



Financial Management Practices of School Heads in Non-Fiscally Autonomous Secondary Schools in Sorsogon, Philippines

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ABSTRACT

Purpose of the study: The study focuses on linking the Philippine standards on fiscal management in the education sector with the fiscal practices of the school heads of non-fiscally autonomous secondary schools. Specifically, this paper describes school heads' financial management, identifies the school heads' financial management practices, and proposes an integrated financial management model for public secondary school heads.

Methodology: A qualitative research method through a case study design was used. School heads from non-fiscally autonomous secondary schools in the province of Sorsogon. The data were gathered through an interview with the participants and were analyzed using thematic analysis.

Main Findings: Schools rely on MOOE and SEF but seek additional funds due to budget limitations. School heads prioritize student outcomes and facility improvements. Procurement follows the Government Procurement Reform Act, emphasizing transparency. Disbursement and liquidation are systematic and timely. Best practices include stakeholder engagement, audits, and alignment with SIP and AIP. A developed financial management model for school heads emphasizes efficiency, integrity, transparency, and accountability.

Novelty/Originality of this study: This research identifies key financial management practices of school heads, including fund diversification, prioritized allocation, adherence to legal bases, and stakeholder engagement. A novel financial management model is developed, incorporating efficiency, integrity, transparency, and accountability.

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1. INTRODUCTION

Schools play a pivotal role in shaping the minds of every Filipino learner. A kind of environment in school nurtures every learner to reach their greatest potential. The leadership of the school and the sufficiency of institutional support for learners greatly influence its ability to function properly. Similar to any other organization or agency, schools rely on financial resources to function efficiently and meet expectations. The school head bears the greatest responsibility for leading the school towards its purpose. The school head bears the primary responsibility for planning, executing, and ensuring the availability of resources and funds for the institution.

Financial management is an essential yet challenging task for the school head. All financial decisions that the school heads make require accountability and transparency. These two essential aspects of financial management ensure the efficient and effective use of financial resources, as well as increasing the school head's

liability [1]. Hence, success in financial management has been one of the parameters of an effective school head [2]. Mismanagement of school finances can easily tarnish someone's reputation, leading to the depreciation of financial resources. School heads should exhibit a professional code of behavior with high moral standards by managing finances with integrity and reliability [3]. Hence, demonstrating accountability, transparency, and integrity in handling finances can ensure trust and confidence among school stakeholders. Many challenges in financial management also confront school heads. These include insufficient funds, late budget allocation to schools, limited training and support in fiscal management, a lack of skilled manpower in the finance team, and limited involvement of school stakeholders in financial planning [4], [5]. School heads must apply their resourcefulness and flexibility in managing finances to overcome these fiscal management challenges.

The utilization of Maintenance and Other Operating Expenses (MOOE) relating to School-Based Management (SBM) ensured access to the completion of basic education and prioritization of educational needs [6]. This research focused on specific allocation and utilization of funds for school performance, providing valuable insights for improving financial accountability and resource optimization in schools, while other research focuses on general financial management challenges. This research provides challenging assumptions about the direct impact of financial management on school outcomes and offers guidance for more effective fiscal strategies in education.

Furthermore, school heads' financial management practices must always adhere to the existing policies and guidelines that govern the fiscal management process in schools. Several policies, guidelines, and issuances guide school heads in the Philippines. These are the Basic Education Act (Republic Act No. 9155), the Government Procurement Reform Act (Republic Act No. 9184), the Rationalization Plan of 2004 (Executive Order No. 366), the Financial Management Operations Manual (FMOM) of the Department of Education, the Handbook on SBM, the Enhanced Process on SIP and SRC (DepEd Order No. 44, s. 2015), the Government Accounting Manual (GAM) prescribed by COA Circular No. 2015-007, the State Audit Code of the Philippines (Presidential Decree No. 1445), and other associated financial rules. All the policies mentioned presented clear directions on how school heads manage school finances. According to the Philippine Professional Standard for School Heads (PPSSH), school head financial management practices should cover the following key stages: allocation, procurement, disbursement, and liquidation of funds.

