



EXPLORING THE FINANCIAL MANAGEMENT TRANSITION OF SCHOOL HEADS TO FACE-TO-FACE CLASSES: A PHENOMENOLOGY

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ABSTRACT

The purpose of this phenomenological inquiry was to focus on lived experiences, coping mechanisms, and insights experienced by the school heads regarding their financial management transition to face-to-face classes. This study was conducted in elementary public schools of the Schools Division of the City of Mati, involving ten school heads who participated in the in-depth interviews. The data were analyzed through thematic analysis. The results revealed that school heads faced difficulties in their financial management during the transition from distance learning to face-to-face classes. Furthermore, the participants expressed that the challenges they encountered included issues in managing school finances, instructional difficulties in the transition of teaching modality, increase in expenditures, budget allocation, and inadequate funding. To address the challenges, school heads obtained administrative support from heads and experts, conducted effective financial management planning, and solicited assistance from stakeholders. Moreover, insights gained included assessment and evaluation of school problems and needs, management of financial resources based on needs, and possession of positive traits in handling the difficulties. The results of this study can bring awareness to all school heads and stakeholders of the academe, who in turn can help in designing appropriate interventions and policies associated with Financial Management in schools.

KEYWORDS: Education, Financial Management, budget allocation, COVID-19, face-to-face classes, phenomenological inquiry, thematic analysis, City of Mati, Philippines

INTRODUCTION

The educational system bore a significant impact when the world was shaken by the COVID-19 pandemic. And the person who had to step up, take most responsibilities, and lead the school is the school head. From the sudden closure of schools to the unprepared shift from traditional face-to-face instructions to Distance Learning, the biggest burden in running the school's operation and managing finances fell on the school head. Now as the full face-to-face classes have resumed, the burden of managing the finances still falls on the school heads. However, the school head's budget considerations are much greater now because, only COVID-19-related concerns, were added to those budget concerns that were set aside for two years due to the pandemic.

In Indonesia, the response of the government to Education due to the COVID-19 outbreak was to launch a program of flexibility in using the budget allocation as explored in the study of Mudjisatyo (2022). This study explained how the Ministry of Education, Research and Technology allowed school heads as managers to allocate their School Operational Assistance Funds (BOS) in accordance with the conditions during the pandemic. However, in Thailand, the government's response to the COVID-19 education crisis was to welcome assistance from non-

governmental groups like the Asia Foundation to help manage the schools' finances to launch the country's online education (Chang, 2020). Basic materials were in insufficient supply in Bangkok and other regions' government-run schools like computers and internet for online distance learning. For all students to be able to continue learning, school heads had to overcome logistical challenges and resource shortages. Notably in South Korea, the Ministry of Education (MoE) secured additional money and emergency aid to mitigate COVID-19's unforeseen negative effects (Ministry of Education 2020).

Meanwhile, in the Philippines, the response of the Department of Education was to implement the Basic Education Learning Continuity Plan in the time of the Covid-19 Pandemic (Department of Education, 2019). The COVID-19 era's primary educational necessities were encompassed by BE-LCP incorporating the most crucial learning competencies, diverse learning delivery methods for teachers, school heads, and students, vital health standards for schools and workplaces, along with distinctive projects like Brigada Eskwela, Oplan Balik Eskwela, and collaborations (Briones, 2020). An order from the Department of Education was released, DO no. 15, series of 2020 on how school heads should allocate their Maintenance and other operating expenses (MOOE) in time of the Pandemic. This



DepEd Order was set to provide guidance to school heads during the COVID-19 epidemic, in the successful and productive administration of allocating maintenance and other operational expenditures for the schools to support the BE-LCP implementation. This was the basis for the utilization of funds for the school years of the Pandemic (Department of Education, 2020).

Further, due to my firsthand observation, the elementary school heads in our locality of the Division of Mati City were having difficulties in their financial management during the height of the pandemic. I have personally witnessed the first-hand experiences of our school head and the problems she encountered in the budget allocation of resources of our school's finances during the pandemic years and most importantly the problems she was encountering during the financial management transition to face-to-face classes. In support of this claim, some school heads of the research locale spoke of the challenges they were also experiencing in their financial management.

Numerous studies were done on how school heads handled their finances throughout the pandemic. One study by Solikhin and Munastiwi (2022), highlighted one method used by school heads to manage school expenses during the epidemic was to evaluate their school budget, plan for estimated expenditures in the delivery of education, and then implement a program policy that cut 30% of their school operating cost and 10% cut to school activity budget. The study by du Plessis (2022) further showed that school heads were not prepared to spend a lot of money on getting the school ready for COVID-19 requirements, as this was not on their allocated budgets at the beginning of the school year. Consequently, as revealed by Khamidullina et. al (2021) school heads are compelled to look for the most cost-effective distribution of funds in the COVID-19 era. However, none of these have yet to investigate the school heads' financial management now that the full traditional five-day-a-week face-to-face instruction had been implemented on November 2, 2022 (Magsambol, 2022). Hence, the school head's financial management had more concerns.

