

# THE INTERNATIONAL JOURNAL OF HUMANITIES & SOCIAL STUDIES

## Management Skills of Financial Resources and Learners' Access to Quality Education

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### **Abstract:**

*The first five years of a child play a critical role in laying a solid foundation for primary, secondary and future learning of any student or pupil. Hence, the quality of Early Childhood Education which leads to the acquisition of basic competencies among preschoolers is crucial for a child's subsequent learning and Educational advancement. In spite of the great importance associated with the Early Childhood Development and Education in Kenya, the government's effort to ensure that all preschool age children access quality education has not been impressive. Hence, the present study sought to explore the influence of head teachers' management skills on preschoolers' access to quality Education in Kisii County, Kenya. The objective of the study was determined the influence of head teachers' financial management skills on preschoolers' access to quality Education. The study used ex post facto research design. The target population for the study included 702 Head teachers, 957 Pre-primary Teachers, 9 sub-county ECDE officers and 2 County ECDE officers in Kisii County. The sample size for the study included 155 Head teachers, 282 Pre-primary Teachers, 9 sub-county ECDE officers and 2 County ECDE officers. The data was collected using questionnaires; interview schedule and school Observation checklists. To ensure validity of research instruments in the present study, face, construct and content validities of the questionnaires and interview schedules were assessed. The study employed the split-half method to establish the reliability of the instrument which was found as  $r = 0.848$ . Quantitatively collected data was analyzed using measures of central tendencies, frequency distributions, percentages, Pearson's product moment correlation coefficient, simple and multiple regression analysis while thematic analysis was used to analyse qualitative data. The study established that there was statistically significant positive correlation ( $r = .593$ ,  $n = 268$ ,  $p < .05$ ) between the Head Teachers' human resource management skills and preschoolers' access to quality Education and there was statistically significant positive correlation ( $r = .599$ ,  $n = 268$ ,  $p < .05$ ) between the Head Teachers' financial resource management skills and preschoolers' access to quality Education. On the correlation between the Head Teachers' Teaching/Learning Resources Management Skills and Preschoolers' Access to Quality Education, the study established that there was statistically significant positive correlation ( $r = .570$ ,  $n = 268$ ,  $p < .05$ ) between the Head Teachers' management of teaching/learning resources and preschoolers' access to quality Education. On the same note on the relationship between the Head Teachers' Management of Classroom instruction and Preschoolers' Access to Quality Education, the study established that there was statistically significant positive correlation ( $r = .571$ ,  $n = 268$ ,  $p < .05$ ) between the Head Teachers' management of classroom instruction and preschoolers' access to quality Education. lastly, the study established that there were statistically significant ( $p < .05$ ) positive correlation between the Head teachers' management competencies and all the five aspects of preschoolers' access to quality Education investigated (resources adequacy in ECD, quality nutrition, health and safety in ECD, child acquisition of basic literacy competencies, participation in ECE (Absenteeism, Punctuality, and Retention)).*

**Keywords:** Pre-Schoolers, management skills, financial resources, learners and quality education

### **1. Introduction**

Currently, many developing and developed nations have been developing and implementing policies that are perceived to improve the state of Early Childhood Education in various countries (Kang'e the, Wakahiu & Michael, 2015), this has galvanized many countries, especially in sub-Saharan Africa (SSA), into confronting their historically low access to quality early childhood education (Murunga, 2015). This has brought a remarkable success in attracting many children into schools (UNESCO, 2014). However, filling the classrooms is not enough in the process of ensuring access to basic education and Education for all. The goal is geared towards having positive social and economic returns in which

improving the quality of Education is the key emphasis. Unfortunately, the 2010 UNESCO report indicate that the quality and management of preschool education is not satisfactory in many countries and many preschool learning centres have poorly established learning environment in most sub-Saharan Africa counties, Kenya inclusive.

Management plays an important role in improving quality of education. It is argued that school management correlates with the provision of quality education which translates to learners' access to quality educations whereby children attends schools regularly and perform well in various tests (Olaleye, 2013). School management bodies are entrusted with the responsibility of ensuring that all learners get quality education by planning, mobilizing resources and managing resources on a day today basis (Policy Framework for Education and Training, 2012). In the school management in Kenya, primary school head teachers are charged with full responsibility of ensuring that there is quality education at the pre-primary school section (Ganira, Odundo & Muriithi, 2016).

