

NATIONAL OPEN UNIVERSITY OF NIGERIA

ECE 277



**Organization and Service
Provision in Early
Childhood Education
Module 3**

ECE 227 Organization and Service Provision in Early Childhood Education Module 3

Course Developer/Writer

Dr. (Mrs.) Adebomi Oyewumi, University of Ibadan

Course Editor

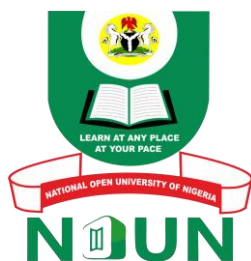
Prof. A. B. Alhassan, Osun State University, Osogbo

Course Coordinator

Dr. Dorathy Ofoha, National Open University of Nigeria

Credits of cover-photo: Henry Ude, National Open University of Nigeria

National Open University of Nigeria - University Village, 91 Cadastral Zone, Nnamdi Azikiwe Express Way, Jabi Abuja, Nigeria



www.nou.edu.ng centralinfo@nou.edu.ng
oer.nou.edu.ng oerunit@nou.edu.ng OER repository

Published in 2021, by the National Open University of Nigeria

© National Open University of Nigeria 2021



This publication is made available in Open Access under the [Attribution-ShareAlike4.0 \(CC-BY-SA 4.0\) license](https://creativecommons.org/licenses/by-sa/4.0/). By using the content of this publication, the users accept to be bound by the terms of use of the Open Educational Resources repository oer.nou.edu.ng of the National Open University of Nigeria.

The designations employed and the presentation of material throughout this publication do not imply the expression of any opinion whatsoever on the part of National Open University of Nigeria concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries. The ideas and opinions expressed in this publication are those of the authors; they are not necessarily those of National Open University of Nigeria and do not commit the organization.

How to re-use and attribute this content

Under this license, any user of this textbook or the textbook contents herein must provide proper attribution as follows: “First produced by the National Open University of Nigeria” and include the NOUN Logo and the cover of the publication. The repository has a version of the course available in ODT-format for re-use.

If you use this course material as a bibliographic reference, then you should cite it as follows: “Course code: Course Title, Module Number, National Open University of Nigeria, [year of publication] at oer.nou.edu.ng

If you redistribute this textbook in a print format, in whole or part, then you must include the information in this section and give on every physical page the following attribution: Downloaded for free as an Open Educational Resource at oer.nou.edu.ng If you electronically redistribute part of this textbook, in whole or part, then you must retain in every digital file (including but not limited to EPUB, PDF, ODT and HTML) the following attribution:

Downloaded for free from the National Open University of Nigeria (NOUN) Open Educational Resources repository at oer.nou.edu.ng

Unit I Planning in Early Childhood Education

1.0 Introduction

This unit discusses one of the common sets of activities in management which is planning. Simply put, planning is setting direction for something and then working to ensure that direction is followed. In order to ensure effective and smooth running in early childhood education, adequate planning is needed. The unit further discusses the purpose, conditions and barriers of effective planning.

2.0 Objectives

At the end of this unit, you should be able to:

- explain the purpose of planning in early childhood education
- examine the conditions for effective planning
- identify the roles of the administrator in school system planning
- highlight barriers to educational planning.

3.0 Main Content

3.1 Concepts of Planning and Educational Planning

Planning is deciding now or in advance on what to do in the future. Planning is a general process of establishing priorities for future action. It involves action, aspirations, and priorities of the organization. The purpose of every plan therefore is to make it possible for the stated objectives of the organization to be accomplished.

Hence, plan focuses on the objectives or mission of the organization. The success of the activities may not be realized unless factors such as objectives, necessary equipment, methods of handling the activities and duration of the programme are clearly understood. Educational planning usually takes place at the national level, state level, local and institutional levels. At the national and state level, the plans lay down broad objectives, strategies and targets while the details are worked out at the local and institutional level.

3.1.1 What is Educational Planning?

Educational Planning has no single definition that is universally accepted and regarded as the only one. Therefore there are several definitions of educational planning.

