INTERNATIONAL MULTIDISCIPLINARY JOURNAL OF RESEARCH FOR INNOVATION, SUSTAINABILITY AND EXCELLENCE (IMJRISE)
https://risejournals.org/index.php/imjrise
ISSN Online: 3028-032X | ISSN Print: 3028-0370
Volume 1, Issue no. 10 (2024)

# UTILIZATION OF FISCAL RESOURCES OF PUBLIC SCHOOLS

DOI 10.5281/zenodo.13893316

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**Abstract:**

This quantitative-descriptive analysis research investigation sought to find out the extent of utilization of fiscal resources, the level of academic performance, and the challenges encountered by public school heads in the District of Hinoba-an in terms of the fundamental guiding principles of sound fiscal management systems adapted from Johnson and Malhoit (2004). As assessed by school heads, teachers and external auditors, the results disclosed that the school heads utilized the fiscal resources based on SIP oftentimes and on a very good regard to Deped Order No. 13, s. 2016. The school performance measured against the Mean Percentile Score (MPS) of the unified quarterly examinations during the school year 2016-2017 was interpreted as fair. To test whether there is a significant difference among the assessment of the participants, Analysis of Variance (ANOVA) was used. The findings revealed that the participants' assessment significantly differ in Public Involvement/ Transparency, Integrity/ Efficiency, Educational Excellence for Children, Accountability, Competence/ Professionalism, and Funding Quality and Equity. To test whether there is a significant relationship between the utilization of fiscal resources and school performance, Spearman Rho Coefficient was used. The study confirmed that there is no significant relationship between the two and attested that the effects of school heads on student learning are mostly indirect and some cases is near zero (Hallinger & Heck, 1996; Ross_ & Gray, 2006). The school heads revealed on their narratives that they have faced challenges the most in the auditing procedures and submission of corresponding documentations subjected to rules and standards set by the Commission on Audit. An annual two-day developmental face-to-face enhancement training program was then designed based on the results of the study.

*Keywords:* Utilization of Fiscal Resources and School Performance, Principles on Fiscal Management System

**Introduction:**

Financial support and budget allocation promote and strengthen any organization as these fill the breach that exists between the needs and demands and the corresponding actions required of. The said support is also needed by the academic sector to achieve its agenda and curricular objectives since the issue of finances is crucial to retention and provision of quality education as it determines the quality of services, physical facilities and equipment, teaching and learning materials, and the learning environment as a whole. The importance of these resources in student outcomes and management of distribution and use have been widened by research efforts.

However, it was confirmed that financial resource is not well-established among learning institutions since most head teachers find their schools having financial problems (Nambuya, 2013). A report observes that the funds of schools had been embezzled years before the books were audited (Njeru, 2004). A headmistress in Britain misappropriated the school's public fund to pay for her lavish lifestyle and was jailed for deception and theft (Daily Nation, 2002). And a considerable amount of education funds is just spent in small amounts, across many scattered sites, and most of these have weak accounting and monitoring systems (Chapman, 2002). These lead some teachers to shoulder out-of-pocket expenses charged against their own salary for the school needs (Sevilla, 2017). Though 70 percent of elementary and high schools have some type of transparency board providing access to financing information, many of which are not visible to the public (Read & Atinc, 2017). Moreover, less than two-thirds of schools publicize information on operating expenditures but have not updated the information for more than three months (ibid), though it is strongly mandated that it should be updated and displayed in conspicuous places within the school premises (Malaybalay City Division Memorandum No. 217, s. 2103, Republic Act 9485 otherwise known as Anti-Red Tape Act of 2007, MENA Report, 2017) as it is difficult to figure out where all this money goes and how the amount was spent (Great Schools Staff, 2016). It is therefore very necessary to make effective and efficient use of fiscal resources to correspondingly provide high quality learning opportunities to all children.