Financial management practices in schools in the Philippines may differ depending on the category of school set by the DepEd, considering schools' financial needs and management capacity [7]. Schools can be categorized into schools with fiscal autonomy or implementing units and schools without fiscal autonomy or non-implementing units. Implementing units are schools that directly receive the budget from the Department of Budget and Management (DBM), while non-implementing units are those schools that do not receive a direct budget from the DBM [8]. Non-fiscally autonomous schools receive budgets through their divisions. Usually, large schools are fiscally autonomous while small schools are not.

This study focused only on the non-fiscally autonomous secondary schools to give a better outlook on the financial management practices of small schools, which are often overlooked. It highlights the best practices and understands the challenges in terms of financial management of small schools. Moreover, most of the researchers came from non-fiscally autonomous secondary schools, and exploring the financial management practices of non-fiscally autonomous secondary schools could make them better understand the financial management status of their schools. Hence, this research addresses the gap in understanding how school heads in non-fiscally autonomous secondary schools apply financial management practices with their fiscal resources. Hence, this study describes school heads' financial management, identifies key financial practices, and proposes an integrated financial model for public secondary school heads to enhance resource efficiency and accountability.

2. CONCEPTUAL REVIEW

2.1. Fund Sourcing

There are many ways in which the school head generates financial resources. The Maintenance and Other Operating Expense (MOOE) is the primary source of funding for each public school in the Philippines. The MOOE is defined as an expenditure category that supports school operations such as materials and supply costs; travel and transportation; utilities (such as power and water); repairs; etc. [9]. On the other hand, the Special Education Fund (SEF), which LGUs take from the 1% annual tax on real property, provides the supplemental annual funding source for public schools. Hence, the local school board in charge of each province, city, or municipality is responsible for creating, approving, and using the SEF budget [10]. Due to inadequate funding from the MOOE, school heads need to generate other sources of funds, such as school-managed canteens, facility rentals, financial assistance or donations, and other income-generating projects [11], [12]. School heads must also declare all sources of funds for the school [13]. Outsourcing funds is a vital management practice to help school heads support essential projects and programs that cannot be fully funded by the MOOE [14].

2.2. Fund Allocation

Together with the stakeholders, the school head identifies the needs of teachers and students and then prepares the school improvement plan (SIP) and annual improvement plan (AIP) with the allocation of funds [15]. In allocating the MOOE, most school heads gave priority to utilities, security services, and training expenses over minor facility repairs, building and grounds maintenance, and school upkeep [9], [16]. Well-planned budget allocation contribute to efficient utilization of fiscal resources [17].

2.3. Disbursement

Effective utilization of MOOE and SEF has the potential to significantly enhance stakeholder perceptions [18]. To ensure optimal resource allocation, active participation from stakeholders, including PTA officers, teachers, and the School Governing Council, is crucial in both the planning and implementation phases of MOOE and SEF. All expenditures must align with the authorized budget. As stipulated in PD 1445, the State Audit Code of the Philippines, Sec. IV. 5, all disbursements or dispositions of government funds or property require the approval of designated authorities. School heads are mandated to disburse funds strictly in accordance with the approved financial plans [12] and are bound by the rules and regulations outlined in DepEd Order No. 60 s. 2011.

2.4. Procurement

Republic Act No. 9184, known as the Government Procurement Reform Act, provides guidelines for the modernization, uniformity, and control of government procurement operations. In this regard, the procurement process in schools is time-consuming because of the procurement reform law, which requires a specific time frame for bidding, posting, and awarding of projects [19], [1]. The recurring issues in the procurement process are procurement delays, weak bid design and evaluation, non-conformance with the rules, poor implementation of the procurement procedure, and corruption [20]. These issues must be addressed to avoid negative audit findings that may result to disallowances [21]. More recent issues include challenges in digital payments and the encouragement of innovations.

2.5. Liquidation

The following factors typically cause delays in MOOE liquidation: a shortage of canvassers and transportation resources, leading the school head to use their vehicles for canvassing; a shortage of labor for repair; insufficient MOOE for repairs; a delay in check release; and scheduling conflicts with other school heads' tasks [22]. It was also recommended that submitting liquidation reports early and providing bookkeeper or administrative assistance for each public school can greatly improve MOOE's and SEF's effective management [23].

3. RESEARCH METHOD

3.1. Research Design

The study employed the qualitative method using the case study research design. A case study is an in-depth and systematic investigation of a person, a group, or a unit [24]. We conducted this study to thoroughly investigate the fiscal management of school heads from non-fiscally autonomous secondary schools in the province of Sorsogon.