Thus, I saw the need to pursue this research work to close the gap and explore the insights and experiences of the school heads in their financial management transition from distance learning to the implementation of the traditional five days in school face-to-face learning. Thus, there must be quick action this to provide attention to the present situation.

This study would have considerable importance, particularly to school heads in the locality due to the fact that this study outlined the difficulties, challenges, and insights of how financial management is implanted by the school heads during the execution of five days of traditional face-to-face instruction.

This study will serve as a foundation for an intervention plan for the school administration in aiding school heads in their financial

management. Furthermore, the Department of Education will also use this report as a resource to look into the financial management status of the schools. Wherein, the findings of my research can be shared by my submission to research conferences and submission of copies to different DepEd officials.

Purpose of Study

The purpose of this phenomenological study was to explore and understand the lived experiences, coping mechanisms, and insights of school heads in their financial management transition to face-to-face classes in the Division of Mati City.

At this stage in the research, Financial Management was generally defined as how school heads handle the finances of the school in terms of planning, organizing, delegating, and controlling the school's resources to fulfill its intended objectives during the transition period of face-to-face.

Research Questions

1. What are the lived experiences of school heads on their financial management transition to face-to-face classes?
2. How do school heads cope with the challenges they encountered on their financial management transition to face-to-face classes?
3. What are the insights of school heads on their financial management transition to face-to-face classes that can be shared with higher DepEd authorities?

Theoretical Lens

This study employed Ostman's Financial Control as its theoretical lens. The Theory of Financial Control regards the current and future personal functions of humans as its basic point of reference. This theory highlighted the significance of financial instruments' current and practical use. It underscored the importance of considering payments, financial instruments, accounting, control models, economic calculations, and related matters across every stage and level of an organization's internal and external financial aspects. It was also noted that the link between activities and financial processes must be understood in the context of financial control (Ostman, 2007).

In the context of this study, financial control unveiled the contributing factors of the school heads financial management transition to full face-to-face classes. The current and future personal responsibilities of school leaders worked as mechanisms to link goals and roles to available funding, which in turn affected the school leaders' immediate experiences and activities during the pandemic.

Also, this study was gleaned through Adam's Budget Theory (1985). This theory focused on the academic investigation of the political and socioeconomic drivers of governmental and non-governmental organization budgets. Throughout the Progressive Period, this theory was addressed more openly and even in academic and quasi-academic settings. In a different research,



Schick (1988) also talked about how the emphasis of budget theory is on involvement in public sector operations. According to this budget theory, there was widespread public engagement in budgeting, and the budgets formulated were based on the average person's needs.

In the context of this study, Budget Theory provided a basis why for the financial management of school heads particularly in the budgeting process, all parties should be included in the decision-making process at the schools, but especially the administration, parents, teachers, and government officials. The participation of the school's different public and private stakeholders in the financial management of the school heads will prove to be very important and helpful for the school, especially during this pandemic era.

Crisis Management Theory by Herrero and Pratt (1996) was also adopted as one of the theoretical frameworks of this research because this is an emergency response strategy. The capacity of Crisis Management to develop strategies for handling unpredictable situations was crucial in deciding the course of action. Through the application of Crisis Management, a manager foresees potential crises, communicates with employees regarding their potential repercussions, and takes essential precautions. Any institution, business, and organization—both public and private—can experience this circumstance. Wherever and at any time, a crisis can occur. Of course, the institution will be impacted when a crisis arises.

In relation to this study, the abovementioned proposition emphasized the strategy for handling the crisis. The COVID-19 pandemic crisis was the one under consideration in this study and how school leaders managed their finances as schools were now open to full face-to-face classes wherein more financial concerns were being handled by the school heads.

Scope and Limitation of the Study

This study examined the financial management experiences of ten (10) public elementary school heads as they made the switch from online learning to traditional in-person instruction. This study was conducted from February to March 2023 of the academic year 2022-2023.

This study's data was limited to the responses and experiences of public elementary school heads on their financial management. Participants in this study were chosen from a variety of elementary schools in the Division of Mati City.

Thus, this research was limited to the outcomes of the in-depth interviews among the selected public elementary school heads.

METHODOLOGY

The study employed a qualitative phenomenological approach to explore the experiences of elementary school heads during the transition of financial management to face-to-face instruction.

The research design involved in-depth interviews with the school heads to understand their lived experiences. The participants, ten active school heads from various elementary schools in the Division of Mati City, were selected using purposive sampling. The researcher played multiple roles, including interviewer, transcriber, translator, data analyst, and encoder, ensuring ethical conduct throughout the research process (Creswell & Creswell, 2018; Sloan & Bowe, 2014; Creswell, 2013; Crossman, 2020; Creswell, 2014).

Data was collected through in-depth interviews conducted at the participants' locations. Secondary sources such as articles, journals, and books were also used to support the primary research. The data collection process involved securing approval from the St. Mary's College of Tagum, Inc. Research Ethics Committee, obtaining informed consent from the participants, and recording the interviews. The data was then analyzed through data coding and thematic analysis, with the assistance of an expert data analyst (Creswell, 2018; Akinyode & Khan, 2018; Jamshed, 2014; Milena et al., 2008; Yuksel & Yildirim, 2015; Vaismoradi et al., 2016; Akinyode and Khan 2018).

