16

ADMINISTRATION AND MANAGEMENT OF AN ECCE CENTRE

Any organization needs to be managed and administered well to be successful. Even your home runs smoothly because of good planning and administration. If you analyse the working mechanism, you will find that, like any other organization, the home has a well-defined management and administration mechanism. Efficient and correct administration is both an art and a science.

Good management helps to maintain a unity of directions and actions that are being carried out in the organization. These help the organization achieve organizational goals and requirements effectively and efficiently. Good management and administration ensure the planning and   arrangement of all factors of production being carried out in the organization. It also helps to assemble and organize resources in an effective manner to achieve set goals. It gives direction to the efforts of all involved towards achievement of predetermined goals.

An ECCE centre also requires good administration and management to achieve its goal of providing the required learning environment that will promote and ensure the holistic development of children. All the stakeholders need to work in an organized and coordinated manner for the ECCE centre to be successful.

In this lesson, we will discuss administration and management and also about the difference between supervision, monitoring and mentoring and their role in running an ECCE centre. This lesson will also discuss the importance of keeping record and the types of records to be maintained in an ECCE centre. The process of accounting and auditing of finances of an ECCE centre will also be discussed.

LEARNING OUTCOMES

After studying this lesson, you will be able to:

- explain administration and management in the context of an ECCE centre;

- describe the role of supervision, mentoring and monitoring in ECCE Centre;

- explain the need and importance of maintaining records;

- identify the different types of records maintained at ECCE centre;

- discuss ways of mobilisation and utilisation of resources; and

- explain the importance of accounting and social auditing.

16.1 MEANING OF ADMINISTRATION AND MANAGEMENT

An ECCE centre, like any other organization or enterprise, requires proper administration and good management, if it is to be successful and achieve the desired goals. Let us first understand what these two terms mean.

16.1.1 Meaning of Administration

Administration is the process of running an organization. It is the controlling act of managing activities of an organization. It encompasses:

- Creating rules and regulations to run the centre

- Making decisions, as and when required, in the interest of the stakeholders and self

- Managing varied operations being carried on therein

- Choosing required staff

- Directing the activities of various units to achieve set goals and ensuring efficient performance

- Connecting links between senior management and employees

16.1.2 Meaning of Management

Management refers to the organization and coordination of all activities being carried out in the enterprise in order to achieve its objectives. The coordination encompasses activities like creating policies and organizing, planning, controlling and directing the organization's resources to achieve the objectives of policy of

the organization. It also includes allocating resources to accomplish the desired goals. Management also includes planning, organising, staffing, leading and controlling the various activities of the centre. Good management helps to motivate all to work towards the common goals of the ECCE centre.

16.2 ADMINISTRATION AND MANAGEMENT IN THE CONTEXT OF AN ECCE CENTRE

The early childhood centre administrator is responsible for the overall operation of the centre and services being provided by it. Depending on the size of the centre and number of employees working in the centre, the roles and responsibilities of early childhood administrators may vary. The responsibilities of the administrator are diverse, ranging from complete responsibility for programme operations to shared responsibilities of specific operations or programs by other employees.

In an ECCE centre, it is invariably the manager who looks after the management of the organization, where as the administrator is responsible for the administration of the centre. Management focuses on managing people and their work, while administration focuses on making the best possible utilization of the organization's resources.

Both administration and management are concerned with the basic functions of planning, organising and controlling. In organizations, there are typically three levels of management:

- Top level comprising of the owners of the centre

- Middle level comprising of Centre Head and assistants

- First level comprising the ECCE staff/teachers

Management styles can be categorized as Autocratic, Democratic, or Laissez-Faire, with Autocratic being the most controlling and Laissez-Faire being the least controlling.

A preschool's management is typically responsible for:

- the direction and supervision of the work of all staff ;

- recruitment, induction, training, development and performance management of staff;

- overall safety and well-being of the children in their care;

- setting policies and procedures for the service and ensuring their implementation;

- ensuring compliance with the ChildCare (PreSchool Services) Regulations and all other relevant legislation;

- management of the finances of the service and reporting the same to the committee/board of management.

