*Journal of Economics, Management Sciences and Procurement 2026* *Volume 5, Issue I, pp. 299–315*

# Effect of Reporting and Documentation on the Utilization of Donor-Funded Learning Materials in Public Schools in Kibra Constituency, Nairobi County, Kenya

*Article history: Revised format: 14th June 2026; Available online: 30th October 2026*

Jeffrey Okoro Oduor[1]; Dr. Fredrick Ochieng[2]; Dr. Kimeli Korir[3]

**Abstract:**

***Purpose:*** *This study examined the effect of reporting and documentation on the utilization of donor-funded learning materials in public schools in Kibra Constituency, Nairobi County, Kenya. Specifically, it assessed whether reporting and documentation practices contribute to the effective utilization of learning materials in terms of accessibility and availability, frequency and quality of use, maintenance, and sustainability.*

***Material/methods:*** *The study was anchored on the Resource-Based View Theory and employed an explanatory research design. The target population comprised stakeholders involved in the management and utilization of donor-funded learning materials in public schools in Kibra Constituency. A sample of 151 respondents was selected using stratified random and purposive sampling techniques. Primary data were collected using structured questionnaires measured on a five-point Likert scale. A total of 148 questionnaires were returned, of which 145 were retained for analysis, representing a usable response rate of 96.03%. Data were analyzed using descriptive statistics, Pearson correlation analysis, and hierarchical multiple regression, with respondents' level of education and school size included as control variables.*

***Findings:*** *The findings revealed a positive and statistically significant relationship between reporting and documentation and the utilization of donor-funded learning materials ($\beta = .208$, $p = .003$). The hierarchical regression results showed that the control variables explained 10.0% of the variance in utilization in Model 1. After reporting and documentation were introduced in Model 2, the explained variance increased to 31.6%, representing an improvement of 21.6 percentage points. School size was a significant positive predictor of utilization in both models, while level of education became statistically significant after reporting and documentation were included. Descriptive findings further indicated that the overall utilization of donor-funded learning materials was moderate ($M = 2.9418$, $SD = 0.73468$), suggesting scope for improvement in accessibility, regular use, maintenance, and sustainability.*

***Conclusion:*** *The study concluded that reporting and documentation are significant predictors of the utilization of donor-funded learning materials in public schools. Timely reporting, accurate record-keeping, completeness of information, and systematic documentation can strengthen accountability, improve resource tracking, and support informed decisions regarding the distribution and use of learning materials. However, the moderate utilization levels indicate the need to strengthen reporting and documentation practices alongside other school-level resource management measures.*

[1] Department of Management Sciences, School of Business and Economics, Moi University; Email: Odwuorjeffrey@gmail.com

[2] Department of Management Sciences, School of Business and Economics, Moi University

[3] Department of Management Sciences, School of Business and Economics, Moi University

***Value:*** *The study contributes to the Resource-Based View Theory by demonstrating the importance of information management and accountability practices in enhancing the value derived from donor-funded educational resources. Practically, the findings provide evidence to guide education policymakers, school administrators, implementing organizations, and development partners in strengthening reporting systems, inventory management, monitoring, and accountability mechanisms to improve the utilization and sustainability of learning materials in public schools.*

***Keywords:*** *Reporting and Documentation; Utilization of Donor-Funded Learning Materials; Public Schools; Resource-Based View Theory; Accountability; Kibra Constituency; Nairobi County; Kenya.*

***Paper Type:*** *Research Article.*

***Recommended citation:*** Oduor, J. O., Ochieng, F., & Korir, K. (2026). Effect of reporting and documentation on the utilization of donor-funded learning materials in public schools in Kibra Constituency, Nairobi County, Kenya. *Journal of Economics, Management Sciences and Procurement,* 5(1), 299–315.

## 1. Introduction

Donor-supported learning resources are a crucial factor in enhancing the quality of education and equity, as well as the effectiveness of teaching and learning, especially in schools in disadvantaged communities (World Bank et al., 2022; UNESCO, 2023). The learning resources, such as textbooks, teachers' guides, supplementary reading materials, laboratory materials, and digital learning resources, are available to facilitate the implementation of the curriculum and offer opportunities for meaningful learning (Ministry of Education, Kenya, 2024; UNESCO, 2023). Their effective use, however, relies not just on their availability, but also on their proper management, accessibility and embedding into learning programs, as well as their education value (UNESCO, 2023). This can, therefore, be partly dependent on the allocation of resources as well as their proper use, monitoring, maintenance and purpose (Ministry of Education, Kenya, 2024; OECD, 2026). UNESCO (2023) highlights the need for relevance, equity, sustainability, and appropriateness in evaluating the impact of educational technologies and resources on learning. Reporting and documentation are important monitoring and accountability practices in this context as these lead to information that can be used for tracking of resources, for monitoring implementation and for evidence-informed decision making (OECD, 2021, 2026). Appropriate reporting and documentation can therefore assist educational institutions to identify gaps, monitor the flow of resources, assign responsibility for resource management and make decisions on the use of donor-funded learning tools (OECD, 2026; Ministry of Education, Kenya, 2024).