RESULTS AND DISCUSSIONS

Lived Experiences of School heads on their Financial Management Transition to Face-to-Face Classes

There are five (5) emerging themes that was deduced from the participants through the interview, and these were difficulty in managing school finances, increase of expenditures due to high-cost supplies, lack of financial management trainings, budget allocations on learning needs and lastly, inadequate funding for trainings and sudden activities .

Difficulty in Managing School Finances

Managing the school's finances has always been hard for school heads because of their limited budget. They have difficulty procuring resources and materials needed by the school. With the sudden COVID-19 pandemic, they were forced to create measures in order to follow through with the services that their school is providing. Even more during the transition from Distance Learning to full Face-to-Face classes, school heads faced significant challenges in managing school finances. This transition involves various aspects such as adapting infrastructure, procuring educational materials, ensuring safety measures, and managing operational costs. Since the implementation of a stricter regulation of safety procedures in schools were implemented, school heads had to rethink of different ways to make use of the tight budget that they have been given.

In connection to that, Zhang et. al. (2020) supported that the advent of the pandemic has created too many ambiguities and disagreement in the schools. Thinking about the method of teaching towards the students is not just the problem itself, working in the modular learning or online teaching infrastructure, the lack of technical experience of teachers about distance



learning, the information gap of the curriculum, the complexities of the learning environment and lastly the resources that are needed to be allocated towards different aspects are hanging in the balance. Moreover, Qurotul Aini et. al., (2020) added another aspect in the difficulty of managing finances and that is the problems in connectivity, e-learning system support, technology and self-regulation issues that cannot be solved by the teacher or student, this latter would reflect on the institutions that identified the financial aspect quite challenging.

Further, Abuhammad (2020) confirms that schools had personal, technical, logistical, and financial barriers. Jacob et.al (2020) also added that in some institutions, such as colleges or universities, it is not just the disruption of academic activities were hindered but also budget cuts and loss of manpower has also been documented.

Lastly, Osiesi et. al. (2022) agreed that there is a need for school heads to increase their budget allocation during and after COVID-19. In relation to this, Tuga et. al. (2023) mentioned that in the Philippines, enactment of various Republic Acts like RA 11469 (2020) or the Bayanihan to Heal as One Act made use of other agencies such as the IATF or Inter-Agency Task Force for the Management of Emerging Infectious Disease to provide certain preventive measures that schools needed to create in order for their resumption of classes, these measure likes safety and health protocols already took a lot of chunk of budget on schools and were one of the most pressure issues the school heads had to deal with.

Increase of Expenditures due to High-Cost Supplies

School heads, in their financial management during the transition to full face-to-face classes had to deal with a major concern and that is the increase of expenditures due to high-cost supplies. One of the negative effects of the pandemic was that there was a great increase in the prices of in demand products such as personal protective equipment for and health and safety purposes and module production needs such as printers and paper. School heads faced challenges in balancing the increased expenditures with limited financial resources. Budget constraints, reduced funding from government sources, economic uncertainties and high-cost supplies further exacerbate the financial strain on schools during this transition period.

In connection to that, Castillo et. al. (2022) added that there was a problem with the economic growth and government expenditures during the pandemic times, and this was more evident in third world countries such as the Philippines. To ensure the well-being of the people, the government was made to create short term policies that can control the spread of virus, vaccination supply and supplies provided to each Filipino household. Moreover, Uy et.al. (2023) confirmed that the concerns from school heads included maintaining the learning process, ensuring the safety of the learners, support the teachers and lastly, managing the resources.

Lack of Financial Management Trainings

During the transition to face-to-face classes, school heads were significantly impacted due to lack of financial management trainings. Without adequate financial management training, school heads struggled developing and implementing strategic budget plans. They lack the knowledge and skills required to assess financial risks, forecast expenditures accurately, and allocate resources efficiently. The lack of expertise can increase the risk of financial mismanagement, errors, or even fraud within the school administration. It is crucial for school heads to receive ongoing professional development and training in financial management to effectively navigate the complexities of managing school finances and ensure the efficient allocation of resources to support quality education for students.

In connection to that, Wanjala et. al. (2020) confirms that when school heads are equipped to handle school finances properly and efficiently, there is a strong and positive correlation between financial management and academic success in public secondary schools. Therefore, it is imperative for school heads to possess strong financial management skills to ensure high educational standards are achieved within their schools.

Moreover, Lunio- Toctocan et. al. (2023) agrees in the importance of specific elements influencing the understanding of school heads regarding accounting and financial management within the school environment. Particularly, the tenure in the role of school heads, the educational attainment level, and participation in financial training courses have been identified as critical factors shaping their competency in these domains.

Budget Allocations on Learning Needs

The main concern for school heads during the pandemic has and will always be their learners. Providing a large portion of the schools budget for the continuity of the learning process is one of the topmost priorities and that is why it was always addressed in every meeting. They had to prioritize budget allocation for essential learning materials and resources, such as textbooks, laboratory equipment, and instructional materials such as TV in the classroom.

