



## Efficiency of School Heads in the Utilization of School Funds in the Department of Education-Mimaropa Region

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**Abstract:** The study determined the school heads' efficiency in the utilization of school funds in DepEd MIMAROPA region. The descriptive method of research applying the quantitative approach was employed. Data were obtained through the use of the survey questionnaire. Descriptive statistics involving the use of frequency, mean, and weighted mean while Analysis of Variance and t-test were applied to affirm the significance of correlation and comparisons.

Results of the study showed that higher number of school head and teacher respondents were from the Division of Oriental Mindoro.

As for the school heads, most of them were females with master's degree and were between 51 to 59 years old with Head Teacher plantilla. They had been school heads for less than or equal to 10 years.

Majority of the participant schools were from the rural areas with pupil population between 101 to 500 pupils. These schools sourced their funds from the Maintenance and Other Operating Expenses or MOOE and from donations.

Both school heads and the teachers perceived that the schools' level of fund utilization along school operation and development, teacher's welfare and development and students' welfare and development was high.

School heads described themselves as very efficient while the teachers described them as efficient in the utilization of school funds.

No significant relationship existed between the school heads' profile and their level of utilization of funds.

There is significant relationship existed between the school heads' profile in terms of age, position and highest degree earned except for sex and number of years as school head and their efficiency in the utilization of funds.

**Keywords:** Utilization, Efficiency, Accountability And Transparency



# The Peerian Journal

Open Access | Peer Reviewed

Volume 2, January, 2022.

Website: [www.peerianjournal.com](http://www.peerianjournal.com)

ISSN (E): 2788-0303

Email: [editor@peerianjournal.com](mailto:editor@peerianjournal.com)

## Introduction

The significance of accountability and transparency in school governance is given prime importance by the DepEd to ensure that school funds are properly utilized for what it is intended for, that is, public service. This is strengthened by Edward Snowden cited by Gempes and Ochada (2018) saying that “There can be no faith in government if our highest offices are excused from scrutiny – they should be setting the example of transparency”.

DepEd Order No. 8, s. 2019, stated that the school budget is one of the most powerful tools to promote and strengthen the school-based management and accountability. This is why apart from curricular reforms and capacity building programs, the Department of Education (DepEd) continues to make more resources available to schools to support them in enabling students to perform better.

Kaguri, et al. (2014) indicated that financial management capacity is an important possession of a school administrator. This financial management includes tasks in order to manage all raised and allocated funds in a particular school. It is the concern of a particular educational institution to ensure and to keep track that there is a proper, adequate and accountable utilization of resources budgeted for education in the right manner. Thus, it is imperative that existing financial resources be managed efficiently.

For Potgieter (2017) the school principal has the authority to manage school finances. However, if this fund, if unmanaged properly can cause conflict between the principal and the teachers. School stakeholders nowadays are vigilant in terms of how school officials and employees utilize school funds efficiently and effectively for the development of the students. Their increasing awareness prompted the DepEd to put up a mechanism that intends to minimize, if not stop, improper utilization of school funds.

The researcher is motivated to conduct this study because she observed that in the Division of Palawan, most of the school heads' proper utilization of funds is a controversial issue among teachers and school heads. Questions on transparency including proper and prompt liquidation still need to be addressed because the trust and confidence of teachers on their school heads is at stake. The researcher being an internal stakeholder believes that issues on efficiency of the school head's in the utilization of funds is an important school concern, hence this study is undertaken.

## Objectives

The study aims to find out the school heads' efficiency in the utilization of funds in DepEd MIMAROPA region.

Specifically, the study seeks to answers to the following questions:



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Open Access | Peer Reviewed

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ISSN (E): 2788-0303

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1. Describe the profile of school heads in DepEd MIMAROPA region in terms of:
  - a. age;
  - b. sex;
  - c. position;
  - d. highest degree earned; and
  - e. number of years as school head.
2. Describes the participant schools in DepEd MIMAROPA region in terms of the following:
  - a. school size;
  - b. geographical location; and
  - c. sources of fund.
3. What is the schools' level of utilization of funds particularly along the following as perceived by the respondents?
  - a. School Operation and Development;
  - b. Teachers' Welfare and Development; and
  - c. Students' Welfare and Development.
4. Analyze relationship between the school heads' profile and their schools' level of utilization of funds.

## Locale of the Study

Region IV-MIMAROPA is an administrative region of the Philippines composed of islands and islets stretching across the warm tropical seas south of Southern Luzon. MIMAROPA is an acronym derived from the name of the provinces in the region namely: Calapan City, Marinduque, Occidental Mindoro, Oriental Mindoro, Palawan, Puerto Princesa City, and Romblon.

The study was conducted in three hundred seventy-five (375) public elementary schools from seven (7) schools divisions in DepEd MIMAROPA region namely Calapan City, Marinduque, Occidental Mindoro, Oriental Mindoro, Palawan, Puerto Princesa City, and Romblon.