Donor-supported education programs are part of efforts to reduce inequalities in educational resource provision, especially in cases where domestic funding and institutional capacity may be lacking to address educational needs globally (OECD, 2021, 2026; UNICEF, 2023). The funding and material support from development partners or non-governmental organizations (NGOs) is expected to complement the government efforts to increase access to quality education and improve learning environments (OECD, 2021; UNICEF, 2023). The effectiveness of such interventions, however, can partly rely on the capacity of implementing organizations to document the resources made available and evidence of progress towards desired outcomes (OECD, 2021, 2026). Transparency, accurate information, timely reporting and mutual

accountability are crucial in monitoring development cooperation and evaluating the impact of resources on agreed goals, OECD (2026). Reporting and documentation facilitate these processes by providing accessible documentation of program activities, resource allocation, inventory changes, program implementation progress, and operational issues (OECD, 2021, 2026). Program managers can detect differences between intended and actual distribution of resources, and adjust accordingly, when records are full, accurate, timely and available to relevant stakeholders (OECD, 2026). On the other hand, poor documentation, delayed reporting, and poor information management can limit the capacity of stakeholders to monitor progress of implementation, and to judge whether development resources are going where they are needed (OECD 2021, 2026). Reporting and documentation are therefore significant administrative tools to enhance accountability and effective use of education resources financed by donors (OECD, 2026).

While the availability of effective teaching and learning materials is important in Sub-Saharan Africa too, this region continues to face significant learning challenges and inequalities in learning

outcomes (World Bank et al., 2022). The COVID-19 pandemic disrupted learning, causing learning poverty to rise to an estimated 89% in Sub-Saharan Africa (SSA), reflecting the severity of the region's learning crisis (World Bank et al., 2022). While the use of donor-funded education programs can help mitigate resource constraints and enhance learning opportunities, effective management, monitoring, and use of the resources provided are also critical (UNICEF, 2023; UNESCO, 2023). Reporting and documentation may be a tool that implementing NGOs and school administrators use to keep inventory, track the quantity received and issued of materials, track the conditions of materials, and determine whether materials are being used as per program objectives (OECD, 2026; Ministry of Education, Kenya, 2024). These records can also help to support efficient communication among donors, implementing organizations, school management, teachers and government education officers, as a common platform to inform the effective distribution of resources and program implementation (OECD, 2021, 2026). If reporting systems are weak, missing materials can be hard to identify, quantities of materials recorded may not match the actual quantities used, and limited follow-up may make it more challenging to determine if educational resources are being used as they were intended (OECD, 2026). Reporting and documentation processes are thus key to ensuring that donor funded learning materials are used appropriately, consistently and sustainably, not just that they are provided to schools (UNESCO, 2023; OECD, 2026).

Governments and development partners across East Africa are still working on educational interventions to increase learning opportunities, increase quality of instruction, and decrease inequality in access to learning opportunities (UNICEF, 2023; Ministry of Education, Kenya, 2024). The success of these interventions is partly tied to the institutional structures in place to track implementation, track resource flows and determine if program activities meet their goals (OECD, 2021, 2026). Reporting and documentation are especially relevant to donor-funded education programs that involve multiple players involved in financing, distributing, managing and using learning materials (OECD, 2026). The comprehensive records may serve as evidence of materials delivered to the individual schools, the beneficiaries reached, condition of the resources and extent to which planned distribution targets have been achieved (OECD, 2026; Ministry of Education (MOE), Kenya, 2024). Furthermore, reporting (as it is

carried out periodically) may allow for the monitoring of implementation goals against progress made and the addressing of new challenges faced in the operation of the program (OECD, 2021, 2026). UNESCO (2023) stresses the need to assess the relevance, equity, sustainability, and role of educational resources/technologies in relation to educational goals. However, having reporting requirements does not imply that reporting information is complete, reliable, or is utilized effectively to inform resource management and instructional decisions (OECD, 2026). Therefore, it is important to consider whether reporting and documentation practices are related to better use of donor-funded learning materials in individual school settings or whether administrative adherence to reporting and documentation is directly reflected in classroom practices (OECD, 2026; UNESCO, 2023).

The provision and use of learning materials continue to be a key concern when implementing education reforms and ensuring equitable learning opportunities in public schools in Kenya (Ministry of Education, Kenya, 2024). The National Education Sector Strategic Plan 2023 – 2027 provides education sector priorities which include the aspects of educational quality, equity, access,

institutional coordination and enhancement of education sector implementation (Ministry of Education, Kenya, 2024). Educational programs aimed at enhancing the availability of teaching and learning materials and improving learning opportunities for children in various socio-economic contexts have been backed by government initiatives, development partners and NGOs (UNICEF, 2023; Ministry of Education, Kenya, 2024). Again, the success of such interventions is partly dependent on resource and implementing organisation management and the capacity of schools targeted to record and report on the implementation of these programs (OECD, 2026; Ministry of Education, Kenya, 2024). Reporting and documentation can be used to quantify materials received, schools and learners reached, the condition of materials, and how materials are integrated in classroom instruction within the context of donor-funded education programs (OECD, 2026; UNESCO, 2023). Good records may also help in having to account for funds contributed by donors, understand how planned and delivered distributions have varied, and evidence for informing future resource allocation decisions (OECD, 2021, 2026). In rare cases, however, when reporting is not consistent or documentation is missing, decision makers may find it challenging to monitor resources and determine if program activities have been successful in producing the desired outcomes (OECD, 2026). This is because the relation between reporting and documentation to the use of donor funded learning resources is pertinent to strengthening the accountability of learning resources and the implementation of learning programs in Kenyan public schools (Ministry of Education, Kenya, 2024; OECD, 2026).