Due to the crucial role-played early child education and care, in 2006 the Kenya government adopted a policy on Early Childhood Development (ECD). The policy document outlines a comprehensive framework that encompasses policies for early childhood services and programs for children from conception to age eight years. Also, it outlines an ECD policy system and provides a frame of reference in the provision of services for infants and children. Further, it provides a basis to strengthen, develop, and review policies related to health and nutrition, education, water and sanitation, and social services.

Before enactment of the new constitution in Kenya, which devolved ECDE to the county governments, significant changes have taken place. The National Centre for Early Childhood (NACECE) was responsible for preschool curriculum and material development, training and professional support to DICECE trainers. The Directorate of Quality Assurance was also mandated to establish and maintain educational standards in ECE institutions by ensuring preschool children receive quality education (G.o.K,2006). The above roles have been taken over by the county government under the Directors of Early Childhood Education. It is therefore important for all the 47 counties in Kenya to ensure that every child has access to quality preschool education by providing the support and assistance required.

In this regard, the fourth schedule of the 2010 Kenyan constitution among others states that the county governments in Kenya have the mandate to provide funds required for the development of the necessary infrastructure for institutions of basic education and training (ECDE) (Government of Kenya (GoK), 2012). On the other hand, the National Government develops and improves services in education system with exemption of ECDE which have been devolved to the county government (The constitution of Kenya, 2010). However, the policy environment still emphasizes partnership between national and county governments, parents, and local communities.

However, the Council of Governors Report (GOC, 2014) indicated that there is lack of early childhood development and Education programs in the public-school systems in the counties in Kenya. This is an indication that ECDE centres might be facing numerous challenges in trying to offer quality education to the children. Following devolution of ECDE as a result of promulgation of Kenyan constitution 2010, scanty information exists regarding the status of ECDE in various counties in Kenya.

Despite the increasing importance of Early Childhood Development Education (ECDE), there are a number of challenges that have continued to pull down its effective implementation as it was the case of Kitui District (Wambua, 2013); Rachuonyo South Sub County (Were, 2014); Nyamira county (Okongo, Ngao, Rop & Nyongesa, 2015) among other counties with little on the status of implementation known in Kisii County. Owing to the role played by primary school head teachers in the day to day activities within ECDE centres, the current study sought to investigate the influence of head teachers' financial management skills on preschoolers' access to quality Education in Kisii County, Kenya.

## 2. Literature Review

Havva and Ekber (2013) investigated the relationship between educational resources of school and academic achievement in Turkey. The study found that educational resources of the schools play a vital role on academic achievements of students. The study further established that there was significant negative relationship between student scores and average services length of teachers and lack of qualified teachers, and laboratory technicians. Carhart (2016) also carried a study to establish the impact of school expenditure on students' performance in California State University. Using regression analysis, the study revealed a relationship between school expenditure in certain functions and average standardized test scores while controlling for the complex interactions among many other inputs. Akeri (2016) further indicated that academic performance in Education were related to the head teachers' financial management skills. The level of financial resources involved factors that affect performance in primary schools such as parent income level, level of fees contributed and child labour stability.

In Kenya, Ngure (2012) carried out a study to explore the impact of resource utilization in education in secondary schools as perceived by principal and teacher in Mathioya District of Muranga County. The findings indicated that teaching and learning resources were available in most schools and were properly used. However, financial resources, laboratories, libraries, computer rooms and home science rooms were inadequate in most schools. Cardoso (2017) also describes exclusions rather than failing to meet financial resources as the key reason for student not to excel in examinations. From descriptive statistics used by Cardoso (2017), it was established that the level of financial resources was one of the most powerful determinants of academic demand, completion and retention of students which were associated with learners' access to quality education.

Lima (2011) analyzed the effect of activity-based costing on academic expenses. The study findings showed that there was storm blowing over the educations system. This has been rising at a rate that outpaces consumer price indices while school expenses and enrolment increased. Tobyehatch (2013) further noted that there was growing

relevance of management accounting in the administration schools and the recognition of the need for effective cost assessment systems. This call has been made for schools to be supported develop and implement of financial models that may be useful in attracting and retaining more students' schools. Brunner (2017) also observed that the approaches used in financing depended on how the schools were operated and the management of the financial aid. For instance, parents were responsible for raising funds and providing facilities in achieving students' goals.