The main administrative post in a school is that of Principal/ Centre Head. The Head is assisted by a deputy principal or assistant, depending on the size of the centre. The management authority is the school board of management, generally comprising of owners/patron's nominees, the principal, teacher representatives, parent representatives and co-opted members of the community.

ECCE center staffing varies. It is based on:

- the size of the center
- the number and needs of the children attending
- any additional services provided by the center

Day-to-day management and supervision are provided by a Principal/Centre Head. Employees of an ECCE centre comprises of:

- A principal/Centre Head , providing day-to-day management and supervision
- ECCE staff includes head teachers, assistant teachers and teacher aides.
- Other employees may include accounting and human resource staff, maintenance workers, food workers and transportation staff.

INTEXT QUESTIONS 16.1

State whether the following statements are true or false.

1. The early childhood centre administrator is responsible for the overall operation of their centre and services.
2. Good administration ensures efficient performance of all departments of the organization.
3. The administrator can alone give direction and supervise the work of all staff .
4. The responsibilities of the administrator are very diverse.
5. Laissez-Faire is the most controlling management style.

16.3 SUPERVISION, MENTORING AND MONITORING IN CONTEXT OF AN ECCE CENTRE

All children have a right to equal access to learning so that their capabilities are fully developed. It is important that all staff recognise the capabilities of the children and seek advice and support whenever needed to help them reach their potential. Supervision, mentoring and monitoring are the important components for sustaining and improving the quality of services provided in an ECCE centre.

Recognising the importance of monitoring and supervision of ECCE centers, the National Early Childhood Care and Education Policy 2013 recommended strengthening of this aspect of ECCE programmes. This mandates that it be based on a systematic Monitoring Framework with easy-to-measure input, output and outcome indicators specified for ECCE quality.

Notes

The Head of the ECCE centre has to perform the role of supervisor, mentor and monitor. S/he has to act as a friend, guide and supervisor of staff and be the role model as a mentor. He checks overall and individual progress, identifies the problems and advises on solutions as a monitor.

16.3.1 Supervision

Supervision is essentially the practice of monitoring the performance of ECCE centre staff, noting the merits and demerits and using suitable techniques to improve the shortcomings. It is an interaction between two or more persons with a combination or integration of processes, procedures and conditions. It has also been described as a process of stimulating growth and a means of helping teachers to achieve excellence in teaching.

Benefits of Supervision

- Supervision provides opportunity for learning in case there are any gaps in the knowledge or skills of the service provider.

- Supervision helps in understanding ground realities and challenges, and a good supervisor can suggest or provide means to overcome the problems.

- Supervision motivates the ECCE teacher to perform well.

- Supervision helps in building the team.

- Supervision also helps in making the teacher aware of new guidelines and notices.

- Supervision helps the teacher relate better to the community.

The purpose or reasons for supervision are:

- Checking on the availability of teaching-learning materials;

- Advising on the appropriateness of the teaching-learning materials in use;

- Advising on the school environment;

- Promoting curriculum change and innovation;

- Providing feedback on teacher performance;

- Identifying needs for staff development;

- Conducting quality assurance checks;

- Ensuring teacher motivation and morale; and
- Providing professional support and guidance to the teacher.

16.3.2 Monitoring

Monitoring is very important in planning and implementation. Monitoring is about supervising activities in progress to ensure that they are on course and on schedule in meeting the objectives. Monitoring is the continuous review of programme implementation to identify and solve problems so that activities can be implemented correctly and effectively. It involves regular collection and analysis of information/ data on aspects of the programme's activities.

Monitoring provides useful information for:

- Analysing the programme;
- Determining whether the inputs are well utilised;
- Identifying problems faced and finding solutions;
- Ensuring all activities are carried out properly and in time;

A critical factor in high quality ECCE settings is ongoing supervision and monitoring the success of the programme. As children grow and develop or there is a change in the group of children in the community, the programme needs to be adapted to match this change. Therefore, ECCE programmes need to monitor the changing needs of children, their families and communities, as well as new information they gain through monitoring both the children and the programme.