3.2. Informants of the Study

The researchers purposefully selected the informants based on the following criteria: The criteria included being a head teacher, having at least three years of experience as a school head, being assigned to a non-fiscally autonomous secondary school, and being willing to participate in interviews. Given the criteria, four school heads were eligible to participate in this study. Informant 1 is a secondary school principal with 17 years of experience in school administration. Informants 2 and 3 are both secondary school head teachers with 7 years of experience managing a school. Informant 4 is an elementary school principal with over 14 years of school leadership experience.

3.3. Data Collection Material

To gather the necessary data, the researchers interviewed the informants. The researchers used an interview guide as a research tool. Experts validated the interview guide before its use. The researchers secured a consent form before conducting the interview and assured the informant that they would treat the collected data with the utmost confidentiality.

3.4. Data Gathering Procedure and Analysis

The researchers conducted an online interview with the informants using the Messenger application tool. The researchers recorded the messages sent by the informants. The researchers transcribed the verbatim responses of the informants. Following transcription, the data was coded to generate themes. The study also employed thematic analysis. Thematic analysis is the process of identifying patterns or themes within qualitative

data [25]. Using thematic analysis, the researchers followed these six steps: The researchers followed these six steps: (1) familiarizing the data, (2) generating initial codes, (3) searching for themes, (4) reviewing themes, (5) defining themes, and (6) writing up [26].

4. RESULTS AND DISCUSSION

4.1. Financial Management Practices of School Heads

This section delves into the financial practices of school heads in non-fiscally autonomous secondary schools, covering topics such as fund sourcing, budget allocation, procurement, disbursement, and liquidation.

4.1.1. Fund Sourcing

The sources of funds in schools are internal and external. Maintenance and Other Operating Expenses (MOOE) from the Department of Education and the Special Education Fund (SEF) from the Local Government Unit are examples of internal funds. Donations and income-generating projects fall under the external funds of schools. Informant 1 agreed to this, as evident in her responses: "The different sources of the school's budget are MOOE, SEF, donations, and income-generating projects."

MOOE and SEF are two of the public schools' major financial resources. Other school funds come from fundraising, donations, and income-generating projects [27]. The Department of Education provides MOOE for the school's operation and function. Local government units also support public schools through SEF. However, MOOE and SEF are insufficient to increase school expenses, prompting school heads to seek donors and consider IGPs as additional funding sources. Despite the increases in the MOOE in the past years, it remains insufficient, as it needs more than doubled to meet the needs stipulated in the school improvement plan [28]. MOOE is the allocated fund for public schools to support learning programs and maintain a safe, healthy environment [29]. Insufficient funding from the MOOE prompts school heads to explore alternative funding sources, including school-managed canteens, facility rentals, financial assistance or donations, and other income-generating projects [9], [10]. School heads use various measures to obtain funds, such as soliciting donations from local firms and individuals [30]. Indeed, the MOOE allocation in each school is not enough to support the school's daily operations as well as the needs of teachers and students. That is why it is the school head's responsibility to be resourceful and flexible in managing finances due to limited funding. It also calls for the government to increase public school budgets nationwide, so school heads and teachers don't have to raise funds for their programs and projects.

4.1.2. Budget Allocation

Priority in the allocation of school funds is for the development of students and teachers to improve the quality of education. School heads allot more of the MOOE funds to the procurement of school supplies necessary for classroom teaching. As mentioned by the informant, "Focus on the welfare and learning outcomes of the students.". Students' performance can be effective if the allocations of MOOE funds can directly impact student outcomes by supplying resources for quality education, extracurricular activities, and other essential services. Schools that allocate funds effectively can greatly improve student engagement, academic success, and overall school performance [31]. The welfare of the students, who are the department's top beneficiaries, should always guide the allocation of MOOE funds in public schools. To ensure proper allocation of funds, school heads should always assess students' needs and integrate them into the school improvement plan and annual improvement plan.