Twenty-two (22) schools from Calapan City; thirty-two (32) schools from Marinduque; Thirty-two (32) schools from Occidental Mindoro; one hundred ninety-nine (199) schools from Oriental Mindoro; sixty-four (64) schools from Palawan; thirteen (13) schools from Puerto Princesa City; thirteen (13) schools from Romblon.

## Research Design

The study employed the descriptive correlational and comparative method of research applying the quantitative approach to find out the school heads' efficiency in the utilization of funds in selected public elementary school in DepEd MIMAROPA region.



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## Respondents of the Study

The study included twenty percent (20%) of the school heads (three hundred seventy-five) and twenty percent (20%) of the teachers (two thousand two hundred forty-three) from selected public elementary schools of the seven (7) schools division in DepEd MIMAROPA region namely Calapan City, Marinduque, Occidental Mindoro, Oriental Mindoro, Palawan, Puerto Princesa City, and Romblon.

## Sampling Procedure

Due to COVID-19 pandemic limitations and restrictions, convenience sampling was applied in the selection of respondents as to availability in responding to the online survey. This availability is usually in terms of geographical proximity (e.g., students in the researcher's own college or in neighbouring colleges) but may involve other types of accessibility, such as known contacts.

Apart from the issue of availability, the respondents' willingness and patience played a significant factor in the sample selection. Only those teachers and school heads who immediately responded to the researcher's request of contact information (e.g. contact number, email address, Facebook and messenger accounts) were included. Though 20% percent is the target, the researcher exhausted all possible sources and information to achieve the target of 20% percent.

## Research Instrument

A questionnaire based on the COA-DBM-DepEd Joint Circular No. 2019-1 and DepEd Order No. 8, s. 2019 was the key instrument utilized to obtain the needed data. This survey questionnaire used the five-point Likert scale and was converted into google format for its administration in the online survey.

Two sets were prepared. One for the school heads and the other set was for the teachers. The questionnaire for both the school heads and the teachers contained similar items except for the profile part which only required the school heads to answer. The questionnaire contained sections on schools' level of utilization of funds along school operation and development, teachers' welfare and development, and students' welfare and development and school heads' efficiency in the utilization of funds. These items required responses from both the school heads and teachers.

The indicators of Schools' Level of Utilization of Funds and School Heads' Efficiency in the Utilization of Funds were based on COA-DBM-DepEd Joint Circular No. 2019-1 and DepEd Order No. 8, s. 2019 with appropriate modification on the basis of review of literature and studies and in consultation with research adviser.



## Data Gathering Procedure

The researchers undertook the following activities to realize this research. When the research title was approved, the researcher began searching for possible references for the review of related literature and studies that set the direction of this study. She then convened with her adviser for a series of writing consultancy sessions in preparation of the research proposal.

Prior to the actual data collection, the questionnaire was validated by the expert and selected PSDS, where the researcher was issued the certificate of validation. The researcher then secured needed permissions from the Regional Director of DepEd MIMAROPA Region, the Schools Division Superintendents of DepEd MIMAROPA divisions, Public Schools District Supervisors, and the school heads to conduct study. She also secured the master list of public elementary schools and school heads with their contact information from the Office of the Regional Director. This was done to guide her in identifying the participating schools.

Data collection started after a series of coordination maximizing different communication modalities (i.e. email, messenger or chats, phone calls, and SMS) with the Regional Director of DepEd MIMAROPA Region, Schools Division Superintendents, Public Schools District Supervisors, and the school heads of the respondent schools. Schedules were arranged for the conduct of the online survey.

The online survey was carried out through sending questionnaire in google form to the respondents via email, Facebook and messenger. She then, requested the respondents to send the accomplished survey questionnaire online by clicking the “submit” button.

Persistent follow-up was done in the retrieval of the survey. Then, the gathered data were promptly collated and tabulated for statistical treatment. The findings were analyzed and interpreted for the drafting of the whole dissertation.

## Data Analysis

Descriptive Statistics involving the use of frequency, mean, weighted mean was applied while inferential statistics involving Korins’ correlation, Pearson Moment Product correlation and Analysis of Variance (ANOVA) were applied to affirm the significance of correlation and comparisons.

## Results Of The Study

This presents the profile of the school heads in the Department of Education, MIMAROPA Region.