16.3.3 Mentoring

Very often supervision and mentoring are used synonymously, but they are different. Mentoring is a partnership of mutual benefits between the mentor (teacher/caregiver) and children. This is based upon encouragement, constructive comments, openness, mutual trust, respect and a willingness to share. The role of a mentor in an ECCE centre is to encourage exploration of ideas, provide appropriate and timely assistance to children in identifying and solving problems. The teacher or caregiver who acts as a mentor helps children to broaden their perspective, always seek and give, and be receptive to feedback.

The following are the functions of the mentor:

- Helps the mentee about a specific issue;
- Coaches the mentee on a particular skill;
- Facilitates the mentee's growth by sharing resources and networks;
- Challenges the mentee to move beyond his or her comfort zone;
- Creates a safe learning environment for taking risks; and
- Focuses on the mentee's total development.

INTEXT QUESTIONS 16.2

Match column A with column B

Column A	Column B
(a) Supervision	(i) mentor
(b) Monitoring	(ii) partnership of mutual benefits
(c) Mentoring	(iii) mentee's total development
(d) Teacher	(iv) continuous review of programme
(e) Mentor focuses on	(v) regular collection and analysis of information

16.4 NEED AND IMPOTANCE OF RECORDS AND TYPES OF RECORDS MAINTAINED AT ECCE CENTRE

Records are the documented information generated, collected or received in the starting, conduct or completion of an activity. They comprise sufficient content, context and structure to provide proof or evidence of the activity. Specifically, school record are a unified, comprehensive collection of documentation concerning all services provided to children. This may include intake information, assessment(s), all secure information regarding children, etc.

It is critical to keep record to refine strategies because records can help you spot gaps and suggest improvements. Keeping record will also make it easier to construct formal and informal reports on the progress of children.

All children develop and communicate in a different way. To plan effectively for all children, it is necessary that staff document and keep records. These help them to get further understanding of children's thinking, ideas, interests and pattern of learning. Records provide the basis for planning to support and encourage the child. Record keeping and the storage of information are important function of both the administration and teaching staff of a school.

School records include those pertaining to:

- personal details of child, along with those of their academic performance; assessments and examination results;

- school policies;

- minutes of school-based meetings including information received from the Department of Education (DE) and other education bodies, solicitors, press organizations and public bodies.
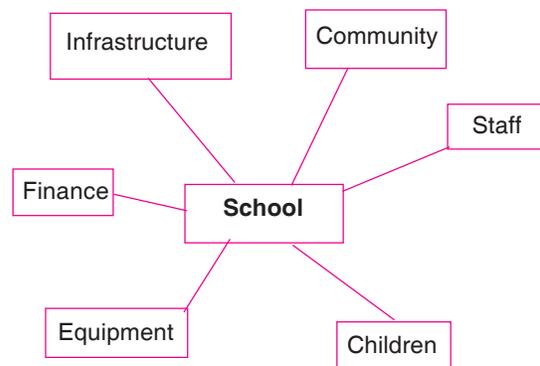
Notes

Some common record types available in schools include:

- Pupil Progress Reports
- School Roll Books
- Admission Registers
- Pupil Record Folders
- School Work Experience Forms
- Staff Record
- Financial Records
- Miscellaneous Records

Fig. 16.1 Focal Points of Records

Records at ECCE centres can also be used to:

- build a picture of each individual child
- monitor individual's progress in all areas of development and be used to plan for the children's future progress
- highlight the difference between what we expect the children to learn and what they actually learn
- communicate with family, caretakers and other ECCE professionals
- help evaluate provisions and planning
- provide for continuity from the centre to the next class or formal school
- demonstrate accountability since records can be used to explain and justify the work done
- avoid incidence of fraud, overspending and financial waste by keeping record of financial transactions, and
- constitute points of reference of fostering good relationship between school and parents especially through records such as visitor's book and parent-teachers' association record.

