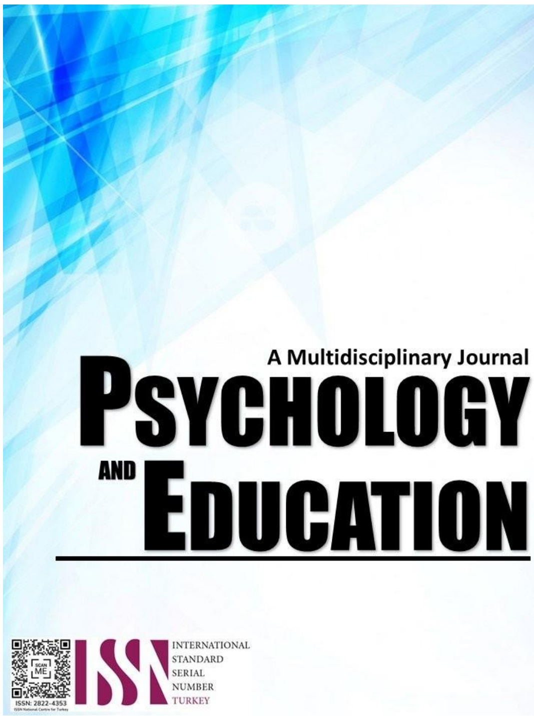
# FINANCIAL MANAGEMENT PRACTICES OF SCHOOL HEADS RELATED TO THE IMPLEMENTATION OF THE BASIC EDUCATION LEARNING CONTINUITY PLAN (BE-LCP) INTHE DIVISION OF QUEZON: BASIS FOR INTERVENTION PROGRAM

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Research Article

# Financial Management Practices of School Heads Related to the Implementation of the Basic Education Learning Continuity Plan (BE-LCP) in the Division of Quezon: Basis for Intervention Program

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**Abstract**

This research focused on determining the level of financial management practices in BE-LCP implementation in the Division of Quezon. Furthermore, it also sought to determine the challenges and the actions undertaken by the respondents. There were 251 respondents in this study which covered the participation of the school heads, School BAC Coordinators, and Property Custodians from the 3rd Congressional District of Quezon, which comprises 12 municipalities with 17 school districts. A descriptive-comparative research design was utilized in the study wherein researcher-made and validated questionnaires were administered. This research used the frequency count, percentage, mean, and Kruskal-Wallis Test to analyze the data gathered. Findings revealed that majority of the respondents came from medium schools, which were dominantly non-central. Most of them were appointed as Teacher III and also perform function as School BAC Chairperson or School Property Custodian as well. The respondents showed very satisfactory financial management practices in budgeting, procurement, accounting, and asset management. They strictly follow DepEd memoranda and guidelines through on-time liquidation and open transparency. There is a significant difference in the respondents' level of financial management practices related to BE-LCP implementation when grouped according to school-related profiles and between respondents therefore the null hypothesis was rejected. The most compelling challenge was in addressing learning gaps, improving literacy and numeracy skills of the learners, and inadequacy of funds for SLMs, LASs reproduction, improvement of health-related facilities. E-FundAMENTALS, or Enhanced Fund Adjustment and Mobilization in Education: Networking Teachers, Administrators, Leaders, and Stakeholders, was developed as an intervention program and proposed for implementation.

**Keywords***: intervention program, procurement, asset management, budgeting, financial management, accounting, BE-LCP*

## Introduction

Rivera (2015) defines financial management as having an organization run efficiently within the allotted budget. School administrators are commissioned to properly operate on financial management, significantly contributing to its achievement and performance. In this operative financial management, the school heads must ensure that programs, projects, and activities will address the access to education (getting children into school), dropout rate (keeping children in school), and quality education (providing children with 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.

Proper and careful financial management of an organization's leader is crucial, as it may pave the way for its continued success. Ogbunnaya (2012) defined financial management as "the discipline concerned with the identification, acquisition, allocation, and use of capital to maximize profit while minimizing waste and maximizing responsibility" (Nwafukwa & Sunday, 2015). These definitions imply that the work done by school administrators in terms of financial management—that is, preparing, acquiring, spending, and accurately accounting for the monies allocated for the organization's program implementation—is necessary.

It has been determined that managing financial and material resources is at the root of most of the current and prevalent issues public elementary and secondary schools face today. Because of this, principals must hone their management abilities to maintain and carry out the many obligations placed on them by higher authorities. They need skills in communication, delegation, team building, project thinking, collaboration, direction, creativity, cost analysis, and expense monitoring, among other management areas (Espiritu, 2020). Moreover, school leaders must have technical expertise in managing the school's resources to accomplish goals set by the school and the Department of Education. Given this epidemic, the available financial resources must be handled effectively (Kaguri et al., 2014).

Furthermore, the economic difficulties linked with the

COVID-19 pandemic are anticipated to cause school-related financial difficulties that are far bigger than anything witnessed since the financial crisis of 2018. Public health services cannot keep up with the rising number of COVID-19 cases, which means the human cost of this pandemic will only increase. Several nations have seen a significant demand and supply shock due to government initiatives that restrict the spread of COVID-19. Because of this, commerce has been severely disrupted, commodities prices have fallen, and many nations have imposed financial restrictions. As a result, unemployment and underemployment rates have risen dramatically, and many businesses throughout the globe remain vulnerable to these consequences (Loayza & Pennings,2020)

According to the World Bank (2020), the pandemic will create significant fiscal policy challenges. Government revenues are projected to fall due to the pandemic because of declining economic activity. As fiscal space is already limited in many countries, there is a danger that policy responses to the crisis will either be insufficient or worsen macroeconomic conditions, which will also affect the education sector and bring a significant challenge to the school heads and administrators. Moreover, the overwhelming need to prioritize responding to the public health emergency and strengthening safety nets will likely reduce the funding available for other public investments, including education.

Indeed, the global outbreak of the highly contagious new strain DELTA variant of coronavirus known as COVID-19, for which there is yet no sure vaccine, continues to pose unprecedented challenges (Mahler et al., 2020). At this point, the most significant impact of COVID-19 arises from the need to practice stringent social or physical distancing to prevent or mitigate its spread. For the Department of Education (DepEd, 2020), this meant the cancellation of classes and other school activities for the upcoming S.Y. 2021-2022; schools must find ways for learning to continue amidst the threat and uncertainties brought about by COVID-19 while ensuring the health, safety, and well-being of all learners, teachers, and personnel of the Department. In the development of the Basic Education - Learning Continuity Plan (BE-LCP), inputs from different units and field offices of the Department, from the Philippine Forum for Inclusive Quality Basic Education or Educ Forum, and the Chairpersons of the House and Senate Committees on Basic Education were gathered to sustain the delivery of quality education amidst crises.In developing the BE-LCP, DepEd analyzed data on primary education and the epidemiological picture for the incoming school years to make informed decisions (Vargas, 2010). The BE-LCP has been designed with a legal framework responsive to the "new normal," keeping in mind the constitutional mandate to always uphold the right of all citizens to quality education (Francisco & Nuqui, 2020; Nuado, 2020).

The Department also looked through the plan's fiscal consequences and evaluated the programs, initiatives, and activities included in it. Funds from the program are being allocated more thoroughly to those projects, initiatives, and activities that need it. However, significant and extra financial resources from existing and new funding sources are still required. Hence, the BE-LCP establishes the framework for the next academic year's fundamental education. Guidelines, regulations, or directives will formalize the details of the rollout, which will then be implemented via various initiatives (Nuado, 2020; DepEd, 2020).

However, while existing funds are made available to the Department in F.Y. 2020, there is still a need to provide substantial and additional financial resources from other known and potential sources of funds (Malipot, 2020). Even as DepEd is trying to make internal adjustments to cover the funding requirements of the BE-LCP, DepEd is also exploring the following strategies to address funding gaps as the passing of a supplementary budget to the House of Congress, use of the School Education Fund (SEF), legislations to institute policy measures, reduce spending of non-priority items, and engagement with the LGUS, civil society organization, PTAs, community leaders, and other stakeholders for transparency and accountability.

Funding BE-LCP is a challenging and critical task and responsibility for the government and the Filipinos who will pay for the debts because of the pandemic. Hence, it is also critical to properly manage the finances downloaded from the central office to every school, including the schools in the Division of Quezon Province. These are also noted to experience difficulties in funding with significant issues in properly managing financial resources. Carefully examining the results of the Division Monitoring and Evaluation Plan and Adjustments (DMEPA, 2021) for the first Quarter of the fiscal year shows governance issues and problems in the alignment of funding to school priorities. Data also showed mis-prioritization of the learners' needs, lacking financial support for learning materials, scarcity of health safety equipment, unreadiness for blended learning expenses, and needing more support from the internal and external stakeholders. Moreover, several teachers in the fourth congressional district of Quezon have become vocal about the misuse and lacking full transparency of the utilization of the school MOOE, that the school and office supplies for the preparation of the learning activity sheets and modules were not sufficient for the given period. These also caused some teachers to pick from their pockets to sustain the needs of the BE-CLP and ensure that all their learners were given the required learning materials and instructions.

The mismanagement of funds often leads to a need for more critical resources in schools. This often results in the unsatisfactory performance of teachers and students (UNESCO, 2014) and the school. Thus, the quantity and quality of learning programs depend on the practical, efficient management of allocated funds. It follows that achievement of the school system's purposes can best be achieved through excellent fiscal management. School principals, like any organization's leaders, have decisions to make regarding the utilization of the funds channeled to public schools (Atieno, 2012) and their relative financial management. These decisions, according to Brigham and Houston (2012), have financial implications on the financial management of school principals and school heads, who play the most crucial role in ensuring schools' effectiveness and performance, taking into account the day-to-day operations of the school (Ballada & Ballada, 2012).

Financial Management in a school during this time of pandemic is crucial since the schools receive funds from various sources and requires to be planned to avoid wastage and misappropriation of funds (Yunas, 2014). To this effect, the school will draw up a budget, set objectives, and identify the sources regarding human resources, time allocation, teaching/ learning materials, and appropriate costing. Consequently, the school will ensure proper monitoring and supervision as the budget is implemented. Different people will play different roles, such as controlling the school budgets and mobilizing financial resources. Financial records will accurately reference how money is utilized and show the figures in the bank account and cash.Financial troubles and mishandling of resources are two possible outcomes of ineffective financial management. When schools correctly coordinate their financial management systems by adopting appropriate and favorable techniques in this crisis, they hope to achieve excellent and enhanced performance.

The presented scenarios and literature depict researchable gaps concerning the financial management of the school heads in the aspect of BE-LCP, a concurrent DepEd program in response to the COVID-19 pandemic. This also shows the need to study the proposed strategies by the DepEd in the implementation of the BE-LCP. Studying this subject will significantly impact the school operations' access, governance, and quality dimensions. This proposal is also believed to create heightened efficiency and effectiveness of the school-related processes, especially in maximizing and optimizing school resources toward quality educational services. Hence, this current undertaking deals with the financial management of the Basic Education Learning Continuity Plan, BE-LCP, in times of crisis by the school heads of the schools' division of Quezon toward policy intervention that will be contextualized and be enhanced based on the findings of the study.

**Research Questions**

This study aimed to determine the financial management practices of the respondents in implementing BE-LCP in the Division of Quezon. This undertaking led to the development of financial management intervention program.Specifically, this research aimed to answer the following specific questions:

1. What is the school-related profile of the respondents in terms of:
   1.1. size of school assignment;
   1.2. school type;
   1.3. plantilla position; and
   1.4. designation?
2. What is the respondents' level of financial management practices related to the implementation of BE-LCP when they are grouped according to school-related profile in terms of:
   2.1. budgeting;
   2.2. procurement;
   2.3. accounting; and
   2.4. asset management?
3. Is there a significant difference on the respondents' level of financial management practices related to BE-LCP implementation when they are grouped according to school-related profile in terms of:
   3.1. size of school assignment;
   3.2. school type;
   3.3. plantilla position; and
   3.4. designation.
4. Is there any significant difference in the financial management practices of school heads related to the implementation of the BE-LCP as assessed by these three groups of respondents?
5. What are the challenges encountered by the respondents in financial management related to the implementation of the BE-LCP?

6. What actions were undertaken by the respondents to address the challenges in financial management related to the implementation of the BE-LCP?

## Methodology

This section discusses the critical processes and steps that must be undertaken to realize the study. This entails discussing the research design, locale, population and sampling, research instrumentation, data gathering procedures, and the statistical treatment of data.

### Research Design

Under the quantitative research method, this study utilized the descriptive–comparative research design. This is anchored on using a survey method which, according to Creswell (2012), seeks to describe trends in a population of individuals represented by the school heads in this current undertaking. Moreover, Ary (2010) emphasized that descriptive research studies are designed to obtain the nature of the situation as it exists at the time of the study, which was at the time of the implementation of BE-LCP in the context of a pandemic.

The descriptive–comparative research design was believed to suit the study since the current undertaking aimed to describe the level of implementation related to BE-LCP financial management practices through a survey-guided process of quantitative research where variables were compared between grouped demographics of the school heads toward the realization of the research output.

### Research Locale

As part of the Schools Division Office of Quezon Province, this study was specifically conducted in the Third Congressional District of Quezon, also known as the Bondoc Peninsula. The locale covers the municipalities of Agdangan, Buenavista, Catanauan, General Luna, Macalelon, Mulanay, Padre Burgos, Pitogo, San Andres, San Francisco, San Narciso, and Unisan (Ginting, 2016). Among these 12 municipalities, four municipalities were divided into two school districts: Buenavista 1 and 2, Catanauan 1 and 2, Mulanay 1 and 2, San Francisco 1 and 2 and San Narciso 1 & 2. The reason why there are 17 school districts in the 12 municipalities in the Third Congressional District of Quezon Province.This locale was selected because of several logical reasons. As noted, among all other legislative districts of Quezon Province, the Bondoc Peninsula has always been put at the end of the ranking when it comes to school performance because of possibly the poor performance of the school heads compared to the second and fourth congressional districts of the province. The locale was chosen because DMEPA (2020) shows financial issues with a 200% increase in the number of financial-related issues and problems of the school because of the immediate implementation of BE-LCP relevant to the DepEd response in time of the pandemic. The biggest financial-management problem is the funding of the activities and teachers' or stakeholders' involvement in the budgeting processes.

### Population and Sampling

A stratified sampling technique was generally applied in this study. From the 12 municipalities of the Bondoc Peninsula represented by 17 school districts, the research population comprised 670 School Heads, SBAC, and School Property Custodians. Out of the 670 population, 251 School Heads, SBAC, and School Property Custodians served as the research respondents who were picked in which, according to Slovin Formula, was the approximate number of representatives for the facilitation of a survey questionnaire. With the number of identified samples, the researcher believed that there was equal representation from each school district in the conduct of the study from different age lines, gender, position or designation, and size of school assignment.

Table 1.

| Municipalities | School District | Population | SAMPLE | | | | Percentage (%) |
|---|---|---|---|---|---|---|---|
| | | | No. of School Heads | No. of School Property Custodians | No. of School BAC Chairpersons | Total # of Respondents | |
| Agdangan | Agdangan | 18 | 3 | 3 | 2 | 8 | 3.19 |
| Buenavista | Buenavista 1 | 42 | 6 | 5 | 5 | 16 | 6.37 |
| | Buenavista 2 | 24 | 3 | 3 | 3 | 9 | 3.59 |
| Catanauan | Catanauan 1 | 39 | 5 | 5 | 5 | 15 | 5.98 |
| | Catanauan 2 | 21 | 3 | 3 | 2 | 8 | 3.19 |
| General Luna | General Luna | 45 | 6 | 6 | 5 | 17 | 6.77 |
| Macalelon | Macalelon | 54 | 7 | 7 | 6 | 20 | 7.97 |
| Mulanay | Mulanay 1 | 75 | 9 | 9 | 8 | 26 | 10.36 |
| | Mulanay 2 | 25 | 3 | 3 | 3 | 9 | 3.59 |
| Padre Burgos | Padre Burgos | 36 | 5 | 5 | 4 | 14 | 5.58 |
| Pitogo | Pitogo | 45 | 6 | 6 | 5 | 17 | 6.77 |
| San Andres | San Andres | 42 | 6 | 6 | 5 | 17 | 6.77 |
| San Francisco | San Francisco 1 | 66 | 8 | 8 | 7 | 23 | 9.16 |
| | San Francisco 2 | 30 | 4 | 4 | 3 | 11 | 4.38 |
| San Narciso | San Narciso 1 | 30 | 4 | 4 | 4 | 12 | 4.78 |
| | San Narciso 2 | 30 | 4 | 4 | 3 | 11 | 4.38 |
| Unisan | Unisan | 48 | 6 | 6 | 6 | 18 | 7.17 |
| **TOTAL** | | **670** | **88** | **87** | **76** | **251** | **100.00** |

### Research Instrument

To accomplish the research goals, this study used researcher-made questionnaires. The indicators employed were based on the following: 1) DepEd Order No. 60, s 2016, Implementation of the Financial Management Operations Manual (FMOM) and Orientation of DepEd Financial Management Staff at the Regional, Division, and School Levels; 2) DepEd Order No. 12, s. 2020 or the Implementation of the BE-LCP; and DepEd Order No. 19, s. 2020 or the Application of Adaptive Strategies for Financing and Resource Mobilization for Implementing the Basic Education Learning Continuity Plan for the School Year 2020-2021. Each indicator or item was translated into a statement describing the school heads' financial management practices.The questionnaire was structured into three (3) parts. The first part was spared for the identification of the school-related profile of the respondents in terms of size of school assignment, school type, plantilla position, and designation. The second part was allotted for the responses about the level of financial management practices related to BE-LCP in terms of budgeting, accounting, procurement, and asset management. The third part was composed of indicators to determine the challenges encountered and actions undertaken by the respondents in BE-LCP implementation. Moreover, the developed questionnaire underwent validation. The researcher sought suggestions and recommendations from selected experts: Public School District Supervisors, and Principals. This research instrument underwent content and face validation. Then, the edited questionnaire was piloted in the other congressional district, the Fourth Congressional District of Quezon, with 20 respondents (10 School Heads, 5 SBAC Chairpersons, and 5 School Property Custodians) for the reliability test. The questionnaire was then adjusted and finalized before its facilitation with the aid of printed questionnaires and Google forms regarding lockdowns and quarantine issues.Finally, the questionnaire incorporated five (5) point scales. Responses were scored from 1-5, with one (1) as the lowest and five (5) as the highest. The adjectival rating or verbal interpretation were 1.00 – 1.50 = Poorly Practiced (P); 1.51 – 2.50 = Unsatisfactorily Practiced (U); 2.51 – 3.50 = Satisfactorily Practiced (S); 3.51 – 4.50 = Very Satisfactorily Practiced (VS); and 4.51 – 5.00 = Outstandingly Practiced (O).

### Data Gathering Procedure

A letter requesting permission to conduct the study was prepared by the researcher and signed by the research adviser and dean of the graduate school. This was forwarded to the school's division superintendent for due consent. Then, the signed letter was attached along with the questionnaires to be forwarded to the public schools' district supervisors and school heads to gather data. In addition, a cover letter was attached to the questionnaires that guaranteed the privacy of the respondents and the confidentiality of the data to be given. With due consent and signed papers from the schools' division superintendent of Quezon, the facilitation of the questionnaires began from town-to-town around the 12 municipalities of the Third Congressional District of Quezon Province. However, in times of community quarantine and to avoid health risks, the questionnaires were coupled with Google forms to ease data gathering.

### Ethical Considerations

With the threat of COVID-19, the researcher ensured to abide by the IATF and LGU policies in meeting individuals and in travel-related activities to ensure the safety of the respondents and the researcher himself. This study also considered the respondents' privacy and confidentiality to secure their public life from issues related to the current undertaking. Lastly, the objectivity of the data gathering, and interpretation was treated with utmost care to ensure the validity and reliability of the findings.