The results reveals that majority of the school heads have ages between 51 to 59 with a frequency of 144 or 38.4 percent. This is followed by respondents having ages



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ISSN (E): 2788-0303

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between 42 to 50 with a frequency of 108 or 28.6 percent. Sixteen or 4.26 percent of the school heads have ages between 24 to 32. It implies that majority of school heads in DepEd MIMAROPA region are on the peak of their career as administrators. It also shows that school heads are closely retiring or almost on their retirement stage already. It implies the school heads dedication and commitment for staying longer in their job as school administrators. Their ages also indicate the experiences they gained in terms of Financial management in school. However, as commonly observed in schools, most school heads who are about to retire are likely to encounter struggles on gaps brought by new trends and demands of ICT particularly on technical preparation and prompt submissions of financial documents. Moreover, Secong, S., et al. (2021) conducted in the Division of Bayawan City disclosed that in terms of age, the school's administrators are 36 years and older. Additionally cited, in the study of Franco he stresses that effective and efficient managers are experienced and older managers who thrive on performance, deliver well and have effective leadership style.

More than half of the school heads are female with a frequency of 227 or 60.50 percent. The remaining 148 or 39.50 percent are males. It implies that the power of leadership in school are dominantly managed by female school heads. This means that leadership and management skills are being established among female group. In his study, the data show that of the public elementary school administrators, there are more female teachers than males. This results of having more female than male teachers in DepEd, thus there are also more female who may be inclined to becoming school administrators who deal with financial matters involving budgetary issues.

Only 10 or 2.67 percent of the school heads carry a position of Principal IV, 28 or 7.47 percent are Principal III, 54 or 14.40 percent are Principal II, and 80 or 21.33 percent have the position of Principal I. It implies that principals in DepEd MIMAROPA are barely promoted to much higher position. Qualification requirements on principal promotion for higher position requires corresponding post graduate studies units among other documents. In reference to the Division Memorandum No.164, s.2019 as issued policies and Guidelines on Reclassification including school head positions in the Division of Palawan, school head position requires Six (6) doctoral units to be qualified for Principal -II position, twelve (12) for P -III, and twenty-four (24) doctoral units for P- IV position. In this study it can be gleaned also that one hundred forty (140) or 37.33 percent are Head Teachers. It shows that in MIMAROPA region, there are more Head Teachers than Principal 1. It also implies a call for the most Head Teachers to pass the Principals' Test.

In terms of highest degree earned, 173 or 46.13 percent have completed their master's degree. This shows that most of school heads are master's degree holders and implies that majority of the school heads in the DepEd MIMAROPA region possess



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graduate level acuity and orientation. This also shows that they are proactive on professional studies.

With this finding, administrators should be encouraged and convinced to finish not only their master's degree but also their Ph.D. or ED.D. Administrators should finish their master's degree and Ph.D. or ED.D. in order to improve their professional qualities and personal attributes.

Three or 0.80 percent of the respondents have rendered more than 31 years as school head and more than half of them, the 207 or 55.20 percent has served less than 10 years as school head. The mean number of years of the respondents as school head is 10.12. It implies that most of the school heads in DepEd MIMAROPA are on first decade of their personnel management experience as school heads therefore, most of the respondents are still new in terms of practice and experience as school administrators. This means their need on acquisition of further knowledge and familiarity by experience on financial management for school operation and development, teachers' welfare and development, and students' welfare and development.

As to address of the school heads, 199 or 53.07 percent came from Oriental Mindoro, followed by 64 or 17.07 percent from the province of Palawan. For the teacher-respondents, 1104 or 49.24 percent came from Oriental Mindoro followed by 303 or 13.51 percent from Marinduque. It implies that most majority of respondents coming from the Oriental Mindoro. It implies that amidst pandemic, still the higher office which is SDO Oriental Mindoro and its lower offices (i.e. districts and schools) including its SDO Calapan City effectively established well-coordinated communication channel platforms. It also implicates the active research planning program sections in their respective administrative divisions.

The least school head respondents came from Romblon and Puerto Princesa City each with a frequency of 13 or 3.47 percent. For the teacher respondents, the least number came from Puerto Princesa City with a frequency of 85 or 3.79 percent. Obviously, the least number of respondents was largely contributed by the restrictions brought by pandemic. It was happened that when the researcher conducted this study, most school's division offices reported as closed for several times, usually this was due to activities related to disinfection purposes and following IATF sanitary and quarantine protocols. Hence, dissemination of survey questionnaire to the respondents became quite a struggle to the researcher.

The result shows the frequency distribution on the profile of participant schools in the Department of Education, MIMAROPA Region.

Only 1 or 0.27 percent of the respondent schools have more than 100 teachers and 221 or 58.93 percent have less than 51 teachers. The mean number of teachers of



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ISSN (E): 2788-0303

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the respondent schools is 12. As to the total number of pupils, majority of the schools have 101 to 500 pupils with a frequency of 279 or 74.40 percent. Only 1 or 0.27 percent has more than 2000 pupils. The mean number of pupils is 303. This implies that most schools in MIMAROPA Region are classified as small and medium schools.