16.4.1 Types of Records

Records can be broadly classified as:

1) Children's Record
2) ECCE Workers/Staff Record
3) Stock Record
4) Financial Record
5) Miscellaneous Records
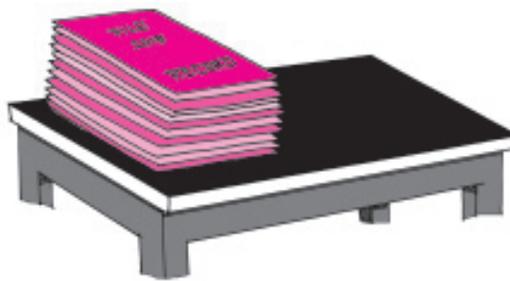
Fig. 16.2 Records maintained at the ECCE centre/preschool

1. *Children's Records*

Children's records include:

a. Child's Profile
b. Attendance Register
c. Progress Report
d. Child's Portfolio

Let us read about these detail

a) Child's Profile/ Cumaulative Record

A child's profile / cumulative record is usually compiled with the help of parents at the time of admission to a centre. It should contain:	
(i) Name of the child	(ii) Date of Birth
(iii) Sex	(iv) Position in the family
(v) Number of siblings	(vi) Name of Father
(vii) Qualification of Father	(viii) Occupation of Father
(ix) Address/contact number	(x) Name of the Mother
(xi) Qualification of Mother	(xii) Occupation of Mother
(xiii) Immunisation status	
(xiv) Allergies (if any)	(xv) Specific need of the child
(xvi) Any other relevant information	

Sample: Child's Cumulative Record

b) A daily attendance register of all the children enrolled at the ECCE centre is to be maintained. In case, a child is continuously absent for a few days, the ECCE staff should visit the child's home to find out the reason.

c) Checklists are used to record developmental achievements. For example, to

map children's involvement in activities, checklists can be used as they are quick and easy to fill in.

d) Portfolio or records of achievements in the compilation of selected example of children'sworkdatedandcollectedoveraperiodoftime.Thisprovidesevidence of progress. This also becomes a source of pride for parents as well as for children.

e) Regular written detailed observations of individual children enable the teacher to see the child as a whole, rather than as a list of skills or behaviour achieved in any particular domain of development.

INTEXT QUESTIONS 16.3

(a) List the broad classification of records maintained in an ECCE centre.

2. ECCE Worker/Staff Record

Individual records of all ECCE staff/employee of the centre must be maintained. These must include the staff member's name, address, contact number, age, nationality, marital status, details of all relevant qualifications and experience, date of joining, job description, salaries, and references.

Each ECCE staff/employee should have access to her/his records when needed. Supervision and training records of the staff and volunteers should be recorded and updated regularly. Attendance register with time sheet must be maintained.

Staff Attendance Register

S. No.	Name of the staff	Time	Sign	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
1	Staff 1	M																																
		A																																
2	Staff 2	M																																
		A																																
3	Staff 3	M																																
		A																																
4	Staff 4	M																																
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5																																		
6																																		

(April 2016)

Sample Staff Attendance Record

3. Stock Records

These are records of all resources and materials stocked at the centre. They show the quantity and kinds of materials at the centre's disposal. The materials can be divided into: equipment for outdoor and indoor space, furniture etc. The quantity of learning materials (story and rhyme books, blocks, puzzles, crayons, paper etc.) in storage as well as the amount used should be regularly updated.

4. Financial Records

Finances are essential for carrying out centre activities. Like other resources, finances require strict regulation and management. Financial records need to be maintained for auditing and reporting purposes. Funding agencies and parents who make financial contributions to the centre like to know how their contributions are being used. By keeping financial records the centre is able to make this information available whenever needed.

Financial records at ECCE centre include cash book, ledger and balance sheet. Let us read about these in detail.

