effective budgetary controls should enhance the financial sustainability of the schools and help them better serve the public.

Keywords: budgetary control, financial sustainability, financial management, education, Kenya