In connection to that, Carpio et. al. (2022) confirms the high extent that MOOE is utilized to finance essential consumable supplies for non-face-to-face classes and learning activities. School heads also allocated higher amount of budget for reproduction/ printing of modules and teacher-made test papers as well as providing teachers instructional materials like CGs, TGs and MELCs.

Moreover, Potoy et. al. (2023) considered unavailability and insufficiency of ICT resources as the main concern. Since the absence of these resources are important predictors on how well the learners would perform in the chosen modality, allocating to this factor would increase the chances of high-quality instruction throughout the learning process.



However, Acido and Kilongkilong (2020) stated that while proper budgeting and resource management was present all the time throughout the school year, planning and control practices were not properly implemented which begs to differ that these practices must be ensured in order anticipate the school's success.

Inadequate Funding for Trainings and Sudden Activities

The sudden onset of cases of COVID-19 pushed the government to make drastic measures in order to prevent the spread of virus, one particular change was the temporary closing of schools and that education had to stop for a few months, the start of the school year was also move from its previous date and moved near the end of the year. Along with these changes, the learning modality was also turned upside down and the government had no choice but to adopt distance learning, which in turn was the rapid mobilization of webinars in order to help the teachers be ready for the opening of classes. School heads were not able to fully comply since there were limits in the school's yearly budget. Added measures like isolation rooms, safety kits, even the necessary tapering specific pathways was also included in the restructuring of the school. This in turn was challenging for the school heads since on top of the learning materials, trainings and activities were added burden to the already constraints budget. Moreover, after the pandemic, the budgetary requirements of schools have already taken a toll on the current status of their spending allocations, this would mean that the previous dire implementations would then be used for other purposes that includes materials to maintain infrastructures and things needed for the face-to-face modalities.

In connection to that, Anyika et. al. (2023) agreed that once such dilemma was also the same for schools in Nigeria, wherein their problems after the pandemic were inadequate or dilapidating infrastructures, unconducive learning environment and even poor teacher's welfare. Moreover, Carpio et.al. (2022) confirmed this that although it may be difficult, school heads had to address various challenges, such as procuring sports equipment necessary for student participation in sports academies/activities and conducting community mapping and house-to-house campaigns to boost school enrollment, all falling under the umbrella of students' welfare and development. The MOOE is allocated funds for both public and secondary schools, intended to be utilized for activities and essentials that bolster learning initiatives and contribute to the upkeep of a safe and healthy school environment.

Coping Mechanisms of Elementary School Heads on the Challenges they Encountered in Financial Management Transition

to Face-to-Face Classes

It was important for people in the higher office to plan and prepare the teachers and school heads for the changes that was going to happen when COVID-19 affected the country. There were five (5) emerging themes that the school heads experienced when they had to adapt to the changing transition from the pandemic to the new normal setting and these are: administrative support from

heads and expert; provision of instructional materials and safety needs; effective financial management and planning strategies; assistance from stakeholders; and motivation and commitment to work.

Administrative Support from Heads and Experts

School heads often turn to educational experts, consultants and experienced administrators for guidance and expertise. They may consult with experts in curriculum development, pedagogy, technology integration, school management and financial management to gather insights, best practices, and innovative solutions to address challenges during the transition. The school heads were grateful to their superiors in the department for their administrative support and expertise. Collaborating with their superiors helped them make informed decisions, implement effective strategies, and enhance the quality of education provided.

Certainly, the creation of important groups to assist school heads and principal during the transition of the pandemic was very crucial for the resumption of face-to-face classes. It brought about easy line of communication, referrals from a higher position to those who needs further instructions and inputs and suggestions from those who specialize in the field of health like medical practitioners who are more receptive on how to reduce the transmission of the virus.

In connection to that, Akbaba and Bulut (2021) agreed that the responsibilities of school heads included planning for the school's reopening, launching online courses, fostering stronger relationships and social media presence, managing the online program, attending to teacher and student concerns, and corresponding with higher authorities.

Moreover, Aytac (2020) agreed that prevalent challenges encountered during the pandemic diminished motivation for learning, insufficient home support, and limited access to the educational sites, which then in turn was the action called for by school heads to provide an action plan in technology support and financial crisis management.

Further, Lin (2023) added that meetings made by supervisors also provided discussion among teachers and school heads about how and what to teach in an online setting and in a modified face-to-face class. Moreover, since communications are ineffective between school heads and supervisors, there was also a need to address and be sensitive to the needs of school heads and their teachers. Torres and Sudaria (2021) agree that there was an improvement in the quality implementation of policies, organizational structure between supervisors and school heads through collaborative time to discuss the curriculum, monitoring the progress of the schools, sponsoring teachers for seminars, INSETS, flexible technology such as printed modules, learning packers and LMS.



Provision of Instructional Materials and Safety Needs

A school requires resources for effective functioning, and the acquisition of essential materials must be carefully tailored to the school's specific needs. During its transitions, prioritizing materials that ensure the safety and well-being of learners is crucial, and achieving this balance constitutes a responsibility of school heads. School heads prioritized the safety needs of the school particularly the well-being of the learners and teachers. Subsequently, the school heads focused on providing instructional materials for the teaching-learning process after the safety needs of the school were met.