Dahlia, Danilo, Danilo, Marc, and Rene (2016) carried a study to examine the school heads satisfactory performance in terms of management. The study used questionnaire as the sole data collecting instrument. The descriptive analysis showed that government resources were inadequate even for providing teachers to schools and communities had to employ their own teachers. Further, the study revealed that school heads in Philippine demonstrated a satisfactory performance in terms of management. There problems with regard to financial management in schools with results showing that many schools were unable to meet their objectives due to problem associated with costs. The results generally showed that schools that spent more on education had significant improvement in students' academic performance. However, there was inadequate evidence on the relationship between primary school head teachers' financial managerial competence and pre-primary school learners' access to quality education, the gap filled by the present study.

Cabral (2013) analyzed the overview of the local control funding formula in Sacramento. The study employed descriptive statistics and correlations analysis. The study finding indicated there has been much debate on how financial resources affect student outcomes, it seems clear that the amount of funding a school receives was linked to its students' academic achievement in many different ways. School finance affect teacher quality directly by providing salaries, which were in turn employed to pay for teachers with more years of experience, better verbal aptitude and greater education achievements. Increasing funds can pay for more teachers which lead to reduced class sizes that offered more time for one on one instruction. Despite this, the findings remain unclear on specific variables with the greatest relative effect on financial resources as one of the key factors in determining students' outcomes. Hence, there was need to investigate the influence of financial resources on students' access to quality Education.

In Kenya, Ganira, Odundo, and Muriithi (2016) carried out a study that established that Head Teachers' training in financial management led to the improved learning achievement levels of primary school learners in Mombasa County. Management of the school was also directly related to academic achievement. Although the schools were receiving funds from ministry of education and were well staffed by teachers, the examination results were found to decline for the past 5 years. The achievement trend was worrying to education stakeholders as to what may have been the cause of deteriorating academic performance. This dismal performance was linked to lack of head teacher's management competencies. However, the extent to which the school managers' financial competencies explained students' access to quality Education was unclear, the gap the present study fill.

Syombua (2015) conducted a study to determine the impacts of the head teachers' training in management programme by Kenya Education Management Institute (KEMI). The study findings indicated that effectively financial tasks/budgetary process, budget control, updating inventories and book keeping and ordering of textbooks were associated with proper school management and improved students' access to education. On the issue of human resources, the study found that effective management of teaching staff, support staff welfare, staff appraisal and motivation were crucial in the smooth running of schools. In school plant management, head teachers were competent in resource mobilization and maintenance of school facilities.

Ng and Szeto (2015) emphasized that the newly appointed school principals in China were expected to be equipped with the administrative skills of financial management, human resources management, skills of dealing with disputes, curriculum implementation as well as instructional management. This was an exploratory qualitative study whose sample comprised of the perceptions of 32 newly appointed secondary school principals on their roles as new principals as well as their expectations and needs. The current study was conducted in pre-primary school level investigating the influence of head teachers' managerial competence of finances on pre-primary school learners' academic achievement. Drajo (2010) further found out that secondary school headteachers' financial accounts management accounted for 5.3% change in learners' academic performance while human resource management accounted for 6.2% change in learners' academic performance in Adjumani district, Uganda.

Kenei (2016) found out that majority of the head teachers In Marigat And Koibatek Sub-Counties, Baringo County, Kenya had low competence in financial management such as areas dealing with budgeting, preparation of books of accounts, procurement. Other areas of low management competence included low competence in management of time for instruction, school learning resources, human resource hence affecting pupil's academic performance at various variances. Further, Kenei found out that pupils' academic performance in KCPE was strongly and positively correlated with Management of school finances.

For many years in Kenya, the teaching and management of pre-school classes has been under the hands of private sector (Ochora, et al 2016). Allocation of financial resources and its management has not been a prerogative of head teachers and the control and management of financial resources has not been under the heads directly. Due to various challenged that are taking place in the management of preschool centres, the present study sought to investigate into the relationship between the head teachers' financial management competencies and pre-schoolers' access to quality education in Kisii County.