Most of the respondent schools are from the rural areas with a frequency of 337 or 89.87 percent. Only 6 or 1.60 percent are located in a highly urbanized area. This implies that most schools in DepEd MIMAROPA Region were located belong in rural areas. Geographically, the location of schools is usually mountainous, hilly, or in islands report problems and challenges with regards to internet connectivity.

In terms of sources of funds, 372 or 99.20 percent of the respondents' schools got their funding from the Maintenance and Other Operating Expenses or MOOE, followed by donations with a frequency of 295 or 78.67 percent. Only 40 or 10.67 percent of the respondent schools have funding that are sourced from their income generating projects. It implies that generally, schools are funded by the government through Maintenance and Other Operating expenses (MOOE), still this fund is usually not enough to finance everything in school, hence creating partnerships to encourage supports and donations is one of the most revealing resource mobilization platforms especially amidst pandemic. Only few engage in income-generating projects which can also augment financial needs in carrying school operation.

The result presents the mean distribution on the schools' level of utilization of funds as perceived by the school heads and their teachers along school operation and development.

In terms of school operation and development, the school heads have high perception on the statement *school funds activities as identified in the approved School Improvement Plan (SIP)/Learning Continuity Plan (LCP) and Annual Implementation Plan (AIP)* with a mean of 4.46. The teacher-respondents also perceived the same statement as high with a mean of 4.43. Garnering high result instead of very high among school heads and teachers implies the continuous need for schools to fund their activities for school operation and development aligned and in accordance with their approved SIP or BE-LCP. These are the plans that should be developed collaboratively among school heads and stakeholders and should be the bases of school sound implementation of its programs and projects. Section 7.2 of R.A. No. 9184 reminds that no procurement shall be undertaken unless it is in accordance with the approved Annual Procurement Plan (APP) which must be consistent with the duly approved yearly budget of the Procuring Entity (PE). Reasonably, during pandemic some of the programs and projects for three-year plans as indicated in the SIP have to be negotiated and adjusted to match with the demands needed to carry activities in-line of no face-to-face classes. Likewise, BE-LCP is a newly introduced





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plan with new format and contents intended for most essential activities in school amidst pandemic. A school head has to maximize efforts to disseminate information about the said changes against previously established plans of the school. It is stated by Gempes and Ochada (2018), that the DepEd started the adoption of policy on Principal Empowerment which was given its prominence through the enactment of Republic Act 9155 (Governance of Basic Education Act of 2001). This law mandates that the school head who is the chief executive officer of the school should work together with the School Governing Council (SGC) for the delivery of quality educational programs, projects and services. This implies Secong, S., et al. (2021) finding that the administrators are still considering the opinions of their subordinates, that the leader or administration gathers information from his or her subordinates before deciding. This also signifies that administrators “highly” share their authority of decision making and delegate tasks with subordinates. In a school setting, the year-round goals of the administrators and teachers are the same as the following year. Changes in the implementation of the goals will be there but they do not totally change the target outcome, rather they improve. Both respondents perceived all other statements as high in descending order as to their means: for the school head *school procures semi-expendable properties and materials needed in the reproduction of school reports, school forms, and in informing stakeholders on the conduct of different school events and activities* (4.43); *school provides electricity, water supply, connection services/internet access, utility, and basic janitorial services for school welfare and better basic education services* (4.31). The least statement for the school head is *school funds supplies, rental and minor repair of tools and equipment, facilities, building and grounds maintenance necessary for the upkeep of the school* with a mean of 4.26 but still described as high. This result implies that some of the activities in schools for development are not purely affected by pandemic and financial scarcity. In addition, usual activities before can be diverted to prioritize safety measures inline to disinfection and preventive activities with limited budget allocations. High demand to fund necessary access and supplies with limited budget challenged the schools to deliver the needed quality basic education services.

The results imply that MOOE is utilized to finance the provision of communication services and internet access for better basic education services” with a “high” extent of utilization as assessed by both set of respondents in school operation and services. Likewise, pursuant to CSC MC No. 18, s. 2020, agency heads are directed to ensure that employees have access to or are provided with communication equipment or facilities, such as computer/laptop, internet or e-mail, facsimile, telephone or mobile phone to facilitate the implementation of the work-from-home arrangement (WFHA). Moreover, Government employees who are duly authorized to



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ISSN (E): 2788-0303

Email: [editor@peerianjournal.com](mailto:editor@peerianjournal.com)

report under the WFHA are entitled to request for reimbursement of internet/mobile data subscription expense. Only the days where an employee is reporting under the WFHA shall be considered as eligible for the reimbursement of internet/mobile data subscription expense. On the other hand, in-line with DepEd Memorandum 048 s. 2021, issued on Aug. 2, 2021 and as clarified by DepEd Secretary Leonor Magtolis Briones during National Brigada Eskwela Kick-off 2021, the traditional concept of Brigada Eskwela, which involves the physical cleaning, painting, repainting and minor repairs of schools, will still not happen this year. Instead, according to her the implementation of Brigada Eskwela shall comply with the required health standards, which include following social distancing measures and practicing proper hygiene consistent and all other relevant protocols as detailed in DepEd and DepEd Task Force Covid-19 issuances.