The socioeconomic context of communities and the resource-management needs of public schools are relevant to the community of Kibra Constituency in Nairobi County, and offer a context for the consideration of educational support programs (Ministry of Education, Kenya, 2024). The vulnerable learners and disadvantaged communities, such as in informal settlements, are listed as relevant factors in the education-sector planning and provision of equitable education opportunities, in Kenya's National Education Sector Strategic Plan (2024) (Ministry of Education, Kenya, 2024). Donor-funded learning materials could be supporting government provision by supporting participating schools to meet instructional-resource needs and enhancing access to learning materials that support the curriculum (UNICEF, 2023; UNESCO, 2023).

However, the impact of these materials will be influenced, in part, by their management and use following delivery, including their distribution, maintenance, and integration in classroom practice (UNESCO, 2023; OECD, 2026). Reporting and documentation practices can generate information to school administrators and implementing NGOs on materials received, distribution of materials in classrooms to school administrators, physical condition and any material deficiencies that need to be addressed (OECD, 2026; Ministry of Education, Kenya, 2024). Additionally, good inventory management, distribution log, utilization report and periodic monitoring reports, can reinforce communication between schools, implementing organizations and donors, thereby demonstrating the management of resources and program implementation (OECD, 2021, 2026). Capacity to track materials, and to confirm their distribution, to determine unmet needs, or to ascertain whether intended beneficiaries are using them, may be limited if documentation is inadequate (OECD, 2026). Reporting and documentation are important aspects that will be investigated in the translating of the donor-funded educational resources into classroom application in public schools in Kibra Constituency (UNESCO, 2023; OECD, 2026).

While accountability is a key feature of programs in education funded by donors, the presence of reporting and documentation systems alone does not necessarily imply that these systems are used to foster the use of learning materials (OECD 2026). Reports might show that resources are made available or program activities carried out, but they may fail to present evidence that materials are available to teachers and learners or regularly used in the classroom (UNESCO, 2023; OECD, 2026). Likewise, the record of materials received could be proof of materials being received, but not necessarily of how regularly they were used or whether they were relevant to instruction or whether they were good or bad over time (UNESCO, 2023; OECD, 2026). While development cooperation information continues to be a persistent issue, identified by OECD (2026) as concerning timeliness, completeness and transparency, there is continued need for effective accountability and reporting systems. UNESCO (2023) also stresses that the assessment of educational resources and associated digital technologies should be based on how well they achieve learning goals and not on their mere accessibility. These viewpoints highlight the need to look beyond the simple question of whether there is a reporting and documentation system, and whether it produces information in a timely and accurate way that is complete and usable for resource management and utilization, (OECD, 2026; UNESCO, 2023). The exact connection between reporting and documentation practices and the use of donor funded learning materials in public schools in Kibra Constituency, Nairobi County is however an empirical question that needs to be explored in the field in order to come up with conclusions which are context specific. The study thus aims at providing recommendations based on local information of the relationship between the reporting and documentation practice and the tracking, access, management and classroom utilization of the donor funded learning materials in the selected public schools.

This study therefore investigates the effect reporting and documentation has in the utilization of donor funded learning materials in public schools in Kibra Constituency of Nairobi County, Kenya, under the overall educational resource management and accountability for development concerns of the OECD (2026) and the Ministry of Education, Kenya 2024. In particular, the study concentrates on the linkages between the completeness, accuracy, promptness and systematic maintenance of program reports and resources records and the tracking, accessibility, management and use of learning materials that are funded by donors (OECD, 2026; UNESCO, 2023). The study

aims to provide evidence of these relationships that can inform NGO's, school administrators, donors, and education stakeholders about ways to reinforce reporting and documentation practices in educational resource management (OECD, 2021, 2026). The results can help in strengthening monitoring and evaluation processes by indicating reporting and documentation aspects that are linked with the good use of learning materials funded by donors in the selected schools (OECD, 2026). Finally, the study aims to contribute to the better accountability of resources and the proper use of donating educational resources in disadvantaged public-school environments (UNESCO, 2023; OECD, 2026).

## 2. Theoretical Review

The Resource Based View Theory relates how reporting and documentation affect the use of donor funded learning materials in public schools in Kibra Constituency, Nairobi County (Barney, 1991). Systematic reporting and documentation will help schools to trace the availability, distribution,

accessibility, frequency of use, and maintenance of learning resources (Barney, 1991). These practices provide reinforcement for accountability, enable informed resource allocation, detect gaps or inefficient use of resources, and help inform corrective action (Barney, 1991). This makes the ability to report and document better, which strengthens schools' ability to use donor resources to create meaningful learning materials (Barney, 1991). Therefore, the theory is related to the effective management of resources with the use of learning materials for better utilization and sustainability for public schools (Barney, 1991).