Most school heads prioritize allocating funds for minor facility repairs, building and ground maintenance, and school upkeep. Schools should operate and display functional and effective educational facilities. Informant 4, when asked about his budget allocation considerations, stated that "most of the allocated budget is for school maintenance and repairs." According to the study of Wamula [32], the availability of physical and teaching facilities positively impacts learners' academic performance. The condition of the school's learning environment directly influences the performance and effectiveness of students. Given this, school leaders must excel in budget allocation, ensuring that the most significant impact on learning outcomes receives priority.

4.1.3. Procurement

The procurement process by school heads follows the Government Procurement Reform Act. Stipulated in R.A. 9184 are the processes and guidelines for the school's procurement processes. Almost all of the respondents agreed to this: "The procurement process must follow the guidelines stipulated in R.A. No. 9184. Throughout the process, principles of transparency, fairness, and the value of money are crucial. The school strictly complies with the national policy of the Government Procurement Reform Act, or Republic Act No. 9184 [1]. The schools have inspection teams that check the quality and completeness of purchased supplies and equipment. The school heads must adhere to R.A. 9184 to guarantee the prudent and efficient use of funds. Therefore, school heads must exercise sound decision-making in all transactions during the procurement process

to prevent financial waste. This process ensures that procurement activities are efficient and aligned with the plan, contributing to better resource management and the achievement of the schools' programs, projects, and activities. The annual procurement plan is an essential document that encapsulates an agency's procurement strategy for the year, promoting efficient, transparent, and accountable procurement practices. The Government Procurement Reform Act streamlines all the procurement processes in the government. The government imposes the implementing rules and regulations to foster transparency and accountability in the procurement of goods and services. The schools strictly adhere to the provisions of R.A. No. 9184 through the creation of the Bids and Awards Committee (BAC). Likewise, Gabiana et al., [33] supported the importance of this process. The bidding procedure encourages effectiveness, responsibility, and efficiency in government purchases while guaranteeing the public gets the most value for its cash, adhering to established rules and regulations.

4.1.4. Disbursement

Reporting on the budget's use is the process of liquidation. The report must be timely, accurate, and complete. The informant stated that they submit the MOOE Liquidation Report every month. We check and validate the completeness and veracity of the report. After receiving approval from the SDS and COA, the CA downloads the fund for the next month. All cash advances must be reported in compliance with the current accounting and auditing rules and regulations [7]. This stage is crucial as it involves the release of funds from the school account. School heads must be cautious in disbursement processes to ensure record accuracy and completeness, as well as a proper check and balance of cash flows. Schools can also disburse funds by the existing budgeting, accounting, and auditing rules and regulations and comply with the reporting requirements [11]. The informant follows the guidelines for the proper disbursement of MOOE funds. Additionally, they help the school follow legal and regulatory requirements, protecting it from financial mismanagement and fraud. Before disbursing funds, the disbursement officers must obtain approval from the Bids and Award Committee.

4.1.5. Liquidation

DepEd (Department of Education) public schools use a systematic budget liquidation process to ensure proper use, accounting, and reporting of all allocated funds. Each month, schools must send in a report called the Maintenance and Other Operating Expenses (MOOE) Liquidation Report. The process of reporting the budget's use is known as liquidation. The report must be timely, accurate, and complete. The release of next month's budget is contingent on the promptness of the liquidation report submission. The late submission of the liquidation report can sometimes delay the release of MOOE [19]. An updated and complete liquidation report is a crucial document that serves as proof of school heads' effective financial management. Therefore, the school head must work diligently to meet the deadline, ensuring the release of the budget for the upcoming month to avoid any disruptions to the school's operations and programs.

The identified practices of school heads, along with fund sourcing, budget allocation, procurement, disbursement, and liquidation, are essential in crafting a final model for secondary school heads. Sources of funds for schools are from MOOE and SEF, and they also generate funds from the school's income-generating programs and donations from stakeholders. These budgets are allocated to students' outcomes and the improvement of school facilities. They followed GPRA in the procurement processes and the implementing rules and regulations for disbursement and liquidation. These steps are necessary for school heads to ensure transparency and accountability in the school's financial resources. Careful analysis of the identified procedure will provide a systematic financial management scheme for the school as they will comply with the policies, guidelines, and issuance, engaging stakeholders through capacitating the financial team. The findings highlight the importance of effective management by school heads emphasizing the need for resourcefulness in sourcing additional funds, prioritizing student outcomes, and maintaining school facilities. This also points out the relevance of adherence to financial regulations to ensure transparency and fiscal integrity. However, this is limited to non-fiscally autonomous secondary schools, by which it is indeed essential to expand future research in a wide range of school settings and stakeholders across various school types.