Moreover, minor repair of tools and equipment, facilities, building and grounds maintenance necessary for the upkeep of the school is still described as high. It only shows that despite pandemic, repair of facilities, utility, and basic janitorial services are still needed for school welfare and better basic education services.

For the teachers, *school procures semi-expendable properties and materials needed in the reproduction of school reports, school forms, and in informing stakeholders on the conduct of different school events and activities (4.42); and school funds supplies, rental and minor repair of tools and equipment, facilities, building and grounds maintenance necessary for the upkeep of the school (4.36)* are described as high. The least is *school strengthens School Disaster Risks Reduction Management (SDRRM) and Wash in School (WINS) in adherence to IATF health protocols* with a mean of 4.34 described as high.

The consistent high results, implies the challenged experienced by teachers and school heads on their dealing of non-face-to-face classes despite limited budget allocated with adjusted priorities in school adhering IATF and DOH protocols. The researcher herself proved doing “personal pocket-sacrifices” and was encouraged by school head on tapping linkages to produce resources deemed necessary on performing duties and functions in school.

The problems encountered by the school heads covered the areas of school repairs of infrastructures, Solid Waste Management (SWM) Practices environmental advocacies, and purchase of necessary equipment for the Disaster Risk and Reduction Management (DRRM) Projects under school operations and development.

During the COVID-19 crisis, school heads are expected to be more flexible in managing school resources to keep up with frequently changing guidelines and circumstances. School heads have various areas of responsibilities including human resources, financial resources, educational activities of students and teachers,



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ISSN (E): 2788-0303

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external relations, well-being of students and teachers, and teaching students. During the COVID-19 crisis, they were also expected to make more complex decisions that were not needed before. School heads have been under enormous pressure to put together the emergency response to schooling amidst a pandemic. In times of crisis, more than ever, they need time and energy to concentrate on the immediate challenges.

Both school heads and teachers described school operation and development as *high* with a mean of 4.34 and 4.38 respectively.

They have to be equipped with Financial Management strategies and skills as prepared leaders for any challenges that may test their dedication and commitment as the head of an organization. Financial resources are important organizational resources. No organization has ever succeeded without financial resources.

The results described that both respondents described teachers' welfare and development as *high* with a mean of 4.48 and 4.44 respectively. This implies that the school head shall give due concern and attention to their teachers' welfare and development to make it "very high.

Friendly and harmonious work environment as well as solid and good relationship between teachers and school head should be established. Likewise, it is of great significance or value that one should find effective management styles so as to ensure maximum subordinates' morale, productivity and performance.

Statements which is *School provides teachers consumable supplies deemed necessary in the conduct of non-face to face classes and learning activities and school provides teachers instructional materials like CGs, TGs, and MELCs, as well as the reproduction/printing of modules and teacher-made test papers is described as very high with a mean of 4.54 and 4.51 respectively.* It implies obvious needs and immediate accomplishments of activities particularly related to the acquisition and production of materials needed during the implementation of non-face-to-face modality to deliver quality basic education services. It happened that schools, have to prioritize funding and acquisition of printers and materials that be utilized by teachers in their production of SLMs as well as activities relatively related to the delivery of instruction from school to home of learners. Very high result is also evident even at social media that great participation coming from the stakeholders are observable as schools committedly generate funds and donations to support and continue the operation of alternative delivery mode of instruction.

Only the statement school supports teachers In- Service Trainings/SLACs, resource speakerships, demonstration teachings, and capabilities on developing localized/indigenized additional learning materials with a mean of 4.51 described as *very high* by the teachers.



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ISSN (E): 2788-0303

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This implies that during pandemic situation, teachers were more inclined to e-seminars and trainings (e.g. virtually via zoom, meet, etc.). There are constant encouragements on their attendance for necessary orientations and new-normal procedural guidelines to cope with school activities. Supplementary load allowance and connectivity are given to teachers intended for their attendance in on-line training and seminars. For more than two years already of pandemic situation, teachers attended so many on-line trainings relevant in the new description of job performance along distance learning. However, the utilization of teachers to achieve maximum result is dependent on the availability and accessibility of internet site connection.

The result implies that “MOOE is utilized to finance the reproduction of teacher-made test papers during school-based testing programs” obtained the highest weighted mean of 4.46 interpreted as “high” extent.

Moreover, teachers should be involved more in school related activities even without the strict guidance from their administrators. They should begin to participate and accept tasks delegated by their leaders. Involvement in school related activities is one of the components in teachers’ evaluation, thus teachers must have the initiative to be always part of the schools’ yearly academic and non-academic activities.