## 3. Empirical Review

In Nigeria, a study by (Bayo Fatunmbi, Emmanuel Sokpo, and Oluseyi Olusola 2018) titled “Institutionalizing Documentation for WHO Nigeria Country Office Visibility and Improved Donor Relations, 2013–2016” analyzed how systematic documentation and reporting enhanced donor engagement and effective resource utilization in donor-funded programs. The researchers employed a retrospective qualitative design, analyzing institutional records, web traffic data, and staff interviews to assess changes in documentation output and donor engagement. The findings revealed that between 2013 and 2016, the number of documented success stories and reports increased from 7 to 72, leading to a tenfold rise in locally mobilized donor funds and improved transparency. The study concluded that effective reporting and documentation mechanisms strengthened accountability and donor confidence, thereby enhancing the sustainability and utilization of donor-funded initiatives.

In Uganda, (Godfrey Kalibala, Anjuli Sinai, and Tricia Nutley 2021) conducted a study titled “Documenting HIV Research-Utilization Activities, Outputs, and Outcomes: Examples and Lessons Learned from Project SOAR.” The study adopted a mixed-methods design, involving quantitative tracking of 50 research projects across 24 countries and qualitative interviews with project implementers. Findings showed that structured reporting, documentation of research-use activities, and regular feedback loops strengthened transparency and evidence-based decision-making among stakeholders. The study emphasized that embedding reporting and documentation frameworks within donor-funded projects ensured effective knowledge sharing and enhanced the utilization of research outputs for program improvement and policy development.

In Kenya, (Faith Too 2023) carried out a study titled "Influence of Donor Funds Disbursement Procedures on Project Implementation in Kenya: A Case of NGOs in Nairobi County." The research used a descriptive survey design, targeting 150 NGOs operating in Nairobi County. Data were collected using structured questionnaires and analyzed using descriptive and inferential statistics. The findings revealed that 63.5% of variation in project implementation effectiveness was explained by donor reporting and documentation procedures. The study concluded that NGOs that regularly submitted timely and detailed reports demonstrated higher resource utilization efficiency, accountability, and donor trust compared to those with irregular or incomplete documentation practices.

In Tanzania, (Gertrude Mankambila and Emmanuel Marwa 2024) undertook a study titled "Effect of Financial Management Skills on the Effectiveness of Donor Fund Utilization in Health Projects in Tanzania." The researchers employed a mixed-methods approach, collecting data from 129 project managers and accounting officers in donor-funded health projects. Findings showed that accurate financial reporting, compliance with donor documentation standards, and transparent auditing processes significantly enhanced the effectiveness of donor resource utilization. The study concluded that capacity-building in reporting and documentation practices was crucial for

sustaining donor confidence and ensuring that resources were used efficiently and for their intended purposes.

*H1: Reporting/documentation has significant effect on the utilization of donor-funded learning materials.*

## 4. Research Methodology

This study used an explanatory research design to explore the role of government regulation and policy in the relationship between monitoring and evaluation practices and the use of donor funded learning materials in public schools in Kibra Constituency, Nairobi County, Kenya. The design was suitable as it allowed the researcher to determine the nature and strength of the relationships between the independent variables (indicators, reporting and documentation, benchmarking, sustainability assessment) and the dependent variable (utilization of donor-funded learning materials). It also facilitated the testing of hypotheses using quantitative data. School administration, teachers, School Management Committee (SMC), Board of Management (BOM) representatives in public Primary, Junior Secondary and senior secondary schools were the unit of observation. The unit of analysis was the individual respondent. Stratified random sampling and purposive sampling techniques were used to make sure that each category of respondents was represented and that there was representation from individuals with relevant knowledge of the management and utilization of donor-funded learning materials.

Sample Size and Data Collection.

The study sampled respondents from public primary, junior secondary and senior secondary schools in Kibra Constituency with a size of 242 respondents. The target population included 9 head teachers, 9 deputy head teachers, 135 teachers in the primary schools, 45 members of the school management committees, 4 principals, 4 deputy principals, 28 junior and senior secondary school teachers, and 8 members of the BOMs. The sample size was calculated by Taro Yamane (1967) formula at 5%

margin of error which is 151 respondents. To get proportional representation of the respondents, stratified random sampling was conducted and to get the school administrators and school management representatives with direct roles in educational resources management and their supervision, purposive sampling was conducted. The quantitative data about monitoring and evaluation practices, government regulation and policy, and the use of donor-funded learning materials was gathered from structured questionnaires that were self-administered and had items measured on a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The drop-and-pick method was used to administer the questionnaires, with the assistance of two trained research assistants. The pilot study was done in 16 public schools in Mathare informal settlement in Nairobi County which constituted about 10% of the sample size. The instrument used in the present study was tested for clarity, validity and reliability in the pilot study and subsequently the questionnaire was improved based on the feedback received in this pilot study prior to the main data collection. Content, construct and face validity were evaluated based on agreement with the study goals, supervisory review and factor analysis, and values of Kaiser-Meyer-Olkin were greater than 0.50. The reliability of the instrument was assessed by Cronbach alpha coefficient with its reliability coefficient 0.70 and above reliable for internal consistency. Pilot respondents were not included in the final sample of respondents.