Beeby (1967) defined educational planning as the exercise of foresight in determining the policy, priorities and cost of educational system, having due regard for economic and political realities for the system's potential for growth and the needs of the country educational system.

Agabi (1995) equally defined it as the rational and scientific process by which a given society consciously directs its future actions in education with the view of optimizing available resources used in the pursuit of desirable educational goals.

As it is observed in these two definitions of planning, we can see that the key elements in planning is the need of what to be done,(objectives), how it is to be done (rationally or scientifically), when it is to be done (future), who is to do it (society or people) and with what (available resource).

3.2 Purposes and the Need for Educational Planning

The purpose and the need for educational planning as identified by Agabi (1995) and Adepoju (1998) are to:

- establish educational goals, objectives and activities for achieving them
- determine space, personnel and materials required to achieve educational goals
- ensure adequate investment in education
- avoid wastage of resources and enhance internal and external efficiency in the education system
- channel the efforts and activities of operators of the system towards the achievement of set educational goals
- allocate scarce resources required for education to satisfy the various competing needs in a rational way and
- enhance educational growth and development.

Conditions for Effective Educational Planning

Effective educational planning must involve the following no matter the level of planning (Federal, State or a specific school system). These are:

- There must be a clearly defined goals/objectives
- The plan should be simple not complicated
- There should be provision for a proper analysis and grouping of standard for their functioning
- The plan must not only be flexible but must also be open to adjustments
- All available resources must be engaged.

3.3 Roles of the School Administrator in Planning

The planning role of the school head teacher/administrator includes the following:

- Definition of the objectives of the school within the overall national educational objectives
- Planning of the school buildings and other physical structures
- Programme and activities planning
- Resource and facilities planning including school budget
- Allocation of duties and functions to school personnel
- Work scheduling i.e. time table.

School Objectives

In order to plan, at the beginning of each school year, the school head must endeavour to meet with the parents and teachers to examine the school objectives and programme.

Generally, the objectives of any school is teaching and learning, therefore the overall aim at the end of each year and at the completion of the programme should be clearly defined.

These objectives should reflect the overall national and state objectives.

School Plant

The head teacher should consult with the teachers and parents on a suitable site and location for the school. They should set up the plans for the positioning of the classrooms, play grounds, and other conveniences, bearing in mind the welfare of pupils and the staff. The location must be accessible to every individual within the school premises.

Programme Planning

The school administrator should consult with parents, staff, ministry officials and other interest groups to prepare a comprehensive programme of activities for the school bearing in mind the objectives and general goals of education. A good programme must be sequential, continual and integrated. Both the extracurricular and curricular and co-curricular activities must relate to one another. The National Curriculum for Early Childhood Education (FGN/NERDC, 2006) is a useful reference point in this regard.

Resource Planning

The school administrator must note that funds and facilities for the school are limited, therefore must plan for ensuring continuous supply of those resources. The plans for resource acquisition, use and accounting depend on clear specification of the objectives and programme of the school as well as the setting up a systematic programme of budgeting, accounting and control.

Distribution of Functions

Who does what and how in the school should be specified. Functions ordinarily stem from the nature and types of programmes in the school. This calls for the school administrator's good knowledge of his staff in terms of their training, experience and interests. This knowledge will assist him/her on how to place the staff on the job and assign appropriate duties to them.

Work Scheduling

This depends on the type of activities and or programmes of the school. The administrator has to consider scheduling of work to involve the activities time span, time load of each activity, the most suitable or allocation time to each activity. He/she then must work out the time table or schedule for the total activities. A well prepared time table will allow for proper implementation of the school curriculum.

The following questions will assist the administrator to accomplish the task of scheduling:

- a. What specific activities will be required to attain the objectives of the school?
- b. What amount of task should be allocated with regards to the values of the programme to each activity?
- c. Who should be responsible for each activity?
- d. Where and when will the activity take place? What facilities or resources are required or demanded by a given activity?
- e. What relationship exists between activities?

How shall the activities time, period, teacher and other consideration in the school be presented on the time table?

The appropriate answer to these questions will be a good working sheet for the administrator to work within the scheduling of activities.