4.2. Best Practices for School Heads in Financial Management

Financial management is not a one-man task. School heads should involve and empower stakeholders and the finance team as key partners in preparing and managing school resources. Furthermore, it is the school's responsibility to provide its stakeholders with matters of transparency, accountability, and compliance that govern financial management [34]. The responses from the informants confirmed this agreement. "Strict compliance with the guidelines, rules, and regulations." "Constant monitoring of financial transactions and processes, as well as conducting internal audits." "Reporting of budget allocations, procurements, and disbursements through transparency boards, monthly staff meetings, and the state of the school address." The school provides technical assistance to bookkeepers, disbursing officers, the Bids and Awards Committee, and the Inspectorate Team. The program also involves key stakeholders in budget preparation, financial reporting, and raising awareness in school operations. Some of the best practices of school heads are advocating accountability and transparency, encouraging stakeholder engagement, and prioritizing programs and projects aligned with the SIP and AIP [19]. School heads demonstrated very satisfactory financial management because

they strictly followed guidelines as shown in updated liquidation and transparent transactions [19]. This means that financial management practices must always abide by the rules and regulations. Engaging stakeholders, empowering the finance team, and ensuring public transparency and accountability of transactions are necessary for effective financial management. Therefore, the implementation of good practices throughout the process determines the success of school heads' financial management.

Schools were able to sustain their operating expenses through the school head's engagement and involvement with stakeholders. It is important to ensure transparency and accountability in adhering to guidelines and regulations of financial transactions and budget allocations. The school heads' practices also revealed that their regular monitoring and internal audits do help in maintaining the fiscal integrity of their institution. This enables the school to give technical assistance to the finance team in upskilling them with the necessary skills and knowledge of finances to ensure alignment of their management scheme to the School Improvement Plan and Annual Improvement Plan. Integrating these practices of school heads in the financial model will surely ensure the effectiveness of the financial management of school heads, providing a comprehensive scaffold, a transparent system, and aligned principles in the school's mission, vision, and overall goals.

The best practices of school heads highlighted regular audits, clear reporting, and aligning the financial management with SIP and AIP. It emphasizes the significance of stakeholder engagement, transparency, and compliance with financial regulations in school management [35]. Excellent financial practices to sustain operations and achieve academic goals.

4.3. School Financial Management Model

Based on the findings above, the researchers developed a novel financial management model designed to empower school heads in optimizing the effective and efficient allocation of financial resources. This model visually represents the key stages involved in school financial management practices, ranging from fund sourcing to liquidation. The size and positioning of the circles within the model signify the relative importance and level of responsibility associated with each stage. The rectangles below the circles delineate optimal strategies for achieving effective and efficient financial management. Similarly, the model emphasizes the critical role of transparency, accountability, efficiency, and integrity throughout the financial management process, as visually depicted by the outward ovals. Transparent financial management practices, including robust internal controls and accountability mechanisms, act as safeguards against fraud and mismanagement, fostering ethical operations. These practices bolster institutional integrity, maximize financial assets, and enhance stakeholder trust, ultimately contributing to the educational and research excellence of SUCs.

