AIDE Interdisciplinary Research Journal
ISSN Print: 2945-4603 • Online ISSN 2960-365X
Volume 10 • November 2024

Financial Management Practices of Public Elementary School Heads in Their Maintenance and Other Operating Expenses (MOOE)

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Gunning Fog Index: 12.75 • 1st Run Original: 99% • 1st Run Grammarly: 99%
Flesch Reading Ease: 35.19 • 1st Run Plagiarism: 1%

ABSTRACT

Education is the cornerstone of societal development. To provide quality education, it is essential to ensure that the educational institutions are adequately equipped, maintained, and resourced. Central to this endeavor is the prudent management of finances, specifically in the context of Schools' Maintenance and Other Operating Expenses (MOOEs). This study delves into the financial management practices concerning MOOE funds among Public Elementary School Heads in the Schools Division of Ilocos Norte. It investigates their current practices through a descriptive-correlational research design. The research engages 144 school heads and officers-in-charge from the First Congressional District, utilizing surveys and questionnaires. Findings reveal that surveyed schools predominantly enroll a moderate enrolment, with instructional rooms as the primary building type and a majority of teachers holding the rank of Teacher III. The assessment highlights a very high level of financial management practices related to MOOE funds among School Heads, reflecting an expert level of financial management at Career Stage 4. Correlation analysis suggests a potential influence of teacher hierarchy on financial management practices. The conclusions drawn emphasize the need for strategic planning, efficient resource allocation, and proactive measures to ensure efficient and effective MOOE fund utilization.

KEYWORDS

Financial Management Practices, Maintenance and Other Operating Expenses (MOOE), Public Elementary School Heads, DepEd Division of Ilocos Norte

INTRODUCTION

Education is the cornerstone of societal development. It not only equips individuals with the knowledge and skills needed to navigate the challenges of life but also shapes the future of communities and nations. To provide quality education, it is essential to ensure that the educational institutions are adequately equipped, maintained, and resourced. Central to this endeavor is the prudent management of finances, specifically in the context of Schools' Maintenance and Other Operating Expenses (MOOEs). These expenses encompass a broad spectrum of costs, including maintenance of school facilities, procurement of supplies, and the overall financial operations required to support education.

DepEd Order No. 13, s. 2016, also known as the "Implementing Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, including Other Funds Managed by Schools," was introduced to deepen the decentralization of educational management (Gempes & Ochada, 2018). The Department of Education, in pursuit of enhancing teaching standards and improving the learning outcomes of Filipino learners, has undertaken several reforms. One such reform involves shifting responsibilities to schools for managing their operations and resources to create an environment conducive to continuous improvement. Furthermore, DepEd has initiated various reform programs to ensure equal educational opportunities for Filipino children, fostering their holistic growth and development (Atinc & Read, 2017). These reforms have been significantly supported by increased investments in the basic education sector between 2010 and 2018.

Gempes and Ochada (2018) emphasize that the proper allocation, implementation, and utilization of MOOE funds by school administrators should prioritize transparency, and the involvement of teachers in financial planning should also be a key consideration. MOOE is a crucial funding source for maintaining and operating schools, and involving teachers centrally in MOOE allocation and utilization is essential. Moreover, it is worth noting that basic and supplementary budgets are necessary to provide schools with per-pupil funding allocations supporting their various operational needs.

The effective utilization of MOOE funds is pivotal in ensuring that educational institutions can provide students with an environment conducive to learning. This holds true for all levels of education, from primary and secondary schools to higher education institutions. However, the efficient management of MOOE funds in educational settings remains a significant challenge in many regions, including the Schools Division of Ilocos Norte.

The Schools Division of Ilocos Norte faces the daunting task of managing its

financial resources. In view hereof, the researcher being a school head herself, would like to shed light on the matter by assessing the financial management practices in the Maintenance and Other Operating Expenses of the public elementary school heads, which focuses on records management, financial management, school facilities and equipment, management of staff, school safety for disaster preparedness, mitigation, and resiliency, and emerging opportunities and challenges.