Fiscal resources are downloaded to public elementary and secondary schools as Maintenance and Other Operating Expenses (MOOE). The said resource is highlighted in DepEd Order No. 13, s. 2016 (DO 13) for the purchase of school supplies and other consumables for school operations, payment for the learning kits downloaded from Learning Resource Management and Development System (LDRMS), and payments for minor repairs of tools, facilities, building and ground maintenance. It can also be utilized for wages of janitorial, security, and

transportation services, payments for utilities such as water, electricity, telephone, internet connection, and school-based training and activities designed to improve the outcome of learning, special curricular programs, and fund activities in the School Improvement Plan (SIP).
The researcher believed that by assessing the extent of utilization of fiscal resources based on the guidelines stipulated in DO 13 and by finding out the school heads' challenges in managing the funds can provide bases to design an Enhancement Training Program to enhance existing practices.

**Objectives of the Study**

This study aimed to find out the extent of utilization of fiscal resources and its relationship to the level of performance of public elementary and secondary schools in the District of Hinoba-an during the school year 2016 - 2017.

Specifically, this study sought to answer the following questions:

1. What is the extent of utilization of fiscal resources of public elementary and secondary schools in terms of Public Involvement/ Transparency, Integrity/ Efficiency, Educational Excellence for All Children, Accountability, Competence/ Professionalism, and Funding Quality and Equity as assessed by school heads, teachers, and external auditors?
2. What is the level of academic performance of public elementary and secondary schools?
3. Is there a significant difference in the extent of utilization of fiscal resources of public elementary and secondary schools in terms of Public Involvement/ Transparency, Integrity/ Efficiency, Educational Excellence for All Children, Accountability, Competence/ Professionalism, and Funding Quality and Equity as assessed by school heads, teachers, and external auditors?
4. Is there a significant relationship between utilization of fiscal resources and academic performance of public elementary and secondary schools?
5. What are the challenges encountered by the school heads in the District of Hinoba-an in the utilization of fiscal resources?

**Research Methodology:**

This study utilized the quantitative-descriptive analysis. Specifically, the researcher made use of integral inquiry that includes the use of sources of information such as survey and interview in order to establish the veracity of the study. This involves broad purposes of breadth and depth of understanding and corroboration (Johnson, 2007). The rationale of this approach is that the quantitative data and their subsequent analysis provide a general understanding of the research problem. It purports to discover the nature of an entity to determine its composition, structure, and sub-structure that occur as units within the larger structure to cast light on the issues and problems related to the utilization of fiscal resources. This involved a process of data collection by determining, describing, or identifying the situation and population completely (Calmorin, 1994; retrieved 2018).

The quantitative inquiry focused on the extent of utilization of fiscal resources of elementary and secondary schools; and the relationship of utilization of fiscal resources and academic performance. Furthermore, it identified the challenges encountered by the school heads in the utilization of fiscal resources. The 342 participants from the District of Hinoba-an were involved in this descriptive study.

All public elementary and secondary school heads in the District of Hinoba-an were taken as participants covering 20 from the elementary level and 6 from the secondary level.

Using the Slovin's Formula, the sample size of teachers for elementary schools was one-hundred seventy-nine (179) and for secondary schools was one-hundred twenty-seven (127). Fish-bowl simple random sampling method was then performed to determine the actual participants of the study.

Selective Purposive Sampling was used for the external auditors of 2 bookkeepers from the secondary level; 4 district bookkeepers in the Division Accounting Office, and the other 4 Public Schools' District Supervisors (PSDS) from the districts of Sipalay I, Sipalay II, E.B. Magalona, and Talisay I and II.

There were 9 school heads who were primarily interviewed on the challenges encountered in the utilization of fiscal resources. The criteria in the selection of the participants on this phase were based on the results and findings from the assessment on the utilization of fiscal resources. There were 3 school heads who were selected from the top list with excellent rating in the assessment, 3 from the average level, and another 3 from the bottom. The participants were protected from their identities and warranted confidentiality.