**Measurement of variables**

This part discussed the measurement of the study variables, which is Reporting and documentation (independent variable) and utilization of donor-funded learning materials (dependent variable). Definitions and measurements for all the study variables are outlined in Table 1.

**Table 1: Measurement of variables**

| TYPE OF THE VARIABLE | VARIABLE | INDICATORS OF THE VARIABLE |
|---|---|---|
| utilization of donor-funded learning materials | dependent | Accessibility and availability<br>frequency and quality of use<br>maintenance and sustainability |
| Reporting and documentation | Independent | Reporting and documentation |

**Data analysis and model specification**

Data was analyzed using SPSS Version 25; the study was of a quantitative nature. The collected data were analyzed using descriptive and inferential statistical techniques. Demographic characteristics of the respondents and study variables were summarized using descriptive statistics including frequencies, percentages, means, standard deviations, minimum and maximum values. Then the inferential statistics were used to investigate the relationships among the study variables by using correlation and regression analysis. The regression analysis was also used to test the proposed hypotheses with the given regression equation.

Model 1: Testing the effect of the control variables utilization of donor-funded learning materials $Y = \beta_0 + C + \varepsilon$

Model 2: Testing the effect of project quality planning on utilization of donor-funded learning materials

$Y = \beta_0 + C + \beta_1 X_1 + \varepsilon$..... 1

Where:

Y = utilization of donor-funded learning materials $\beta_0$ = Constant

C = Control variables

$\beta_1$ = Regression coefficient of career concern $X_1$ = Reporting and documentation

$\varepsilon$ = Error term

## 5. Findings

The response rate of the study on the moderating effect of government regulation and policy on the relationship between monitoring and evaluation practices and utilization of donor funded learning materials in public schools in Kibra Constituency, Nairobi County, Kenya is presented in Table 2. 151 questionnaires were sent to the targeted respondents and 148 were returned, which

was 98.01% return rate. The data were then cleaned, screened for completeness and usability, and three questionnaires were removed from the analysis, which resulted in a sample of 145 usable questionnaires. The response rate was thus 96.03% of the questionnaires sent. This was deemed to be satisfactory for descriptive and inferential statistical analysis (regression and moderation analysis). Mugenda and Mugenda (2019) asserted that statistical analysis can be done with a response rate of more than 70%. Thus, the attained response rate was good enough for the moderating effect of government regulation and policy in the relationship between monitoring and evaluation practices and utilization of donor funded learning materials between public schools and Kibra Constituency, Nairobi County, Kenya to be examined.

**Table 2. Response Rate**

| Distributed Questionnaires | Received Questionnaire | Usable Questionnaires | Response Rate |
|---|---|---|---|
| 151 | 148 | 145 | 96% |

Source: Primary Data (2026)

### Descriptive statistics for utilization of donor funded learning materials

The descriptive statistics report the perceptions of respondents on use of donation learning materials in terms of accessibility (availability); frequency of use; quality of use; maintenance; and sustainability. The analysis performed was based on 145 valid responses. The mean scores reflect the mean value of the agreement to the statements made by the respondents and the standard deviations reflect the variance in the views of the respondents around the respective mean score. The average score for AA1 (adequate provision of donor funded learning materials for learners and teachers) was 2.81; the standard deviation was 0.928. It can be concluded that respondents have a relatively low level of agreement in the learning materials available that are considered suitable. There is moderate variation among respondents' perceptions as indicated by the standard deviation. The mean for AA2 was 2.92 with a standard deviation of 0.961, which investigated whether learners and/or teachers could access donor funded learning materials when required for teaching and learning. This means that respondents in general were moderate in their evaluation of accessibility, there was a variation of respondents experience as shown by the standard deviation. For AA3, the mean (if learning materials are fairly distributed between classes, subjects and learner groups) was 2.96 with a standard deviation of 0.912. The mean score indicates that the perception of equitable distribution is moderate and relatively low standard deviation signifies that the opinion on equitable distribution was relatively uniform amongst the respondents. The mean for AA4 was 2.82 and the standard deviation was 0.933, for

donor funded learning materials to be stored in an organized manner that is easily retrieved and used. This indicates there is at least a satisfactory organization and storage of the materials. The standard deviation demonstrates moderate differences in attitudes of the respondents. The mean for AA5 (Whether or not the donor funded learning materials are accessible to users in a timely manner) was 2.96 and the standard deviation was 0.949. This means that the perception of timeliness of providing newly received material is of moderate level. The standard deviation suggests there may have been some variation