A cashbook is a record of small value purchases before they are later transferred to the ledger and final accounts. It is maintained by a staff of the centre. All records of minor day-to-day expenditures are maintained in a cashbook.

Cash Book

Month, Date and Year	Voucher No.	Particulars	Amount (in Rupees)	Total (in Rupees)
March 19, 2016	1	Stationery	400	400
	2	Cleaning materials	50	50
	3	Ration for meal	200	200

Sample Cash Book

A **ledger** is the principal book or computer file for recording and totaling economic transactions taken place at ECCE centre. It has separate columns for debits and credits, and a beginning monetary balance and ending monetary balance for each account.

A **balance sheet** lists all of the assets that an ECCE centre owned as well as the debts owned by it. Assets are listed separately, first and then liabilities are listed together. The assets are grouped into two different categories: current assets and long-term assets.

The current assets represent all the assets that an ECCE centre expects to be used or converted to cash within the next year. Long term assets are those assets that you don't plan on converting to cash within the next year such as land, building and equipment. Long-term liabilities refer to those obligations that won't be paid off within a year, such as loan. This is very helpful to know the financialstatusofanECCEcentre.ItisimportantthatallECCEprovidersknow how to use, analyse and read this document.

Balance Sheet (in thousands)

	April 1, 2018	March 31, 2019
Cash	173	183
Other current assets (furniture, stationery)	176	196
Long-term assets (building,land)	231	227
Total Assets	**580**	**606**

Current liabilities (stationery, salary of staff, day to day expenditure) Long term liabilities(repair of building, furniture)	250328	265321
Total liabilities	**578**	**586**

Sample Balance Sheet

Besides this, basic book keeping of income, expenditure, transactions, fees taken from parents/guardians for individual children, records of bank deposit and withdrawals, bills received and payments made, records of donations and fundraising receipts need to be maintained on a day-to-day basis by the administrator.

5.   *Miscellaneous Records*

There are some miscellaneous records which also needed to be maintained are:

- A record of regular inspection for safety equipment must be kept in a book retained solely for this purpose

- Menu records for mid-day meal must be kept ,if applicable

- Logbooks

- School/preschool/centre prospectus

- Documents relating to the foundation of the centre: trust deeds, building accounts, lists of subscribers to building fund etc

- Photographs of the centre and its activities (identified if possible)

- Newspaper cuttings and scrapbooks relating to the centre and its activities

- Plans of centre buildings

- Time tables and records relating to the curriculum

- Minutes and records of the centre Parent Teacher Association or friends organisation

- Visitor's book

16.4.2 Management of Records

Records regarding day-to day activities which are on separate papers/sheets should be compiled in a file, and all the files must be organised and stored duly labelled/ coded in an orderly way to ensure easy retrieval.

All the files should be labelled (coding) like 'Children's Daily Work file, Receipts and Bills file' etc. They should be arranged subject-wise and kept in a cabinet

drawer preferably under lock and key. The cabinet drawers in which the files are stored must also be labelled.

All records should be created in such a way that they provide all the information regarding the particular activity in a clear way to the person accessing it. All the data should be regularly updated in a neat and organised manner.

16.5 MOBILISATION AND UTILIZATION OF RESOURCES

After you have determined the feasibility of opening an ECCE centre in a given location, you will need to think about how to finance the construction or renovation of your centre (if it is your own building) or to finance the rent if it is rented centre. In this section, we will discuss the various sources/ ways of raising finance for ECCE centre, their management of finance, the correct utilization/allocation of fund and the importance of accounting and auditing.

16.5.1 Raising Finances

All enterprises require funds to run successfully. With growing demands and rising expenses we need to explore avenues to raise finances to meet these growing demands. We can easily get support from the government and community, as they are important stakeholders in the children's well-being and success in life. One can approach the concerned ministries (e.g., Ministry of Women and Child Development) and departments (e.g., Social Welfare Board) for financial support. One can search the Internet for such schemes of financial support to preschools and apply for the same if eligible. The financial support requested could be partial or full.