In connection to that, Mina et. al. (2020) confirms that in Nueva Ecija, Philippines, efforts have been made to make sure that workers in the educational sector are safe and have complied with the Inter-Agency Task Force (IATF) protocols on areas that needed to be improved have been implemented in order to adapt the schools needs and reduce the virus's transmission without compromising daily operations.

Moreover, Asio and Jimenez (2021) added that ADM Learning Resources showed that learners preferred modular printed learning modality to the point that it showed almost seventy percent (70%) of the students who had chosen it. Further, Filomeno and Rivera (2021) agreed that digital infrastructure and resources promoted collaborative working environment in a school setting, which meant resources are the antecedents of increasing the capabilities of teachers and school heads, so there is a need to intensify the faculties competencies in order to promote a meaningful learning community.

Further, Rodrigo and Ladrido (2022) confirmed that using the principles of quality and equity showed that video lectures influenced the learning experience of students and consequently demonstrated their inclusion as educational tools. The teachers were able to integrate their own lectures following their own learning preferences and strategies.

Lastly, Ignacio (2021) affirmed that to mitigate the concerns and ensure the education quality, school heads prioritize the implementation of the safety needs and needed learning materials to provide the school personnel less mental health matters and focus more on giving quality education to learners.

Effective Financial Management and Planning Strategies

Preparation for the resumption of classes in schools has been one of the main concerns of school heads, making use of what little resources can be a lot to handle especially for school heads, which is why there is a need to conduct seminars and workshops that can help alleviate matters related to finances. It is important to cope with the challenges of transitioning to face-to-face classes. School heads should engage in proactive budget planning to anticipate and address financial needs associated with the transition. This includes conducting thorough assessments of expenses related to classroom setup, hygiene protocols, technology upgrades, and staff training. By developing detailed budget plans well in

advance, school heads can allocate resources strategically, identify potential funding gaps, and explore alternative sources of funding to support transition-related expenses.

In connection to that, Du Plessis (2020) confirms that the pandemic has brought changes in school especially its big impact towards the school budget, teaching posts and activities related to fundraising for clubs or school organizations, thus acquisition or support relating to accountability, transparency and responsibility are considered to be the main concerns for financial management strategies of school heads. Moreover, Operario (2022) agrees that the financial management practices in terms of financial planning are always practiced effectively by public secondary school heads. This financial planning includes collection and recording of school income, assisting in the preparation of a school budget, maintenance of auditable records of all school expenditure, preparation of quarterly financial reports for Board of Management meetings and community as well as the financial management practices in terms of financial control such as ensuring that resources are efficiently utilized and safe keeping of all financial records. Further, Susajan and Wibowo (2021) added that openness in schools about the promotion of accountability and fighting corruption in the education sector can ensure the improvement and sustainability of the school.

Lastly, Riinawati (2021) confirmed that one of the impacts of COVID-19 was allowing those in the educational section to be more well versed in educational planning. It allowed them to enhance their learnings and seek out new information to help them face challenges.

Assistance from Stakeholders

The school is an organizational body of individuals having the same goal to deliver quality education for its learners, and since it is all about the collaborative efforts of the people involve, there must be an effective line of communication and action to achieve those goals. School heads with the assistance from stakeholders were able to sustain the school and to help the learners with their learning process. School heads leverage the expertise and resources of stakeholders to address specific challenges and opportunities during the transition.

In connection to that, Palad (2022) confirms that It was found out that communication with students and their parents were one of the struggles in areas that had limited internet signals or mobile services, through the creation of collaborative efforts and strong partnerships with the parents and colleagues, they were able to overcome these challenges. Creating a routine activity for the student to study was one of the difficulties in the pandemic and through the assistance with the teachers, provision of learning resources like books, Internet guide or help in answering the modules were very helpful.

In relation, Jenkins and Walker (2021) added that it was crucial to assess the effectiveness of the delivery of instruction and



procedural compliance related to education programs, it was the role of the stakeholders to ensure that the transition was effective for the learners. Moreover, Kaim et. al. (2023) also added that another role of the stakeholders was the integration of long-term response to challenges like the pandemic which can be supplemented through capacity building and intervention programs that focus on resiliency. Further, Alicamen et. al. (2021) agreed that prioritizing collaboration with stakeholders is essential. School leaders must consistently engage with stakeholders to foster teamwork and unity between the institution and the community. Together, they should collaborate closely in strategizing to address unprecedented changes and challenges.

Lastly, Carpio et. al. (2022) confirms the important role of stakeholders as the sources of funding of the school include school MOOE allocation, donations, funding support from LGU/SEF, local stakeholders such as SGC, PTA, CSO, alumni associations, revenue from school canteen operations and other income generating projects. School heads established community networks by actively being present in both their schools and the surrounding community. They must cultivate trust and foster transparency, fostering a shared sense of purpose among parents, staff, community members, and students.