### 3. Research Methodology

The present study adopted ex post facto research design. The research designs enabled the researcher to gather adequate information that provides a better understanding of a research problem and answering the entire research questions (Creswell & Plano Clark 2011). According to Ary, Jacobs, Razavieh and Sorensen (2009), ex post facto research are conducted after variation in the variable of interest has already been determined in the natural course of events. This research design is useful when investigating cause-effect relationships between independent and dependent variables in situations which do not permit manipulation of variables. Further the study adopted multi-methodological approach to data collection and analysis. This involved the use and combination of both qualitative and quantitative approach within one study. This combination was more appropriate for the present study because it offered a better understanding of a given research problem or issue than using only a single research approach (Creswell & Plano Clark 2011). Within the mixed methods, the convergent parallel design was adopted. The rationale of this design was to concurrently gather quantitative and qualitative data (Creswell, 2014). Convergent parallel design also involved converging or merging quantitative and qualitative data so as to give a broad analysis of the research issue. In this plan, the researcher collected both sets of data at almost similar time and then amalgamate the information in the explanation and interpretation of the findings (Creswell and Plano Clark 2011).

The study was conducted in Kisii County. Kisii County has a total of 1,101 Primary Schools. The known and documented main challenge that the county faces are that the education standards have recently dropped drastically in the area. The target population for the study consisted of 702 Head teacher, 957 Pre-primary Teachers, 9 Sub-county ECDE officers and 2 County ECDE officers. To obtain the required sample size, simple random, cluster and purposive sampling techniques were used. The sample size for the study included 155 Head teachers, 282 Pre-primary Teachers, 9 sub-county ECDE officers and 2 County ECDE officers. The data was collected using questionnaires; interview schedule and school Observation checklists.

To ensure validity of research instruments, face, construct and content validities of the questionnaires and interview schedules were assessed. The study employed the split-half method to establish the reliability of the instrument which was found as  $r = 0.848$ . Data was analyzed using both qualitative and quantitative techniques. Quantitative data was analysed using both descriptive and inferential statistics that included frequency counts, measures of central tendency, percentages, Pearson's product moment correlation coefficient and simple regression. All hypotheses testing was done at  $\alpha = .05$ . With the qualitative data, the researcher used thematic analysis.

### 4. Data Analysis Results and Conclusion

The study sought to determine the influence of head teachers' financial management skills on preschoolers' access to quality Education. In order to achieve this, both qualitative and quantitative data was collected using questionnaires and interview schedules from respective respondents. These results related to the second objective are summarized under the following sub headings.

#### 4.1. Head Teachers' Financial Management Skills

Preschool teachers were required to assess the head teachers' financial management competencies. Their responses are summarised in Table 1.

Item	SA	A	D	SD	Total
The school utilizes well the funds from the government, parents and other well wishers	43 (16.0%)	110 (41.0%)	78 (29.1%)	37 (13.8%)	268 (100%)
There are proper policies, rules and regulations governing the allocation of funds received to the school	63 (23.5%)	138 (51.5%)	47 (17.5%)	20 (7.5%)	268 (100%)
The head teacher is keen in keeping books of accounts of the school	111 (41.4%)	113 (42.2%)	28 (10.4%)	16 (6.0%)	268 (100%)
The school adhere to procurement policy	85 (31.7%)	125 (46.6%)	45 (16.8%)	13 (4.9%)	268 (100%)
We prepare and adhere to school budgets	62 (23.1%)	149 (55.6%)	44 (16.4%)	13 (4.9%)	268 (100%)
Auditing in this school is done well	97 (36.2%)	114 (42.5%)	38 (14.2%)	19 (7.1%)	268 (100%)
Adherence to vote heads procedures is good in this school	104 (38.8%)	120 (44.8%)	21 (7.8%)	23 (8.6%)	268 (100%)
Average					268 (100%)

Table 1: Descriptive Analysis of Head Teachers' Financial Management Skills

From table 1, various aspects related to the primary school head teachers' financial management competencies were assessed. The results show that 57% (strongly agreed and agreed) of preschool teachers indicated that the head teachers in their schools utilized well the funds from the government, parents and other well wishers. This is an indication that

43% of the head teachers lacked financial competencies related to the utilization of funds available in school. The study further establishes that 75% (strongly agreed and agreed) of the head teachers had proper policies, rules and regulations governing the allocation of funds received to the school while 83.6% (strongly agreed and agreed) of the head teachers were keen in keeping books of accounts of the school. This finding concurs with that of Ngure (2012) who investigated the impact of resource utilization in education in secondary schools as perceived by principal and teacher in Mathiyo District of Muranga County. The findings indicated that that most principal kept good financial record.