## Results and Discussion

### School-Related Profile of the Respondents

Table 1. *Distribution of the Respondents According to Size of School Assignment*

| *Size of School Assignment* | *Frequency* | *Percentage (%)* |
|---|---|---|
| Small (1-9 teachers) | 99 | 39.44 |
| Medium (10-25 teachers) | 113 | 45.02 |
| Large (26-50 teachers) | 33 | 13.15 |
| Mega (51 & above teachers) | 6 | 2.39 |
| Total | 251 | 100.00 |

Table 1 shows the distribution of the research respondents according to size of school assignment. Data revealed that 113 or 45.02% of the majority respondents came from medium schools. On the least number of respondents of 6 or 2.39% came from mega schools. In general, there are 251 respondents in this research study.

The findings implied that size of school assignment profile is generally dominated by respondents from medium schools. The medium schools also reflect a manageable number of school personnel they can maximize in addressing school finances and other needs in implementing the BE-LCP. However, no big number of expenses can also be expected with the given number of teachers. The medium schools also reflect manageable number of school personnel that they can maximize in outsourcing finances and other needs in the implementation of BE-LCP.

The results were also supported by Humann and Griffin (2015) who found that a school's performance is affected by its size. It is also connected to student academic success, school efficiency, school climate, extracurricular participation, and teacher-student teaching and learning satisfaction. Furthermore, smaller schools provide more academically competent and well-rounded students and learning environments, give customized attention, and have fewer dropouts (Kent, 2017). According to Educational Research Newsletter and Webinars, small schools are more equitable than large ones because school heads and teachers' sense of responsibility for student achievement wanes as schools grow. However, large schools also need more leadership and responsibility opportunities for students (Heffernan, 2019).

Table 2. *Distribution of the Respondents According to School Type*

| *School Type* | *Frequency* | *Percentage* |
|---|---|---|
| Central School | 41 | 16.33 |
| Multigrade School | 20 | 7.97 |
| Non-Central School | 185 | 73.71 |
| Integrated School | 5 | 1.99 |
| Total | 251 | 100.00 |

Table 2 depicts the distribution of the respondents according to school type. The gathered data revealed that the non-central schools have the highest number of respondents with 185 (73.71%). On the other hand, integrated schools have the least number of respondents with 5 (1.99%). In general, the non-central schools dominated the school profile regarding school type.

The finding implied that most of the schools are situated outside the municipal town proper. These schools either surround the municipality or strategically situated in selected barangay schools to cater to the educational needs of the students. These schools also are placed to maximize learners' access based on different catchment areas. Additionally, the findings imply that some of the respondents still need to travel from home to work which also adds to financial expenditures that MOOE and school resources should also consider in the implementation of BE-LCP.

In concordance with the current research findings, Smyth (2016) reported the results of an ethnographic case study on school leadership on a tiny Philippine Island. School leadership was characterized as the ability to influence the organization from a scattered perspective. The research indicated that the poor economic position of the local culture was restricted to barangay schools in remote places. Yet, according to Porter and Garman (2018), the basic issue in the link between school profile and education is managing children's learning in their locations and contexts in the community. Dispersed residents prevent equal opportunities for all children. Geography also affects planning.

Table 3. *Distribution of the Respondents According to Plantilla Position*

| *Plantilla Positions* | *Frequency* | *Percentage* |
|---|---|---|
| Teacher I | 36 | 14.34 |
| Teacher II | 60 | 23.90 |
| Teacher III | 71 | 28.29 |
| Master Teacher I | 14 | 5.58 |
| Master Teacher II | 8 | 3.19 |
| Head Teacher I | 6 | 2.39 |
| Head Teacher II | 2 | 0.80 |
| Head Teacher III | 18 | 7.17 |
| Principal I | 23 | 9.16 |
| Principal II | 9 | 3.59 |
| Principal III | 4 | 1.59 |
| Total | 251 | 100.00 |

Depicted in table 3 is the distribution of the respondents according to plantilla position. Given the data presented, findings revealed that most respondents are in Teacher III positions with 71 (28.29%), followed by Teacher II, 60 (23.90%). On the other hand, Head Teacher II position have the least number of participants with 2 (0.80%). Generally, regarding the plantilla position, Teacher III dominates the profile.

The findings implied that though the school heads are generally responsible for the financial management, the teachers, from Teacher I to Master Teacher, can generally impact the School Heads' decisions. The teachers play a vital role as BAC Chairman or School Property Custodians. However, the relative position also indicates that teachers need specific experience in the school to be trusted with financial-related tasks and management of resources in school. This ensures that they are acquainted with basic management processes and activities in the school.

Like the current findings, literature, and studies emphasized that principals are the most pivotal figures in our educational system. Not only are principals constrained by a need for more suitable candidates for school administrative positions. Thus, there are a variety of titles for the person in command of a school, including principal, head teacher, teacher-in-charge, and officer-in-charge. They are accountable for carrying out the stated goals of the institution. Principals are crucial to the smooth operation of schools. They participate in every facet of school life. They are the heads of the institution and are responsible for directing the development and execution of all academic initiatives. They are essential if the government is to fulfill its promise of free, high-quality elementary and secondary schooling (Muring, 2012).

Similarly, Smyth (2016) reported the findings of an ethnographic case study about school leadership on a tiny island in the Philippine provinces regarding the placement of the schools. It was decided to look at school leadership from a dispersed viewpoint. The capacity to impact the organization is beyond their mere positions and designations, which became the defining characteristic of school leadership. The researchers discovered that the local culture's low economic status was confined to the school community in the far-flung areas of barangay schools.

Lastly, school leaders' role in management contributes to superior education. Due to education reform and societal change, schools need competent school heads and principals. Educational leaders must improve teaching and learn for all pupils (Hammersley et al., 2016).

Table 4. *Distribution of the Respondents According to Designation*

| *Designation* | *Frequency* | *Percentage* |
|---|---|---|
| School Head | 88 | 35.06 |
| School BAC Chairperson | 76 | 30.28 |
| School Property Custodian | 87 | 34.66 |
| Total | 251 | 100.00 |

Table 4 presents the distribution of the respondents according to designation. The analyzed data revealed that the majority of the three groups of respondents namely the School Heads, with 88 in frequency (35.06%), followed by School Property Custodians, with 87 (34.66%). At the same time, the SBAC Chairperson has the lowest number of frequencies, with 76 (30.28%). Hence, the respondent’s profile in terms of designation is dominated by the school heads.

The results indicated that in the management of resources and finances of the school, the School Head themselves have immediate access and genuine concern. Also, the findings indicate that the SBAC Chairperson and School Property Custodian need to coordinate with the School Head for more meaningful and objective school financial management. However, the teachers must make follow-ups on the transparency of the finances and expenses to ensure that the school's needs are addressed with the given amount in implementing BE-LCP.

Regarding the current findings, Ringor (2017), who conducted a similar study, emphasized that, except for pay, there is no distinction between the duties of the Teacher-in-Charge and the principal. On the other hand, due to their increased teaching responsibilities, principals, and head teachers in charge of school administration face more significant challenges and stress in their administrative positions. They must divide their attention as managers. Likewise, as educational leaders, principals are tasked with enhancing instruction for the benefit of all students (Hammersley et al., 2016). This interpretation emphasized the extensive authority granted to school principals.

In addition, the results showed that "high performing" principals did not necessarily work longer hours than other principals but did spend more time with others in their schools: "they walk the halls more, spend more time coaching teachers, interact more frequently with parents and external administrators, and spend more time with students" (Barber, 2018).

**Level of Financial Management Practice of the Basic Education Learning Continuity Plan (BE-LCP)**

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Table 5. *Mean Scores on the Level of Financial Management Practices Related to Basic Education Learning Continuity Plan (BE-LCP) Implementation in terms of Budgeting along with Size of School Assignment*

| *Indicators* | *Small* | *Medium* | *Large* | *Mega* | *Overall Mean* |
|---|---|---|---|---|---|
| *In terms of budgeting of BE-LCP, I/the school heads ...* | | | | | |
| Review the basic principles for school budget planning. | 4.06 | 4.38 | 4.52 | 4.50 | 4.36 |
| Estimate the financial resources the school may acquire from all possible sources. | 4.08 | 4.38 | 4.52 | 4.50 | 4.37 |
| Revisit utilization of the Special Education Fund (SEF) in relation to DBM-DILG joint-circular memorandum with DepEd. | 3.93 | 4.28 | 4.36 | 4.50 | 4.27 |
| Identify the targets needed to be undertaken. | 4.05 | 4.37 | 4.42 | 4.50 | 4.34 |
| Match resources estimated to be receive considering school calendar. | 4.00 | 4.34 | 4.45 | 4.67 | 4.36 |
| Encourage sourcing of needed funds with the non-government organizations (NGOs). | 3.99 | 4.27 | 4.45 | 4.50 | 4.30 |
| Encourage sourcing of needed funds with the local government units (LGUs). | 3.97 | 4.28 | 4.45 | 4.50 | 4.30 |
| Coordinate with the grade-level chairperson. | 4.12 | 4.45 | 4.55 | 4.67 | 4.45 |
| Coordinate with the school-focal person. | 4.14 | 4.45 | 4.55 | 4.67 | 4.45 |
| Prepare comprehensive budget plan anchored in School Improvement Plan (SIP) | 4.08 | 4.35 | 4.48 | 4.50 | 4.35 |
| Prepare comprehensive budget plan anchored in Annual Improvement Plan (AIP) | 4.07 | 4.34 | 4.45 | 4.50 | 4.34 |
| Prepare comprehensive budget plan anchored in the school Continuous Improvement Projects (CIPs) | 4.01 | 4.26 | 4.45 | 4.50 | 4.31 |
| Revisit the school-based management (SBM) financial resources. | 3.97 | 4.24 | 4.42 | 4.50 | 4.28 |
| Ensure that the budgeting processes are in accordance with DepEd memoranda / orders. | 4.16 | 4.49 | 4.55 | 4.50 | 4.42 |
| Involve the teachers in budget planning. | 4.13 | 4.50 | 4.58 | 4.50 | 4.43 |
| Involve the parents in budget planning. | 4.02 | 4.42 | 4.52 | 4.50 | 4.36 |
| Involve the stakeholders in budget planning. | 4.00 | 4.42 | 4.48 | 4.50 | 4.35 |
| Establish Development Budget Coordination Committee (DBCC) in school. | 3.87 | 4.14 | 4.24 | 4.50 | 4.19 |
| Operationalize school budget level based on available school funds. | 3.87 | 4.19 | 4.24 | 4.50 | 4.20 |
| Set the sectoral priorities efficiently. | 3.82 | 4.12 | 4.15 | 4.50 | 4.15 |
| General Mean | 4.02 | 4.33 | 4.44 | 4.53 | 4.33 |

Table 5 shows the level of financial management practices related to the implementation of the BE-LCP in terms of budgeting along with size of school assignment. Findings revealed that for small-sized schools, indicator 14, which pertains to ensuring that the budgeting processes are in accordance with DepEd memoranda/orders, gained the highest mean score of 4.16, interpreted as Very Satisfactorily Practiced. In contrast, the indicator that earned the lowest mean score is indicator 20, which relates to setting sectoral priorities efficiently, with a mean of 3.82, interpreted as Very Satisfactorily Practiced. This implies that small-sized schools are effectively following DepEd guidelines in their budgeting processes, but there is room for improvement in setting sectoral priorities.

On the other hand, in medium-sized schools, indicators 15 and 16, which involve the teachers and parents in budget planning, respectively, gained the highest mean score of 4.50, interpreted as Very Satisfactorily Practiced. Meanwhile, the indicator that earned the lowest mean score is indicator 20, which is about setting sectoral priorities efficiently, with a mean of 4.12, interpreted as Very Satisfactorily Practiced. This implies that medium-sized schools are successfully involving teachers and parents in budget planning, but they could further enhance their efficiency in setting sectoral priorities.

For large-sized schools, indicator 15, which involves the teachers in budget planning, gained the highest mean score of 4.58, interpreted as Very Satisfactorily Practiced. In contrast, the indicator that earned the lowest mean score is indicator 20, related to setting sectoral priorities efficiently, with a mean of 4.15, interpreted as Very Satisfactorily Practiced. This implies that large-sized schools excel in involving teachers in budget planning but could improve their efficiency in setting sectoral priorities.

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In mega-sized schools, indicators 5, 8, and 9, which pertain to matching resources estimated to be received considering the school calendar, coordinating with the grade-level chairperson, and coordinating with the school-focal person, respectively, gained the highest mean score of 4.67, interpreted as Very Satisfactorily Practiced. On the other hand, the indicators that earned the lowest mean score are indicators 1, 2, 3, 6, 7, 10, 11, 12, 13, 14, 15, 16, 17, 18, and 19 with a mean of 4.50, interpreted as Very Satisfactorily Practiced. This implies that mega-sized schools are performing exceptionally well in resource estimation, coordination, and planning, while maintaining high standards in other budgeting aspects.

The overall highest mean scores are for indicators 8 and 9, which involve coordinating with the grade-level chairperson and the school-focal person, with a mean of 4.45, interpreted as Very Satisfactorily Practiced. In contrast, the indicator that earned the lowest overall mean score is indicator 20, which is about setting sectoral priorities efficiently, with a mean of 4.15, interpreted as Very Satisfactorily Practiced. All the indicators earned the general mean of 4.33 interpreted as Very Satisfactorily Practiced. This implies that, across all school sizes, there is strong coordination between school heads, grade-level chairpersons, and school-focal persons, but there is room for improvement in setting sectoral priorities efficiently.

Generally, the results implied that schools of various sizes demonstrate very satisfactory practices in budgeting for the Basic Education Learning Continuity Plan (BE-LCP). Across all school sizes, there is strong coordination between school heads, grade-level chairpersons, and school-focal persons, and effective involvement of teachers and parents in budget planning. However, the results also indicate that there is room for improvement where schools should focus on enhancing efficiency to ensure that resources are allocated optimally and that the most important needs are prioritized.

The results are also supported by According to the Carnegie Classification of Institutions of Higher Education (2017), the size of a school is associated with institutional structure, complexity, culture, economy, and other variables. The consequences of school size on educational management and the diverse options for establishing learning environments at different educational levels are well-documented, as stated by Humann et al. (2015).

Table 6. *Mean Scores on the Level of Financial Management Practices Related to Basic Education Learning Continuity Plan (BE-LCP) Implementation in terms of Budgeting along with School Type*

| *Indicators* | *Central School* | *Multigrade School* | *Non-Central School* | *Integrated School* | *Overall Mean* |
|---|---|---|---|---|---|
| *In terms of budgeting of BE-LCP, I/the school heads …* | | | | | |
| Review the basic principles for school budget planning. | 4.51 | 4.10 | 4.25 | 3.80 | 4.17 |
| Estimate the financial resources the school may acquire from all possible sources. | 4.51 | 4.20 | 4.26 | 3.60 | 4.14 |
| Revisit utilization of the Special Education Fund (SEF) in relation to DBM-DILG joint-circular memorandum with DepEd. | 4.39 | 3.95 | 4.15 | 3.60 | 4.02 |
| Identify the targets needed to be undertaken. | 4.44 | 4.15 | 4.24 | 3.80 | 4.16 |
| Match resources estimated to be receive considering school calendar. | 4.46 | 4.15 | 4.20 | 3.60 | 4.10 |
| Encourage sourcing of needed funds with the non-government organizations (NGOs). | 4.41 | 4.15 | 4.16 | 3.60 | 4.08 |
| Encourage sourcing of needed funds with the local government units (LGUs). | 4.41 | 4.10 | 4.16 | 3.60 | 4.07 |
| Coordinate with the grade-level chairperson. | 4.54 | 4.25 | 4.32 | 3.60 | 4.18 |
| Coordinate with the school-focal person. | 4.54 | 4.25 | 4.34 | 3.60 | 4.18 |
| Prepare comprehensive budget plan anchored in School Improvement Plan (SIP) | 4.49 | 4.25 | 4.23 | 3.60 | 4.14 |

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| | | | | | |
|---|---|---|---|---|---|
| Prepare comprehensive budget plan anchored in Annual Improvement Plan (AIP) | 4.46 | 4.25 | 4.22 | 3.60 | 4.13 |
| Prepare comprehensive budget plan anchored in the school Continuous Improvement Projects (CIPs) | 4.44 | 4.15 | 4.16 | 3.60 | 4.09 |
| Revisit the school-based management (SBM) financial resources. | 4.39 | 4.10 | 4.14 | 3.60 | 4.06 |
| Ensure that the budgeting processes are in accordance with DepEd memoranda / orders. | 4.54 | 4.25 | 4.36 | 3.60 | 4.19 |
| Involve the teachers in budget planning. | 4.56 | 4.20 | 4.36 | 3.60 | 4.18 |
| Involve the parents in budget planning. | 4.49 | 4.10 | 4.26 | 3.60 | 4.11 |
| Involve the stakeholders in budget planning. | 4.46 | 4.05 | 4.26 | 3.60 | 4.09 |
| Establish Development Budget Coordination Committee (DBCC) in school. | 4.27 | 4.10 | 4.02 | 3.60 | 4.00 |
| Operationalize school budget level based on available school funds. | 4.29 | 4.10 | 4.04 | 3.60 | 4.01 |
| Set the sectoral priorities efficiently. | 4.22 | 4.05 | 3.98 | 3.60 | 3.96 |
| General Mean | 4.44 | 4.15 | 4.21 | 3.62 | 4.10 |

Table 6 depicts the mean scores on the level of financial management practices related to Basic Education Learning Continuity Plan (BE-LCP) implementation in terms of budgeting along with school type. Findings showed that in the central school category, Indicator 15 (involving the teachers in budget planning) gained the highest mean score of 4.56, interpreted as Outstandingly Practice. Indicator 20 (setting the sectoral priorities efficiently) earned the lowest mean score of 4.22, interpreted as Very Satisfactorily Practiced.

Also, for multigrade schools, Indicators 8 and 9 (coordinating with the grade-level chairperson and school-focal person, respectively) shared the highest mean score of 4.25, interpreted as Very Satisfactorily Practiced along with indicators 10, 11, and 14. Indicator 17 (involving the stakeholders in budget planning) had the lowest mean score of 4.05, interpreted as Very Satisfactorily Practiced.

Meanwhile in the non-central school category, Indicator 14 (ensuring that the budgeting processes are in accordance with DepEd memoranda/orders) and Indicator 15 (involving the teachers in budget planning) both gained the highest mean score of 4.36, interpreted as Very Satisfactorily Practiced. Indicator 20 (setting the sectoral priorities efficiently) earned the lowest mean score of 3.98, interpreted as Very Satisfactorily Practiced.

Additionally, for integrated schools, Indicator 1 and 4 (reviewing the basic principles for school budget planning and identifying the targets needed to be undertaken) had the highest mean score of 3.80, interpreted as Very Satisfactorily Practiced. All other indicators in the integrated school category shared the lowest mean score of 3.60, interpreted as Very Satisfactorily Practiced.

Lastly, in terms of the overall mean, Indicator 14 (ensuring that the budgeting processes are in accordance with DepEd memoranda/orders) gained the highest mean score of 4.19, interpreted as Very Satisfactorily Practiced. Indicator 20 (setting the sectoral priorities efficiently) earned the lowest mean score of 3.96, interpreted as Very Satisfactorily Practiced. All the indicators earned the general mean of 4.10 interpreted as Very Satisfactorily Practiced.

This implies that in terms of budgeting for BE-LCP, schools generally perform well in involving teachers in budget planning and ensuring that budgeting processes comply with DepEd guidelines. However, there is still room for improvement in setting sectoral priorities efficiently. By addressing these areas, schools can better allocate resources and support the Basic Education Learning Continuity Plan more effectively.