Motivation and Commitment to Work

School heads maintain a clear vision and purpose for their work, focusing on the well-being and success of students and the school community. School heads were inspired to overcome the challenges in their financial management transition to face-to-face classes because of their motivation and commitment to work. They remind themselves of their mission to provide quality education, support student development, and create a conducive learning environment, which serves as a source of motivation and commitment during the transition. School heads set realistic goals, action plans, and timelines to guide their financial management during transition.

In relation to this, Francisco and Nuqui (2020) supported that in the new normal, school heads being adaptable is a contributing factor along with one's dedication, and it is essential for a school head who engages in forward planning, who is vigilant, and an initiator are the virtues that are needed to survive the changes. Moreover, Panadero et. al., (2022) agreed that adaption through changes in emotions, motivations and well-being are the important aspects of financial management especially by school heads. Further, Alarcon (2021) added that despite the pandemic, school heads were able to adjust their leadership styles with the current challenges and were able to work in harmony with other stakeholders in planning and managing their schools.

The Insights of School Heads on their Financial Management Transitions to Face-to-Face classes that can be shared with DepEd Authorities

Throughout this endeavor, the school leaders went through a lot of challenges with the COVID-19 pandemic, from the temporary suspension of classes to the reopening of the school following the

new normal protocols. The themes that they have experienced were collated into six (6) topics which are: increase of budget allocation; assessment and evaluation of school problems and needs; need of administrative and stakeholder support; management of financial resources based on needs; possession of positive traits; and transparency on financial operations.

Increase of Budget Allocation

A functioning school demands many needs. These need may be for learning and instruction, infrastructure, operational costs, safety, and welfare of learners, etc. With procuring sufficient resource to maintain the school and also allow the provision of different services the school has to offer, there was a much-needed increase for its budget allocation. Since schools only follow through the prescribe MOOE provided by the government, the increasing prices of materials and resources has made it more difficult for the school heads. Providing school heads with increased budget allocation offers greater flexibility in resource management. This flexibility enables them to respond promptly to evolving needs, allocate funds where they are most needed, and seize opportunities for educational enhancement.

In connection with that, Amelia and Rinindi (2023) confirms that for developing countries like the Philippines, development process tends to have a decrease or increase in funding, since it allows the changes through infrastructure, modalities and especially if any problems may appear like the pandemic for example. This holds true in certain respects, as Shidiq and Herawas (2021) suggested a necessity for a shift in high school funding to accommodate the protocols introduced by COVID-19, one example may be the use of School Based Budgeting (SBB), enforcing an effective budget and maximizing community contributions for educational funding. This is helpful because school can adjust their needs based on the pandemic itself.

Assessment and Evaluation of School Problems and Needs

School heads have the most responsibilities in the school they manage. One responsibility of school heads is the analysis of the different procedures that happens within the school premises. As such they would take measures in order to preserve school order and permit the school to continue operating in order to support students' learning. Effective assessment and evaluation of school problems and needs necessitate active engagement with various stakeholders, including teachers, students, parents, administrators, and community members. In conclusion, effective assessment and evaluation of school problems and needs are essential for empowering school heads in their financial management transition to face-to-face classes.

In connection to that, Suswanto et. al. (2021) supported that evaluation during the pandemic was through adaptation and innovation strategies like online learning media, Microsoft teams and the Learning Management System (LMS). Evaluation is important since it can provide improvement or enhance to the already existing programs made by the school. Ahmed et. al.



(2021) added that throughout the context of COVID-19, ideas like social distancing, enhancement and collaboration, financial incentives, utilizing technology were the vital strategies to focus upon, since the pandemic was a new experience for everyone, the chance to propose effective strategies in solving these challenges is very useful. Further, Alea et. al. (2020) confirmed that in evaluating present needs that was used by school heads was being conscious of the COVID-19's existence and effects, in terms of geographical location, teachers and school heads were more adaptable in terms of distance learning.

Need of Administrative and Stakeholders Support

The school heads faced the daunting task of managing financial resources effectively amidst changing needs and priorities. The school heads sought the need of administrative and stakeholder support in empowering them to navigate the complexities of financial management transition. It is very crucial for each school to receive support from the higher ups the necessary guidance, resources, and organizational backing to navigate financial management challenges effectively. It can be achieved through a proper way of communication, collaboration and even trainings to help the teachers and faculty in improving the functionality and services in a school. Supports would often come through like materials, trainings or even advices which the school heads utilize as improvement for their activities.

In relation, Tupas and Linas- Laguda (2020) confirmed that the pandemic was the event that allowed school heads and educators to impart what learning they have from a national scale and implement it locally. Also, these trainings and seminars were able to help teachers and school heads in overcoming the challenges brought by the pandemic. In our country, blended learning was introduced as a way for transition from distance learning to face-to-face classes, with DepEd proposing to make use of different ways to cater the students learning process and thus, the education sector has sought assistance from various government entities, as well as private individuals and organizations, to maximize the utilization of the program. Moreover, Asio et. al. (2021) added that seeking support from administrators is much needed because before the transition, certain educational institutions were not adequately prepared for remote learning, highlighting the essential requirements of readiness, skills, financial support, and necessary devices for this mode of education.