3.4 Barriers to Educational Planning

According to Atanda and Waheed (2006), most educational plans had failed in Nigeria as a result of the following:

- Lack of knowledge about the purpose and goal of the education system
- Lack of adequate information on the part of the teachers and other experts
- Bureaucracy in government parastatals
- Lack of continuity of the plan due to political instability
- Wide gap between the planner and the implementers
- Economics and financial problem
- Lack of adequate and reliable data
- Lack of adequate training for the planners and decision makers
- Lack of prior feasibility studies
- Poor monitoring and evaluation system.

Self-Assessment Exercise

What are the conditions for and barrier to educational planning?

4.0 Conclusion

In this unit, we have seen that planning is a method of guiding the administrators for effective decision making. It is the first step in the management process. Before the administrator can organize, control or exert influence, he/she must have adequate plan that will give purpose and direction to achieve the stated goals.

5.0 Summary

In this unit, you have learnt about:

- Planning and educational planning
- Purpose and the need for educational plan
- Barriers to educational planning.

6.0 Self-Assessment Exercise

1. Explain the concept of educational planning
2. Why do we need to plan in early childhood education?

7.0 References/Further Reading

Nwankwo, J. I., Nwokafor, J. N. & Ogunsanwo, O.A. (1981). *Education Administration and Supervision*. Nigeria: Heinemann Educational Books.

Ozigi, A. O. (1977). *A Handbook on School Administration and Management*. London: Macmillan Education Limited.

Unit 2 Decision Making In Early Childhood Organization

1.0 Introduction

This unit sets out to discuss one of the major functions of administration. The school administrator has to take important decisions at the school level because it is on the basis of these decisions that the administrator can effectively achieve the aims and objectives of the school. Also, the unit seeks to examine how effective decisions can be implemented.

2.0 Objectives

At the end of this unit, you should be able to:

- explain the meaning of decision-making
- identify how decisions can be made
- highlights the hints on effective decisions
- explain committee and decision making
- identify the decision level in educational administration.

3.0 Main Content

3.1 What is Decision Making?

Decision making is defined as the selection of a course of action from various possibilities and options. A choice of what is to be done next is always confronting the administrators. A decision must always be made about who is to do what, how it will be done, when and where it will be done.

Decision making can be regarded as a conscious choice between alternative courses of action. Effective decision making must be rational.

There are two main types of administrative decisions. These are:

Organizational and Personal Decisions

A decision made by the administration may be organizational or personal. Personal decisions are the decisions which the administrator makes concerning himself/herself, such as a decision to either go for further training or retire from service. While organizational decisions are decisions which the administrators make concerning the school and its functions.

Basic and Routine Decisions

Basic decision is the type of decision that affects the goals, functions or services of the organization. These decisions are unique and long term. They concern issues like policies, large scale plans or investments, students' enrolments, staffing, school plan and facilities. Routine decisions can be regarded as minor day to day decisions in the school.

3.2 How to Make Decisions

Administrative activities centre on decision making. The following are ways by which decisions are made:

1. State the problem
2. Recognize, define and limit the problem
3. Analyze and evaluate the problem
4. List the options.
5. Select the best options
6. Establish criteria or standards by which solutions will be evaluated or judged as acceptable and adequate to the need
7. Collect data
8. viii Formulate and correct the preferred solution
9. ix Put into effect the preferred solution:
 - Programme the solution
 - Control the activities in the programme
 - Evaluate the result and the process.

3.3 Hints on Effective Decision Making

- The environment must be conducive for decision making. This means that a decision must be made at the right time, place and through the proper channel (due process).
- All those to be directly affected by a particular decision should in one way or another be involved in the process of arriving at a decision. This implies participatory, democratic or consultative decision-making. Taking part in decision making will help the participants to develop a sense of belonging and boost morale which in turn promotes team building and the implementation of the decisions made.
- It is also important to explore as many options as possible. The more options considered, the better it would be in arriving at a good decision.
- Communication must be clear: This implies that effective channel and media must be employed in communicating the decisions to those that or will execute them.
- Adequate control and direction must be provided to ensure that decision is conclusively executed.