OBJECTIVE OF THE STUDY

This assessment aimed to comprehensively examine the systems governing the use of public funding, ultimately benefiting Filipino learners and enhancing their access to basic education services.

METHODOLOGY

Research Design

The study employed a descriptive-correlational research design to establish a relationship between the two variables under investigation. Descriptive research was used to gather insights into various aspects of school operations, specifically in records management, financial management, school facilities and equipment, management of staff, school safety for disaster preparedness, mitigation and resiliency, and emerging opportunities and challenges in public elementary schools in the Schools Division Ilocos Norte. This approach was adopted to offer a thorough account of the prevailing variables and conditions (USC Libraries, 2015).

Respondents and Sampling Procedures

The study's participants included all school heads, such as elementary school principals, elementary head teachers, and elementary teachers-in-charge serving in leadership roles within the First Congressional District of the Public Elementary Schools of the Schools Division of Ilocos Norte during the 2023-2024 school year, providing a comprehensive perspective on the leadership and educational landscape in the area for that particular academic year. It involved complete enumeration, and there were 144 respondents.

Data Gathering Procedure and Techniques

A written correspondence asking permission to conduct the study was sought from the Schools Division Superintendent in the Schools Division of Ilocos Norte. Upon approval, a request letter was sent to the Public Schools District Supervisors and to different school heads of the First Congressional District public elementary schools. After the approval, the researcher personally administered the questionnaires, informed consent was given to the respondents, and explained and gave instructions on how to answer the items in the instrument, which were collected consequently after the test administration.

Instrument

The survey questionnaire was the primary tool utilized to gather the required data. It was adapted from Comighud and Arevalo (2020) and was enhanced by the researcher to gather the necessary data from the respondents. Part I was dedicated to capturing critical demographic information about the school, covering variables such as enrolment, number of buildings, and teaching positions. This part sought to establish a comprehensive profile of the schools participating in the study.

Part II, the heart of the questionnaire, delved into the extent of MOOE utilization in terms of records management, financial management, school facilities, and equipment, management of staff, school safety for disaster preparedness, mitigation and resiliency, and emerging opportunities and challenges. The questions in this section were formulated based on a thorough review of relevant literature, including books, journals, electronic media, and previously conducted research studies.

Statistical Treatment

The researcher employed descriptive statistics to summarize the demographic profile of the public elementary schools. Frequency distributions were used for categorical variables such as enrolment, number of buildings, and teaching positions. Also, in the level of financial management practices within six specific aspects (2.1 to 2.6), Likert scale data was analyzed using descriptive statistics. This involved calculating means and standard deviations to gauge the levels of financial management practices. ANOVA and t-tests were applied to compare these levels across different aspects.

The researcher also performed correlation analysis using Pearson's correlation coefficient to determine if a significant relationship exists between the schools' profiles and the level of financial management practices of the school heads related to MOOE. Significance tests was conducted to ascertain the statistical validity of any correlations observed.

RESULT AND DISCUSSION

Table 1. Frequency distribution on the profile of the schools.

1.1 Enrolment for SY 2023-2024	Number of Schools (N=144)	Percentage
50 and below	25	17.36
51-100	40	27.78
101-150	33	22.92
151-200	17	11.81
201-250	19	13.19
251 and above	10	6.94
Average Enrolment for SY 2023-2024 = 130.51 = 131		
1.2 Number of Building		
Number of Instructional Room	*Number of Schools*	*Percentage*
1—5	58	40.28
6—10	58	40.28
11—15	13	9.03
16-20	12	8.33
21-25	3	2.08
Number of Non-Instructional	*Number of Schools*	*Percentage*
0	32	22.22
1	33	22.92
2	27	18.75
3	19	13.19
4	11	7.64
5	12	8.33
6	6	4.17
7	3	2.08
10	1	0.69
1.3 Number of Teachers who are:	Frequency	Percentage
Teacher I	112	13.13
Teacher II	80	9.38
Teacher III	574	67.29
Master Teacher I	62	7.27
Master Teacher II	19	2.23
Master Teacher III	6	0.70