In concordance with the current findings, Bennars (2016) emphasized that schools and the principal’s job is to find the money and manpower to make school policy a reality. Library and lab space are required. Chalk and notebooks are necessities for educators. The principal also oversees the ongoing maintenance and enhancement of school facilities. The principal is responsible for making sure all school buildings are up to code. He is responsible for purchasing, stowing, and utilizing the necessary tools and materials. The principal's responsibility in terms of resource management is to oversee the yearly replacement of outdated school hardware and software and the successful completion of all institutional objectives.

Table 7. *Mean Scores on the Level of Financial Management practice of the Basic Education Learning Continuity Plan (BE-LCP) in terms of Budgeting in BE-LCP along with Plantilla Position*

| *Indicators* | *T I* | *T II* | *T III* | *MT I* | *MT II* | *HT I* | *HT II* | *HT III* | *SP I* | *SP II* | *SP III* | *Overall Mean* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Review the basic principles for school budget planning. | 4.03 | 4.02 | 4.05 | 4.86 | 4.75 | 4.33 | 5.00 | 4.50 | 4.71 | 5.00 | 5.00 | 4.50 |
| Estimate the financial resources the school may acquire from all possible sources. | 4.09 | 4.04 | 4.04 | 4.86 | 4.75 | 4.33 | 5.00 | 4.50 | 4.71 | 5.00 | 5.00 | 4.50 |
| Revisit utilization of the Special Education Fund (SEF) in relation to DBM-DILG joint-circular memorandum with DepEd. | 4.00 | 3.93 | 3.95 | 4.79 | 4.75 | 4.17 | 4.00 | 4.44 | 4.46 | 4.73 | 4.75 | 4.31 |
| Identify the targets needed to be undertaken. | 4.09 | 3.98 | 4.02 | 4.86 | 4.75 | 4.33 | 5.00 | 4.44 | 4.75 | 4.91 | 4.75 | 4.47 |
| Match resources estimated to be receive considering school calendar. | 4.03 | 3.95 | 4.00 | 4.79 | 4.75 | 4.33 | 5.00 | 4.44 | 4.67 | 4.91 | 5.00 | 4.47 |
| Encourage sourcing of needed funds with the non-government organizations (NGOs). | 3.94 | 3.96 | 4.03 | 4.71 | 4.63 | 4.33 | 4.50 | 4.39 | 4.50 | 4.91 | 4.75 | 4.37 |
| Encourage sourcing of needed funds with the local government units (LGUs). | 3.94 | 3.95 | 4.01 | 4.71 | 4.63 | 4.33 | 4.50 | 4.39 | 4.54 | 4.91 | 4.75 | 4.37 |
| Coordinate with the grade-level chairperson. | 4.03 | 4.12 | 4.21 | 4.79 | 4.75 | 4.33 | 5.00 | 4.50 | 4.71 | 5.00 | 5.00 | 4.53 |
| Coordinate with the school-focal person. | 4.03 | 4.14 | 4.21 | 4.79 | 4.75 | 4.33 | 5.00 | 4.50 | 4.75 | 5.00 | 5.00 | 4.53 |
| Prepare comprehensive budget plan anchored in School Improvement Plan (SIP) | 4.09 | 3.98 | 4.02 | 4.86 | 4.75 | 4.17 | 5.00 | 4.44 | 4.79 | 5.00 | 5.00 | 4.49 |
| Prepare comprehensive budget plan anchored in Annual Improvement Plan (AIP) | 4.06 | 3.98 | 4.00 | 4.86 | 4.75 | 4.17 | 5.00 | 4.39 | 4.79 | 5.00 | 5.00 | 4.48 |
| Prepare comprehensive budget plan anchored in the school Continuous Improvement Projects (CIPs) | 4.00 | 3.91 | 3.94 | 4.86 | 4.63 | 4.17 | 5.00 | 4.39 | 4.63 | 5.00 | 5.00 | 4.44 |
| Revisit the school-based management (SBM) financial resources. | 3.91 | 3.84 | 3.94 | 4.79 | 4.63 | 4.17 | 5.00 | 4.39 | 4.67 | 5.00 | 5.00 | 4.42 |
| Ensure that the budgeting processes are in accordance with DepEd memoranda / orders. | 4.14 | 4.23 | 4.17 | 4.86 | 4.75 | 4.33 | 5.00 | 4.44 | 4.71 | 5.00 | 5.00 | 4.54 |
| Involve the teachers in budget planning. | 4.09 | 4.14 | 4.21 | 4.86 | 4.75 | 4.33 | 5.00 | 4.50 | 4.79 | 5.00 | 5.00 | 4.54 |
| Involve the parents in budget planning. | 3.94 | 4.09 | 4.15 | 4.79 | 4.63 | 4.33 | 5.00 | 4.50 | 4.58 | 4.82 | 4.75 | 4.45 |
| Involve the stakeholders in budget planning. | 3.97 | 4.04 | 4.14 | 4.79 | 4.75 | 4.33 | 5.00 | 4.50 | 4.58 | 4.82 | 4.75 | 4.46 |
| Establish Development Budget Coordination Committee (DBCC) in school. | 3.89 | 3.75 | 3.89 | 4.57 | 4.38 | 4.00 | 5.00 | 4.39 | 4.33 | 4.82 | 4.75 | 4.30 |
| Operationalize school budget level based on available school funds. | 3.94 | 3.72 | 3.88 | 4.64 | 4.38 | 4.00 | 5.00 | 4.28 | 4.58 | 4.82 | 5.00 | 4.34 |
| Set the sectoral priorities efficiently. | 3.86 | 3.71 | 3.83 | 4.57 | 4.25 | 4.00 | 5.00 | 4.17 | 4.50 | 4.73 | 4.75 | 4.26 |
| General Mean | 4.00 | 3.97 | 4.03 | 4.78 | 4.66 | 4.24 | 4.90 | 4.43 | 4.64 | 4.92 | 4.90 | 4.44 |

Table 7 shows the mean scores on the level of financial management practices related to Basic Education Learning Continuity Plan (BE-LCP) implementation in terms of budgeting along with plantilla position.

For Teacher I, the highest mean value is 4.14 found in Indicator 14 (Ensure that the budgeting processes are in accordance with DepEd memoranda/orders), interpreted as a Very Satisfactorily Practiced. For Teacher II, the highest mean value is 4.23 found in Indicator 14 (Ensure that the budgeting processes are in accordance with DepEd memoranda/orders), interpreted as a Very Satisfactorily Practiced. For Teacher III, the highest mean value is 4.11 found in Indicators 8 (Coordinate with the grade-level chairperson) 9 (Coordinate with the school-focal person), and 15 (Involving the teachers in budget planning) both interpreted as Very Satisfactorily Practiced.

Moreover, for Master Teacher I, the highest mean value is 4.86 found in Indicators 1, 2, 4, 10, 11, 14, and 15, all interpreted as Outstandingly Practiced. For Master Teacher II, the highest mean value is 4.75 found in Indicators 1, 2, 4, 5, 8, 9, 10, 11, 14, and 15, all interpreted as Outstandingly Practiced.

For Head Teacher I, the highest mean value is 4.33 found in Indicators 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 14, 15, and 16, all interpreted as Very Satisfactorily Practiced. For Head Teacher II, the highest mean value is 5.00

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found in Indicators 1, 2, 4, 5, 8, 9, 10, 11, 14, and 15, all interpreted as Outstandingly Practiced. For Head Teacher III, the highest mean value is 4.50 found in Indicators 1, 2, 4, 5, 8, 9, 10, 11, 14, and 15, all interpreted as Very Satisfactorily Practiced.

Also, for Principal I, the highest mean value is 4.79 found in Indicator 10 (Prepare comprehensive budget plan anchored in School Improvement Plan (SIP)) and Indicator 11 (Prepare comprehensive budget plan anchored in Annual Improvement Plan (AIP)), both interpreted as Very Satisfactorily Practiced. For Principal II, the highest mean value is 5.00 found in Indicators 1, 2, 4, 5, 8, 9, 10, 11, 14, and 15, all interpreted as Outstandingly Practiced, For Principal III, the highest mean value is 5.00 found in Indicators 1, 2, 4, 5, 8, 9, 10, 11, 12, 13, 14, and 15, all interpreted as Outstandingly Practiced.

Lastly, for the Overall Mean, the highest mean value is 4.54 found in Indicators 8 (Coordinate with the grade-level chairperson), 9 (Coordinate with the school-focal person), 14 (Ensure that the budgeting processes are in accordance with DepEd memoranda/orders), and 15 (Involve the teachers in budget planning), all interpreted as Outstandingly Practiced.

Generally, the Principal II has the highest general mean with the mean score of 4.92 interpreted as Outstandingly Practiced while the teachers has the lowest mean score of 3.94 interpreted as Very Satisfactorily Practiced. All the indicators obtained the general mean of 4.44 interpreted as Very Satisfactorily Practiced.

The data on the table implies that school heads and teachers are generally performing at a Very Satisfactory level in terms of budgeting of BE-LCP, with some indicators reaching an Outstanding level of practice. This suggests strong collaboration, communication, and adherence to guidelines within the school community. However, some areas have lower mean values, indicating room for improvement. Involvement of various stakeholders, such as parents and other stakeholders, is also essential for a more inclusive and transparent decision-making process. Overall, the data emphasizes the importance of effective financial management practices in achieving the school's goals and positively impacting the quality of education provided to students.

In the same context, related studies showed that the only distinction between the duties of the teacher-in-charge and the principal is salary, according to a study by Ringor (2017). However, due to their increased teaching loads, the teacher-in-charge and chief teachers in command of a school's management face greater pressures and challenges in their management roles. Consequently, their managerial concentration is divided.

Table 8. *Mean Scores on the Level of Financial Management Practices Related to Basic Education Learning Continuity Plan (BE-LCP) Implementation in terms of Budgeting along with Designation.*

| *Indicators* | *School Head* | *BAC Chairperson* | *School Property Custodian* | *Overall Mean* |
|---|---|---|---|---|
| *In terms of budgeting of BE-LCP, I/the school heads …* | | | | |
| Review the basic principles for school budget planning. | 4.58 | 4.33 | 3.92 | 4.28 |
| Estimate the financial resources the school may acquire from all possible sources. | 4.57 | 4.33 | 3.95 | 4.28 |
| Revisit utilization of the Special Education Fund (SEF) in relation to DBM-DILG joint-circular memorandum with DepEd. | 4.35 | 4.29 | 3.85 | 4.16 |
| Identify the targets needed to be undertaken. | 4.56 | 4.29 | 3.92 | 4.26 |
| Match resources estimated to be receive considering school calendar. | 4.51 | 4.26 | 3.91 | 4.23 |
| Encourage sourcing of needed funds with the non-government organizations (NGOs). | 4.44 | 4.26 | 3.87 | 4.19 |
| Encourage sourcing of needed funds with the local government units (LGUs). | 4.44 | 4.26 | 3.86 | 4.19 |
| Coordinate with the grade-level chairperson. | 4.59 | 4.41 | 4.02 | 4.34 |
| Coordinate with the school-focal person. | 4.61 | 4.42 | 4.01 | 4.35 |
| Prepare comprehensive budget plan anchored in School Improvement Plan (SIP) | 4.59 | 4.33 | 3.87 | 4.26 |
| Prepare comprehensive budget plan anchored in Annual Improvement Plan (AIP) | 4.58 | 4.32 | 3.86 | 4.25 |
| Prepare comprehensive budget plan anchored in the school Continuous Improvement Projects (CIPs) | 4.52 | 4.28 | 3.78 | 4.19 |

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| | | | | |
|---|---|---|---|---|
| Revisit the school-based management (SBM) financial resources. | 4.51 | 4.24 | 3.75 | 4.17 |
| Ensure that the budgeting processes are in accordance with DepEd memoranda / orders. | 4.59 | 4.43 | 4.08 | 4.37 |
| Involve the teachers in budget planning. | 4.64 | 4.43 | 4.02 | 4.36 |
| Involve the parents in budget planning. | 4.50 | 4.38 | 3.95 | 4.28 |
| Involve the stakeholders in budget planning. | 4.50 | 4.38 | 3.93 | 4.27 |
| Establish Development Budget Coordination Committee (DBCC) in school. | 4.35 | 4.13 | 3.69 | 4.06 |
| Operationalize school budget level based on available school funds. | 4.42 | 4.11 | 3.71 | 4.08 |
| Set the sectoral priorities efficiently. | 4.34 | 4.08 | 3.63 | 4.02 |
| General Mean | 4.51 | 4.30 | 3.88 | 4.23 |

Table 8 illustrates the mean scores on the level of financial management practices related to Basic Education Learning Continuity Plan (BE-LCP) implementation in terms of budgeting in BE-LCP along with designation. Data showed that in terms of budgeting of BE-LCP for the School Head, Indicator 15, which pertains to involving teachers in budget planning, gained the highest mean score of 4.64, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score for the School Head is Indicator 3, which pertains to revisiting the utilization of the Special Education Fund (SEF) in relation to DBM-DILG joint-circular memorandum with DepEd, with a mean score of 4.35, interpreted as a Very Satisfactorily Practiced.

For the BAC Chairperson, Indicator 15, which pertains to involving teachers in budget planning, and Indicator 14, which involves ensuring that the budgeting processes are in accordance with DepEd memoranda/orders, both gained the highest mean score of 4.43, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score for the BAC Chairperson is Indicator 20, which pertains to setting sectoral priorities efficiently, with a mean score of 4.08, interpreted as a Very Satisfactorily Practiced.

In the case of the School Property Custodian, Indicator 14, which involves ensuring that the budgeting processes are in accordance with DepEd memoranda/orders, gained the highest mean score of 4.08, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score for the School Property Custodian is Indicator 20, which pertains to setting sectoral priorities efficiently, with a mean score of 3.63, interpreted as a Very Satisfactorily Practiced.

Considering the Overall Mean, Indicator 15, which pertains to involving teachers in budget planning, had the highest mean score of 4.36, interpreted as a Very Satisfactorily Practiced. Meanwhile, Indicator 20, which involves setting sectoral priorities efficiently, had the lowest mean score of 4.02, also interpreted as a Very Satisfactorily Practiced. All the indicators earned the general mean of 4.23 interpreted as Very Satisfactorily Practiced.

This implies that in terms of budgeting, there is a strong focus on involving teachers in the budget planning process, ensuring that the budgeting processes are in accordance with DepEd memoranda/orders, and revisiting the utilization of the Special Education Fund (SEF) in relation to DBM-DILG joint-circular memorandum with DepEd. However, there is room for improvement in setting sectoral priorities efficiently. To address this, stakeholders should collaborate and strategize to prioritize and allocate resources effectively, ensuring that the budgeting process aligns with the school's goals and objectives, ultimately leading to better educational outcomes.

In conformity with the research results, Ku and Tan (2021) also found that certain school administrators had difficulty with budgeting and managing school assets. Because of the challenges they encountered, they were unable to provide their best effort and produce better outcomes.

Table 9. *Mean Scores on the Level of Financial Management Practices Related to Basic Education Learning Continuity Plan (BE-LCP) Implementation in terms of Procurement along with Size of School Assignment*

| *Indicators* | *Small* | *Medium* | *Large* | *Mega* | *Overall Mean* |
|---|---|---|---|---|---|
| *In terms of procurement of BE-LCP, I/the school heads …* | | | | | |
| Acquire needed school supplies for repairs and maintenance of school buildings. | 4.13 | 4.51 | 4.55 | 4.67 | 4.46 |
| Acquire needed school supplies for repairs and maintenance of other structures. | 4.13 | 4.52 | 4.55 | 4.67 | 4.47 |
| Acquire school needs for teachers' instruction. | 4.08 | 4.51 | 4.58 | 4.67 | 4.46 |
| Acquire school needs for student supports. | 4.08 | 4.44 | 4.58 | 4.67 | 4.44 |
| Involve the School Bids and Awards Committee (SBAC) in the procurement process. | 4.00 | 4.35 | 4.33 | 4.67 | 4.34 |
| Involve the School Inspectorate Team (SIT) in the procurement process. | 4.01 | 4.35 | 4.36 | 4.67 | 4.35 |
| Ensure fairness of the procurement process. | 4.05 | 4.46 | 4.48 | 4.67 | 4.42 |
| Determine possible corruption and fraud in the procurement processes. | 4.06 | 4.46 | 4.45 | 4.67 | 4.41 |

| | | | | | |
|---|---|---|---|---|---|
| Strictly follow guidelines on the use of school MOOE. | 4.16 | 4.51 | 4.52 | 4.67 | 4.46 |
| Prepare the school Activities, Projects, and Programs (APP) | 4.04 | 4.35 | 4.39 | 4.67 | 4.36 |
| Identify the common use items by the SBAC secretariat. | 3.94 | 4.30 | 4.30 | 4.67 | 4.30 |
| Identify the non-common use items by the SBAC secretariat. | 3.94 | 4.29 | 4.27 | 4.67 | 4.29 |
| Draw payment of supplies from the Cash Advance for School MOOE. | 3.86 | 4.24 | 4.21 | 4.67 | 4.24 |
| Reduce spending for non-priority items. | 4.10 | 4.50 | 4.45 | 4.67 | 4.43 |
| General Mean | 4.04 | 4.41 | 4.43 | 4.67 | 4.39 |

Table 9 shows the mean scores on the level of financial management practices related to the implementation of the BE-LCP in terms of procurement along with the size of school assignment. The data revealed that for small schools, Indicator 1 on acquiring needed school supplies for repairs and maintenance of school buildings and Indicator 2 on acquiring needed school supplies for repairs and maintenance of other structures both gained the highest mean score of 4.13, interpreted as Very Satisfactorily Practiced. The indicator that earned the lowest mean score for small schools is Indicator 13 on drawing payment of supplies from the Cash Advance for School MOOE with the mean of 3.86, interpreted as Very Satisfactorily Practiced.

Moreover, for medium-sized schools, Indicator 2 (acquiring needed school supplies for repairs and maintenance of other structures) gained the highest mean score of 4.52, interpreted as Very Satisfactorily Practiced. The indicator that earned the lowest mean score for medium-sized schools is Indicator 12 (identifying non-common use items by the SBAC secretariat), with the mean of 4.29, interpreted as Very Satisfactorily Practiced.

For large schools, Indicator 3 (acquiring school needs for teachers' instruction) and Indicator 4 (acquiring school needs for student supports) both gained the highest mean score of 4.58, interpreted as Very Satisfactorily Practiced. The indicator that earned the lowest mean score for large schools is Indicator 13 (Draw payment of supplies from the Cash Advance for School MOOE) with the mean of 4.21, interpreted as Very Satisfactorily Practiced. For mega schools, all indicators showed the same mean score that were interpreted as Very Satisfactorily Practiced.

In terms of the overall mean from the given table, Indicator 2 (acquiring needed school supplies for repairs and maintenance of other structures) gained the highest mean score of 4.47, interpreted as Very Satisfactorily Practiced. The indicator that earned the lowest mean score is Indicator 13 (drawing payment of supplies from the Cash Advance for School MOOE), with the mean of 4.24, interpreted as Very Satisfactorily Practiced. All the indicators got the general mean of 4.39 which can be interpreted as Very Satisfactorily Practiced.

This implies that, on average, schools are effectively acquiring necessary supplies for repairs and maintenance of various structures, contributing to a better learning environment. However, there is room for improvement in the efficiency of drawing payment of supplies from the Cash Advance for School MOOE. By focusing on streamlining this aspect of procurement, schools can enhance their resource allocation and better support the Basic Education Learning Continuity Plan.

The same with the current findings, Humann and Griffin (2015) found that the number of students in a school may be an indicator of how well the school is doing in terms of procurement. It's connected to how happy both teachers and students are with the way lessons are being delivered and how much time is spent on extracurricular activities.