3.4 Committees and Decision Making

Administration involves group work. In early childhood education, the administrator i.e. the head teacher has to deal with groups. Hence, there is need for committees to be set up. There could be finance, social, welfare, time table, sport committees etc. such committees could be ad hoc or standing.

Ad hoc committees are usually appointed and they are temporary. They can be disbanded, while standing committees may not be disbanded even after the conclusion of their assignments. It is sometimes called structured committee. Their decisions are advisory just like that of ad hoc committees.

School administrators should take necessary steps to ensure that members of staff appointed to a committee will give good representative as well as individuals with different abilities and interests.

3.4.1 Advantages of Committee in Decision Making

- It encourages group deliberations and makes the school system manageable or governable
- The output from committee decisions is often superior to that which could have been obtained from any other member working independently
- Committees can increase teacher's motivation level and generate support from teachers of different levels
- It enables the teachers to accept the implementation and recommendations because they also participate in decision making.

3.4.2 Disadvantages of Committees in Decision Making

- Setting up a committee on issues may waste time. Many of these committees may be too unwieldy and it could take time to arrive at a consensus
- Lack of individual action can also be a disadvantage, sometimes there are some things that are better accomplished by individuals than by committees
- The need for consensus on decisions may tend to discourage creativity.

3.5 Decision Level in Educational Administration

The school administration can be broadly divided into three:

Top Level: At this level, the emphasis is on overall planning and strategic decision making. Decisions can be taken on both exceptional and general issues such as resumption dates and the school calendar. The decisions here which are often policies executed by the commissioner for education, permanent secretary, director general or other education sector policy makers.

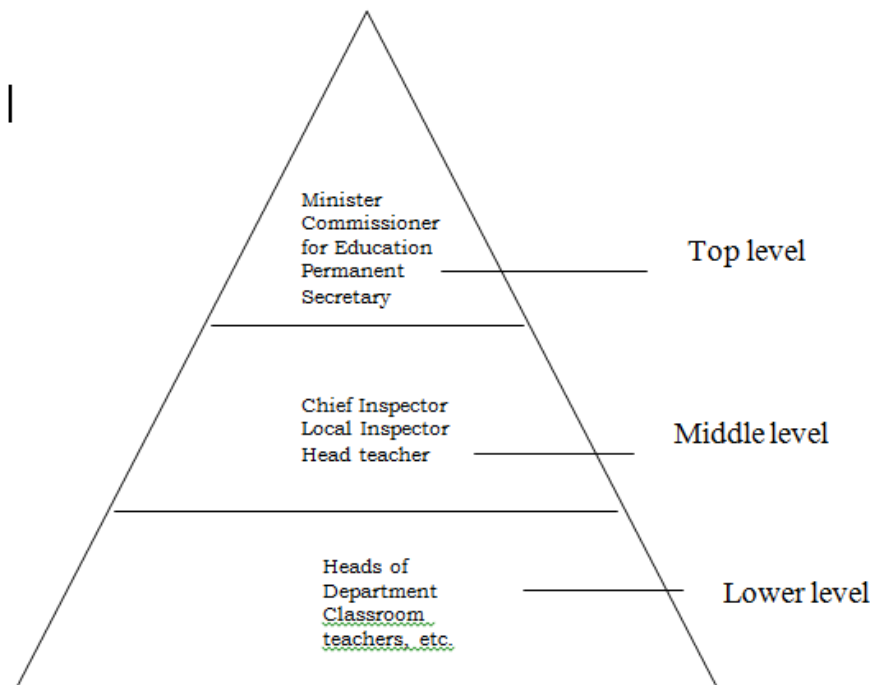
Middle Level: At this level, basic operation decisions are taken. It is at this level that the decisions of the top level are translated to operational activities. Example of people at the middle level are chief inspector of education, local inspector of education, head teacher, supervisors etc.

Lower Level: At this level, basic decisions on teaching and classroom management are executed by the lower level management. At times, the authority may implement certain decisions taken by the lower level. Examples of officials at the lower level are the class teacher and Head of Department (HOD).

Self-Assessment Exercise

Highlight the hints on effective decision making.