Some ways to raise fund for the ECCE centre are:

I.   *Grant-in-aid from the Government*

Besides the annual grant given by the Government for ECCE centre, mini-grants can be requested by the ECCE owner, for additions like to build or update playground equipment or to develop learning materials. These mini-grants are useful, but may not be able to meet the total financial help needed. The available schemes of financial support can be accessed on the sites of the various ministries and departments associated with child welfare and development.

II.   *Community Involvement*

The centre could organize various activities and events to involve the community to sensitise it to the needs of the centre and motivate the members and parents to help and contribute as per their capacity. Some of the popular methods of community involvement for raising finances are:

(ii) Fair/Functions

ECCE workers can organise fair or cultural functions at the centre. The centre could display and sell articles made by children or parents/community members. The visitors can be asked to buy these articles priced to include some profit to help raise funds.

(ii) Volunteerism

"A penny saved is a penny earned". One can save money not only through sale of materials but if skilled parents or community people can also help by providing voluntary services for ECCE centre. They can teach in the classes or they can contribute in preparing learning materials for children. For example, all parents can make toys like dolls, visual charts, blocks with small boxes etc. They can also prepare small articles for sale in fairs or exhibitions organized by the centre and save money.

(iii) Renting Out the Space

As ECCE centre's maximum working hours are till 1:00 p.m. So, after this the indoor space can also be rented for other purposes like running dance class or art and craft classes etc. If there is enough outdoor space, it can be used for growing fruits and vegetables, which can be sold to generate funds.

(iv) Organise Materials and Stationery Donation Camp

Many people may not be able to donate in cash but they can help by donating in kind. They can donate old toys, clothes, vehicles, used containers or any other object which can be used by children of the centre. They can also donate learning materials like puzzles, crayons, blocks etc. The staff can organize camps for collecting such donations for three or four days. The centre may inform the community about the camp through home visit or pamphlets or announcement. The centre can ask the community/parents to donate grains/ food stuff which can be used for mid-day meals.

(v) Donations

The ECCE staff can ask parents for donations. The parents could donate as per their capacity. If an ECCE centre islocated in an urban area, a fixed fee can be charged from all parents for providing services to their children. Some extra donations may be collected from families and other donors.

INTEXT QUESTIONS 16.4

1.   List some methods to raise finances for setting up an ECCE centre.

Notes

16.6 Accounting and Auditing

The main objective of auditing is to enable the ECCE staff to form an opinion on the accuracy of the financial statements prepared by them for a given period. Auditing also helps them to improve the centre's accounting system. The secondary objective of auditing is to detect or prevent errors. Auditing, therefore, enhances staff skills in financial management and evaluates performance.

The funding agencies issue financial regulations from time to time whereby audited accounts of a given financial period must be submitted to facilitate financial decisions, for example, allocation of grants.

At the end of each financial year or budget period the Centre Head has a statutory responsibility to prepare and present to the funding bodies an audited financial report. This should give a true view of the financial position of the centre. Therefore, it must be done with reasonable care and skill.

Auditing is of two types:

- Internal Auditing
- External Auditing

Internal auditing is intended to ensure regular and frequent checking on a centre's financial transactions and records. It also serves to check whether all financial transactions have taken place according to budget, to set procedures following management policies.The focus of external auditing is to establish the truth and fairness of the accounts. It gives added credibility to unaudited financial statements and records of the centre's financial transactions. It confirms their compliance to the statutes.

16.6.1 Importance of Accounting and Social Auditing

Accounting and social auditing is the process of communicating the social and environmental effects of organizations' economic actions, to particular interest groups within society and to society at large. This can help an organisation to investigate its performance against social, environmental and economic objectives, and ensure that it is working in accordance with its values. Social accounting may be defined as identification and recording of business activities regarding social responsibility. Social responsibility concept is the one of the important concept of management. Social accounting is very important tool to measure the performance of any company in view of social responsibility.