The study presents the mean distribution on the school s’ level of utilization of funds as perceived by the school heads and their teachers along students’ welfare and development.

In terms of students’ welfare and development, both school heads and teachers described the statement *school implements School-Based Feeding Program for undernourished pupils/students* as *very high* with a mean of 4.53 and 4.57 respectively. The very high result on funds utilization along School-based Feeding Program is very evident in schools. This implies that the National Government is consistent on its legacy and mission to protect and promote the welfare of Filipino children. The health and nutrition of learners are believed to be established amidst pandemic as they are supported by supplementary but healthful foods for consumption while staying at home.

School heads and other school personnel were oriented before the program started. Parents of beneficiaries were included as participants of the orientation and committed their services for program implementation. Financial processes, including procurement and auditing procedures, were thoroughly discussed and monitored by the core Technical Working Group (TWG) at all levels. A good feedback mechanism was established using the supervisory structures of the Regional and Schools Division Offices (ROs and SDOs). SDO accountants assisted school heads in complying with procurement requirements and in preparing liquidation reports and consulted with



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ISSN (E): 2788-0303

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staff of the Commission on Audit (COA) regarding problems encountered by the SBFP implementers. The implementation of SBFP showcased not only the improvement in nutritional status of severely wasted (SW) and wasted (W) learners, but at the same time, best practices were seen in different regions such as the collaboration and close coordination with stakeholders/partners, accountants and auditors; the use of social media like Facebook in disseminating information on the implementation of SBFP; and recognition of best implementers which encouraged schools to improve their program implementation.

Both school heads and teachers described students' welfare and development as *high* with a mean of 4.43 and 4.44 respectively. This implies high level of utilization of funds along students' welfare and development in DepEd MIMAROPA Region. It means that except SBFP, other activities deemed important for instructional needs and development of learners are not fully funded. Teachers can be honest enough on justifying that despite their initiatives and efforts to deliver quality instruction, the restriction brought by pandemic cannot be neglected. Besides these platforms to deliver instructions from school to home (i.e. on-line, SLMs, Radio-based, Home visitations, blended, etc.) are still new to all but allocated with limited budget. Conducting community mapping and house-to-house campaigns to increase school enrolment has to be noted under students' welfare and development. Moreover, DepEd embarked on number of reform programs to ensure that Filipino children have equal opportunity and better access to educational opportunities for their holistic growth and development.

The findings are consistent with DepEd Order No. 8, s. 2019 stating that the school budget as one of the most powerful tools to promote and strengthen the school-based management and accountability continues to make more resources available to schools to support them in enabling students to perform better.

Challenge encountered that include *items on the purchase of sports equipment needed by the students in their participation in sports academies/activities as well as conducting community mapping and house-to-house campaigns to increase school enrolment* were noted under students' welfare and development. MOOE is allocated funds for public and secondary schools that can be spent on activities and necessities that support learning programs and help maintain a safe and healthy environment in schools. In relation to this, administrators of institutions have role to play in ensuring effectiveness and efficiency within and outside the institution, not only in the procurement or acquisition of resources but also in their organization, coordination, control and maintenance. The concept of scarce resources is an economic one that attempts to rationalize spending in order to avoid waste. Educational wastages imply the inefficient utilization of education resources to



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ISSN (E): 2788-0303

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achieve the educational goals. Observably, educational wastages include sickness/ill health, school drop outs, repeaters, non-employment of school leavers, brain drain, and underutilization of various educational resources etc. In a School system, wastages can be reduced through the establishment of health/medical unit to monitor the students' health, award of bursaries and scholarships to enable drop outs complete their studies, provision of relevant instructional materials to schools, organizing conferences, seminars and workshops for serving teachers on the improvement of teaching methods and techniques.

The result summarizes the school heads' level of utilization of funds as perceived by both the school heads and their teachers.

The result shows that the school heads' level of utilization of funds as perceived by both the school heads and their teachers along school's operation and development was described as *high* with scores of 4.34 and 4.38, along teachers' welfare and development also described as *high* with scores of 4.48 and 4.44 both, and students' welfare and development still described as *high* with scores of 4.43 and 4.44. It shows that both school heads and teachers perceived that school operation and development, teachers' welfare and development, and students' welfare and development as high. Consistently, these overall results imply high level of utilization of funds in school for both school heads and teachers. It shows that both of the respondents agreed that though there is a call for a room of improvement in terms of using school funds, high result declares also that the school head still do remarkable and sound decisions in terms of maximizing their financial resources to combat the dilemma brought by risk of COVID 19 and its newly reported variants. In connection, to highly utilized funds, school heads had to work collaboratively with the stakeholders to continue and prioritize programs and activities of the school appropriate and matched with the needs of current curriculum and situation. They have to revisit Programs and Projects in BE-LCP and SIP and be updated to meet the most essential goals and objectives along school operation and development, teachers' welfare and development, and students' welfare and development. Hence, attaining desired efficiency level on the utilization of funds in school. They further believe that financial activities are dealt most effectively when both the administrative and academic personnel are involved in the process.