The measure used in determining the extent of utilization of fiscal resources of public elementary and secondary schools in terms of Public Involvement/ Transparency, Integrity/ Efficiency, Educational Excellence for Children, Accountability, Competence/ Professionalism, and Funding Quality and Equity in the District of Hinoba-an as assessed by school heads, teachers, and external auditors was a Likert-scale 40-item researcher-made questionnaire focusing on the salient areas in the utilization of fiscal resources anchored in the implementation of DO 13. On the other hand, the measure used in determining the academic performance is document verification from the Mean Percentile Score (MPS) results of quarterly examinations for the school year 2016 - 2017.

The measure used relative to the salient challenges and reliable experiences encountered by school heads in the utilization of fiscal resources is a systematic interview protocol with open-ended questions as adapted from Creswell's recommendation by including the title of the study, the study's guiding research question, and other follow-up questions on a sample question document that is provided to both the interviewee and researcher during the interview (Jones et. al., 2008, retrieved 2017).

The validity of the Utilization of School Fiscal Resources Questionnaire was inferred from the fact that the items found therein were in accord with the DepEd Order No. 13, s. 2016 presented in the theoretical background of the study. Validating research instrument of Carter V. Good and Douglas E. Scates was used with 3.56 rating interpreted as excellent.

The survey questionnaire was given to a group of participants from another district having similar characteristics as the actual participants to determine the internal consistency measured against Cronbach's alpha. The reliability is very high at 0.92.

To determine the extent of utilization of fiscal resources of public elementary and secondary schools in the District of Hinoba-an as assessed by school heads, teachers, and external auditors, and the level of academic performance, Weighted Mean was used for it is the most reliable and accurate measure of central tendency (Calmorin, 2010). To determine the significant difference in the extent of utilization of fiscal resources of public elementary and secondary schools in the District of Hinoba-an as assessed by school heads, teachers, and external auditors, the statistical tool used was the Analysis of Variance (ANOVA) as it is appropriate to compare means of variables in two or more independent groups (Sullivan, 2016). To find out whether or not there is a significant relationship between the extent of utilization of fiscal resources of public elementary and secondary schools in the District of Hinoba-an and the academic performance, Spearman Rho Coefficient was used as it is non-parametric that tests the association between a ranked variable and one measurement variable (McDonald, 2015).

**Results, Discussion, and Implication**

The school heads assessed their manifestation as a whole (M=4.49, SD=.36) with very good interpretation. Specifically, they assessed themselves in Public Involvement/Transparency (M=4.54, SD=.38), Educational Excellence for Children (M=4.64, SD=.43), and Accountability (M=4.52, SD=.48) as excellent, while they assessed themselves very good in terms of Integrity/ Efficiency (M=4.41, SD=.32), Competence/ Professionalism (M=4.46, SD=.56), and Funding Quality/Equity (M=4.34, SD=.47).

On the other hand, teachers assessed their respective school heads in Public Involvement/ Transparency (M=3.77, SD=.90), Integrity/Efficiency (M=3.73, SD=.80), Educational Excellence for Children (M=3.71, SD=.93), Accountability (M=3.98, SD=.99), Competence/ Professionalism (M=3.90, SD=.90), and Funding Quality and Equity (M=3.80, SD=.85, as very good. External auditors assessed the school heads as a whole (M=3.86, SD=.61) as very good in the utilization of fiscal resources. Specifically, they assessed the Public Involvement/ Transparency (M=3.83, SD=.73), Integrity/Efficiency (M=3.92, SD=.70), Educational Excellence for Children (M=4.12, SD=.88), Accountability (M=3.81, SD=1.02), Competence/ Professionalism (M=3.60, SD= .49), and Funding Quality and Equity (M=3.87, SD=.75) as very good.

It is quite necessary for the persons in-charged to live with the standards of managing resources as anything less than the most efficient and effective use of resources could mean damage and may serve as one of the educational achievement barriers the children may already face (Johnson & Malhoit, 2004).

The school performance is measured against how the learners were influenced by the experiences they have in school. Public elementary and secondary schools in the District of Hinoba-an as a whole (M=2.09, fair) are generally approaching the minimum standard set by the department in terms of academic performance. Specifically, elementary schools as a whole (M=2.68, good) are numerically higher than secondary ones (M=1.50, poor) in the MPS for the school year 2016 - 2017. Specifically, small-sized elementary schools (M=2.30, fair) got the bottom when compared to medium (M=2.75, good) and large (M=3.00, good). On the contrary, small schools (M=2.00, fair) in the secondary level have higher MPS than the medium (M=1.00, poor) and large (M=1.50, poor).