In addition, Koross and Waithanji's (2019) study found that principals are involved in all aspects of financial administration at their schools, from resource management to accounting for money spent. Budgeting, goal-setting, human resource management, scheduling, learning resource procurement, and related costs were all cited as areas that should be accounted for as part of the school's overall financial planning. Financial management oversees all of these tasks because of their connection to principals' jobs (Hunjra, 2020).

On the other hand, Magak (2013) provided a concise summary of the procurement difficulties school administrators experienced while handling school money. This included, but was not limited to, difficulties with purchasing and generating year-end financial statements due to incompetence.

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Table 10. *Mean Scores on the Level of Financial Management Practices Related to Basic Education Learning Continuity Plan (BE-LCP) Implementation in terms of Procurement along with School Type*

| *Indicators* | *Central School* | *Multigrade School* | *Non-Central School* | *Integrated School* | *Overall Mean* |
|---|---|---|---|---|---|
| *In terms of procurement of BE-LCP, I/the school heads …* | | | | | |
| Acquire needed school supplies for repairs and maintenance of school buildings. | 4.54 | 4.10 | 4.38 | 3.80 | 4.20 |
| Acquire needed school supplies for repairs and maintenance of other structures. | 4.54 | 4.10 | 4.38 | 3.80 | 4.21 |
| Acquire school needs for teachers' instruction. | 4.59 | 4.05 | 4.35 | 3.80 | 4.20 |
| Acquire school needs for student supports. | 4.54 | 4.05 | 4.32 | 3.80 | 4.18 |
| Involve the School Bids and Awards Committee (SBAC) in the procurement process. | 4.39 | 4.05 | 4.21 | 3.60 | 4.06 |
| Involve the School Inspectorate Team (SIT) in the procurement process. | 4.41 | 4.05 | 4.22 | 3.60 | 4.07 |
| Ensure fairness of the procurement process. | 4.51 | 4.05 | 4.31 | 3.60 | 4.12 |
| Determine possible corruption and fraud in the procurement processes. | 4.49 | 4.05 | 4.31 | 3.60 | 4.11 |
| Strictly follow guidelines on the use of school MOOE. | 4.54 | 4.20 | 4.38 | 3.60 | .18 |
| Prepare the school Activities, Projects, and Programs (APP) | 4.44 | 4.15 | 4.22 | 3.60 | 4.1 |
| Identify the common use items by the SBAC secretariat. | 4.34 | 4.10 | 4.15 | 3.60 | 4.0 |
| Identify the non-common use items by the SBAC secretariat. | 4.29 | 4.10 | 4.15 | 3.60 | 4.0 |
| Draw payment of supplies from the Cash Advance for School MOOE. | 4.29 | 4.05 | 4.07 | 3.60 | 4.00 |
| Reduce spending for non-priority items. | 4.51 | 4.20 | 4.34 | 3.60 | 4.16 |
| General Mean | 4.46 | 4.09 | 4.27 | 3.66 | 4.12 |

Table 10 depicts the mean scores on the level of financial management practices related to Basic Education Learning Continuity Plan (BE-LCP) implementation in terms of procurement along with school type. For Central Schools, Indicator 3, which pertains to acquiring school needs for teachers' instruction, gained the highest mean score of 4.59, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score in Central School is Indicator 13, which pertains to drawing payment of supplies from the Cash Advance for School MOOE and Indicator 12 concerning identifying the non-commonly used items by SBAC secretariat, with a mean score of 4.29, interpreted as a Very Satisfactorily Practiced.

In Multigrade Schools, Indicator 9, pertaining to strictly following guidelines on the use of school MOOE and Indicator 14 on reducing spendings for non-priority items, had the highest mean score of 4.20, also interpreted as a Very Satisfactorily Practiced. Meanwhile, involving the School Bids and Awards Committee (SBAC) in the procurement process, had the lowest mean score of 4.05, also interpreted as a Very Satisfactorily Practiced.

For Non-Central Schools, Indicators 1 and 2, which pertain to acquiring needed school supplies for repairs and maintenance of school buildings and other structures, both earned the highest mean score of 4.38, interpreted as Very Satisfactorily Practiced. On the other hand, Indicator 13 again had the lowest mean score of 4.07, interpreted as a Very Satisfactorily Practiced.

Additionally, in Integrated Schools, Indicator 1 and Indicator 2, which pertain to acquiring needed school supplies for repairs and maintenance of school buildings and other structures, both gained the highest mean score of 3.80, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score in Integrated School is Indicator 13, which pertains to drawing payment of supplies from the Cash Advance for School MOOE, with a mean score of 3.60, interpreted as a Very Satisfactorily Practiced.

Considering the Overall Mean, Indicator 2, which pertains to acquiring needed school supplies for repairs and maintenance of other structures, had the highest mean score of 4.21, interpreted as a Very Satisfactorily Practiced. Meanwhile, Indicator 13, which involves drawing payment of supplies from the Cash Advance for School MOOE, had the lowest mean score of 4.00, also interpreted as a Very Satisfactorily Practiced. All the indicators earned the general mean of 4.12

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interpreted as Very Satisfactorily Practiced.

This implies that in terms of procurement in Integrated School and for the Overall Mean, schools emphasize acquiring necessary supplies for repairs and maintenance of buildings and other structures. However, there may still be room for improvement in managing payments for supplies, as drawing payments from the Cash Advance for School MOOE received the lowest scores. Schools should continue to focus on involving relevant committees in the procurement process, ensuring fairness and transparency, reducing spending for non-priority items, and adhering to procurement guidelines to ensure efficient use of resources across all types of schools.

Conforming with the current findings, Malipot (2020) and Llego (2020) mentioned that schools should consider the guidelines on the use of school MOOE, preparing and updating the school activities, projects, and programs (app), identifying the common use items by the SBAC secretariat, and identifying the non-common use items by the SB. school bids and awards committee in the procurement process; involving the school inspection committee in the procurement processes of school; ensuring fairness of the procurement process; discouraging possible corruption and fraud in the procurement processes.

Table 11. Mean Scores on the Level of Financial Management practice of the Basic Education Learning Continuity Plan (BE-LCP) in terms of Procurement in BE-LCP along with Plantilla Position

| *Indicators* | *T I* | *T II* | *T III* | *MT I* | *MT II* | *HT I* | *HT II* | *HT III* | *SP I* | *SP II* | *SP III* | *Overall Mean* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Acquire needed school supplies for repairs and maintenance of school buildings. | 4.03 | 4.26 | 4.21 | 4.79 | 4.63 | 4.33 | 5.00 | 4.56 | 4.79 | 4.91 | 4.75 | 4.50 |
| Acquire needed school supplies for repairs and maintenance of other structures. | 4.03 | 4.26 | 4.21 | 4.79 | 4.63 | 4.33 | 5.00 | 4.56 | 4.83 | 4.91 | 4.75 | 4.50 |
| Acquire school needs for teachers' instruction. | 4.03 | 4.21 | 4.21 | 4.79 | 4.63 | 4.00 | 5.00 | 4.56 | 4.79 | 5.00 | 4.75 | 4.48 |
| Acquire school needs for student supports. | 3.97 | 4.23 | 4.21 | 4.64 | 4.63 | 4.00 | 5.00 | 4.56 | 4.63 | 4.91 | 4.75 | 4.44 |
| Involve the School Bids and Awards Committee (SBAC) in the procurement process. | 3.94 | 3.95 | 4.08 | 4.64 | 4.63 | 3.67 | 5.00 | 4.56 | 4.75 | 4.82 | 4.50 | 4.37 |
| Involve the School Inspectorate Team (SIT) in the procurement process. | 3.94 | 3.96 | 4.08 | 4.64 | 4.63 | 3.67 | 5.00 | 4.56 | 4.75 | 4.91 | 4.50 | 4.38 |
| Ensure fairness of the procurement process. | 3.97 | 4.14 | 4.18 | 4.71 | 4.63 | 3.83 | 5.00 | 4.56 | 4.71 | 5.00 | 4.75 | 4.45 |
| Determine possible corruption and fraud in the procurement processes. | 4.00 | 4.16 | 4.18 | 4.71 | 4.50 | 3.83 | 5.00 | 4.50 | 4.75 | 5.00 | 4.50 | 4.42 |
| Strictly follow guidelines on the use of school MOOE. | 4.17 | 4.25 | 4.21 | 4.79 | 4.63 | 4.00 | 5.00 | 4.50 | 4.79 | 5.00 | 4.75 | 4.49 |
| Prepare the school Activities, Projects, and Programs (APP) | 4.09 | 3.96 | 4.04 | 4.64 | 4.63 | 3.83 | 5.00 | 4.39 | 4.83 | 5.00 | 4.75 | 4.42 |
| Identify the common use items by the SBAC secretariat. | 4.06 | 3.88 | 4.00 | 4.57 | 4.50 | 3.67 | 5.00 | 4.39 | 4.63 | 5.00 | 4.50 | 4.33 |
| Identify the non-common use items by the SBAC secretariat. | 4.03 | 3.88 | 4.03 | 4.50 | 4.38 | 3.67 | 5.00 | 4.33 | 4.63 | 5.00 | 4.50 | 4.31 |
| Draw payment of supplies from the Cash Advance for | 3.94 | 3.77 | 3.94 | 4.64 | 4.38 | 3.67 | 5.00 | 4.17 | 4.67 | 4.82 | 4.75 | 4.30 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| student supports. Involve the School Bids and Awards Committee (SBAC) in the procurement process. | 3.94 | 3.95 | 4.08 | 4.64 | 4.63 | 3.67 | 5.00 | 4.56 | 4.75 | 4.82 | 4.50 | 4.37 |
| Involve the School Inspectorate Team (SIT) in the procurement process. | 3.94 | 3.96 | 4.08 | 4.64 | 4.63 | 3.67 | 5.00 | 4.56 | 4.75 | 4.91 | 4.50 | 4.38 |
| Ensure fairness of the procurement process. | 3.97 | 4.14 | 4.18 | 4.71 | 4.63 | 3.83 | 5.00 | 4.56 | 4.71 | 5.00 | 4.75 | 4.45 |
| Determine possible corruption and fraud in the procurement processes. | 4.00 | 4.16 | 4.18 | 4.71 | 4.50 | 3.83 | 5.00 | 4.50 | 4.75 | 5.00 | 4.50 | 4.42 |
| Strictly follow guidelines on the use of school MOOE. | 4.17 | 4.25 | 4.21 | 4.79 | 4.63 | 4.00 | 5.00 | 4.50 | 4.79 | 5.00 | 4.75 | 4.49 |
| Prepare the school Activities, Projects, and Programs (APP) | 4.09 | 3.96 | 4.04 | 4.64 | 4.63 | 3.83 | 5.00 | 4.39 | 4.83 | 5.00 | 4.75 | 4.42 |

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| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Cash Advance for School MOOE. Reduce spending for non-priority items. | 4.11 | 4.26 | 4.20 | 4.79 | 4.38 | 4.00 | 5.00 | 4.33 | 4.75 | 4.91 | 4.75 | 4.44 |
| General Mean | 4.02 | 4.08 | 4.13 | 4.69 | 4.55 | 3.89 | 5.00 | 4.46 | 4.74 | 4.94 | 4.66 | 4.42 |

Table 11 shows the mean scores on the level of financial management practices related to the implementation of the Basic Education Learning Continuity Plan (BE-LCP) in terms of procurement along with plantilla positions. Findings showed that for Teacher I, the highest mean value is in Indicator 9 (Strictly follow guidelines on the use of school MOOE) with a mean of 4.17 and a Very Satisfactorily Practiced. For Teacher II, the highest mean value is in Indicators 1, 2, and 14 (Acquire needed school supplies for repairs and maintenance of school buildings; and other structures; Reduce spending for non-priority items) both with a mean of 4.26 and a Very Satisfactorily Practiced. For Teacher III, the highest mean value is in Indicators 1, 2, 3, 4 & 9 (Acquire needed school supplies for repairs and maintenance of school buildings; Acquire needed school supplies for repairs and maintenance of other structures; Acquire school needs for teachers' instruction; Acquire needs for student supports; and strictly follow guidelines in the use of school MOOE) all with a mean of 4.21 and a Very Satisfactorily Practiced.

Moreover, for Master Teacher I, the highest mean value is in Indicators 1, 2, 3, 9, & 14 (Acquire needed school supplies for repairs and maintenance of school buildings; Acquire needed school supplies for repairs and maintenance of other structures; Acquire school needs for teachers' instruction; and reduce non-spending for non-priority findings) all with a mean of 4.79 and a Very Satisfactorily Practiced. For Master Teacher II, the highest mean value is in Indicators 1,2,3,4,5,6,7,8, & 9 (Acquire school needs for teachers' instruction; Acquire school needs for student supports, etc.) both with a mean of 4.63 and a Very Satisfactorily Practiced.

Also, for Head Teacher I, the highest mean value is in Indicators 1 and 2 (Acquisition of needed supplies for repairs of school buildings and other structures with the mean of 4.33 interpreted as Very Satisfactorily Practiced. On the other hand, all indicators were deemed outstanding by Head Teacher II with the mean score of 5.00. For Head Teacher III, indicators 1 – 7 earned the highest mean of 4.56 interpreted as Outstandingly Practiced.

Lastly, for Principal I, the highest mean value is in Indicators 2 and 10 (Acquire needed school supplies for repairs and maintenance of other structures; Prepare the school Activities, Projects, and Programs (APP)) with a mean of 4.83 and an Outstandingly Practiced. For Principal II, the highest mean value is in Indicators 3, 7, 8, 9, 11, and 12 (Acquire school needs for teachers' instruction; Acquire school needs for student supports; Involve the School Bids and Awards Committee (SBAC) in the procurement process; Involve the School Inspectorate Team (SIT) in the procurement process; Ensure fairness of the procurement process; Determine possible corruption and fraud in the procurement processes; Strictly follow guidelines on the use of school MOOE; Prepare the school Activities, Projects, and Programs (APP); Identify the common use items by the SBAC secretariat; Identify the non-common use items by the SBAC secretariat) all have a mean of 5.00 and an Outstandingly Practiced. For Principal III, the highest mean value is in Indicators 1, 2, 3, 4, 7, 9, 10, 13, and 14 (Acquire needed school supplies for repairs and maintenance of school buildings and other structures; Strictly follow guidelines on the use of school MOOE; Prepare the school Activities, Projects, and Programs (APP); Identify the common use items by the SBAC secretariat; Identify the non-common use items by the SBAC secretariat) all have a mean of 4.75 and Outstandingly Practiced.

As to Overall Mean, the highest mean is in Indicator 1 and 2 (Acquire needed school supplies for repairs and maintenance of school buildings; Acquire needed school supplies for repairs and maintenance of other structures.) with the overall mean of 4.50, which corresponds to Very Satisfactorily Practiced. All the indicators earned the mean of 4.42 interpreted as Very Satisfactorily Practiced.

As to Overall Mean, the highest mean is in Indicator 1 and 2 (Acquire needed school supplies for repairs and maintenance of school buildings; Acquire needed school supplies for repairs and maintenance of other structures.) with the overall mean of 4.50, which corresponds to a Very Satisfactorily Practiced. All the indicators earned the mean of 4.42 interpreted as Very Satisfactorily Practiced.

The general implication in terms of procurement is that the school heads, across different categories, are performing at a very satisfactory level in managing the procurement process for the Basic Education-Learning Continuity Plan (BE-LCP). This indicates that they are effectively acquiring the necessary school supplies, adhering to guidelines on the use of school MOOE,

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and preparing the school Activities, Projects, and Programs (APP). As a result, the procurement process is likely to be efficient and transparent, contributing to a more effective implementation of the BE-LCP and better learning outcomes for students.

The findings were also supported by the related literature which emphasized that In addition, administration, which is precisely the function of school leaders, is one of the factors that contribute to the quality of education. Due to the complexities of education reform and the rapid evolution of society, schools are increasingly in need of capable school administrators and principals. As educational leaders, school administrators must improve teaching and learning to ensure academic success for all students (Hammersley et al., 2016). This meaning highlighted the extensive responsibilities assigned to school administrators. In addition to their administrative responsibilities and managerial duties, school leaders have a significant impact on the education of students, both as leaders of teachers and teachers of teachers.

Additionally, a recent assessment of school leadership techniques in international contexts was conducted in eight regions: Alberta (Canada), England, Ontario (Canada), New York (United States), New Zealand, The Netherlands, Singapore, and Victoria (British Columbia) (Australia). 'High-performing' principals did not necessarily work longer hours than other principals, but they spent more time with others in their schools: 'they walk the halls more, spend more time coaching teachers, interact more frequently with parents and external administrators, and spend more time with students' (Barber, 2018). In addition to school size, the location of the school also determines the management practices of leaders in a variety of location within the social context of the school (Spillane, et. al, 2017).

Table 12. *Mean Scores on the Level of Financial Management Practices Related to Basic Education Learning Continuity Plan (BE-LCP) Implementation in terms of Procurement along with Designation.*

| *Indicators* | *School Head* | *School BAC Chairperson* | *School Property Custodian* | *Overall Mean* |
|---|---|---|---|---|
| *In terms of procurement of BE-LCP, I/the school heads ...* | | | | |
| Acquire needed school supplies for repairs and maintenance of school buildings. | 4.57 | 4.39 | 4.15 | 4.37 |
| Acquire needed school supplies for repairs and maintenance of other structures. | 4.58 | 4.39 | 4.15 | 4.37 |
| Acquire school needs for teachers' instruction. | 4.55 | 4.39 | 4.13 | 4.36 |
| Acquire school needs for student supports. | 4.50 | 4.37 | 4.10 | 4.32 |
| Involve the School Bids and Awards Committee (SBAC) in the procurement process. | 4.50 | 4.22 | 3.92 | 4.21 |
| Involve the School Inspectorate Team (SIT) in the procurement process. | 4.53 | 4.22 | 3.91 | 4.22 |
| Ensure fairness of the procurement process. | 4.56 | 4.33 | 4.03 | 4.31 |
| Determine possible corruption and fraud in the procurement processes. | 4.55 | 4.34 | 4.03 | 4.31 |
| Strictly follow guidelines on the use of school MOOE. | 4.58 | 4.41 | 4.15 | 4.38 |
| Prepare the school Activities, Projects, and Programs (APP) | 4.56 | 4.21 | 3.94 | 4.24 |
| Identify the common use items by the SBAC secretariat. | 4.44 | 4.18 | 3.87 | 4.17 |
| Identify the non-common use items by the SBAC secretariat. | 4.43 | 4.17 | 3.87 | 4.16 |
| Draw payment of supplies from the Cash Advance for School MOOE. | 4.41 | 4.11 | 3.77 | 4.09 |
| Reduce spending for non-priority items. | 4.52 | 4.34 | 4.16 | 4.34 |
| General Mean | 4.52 | 4.29 | 4.01 | 4.28 |

Table 12 presents the mean scores on the level of financial management practices related to Basic Education Learning Continuity Plan (BE-LCP) implementation in terms of procurement in BE-LCP along with designation. Findings showed that in terms of procurement of BE-LCP for the School Head, Indicator 2, which pertains to acquiring needed school supplies for repairs and maintenance of other structures, gained the highest mean score of 4.58, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score for the School Head is Indicator 13, which pertains to drawing payment of supplies from the Cash Advance for School MOOE, with a mean score of 4.41, interpreted as a Very Satisfactorily Practiced.

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For the BAC Chairperson, Indicator 9, which pertains to strictly following guidelines on the use of school MOOE, gained the highest mean score of 4.41, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score for the BAC Chairperson is Indicator 12, which pertains to identifying the non-common use items by the SBAC secretariat, with a mean score of 4.17, interpreted as a Very Satisfactorily Practiced.

