Proper use of the available resources and putting in place cost reduction measures in schools could ease the financial burden placed on parents and make secondary education cost effective, affordable and accessible to an increased number of people. Educational needs for secondary education in Kenya is on increase since the introduction of Free Primary Education in 2003. The problem of study was to analyze the efficiency in resource utilization and cost reduction measures in public secondary schools in Mwala District of Machakos County. Examining the efficiency in resource utilization and cost reduction measures is therefore critical. The purpose of this study was to examine efficiency in resource utilization and cost reduction measures in public secondary schools in Mwala District of Machakos County. The study was guided by four objectives which included determining how physical, human, financial and time resources have been utilized to reduce costs, determining the cost reduction measures put in place and their effects on cost of secondary education and find out the challenges public secondary schools in Mwala District of Machakos County face in implementing cost reduction measures and recommendations based on the findings. The study was significant because it established how resources are utilized to cut on cost and revealed some income generating projects and cost reduction measures. The theoretical framework of the study is based on production function in education where education is seen as both investment and consumption good. As production, education processes learners into desired output (graduates). The head teachers, the B.O.G/PTA chairpersons and teachers formed the target population because they are the ones charges with responsibility of overall running of schools. Survey design was utilized and all the 40 public secondary schools with head teachers, B.O.G, P.T.A chairpersons and teachers were the respondents and formed the population of the study. Data was collected by the use questionnaires for head teachers B.O.G, P.T.A chairpersons and teachers. Upon obtaining a research permit, the researcher visited the sampled schools to administer the questionnaires. The sample of study was 8 public secondary schools in Mwala District of Machakos County. From the 8 public secondary schools 11 respondents
were picked for the study that included the head teacher, B.O.G chairperson, P.T.A chairperson and 8 teachers from each school hence the sample of the respondents was 88. Stratified sampling technique was employed in selecting the sample and random sampling was used to get specific schools. Data was collected by use of questionnaires for head teachers, B.O.G, P.T.A chairpersons and teachers. Document analysis was also used to extract data from school records. The researcher sought expert opinion in assessing the validity of the instrument after which the reliability was established through test-retest by administering questionnaires to two head teachers and comparing the two scores to establish Pearson Product Moment Correlation Co-efficient. Then the instrument were piloted in two public secondary schools to measure the validity and reliability. Data collected from field was analyzed using descriptive statistics in which frequencies and percentages were used. The data was presented in tables, pie charts and graphs from which generalizations and conclusions were made. From the study, majority of the schools (55 percent) had a class size of below 40 hence a clear indicator that schools were experiencing high unit cost. Many of the schools studied (60.6 percent) had a pupil-teacher ratio below 25:1. Very few schools (25 percent) made purchases in bulk because of inadequate funds as reported by head teachers. Purchases should be made in bulk and during harvesting season because they are cheaper. Sharing of facilities amongst schools should be encouraged as a cost reduction measure. In conclusion high unit costs were experienced by majority of the schools with small classes.