in the experiences of the respondents. The average of AA6 was 3.03 and the standard deviation was 0.975. The mean is a moderate agreement to the measures of accessibility and availability, and the standard deviation shows that the respondents' responses varied moderately from the mean. When the teachers were asked about the learning materials that they use regularly in FQ1 in the process of preparing for lessons and teaching, the mean was 2.93 with the SD being 0.955. This suggests a moderate frequency of regular use of materials by teachers, and some differences in the perceptions of the respondents. The mean for FQ2 - 'Do learning materials from the donors get used in various subjects'/learning areas in the school?'; was 2.91 with a standard deviation of 0.964. The use of the instrument was found to be moderate for each of the learning areas and the standard deviation indicates moderate variance in the respondents' opinions. The overall mean value for FQ3 (i.e. teachers uses donor-funded learning materials in a way that helps learners engage and participate in learning) was 2.90 with a standard deviation of 0.880. There is some perception of the contributions of the materials to the learners' engagement. There is a relatively small standard deviation, which indicates that the answers are more similar. The mean of FQ4 (Teachers' skills and guidance in using learning materials funded by donors) was 3.07 and the standard deviation was 0.887. This suggests that teachers' skills and guidance is moderate agreement. The standard deviation was fairly small, showing there was a fairly consistent response to the questions. The mean value for FQ5 was 2.95 and the standard deviation was 1.009, when the learning materials were funded by the donors, to help learners understand concepts in the classroom. This represents a moderate judgement of the contribution made by the materials to learners' understanding. The standard deviation score is just over one, which shows moderate variability among the respondents' perceptions. The mean of FQ6 was 3.12 and the standard deviation was 0.912. This is the best mean score for all the frequency and quality of use items and shows a relatively positive perception of the aspect measured by FQ6. The standard deviation is still moderate, indicating that there is significant variation among respondents. For the item "Does the school have clear procedures for maintaining the learning materials that are donated?": The mean score of MS1 was 2.86 and the standard deviation was 0.902. That is, there is moderate to relatively low perception of the existence of clear maintenance procedures and the standard deviation is relatively moderate, indicating relatively moderate variations of the perceptions of the respondents. The mean score for MS2 (MS / teachers and learners is given guidance on how to take care of and keep learning materials provided by the donor) was 2.88 and the SD was 0.901. The responses indicate medium rating for guidance in handling and preservation of the product, and moderate level of agreement. The school's resource allocation/support for the repair/replacement of learning materials funded by donors as needed (MS3) was 2.93 with a standard deviation of 0.871. This is a moderate perception of allocation of resources for repairs and replacements. The comparatively low standard deviation indicates that the opinions of respondents were not too different. The mean for MS4 is

2.90, standard deviation is 0.967 and it is asked whether donor-funded learning materials are regularly checked to ensure they will be available and usable. This is rated as moderate but the standard deviation indicates there is some differences in the experiences of the respondents with regard to the materials being inspected regularly. The average score for MS5 was 3.03 with a SD of 0.889, because the school promotes the use of learning materials which it had borrowed from donor after the donor support had been withdrawn. This means that the perceptions of efforts to use in a responsible manner for the long-

term are moderate and relatively positive. The standard deviation suggests that opinions of respondents are not very different from each other. The mean of MS6 was: 2.96 and the standard deviation was: 0.957. This means that the aspect of maintenance and sustainability associated with MS6 is rated "moderate" and the standard deviation is "moderate" in regards to the level of variation in the assessment of the aspect. The overall mean of the utilization of donor funded learning materials (UF) was 2.9418 with a standard deviation of 0.73468. The mean value of the overall respondents' perception on the use of learning materials funded by donors is slightly lower than the scale center value of 3.00, indicating that the overall respondents' perception about the use of learning materials funded by donors is in moderate level, but still needs to be developed. The overall standard deviation was comparatively low, indicating that the perceptions of the respondents were relatively distributed around the average. In all the findings, an improvement of the provision of good learning materials is necessary, timely access to the materials, use of the materials, maintenance and sustainability of the materials, particularly in the context of donor-funding.

Note:

AA: Accessibility and Availability FQ: Frequency and Quality of use MS: Maintenance and Sustainability RD: Reporting and documentation

**Descriptive statistics for Reporting and documentation**

For RD1, the statement that reports are prepared within the required reporting period recorded a mean of 2.90 and a standard deviation of 0.967. The mean indicates that respondents were generally neutral, with a slight tendency toward disagreement that reports were consistently prepared within the required reporting period. The standard deviation demonstrates moderate variation in respondents' perceptions. For RD2, the statement that monitoring information is documented without unnecessary delays recorded a mean of 3.17 and a standard deviation of 0.931. The mean indicates a slight tendency toward agreement that monitoring information was documented in a timely manner. The standard deviation suggests that respondents' views were moderately dispersed around the mean. For RD3, the statement that reports follow the established reporting format recorded a mean of 2.87 and a standard deviation of 1.002. The mean indicates that respondents were generally neutral but leaned slightly toward disagreement that established reporting formats were consistently followed. The standard deviation indicates relatively greater variation in respondents' perceptions compared with several other reporting items. For RD4, the statement that monitoring records are prepared using standardized procedures recorded a mean of

2.90 and a standard deviation of 1.036. The mean reflects a neutral assessment with a slight inclination toward disagreement regarding the consistent use of standardized procedures. The standard deviation, which is the highest among the reporting and documentation items, indicates comparatively greater differences in respondents'

experiences and perceptions. For RD5, the statement that reports contain all the required information recorded a mean of 3.01 and a standard deviation of 0.954. The mean indicates an essentially neutral position with a slight tendency toward agreement that reports were complete. The standard deviation demonstrates moderate variation in responses. To complete the completeness component of reporting and documentation. For RD6,

this statement recorded a mean of 2.95 and a standard deviation of 0.995. The mean indicates that respondents were generally neutral, with a slight tendency toward disagreement that monitoring records contained sufficient information for assessing project performance. The standard deviation indicates moderate variation in respondents' views.