The results further show that 78.3% (strongly agreed and agreed) of preschool teachers observed that their head teachers ensured that the school management board adhered to procurement policy. However, it was observed by 21.9% of preschool teachers that their head teachers were not in position to prepare and adhere to school budgets. This shows that only 78.7% of ECDE centres prepare and adhere to school budgets. At the same time, 78.7% and 83.6% of preschool teachers (strongly agreed and agreed) indicated that auditing in their school was done well and adherence to vote heads procedures was good in this school respectively. Generally, the results show that more than 75% of the head teachers had financial management competencies required to run schools. The finding is in line with that of Dahlia, Danilo, Danilo, Marc, and Rene (2016) who revealed that school heads in Philippine demonstrated a satisfactory performance in the management of finances. However, this present finding is not supported by Lima (2011) who analyzed the effect of activity-based costing on academic expenses. The study showed that there was storm blowing over the educations system because of poor financial management of institution.

This finding is further supported by one Sub-county ECDE officer who indicated that:

*The Head of School is responsible for the effective management of the School and ensuring provision of academic and strategic leadership. The Head of School is the budget holder and is financially accountable to the government on the quality of education learners receive.*

From the above assertion, it is evident that in primary school, it is the primary school head teacher who is responsible for all financial transactions and his/ her financial competencies are crucial in the effective running of a learning institution.

On the contrary, one sub-county ECDE officer observed that:

*Many head teachers lack the management and monitoring competencies related to resource allocation process within the school. These ineffective management competencies in school are associated with low standards of Education, relatively higher learners' dropouts and low transition of pupils.*

This finding is not in line with that of Onderi and Makori (2013) who analyzed the issue of BOG and PTA in the Kisii County, in their study, it was established that there were many BOG members that lacked financial management competencies. However, the present finding is supported by Kenei (2016) who found out that majority of the head teachers in Marigat And Koibatek Sub-Counties, Baringo County, Kenya had low competence in financial management such as areas dealing with budgeting, preparation of books of accounts, procurement. Other areas of low management competence included low competence in management of time for instruction, school learning resources, human resource hence affecting pupil's academic performance at various variances.

#### 4.2. Correlation between the Head Teachers' Financial Management Skills and Preschoolers' Access to Quality Education

To investigate whether there was any statistical relationship between the Head Teachers' financial resource management skills and preschoolers' access to quality Education, the null hypothesis was tested. To do this, a Pearson Product Moment Correlation Coefficient was computed; with overall scores from the five aspects of preschoolers' access to quality education (resources adequacy in ECD, quality nutrition, health and safety in ECD, child acquisition of basic literacy competencies, participation in ECE (Absenteeism, Punctuality, and Retention), and access to child friendly learning environments) put together as dependent variable and scores of the Head Teachers' financial resource management skills, as the independent variable. The p-value was set at .05. Preliminary analyses were performed to ensure no violation of the assumptions of normality. Table 2 shows the correlation analysis results in SPSS output.

		Preschool Children' Access to Quality Education	Headteachers' Management of Financial Resources
Preschool Children' Access to Quality Education	Pearson Correlation	1	.599**
	Sig. (2-tailed)		.000
	N	268	268
Headteachers' Management of Financial Resources	Pearson Correlation	.599**	1
	Sig. (2-tailed)	.000	
	N	268	268
**. Correlation is significant at the 0.05 level (2-tailed).			

Table 2: Correlation between Head Teachers' Management of Financial Resources and Preschoolers' Access to Quality Education

The finding of the study shows that there was statistically significant positive correlation ( $r=.599$ ,  $n=268$ ,  $p<.05$ ) between the Head Teachers' financial resource management skills and preschoolers' access to quality Education. Given that the relationship was statistically significant, the hypothesis that, "there is no statistically significant relationship between the Head Teachers' financial resource management skills and preschoolers' access to quality education" was

rejected. It was therefore concluded that Head Teachers' financial resource management skills significantly correlated to the overall preschoolers' access to quality Education. This finding is supported by Akeri (2016) who established that there was positive relationship between the level of financial resources management and student's performance in primary schools. The present finding is also in line with that of Cardoso (2017) who established that the level of financial resource management was one of the most powerful influence on academic demand, completion and retention of education.

On the other hand, on the relationship between the head teachers' management of financial resources and preschoolers' access to quality education, the ECDE county director of education also observed that:

Once the head teachers have developed workable plans and the methods for attaining them, they must work modalities of soliciting funds and other resources needed for the school to achieve its goals. The head teachers' abilities to develop the structure of the school, acquire, coordinate and utilise various human and financial resources is crucial for the schools' success and receiving more funds to develop the school and improve the quality education children receive at ECDE centres.