It was noted that school heads as financial managers prioritize the needs of both the learners and the teachers as two important key players of the educational system to promote access and equity, quality and excellence as well as relevance and responsiveness. In affirmation to this, teachers must be consulted about their needs for their learners to be provided with better access to basic education services.



This also implies that financial management has been given emphasis in order to manage all raised and allocated finances and to ensure and to keep track that there is a proper, adequate and accountable utilization of resources budgeted for education in the right manner.

Table 1. Summary on the Schools' Level of Utilization of Funds.

INDICATORS	School Heads (N = 375)		Teachers (N = 2242)	
	Mean	Descriptive Interpretation	Mean	Descriptive Interpretation
School Operation and Development	4.34	High	4.38	High
Teachers' Welfare and Development	4.48	High	4.44	High
Students' Welfare and Development	4.43	High	4.44	High

Legend:

4.51 – 5.00 Very High (VH)

3.51 – 4.50 High (H)

2.51 – 3.50 Moderate (M)

1.51 – 2.50 Low (L)

1.00 – 1.50 Very Low (VL)

The study presents the level of school heads efficiency in the utilization of funds as perceived by the school heads and the teachers.

School heads efficiency in the utilization of funds as perceived by the school heads themselves was very efficient with scores of 4.63, while only efficient as perceived by their teachers with scores of 4.46. The school heads perceived as *very efficient* on the statement *the school head declares all sources of funding of the school, which include school MOOE Allocation, donations, funding support from LGU/SEF, local stakeholders such as SGC, PTA, CSO, alumni associations, revenue from school canteen operations, and other income generated* with a mean of 4.83, followed by the statement *the school head ensures that all procurement using the school funds conform to the provisions of R.A. No. 9184 and shall include the names of suppliers and service providers* with a mean of 4.76. The statement *the school*



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Open Access | Peer Reviewed

Volume 2, January, 2022.

Website: [www.peerianjournal.com](http://www.peerianjournal.com)

ISSN (E): 2788-0303

Email: [editor@peerianjournal.com](mailto:editor@peerianjournal.com)

*head opens and maintains bank account under the name of school for its operating and program funds* has the least mean of 4.31 described as *efficient*.

This implies that school heads believe that they doing things right as they declaring their sources of funding to the stakeholders and conforming to the provision of government procurement process. Transparency board, PhilGEPHS postings, public bidding, SRC distribution, and financial documents visibility are some of the ways to continuously establish the image of school with honesty, transparency, and integrity in terms of using public funds. School heads must also be well-informed and be conformed to the related provisions of COA-DBM-DepEd Joint Circular No. 2019-1 and DepEd Order No. 8, s. 2019 to continuously project efficiency on the utilization of school funds. School heads as garnering high is showing that they are still working unto their opening and maintaining bank account under the name of school for it is mandated and necessary for funds operations especially in term of MOOE downloading.

For the teachers, both statements *the school head declares all sources of funding of the school, which include school MOOE Allocation, donations, funding support from LGU/SEF, local stakeholders such as SGC, PTA, CSO, alumni associations, revenue from school canteen operations, and other income generated and the school head ensures that all procurement using the school funds conform to the provisions of R.A. No. 9184 and shall include the names of suppliers and service providers* were described as *very efficient* with a mean of 4.51. The least mean of 4.40 which is described as *efficient* by the teachers is the statement *the school head opens and maintains bank account under the name of school for its operating and program funds*.

It implies that teachers are aware of financial undertakings of school as the school heads in DepEd MIMAROPA Region declare the financial account status of the fund's availability and sources. It is due to the strengthened provision and as school obliged to conform with RA. No. 9184. Still, the school head have to work on their opening and maintaining bank account under the name of school for its operating and program funds.

To build these community networks it is essential that school leaders are visible in their schools and community, develop trust and create a sense of transparency and shared purpose with parents, staff, community members and students. The school head described their utilization of funds as *very efficient* with a mean of 4.63. However, the teachers described the school head's utilization of funds as *efficient* with a mean of 4.46. These findings concur a little mismatch on the perception between school heads and teachers in-line with the efficiency of school heads in the utilization of school funds. As the school heads believe themselves that they are already doing





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Open Access | Peer Reviewed

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ISSN (E): 2788-0303

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things right in terms of school funds utilization, they have to work for it still because teachers only rated them as efficient rather very efficient. More likely there is an existing gap on financial status orientation in school between teachers and school heads. Therefore, this shows and give concrete hint for the school heads to work fully in order to be very efficient in terms of fund utilization supplemented by valid proof and evidences acceptable for their teachers to rate them as very efficient school heads in terms of funds utilization along school operation and development, teacher's welfare and development, and pupils' welfare and development.