The academic performance of students has been deteriorating each year (Ndyali, 2013). This was further confirmed by Philippine Star on DepEd: Achievement Rate of Students Declining which states that the department bared the declining achievement rates in the past years of elementary and high school students nationwide as the former Secretary Armin Luistro presented graphs showing a downward trend representing achievement levels (Ronda, 2011).

There were significant differences among the assessment of the participants as a whole [F(355) = 9.40*, p=.000] and in each of the guiding principles of sound fiscal management system. There is no significant relationship between the two as a whole (r=.12, p=.57). There is also no significant relationship when the variables are categorized according to the level of bureau, elementary (r=.12, p=.63) and secondary (r=.41, p=.42). Significant studies revealed that the effects of the school heads are indirect and are near zero (Hallinger & Heck, 1996; Ross & Gray, 2006, p. 799). Established factors that affect the school performance are, but not limited to: recruitment and motivation of quality teachers, and development of instructional structures (Horng, Kalogrides, & Loeb, 2009); teachers themselves (Christie, Thompson, & Whiteley, 2009); stakeholders' involvement (DiPaola, 2004); and physical environment (Ibe-Bassey, 2002, Wenglinsky, 2005, Reedy, 2006).

Based on the findings of the study, the school heads of public elementary and secondary schools in the District of Hinoba-an have well-utilized the fiscal resources based on SIP and they refer their decisions on DO 13.

What the school heads have assessed to themselves in terms of utilization of MOOE may not be the same to what the teachers and external auditors have observed. The consistency in the manner of utilization was not consensually set on the level of interpretations by all participants.

Generally, the school performance is fair and in terms of how the school heads utilized the fiscal resources has nothing to do with it. There are factors that directly affect the school performance such as recruitment and motivation of quality teachers, instructional programs, stakeholder's involvement and physical environment.

The challenges that the school heads have encountered strongly proved the need to enhance their knowledge, skills and attitudes on financial management through a fiscal resources management enhancement training program. This is where the sustainable development of the educational enterprise and the continued quality services must come in.

**Conclusion and Recommendations:**

The teachers, external auditors and the school heads themselves assessed the utilization of fiscal resources with a very good interpretation and that the school heads have well-utilized the MOOE based on SIP and DO 13. They have understood their accountability, responsibility, and authority on their roles assigned to them. They have provided activities for teachers' professional development and have shouldered expenses through MOOE the repairs and maintenance to further deploy learning environment free from physical and psychological hazards. They have never failed stakeholders to be part in the transformation of the schools through decision-making and crafting of SIP.

There is a significant difference in the utilization of fiscal resources among the assessment of school heads, teachers, and external auditors in terms of the fiscal management principles. There were varied responses on the assessment and what the participants have perceived were inconsistent and different than the others. This is where the study would provide a program requiring the school heads to be equipped with the consistency on the manner of utilization of MOOE and they would be able to set the extent in the utilization of MOOE consensually approved by all.

There is no significant relationship between the utilization of fiscal resources and the academic performance. Even though the school heads utilized the fiscal resources well, the academic performance still did not meet the minimum standards. The gap that hinders the academic performance can be seen in the assessment of school heads in how they excellently utilized the MOOE in terms of Educational Excellence for Children but teachers assessed their respective school heads' utilization of MOOE the least on this area. Both group participants have not well-established the expected consensus as to the manner of utilizing the MOOE. The study and its enhancement training program would be a guide for the school heads, teachers, and external auditors to agree in common terms as to the utilization of MOOE with emphasis on the learning activities for the children. More than that, there are intervening factors that have direct impact on the academic performance such as the quality of teaching strategies of the teachers, learners' motivation towards their studies, curriculum, learning environment, and others. The study would be of help in an attempt to address the necessities in the said factors and increase the demand of filling the gap between the utilization of fiscal resources and academic performance. As assessed that school heads are very good in the utilization of fiscal resources, they still have experienced challenges in the liquidation of MOOE including the realignment and modification of the intended budget due to urgent needs of the schools which are not on the SIP but need to be addressed immediately. Behind all the very good manifestation of utilizing the said x resources comes the challenge of handling those in order to be at pace with the implementing guidelines set in DO 13. This is where the study would take part as to diminish the challenges they have encountered by having an enhancement training program that includes projecting the unexpected programs and activities required by the higher office. The study would give insights to the school heads on the proper financial priorities and management.