The above statements gleaned from the interview excerpt shows there is a positive link between primary school head teachers' financial management competencies associated with developing workable plans and modalities of soliciting funds and preschoolers access to quality education. This finding is supported by Cabral (2013) who analyzed the overview of the local control funding formula in Sacramento. The study finding indicated school finance management strategies affected teacher quality of teaching directly. This finding is further in line with that of Havva and Ekber (2013) who investigated the relationship between educational resource management and academic achievement of student in Turkey. The study found that educational resources management by school administrators played a vital role in academic achievements of students.

#### 4.3. Correlation between Head Teachers' Management of Financial Resources and Various Aspects of Preschoolers' Access to Quality Education

The study further sought to determine the relationship between Head Teachers' management of financial resources and various aspect of preschoolers' access to quality Education. To do this, a Pearson Product Moment Correlation Coefficient was computed and the findings are presented in Table 3.

		<b>Headteachers' Management of Financial Resources</b>
Quality Nutrition, Health And Safety In Ecd	Pearson Correlation	.445**
	Sig. (2-tailed)	.000
	N	268
Child Acquisition Of Literacy Competencies	Pearson Correlation	.222**
	Sig. (2-tailed)	.000
	N	268
Resource Adequacy In Ecd	Pearson Correlation	.679**
	Sig. (2-tailed)	.000
	N	268
Child Participation In Ece	Pearson Correlation	.608**
	Sig. (2-tailed)	.000
	N	268
Child Friendly Learning Environments	Pearson Correlation	.417**
	Sig. (2-tailed)	.000
	N	268
	Sig. (2-tailed)	
	N	268

Table 3: Correlation between Head Teachers' Management of Financial Resources and Various Aspects of Preschoolers' Access to Quality Education

\*\* Correlation is significant at the 0.05 level (2-tailed)

The findings of the study indicate that there were statistically significant ( $p < .05$ ) positive correlation between the Head teachers' management of financial resources and all the five aspects of preschoolers' access to quality education investigated (resources adequacy in ECD, quality nutrition, health and safety in ECD, child acquisition of basic literacy competencies, participation in ECE (Absenteeism, Punctuality, and Retention). Table 4.18 further indicates that although a statistically significant relationship was established, the magnitude of correlation was different between various aspects of preschoolers' access to quality education and the head teachers' management of financial resources. For example, preschoolers' access to adequate resources had highest correlation ( $r = .679$ ), while preschool children's acquisition of basic literacy competencies had the least correlations ( $r = .222$ ) to headteachers' management of financial resources. The finding concurs with that of Ganira, Odundo, and Muriithi (2016) who observed that Head Teachers' training in financial management led to the improved learning achievement levels of pre-primary school learners in Mombasa County, Kenya.

The above finding is further supported by a qualitative result generated from one interview schedule with one Sub-County ECDE education officer who observed that:

Head teachers are responsible for all financial matters that includes financial planning, resource allocation, identification of new sources of income, monitoring school expenditure to ensure that it is within appropriate levels. Other roles include ensuring the linking of resource allocation to strategic and operational planning. With the head teachers' properly management of financial resources in schools, the school performance usually improves and school strategic plans are always achieved within the required time frame (SCECDEO, 08).

The above excerpts from the interviews show that the head teachers' ability to manage financial matters by monitoring school expenditure in accordance with strategic and operational plans was associated with improved school performance children's access to quality education. This finding is supported by Syombua (2015) who indicated that effective financial tasks/budgetary process, budget control, updating inventories and book keeping and ordering of textbooks was given priority of financial resources and were all related to good school management and learning outcomes.

#### 4.4. Regression Analysis of Head Teachers' Management of Financial Resources and Preschoolers' Access to Quality Education

In order to estimate the level of influence of Head Teachers' management of financial resources on preschoolers' access to quality education, a coefficient of determination was computed using a regression analysis whose results were as shown in Table 4.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.599 <sup>a</sup>	.359	.357	29.299

a. Predictors: (Constant), Headteachers' Management of Financial Resources

Table 4: Regression Analysis of Head Teachers' Management of Financial Resources and Preschoolers' Access to Quality education

The model shows that Head Teachers' management of financial resources alone accounted for 35.9% of the variation in the overall preschoolers' access to quality education, as signified by coefficient  $R^2$  of .359. This finding is in line with that of Ng and Szeto (2015) who established that the administrative skills of financial management were related to students' academic achievement and the quality of education of a given learning institution in China. However, the present finding is not supported by Drajo (2010) who found out that secondary school heads teachers' financial accounts management accounted for 5.3% change in learners' academic performance and quality education delivered in a given school in Adjumani district, Uganda.