Objectives of Social Accounting

The main objective of social accounting is effective utilization of resources. The others are to:

- Provide you with an ongoing record of how your ECCE centre has developed and changed overtime;

- Receiving feedback on how things are going;

- Identify the areas where things are working well and not so well;

- Know how well the aims and objectives are achieved; and

- Collect information you can use when applying for grants and funding, for reporting on grants, and for promoting what you do.

Notes

16.6.2 Management and Utilisation of Funds

Financial management at ECCE centre deals with procurement and allocation of funds. It also deals with monitoring their use that is, whether funds are used for the purposes for which they were meant. A financial plan is essential for effective and efficient utilisation of funds. It helps you in evaluating your present financial status and in setting goals for running of the centre. It also provides evidence of funding sources indicating that you have researched and planned the future financial management of your centre.

Preparing a budget is the first step of financial planning for the centre. The budget helps in forecasting the expenditures and estimating the revenues like, where the money will come from for the targeted expenditure. After doing this, you will get an idea of the financing gap or the difference between income and expenditure that you are up against. Accordingly, you can adjust your income and expenditure figures. Either you can set priorities to cut your expenditures or can identify more sources of funds. Budgeting also provides scope for financial adjustments in case of change of priorities or emergencies. Based on your budget, you can establish a plan of action over a specific period of time.

All financial transactions need to be recorded promptly and accurately. Monthly review of expenses and income should be conducted. If possible, external auditing of the centre's financial records should be done annually. All staff should take the lead in demanding and enforcing proper financial management of the centre's fund.

INTEXT QUESTIONS 16.5

Fill in the blanks:

(a)   .... also helps them to improve the centre's accounting system.

(b)   Financial management deals with procurement and .... of funds.

(c)   Preparing a.................. is the first step of financial planning for the centre.

(d)   The focus of.................. is on establishing the truth and fairness of the accounts.

WHAT YOU HAVE LEARNT

In this lesson, you have learnt:

- Meaning of administration and management
  - Meaning of administration
  - Meaning of administration
- Administration and management in the context of an ECCE centre
- Supervision, monitoring and mentoring an ECCE centre

- Supervision →
  - Purpose
  - Benefits

- Monitoring →
  - Purpose
  - Benefits

- Mentoring →
  - Purpose
  - Benefits

- School Records →
  - Need and Importance
  - Types

- Types of Records

| Child | Staff | Stock | Finance | Miscellaneous |

- Children's records
  - Child's profile
  - Attendance register
  - Child's portflio
  - Progress report
- Staff record
  - Staff profile

- Attendance register
- Centre's records
  - Financial records
  - Stock registers
- Cashbook
- Ledger
- Balancesheet
- How to raise funds for an ECCE centre ⟶ Government
  ⟶ Community/public

- Government ⟶ Grants
  ⟶ Loans

- Community

  Fairs   Volunteering   Rentingspace   Donations   Donationcamps

- Accounting and Auditing ⟶ Internal auditing
  ⟶ External auditing

- Importance of accounting and social auditing
- Objectives of social auditing
- Management and utilization of funds

TERMINAL EXERCISE

1. Discuss the importance of supervision, mentoring and monitoring in management of an ECCE centre.

2. Explain different types of records with examples that need to be maintained at ECCE centre.

3. Differentiate between cashbook, ledger and balance sheet.

4. What is a budget? What are the advantages of the budgeting?

5. Explain the importance of accounting and social auditing.

6. Briefly describe management and utilization of funds in context of ECCE.

ANSWER TO INTEXT QUESTIONS

16.1

1. True.

2. True

3. False

4. True

5. False

16.2

(a) iv

 (b) v

(c) ii

(d) i

(e) iii

16.3

Records can be broadly classified as:

1) Children's records

2) ECCE workers/Staff records

3) Stock records

4) Financial records

5) Miscellaneous records

16.4

Grant-in-aid from the government, fair/functions, volunteerism, renting out the space, organise materials and stationery donation camp, donations.

Notes

16.5

(a) auditing

(b) allocation

(c) budget

(d) external auditing

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