In the case of the School Property Custodian, Indicator 14, which involves reducing spending for non-priority items, gained the highest mean score of 4.16, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score for the School Property Custodian is Indicator 13, which pertains to drawing payment of supplies from the Cash Advance for School MOOE, with a mean score of 3.77, interpreted as a Very Satisfactorily Practiced.

Considering the Overall Mean, Indicator 9, which pertains to strictly following guidelines on the use of school MOOE, had the highest mean score of 4.38, interpreted as a Very Satisfactorily Practiced. Meanwhile, Indicator 13, which involves drawing payment of supplies from the Cash Advance for School MOOE, had the lowest mean score of 4.09, also interpreted as a Very Satisfactorily Practiced. All the indicators obtained the general mean of 4.28 interpreted as Very Satisfactorily Practiced.

This implies that in terms of procurement, there is an emphasis on acquiring needed school supplies for repairs and maintenance, strictly following guidelines on the use of school MOOE, and reducing spending for non-priority items. However, there is room for improvement in drawing payment of supplies from the Cash Advance for School MOOE and identifying non-common use items by the SBAC secretariat. To address these areas, schools should ensure compliance with guidelines and improve the identification and prioritization of items during the procurement process. This will help optimize resource allocation and better serve the needs of teachers, students, and the school overall.

This was also supported by Espiritu (2020) who mentioned that in the context of DepEd, the procurement process involves school heads acquiring necessary supplies and materials, along with other requirements needed to support teachers and students in their instruction. The process also entails the participation of the school bids and awards committee, as well as the school inspection committee, to ensure fairness and prevent potential corruption and fraud.

The guidelines for the use of school MOOE must be strictly followed, and the school activities, projects, and programs should be prepared and updated accordingly. The SBAC secretariat is responsible for identifying common and non-common use items, and payment for supplies should be drawn from the cash advance for school MOOE. Additionally, spending on non-priority items should be reduced, based on the guidelines provided by Malipot (2020), Llego (2020), DepEd (2020), and Espiritu (2020).

Table 13. *Mean Scores on the Level of Financial Management Practices Related to Basic Education Learning Continuity Plan (BE-LCP) Implementation in terms of Accounting along with Size of School Assignment.*

| *Indicators* | *Small* | *Medium* | *Large* | *Mega* | *Overall Mean* |
|---|---|---|---|---|---|
| *In terms of accounting of BE-LCP, I/the school heads …* | | | | | |
| Analyze school BE-LCP financial protocol. | 3.95 | 4.21 | 4.27 | 4.67 | 4.28 |
| Record all school BE-LCP financial activities. | 3.96 | 4.20 | 4.24 | 4.67 | 4.27 |
| Classify receipts under BE-LCP. | 3.95 | 4.20 | 4.21 | 4.67 | 4.26 |
| Classify property within BE-LCP implementation. | 3.96 | 4.20 | 4.21 | 4.67 | 4.26 |
| Summarize all school funds. | 3.97 | 4.19 | 4.27 | 4.67 | 4.28 |
| Communicate all transactions to stakeholders. | 3.95 | 4.19 | 4.30 | 4.67 | 4.28 |
| Interpret the results of the school BE-LCP fund transactions. | 3.94 | 4.19 | 4.27 | 4.67 | 4.27 |
| Document all required transactions for cash advances. | 3.98 | 4.22 | 4.27 | 4.67 | 4.29 |
| Follow on-time liquidation procedures. | 4.04 | 4.28 | 4.33 | 4.67 | 4.33 |
| Render physical reports according to school annual budget plan. | 3.97 | 4.23 | 4.24 | 4.67 | 4.28 |
| General Mean | 3.97 | 4.21 | 4.26 | 4.67 | 4.28 |

Table 13 depicts the mean scores on the level of financial management practices related to implementation of the BE-LCP in terms of accounting along with size of school assignment. The data showed that in the small school's category, Indicator 9 (following on-time liquidation procedures) gained the highest mean score of 4.04, interpreted as Very

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Satisfactorily Practiced, while Indicator 7 (interpreting the results of the school BE-LCP fund transactions) earned the lowest mean score of 3.94, interpreted as Very Satisfactorily Practiced.

For medium schools, Indicator 9 (Document all required transactions for cash advances.) gained the highest mean score of 4.28, interpreted as Very Satisfactorily Practiced. Indicator 5 (summarizing all school funds) Indicator 6 (communicating all transactions to stakeholders), and Indicator 7 (Interpret the results of the school BE-LCP fund transactions.) had the lowest mean score of 4.19, interpreted as Very Satisfactorily Practiced.

In the large school's category, Indicator 9 (following on-time liquidation procedures) had the highest mean score of 4.33, interpreted as Very Satisfactorily Practiced, while Indicator 3 (classifying receipts under BE-LCP) and Indicator 4 (classifying property within BE-LCP implementation) both earned the lowest mean score of 4.21, interpreted as Very Satisfactorily Practiced. For mega schools, all indicators had the same highest mean score of 4.67, interpreted as Outstandingly Practiced.

In terms of the overall mean, Indicator 9 (following on-time liquidation procedures) gained the highest mean score of 4.33, interpreted as Very Satisfactorily Practiced, while Indicator 3 (classifying receipts under BE-LCP) and Indicator 4 (classifying property within BE-LCP implementation) both earned the lowest mean score of 4.26, interpreted as Very Satisfactorily Practiced. All the indicators obtained the general mean of 4.28 interpreted as Very Satisfactorily Practiced.

This implies that in terms of accounting for BE-LCP, schools are generally effective in following on-time liquidation procedures, which helps ensure transparency and accountability in financial management. However, there is still room for improvement in classifying receipts and properties related to BE-LCP implementation, which could further enhance the organization and tracking of school finances. By addressing these areas, schools can better manage their resources and support the Basic Education Learning Continuity Plan.

Similar with the current findings, according to literature, financial and non-financial resource management are actions taken or pursued by a school's administrative team (Peterson, 2014) such as accounting of school assets, liquidations, and expenses.

Moreover, there were also recorded problems in different school sized such as the failure to produce money internally and the abuse of limited resources, were also cited as a cause of the bad condition of schools in Benue State, Nigeria, in research by Bua and Adzongo (2014). The principal is responsible for overseeing the school's finances and making sure they are being used effectively to achieve the institution's goals and objectives. In order to effectively organize, source, and use school money, Lipham (2016) argues that school administrators need financial management abilities. In addition, Nnebedum and Egboka (2017) found that many principals in Enugu State's secondary schools have not sufficiently embraced techniques for managing their material resources to enhance their institutions.

Table 14. *Mean Scores on the Level of Financial Management Practice Related to Basic Education Learning Continuity Plan (BE-LCP) Implementation in terms of* ***Accounting*** *along with* ***School Type***

| *Indicators* | *Central School* | *Multigrade School* | *Non-Central School* | *Integrated School* | *Overall Mean* |
|---|---|---|---|---|---|
| *In terms of accounting of BE-LCP, I/the school heads ...* | | | | | |
| Analyze school BE-LCP financial protocol. | 4.34 | 4.15 | 4.09 | 3.60 | 4.05 |
| Record all school BE-LCP financial activities. | 4.27 | 4.10 | 4.11 | 3.60 | 4.02 |
| Classify receipts under BE-LCP. | 4.29 | 4.15 | 4.09 | 3.60 | 4.03 |
| Classify property within BE-LCP implementation. | 4.27 | 4.15 | 4.10 | 3.60 | 4.03 |
| Summarize all school funds. | 4.34 | 4.20 | 4.09 | 3.60 | 4.06 |
| Communicate all transactions to stakeholders. | 4.32 | 4.20 | 4.08 | 3.60 | 4.05 |
| Interpret the results of the school BE-LCP fund transactions. | 4.32 | 4.20 | 4.07 | 3.60 | 4.05 |
| Document all required transactions for cash advances. | 4.32 | 4.15 | 4.12 | 3.60 | 4.05 |
| Follow on-time liquidation procedures. | 4.37 | 4.20 | 4.18 | 3.60 | 4.09 |
| Render physical reports according to school annual budget plan. | 4.32 | 4.20 | 4.11 | 3.60 | 4.06 |
| General Mean | 4.31 | 4.17 | 4.10 | 3.60 | 4.05 |

Table 14 depicts the mean scores on the level of financial management practices related to Basic Education Learning Continuity Plan (BE-LCP)

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implementation in terms of accounting along with school type. Findings showed that in Central School, Indicator 9, which pertains to following on-time liquidation procedures, gained the highest mean score of 4.37, interpreted as a Very Satisfactorily Practiced. The indicators that earned the lowest mean score in Central School are Indicator 2 and Indicator 4, which pertain to recording all school BE-LCP financial activities and classifying property within BE-LCP implementation, with a mean score of 4.27, interpreted as a Very Satisfactorily Practiced.

Meanwhile, in Multigrade School, Indicators 5, 6, 7, 8 and 10 which pertain to summarizing all school funds, communicating all transactions to stakeholders, and interpreting the results of the school BE-LCP fund transactions, all gained the highest mean score of 4.20, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score in Multigrade School is Indicator 2, which pertains to recording all school BE-LCP financial activities, with a mean score of 4.10, interpreted as a Very Satisfactorily Practiced.

Additionally, in Non-Central School, Indicator 9, which pertains to following on-time liquidation procedures, gained the highest mean score of 4.18, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score in Non-Central School is Indicator 7, which pertains to interpreting the results of the school BE-LCP fund transactions, with a mean score of 4.07, interpreted as a Very Satisfactorily Practiced. In Integrated School, all the indicators earned the same mean score of 3.60, interpreted as a Very Satisfactorily Practiced.

Considering the Overall Mean, Indicator 9, which pertains to following on-time liquidation procedures, had the highest mean score of 4.09, interpreted as a Very Satisfactorily Practiced. Meanwhile, Indicator 2, which involves recording all school BE-LCP financial activities, had the lowest mean score of 4.02, also interpreted as a Very Satisfactorily Practiced. All indicators earned the general mean of 4.05 interpreted as Very Satisfactorily Practiced.

This implies that in terms of accounting in BE-LCP, schools are performing well in various aspects such as following on-time liquidation procedures, summarizing funds, communicating transactions, and interpreting the results of the fund transactions. However, there may still be room for improvement in recording all financial activities and classifying property within BE-LCP implementation. Schools should ensure accurate and timely record-keeping, as well as effectively communicate and interpret financial data to ensure transparency, accountability, and efficient resource management across all types of schools.

In the same concepts with the gathered literature, accounting has to do with proper financial auditing which goes a long way toward avoiding or identifying financial fraud among education management (Enyi, 2019), highlighting the necessity of accounting schools' financial assets. This lends credence to the claims of Alu, Odo,Ede, and Ugwu (2017), who decried the fact that although many governments and well-intentioned people attempt to improve the state of the education system, a few corrupt opportunists work tirelessly to undermine their efforts via financial fraud. Ogbonnaya (2012) argued that an accounting system is essential to any system of financial management.

Table 15. *Mean Scores on the Level of Financial Management practice of the Basic Education Learning Continuity Plan (BE-LCP) in terms of* ***Accounting*** *in BE-LCP along with* ***Plantilla Position***

| *Indicators* | *T I* | *T II* | *T III* | *MT I* | *MT II* | *HT I* | *HT II* | *HT III* | *SP I* | *SP II* | *SP III* | *Overall Mean* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Analyze school BE-LCP financial protocol. | 4.09 | 3.89 | 3.91 | 4.50 | 4.38 | 4.00 | 5.00 | 4.22 | 4.54 | 4.82 | 4.75 | 4.32 |
| Record all school BE-LCP financial activities. | 4.03 | 3.89 | 3.91 | 4.43 | 4.38 | 4.00 | 5.00 | 4.22 | 4.63 | 4.82 | 4.75 | 4.32 |
| Classify receipts under BE-LCP. | 4.03 | 3.91 | 3.88 | 4.50 | 4.38 | 4.00 | 5.00 | 4.22 | 4.58 | 4.73 | 4.75 | 4.31 |
| Classify property within BE-LCP implementation. | 4.06 | 3.89 | 3.90 | 4.50 | 4.38 | 4.00 | 5.00 | 4.22 | 4.54 | 4.82 | 4.75 | 4.32 |
| Summarize all school funds. | 4.09 | 3.91 | 3.90 | 4.50 | 4.38 | 3.83 | 5.00 | 4.22 | 4.58 | 4.82 | 4.75 | 4.32 |
| Communicate all transactions to stakeholders. | 4.00 | 3.91 | 3.93 | 4.43 | 4.50 | 3.83 | 4.00 | 4.28 | 4.58 | 4.82 | 4.75 | 4.24 |
| Interpret the results of the school BE-LCP fund transactions. | 4.03 | 3.91 | 3.91 | 4.43 | 4.38 | 3.83 | 5.00 | 4.22 | 4.50 | 4.82 | 4.75 | 4.30 |
| Document all required transactions for cash advances. | 4.09 | 3.89 | 3.93 | 4.50 | 4.50 | 3.83 | 5.00 | 4.22 | 4.67 | 4.82 | 4.75 | 4.34 |
| Follow on-time liquidation procedures. | 4.11 | 3.96 | 3.96 | 4.50 | 4.63 | 4.50 | 5.00 | 4.33 | 4.71 | 4.82 | 4.75 | 4.42 |
| Render physical reports according to school annual budget plan. | 4.09 | 3.91 | 3.91 | 4.50 | 4.38 | 4.00 | 5.00 | 4.22 | 4.63 | 4.82 | 4.75 | 4.34 |
| General Mean | 4.06 | 3.91 | 3.92 | 4.48 | 4.43 | 3.98 | 4.90 | 4.24 | 4.60 | 4.81 | 4.75 | 4.32 |

Table 15 shows the mean scores on the level of financial management practices related to Basic Education Learning Continuity Plan (BE-LCP) implementation in terms of accounting along with plantilla position. Data showed that for Teacher I, Teacher II, and Teacher III: Indicator 9 (Follow on-time liquidation procedures) has the highest mean of 4.11, 3.96, and 3.96 respectively and a verbal interpretation of Very Satisfactorily Practiced.

Also, for Master Teacher I, Indicators 1, 3, 4, 5, 8, 9, and 10 (Analyze school BE-LCP financial protocol, classify property within BE-LCP implementation, and summarize all school funds, etc.) have the highest mean of 4.50 and a verbal interpretation of Very Satisfactorily Practiced. For Master Teacher II: Indicator 9 (Follow on-time liquidation procedures) has the highest mean of 4.63 and a verbal interpretation of Outstandingly Practiced.

Additionally, for Head Teacher I, Indicator 9 (Follow on-time liquidation procedures) has the highest mean of 4.50 and a verbal interpretation of Very Satisfactorily Practiced. For Head Teacher II, all indicators except indicator no. 6 obtained the mean of 5.00 (Analyze school BE-LCP financial protocol, Classify receipts under BE-LCP, Classify property within BE-LCP implementation, Summarize all school funds, Interpret the results of the school BE-LCP fund transactions, Document all required transactions for cash advances, and Render physical reports according to the school annual budget plan, etc.) and a verbal interpretation of Outstandingly Practiced. For Head Teacher III: Indicator 9 (Follow on-time liquidation process) has the highest mean of 4.33 and a verbal interpretation of Very Satisfactorily Practiced.

Lastly, for Principal I, Indicator 9 (Follow on-time liquidation procedures) has the highest mean of 4.71 and a verbal interpretation of Very Satisfactorily Practiced. For Principal II, all indicators except indicator no. 2 obtained 4.82 as the mean score and interpreted as Very satisfactory practice. While, for Principal III, all indicators have the same mean of 4.75 and a verbal interpretation of Very Satisfactorily Practiced.

Generally, for the Overall Mean, Indicator 9 (Follow on-time liquidation procedures) has the highest mean of 4.42 and a verbal interpretation of Very Satisfactorily Practiced. Generally, all the indicators earned the general mean of 4.32 interpreted as Very Satisfactorily Practiced.

Generally, for the Overall Mean, Indicator 9 (Follow on-time liquidation procedures) has the highest mean of 4.42 and a verbal interpretation of Very Satisfactorily Practiced. Generally, all the indicators earned the general mean of 4.32 interpreted as Very Satisfactorily Practiced.

The general implication in terms of accounting is that the school heads and other involved parties exhibit a Very Satisfactory Practice in managing the accounting aspects of the BE-LCP. This suggests that they are effectively handling the financial protocol, recording and classifying transactions, summarizing funds, and communicating with stakeholders. Furthermore, they are adhering to on-time liquidation procedures and rendering physical reports according to the school annual budget plan. The overall positive performance in accounting practices contributes to transparency, accountability, and efficient utilization of resources for the betterment of the education system.

Same with the research results, in light of BE-LCP, accounting is conducted by the school heads when they analyze every school BE-LCP financial transaction, record all school BE-LCP financial communications and activities, classify receipts, property, follow on-time liquidation and accounting procedures, render physical reports that complements the budget plan as in the school report card, etc. (Malipot, 2020; Llego, 2020; DepEd, 2020; Espiritu, 2020).

Table 16. *Mean Scores on the Level of Financial Management Practices Related to Basic Education Learning Continuity Plan (BE-LCP) Implementation in terms of* ***Accounting*** *along with* ***Designation.***

| *Indicators* | *School Head* | *School BAC Chairperson* | *School Property Custodian* | *Overall Mean* |
|---|---|---|---|---|
| *In terms of accounting of BE-LCP, I/the school heads ...* | | | | |
| Analyze school BE-LCP financial protocol. | 4.39 | 4.11 | 3.89 | 4.13 |
| Record all school BE-LCP financial activities. | 4.42 | 4.09 | 3.85 | 4.12 |
| Classify receipts under BE-LCP. | 4.40 | 4.11 | 3.84 | 4.11 |
| Classify property within BE-LCP implementation. | 4.41 | 4.11 | 3.84 | 4.12 |
| Summarize all school funds. | 4.40 | 4.11 | 3.87 | 4.13 |
| Communicate all transactions to stakeholders. | 4.38 | 4.13 | 3.85 | 4.12 |
| Interpret the results of the school BE-LCP fund transactions. | 4.36 | 4.12 | 3.85 | 4.11 |
| Document all required transactions for cash advances. | 4.42 | 4.14 | 3.86 | 4.14 |
| Follow on-time liquidation procedures. | 4.51 | 4.20 | 3.90 | 4.20 |
| Render physical reports according to school annual budget plan. | 4.42 | 4.13 | 3.86 | 4.14 |
| General Mean | 4.41 | 4.12 | 3.86 | 4.13 |

Table 16 shows the mean scores on the level of financial management practices related to Basic Education Learning Continuity Plan (BE-LCP) implementation in terms of accounting in BE-LCP along with designation. The analysis of the results

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showed that in terms of accounting of BE-LCP for the School Head, Indicator 9, which pertains to following on-time liquidation procedures, gained the highest mean score of 4.51, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score for the School Head is Indicator 7, which pertains to interpreting the results of the school BE-LCP fund transactions, with a mean score of 4.36, interpreted as a Very Satisfactorily Practiced.

For the School BAC Chairperson, Indicator 9, which pertains to following on-time liquidation procedures, gained the highest mean score of 4.20, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score for the School BAC Chairperson is Indicator 2, which pertains to recording all school BE-LCP financial activities, with a mean score of 4.09, interpreted as a Very Satisfactorily Practiced.

Also, in the case of the School Property Custodian, Indicator 9, which involves following on-time liquidation procedures, gained the highest mean score of 3.90, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score for the School Property Custodian is Indicator 3, which pertains to classifying receipts under BE-LCP, with a mean score of 3.84, interpreted as a Very Satisfactorily Practiced.