Table 1 shows the school enrollment for the school year 2023-2024, indicating a diverse range of student populations across the 144 schools surveyed. The distribution shows that the largest proportion of schools have enrollments between 51 to 100 students, while the smallest has 50 and below enrolment. The average enrollment across these schools stands at 130.51 or 131 students. This variance in enrollment sizes highlights the need for differentiated financial management approaches tailored to the specific requirements of schools with differing student populations. Schools with smaller enrollments may face unique challenges in resource allocation compared to larger schools, impacting their MOOE management.

Regarding the infrastructure, the data reveals that a majority of the surveyed

schools have between 1 to 10 instructional rooms. In comparison, the smallest number of schools have 21-25 instructional rooms, directly supporting the teaching and learning process. In contrast, non-instructional rooms, which likely include administrative offices, storage, and other support facilities, comprise 144 rooms. This distribution emphasizes the priority given to creating spaces conducive to education. Yet, the presence of non-instructional rooms also indicates the necessity of a comprehensive infrastructure that supports various operational needs. Effective financial management practices must ensure that both types of rooms are adequately maintained and utilized, reflecting a balanced approach to allocating MOOE funds.

The profile of the teaching workforce across the surveyed schools highlights a diverse array of experience and rank among the 853 teachers. The distribution shows a significant concentration of teachers at the Teacher III level. This indicates a workforce with a substantial number of highly experienced educators who likely possess advanced teaching skills and a deep understanding of the educational system. The dominance of Teacher III positions suggests a stable teaching force capable of providing high-quality education. Still, it also highlights the need for effective financial management to support their continued professional development and retention.

Teacher I positions account for 12 teachers, representing the entry-level segment of the teaching workforce. These teachers are relatively new to the profession and may require more support and resources for professional growth. Financial management practices should thus ensure sufficient funds are allocated for training and development programs tailored to help these teachers enhance their skills and advance their careers. On the other hand, Teacher II positions with 80 teachers, a smaller yet significant portion of the workforce. These teachers have more experience than Teacher I but are still in the earlier stages of their professional journey compared to Teacher III. They likely benefit from ongoing professional development opportunities and mentorship from more experienced colleagues. The financial allocation for their professional growth should be balanced to ensure they continue progressing towards higher levels of expertise and responsibility.

The presence of Master Teachers I, II, and III, although less common, is crucial for maintaining educational standards and providing leadership within schools. These teachers have reached the pinnacle of their profession and play a vital role in mentoring less experienced colleagues, developing curricula, and leading educational initiatives. Effective financial management should prioritize the retention and further development of Master Teachers, recognizing their critical role in enhancing overall educational quality. Investments in leadership training and incentives can help sustain their engagement and contributions.

It can be deduced that the teaching workforce in the surveyed schools of Ilocos Norte is characterized by a significant number of experienced Teacher III educators, supported by a smaller but essential contingent of Teacher I and II positions and a strategic presence of Master Teachers. Financial management practices need to be finely tuned to address the diverse needs of this workforce, from supporting the growth of less experienced teachers to ensuring the retention and continued development of seasoned educators. Strategic planning and targeted investments in professional development, leadership training, and retention incentives

are essential to maintaining and enhancing these schools' education quality.

Table 2. Summary of the assessment of the respondents' level of financial management practices related to MOOE funds.

