

***Operative Fiscal Management Mobility And Its Implications To School
Performance In Compostela Valley Division***

Vilma B. Sangian, Tapia Elementary School, Division of Compostela Valley,
Philippines

The Asian Conference on Education 2017
Official Conference Proceedings

Abstract

The main purpose of the quantitative descriptive correlation study was to determine the significant relationship between the level of operative fiscal management and the level of school performance in Compostela Valley Division for School Year 2016-2017. Data were collected from the 44 school heads and 146 teachers both from elementary and secondary schools through a researcher-made questionnaire. The operative fiscal management was measured in terms of planning, procuring, controlling and reporting, while the school performance indicators were drop -out rate, promotion rate and NAT mean percentage. Results revealed that the level of operative fiscal management in terms of planning, procuring, controlling and reporting was very high with a mean of 4.52. Furthermore, there was a significant difference in the level of fiscal management when respondents were grouped according to length of service with a p-value of 0.002 and educational attainment with a p-value of 0.001. However, when respondents were grouped by gender and designation, it posted a p-value of 0.097 and 0.107 respectively no difference in perception was noted. The school performance in terms of drop- out rate was very low, while majority of the schools have above average performance in NAT and the promotion rate lodged high level. There was a significant relationship between the level of operative fiscal management mobility and the level of school performance in terms of promotion. However, for the operative fiscal management mobility and the level of school performance in terms of drop -out rate, no significant correlation has been revealed.

Keywords: Fiscal Management, School Performance, Philippines

iafor

The International Academic Forum
www.iafor.org

Introduction

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. (Kaguri, et al 2014).

The mismanagement of funds often leads a shortage of critical resources in schools. This often results in the unsatisfactory performance of teachers and students (UNESCO, 2000). Thus, the quantity and quality of learning programs are directly dependent on the effective, efficient management of allocated funds. It follows that achievement of the school system's purposes can best be achieved through excellent fiscal management (Uxbridge Public Schools).

Fiscal management, as defined by Rivera (2015) is the process of having an organization running efficiently within the allotted budget. School administrators are commissioned to do proper operation on fiscal management for this significantly contributes to its achievement and performance. In this operative fiscal management, the school administrators must ensure that programs, projects and activities will address the access to education as to (getting children into school), drop-out rate (keeping children in school) and quality education (providing children quality education). The efficiency and effectiveness in the utilization of school funds towards the accomplishment of school goals and objectives must be of utmost consideration by the head of the school.

In Benue State-Nigeria, Tim (1992) stressed that financial management in secondary schools has not been given the desired attention over the years and therefore affects secondary schools adversely. Some head teachers or school managers are found to be inefficient in the way they manage the finances in their schools. Such observation supports the notion that proper management of school finances greatly depends on the care of school administrators responsibly taking part of it. It is in the school heads' discretion to bring out the best way of making this operative and functional for a certain goal-to heighten the academic level of learners.

In addition, Niemann (1997) cited that a school's financial management is the execution by a person in a position of authority of those management actions connected with the financial aspects of schools and having the sole purpose of achieving effective education. Similarly, Joubert and Bray (2007) described financial management as the performance of management actions connected with the financial aspects of a school for the achievement of effective education.

In the Philippines, the Department of Education has directly entrusted all school administrators to manage and utilize school funds and finances. This highlights principal empowerment which deals with total school-based management to improve public school conditions and upgrade the quality of education. Luistro (2013) explained that in this way the administration of the Department of Education is best seen in how the schools are managed and how well schools are maintained.

This is supported by the DepEd Order No. 13, s. 2016, otherwise known as, “*Implementing Guidelines on the Direct Release of the Maintenance and Other Operating Expenses (MOOE) Allocation of Schools Including Other Funds Managed by Schools*”. School heads and teachers will do the necessary planning and timely implementation for improving the learning outcome of the learners. Recently, the Department of Education intensifies its efforts to achieve high learning targets for some 20 million students in elementary and secondary public schools nationwide. This is more responsive to the requirements for improved classroom instruction and better school management. The importance of schools’ financial management posits a goal of achieving effective education (Luistro, 2013).

In Compostela Valley Division, all school administrators are tasked to manage their respective school finances. They take this managerial role so that each school’s intended goals and objectives will be achieved. However, it is noted that there are some schools that show inefficiency in the way they manage their school funds. There are some school could not exhaustedly expense their total allocation because of some unliquidated expenses. There were some cases of alleged misuse of school resources. The aspect of having financial management properly taken care of exhibits an assurance that better school performance stands out. On the other hand, its opposing side responds that poor management of financial resources in schools predominantly lead to underachievement. It is in this premise that the researcher was interested to conduct the study.