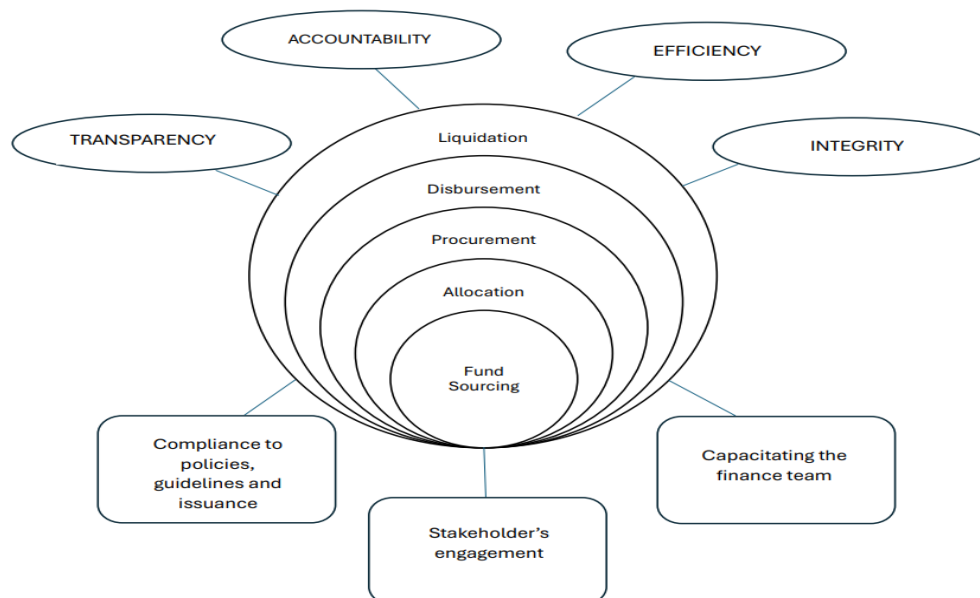


Figure 1: School Financial Management Model

Drawing from identified principles and best practices in financial management, this study proposes a new financial management model for school heads. This model is designed to guide school leaders in ensuring transparent and accountable management of school finances. The proposed model shares similarities with existing frameworks, such as the financial model for State Universities and Colleges (SUCs) [36] and the Gender

Aid Transparency: Crucial for Aid Effectiveness model [37]. Both models emphasize key steps: (1) policy review, (2) strategy updating, (3) budget preparation, (4) budget execution, (5) accounting and monitoring, and (6) reporting and auditing. These steps are crucial for ensuring financial stability. The model integrates essential components, including regulatory compliance, continuous learning and performance evaluation, financial management, transparency, internal control, accountability, interdepartmental collaboration, and external coordination. Effective interdepartmental collaboration and external coordination can facilitate shared goals, resource pooling, and a proper flow of finances. Key financial management steps include fund sourcing, allocation, procurement, disbursement, and liquidation. This model aims to foster school integrity, efficiency, accountability, and transparency. Its success hinges on the school's finance team, stakeholder engagement, and strict adherence to policies, guidelines, and issuances. Funding sources include national agencies and stakeholder support. The model relies heavily on the workforce's commitment to strict compliance with existing guidelines and regulations on audits to ensure well-managed finances.

A key limitation of this study lies in the potential subjectivity inherent in interview data and the exclusive focus on the school head's perspective. Including insights from other school non-teaching personnel and teachers could offer a more comprehensive understanding of the financial landscape within schools. Future research could expand the scope to encompass a wider range of schools, explore the perspectives of additional stakeholders, conduct rigorous studies on the impact of financial practices on student outcomes, and investigate the roles of various actors in enhancing school financial management. Furthermore, a critical area for future research would be to evaluate the effectiveness of the proposed model in real-world school settings.

5. CONCLUSION

This research investigated the financial management practices of school heads in non-fiscally autonomous secondary schools, encompassing fund sourcing, budget allocation, procurement, disbursement, and liquidation. Findings revealed that while schools primarily rely on MOOE and SEF, they actively seek additional funds through donations and income-generating projects due to budgetary constraints. School heads prioritize allocating funds towards student outcomes and the improvement of school facilities. Procurement processes adhere to the Government Procurement Reform Act, emphasizing transparency and accountability. Disbursement and liquidation procedures are conducted systematically with a focus on timely and accurate reporting. Likewise, best practices identified include strong stakeholder engagement, regular audits, transparent reporting, and aligning financial management with the School Improvement Plan (SIP) and Annual Improvement Plan (AIP). These practices contribute to operational sustainability and the achievement of academic goals. Based on these findings, a comprehensive financial management model for school heads was developed. This model emphasizes the principles of efficiency, integrity, transparency, and accountability across all stages of financial management. It serves as a guide for school heads to ensure effective and responsible use of financial resources. While this study provides valuable insights, it is limited to non-fiscally autonomous secondary schools. Future research should expand the scope to include diverse school settings, explore the perspectives of other stakeholders, investigate the impact of financial practices on student outcomes, and evaluate the effectiveness of the proposed model in real-world settings. By implementing effective financial management practices, schools can enhance their operational efficiency, improve resource utilization, and ultimately contribute to improved student learning outcomes.

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