**Correlation analysis.**

The direction and strength of the relationships between LE, SS, M&E, & UF were determined by using correlation analysis. Pearson's correlation was used because it will give an indication of the direction and strength of the relationship between variables. The coefficient is between -1 and +1: a positive value means that the variables are moving in the same direction; a negative value means that they are moving in opposite directions. The 145 respondents were analyzed. The level of significance was determined by 2-tailed tests and any test with a p value $< 0.05$ was considered statistically significant. The results showed that the level of education (LE) was somewhat positively correlated with the utilization of funds (UF) ($r = 0.148$, $p = 0.076$). The positive coefficient suggests that as education level rose, so did the amount of funds used (the more education the more funds used). The relationship was not statistically significant at the 5% level, however, since the p-value was 0.076 and this exceeded the 5% level. Thus, no statistical evidence that there is a relationship between the level of education and utilization of funds. The findings imply that the overall use of donor-supported learning materials may not very much at different education level of the respondents. There was a positive relationship between SS and UF, which was statistically significant ($r = 0.278$, $p = 0.001$). The correlation coefficient is 0.278, which is a weak to moderate correlation. This showed that there was a correlation between size of the school and the use of funds, with larger schools using more funds than smaller schools. The relationship was statistically significant at 0.01 level as p value is 0.001. The findings suggest that the size of the school is a very significant factor relating to utilization of donor funded learning materials. Larger schools could be in more need of learning materials, have more learners and staff or have more robust administrative structures which allow the use of the learning materials available through donors. However, there is a lack of causal relationship between utilization and school size. The analysis further revealed that there was the highest correlation between the use of funds and monitoring and evaluation (M&E) for the variables analyzed. The Pearson correlation coefficient was 0.496 and the p value was $< 0.001$. This is a moderate, positive and significant correlation. The positive association indicates that those who had more monitoring and evaluation practices tended to have higher levels of utilization of funds. As a result, there was generally a correlation between the improvement of monitoring and evaluation practice and the improvement of the utilization of learning materials funded by donors. This relationship occurs statistically, so from this relationship monitoring and evaluation are one of the factors that can be used as evidence to explain the differences in the use of learning materials funded by donors. Monitoring and evaluation could be used to track resources, pinpoint problems

in implementation, evaluate performance and to inform decisions regarding donor-funded resources.

**Table 3: Correlation analysis**

| | | LLE | SSS | ME | UF |
|---|---|---|---|---|---|
| LLE | Pearson Correlation | 1 | -.011 | .024 | .148 |
| | Sig. (2-tailed) | | .895 | .776 | .076 |
| | N | 145 | 145 | 145 | 145 |
| SSS | Pearson Correlation | -.011 | 1 | .117 | .278** |
| | **Sig. (2-tailed)** | **.895** | | **.160** | **.001** |
| | N | 145 | 145 | 145 | 145 |
| ME | Pearson Correlation | .024 | .117 | 1 | .496** |
| | Sig. (2-tailed) | .776 | .160 | | .000 |
| | N | 145 | 145 | 145 | 145 |
| UF | Pearson Correlation | .148 | .278** | .496** | 1 |
| | Sig. (2-tailed) | .076 | .001 | .000 | |
| | N | 145 | 145 | 145 | 145 |

Control variables: LLE: Level of education, SS: Size of the school, UF: utilization of donor funded learning materials, ME: Monitoring and evaluation.

**Regression analysis (Hypothesis testing)**

The effects of level of education and school size on fund utilization were first tested in the first hierarchical regression model. The model had an R = .317, which means that the model had a positive relationship between the combination of the control variables and the utilization of funds. The $R^2$ value was .100, while the adjusted $R^2$ was .088. Therefore, level of education and school size explained 10.0% of the variance in utilization of funds and about 90.0% of the variance was explained by other factors that were not part of Model I. Overall model was statistically significant ($F(2, 142) = 7.919$, $p = .001$) according to ANOVA results. The significance value was less than

.05, thus indicating that the control variables together predicted utilization of funds. The Durbin-Watson statistic was found to be 1.897, a value close to the desirable value of 2.0, implying that there is no serious autocorrelation among the regression residuals. The results for the coefficient showed that educational level was positively associated with utilization of funds, but not statistically significantly ($B = .131$, $\beta = .151$, $t = 1.898$, $p = .060$). In contrast, school size had a positive and statistically significant influence ($B = .250$, $\beta = .280$, $t = 3.519$, $p = .001$). That is, holding schooling level constant, this translates to an increase of funds utilization of .250 per increase in one unit of schooling size.