Organizational Pyramid for School Administration



4.0 Conclusion

From this unit, we have seen that the ability of the head teacher as an administrator is to make and or guide decisions. This is critical to the success of the school system. The head teacher does not have to make all the decisions, but he must assume the responsibilities of overseeing the implementations of the decisions made.

5.0 Summary

In this unit, you have learnt:

- The meaning of decision making
- How decisions are made
- Hints on effective decision
- Committee and decision-making
- The decision level in education administration.

6.0 Self-Assessment Exercise

1. What do we mean by decision making?
2. How can decisions be made?

7.0 References/Further Reading

Nwankwo, J. I., Nwokafor, J.N. & Ogunsanwo, O.A. (1981). *Education Administration and Supervision*. Nigeria: Heinemann Educational Books.

Ozigi, A.O. (1977). *A Handbook on School Administration and Management*. London: Macmillan Education Limited.

Unit 3 Quality Control in Early Childhood Education

1.0 Introduction

This unit discusses the conditions that are expected in early childhood education programme. It will discuss various indices of quality control in early childhood education.

2.0 Objectives

At the end of this unit, you should be able to:

- define quality control in education
- identify various indices of quality delivery system in early childhood education
- analyze quality control process.

3.0 Main Content

3.1 Concept of Quality

Quality can be defined as the degree of excellence a thing possesses and it is considered in terms of accuracy and timeliness.

In education, quality can be described as the long term commitment and continuous improvement of learning with the active participation of both teaching and non-teaching staff to meet or exceed parents or guardians expectations. In other words, quality means effective management.

3.2 Indices of Quality Delivery in Early Childhood Education

Quality in education depends upon the following factors:

Quality environment

There must be a highly hygienic and conducive environment for learning. The classrooms must be spacious enough and the playground properly maintained. Landscaping and beautification of the compound with flowers is necessary. All the school facilities must equally be designed and arranged to suit the objectives of the school programme.

Quality Personnel

The quality of staff is very important in the school organization. The teacher is an indispensable factor in the school. It is possible for a school to have a good curriculum, nice environment, adequate instructional materials, good classrooms and other facilities; however, if there are no good teachers to make the best use of them, these are useless. Therefore, the quality of the staff is an important indicator in the delivery of quality services in the school.

Right from the recruitment of teachers, up to their allocation to specific classes, care has to be taken. Any careless appointment of incompetent teachers can destroy whatever good

intentions the proprietor may have for the school. In the private nursery school, it is the proprietor/proprietress that employs the teachers and head teachers.

It is necessary that both head teacher and teachers are qualified and experienced. But unfortunately, in an attempt to cut cost sometimes they employ unqualified teachers who are paid cheaply. Nevertheless, the teachers employed must be given training and adequate staff development programme should be arranged for them. The training must aim at improving staff competencies and productivity, which could include workshops, in-service training, seminars etc. The school administrator should ensure that good personnel policies are formulated and implemented appropriately in the school.

The staff must equally be motivated so as to enhance their commitment towards the achievement of the school's objectives.

Quality resources

The administrator must ensure that quality resources are available in the school. Quality and durable materials must be purchased. The school library and health clinic must be well equipped and be of standard. He/she must ensure that there are appropriate and adequate teaching materials in the school. Various instructional materials, outdoor and indoor equipment must be made available in the school.

Quality of output

The quality of output should reflect on the pupils, if new parents or guardians are to patronize such schools. The administrator must ensure that everything is done to produce the best in the pupils. The staff must be punctual, diligent, and relentless in teaching and discipline of the children. There must be an effective and qualitative method of instruction that would yield good results in terms of quality pupils. The curricular content must strictly adhere to what is stipulated in the policy on early childhood education of the country. When the parents (customers) are satisfied with the quality of output (pupils produced), there is the tendency for more parents to be interested in sending their children to get admitted into that school.

3.3 Quality Control in Early Childhood Education

The issue of quality control in education is concerned with the measurement and judgement of the processes and outcome of the educational activities. The purpose is to maintain the existing practice and if there is need a change can be instituted. Therefore quality control in education is based on the premise that good education can be better.