Conclusion

Derived from the results of the study, the following conclusions are drawn: The level of operative fiscal management mobility in terms of planning, procuring, controlling and reporting is very high. For the school performance, the drop-out rate of schools is low; while the NAT performance when classified varies when grouped according to poor, below average, above average and superior, and finally the promotion rate is high.

There is a significant difference on the level of fiscal management when respondents are grouped according to length of service and educational attainment. The level of operative fiscal management mobility does not vary significantly when grouped according to gender and designation.

There is a significant relationship between the level of operative fiscal management mobility and the level of school performance in terms of promotion. However, while for the operative fiscal management mobility and the level of school performance in terms of drop -out rate, no significant correlation has been revealed.

Acknowledgements

Collate any acknowledgements in a separate section at the end of the article before the references and do not, therefore, include them on the title page, as a footnote to the title or otherwise. List here those individuals who provided help during the research (e.g., providing language help, writing assistance or proofreading the article, etc.).

The researcher wishes to extend her sincere gratitude to the following persons for the invaluable help to the successful completion of this study.

To the Almighty Father, who showered her his bountiful blessings and guidance;
To Dr. Reynante A. Solitario, Schools Division Superintendent of the DepED Compostela Valley Division, for the approval of her study;

To Mr. Lynard Bobby L. Asirit, MABE-MT, who guided and gave her a scholarly advice, suggestions and correction which greatly improved this study;

To Dr. Allan R. Guerta, Public Schools District Supervisor of Montevista District , Mrs. Nobelly T. Limbaga, School Principal-II and to all the school administrators of all the schools covered in the study, who helped her accomplish the tasks;

Dr. Arlyn B. Lim, EPS and Ms. Phoebe Gay L. Refamonte, Division Accountant, and Doreen P. Grafia, who extended friendly suggestions;

To Ms. Aileen S. Maghanoy, Ms. Rosilyn P. Cajés, Mr. Alrey Callao, Mr. Michael S. Anoda, Ms. Maria Paula O. Barbarona, Ms. Joy Bugas, Ms. Rygin March Navares, who extended moral support to accomplish the tasks;

To her respondents, who fully participated in this research work as they shared their experiences and time; and

To Mr. Jeme T. Sangian and Jemvi Jhane B. Sangian, who gave her love, understanding and patience for her to finish this work and to her parents who gave encouragement along the course of the study. her inspiration to finish this work.

References

- Cameron, D. (2001). *Working with spoken discourse*. London: SAGE.
- Coates, J. (2007). Talk in a play frame: More on laughter and intimacy. *Journal of Pragmatics*, 39, 29-49.
- Drew P., & Heritage J. (1992). Analysing talk at work: An introduction. In P. Drew, & J. Heritage (Eds.), *Talk at work* (pp. 3-65). Cambridge: Cambridge University Press.
- Bailey, et al (1995). Essential Research Skills. Retrieved August 7, 2016 from [http://www.erm.ecs.soton.ac.uk/theme4/ethical issues.html](http://www.erm.ecs.soton.ac.uk/theme4/ethical%20issues.html)
- Bertalanffy, L.V. (1968) *General System Theory: Foundations, Development, Applications* New York: George Braziller
- Brook, S.E.(2013). Selecting a sample. *Educational Research*, 250.
- Bua, F. & Adzongo, P.I. (2014). Impact of Financial Management on Secondary School's Administration Zone A Senatorial District of Benue State-Nigeria. *Public Policy and Administration Research*. ISSN 2224-5731(paper) ISSN 2225-0972.Vol.4.No.9.
- Clarke, A. (2007). *The Handbook of School Management*. Cape Town: Kate McCallum
- Joubert, R., Bray E. (2007). *Public School Governance in South Africa*. Pretoria. Interuniversity Centre for Education Law and Education Policy (CELP).
- Corti, L., Day, A. & Backhouse, G. (2000). Confidentiality and Informed Consent: Issues for Consideration in the Preservation of and Provision of Access to Qualitative Data Archives. *Forum Qualitative Sozialforschung / Forum: Qualitative Social Research*, 1(3), Art. 7, Retrieved March 7, 2015 from <http://nbn-resolving.de/urn:nbn:de:0114-fqs000372>.
- Creswell, J.W.(2009). *Research design: qualitative, quantitative and mixed methods approaches*, Thousand Oaks, California: Sage Publications.
- Department of Budget and Management (DBM) and DepED Joint Circular No. 2004-1, Guidelines on the Direct Release of Funds to DepED-Regional Offices and Implementing Units;
- Education for All Action Plan 2015. Retrieved August 10, 2016 from planipolis.iiep.unesco.org/upload/Philippines/Philippines_EFA_MDA.pdf.
- Graziano, A. M., & Raulin, M. L. (2010). *Research Methods: A process of inquiry*(7th ed.). Boston:Allyn & Bacon. Retrieved September 1, 2016. <http://www.mikeraulin.org/graziano7e/supplements/effectsz.htm>
- Joubert , R. & Bray, E. (2007). *Public School Governance in South Africa*. Pretoria: Interuniversity Centre for Education Law and Education Policy.