Factors	Weighted Mean	Descriptive Value	Transposed Value	Career Stage
Records Management	3.78	Strongly Agree	Very High Level of Financial Management	Career Stage 4 (Expert)
Financial Management	3.74	Strongly Agree	Very High Level of Financial Management	Career Stage 4 (Expert)
School Facilities and Equipment	3.74	Strongly Agree	Very High Level of Financial Management	Career Stage 4 (Expert)
Management of Staff	3.58	Strongly Agree	Very High Level of Financial Management	Career Stage 4 (Expert)
School Safety for Disaster Preparedness, Mitigation and Resiliency	3.71	Strongly Agree	Very High Level of Financial Management	Career Stage 4 (Expert)
Emerging Opportunities and Challenges	3.64	Strongly Agree	Very High Level of Financial Management	Career Stage 4 (Expert)
OVERALL MEAN	3.70	STRONGLY AGREE	Very High Level of Financial Management	Career Stage 4 (Expert)

Table 2 shows the assessment of school heads' levels of financial management practices related to MOOE funds within the Schools Division of Ilocos Norte encompasses several key factors.

Starting with records management it demonstrates a very high level of proficiency among school heads in maintaining accurate and timely financial records. Effective records management is crucial for accountability and transparency in financial transactions. Studies by Alipour et al. (2018) highlight the importance of robust record-keeping systems in ensuring financial integrity and compliance with regulations. The high mean score suggests that school heads are adept at organizing, documenting, and securing financial records, essential for informed decision-making and audit purposes.

Financial management indicates a very high competency in managing financial resources. This factor encompasses various aspects such as budgeting, expenditure monitoring, compliance with regulations, and strategic financial planning. The high mean score suggests that school heads effectively allocate resources to meet educational objectives while ensuring fiscal responsibility. Research by Horng et al. (2020) emphasizes the significance of strategic financial management in optimizing resource allocation and achieving educational goals. The findings align with the notion that effective financial management practices are essential for educational institutions' overall success and sustainability.

School facilities and equipment management also indicate a very high level of competency in this aspect. This factor encompasses allocating funds for maintenance, repair, and procurement of school facilities and equipment. The high mean score suggests that school heads prioritize school infrastructure and resources' safety, functionality, and sustainability. Studies by Knezek et al. (2019) underline the importance of well-maintained and adequately equipped school facilities in supporting effective teaching and learning environments. The findings indicate that school heads are proactive in ensuring that school facilities and equipment meet the

needs of students and staff.

The management of staff also indicates a high competency in personnel management. This factor includes aspects such as salary allocation, payroll processing, recruitment, professional development, and staff well-being. The high mean score suggests that school heads prioritize investing in human capital and fostering a supportive and inclusive work environment. Research by Klassen et al. (2019) highlights the importance of effective leadership in promoting staff morale and job satisfaction, which ultimately contributes to organizational success. The findings indicate that school heads are attentive to the needs and development of their staff, which is essential for maintaining a motivated and productive workforce.

School safety for disaster preparedness, mitigation, and resiliency portrays a very high level of preparedness in this critical area. This factor encompasses measures to ensure the safety and security of students, staff, and school infrastructure in the face of disasters and emergencies. The high mean score suggests that school heads have established comprehensive disaster preparedness plans and protocols, emphasizing prevention, mitigation, and response strategies. Studies by Norris et al. (2019) stress the importance of proactive disaster planning in minimizing risks and ensuring the continuity of educational services. The findings indicate that school heads prioritize the safety and well-being of their school communities, which is essential for sustaining uninterrupted instruction and operations.

Lastly, assessing emerging opportunities and challenges indicates a high level of adaptability and foresight among school heads. This factor encompasses identifying and capitalizing on emerging educational trends and challenges, such as technological advancements, pedagogical innovations, and societal changes. The high mean score suggests that school heads embrace change proactively and leverage opportunities to enhance educational practices and outcomes. Research by UNESCO (2020) underscores the importance of adaptive leadership in navigating complex and rapidly evolving educational landscapes. The findings indicate that school heads are responsive to emerging opportunities and challenges, essential for maintaining relevance and effectiveness in educational leadership.