School heads also sought the support of the school community's stakeholders. They realized that engaging parents, community members, and other stakeholders in the financial management process fosters transparency, trust, and accountability. Regular communication, feedback mechanisms, and collaborative decision-making forums enable stakeholders to contribute input, voice concerns, and support school fundraising efforts.

In connection to that, Gulac (2023) confirms that in the involvement of stakeholders on the school plan and performance, there was a high perception of both internal and external stakeholders on the continuation of basic education continuity

plans. This meant that in order to combat the different challenges in schools like enrollment rate, dropout rate, and completion rate, it was crucial to engage in cooperation with various stakeholders especially in the pandemic time. In addition, Mercado (2023) agreed that with the stakeholders' engagement, it showed five different aspects that all relate to collaboration between the school and its constituents. Moreover, Alicamen et. al. (2021) supported that collaborating with stakeholders was one of the key points of school leaders in their attrition towards the challenging times.

Further, Dalit (2021) added another crucial idea is that the challenges experienced within a school environment can impact the well-being and resilience of individuals involved in the school processes, which means that asking help through proper communication and collaborative effort can enable the success of the endeavors of the school itself.

Lastly, Amora et. al. (2023) added that one insight from school heads is that the most effective approach to address challenges encountered in face-to-face classes is to seek assistance from others, take ownership of the situation, foster supportive relationships, and adjust your expectations accordingly.

Management of Financial Resources Based on Needs

In terms of financial management, school heads have to properly scrutinize the list of needs for their teachers and their learners, which is why there is a need to have some support regarding their financial budget. With this, the school head were able to share that listing the urgency of the school needs helps to stop senseless expenses and focus on what are the most important things required for school operations. In response to these evolving needs, school heads are tasked with the strategic allocation of financial resources. This involves prioritizing expenditures based on their alignment with institutional goals and objectives. For instance, funds may be directed towards the safety precautions of the learners and teachers or renovating classrooms to facilitate social distancing or investing in professional development programs to equip teachers with the necessary skills for the face-to-face classes. By aligning financial allocations with strategic priorities, school heads can optimize the utilization of resources and maximize their impact on student learning outcomes.

In connection to that, Kavrayic and Kesim (2021) confirmed that school heads focused more on precaution resources during the pandemic. Physical precautions such as signs and ropes for separating areas of the school, informative precautions, and modules. An additional conclusion from the same study indicated that school heads faced two main challenges: the first concerned the resources available for the school and pupils, and the second revolved around decisions related to the educational and instructional processes.

Moreover, Winamo et. al. (2020) supported that a model was created to help the school in their financial administration, suggested from the Borg and Gall model, it focused on the



procurement of resources through seven steps and was able to help alleviate some burdens of the school heads in budgeting their funds. In relation, Bantilan et. al. (2023) added that with the school heads financial management challenges, these differ to the type of school being involved wherein small schools focuses on prioritization, medium schools on liquidation and School Monitoring, Evaluation, and Adjustment or SMEA, and for bigger school, its continuous implementation. The school all share in common the development of financial plans, transparency, and engagement with stakeholders. noted

Possession of Positive Traits

The ability to adapt to new situations and environments is vital for school heads during the transition to face-to-face classes. They must be flexible in their approaches to financial management, willing to embrace change, and open to exploring innovative solutions to address emerging needs. The possession of positive traits is indispensable for school heads during their financial management transition to face-to-face classes. By embodying traits such as resilience, adaptability, effective communication, strategic vision, collaborative leadership, innovative thinking, ethical integrity, and emotional intelligence, school heads can navigate the challenges of financial management with confidence, resilience, and effectiveness.

In connection to that, Edara et. al (2021) confirmed that religiosity, resilience, and optimism were significantly connected and were one of the traits of school heads while the pandemic was still rampant. It also suggested that optimism was one of the few factors that help the faculty cope up with the sudden changes, which meant that while facing adversities, teachers use religiosity and its other dimensions to combat the academic challenges. Moreover, Datu et. al. (2022) agreed about coping up with burnouts and maintaining efficacy in the continuity of the school process was the inclusion of positive emotions like gratitude, kindness, and control. This meant that even with the high amount of stress the teachers and school heads had, promoting these positive emotions was still present even in the COVID-19 pandemic. Further, Bayod et. al. (2021) supports that rising above the challenges and finding beauty and motivation and even inspiration was one of the key factors some teachers in Mindanao used in order to keep their sanity amidst straining and exertion. Lastly, Jimenez (2021) agreed that during the pandemic, school heads demonstrate emotional intelligence, showcasing attributes such as self-awareness, emotional management, motivation, empathy, and social skills.

Transparency on Financial Operations

For school heads to promote accountability throughout the pandemic, it is essential to provide enough efforts in following through the processes and procurements that was made on that span of time. Transparency and accountability must go hand-in-hand since it is an indispensable virtue for the operation of government transactions and also tools to prevent corruption.

School heads who prioritize transparency in financial management build strong relationships with stakeholders, inspire confidence in their leadership, and create a culture of openness, collaboration, and accountability that supports student success and academic excellence.