The following will guide the administration in quality control of the school:

Collection of Data

Data collection assists the school administrator in knowing whether there is growth, improvement, effectiveness and success in all aspect of the school programme. The data on population, financial activities, staff enrolment, etc. will show whether there is reduction or increase in enrollment. This can equally show the deviation and reasons for it.

Evaluation

Evaluation means appraising or determining the extent to which the stated objectives have been achieved. Whenever a judgement is made about the effectiveness of a programme, an evaluation has been made. It involves taking inventory of all phases of the educational programme.

3.3.1 What is to be Evaluated?

Curriculum: the school administrator has the responsibility of determining whether the pupils are learning what they are supposed to know and whether they are making satisfactory progress individually or collectively. There are two types of curriculum evaluation:

Formative Evaluation

This type of evaluation is used to improve the quality of teaching for the advantage of pupils to ascertain what the pupils have failed to learn.

Summative Evaluation

This is aimed at testing the level or degree of understanding of a course and ending up with award of grades, reports or certificates.

3.3.2 Pupils Evaluation

Apart from the usual weekly, terminal or annual promotion examination which only show level of performance, there is need to evaluate the conditions and environment under which pupils learn. This is to ensure maximum quality delivery at the school. This can be done through interviews or discussion with the teachers and supervisors. The head teacher can get a cross-sectional view of the learning atmosphere of the school by occasionally teaching in various classes. This will help him verify various opinions and know the pupils more intimately.

3.3.3 Staff Evaluation

Evaluation of staff and their teaching effectiveness is important in ensuring the progress and determining the quality of the school. To a great extent, the quality of education provided depends on teaching effectiveness and attitude of the staff. The administrator therefore, must attempt to know how each member of staff is getting on and how well he or she is performing their duties. Staff evaluation should be a means of assessing effectiveness on a teacher in the performance of his job and where there shows a negative trend, there would be the need to investigate the causes with a view to making him or her more effective.

The following is the list of possible items that can be used in teacher evaluation:

- Preparation of lesson notes
- Provision of instructional aids
- Knowledge of subject content
- Teaching methods and procedures
- Relationship with pupils and staff
- Class and discipline of pupils
- Teachers appearance

- Conduct and administration of examination
- Punctuality and attendance
- Cooperation with the head teacher
- Participation in co-curricular activities
- In-service course(s) attended
- Additional qualification
- Out of school report.

3.3.4 Programme Evaluation

In every educational institution, it is necessary for the school administrator to evaluate the performance of the school against the goals and objectives of the society and the community. This is another measure of quality control of the school. This may be done in the form of an annual report, although unfavourable aspects of the school are usually not for public consumption. The head teacher should have a proper look of his/her school at the end of each school year and assess the successes and failings in order to make amends in the subsequent years. Such evaluation will give the school a fresh opportunity to refocus on areas of failure or complaints from consumers or immediate community.

Self-Assessment Exercise

What are the quality control processes in early childhood education?

4.0 Conclusion

From this unit, we can see that quality control is needed in early childhood education programme to enhance optimum performance. Quality is what parents are looking for in schools. If they get it they will be satisfied, that is why quality control is fundamental to the process and outcome in early childhood education.

5.0 Summary

In this unit, you have learnt about:

- Quality control in early childhood education
- Various indices of quality delivery in early childhood education
- Quality control process.

6.0 Self-Assessment Exercise

Identify the various indices for quality delivery.

7.0 Reference/Further Reading

Ozigi, A. O. (1977). *A Handbook on School Administration and Management*. London: Macmillan Education Limited.

Nwankwo, J.I., Nwokafor, J.N. & Ogunsanwo, O.A. (1981). *Educational Administration and Supervision*. Nigeria: Heinemann Educational Books.

Unit 4 Budgeting In Early Childhood Education

1.0 Introduction

No school administrator can effectively administer his/her school without financial resources at his disposal. In every school money is needed to attract, retain and develop both human and material resources, to renovate school building, procure instructional materials etc. in order to fulfill these financial obligations successfully, funds management should be planned effectively.

2.0 Objectives

At the end of this unit, you should be able to:

- define budgeting
- enumerate the advantages of budgeting
- identify basic types of budget
- analyze the steps involved in preparation of budget.