In summary, the level of financial management practices indicates a very high level among school heads within the Schools Division of Ilocos Norte. At Career Stage 4, school heads are expected to institutionalize the effective management of school safety for disaster preparedness, mitigation, and resiliency to sustain the continuous delivery of instruction. This high rating signifies that school heads have successfully established robust financial management systems and practices across various domains, ensuring the efficient allocation and utilization of resources to support the overall mission and objectives of the educational institution.

Table 3. Correlation matrix on the association between the profile of the schools and their level of financial management practices.

		Records Management	Financial Management	School Facilities and Equipment	Management of Staff	School Safety for Disaster Preparedness, Mitigation and Resiliency	Emerging Opportunities and Challenges	Level of Financial Management Practices Related to MOOE as A Whole
Enrolment for SY 2023-2024	Pearson -r	0.101	0.042	0.088	0.063	0.009	-0.005	0.061
	Probability Value	0.230	0.617	0.295	0.452	0.911	0.948	0.469
Instructional Room	Pearson Correlation	0.080	0.025	0.116	0.105	0.025	0.038	0.084
	Probability Value	0.341	0.763	0.166	0.211	0.766	0.650	0.318
Non-Instructional Room	Pearson Correlation	0.011	0.035	0.144	0.155	0.096	0.027	0.106
	Probability Value	0.892	0.674	0.085	0.064	0.252	0.747	0.206
Teacher I	Pearson Correlation	0.041	0.025	0.105	0.046	0.054	0.066	0.072
	Probability Value	0.626	0.764	0.209	0.586	0.517	0.434	0.388
Teacher II	Pearson Correlation	0.036	-0.028	0.000	-0.102	-0.077	-0.100	-0.065
	Probability Value	0.671	0.738	0.997	0.222	0.356	0.233	0.437

Teacher III	Pearson Correlation	0.136	0.104	.165*	0.122	0.025	0.051	0.126
	Probability Value	0.105	0.213	0.047*	0.145	0.765	0.541	0.132
Master Teacher I	Pearson Correlation	0.113	0.057	0.054	0.033	-0.056	-0.100	0.016
	Probability Value	0.177	0.499	0.519	0.695	0.505	0.235	0.848
Master Teacher II	Pearson Correlation	0.052	0.051	0.150	0.058	0.059	-0.015	0.075
	Probability Value	0.533	0.540	0.073	0.490	0.480	0.861	0.369
Master Teacher III	Pearson Correlation	0.124	0.106	0.120	0.025	-0.075	-0.031	0.050
	Probability Value	0.140	0.205	0.153	0.768	0.371	0.711	0.553
2019 MOOE budget	Pearson Correlation	0.102	0.093	0.113	0.071	0.070	0.061	0.106
	Probability Value	0.222	0.267	0.178	0.395	0.405	0.465	0.207
2019 Utilization	Pearson Correlation	-0.001	-0.020	-0.031	0.050	0.050	0.061	0.026
	Probability Value	0.989	0.815	0.712	0.555	0.554	0.471	0.754
2020 MOOE budget	Pearson Correlation	0.070	0.064	.166*	0.121	0.054	0.016	0.105
	Probability Value	0.403	0.443	0.047*	0.147	0.517	0.853	0.210
2020 Utilization	Pearson Correlation	0.092	0.068	0.076	0.086	0.073	0.074	0.098
	Probability Value	0.273	0.421	0.364	0.304	0.386	0.381	0.241
2021 MOOE budget	Pearson Correlation	0.077	0.035	0.117	0.095	0.011	-0.004	0.070
	Probability Value	0.357	0.680	0.163	0.260	0.898	0.961	0.404
2021 Utilization	Pearson Correlation	-0.078	-0.039	-0.078	0.020	-0.121	.217*	-0.107
	Probability Value	0.355	0.639	0.354	0.813	0.149	0.011*	0.201
2022 MOOE budget	Pearson Correlation	0.123	0.072	0.149	0.113	0.040	0.033	0.111
	Probability Value	0.141	0.394	0.076	0.179	0.635	0.696	0.185
2022 Utilization	Pearson Correlation	-0.089	-0.095	0.001	-0.041	-0.097	-0.092	-0.088

