



Contribution ID: 5

Type: Abstract for Research Paper

## **BUDGETING PERCEIVED BENEFITS, CHALLENGES AND FACTORS CONSIDERED IN THE BUDGETARY PROCESS OF PUBLIC SECONDARY SCHOOLS IN NAIROBI COUNTY**

### **ABSTRACT**

Educational institutions generally adhere to tenets of organization management. Despite the adherence to the principles of management schools play some unique functions that comprise assurance that sound policies and objectives are formulated, procurement of resources necessary for achievement of objectives, implementation and coordination of school activities with maximum efficiency and effectiveness, influencing human resource available, integrating the school and its activities into the set up of the society and evaluation of school activities in accordance to a blue print so as to provide the necessary feedback for improvement. Due to inadequate planning, reporting, inspection and monitoring of resource management, there has been a lot of exploitation of parents in some secondary schools. However through effective budgeting and budgetary control process school functions can be efficiently and effectively managed. The objectives of this study were to establish factors considered when undertaking a budgetary process, and to determine perceived benefits and challenges of budgeting by public secondary school managers. Primary data was collected using questionnaires from 21 public secondary schools within Nairobi County. Data was analyzed using mean, standard deviation and percentages. The study established that secondary schools perceive budgets to be of great benefit in controlling costs, planning annual operations and for effective and efficient resources allocation. Also the number of students is greatly considered when undertaking the budget process since it provides an indication of amount of revenue and expenditure expected. The major challenges to the budget process are escalation of costs beyond expectation, budget implementation problems and lack of education for individuals involved in budgeting process.

Key words: Budgeting Perceived Benefits, Factors Considered in Budgetary Process

### **Keywords**

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**Track Classification:** Accounting and Finance