3.0 Main Content

3.1 Concept of Budgeting

Budgeting in simple terms means the expected total revenue and expenditure for each year, and the estimated total revenue and expenditure for each year, based on estimates of income accruing to the government or organization. Budgeting is the formulation of plans for a given period in numerical or monetary terms.

An educational budget is a document or statement of anticipated results either in revenue and expenditure and capital budgets or in non-financial terms as in budget of direct labour, hours, materials, school fees and other income. An educational budget must be based on general objectives of education as stated. Budgets are always forecast of future activities.

They are detailed.

3.1.1 Advantages of Budgeting

- The budget enables the school administrator to identify the areas of need and the significance of respective services in the school
- Budget correlates planning and allows authority to be delegated without loss of control
- Budget assists in putting the responsibility for each school function to exactly where it belongs. Each teacher or each departmental head taking responsibility for identifying the needs of his/her unit
- Budgeting encourages prudence and enhances economy in the use of materials. It also prevents waste in that it limits the expenditure of specific functions
- Budget forces the administrator to study and or re-examine their operations and to search for the best means of obtaining maximum results from the limited resources

- The school budget cautions the administrator against unrealistic optimism over unrestricted expansion of programmes or activities
- The budget helps in the co-ordination of the different units towards the general goals of the school.
- It serves as a means of checking inefficiency in school activities, services and programmes.

3.2 Types of Budget in Education

Revenue and Expense Budget

This budget spells out the plan for revenue and operating expenses. The principal income in revenue budget is the school fees. Others are earnings from grants, donors and revenue from auxiliary enterprises. Operating expense budget in early childhood education has to do with expenses classification and the units of organization in its structure. These budgets may deal with individual items or departments, e.g. salaries and allowances of teaching and non-teaching staff, expenses on educational aids, office equipment, outdoor and indoor equipment etc.

Capital Expenditure Budget

This type of budget outlines expenditure for capital projects such as equipment, inventories and other items that require care, because it gives definite plan for spending the funds on particular items or enterprise.

Cash Budget

The cash budget is simply a forecast of cash receipts and disbursement against which cash expenditure is measured. This is very important in early childhood education because the availability of cash to meet obligations as at when due is the first requirement of existence. Cash budget shows the availability of excess cash which makes it possible to plan for profit making or investment surpluses.

Self-Assessment Exercise

Identify basic types of budget in early childhood education.

3.3 Budget Preparation in Early Childhood Education

One of the major functions of the school administrator concerns the management of school funds and facilities. He/she has to follow a procedure for school budget preparation. This procedure is stated in stages:

Stage I

The administrator prepares estimate of the expenditure and income for the coming fiscal year. The teachers or heads of units are asked to submit a list of items on activities for the next school year.

Stage II

The list of estimates and request from different teachers and head of units are collated and reviewed during a special budget meeting, between the administrator and the account clerk or bursar.

Stage III

The school administrator submits the school budget to the proprietor or board of governors or the ministry of education in the case of public schools. On receiving the proposed budget, the budget is pruned to meet the available funds or to be in line with the established ceiling of expenditure.

Stage IV

An operating school system budget is prepared after the final approval by the appropriate authority. This will indicate estimated revenue and expenditure for various items, services or units for the coming year.

Stage V

The prepared budget is implemented. Here the approved budget requires periodic reports (weekly, monthly, quarterly, half yearly) comparing estimates with actual expenditure for specified periods normally a school term.

4.0 Conclusion

From this unit, we have learnt that budget is a plan for total annual estimates which is based on the income accruing to the school. The school administrator is saddled with the responsibility of planning the budget by following the stated procedures bearing in mind the benefit of budgeting.

5.0 Summary

In this unit, you have learnt the following:

- Definition of budgeting
- Benefits of budget
- Types of budget
- Steps involved in preparation of budget.

6.0 Self-Assessment Exercise

1. Define budgeting.
2. Highlight the steps involved in budgeting.

7.0 References/Further Reading

Nwankwo, J. I., Nwokafor, J. N. & Ogunsanwo, O. A. (1981). *Educational Administration and Supervision*. Nigeria: Heinemann.