Additionally, considering the Overall Mean, Indicator 9, which pertains to following on-time liquidation procedures, had the highest mean score of 4.20, interpreted as a Very Satisfactorily Practiced. Meanwhile, Indicators 3 and 7, which involves classifying receipts under BE-LCP and interpreting the results of the school BE-LCP fund transactions, had the lowest mean score of 4.11, also interpreted as a Very Satisfactorily Practiced. All indicators earned the general mean of 4.13 interpreted as Very Satisfactorily Practiced.

This implies that in terms of accounting, there is a focus on following on-time liquidation procedures, but there is room for improvement in recording financial activities, classifying receipts, and interpreting the results of fund transactions. To enhance accounting practices, schools should ensure that all financial activities are accurately recorded, receipts are properly classified, and the results of transactions are effectively communicated and interpreted. This will improve transparency, accountability, and overall financial management within the school.

The findings were also supported by the literature and study showing that high performing' principals did not necessarily work longer hours than other principals, but they spent more time with others in their schools: 'they walk the halls more, spend more time coaching teachers, interact more frequently with parents and external administrators, and spend more time with students' (Barber, 2018).

Table 17. *Mean Scores on the Level of Financial Management Practices related to Basic Education Learning Continuity Plan (BE-LCP) Implementation in terms of* ***Asset Management*** *along with* ***Size of School Assignment***

| *Indicators* | *Small* | *Medium* | *Large* | *Mega* | *Overall Mean* |
|---|---|---|---|---|---|
| *In terms of asset management of BE-LCP, I/the school heads …* | | | | | |
| Conduct inventory management of receipts. | 3.78 | 4.02 | 4.06 | 4.50 | 4.09 |
| Record all school issuance. | 3.82 | 4.02 | 4.09 | 4.50 | 4.11 |
| Ensure complete school property records. | 3.80 | 4.04 | 4.06 | 4.50 | 4.10 |
| Provide updates for school property. | 3.80 | 4.03 | 4.03 | 4.50 | 4.09 |
| Report inventory of school disposals. | 3.76 | 3.98 | 4.00 | 4.50 | 4.06 |
| Follow applicable rules and regulations on Supply and Management Manual for school disposal procedures. | 3.76 | 3.98 | 4.00 | 4.50 | 4.06 |
| Follow applicable rules and regulations on BE-LCP for school disposal procedures. | 3.75 | 3.98 | 3.97 | 4.50 | 4.05 |
| Submit original copy of inventory report of unserviceable property to accounting division. | 3.74 | 3.96 | 3.94 | 4.50 | 4.04 |
| Follow DepEd inventory flowchart. | 3.78 | 4.01 | 3.97 | 4.50 | 4.06 |
| Follow DepEd inventory requisition. | 3.77 | 4.02 | 3.97 | 4.50 | 4.06 |
| Follow DepEd inventory issuances. | 3.79 | 4.04 | 4.00 | 4.50 | 4.08 |
| Follow PPE inspection procedures. | 3.77 | 4.04 | 3.97 | 4.50 | 4.07 |
| Follow PPE requisitions procedures. | 3.76 | 4.02 | 3.97 | 4.50 | 4.06 |
| Follow PPE issuances procedures. | 3.77 | 4.03 | 4.00 | 4.50 | 4.07 |
| Locate transparency board in an open place for public viewing. | 3.92 | 4.24 | 4.09 | 4.50 | 4.19 |
| Standardize reporting done by the schools. | 3.72 | 3.99 | 3.91 | 4.50 | 4.03 |
| General Mean | 3.78 | 4.02 | 4.00 | 4.50 | 4.08 |

Table 17 presents the mean scores on the level of financial management practices related to Basic Education Learning Continuity Plan (BE-LCP) implementation in terms of asset management along with size of school assignment. The data reveals that in the small school’s category, Indicator 15 (locating the transparency board in an open place for public viewing) gained the highest mean score of 3.92, interpreted as Very Satisfactorily Practiced, while Indicator 16 (standardizing reporting done by the schools) earned the lowest mean score of 3.72, interpreted as Very Satisfactorily Practiced.

Moreover, for medium schools, Indicator 15 (locating the transparency board in an open place for public viewing) gained the highest mean score of 4.24, interpreted as Very Satisfactorily Practiced. Indicator 8

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(submitting the original copy of inventory report of unserviceable property to the accounting division) had the lowest mean score of 3.96, interpreted as Very Satisfactorily Practiced.

Additionally, in the large school's category, Indicator 15 (locating the transparency board in an open place for public viewing) had the highest mean score of 4.09, interpreted as Very Satisfactorily Practiced, while Indicator 16 (standardizing reporting done by the schools) earned the lowest mean score of 3.91, interpreted as Very Satisfactorily Practiced. Meanwhile, for mega schools, all indicators had the same highest mean score of 4.50, interpreted as Very Satisfactorily Practiced.

Lastly, in terms of the overall mean, Indicator 15 (locating the transparency board in an open place for public viewing) gained the highest mean score of 4.19, interpreted as Very Satisfactorily Practiced, while Indicator 16 (standardizing reporting done by the schools) earned the lowest mean score of 4.03, interpreted as Very Satisfactorily Practiced. All the indicators obtained the general mean of 4.08 interpreted as Very Satisfactorily Practiced.

This implies that in terms of asset management for BE-LCP, schools are generally effective in providing transparency by locating the transparency board in an open place for public viewing. However, there is still room for improvement in standardizing reporting done by the schools, which could further enhance the consistency and quality of asset management across different schools. By addressing these areas, schools can better manage their resources and support the Basic Education Learning Continuity Plan.

The results were also supported by the findings that schools should be able to effectively converse, assign tasks, build, and manage teams, plan and execute initiatives, generate new ideas, evaluate financial data, and keep tabs on expenses (Espiritu, 2020). Moreover, Dargantes's (2020) research showed that school leaders with quality management skills tend to influence subordinates in the school organization to work for the common good and overcome challenges to maximize school funding.

Table 18. *Mean Scores on the Level of Financial Management Practices Related to Basic Education Learning Continuity Plan (BE-LCP) Implementation in terms of Asset Management along with School Type*

| *Indicators* | *Central School* | *Multigrade School* | *Non-Central School* | *Integrated School* | *Overall Mean* |
|---|---|---|---|---|---|
| *In terms of asset management of BE-LCP, I/the school heads ...* | | | | | |
| Conduct inventory management of receipts. | 4.12 | 3.90 | 3.92 | 3.20 | 3.79 |
| Record all school issuances. | 4.12 | 3.95 | 3.95 | 3.20 | 3.80 |
| Ensure complete school property records. | 4.10 | 3.95 | 3.95 | 3.20 | 3.80 |
| Provide updates for school property. | 4.07 | 3.95 | 3.94 | 3.20 | 3.79 |
| Report inventory of school disposals. | 4.07 | 3.95 | 3.89 | 3.20 | 3.78 |
| Follow applicable rules and regulations on Supply and Management Manual for school disposal procedures. | 4.02 | 3.90 | 3.90 | 3.20 | 3.76 |
| Follow applicable rules and regulations on BE-LCP for school disposal procedures. | 4.00 | 3.90 | 3.90 | 3.20 | 3.75 |
| Submit original copy of inventory report of unserviceable property to accounting division. | 3.98 | 3.90 | 3.88 | 3.20 | 3.74 |
| Follow DepEd inventory flowchart. | 4.05 | 3.95 | 3.91 | 3.20 | 3.78 |
| Follow DepEd inventory requisition. | 4.07 | 3.95 | 3.91 | 3.20 | 3.78 |
| Follow DepEd inventory issuances. | 4.10 | 3.95 | 3.93 | 3.20 | 3.79 |
| Follow PPE requisitions procedures. | 4.07 | 3.85 | 3.91 | 3.20 | 3.76 |
| Follow PPE issuances procedures. | 4.10 | 3.85 | 3.92 | 3.20 | 3.77 |
| Locate transparency board in an open place for public viewing. | 4.15 | 4.05 | 4.11 | 3.60 | 3.98 |
| Standardize reporting done by the schools. | 4.00 | 3.95 | 3.87 | 3.20 | 3.76 |
| General Mean | 4.07 | 3.93 | 3.93 | 3.23 | 3.79 |

Table 18 shows the mean scores on the level of financial management practices related to Basic Education Learning Continuity Plan (BE-LCP) implementation in terms of asset management along with school type. The results revealed that in Central School, Indicator 15, which pertains to locating the transparency board in an open place for public viewing, gained the highest mean score of 4.15, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score in Central School is Indicator 8, which pertains to submitting the

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original copy of the inventory report of unserviceable property to the accounting division, with a mean score of 3.98, interpreted as a Very Satisfactorily Practiced.

In Multigrade School, Indicator 15, which pertains to locating the transparency board in an open place for public viewing, gained the highest mean score of 4.05, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score in Multigrade School is Indicator 13, which pertains to following PPE requisitions procedures, with a mean score of 3.85, interpreted as a Very Satisfactorily Practiced. In Non-Central School, Indicator 15, which pertains to locating the transparency board in an open place for public viewing, gained the highest mean score of 4.11, interpreted as a Very Satisfactorily Practiced.

Also, in Integrated School, all indicators except Indicator 15, which pertains to locating the transparency board in an open place for public viewing, earned the same mean score of 3.20, interpreted as a Very Satisfactorily Practiced. Indicator 15 in Integrated School gained the highest mean score of 3.60, interpreted as a Very Satisfactorily Practiced.

Considering the Overall Mean, Indicator 15, which pertains to locating the transparency board in an open place for public viewing, had the highest mean score of 3.98, interpreted as a Very Satisfactorily Practiced. Meanwhile, Indicator 8, which involves submitting the original copy of the inventory report of unserviceable property to the accounting division, had the lowest mean score of 3.74, also interpreted as a Very Satisfactorily Practiced. All the indicators earned the general mean of 3.79 interpreted as Very Satisfactorily Practiced.

This implies that in terms of asset management in BE-LCP, schools are performing well in various aspects such as locating the transparency board in an open place for public viewing, following procedures for inventory management, and reporting of school disposals. However, there may still be room for improvement in submitting the original copy of the inventory report of unserviceable property to the accounting division and following PPE requisitions procedures. Schools should ensure that they strictly adhere to the guidelines and protocols set by DepEd for asset management to ensure proper tracking, maintenance, and disposal of assets, leading to more efficient and transparent operations across all types of schools.

Like the current findings, Montilla (2018) used a descriptive correlation study methodology with 200 respondents from four randomly chosen schools in the Talomo District to examine the asset management abilities of school administrators and the motivation of public elementary school teachers in Davao. Teachers were found to be highly motivated, while school administrators were found to have strong asset management abilities (including financial management) in central schools. The research found that the management abilities of school administrators significantly influenced the inspiration of educators. Similarly, the management abilities of school administrators had a substantial impact in foretelling the motivational of teachers.

Table 19. Mean Scores on the Level of Financial Management practice of the Basic Education Learning Continuity Plan (BE-LCP) in terms of **Asset Management** in BE-LCP along with **Plantilla Position**

| *Indicators* | *T I* | *T II* | *T III* | *MT I* | *MT II* | *HT I* | *HT II* | *HT III* | *SP I* | *SP II* | *SP III* | *Overall Mean* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Conduct inventory management of receipts. | 3.91 | 3.74 | 3.75 | 4.14 | 4.25 | 3.83 | 5.00 | 3.89 | 4.38 | 4.55 | 4.75 | 4.16 |
| Record all school issuances. | 3.91 | 3.79 | 3.75 | 4.14 | 4.38 | 3.83 | 5.00 | 3.89 | 4.42 | 4.55 | 4.75 | 4.18 |
| Ensure complete school property records. | 3.91 | 3.75 | 3.76 | 4.14 | 4.38 | 3.83 | 5.00 | 3.89 | 4.42 | 4.55 | 4.75 | 4.18 |
| Provide updates for school property. | 3.91 | 3.75 | 3.73 | 4.14 | 4.38 | 3.83 | 5.00 | 3.89 | 4.42 | 4.55 | 4.75 | 4.18 |
| Report inventory of school disposals. | 3.89 | 3.71 | 3.75 | 4.07 | 4.13 | 3.83 | 5.00 | 3.83 | 4.33 | 4.45 | 4.75 | 4.13 |
| Follow applicable rules and regulations on Supply and Management Manual for school disposal procedures. | 3.77 | 3.74 | 3.76 | 4.07 | 4.13 | 3.83 | 5.00 | 3.83 | 4.38 | 4.45 | 4.75 | 4.13 |
| Follow applicable rules and regulations on BE-LCP for school disposal procedures. | 3.77 | 3.71 | 3.74 | 4.07 | 4.13 | 3.83 | 5.00 | 3.83 | 4.42 | 4.45 | 4.75 | 4.13 |
| Submit original copy of inventory report of | 3.80 | 3.69 | 3.72 | 4.00 | 4.25 | 3.83 | 5.00 | 3.83 | 4.38 | 4.36 | 4.75 | 4.12 |

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| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| unserviceable property to accounting division. | | | | | | | | | | | | |
| Follow DepEd inventory flowchart. | 3.89 | 3.75 | 3.76 | 4.14 | 4.13 | 3.83 | 5.00 | 3.83 | 4.33 | 4.45 | 4.50 | 4.12 |
| Follow DepEd inventory requisition. | 3.91 | 3.72 | 3.74 | 4.21 | 4.13 | 3.83 | 5.00 | 3.83 | 4.38 | 4.45 | 4.50 | 4.13 |
| Follow DepEd inventory issuances. | 3.91 | 3.72 | 3.77 | 4.21 | 4.25 | 3.83 | 5.00 | 3.83 | 4.38 | 4.55 | 4.75 | 4.17 |
| Follow PPE inspection procedures. | 3.89 | 3.74 | 3.75 | 4.21 | 4.25 | 3.83 | 5.00 | 3.83 | 4.42 | 4.55 | 4.50 | 4.15 |
| Follow PPE requisitions procedures. | 3.83 | 3.72 | 3.73 | 4.21 | 4.25 | 3.83 | 5.00 | 3.83 | 4.42 | 4.55 | 4.50 | 4.14 |
| Follow PPE issuances procedures. | 3.86 | 3.74 | 3.76 | 4.21 | 4.25 | 3.83 | 5.00 | 3.83 | 4.38 | 4.55 | 4.50 | 4.15 |
| Locate transparency board in an open place for public viewing. | 3.97 | 4.00 | 3.91 | 4.29 | 4.38 | 4.00 | 5.00 | 3.89 | 4.63 | 4.64 | 4.75 | 4.28 |
| Standardize reporting done by the schools. | 3.89 | 3.61 | 3.72 | 4.14 | 4.25 | 3.83 | 5.00 | 3.83 | 4.38 | 4.45 | 4.50 | 4.11 |
| General Mean | 3.88 | 3.74 | 3.76 | 4.15 | 4.24 | 3.84 | 5.00 | 3.85 | 4.40 | 4.51 | 4.66 | 4.15 |

Table 19 illustrates the mean scores on the level of financial management practices related to Basic Education Learning Continuity Plan (BE-LCP) implementation in terms of asset management along with plantilla position. Data shows that for Teacher I, the highest mean is 3.97 for Indicator 15 (Locate transparency board in an open place for public viewing) with a verbal interpretation of Very Satisfactorily Practiced. For Teacher II, the highest mean is 4.00 for Indicator 15 (Locate transparency board in an open place for public viewing) with a verbal interpretation of "Very Satisfactorily Practiced. For Teacher III, the highest mean is 3.91 for Indicator 15 (Locate transparency board in an open place for public viewing) with a verbal interpretation of Very Satisfactorily Practiced. Generally, indicator 15 obtained the highest mean among teachers 1 to 3.

For Master Teacher I, the highest mean is 4.29 for Indicator 15 (Locate transparency board in an open place for public viewing) with a verbal interpretation of Very Satisfactorily Practiced. For Master Teacher II, the highest mean is 4.38 for Indicators 2, 3, 4, and 15 (Record all school issuances, Ensure complete school property records, Provide updates for school property, Locate transparency board in an open place for public viewing) with a verbal interpretation of Very Satisfactorily Practiced.

In addition, for Head Teacher I, the highest mean is 4.00 for Indicator 15 (Locate transparency board in an open place for public viewing) with a verbal interpretation of Very Satisfactorily Practiced. For Head Teacher II, the highest mean is 5.00, which is consistent across all indicators with a verbal interpretation of Outstandingly Practiced. For Head Teacher III, the highest mean is 3.89 for Indicators 1, 2, 3, 4, and 15 (Conduct inventory management of receipts, Record all school issuances, Ensure complete school property records, Provide updates for school property, Locate transparency board in an open place for public viewing) with a verbal interpretation of Very Satisfactorily Practiced.

For Principal I, the highest mean is 4.63 for Indicator 15 (Locate transparency board in an open place for public viewing) with a verbal interpretation of Outstandingly Practiced. For Principal II, the highest mean is 4.64 for Indicator 15 (Locate transparency board in an open place for public viewing) with a verbal interpretation of Outstandingly Practiced. For Principal III, the highest mean is 4.75 for Indicators 1, 2, 3, 4, 5, 7, 8, 11and 15 (Conduct inventory management of receipts, Record all school issuances, Ensure complete school property records, Provide updates for school property, Report inventory of school disposals, Follow applicable rules and regulations on BE-LCP for school disposal procedures, Follow DepEd inventory issuances, etc.) with a verbal interpretation of Outstandingly Practiced.

Finally, the Overall Mean's highest mean is 4.28 for Indicator 15 (Locate transparency board in an open place for public viewing) with a verbal interpretation of Very Satisfactorily Practiced. All the indicators obtained the general mean of 4.15 interpreted as Very Satisfactorily Practiced.

This implies that school heads and teachers are effectively implementing various asset management practices, such as inventory management, record keeping, property updates, and transparency in displaying information for public viewing. Moreover, the high scores across various indicators suggest that schools are following applicable rules and regulations and adhering to the guidelines set forth by the Department of Education (DepEd). This ensures that schools maintain a high level of compliance and accountability when it comes to managing their assets.

In addition, financial asset management includes proper management of alternative funds and ensuring that they contribute to the organization's objectives. Effective and efficient financial management is evidenced by the proper documentation of financial report and asset managements, according to Chaka (2018). Principals must be required to perform competent financial management to assure education for all within the context of available financial resources (Orcullo, 2018; Barasa, 2019).

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Table 20. *Mean Scores on the Level of Financial Management Practices Related to Basic Education Learning Continuity Plan (BE-LCP) Implementation in terms of Asset Management along with Designation.*

| *Indicators* | *School Head* | *School BAC Chairperson* | *School Property Custodian* | *Overall Mean* |
|---|---|---|---|---|
| *In terms of asset management of BE-LCP, I/the school heads ...* | | | | |
| Conduct inventory management of receipts. | 4.20 | 3.87 | 3.74 | 3.94 |
| Record all school issuances. | 4.22 | 3.88 | 3.77 | 3.96 |
| Ensure complete school property records. | 4.22 | 3.86 | 3.78 | 3.95 |
| Provide updates for school property. | 4.20 | 3.87 | 3.76 | 3.94 |
| Report inventory of school disposals. | 4.16 | 3.83 | 3.72 | 3.90 |
| Follow applicable rules and regulations on Supply and Management Manual for school disposal procedures. | 4.19 | 3.84 | 3.68 | 3.90 |
| Follow applicable rules and regulations on BE-LCP for school disposal procedures. | 4.20 | 3.83 | 3.66 | 3.90 |
| Submit original copy of inventory report of unserviceable property to accounting division. | 4.16 | 3.80 | 3.68 | 3.88 |
| Follow DepEd inventory flowchart. | 4.17 | 3.84 | 3.75 | 3.92 |
| Follow DepEd inventory requisition. | 4.17 | 3.86 | 3.74 | 3.92 |
| Follow DepEd inventory issuances. | 4.19 | 3.88 | 3.75 | 3.94 |
| Follow PPE requisitions procedures. | 4.19 | 3.84 | 3.71 | 3.92 |
| Follow PPE issuances procedures. | 4.19 | 3.86 | 3.74 | 3.93 |
| Locate transparency board in an open place for public viewing. | .35 | 4.01 | 3.92 | 4.09 |
| Standardize reporting done by the schools. | 4.15 | 3.82 | 3.68 | 3.88 |
| General Mean | 4.20 | 3.86 | 3.74 | 3.93 |

Table 16 depicts the mean scores on the level of financial management practices related to Basic Education Learning Continuity Plan (BE-LCP) implementation in terms of asset management along with designation. Findings revealed that in terms of asset management of BE-LCP for the School Head, Indicator 15, which pertains to locating the transparency board in an open place for public viewing, gained the highest mean score of 4.35, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score for the School Head is Indicator 16, which pertains to standardizing reporting done by the schools, with a mean score of 4.15, interpreted as a Very Satisfactorily Practiced.