Kaguri, M., Njati, I.C., Thiaine, K.S. (2014). Financial Management Challenges Facing Implementation of Free Day Secondary Education in Imenti North District, Kenya. IOSR Journal of Business Management (IOSR-JBM) e-ISSN:2278-487X,p-ISSN:2319-7668. Volume 16, Issue I. Ver. III, pp 55-78.

Luistro, A. (2013). Public schools operating expenses increased. A Press Release. Retrieved August 7, 2016 from www.deped.gov.ph › Press Releases

Luistro, A (2016). Department of Education Order No. 13, s. 2016. Implementing Guidelines on the Direct Release of maintenance and Other Operating Expenses (MOOE) Allocations of Schools Including Other Funds

Lunenburg, F.C.(2010). Schools As An Open Systems. Schooling Volume 1, Number 1. Retrieved September 4, 2016 from <http://www.nationalforum.com/Electronic%20Journal%20Volumes/Lunenburg,%20Fred%20C.%20Schools%20as%20Open%20systems%20Schooling%20V1%20N1%202010.pdf>

Maslowski, R. (2001). School Culture and School Performance. A Published Thesis. Retrieved August 25, 2016 from <http://www.ub.utwente.nl/webdocs/to/1/t0000012.pdf>

Magbodile, T.O. (2002). Foundation in educational management and planning. Enugu: Magnet Business Enterprise

Muyot, A. (2011). DepED Order No. 60, s. 2011. Implementing Unit Guidelines on the direct Release of Maintenance and other Operating Expenses (MOOE) Allocations of Schools to the Respective Implementing Units.

Nachmias, G. & Nachmias, D. (1996). *Research Methods in Social Sciences*. (5th Ed.), London: Arnold

Niemann, G. S. (1997). School business management. In: PC Van der Westhuizen (Ed): *Effective Educational Management*. Pretoria: Kagiso Tertiary, pp.371-402.

Ogbonnaya, N.I. (2000). Foundation of Education Finance. Onitsha: CAP Publisher.

Orodho, J.A. (2009a) Elements of Education and Social Science Research Methods, Maseno Kenya. Kanezja Publisher.

Orodho, J.A. (2009b) Techniques of Data Analysis Using Statistical Package for Social Sciences (SPSS) Computer Package. Maseno Kenya. Kanezja Publisher.

Orodho, J.A. (2012) Techniques of Writing Research Proposals and Reports in Education and Social Sciences. Maseno Kenya. Kanezja Publisher.

Pandit, I. M. (1995). Financial Management. New Delhi: Vikas Publishing LTD.

Perez, M. (2007). *Ethical issues in qualitative research*. Retrieved September 6, 2016 from http://www.nuigalwaycki.ie/admin/documents/Ethical_Issues.pdf

Rivera, E. (2015). Fiscal Management Report. Retrieved September 24, 2016 from <http://www.slideshare.net/MrsHRivera/fiscal-management-51948576>

Senge, P. (2006). *The fifth discipline: The art and practice of the learning organization* (re. ed.). New York, NY: Currency/Doubleday

Silverman, D. (2007). *A very short, fairly interesting and reasonably cheap book about qualitative research*. London: Sage.

UNESCO 2000. *Review of Education Sector Analysis in Lesotho 1978-1979*. Paris: UNESCO

Yunas, M. (2014). Financial Management for Improving Efficiency of Schools: Issues and Concerns. *International Journal of Education and social Science*. Vol. 1 No. 1. Retrieved September 2, 2016 from www.ijessnet.com

Contact email: sangian.vilma@gmail.com