In addition, linear regression was generated to estimate the actual influence of the Headteachers' management of financial resources on overall preschoolers' access to quality Education, as shown in Table 5.

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	72.124	5.675		12.709	.000
	Headteachers' Management of Financial Resources	2.702	.221	.599	12.211	.000

Table 5: Coefficient of the Relationship between Headteachers' Management of Financial Resources and Overall Preschoolers' Access to Quality Education

Regression equation:  $Y = 72.124 + 2.702X_1 + \epsilon$

Where, Y is preschoolers' overall access to quality Education and  $X_1$  is the Headteachers' management of financial resources.

It is evident from Table 26 that if the headteachers' management of financial resource management skill was improved by one standard deviation, then perceived scores in the level of preschoolers' overall access to quality Education would improve by .599 standard deviation units. On the same note, if the headteachers' management of financial resources increases by one unit, then the level of the overall preschoolers' access to quality Education would improve by 2.702 units; this is a substantial effect from one independent variable. In addition, the *P*-value was 0.000 which is less than .05, confirms a statistically significant influence of the headteachers' management of financial resource on the overall preschoolers' access to quality Education. This finding is supported by Ganira, Odundo, and Muriithi (2016) who established Head Teachers' training in financial management led to the improved learning outcomes of pre-primary school learners in Mombasa County, Kenya.

In addition, the above finding is supported by one head teacher who had this to say:

*The primary school head teachers are the one that coordinate various kinds of resources by carrying out leadership functions though planning, organizing, leading, and monitoring various human and financial resources available in the school. When the head teachers manage the resources well, the schools always perform well and achieve its mission and goals.*

The above excerpts from the interviews show that there is a positive relationship between head teachers' management of financial resources and preschoolers' academic achievement. This finding is supported by Syombua (2015) who indicated that effective financial tasks/budgetary process, budget control, updating inventories and book keeping and ordering of textbooks was given priority of financial resources and were all related to good school management and learning outcomes. The finding is further in line with that of Drajo (2010) who pointed out that head teacher's management practices was key to educational success of a given institution.

## 5. Summary and Conclusion

The study established that 57% of the head teachers utilized well the funds from the government, parents and other well-wishers. This was an indication that 43% of the head teachers lacked financial competencies related to the utilisation of funds available in school. The study further establishes that 75% of the head teachers had proper policies, rules and regulations governing the allocation of funds received to the school while 83.6% of the head teachers were keen in keeping books of accounts of the school.

The study further established that there was statistically significant positive correlation ( $r=.599$ ,  $n=268$ ,  $p<.05$ ) between the Head Teachers' financial resource management skills and preschoolers' access to quality Education. At the same time, there were statistically significant ( $p<.05$ ) positive correlation between the Headteachers' management of financial resources and all the five aspects of preschoolers' access to quality education investigated (resources adequacy in ECD, quality nutrition, health and safety in ECD, child acquisition of basic literacy competencies, participation in ECE (Absenteeism, Punctuality, and Retention). From regression analysis, the model indicated that Head Teachers' management of financial resources alone accounted for 35.9% of the variation in the overall preschoolers' access to quality education, as signified by coefficient  $R^2$  of .359. Also, the study established that as headteachers' management of financial resource management skill was improved by one standard deviation, then perceived scores in the level of preschoolers' overall access to quality Education would improve by .599 standard deviation units. On the same note, if the headteachers' management of financial resources increases by one unit, then the level of the overall preschoolers' access to quality Education would improve by 2.702 units.

The findings of this study suggest that a good number of preschool children do not access quality education in terms of resources adequacy, quality nutrition, health and safety in ECD, child acquisition of basic literacy competencies, and participation in ECE (Absenteeism, Punctuality, and Retention which are perceived to facilitate holistic development among young boys and girls. Based on the finding, it is recommended that the Ministry of Educational should consider introducing a mandatory course to equip head teachers with financial management skills. Head teachers should also provide adequate, safe and secure ECDE learning environment where children can effectively participate in various activities.

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