For the School BAC Chairperson, Indicator 15, which pertains to locating the transparency board in an open place for public viewing, gained the highest mean score of 4.01, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score for the BAC Chairperson is Indicator 8, which pertains to submitting the original copy of the inventory report of unserviceable property to the accounting division, with a mean score of 3.80, interpreted as a Very Satisfactorily Practiced.

In the case of the School Property Custodian, Indicator 15, which involves locating the transparency board in an open place for public viewing, gained the highest mean score of 3.92, interpreted as a Very Satisfactorily Practiced. The indicator that earned the lowest mean score for the School Property Custodian is Indicator 7, which pertains to following applicable rules and regulations on BE-LCP for school disposal procedures, with a mean score of 3.66, interpreted as a Very Satisfactorily Practiced.

Considering the Overall Mean, Indicator 15, which pertains to locating the transparency board in an open place for public viewing, had the highest mean score of 4.09, interpreted as a Very Satisfactorily Practiced. Meanwhile, Indicator 8 and 16, which involve submitting original copy of the inventory report and standardizing reporting done by the schools, had the lowest mean score of 3.88, also interpreted as a Very Satisfactorily Practiced. All indicators obtained the general mean of 3.93 interpreted as Very Satisfactorily Practiced.

This implies that in terms of asset management, transparency is highly valued through practices such as locating the transparency board in an open place for public viewing. However, there is room for improvement in areas such as standardizing reporting and following applicable rules and regulations for school disposal procedures. To enhance asset management practices, schools should focus on improving reporting standards, complying with relevant rules and regulations, and maintaining accurate and complete property records.

Same with the current findings, literature showed that principals play a crucial role in assuring the efficient operation of institutions. They are involved in every aspect of educational operations. They are indispensable to the government's objective of supplying high-quality fundamental education

(Muring, 2012).

**Test for Significant Difference on the Respondent's Level of Financial Management Practices Related to BE-LCP Implementation when they are Grouped According to School-Related Profile**

Table 21. Kruskal Wallis H-Test: Comparison on the Respondent's Level of Financial Management Practices Related to BE-LCP Implementation when they are Grouped According to Size of School Assignment

| *Indicators* | *Size of School Assignment* | *Mean Rank* | *K-statistic* | *p-value* |
|---|---|---|---|---|
| Budgeting | Small | 101.46 | 24.176 | 0.000 |
| | Medium | 135.62 | | |
| | Large | 155.91 | | |
| | Mega | 185.17 | | |
| Procurement | Small | 99.69 | 25.808 | 0.000 |
| | Medium | 138.66 | | |
| | Large | 150.50 | | |
| | Mega | 186.83 | | |
| Accounting | Small | 109.84 | 14.393 | 0.002 |
| | Medium | 131.34 | | |
| | Large | 144.89 | | |
| | Mega | 188.25 | | |
| Asset Management | Small | 109.25 | 12.086 | 0.007 |
| | Medium | 135.04 | | |
| | Large | 135.35 | | |
| | Mega | 180.67 | | |

Presented in table 21 is the Kruskal Wallis H-Test of the comparison on the respondent's level of financial management practices related to BE-LCP implementation when grouped according to size of school assignment. Given the statistical results in budgeting (K= 24.176, p=0.000); procurement (K=25.808, p=0.000); accounting (K=14.393, p=0.002); and asset management (K=12.086, p=0.007) which all showed the p-values lower than 0.05 level of significance. Hence the null hypothesis is rejected. Results showed that there is a significant difference in the respondents' level of financial management practices related to BE-LCP implementation when they are grouped according to school-related profiles.

The results imply that the small, medium, large, and mega schools significantly differ in their financial management related to the attainment of BE-LCP goals and implementation. This is primarily because of the amount of finances, including the MOOE, SEF, and other resources the schools received, along with the support from the LGUs and NGOs. The amount of finances is a significant factor in how the school finances are managed. A massive amount of finances for the large and mega schools means more accomplishments on the needs of the teachers and school structures; however, it also equates to more complicated and complex documentation, record keeping, and process tracking, which is different from the medium and small schools that are situated primarily on the barangay localities. Accordingly, the small schools have a low budget because of the low number of teachers and enrolment. However, they can maximize the budget where all teachers are involved since there are only some, unlike in large and mega schools where only a few teachers are involved in the related financial management of the BE-LCP. In addition, in small schools, the finances are managed mainly by the teacher-in-charge, unlike in the big schools, where the principal manages with, we-shaped management capabilities and skills with the aid of administrative personnel.

Like the current findings, Linao and Gosadan (2019) aimed to determine if school-based financial management system adoption affects school performance. The study found that primary school administrators in Makilala Districts were establishing and maturing their school-based management systems. Most administrators met NAT average school performance requirements. Leadership, governance, curriculum, instruction, accountability, continuous improvement, and resource management significantly affect school effectiveness.

Also, Varona (2017) utilized a descriptive-correlational research approach to examine the association between school-community partnership and school leaders' leadership qualities and attitudes toward alternative funding options. Results indicated that school heads had adequate leadership abilities and favorable attitudes toward school-community collaborations, which assisted in significant financial increases. The school and community work closely together to plan and sponsor school events. In addition, school leaders' leadership abilities and attitudes regarding school-community collaborations have considerable, direct, and modest effects.

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Table 22. *Kruskal Wallis H-Test: Comparison on the Respondent's Level of Financial Management Practices Related to BE-LCP Implementation when they are Grouped According to School Type*

| *Indicators* | *Location* | *Mean Rank* | *K-statistic* | *p-value* |
|---|---|---|---|---|
| Budgeting | Central School | 159.79 | 14.027 | 0.003 |
| | Multigrade School | 112.48 | | |
| | Non-Central School | 121.49 | | |
| | Integrated School | 69.90 | | |
| Procurement | Central School | 153.60 | 13.194 | 0.004 |
| | Multigrade School | 104.08 | | |
| | Non-Central School | 124.14 | | |
| | Integrated School | 56.30 | | |
| Accounting | Central School | 149.24 | 9.283 | 0.026 |
| | Multigrade School | 126.00 | | |
| | Non-Central School | 122.42 | | |
| | Integrated School | 68.00 | | |
| Asset Management | Central School | 141.55 | 7.851 | 0.049 |
| | Multigrade School | 126.58 | | |
| | Non-Central School | 124.49 | | |
| | Integrated School | 52.20 | | |

Depicted in table 22 is the Kruskal Wallis H-Test of comparison on the respondent's level of financial management practices related to BE-LCP implementation when grouped according to school type. Data revealed that the given results concerning budgeting (K= 14.027, p=0.003); procurement (K=13.194, p=0.004); accounting (K=9.283, p=0.026); and asset management (K=7.851, p=0.049) which all reflected the p-values lower than 0.05 level of significance. Hence the null hypothesis is rejected. Results showed a significant difference in the respondents' level of financial management practices related to BE-LCP implementation when grouped according to location.

The findings imply that all schools in different types, such as mega, central, multigrade, non-central, and integrated schools, have varying budgeting, procurement, accounting, and asset management practices while the BE-CLP is implemented. The schools in different locations are also affected by the amount of the MOOE received and the support they collected from partners and stakeholders. Likewise, the management differences in practice are because of the travel expenses and the price of the needs and commodities available near and within the community where they are located. The travel itself adds to their expenses, and the further the location, the higher the price of the primary school needs and other services that they purchase related to school operations. On the other hand, being in the central schools adds advantages with the number of finances they receive and the proximity to the services they must avail.Conforming with the current research results, the research by Bua and Adzongo (2014) also found that the poor condition of schools in Benue State, Nigeria, located in rural areas was due to financial management concerns, such as the failure to produce money internally and the mismanagement of limited resources. The principal is the school's top accounting officer, ensuring accountability and efficiency in financial resource management to achieve school goals and objectives. According to Lipham (2016), school principals require financial management abilities for successful planning, sourcing, and usage of school funding. In addition, Nnebedum and Egboka (2017) found that principals still need to adequately embrace many material resource management practices to improve Enugu State's secondary schools.

Table 23. *Kruskal Wallis H-Test: Comparison on the Respondent's Level of Financial Management Practices Related to BE-LCP Implementation when they are Grouped According to Plantilla Position*

| *Indicators* | *Relative Position* | *Mean Rank* | *K-statistic* | *p-value* |
|---|---|---|---|---|
| Budgeting | Teacher I | 105.61 | 70.608 | 0.000 |
| | Teacher II | 94.42 | | |
| | Teacher III | 97.23 | | |
| | Master Teacher I | 190.68 | | |
| | Master Teacher II | 173.31 | | |
| | Head Teacher I | 25.42 | | |
| | Head Teacher II | 198.00 | | |
| | Head Teacher III | 146.67 | | |
| | Principal I | 177.39 | | |
| | Principal II | 200.83 | | |
| | Principal III | 206.25 | | |
| Procurement | Teacher I | 103.51 | 61.271 | 0.000 |
| | Teacher II | 104.62 | | |
| | Teacher III | 101.18 | | |
| | Master Teacher I | 176.29 | | |
| | Master Teacher II | 160.88 | | |
| | Head Teacher I | 86.58 | | |
| | Head Teacher II | 221.50 | | |
| | Head Teacher III | 142.58 | | |
| | Principal I | 185.50 | | |
| | Principal II | 206.39 | | |
| | Principal III | 171.13 | | |
| Accounting | Teacher I | 121.35 | 61.393 | 0.000 |
| | Teacher II | 101.14 | | |
| | Teacher III | 94.93 | | |
| | Master Teacher I | 162.14 | | |
| | Master Teacher II | 165.69 | | |
| | Head Teacher I | 98.33 | | |
| | Head Teacher II | 205.75 | | |
| | Head Teacher III | 138.36 | | |

| | | | | |
|---|---|---|---|---|
| | Principal I | 176.13 | | |
| | Principal II | 205.72 | | |
| | Principal III | 192.38 | | |
| | Teacher I | 123.46 | | |
| | Teacher II | 101.97 | | |
| | Teacher III | 99.16 | | |
| | Master Teacher I | 144.18 | | |
| | Master Teacher II | 160.38 | | |
| Asset Management | Head Teacher I | 122.08 | 49.311 | 0.000 |
| | Head Teacher II | 232.00 | | |
| | Head Teacher III | 123.39 | | |
| | Principal I | 179.02 | | |
| | Principal II | 192.11 | | |
| | Principal III | 199.25 | | |

Table 23 presents the Kruskal Wallis H-Test of comparison on the respondent's level of financial management practices related to BE-LCP implementation when grouped according to plantilla positions. The data revealed that with regards to budgeting (K= 70.608, p=0.000); procurement (K=61.271, p=0.000); accounting (K=61.393, p=0.000); and asset management (K=49.311, p=0.000) the obtained p-values were lower than 0.05 level of significance. Hence the null hypothesis is rejected. Moreover, the findings showed a significant difference in the respondents' level of financial management practices related to BE-LCP implementation when they were grouped according to relative position.

The results of the analysis and the findings indicate that concerning the different plantilla positions or relevant positions of the respondents assigned as property custodians, SBAC chair, and school heads, the financial management of the schools also differs significantly in budgeting, procurement, accounting, and asset management. This identified difference can be brought by the training and orientations of the respondents, especially the teachers who function as SBAC and property custodians who also have teaching loads and other ancillary services, which is often observed in small and medium schools.

In contrast with the current findings, related studies showed that remuneration is the only difference between the positions of the teacher-in-charge and the administrator, according to research by Ringor (2017). However, due to their increased teaching loads, the teacher-in-charge and head teachers in charge of a school's management face more demands and challenges in their management positions. Consequently, their management concentration is divided. Also, the study emphasized that the roles of the teacher-in-charge and the principal are the same except for the salary but not the roles and responsibilities in managing the school and its finances.

Table 24. *Kruskal Wallis H-Test: Comparison on the Respondent's Level of Financial Management Practices Related to BE-LCP Implementation when they are Grouped According to Designation*

| *Indicators* | *Designation* | *Mean Rank* | *K-statistic* | *p-value* |
|---|---|---|---|---|
| Budgeting | School Head | 157.64 | 41.456 | 0.000 |
| | SBAC Chairperson | 131.27 | | |
| | School Property Custodian | 89.39 | | |
| Procurement | School Head | 152.74 | 24.042 | 0.000 |
| | SBAC Chairperson | 124.25 | | |
| | School Property Custodian | 100.48 | | |
| Accounting | School Head | 152.96 | 26.318 | 0.000 |
| | SBAC Chairperson | 122.91 | | |
| | School Property Custodian | 101.43 | | |
| Asset Management | School Head | 152.76 | 21.402 | 0.000 |
| | SBAC Chairperson | 117.72 | | |
| | School Property Custodian | 106.17 | | |

Depicted in table 24 is the Kruskal Wallis H-Test of comparison on the respondent's level of financial management practices related to BE-LCP implementation when the respondents are grouped according to designation. The gathered and analyzed data showed that budgeting (K= 41.456, p=0.000); procurement (K=24.042, p=0.000); accounting (K=26.318, p=0.000); and asset management (K=21.402, p=0.000) which all showed that the obtained p-values were lower than 0.05 level of significance, hence the null hypothesis is rejected. Additionally, the results showed a significant difference in the respondents' level of financial management practices related to BE-LCP implementation when grouped according to designation.

The findings imply that the school head, SBAC Chairperson, and property custodians significantly differ in budgeting, procurement, accounting, and asset management of the school finances during the implementation of BE-LCP. These differences can be traced back to the respondent's perception of the school's needs, engagement with the teachers and school stakeholders, and their training or orientation in financial management. Moreover, the school heads fully comprehend the memoranda, the responsibility of the related financial matters, and decision-making. However, the school personnel who also serve as the SBAC chairperson and property custodian more often engage with the teachers and directly learn their needs with their strategy in managing finances which spells out the differences within the groups. Also, the characteristics of the school head, SBAC chairperson, and school property custodian and how they perceive the downloading of the finances can be additional factors that affect the differences in their financial management.

Like the findings presented, the research of Montilla (2018) investigated the management skills of school administrators and the motivation of public elementary school teachers in Davao, Philippines, using a descriptive correlation research design with 200 respondents from four schools in the Talomo District that were selected on purpose. The results indicated that both school administrators' management abilities, which included financial management, and teachers' motivation were strong. The study determined that school administrators' management abilities substantially impacted instructors' motivation. Similarly, the effect of school administrators' management abilities on the prediction of teacher motivation was considerable.

Similarly, related studies also mentioned that effective and efficient financial management is evidenced by the accurate recording of financial reports and asset management by the administrator in the position, according to Chaka (2018). As the Philippine government supports budgeting, principals must practice competent financial management to assure education for all within financial resources (Orcullo, 2018; Barasa, 2019).

**Test for Significant Difference in the Level of Financial Management Practices Related to the Implementation of the BE-LCP as Assessed by the Three (3) Groups of Respondents**

Table 25 presents the Kruskal Wallis H-Test of comparison on the level of financial management practices related to the implementation of the BE-LCP as assessed by the three groups of respondents namely the School Heads, School Property Custodians, andSchool BAC

Table 25. *Kruskal Wallis H-Test: Comparison on the Level of Financial Management Practices of the School Heads Related to the Implementation of the BE-LCP as Assessed by the Three Groups of Respondents*

| *Indicators* | *Groups* | *Mean Rank* | *K-statistic* | *p-value* |
|---|---|---|---|---|
| Budgeting | School Head | 157.64 | 41.456 | 0.000 |
| | SBAC Chairperson | 131.27 | | |
| | School Property Custodian | 89.39 | | |
| Procurement | School Head | 152.74 | 24.042 | 0.000 |
| | SBAC Chairperson | 124.25 | | |
| | School Property Custodian | 100.48 | | |
| Accounting | School Head | 152.96 | 26.318 | 0.000 |
| | SBAC Chairperson | 122.91 | | |
| | School Property Custodian | 101.43 | | |
| Asset Management | School Head | 152.76 | 21.402 | 0.000 |
| | SBAC Chairperson | 117.72 | | |
| | School Property Custodian | 106.17 | | |

Chairpersons respectively.Findings revealed that the identified values in budgeting (K=41.456; p-value=0.000), procurement (K=24.042; p-value=0.000), accounting (K=26.318; p-value=0.000), and asset management (K=21.402); p-value=0.000) that were less than the assigned 0.05 level of significance, hence, the null hypothesis was rejected. This means there is a significant difference in the financial management practices of school heads related to implementing the BE-LCP as assessed by the three groups of respondents.

The data suggest that the budgeting, procurement, accounting, and asset management practices of the school head, SBAC Chairperson, and School Property Custodians varied considerably during the BE-LCP implementation. These variations may be linked to respondents' perceptions of school needs, interaction with teachers and stakeholders, and financial management training or orientation. Furthermore, while the school heads have full knowledge of the memoranda, responsibility for financial matters, and decision-making, the school personnel who also serve as the SBAC chairperson and property custodian more frequently engage with the teachers and directly learn their needs with their strategy in managing finances, highlighting the differences between the groups. Additionally, the qualities of the school head, SBAC chairperson, and school property custodian, as well as how they interpret the downloading of money, can be variables influencing the disparities in their financial management.

The same with the current findings, Linao and Gosadan's (2019) study was to determine if the amount of adoption of a school-based financial management system substantially impacted school performance. The study's findings indicate that the level of practice of the school-based management system by elementary school administrators in the Makilala Districts was in the emerging and maturing stages. Also, the research conducted by Varona (2017) revealed that school administrators have adequate leadership abilities and overwhelmingly positive views regarding school-community relationships, which helps the school acquire more revenue.

In addition, there is a substantial degree of engagement between the school and the community in organizing school events and sponsoring school activities. In addition, the degree of school-community collaborations is significantly, directly, and somewhat influenced by school administrators' leadership abilities and attitudes.