Moreover, it shall be noted that Republic Act No. 9155, Sec. 5.c., emphasized that the principles of accountability and transparency shall be operationalized in the performance of functions and responsibilities at all levels. In addition, the ultimate accountability for the effective management of school finances lies with the office of the manager, as an education manager one should allocate funds to various activities in accordance with the budget; authorize the disbursement of school funds; administer school funds both lawfully and morally; ensure that the school has the funds it needs and that those funds are used effectively and efficiently.

The Table shows the Pearson Moment Correlation Coefficient  $r$  Showing significant relationship between the profile of the school heads and their level of utilization of funds in terms of school's operation and development.

It can be gleaned from the table that none of the school heads profiles influence their level of utilization of funds in terms of schools' operation and development as manifested by the computed  $t$ -values of  $-0.355$ ,  $0.486$ ,  $1.316$ ,  $1.599$  and  $1.646$  are within the acceptable region at  $0.05$  level of significance.

This means that the null hypothesis that there is no significant relationship between the profile of the school heads and their level of utilization of funds in terms of school's operation and development is accepted at  $0.05$  level of significance. This implies that the personal orientation of a school head is not directly related on how he or she handle or manage the funds intended for the operation and development of school. The table further shows that the school heads can improve and enhance performance on utilizing funds intended for school's operation and development regardless of their age, sex, position, highest degree earned, and number of years as school head.

It can be inferred that shorter number of teaching experience or longer length of leadership experience equate to instructional effectiveness for the teachers and managerial competence for the school heads. It was also affirmed that there is no significant difference on the extent of Utilization of Maintenance and Other Operating Expenses (MOOE) as assessed by the school heads in the area of school operations and development when grouped according to variables of age and length of service



Table 2. Pearson Moment Correlation Coefficient  $r$  Showing Significant Relationship Between the Profile of the School Head–Respondents and Their Level of Utilization of Funds in Terms of Schools Operation and Development.

Profile	Pearson $r$	Computed t-value	Critical value ( $\alpha = 0.05$ )	t-Decision
Age	-0.017	-0.335	-1.960	$H_0$ : accept
Sex	0.025	0.486	1.960	$H_0$ : accept
Position	0.068	1.316	1.960	$H_0$ : accept
Highest degree earned	0.082	1.599	1.960	$H_0$ : accept
Number of years as school head	0.085	1.646	1.960	$H_0$ : accept

$-1.96 < c.r. < 1.96$

## Conclusions

Results of the study showed that higher number of school head and teacher respondents were from the Division of Oriental Mindoro.

As for the school heads, most of them are females with master's degree and were between 51 to 59 years old with Head Teacher plantilla. They had been school heads for less than or equal to 10 years.

Majority of the participant schools were from the rural areas with pupil population between 101 to 500 pupils. These schools sourced their funds from the Maintenance and Other Operating Expenses or MOOE and from donations.

The findings further revealed that both the school heads and the teachers perceived that the schools' level of fund utilization along school operation and development, teacher's welfare and development and students' welfare and development was high.

Furthermore, the school heads described themselves as very efficient while the teachers described them as efficient in the utilization of school funds.

No significant relationship existed between the school heads' profile and their level of utilization of funds in terms of school operation and development, teacher's



welfare and development and students' welfare and development.

## Recommendations

1. Establish shared governance, responsibility, and accountability on utilization of school funds along school operation and development, teachers' welfare and development, and students' welfare and development through sound implementation of programs and projects in school that aligned with School Improvement Plan (SIP) and Basic Education –Learning Continuity Plan (BE-LCP).

2. Conduct regular conference to inform, orient, and engage stakeholders on the school undertakings with utmost transparency along fund allocation and utilization and to encourage their deep participation, trust, and support towards goals achievement despite budget limitations and scarce resources.

3. Strengthen continuous innovations and research in line on enhancing financial management in terms of schools' operation and development, teacher's welfare and development, and student's welfare and development.

4. Reinforce strict adherence on policies, guidelines, and procedures issued by DepEd, DBM, and COA in the utilization of public funds particularly the school MOOE including prompt submission of financial reports and liquidated documents.

5. Involve stakeholders on partnership engagements activities such as creating linkages, school-based income-generating projects, and strategic resources mobilization platforms toward maximum utilization and efficient fund management in school to fill gaps and solve financial uncertainty brought by geographical differences.

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# The Peerian Journal

Open Access | Peer Reviewed

Volume 2, January, 2022.

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ISSN (E): 2788-0303

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Volume 2, January, 2022.

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**Volume 2, January, 2022.**

**Website:** [www.peerianjournal.com](http://www.peerianjournal.com)

**ISSN (E): 2788-0303**

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