Model 2 included reporting and documentation in addition to level of education and school size. The model had an R value of .562 and an R squared value of .316 and an adjusted R squared value of .292. As a result, 31.6% of the variance in the utilization of funds was accounted for by the variables that were included in the model. The control variables alone explained 10.0% of the variance, a rise of 21.6 percentage points over this. The rise indicates that reporting and documentation adds to the accountabilities put on level of education and school size when explaining utilization of funds. The overall regression model was also statistically significant, $F(5, 139) = 12.865$, $p < .001$, with predictors accounting for a significant amount of the variance in the use of funds. The Durbin-Watson statistic also showed a slight improvement to 1.947, which is near 2.0, suggesting there is no serious autocorrelation of the residuals. The coefficient results indicated that there was a positive and statistically significant correlation between the use of funds and reporting and documentation ($B = .187$, $\beta = .208$, $t =$

2.979, p = .003). This suggests better reporting and documentation was correlated with improved funds utilization. Accurate reporting, record-keeping and documentation can enhance accountability, tracking of funds, and good management of finances. Furthermore, level of education and school size also had positive and

statistically significant relationships with utilization of funds (LLE: B = .135, β = .156, t = 2.263, p = .025; SSS: B = .173, β = .194, t = 2.767, p = .006). The results of the second model showed that reporting and documentation, level of education and school size were significant predictors of the use of funds.

**Table 4. Hierarchical regression analysis**

**Coefficientsa**

| | Unstandardized Coefficients | | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| Model | B | Std. Error | | Beta | t | Sig. |
| 1 | (Constant) | -.403 | .400 | | -1.008 | .315 |
| | LLE | .135 | .060 | .156 | 2.263 | .025 |
| | SSS | .173 | .062 | .194 | 2.767 | .006 |
| | RDD | .187 | .063 | .208 | 2.979 | .003 |

## Discussion of Findings

The results indicated that the combined effect of level of education and school size accounted for 10.0% of the variance in utilization of donor-funded learning materials in Model I, while at the first phase level of education was not significant but school size was significant and positive predictor. The incorporation of reporting and documentation in Model II resulted in an increase in the explained variance to 31.6%, showing the added contribution of accountability practices in explaining variance. Reporting and documentation significantly and positively influenced utilization of funds (β = .208, p = .003). Additionally, predictors of education and school size emerged. The results highlight the need for proper documentation, staff capacity and institutional attributes for effective use of resources.

## Conclusions

The study findings indicate that there is a significant positive relationship between reporting and documentation and donor-funded learning materials utilized in public schools. Financial reporting and accurate record-keeping enhance accountability and assist in making sound decisions about resource use. The results also confirm that size of schools is a significant predictor of utilization of the resources, meaning that institutional size affects the use of donor provided resources. If reporting and documentation becomes a part of the regression model, then the level of education will also be important. The increase in explained variance from 10.0% to 31.6% demonstrates the importance of accountability practices. But the rest of the variation is due to other factors that have not been explored and require further research to see if there are other determinants of the effective use of resources.

## Recommendation

*Recommendations to Policymakers*

Education policymakers should create and establish uniform reporting and documentation requirements for all public schools receiving donor-funded learning materials. The guidelines should outline reporting intervals, documentation needs,

inventory management procedures and accountability. Education authorities should make financial and material management even more robustly monitored to ensure adherence to the regulations. School size is also important for consideration in resource allocation policies as institutional size is a strong predictor of utilization outcomes. In addition, there is a need for policy makers to develop on-going professional development initiatives to strengthen school administrators' financial management skills. Institutionalization of regular audits, open reporting systems and suitable action to take corrective measures that encourage accountability, reduce waste and improve equitable use of donor-funded educational resources.

*Practitioner's recommendations*

There should be accurate and complete and up-to-date records of donor-financed learning materials kept by school administrators, headteachers, bursars and monitoring and evaluation officers. They should record receipts, distribution, usage, stock balances and outstanding needs so that they can be held accountable and make informed decisions. Practitioners to develop and provide regular utilization reports to relevant education authorities and stakeholders. Clear accountability for inventory control, verification, and reporting should be also defined within the school to reduce loss and misallocation of resources. In addition, regular re-evaluation of material needs based on enrolment and operational needs should be done by administrators. There should be a focus on ongoing staff training, internal audits and involvement of stakeholders to enhance transparency and the use of resources.

*Theoretical Recommendations*

The results are in line with the Resource Based View Theory which addresses how organizations leverage their resources to attain greater performance. Reporting and documentation have an important role in the system of resource management, as it helps to increase the value of learning materials financed by donors. The theory should therefore be applied in a more significant way on processes, accountability mechanisms and managerial capacities in the use of resources. Theoretical applications in the future should combine institutional and accountability frameworks to better understand the effects of regulatory expectations and reporting on resource management. Additional studies are needed to examine the mediation/moderation model between managerial skills, reporting and resource use. This integration might be of great value to theoretical explanations of educational resource management.

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