	Probability Value	0.291	0.257	0.992	0.629	0.249	0.274	0.296
2023 MOOE budget	Pearson Correlation	0.076	0.031	0.090	0.064	0.000	0.018	0.058
	Probability Value	0.368	0.715	0.285	0.448	0.999	0.827	0.489
2023 Utilization	Pearson Correlation	-0.063	-0.067	-0.063	-0.082	-0.069	-0.052	-0.085
	Probability Value	0.455	0.422	0.453	0.327	0.414	0.536	0.309

Table 4 displays the correlation matrix as a comprehensive exploration of the intricate relationship between various facets of school profiles and their financial management practices. Beginning with the enrollment figures for SY 2023-2024, the marginal positive correlation (Pearson's r = 0.101, p = 0.23) hints at a potential connection between student population size and financial acumen. While larger enrollments might suggest increased resources and potentially better financial management, the lack of statistical significance underscores the need for a nuanced analysis. Factors such as socioeconomic background, administrative policies, and community involvement could significantly influence financial management practices, warranting further investigation. For instance, Johnson et al. (2019) found a significant positive correlation between enrollment size and financial performance, suggesting that larger schools may have better financial outcomes. However, Smith et al. (2020) discovered a negative correlation between enrollment size and financial management practices, indicating that larger schools may struggle to manage their finances effectively.

Transitioning to the correlations with different categories of teaching staff unveils nuanced insights into the role of educator composition in financial management. The significant positive correlation with Teacher III (Pearson's r = 0.165, p = 0.047) suggests a potential link between experience and financial acumen. Schools with a higher proportion of seasoned educators may benefit from their accumulated expertise in budgeting, resource allocation, and fiscal responsibility. Conversely, the unexpected negative correlation with Teacher II (Pearson's r = -0.102, p = 0.222) warrants closer scrutiny. Possible explanations could include the challenges associated with managing a larger cohort of entry-level educators or the need for targeted training programs to enhance financial literacy among early-career teachers. Lee et al. (2016) found that experienced teachers were likelier to be involved in budgeting and financial decision-making processes, supporting the potential link between experience and financial acumen.

Turning to budget allocation and utilization, the significant positive correlation between the 2020 budget and financial management practices (Pearson's r = 0.166, p = 0.047) underscores the pivotal role of funding adequacy. However, the lack of correlation with budget utilization underscores a critical distinction between budget allocation and effective resource utilization. While securing sufficient funding is essential, ensuring its efficient allocation and utilization is equally crucial. Davis et al.

(2018) found that schools with adequate funding reported better financial performance, supporting the importance of funding adequacy.

The significant positive correlation between the utilization of the 2021 budget and financial management practices (Pearson's r = 0.211, p = 0.011) further underscores the significance of prudent resource utilization. Schools that prioritize strategic planning, monitor expenditure patterns, and adjust budget allocations based on evolving needs are better positioned to achieve financial stability and long-term viability. This highlights the indispensable role of administrative leadership in fostering a culture of fiscal responsibility and accountability within educational institutions. Taylor et al. (2020) found that schools with strategic budgeting processes reported higher levels of financial stability, supporting the importance of effective resource utilization.

CONCLUSION

The surveyed schools typically had a moderate student population, the instructional rooms were the primary type of buildings, indicating a focus on academic infrastructure, and the schools had a pool of stable and experienced teaching staff.

The School Heads in the surveyed schools within the Schools Division of Ilocos Norte manifest an exceptional standard of financial management practices related to MOOE funds, indicating a level of proficiency typically associated with seasoned professionals. This underscores their adeptness in ensuring the efficient allocation and utilization of resources to enhance the operational efficiency and resilience of the surveyed educational institutions.

Teacher hierarchy's potential influence on financial management practices related to MOOE funds indicates the significance of considering staff roles in shaping financial strategies within educational institutions.

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