**Challenges Encountered by the School Heads in the Implementation of BE-LCP Related to Financial Management**

Table 26. *Frequency Distribution of the Challenges Encountered by the School Heads in the Implementation of BE-LCP Related Financial Management*

| *Indicators* | *Challenge/s* *Frequency* | *Rank* |
|---|---|---|
| Insufficient funds for the printing and reproduction of Self-Learning Modules (SLMs), Learner's Activity Sheets (LASs) and other supplementary instructional and learning materials. | 242 | 3.5 |
| Lack of supplementary learning tools, gadgets, and equipment such as laptops, tablets, cellphones, etc. | 227 | 11 |
| Inadequate human resource development opportunities for teaching and non-teaching personnel (Upskilling / Reskilling) | 236 | 9 |
| Restricted opportunities for the implementation of school dental and health care programs (Health-Related Webinars / Activities) | 180 | 14 |
| Difficulty of access and communications platforms with the learners and other stakeholders | 244 | 2 |
| Restricted minimum health protocols on the distribution and retrieval of SLMs, LASs, and other supplementary learning materials | 239 | 6.5 |
| Lack of funding for school-based research for the improvement of the BE-LCP related situation. | 185 | 12 |
| Difficulty in the administration and conduct of performance -based assessment and reporting of students' performance | 238 | 8 |
| Insufficient funds for the construction and maintenance of health areas and other related facilities. | 242 | 3.5 |
| Difficulty in making necessary adjustments in the School's SIP / AIP / WFP | 182 | 13 |
| Inadequacy of funds for the purchase of needed PPEs, respiratory and hand hygiene, water, and sanitation materials. | 239 | 6.5 |
| Lack of funds for the construction, repair, and maintenance of classroom in compliance to existing minimum health protocols. | 241 | 5 |
| Lack of funds to support expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities. | 229 | 10 |
| Limited internet access to facilitate of online / blended learning instruction. | 2 | 5 |
| Difficulty in addressing learning gaps, improving literacy and numeracy of the students. | 248 | 1 |

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Table 26 shows the challenges encountered by the school heads in implementing BE-LCP related to financial management. The analysis of the gathered data revealed that among all the 15 indicators, Difficulty in addressing learning gaps, improving the literacy and numeracy of the learners Rank 1 with a frequency of 248; Difficulty of access and communication platforms with the learners and stakeholders Rank 2 with a frequency of 244. On the other hand, Rank 3.5 with the frequency of 242 were insufficient funding for the printing and reproduction of SLMs, LASs and other supplementary instructional and learning materials, and insufficient funds for the construction and maintenance funding of health areas and other related facilities. On the other hand, limited internet access to facilitate online/blended learning instruction was deemed least among the challenges (Rank 15).

The findings imply that need to improve the quality of education is the greatest challenge in the implementation of the BE-LCP which was reflected in the students/learners' performance in numeracy and literacy. This is replicated in the challenges in improving the quality of instruction that was also associated to the teachers' training, research, strategies, provision of IMs, interventions, and other essential educational services of the school. The higher number of non-numerates and non-readers mean more interventions, training, and production of IMs that limit the budget and procurement of school and office supplies. In addition, with the modular learning modality implemented primarily under the BE-LCP, the production and printing of SLMs to compensate for the deficiency in LMs from the Central Office also adds to the challenge that involves the teachers and sometimes at their own finances. Lastly, to ensure safe and healthy learners, funding health-related facilities also is a challenge that needs more time for supervision and a considerable number of financial responsibilities.

In conformity with the present study's findings, related studies showed that public elementary and secondary schools confront financial and material resource management issues. Communicate, delegate, build teams, organize projects, direct, innovate, evaluate finances, and monitor expenditures (Espiritu, 2020). School leaders must have technical knowledge and abilities in resource management to fulfill school and departmental objectives and respond to different challenges, such as funding modules, providing learning tools, human resource development, dental and health care programs, communications, distribution and retrieval of modules, research funding, school improvement plans, personal protective equipment, classroom rehabilitation, fi.

Moreover, Dargantes (2020) also found that school leaders with high management abilities motivate subordinates to work for the common good and overcome hurdles to optimize school financing. The research also showed that school heads had virtually exceptional leadership skills in learning capacity, conscientiousness, flexibility, and emotional intelligence but with growth potential. The school leaders' technical, interpersonal, and administrative abilities are outstanding but require development.

**Actions Undertaken by the Respondents to Address the Challenges in Financial Management Related to the Implementation of the BE-LCP**

Table 27. *Frequency Distribution on the Actions Taken by the Respondents to Address the Challenges in Financial Management Related to BE-LCP Implementation.*

| *Challenges* | *Actions Taken* | *Frequency* | *Rank* |
|---|---|---|---|
| Insufficient funds for the printing and reproduction of Self-Learning Modules (SLMs), Learner's Activity Sheets (LASs) and other supplementary instructional and learning materials. | Recalibrated available local funds through alignment and modification of school PPAs | 3 | 4 |
| | Re-allotted available school MOOE fund | 195 | 1 |
| | Utilized Special Education Fund (SEF) in coordination with the LGUs | 28 | 2 |
| | Enhanced partnerships with Development partners (internal and external stakeholders) through Adopt-a-School Program (ASP) | 4 | 3 |
| | Improved Brigada Eskwela and maximized private sectors contribution | 1 | 5.5 |
| | Requested for supplemental budget | 1 | 5.5 |
| Lack of supplementary learning tools, gadgets, and equipment such as laptops, tablets, cellphones, etc. | Recalibrated available local funds through alignment and modification of school PPAs | 3 | 5 |
| | Re-allotted available School MOOE Fund | 2 | 6 |
| | Utilized Special Education Fund (SEF) in coordination with the LGUs | 80 | 2 |
| | Enhanced partnerships with Development partners (internal and external stakeholders) | 114 | 1 |

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| | | | |
|---|---|---|---|
| | through Adopt-a-School Program (ASP) | | |
| | Enhanced Brigada Eskwela and maximized private sectors contribution | 23 | 3 |
| | Requested for supplemental budget | 5 | 4 |
| Inadequate human resource development opportunities for teaching and non-teaching personnel (Upskilling / Reskilling) | Held strengths and needs assessment for teachers. | 2 | 4 |
| | Conducted School-based LAC Sessions and INSETs | 124 | 1 |
| | Provided Technical Assistance (TA) for school staff. | 1 | 6 |
| | Attended different DepEd initiated online/virtual trainings and webinars | 94 | 2 |
| | Participated in different trainings and webinars s sponsored by NEAP Accredited organizations | 13 | 3 |
| | Allocated MOOE Fund for the conduct of school INSET and LAC sessions | 1 | 6 |
| | Maximized partnership with internal and external stakeholders in appropriating funds for the conduct of school INSET and LAC sessions through ASP | 1 | 6 |

| | | | |
|---|---|---|---|
| Restricted opportunities for the implementation of school dental and health care programs (Health-Related Webinars / Activities) | Established proper communication linkages with DOH and Local IATF. | 10 | 4 |
| | Participated in free government health-related webinars and activities. | 62 | 2 |
| | Requested District/ Division School Health and Nutrition Section for Technical Assistance (TA) | 88 | 1 |
| | Allocated available MOOE Fund for the implementation of different health-related activities | 3 | 5 |
| | Recalibrated available local funds through alignment and modifications of school PPAs | 0 | 7 |
| | Maximized partnership with internal and external stakeholders in appropriating funds for the implementation of health-related activities through ASP | 15 | 3 |
| | Requested for supplemental budget | 2 | 6 |
| Difficulty of access and communications platforms with the learners and other stakeholders | Established open communications in different platforms such as Facebook, Messenger, SMS, etc. | 70 | 2 |
| | Maximized the use of | | |

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|---|---|---|---|
| | technology such as cellphone, laptop, etc. | 165 | 1 |
| | Allocated available MOOE Fund | 0 | 5.5 |
| | Recalibrated available local funds through alignment and modifications of school PPAs | 2 | 4 |
| | Maximized partnership with internal and external stakeholders in appropriating funds through ASP | 7 | 3 |
| | Requested for supplemental budget. | 0 | 5.5 |
| Restricted minimum health protocols on the distribution and retrieval of SLMs, LASs, and other supplementary learning materials | Held flexible implementation of time schedules. | 97 | 2 |
| | Strictly followed DOH-IATF minimum health and safety protocols and standards. | 125 | 1 |
| | Documented the activity and record attendance for contact tracing purposes. | 2 | 4 |
| | Monitored parents' attendance and participation | 15 | 3 |
| Lack of funding for school-based research for the improvement of the BE-LCP related situation. | Submitted research to Basic Education Research Fund (BERF). | 134 | 1 |
| | Allocated available MOOE Fund. | 32 | 2 |
| | Recalibrated available local funds through alignment and modifications of school PPAs | 4 | 4 |
| | Requested sponsorships from internal / external stakeholders. | 13 | 3 |
| | Requested for supplemental budget | 2 | 5 |
| Difficulty in the administration and conduct of performance -based assessment and reporting of students' performance | Developed and used rubrics. | 4 | 3.5 |
| | Employed portfolio assessments. | 4 | 3.5 |
| | Utilized digital performance assessments and reporting. | 3 | 5 |
| | Conducted home visit to administer performance task following DOH-IATF safety protocols | 102 | 2 |
| | Established learning kiosk / community learning centers | 124 | 1 |
| | Allocated available MOOE Fund. | 0 | 8 |
| | Recalibrated available local funds through alignment and modifications of school PPAs | 1 | 6 |
| | Requested sponsorships from internal/ external stakeholders. | 0 | 8 |
| | Requested for supplemental budget | 0 | 8 |
| Insufficient funds for the construction and maintenance of health areas and other related facilities. | Recalibrated available local funds through alignment and modification of school PPAs | 4 | 5 |
| | Re-allotment of available School MOOE Fund | 61 | 1 |
| | Utilized of Special Education Fund (SEF) in coordination with LGUs | 6 | 4 |
| | Enhanced partnerships with Development partners (internal and external stakeholders) through Adopt-a-School Program (ASP) | 19 | 3 |
| | Enhanced Brigada Eskwela and maximized private sectors contribution | 49 | 2 |
| | Requested for supplemental budget | 3 | 6 |
| Difficulty in making necessary adjustments in the School's SIP / AIP / WFP | Referred to DepEd Issuances (orders and memoranda) | 64 | 2 |
| | Encouraged participation of stakeholders (PTA/BOD) in the review and assessment of school's SIP, AIP and WFP. | 12 | 3 |
| | Followed suggestions and recommendations from the DOH and Local IATF. | 6 | 4 |
| | Restructured according to school contexts | 100 | 1 |
| Inadequacy of funds for the purchase of needed PPEs, respiratory and hand hygiene, water, and sanitation materials. | Recalibrated of available local funds through alignment and modification of school PPAs | 1 | 6 |
| | Re-allotted of available School MOOE Fund | 84 | 2 |
| | Utilized Special Education Fund (SEF) in coordination with LGUs | 6 | 4 |
| | Enhanced partnerships with Development partners (internal and external stakeholders) through Adopt-a-School Program (ASP) | 118 | 1 |
| | Enhanced Brigada Eskwela and maximized private sectors contribution | 28 | 3 |
| | Requested for supplemental budget | 2 | 5 |
| Lack of funds for the construction, repair, and maintenance of classroom in compliance to existing minimum health protocols. | Recalibrated available local funds through alignment and modification of school PPAs | 2 | 5.5 |
| | Re-allotted of available School MOOE Fund | 178 | 1 |
| | Utilized Special Education Fund (SEF) in coordination with LGUs | 38 | 2 |
| | Enhanced partnerships with Development partners (internal and external stakeholders) through Adopt-a-School Program (ASP) | 7 | 4 |
| | Enhanced Brigada Eskwela and maximized private sectors contribution | 14 | 3 |
| | Requested for supplemental budget | 2 | 5.5 |

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|---|---|---|---|
| | external stakeholders) through Adopt-a-School Program (ASP) | | |
| | Enhanced Brigada Eskwela and maximized private sectors contribution | 14 | 3 |
| | Requested for supplemental budget | 2 | 5.5 |
| Lack of funds to support expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities. | Recalibrated of available local funds through alignment and modification of school PPAs | 0 | 5.5 |
| | Re-allotted of available School MOOE Fund | 210 | 1 |
| | Utilized of Special Education Fund (SEF) in coordination with LGUs | 0 | 5.5 |
| | Enhanced partnerships with Development partners (internal and external stakeholders) through Adopt-a-School Program (ASP) | 16 | 2 |
| | Enhanced Brigada Eskwela and maximized private sectors contribution | 2 | 3 |
| | Requested for supplemental budget | 1 | 4 |
| Limited internet access to facilitate online / blended learning instruction. | Conducted profiling of learners for the provision of supplementary teaching –learning activities | 40 | 1 |
| | Recalibrated of available local funds through alignment and modifications of school PPAs | 3 | 4 |
| | Re-allotted MOOE for the provision of learning support for learners. | 5 | 2 |
| | Enhanced partnerships with Development Partners (internal and external stakeholders) | 4 | 3 |

| | | | |
|---|---|---|---|
| | through Adopt-A-School Program | | |
| | Requested for supplemental budget. | 0 | 5 |
| Difficulty in addressing learning gaps, improving literacy and numeracy of the students. | Conducted profiling of learners for the provision of supplementary teaching-learning activities | 3 | 5 |
| | Strengthened implementation of Brigada–Pagbasa. | 36 | 4 |
| | Implemented differentiated remediation, intervention, and enrichment activities. | 84 | 1 |
| | Strengthened parent-teachers' partnerships through Parent's Academy. | 72 | 2 |
| | Initiated home visitation activities | 50 | 3 |
| | Provided needed supplies for the printing and reproduction of supplementary learning materials from the school MOOE | 2 | 6 |
| | Recalibrated available local funds through alignment and modifications of school PPAs | 0 | 8 |
| | Encouraged stakeholders support in the reproduction of supplementary learning materials | 1 | 7 |

Shown in table 27 is the frequency distribution of the actions taken by the respondents to address the challenges in financial management related to the implementation of the BE-LCP. The analysis of data revealed that in 1.) Insufficient funds for the printing of SLMs, LASs, and other supplementary instructional and learning materials, the respondents do re-allotment of available School MOOE fund; 2.) in Lack of supplementary learning tools, gadgets and equipment such as laptops, tablets, cellphones, etc, the respondents enhanced partnerships with development partners (internal and external stakeholders) through Adopt-a-School Program (ASP); 3.) in human resource development for teaching and non-teaching personnel, the respondents Conducted School-based LAC Sessions and INSETs; 4.) in the implementation of school dental and health care programs, the respondents requested district/ division school health and nutrition section for technical assistance; 5.) in maximizing of access and communications with the learners and stakeholders, the respondents maximized the use of technology such as cellphone, laptop, etc.; 6.) in the distribution and retrieval of SLMs, LASs, and other supplementary learning materials, the respondents strictly followed DOH-IATF minimum health and safety protocols and standards; 7.) in funding of educational research for improvement of the BE-LCP related context, the respondents submitted research to Basic Education Research Fund; 8.) in the conduct of performance-based assessment and reporting of students' performance, the respondents established learning kiosk / community learning centers; 9.) in funding of Health Areas and Facilities, the respondents enhanced Brigada Eskwela and maximized private sectors contribution; 10.) in the adjustments in the School's SIP / AIP / WFP, the respondents restructured the SIP, AIP and APP according to school contexts; 11.) in funding of PPEs, respiratory and hand hygiene, water and sanitation facilities, the respondents enhanced partnerships with development partners (internal and external stakeholders) through Adopt-a-School Program, 12.) in funding classroom and school rehabilitations, improvements, and ventilations, the respondents, the respondents make re-allotment of available School MOOE Fund; 13.) in financing expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities, the respondents make re-allotment of available School MOOE Fund; 14.) in improving literacy and numeracy of the students, the respondents implemented differentiated remediation, intervention and enrichment activities.

The findings indicate that with the identified challenges in implementing BE-LCP, the respondents mostly re-allotted the school budget and funds, including the MOOE and other collections, and the support from the stakeholders identified in financing different school-related tasks and processes. The respondents also resort to the optimization of what is available in the context, such as the available technology with alternative strategies and request for technical assistance with the district, health officers, and partners. Lastly, enhancing school-based projects such as brigade and SLAC for teachers is vital in addressing the identified challenges without spending too much.

Like the present findings, Salam and Salam (2018) studied effective financial management techniques in Cotabato City, Mindanao, Southern Philippines. It discovered local financial management shortcomings. The study employed interview guidelines and document analysis. Using the descriptive technique, it was determined that the community's finances were well-managed. Cotabato City's villages have solid financial management; therefore, they received the good housekeeping seal. More training in the same field with second-line young officials is recommended. This study gives agency managers facts to adapt to the circumstances. Implementation strategies will also be identified.

Moreover, DepEd encourages additional research and studies on BE-Most LCP's Essential Learning Competencies, Implementation of Multiple Learning Delivery Modalities/Improved Learning Environment, Preparing Teachers and School Leaders/Teacher Upskilling and Reskilling, Health Standards in the School and Workplace, Reconfiguration of Annual Opening Activities and Partnerships, Finance, Procurement, and Delivery, and Evaluation (The Manila Times, 2021). Additionally, Marishane and Botha propose focusing on stewardship and ethical leadership to avoid or manage challenges (2014). Some concerns, including internal conflict and miscommunication, are correctly handled.

## Conclusion

Based on the presented findings, the researcher arrived at the following conclusions:

1. Most of the respondents came from medium schools, which were commonly non-central. Generally, they are appointed as Teacher III and perform ancillary duties as School Heads or School Property Custodians as well.
2. The respondents showed a very satisfactory financial management practice in terms of budgeting, procurement, accounting, and asset management. They strictly follow DepEd memoranda and guidelines with on-time liquidation and open transparency regarding utilization of school funds.
3. There is a significant difference on the respondents' level of financial management practices related to BE-LCP implementation when they are grouped according to school-related profile hence the null hypothesis was rejected.
4. There is a significant difference in the level of financial management practices of school heads related to implementing the BE-LCP as assessed by the three groups of respondents namely school heads, school property custodians and school BAC chairperson hence the null hypothesis was rejected.

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5. Difficulty in addressing learning gaps, improving literacy and numeracy skills of the learners; Difficulty of access and communication platforms with learners and stakeholders; Insufficient funds for the printing of SLMs, LASs and other supplementary instructional and learning materials; and insufficient funds for the construction and maintenance of health areas and other related facilities are the major challenges encountered by the respondents in financial management related to the implementation of the BE-LCP.
6. Re-allotment and optimization of school MOOE fund, resources, and supports with strengthened school programs, ICT, provision of technical assistance, and encouraged partnership with internal and external stakeholders were the actions undertaken by the respondents to address the challenges they encountered related to the implementation of the BE-LCP.
7. E-FundAMENTALS, or Enhanced Fund Adjustment and Mobilization in Education: Networking Teachers, Administrators, Leaders, and Stakeholders, was developed as an intervention program for financial management of the Third Congressional District of DepEd Quezon.

Considering the presented research results and conclusions, the researcher recommends the following:

1. Practices related to financial management in BE-LCP implementation reveals that school heads performed Very Satisfactorily in terms of budgeting, procurement, accounting, and asset management therefore PSDSs and SDO Top Management may consider intensifying its reward system to recognize exemplary performance of schools and its personnel.
2. Considering that the most compelling challenge in the BE-LCP implementation deals with addressing the learning gap and improving the literacy and numeracy skills of the learners, school administrators and teachers may initiate intervention and remediation activities focusing on pupils' development and improvement especially in Key Stage 1 (Kindergarten to Grade 3).
3. Stakeholders support played a very vital role in educational financing especially in times that the school lack funds to support its operation hence, educational leaders and administrators may develop a strong partnership to sustain their interest in supporting school programs, projects, and activities. Moreover, school's reward system may be intensified by giving due recognition to its valuable partners.
4. Insufficient funds for the construction and maintenance of school health-related facilities, printing of SLMs and LASs and other supplementary learning materials have also emerged as key challenges in BE-LCP implementation, policymakers in education are suggested to conduct school profiling and do on-site validation to determine the needs of every school in the field to serve as basis in adjusting their financial support for them.
5. Though the BE-LCP implementation related to financial management in terms of budgeting, procurement, accounting at asset management is at a Very Satisfactory level, several areas can still be improved. Educational leaders are advocated to review the proposed intervention program, E-FundAMENTALS, for district and division-wide conduct of the intervention program to reach more schools and benefit more school heads and personnel and communities as well.
6. Seeing on the observed limitations of this research, which is a quantitative study, future researchers are suggested to consider conducting qualitative analysis of the challenges encountered by the schools in financial management related to the context of the "new normal" where the impact of BE-LCP is realized.

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