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ISSN Online: 3028-032X | ISSN Print: 3028-0370
Volume 1, Issue no. 10 (2024)

Though the results indicate a very good extent of utilization, it is still important to note that school heads are facing challenges implementing the guidelines based on DO 13 and utilizing the fiscal resources aligned on SIP, and the academic performance did not meet the minimum standard set by the department.

It is recommended for the DepEd officials to continually seek improvement in the delivery of quality services to learners by utilizing the enhancement training program prescribed by the researcher. They must also project unexpected set of programs and activities periodically considering the urgency so that the school heads utilizing the MOOE would religiously follow what was actually included in the SIP. They must also conceptualize research-based solutions on the foregoing factors affecting the academic performance of the students. The COA officials must securely align the standards of accounting and auditing rules as well as the required forms with other government financial management bureaus to better provide sound facilities for the school heads in the upkeep of submission of reports.

It is also recommended that LGU officials must be aware of the improvement plans of the schools and that they must be complementary to programs and projects aligned in the development of the community.

It is highly recommended for the school heads to be consistent on the manner of utilization of MOOE based on SIP to consensually set similar responses on the assessment. They must continually adhere to the implementing guidelines stipulated on DO 13 and must thoroughly address the priority needs based on SIP. They must securely involve fiscal management members who are well-equipped in securing the needs of the school, planning, budgeting, and auditing to maximize the scope of the plan. They must also forecast and plan the most priority needs of the schools at the same time they must give impetus if hindering factors have been found out to be the deterrent elements on the previous calendar year prioritization of the said needs. It is where they can make innovations for the improvement of the academic performance as the factors directly affecting it rely on how they utilize the MOOE.

Engrossed enhancement of school heads' competencies on fiscal resources management vis a vis the guiding principles of Total Quality Management and Fiscal Management must be a guidepost to one's improvement of skills through capability building of school heads. It is a must for the school heads to enlist themselves to enhancement training programs and workshops pertaining to developmental fiscal resources management for them to be fully equipped in planning and implementing financial and improvement plan, accounting, and reporting.

The teachers, on the other hand, must also undergo advancement on fiscal resources utilization through information awareness campaigns. They must be fully mindful and must take part in how their respective school heads utilize and allocate the fiscal resources. They must be involved in an understanding of how the fiscal resources are utilized that would surely benefit the learners and the school as a whole.

The students must also take part in the scenario by being able to uphold the learning established through the quality of teachers, the standards of instructional materials and facilities, the enhanced teaching strategies, the parental involvement, and the conducive learning environment by increasing the academic performance. The functionality of School Governing Council (SGC) must be operationalized to have harmonization of DO 13 to the SIP of the schools.

The school benefactors must also involve themselves in activities conforming the educational goals and objectives of the school. They must continually be agents of developing the schools into institutions that produce quality graduates through maintaining civic responsibility.

It is also recommended for the future researchers to conduct similar studies:

1. The Allocation of Fiscal Resources to Schools' Priority Needs;
2. The Utilization of Fiscal Resources and the Assessment of School Improvement Plan;
3. Financial Management Practices of Public Schools;
4. Public School Heads' Financial Role Manifestation: Basis for Enhancement Training Program;
5. A Closer Look on Fiscal Resources to Improve the Efficiency of Public Schools; and
6. Diversity of Learners as Influenced by Financial Management of School Heads

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