Ozigi, A.O. (1977). *A Handbook on School Administration and Management*. London: Macmillan Education Limited.

Unit 5 Fiscal Management in Early Childhood Education

1.0 Introduction

Adequate and accurate financial management is vital to the development and success of schools. The school as an organization has to calculate its profits or losses each year, specifically early childhood education demands a huge financial responsibility for the control and management of school finance. The administrator is held accountable for all expenditure and revenue for the school.

2.0 Objectives

At the end of this unit, you should be able to:

- explain fiscal management in early childhood education
- examine the roles of fiscal management in early childhood education
- describe cash flow and managing payments and receipts.

3.0 Main Content

3.1 Fiscal Management

Fiscal management provides budgeting and accounting support to the school. The fiscal management unit is responsible for the development of the school annual budget, from initial planning to final passage by the board of governors or the proprietor.

Fiscal management builds the fiscal infrastructure of the school, manages its ongoing accounting and report responsibilities of the school to the public and prepare for external and internal audit.

1. In addition to these, fiscal management services equally include:

- Organization-wide budget as well as supporting programme level budgets
- Cost allocation plan
- Cash flow analysis
- Chart of accounts
- Templates for monthly and quarterly financial reports, including budget-to-actual comparisons
- Identifying providers and consultants to assist with other critical systems, including payroll, processing employee benefits packages, and other human resource needs.

2. Implementation of financial reporting to include assistance with:

- Purchase orders
- Client billing: fixing fees to be paid for services in the school such as payment for school fees, midday meal, sport fees, etc.
- Donor tracking/fund raising programme for the school
- Staff training.

3. Development of a customised fiscal policies and procedures manual

4. **Outsourcing accounting and fiscal management services to include:**

- Processing donation and recording vendor payments
- Recording payroll expenses
- Reconciling bank accounts
- Preparing financial reports
- Managing the financial reporting and vouchering process for grants and contracts.

5. **Audit preparation support.**

Self-Assessment Exercise 1

Examine the roles of fiscal management in Early Childhood Education.

3.2 Cash Flow in Early Childhood Education

Cash flow is the inflow and outflow of money in an organization. It involves movement of money into and out of the organization. In school, there may not be enough money to meet the obligations and services incurred by the school.

Cash flow allows the school administrator to determine the budget for different things as approved.

It also enables the school administrator to know what payment has been made and for what.

3.3 Managing Payments and Receipts

The school administrator is expected to bank all income whether fees or items sold such as books, refreshment, uniform etc. no matter how small the money may be, it is supposed to be banked.

The administrator should avoid keeping cash in the office. Any money paid to the bank must have a teller, which must be brought to the school office. School receipts should be issued for teller given. The receipts must be issued in serial orderliness.

Payments

Payments can be made through the following:

Petty cash: A fixed amount of petty cash should be agreed upon. Before taking another petty cash the previous one must be duly accounted for. Petty cash paid must be signed for by the recipients on a petty cash voucher and receipt shown as a proof of payment of all items. Another name for petty cash is imprest.

Cheque payment: Cheque payment must be minted on the cheque payment voucher. All receipts and documents related to a transaction must be attached for proof and ought to be carefully checked by auditors.

Ledger: All money spent no matter how small must feature in the ledger book and must be traceable to petty cash voucher or cheque payment voucher.

Self-Assessment Exercise 2

What do you understand by cash flow?

4.0 Conclusion

From this unit, we have learnt fiscal management is a monitoring activity of agency spending expenditures, equipment and commodities. Fiscal management also monitors spending of grant and answers questions from the general public.

5.0 Summary

In this unit, you have learnt about:

- Fiscal management and fiscal management services
- Cash flow, managing payments and receipts.

6.0 Self-Assessment Exercise

Identify and discuss five fiscal management services.

7.0 References/Further Reading

Nwankwo, J. I., Nwokafor, J. N. & Ogunsanwo, O. A. (1981). *Educational Administration and Supervision*. Nigeria: Heinemann.

Ozigi, A.O. (1977). *A Handbook on School Administration and Management*. London: Macmillan Education Limited.