Certainly, Gaspar et. al. (2022) confirms that school heads and finance personnel possessed educational qualifications at the graduate level and had experience in handling financial affairs. Despite facing difficulties associated with policy procedures, programmed budgets, and limited opportunities for training and seminars, they managed to successfully address and complete these tasks. Delays in the release of budget allocations, insufficient manpower, school team members being occupied with various responsibilities, inadequate planning with stakeholders, and interference from school heads are significant factors that can impede the effective utilization of financial resources.

Moreover, Acido and Kilongkilong (2022) supported that effective finances in a school education setting, budgeting and allocation were manifested all the time while especially in the pandemic times, planning and control practices were also observed to be implemented. Further, Panunciari et. al. (2020) added that maximizing and outsourcing sufficient funds to provide enough resources were one of the main goals of school heads, with the aim of enhancing support for both the school and the local community, plans tailored to the school's context and responsive to community needs was one of the primary objectives for school leaders.

Lastly, Carpio et. al. (2022) confirms that school heads are confident in their practices as they openly disclose their funding sources to stakeholders and adhere to government procurement regulations. Measures such as Transparency Boards, PhilGEPHS postings, public bidding, distributing SRC, and ensuring visibility of financial documents are employed to consistently uphold the school's reputation for honesty, transparency, and integrity in handling public funds. Additionally, school heads must stay well-informed and comply with relevant provisions outlined in COA-DBM-DepEd Joint Circular No. 2019-1 and DepEd Order No. 8, s. 2019 to demonstrate efficiency in fund utilization. The high regard garnered by school administrators reflects their ongoing commitment to maintaining a bank account in the school's name, a mandated and essential practice for managing fund operations, particularly concerning MOOE disbursement.

Implications for Administrative Practice

The study's results successfully mirror the lived experiences of school heads as they navigate the transition in financial management amid the shift to face-to-face classes. The hurdles and challenges associated with leading a school comes in a diverse array of forms, situations and decisions that can be beneficial for the school. With the first cases of COVID virus in the year of 2019, these problems have given more and more



problems that the school had to tackle. The factors that resulted from the sudden and temporary closure of schools, and unprecedented measures in the transition to face-to-face classes were all had to be experienced by the school, the school heads, teachers, stakeholders, and its students. With all these findings, significant implications will be utilized to improve financial management in elementary schools and improve school heads performance in school financial management. Each of these implications is covered individually.

First, to the school heads, proper support must be given towards the school heads in overcoming the different challenges that the school must overcome and creating a proper line of communication will imply a better way of solving problems through sharing ideas and opinions for the pandemic. Creating a set of information and guidelines regarding the arising problems that might come and such learning will go a long way since, instructions that come from the central office will still go through proper channels before arriving to the receivers and in this case; the school itself. The study will benefit school heads since it contains the different experiences their co-leaders have overcome throughout the course of the pandemic.

Second, teachers must be more receptive to the decisions made by their school heads since school heads have been taking on a lot of responsibility and need support in these endeavors—to the point where they are feeling the weight of pressure from the administration. These beliefs and viewpoints helped them to become more open-minded and understanding of the various challenges they faced, such as motivating students to enroll in distance learning programs during COVID-19 and even after classes resumed, managing the risk of the virus spreading, and handling classes with limited resources.

Further, the Stakeholders must be aware of their role and importance in helping the school head manage the school. They should show their support to the different endeavors of the school which would greatly benefit the students.

In addition, the Department of Education Officials and the government should be more sensitive regarding the actual experiences of school heads and teachers, since they are the ones who cater most to the services being provided towards the students. Another implication would be the utmost regard towards the trainings to school heads and teachers relevant to pandemics and other health concerns that may arise in the future, since inter-agency collaboration would increase the time given for any action to be taken especially in the field of education. Appropriating funds provided by the LGU's is one of the most needed support the school could get from the community, since they are still part of the stakeholders, a proper model regarding the maximum amount of support a school can get from them would also enlighten some issues towards the phenomenon.

Furthermore, this study is able to provide ideas for further researchers towards the experiences of school heads in their ordeals and experiences during and after the COVID-19 pandemic.

Recommendation for Future Research

This study exclusively incorporates the results derived from the feedback provided by ten participants. The primary objective of this research inquiry has been successfully accomplished, which was to understand the lived experiences of school heads in their financial management transition to face-to-face classes. This is emphasized by the fact that the key themes extracted from the endeavor will effectively offer pertinent data and explanations for the same phenomenon. Nevertheless, it is essential to note that this research is not the be-all and end-all of the study pertaining to the specific topic under investigation. As a researcher, I acknowledge humbly that the findings of this study are merely descriptive and should not be regarded as generalizations. Therefore, as a researcher, my focus is solely directed towards the opinions, perspectives, and explanations provided by the ten participants who experienced the phenomenon under investigation.

In this section, it is suggested that other researchers do their own settings-based replication of this study. Furthermore, this could be accomplished by interviewing a broader range of participants to identify similarities with the gathered data. It is also suggested doing various research about the coping strategies that school heads have encountered during their financial management transition to face-to-face classes. It should be given undivided attention to better understand the lived experiences of school heads in their financial management transition to face-to-face classes.

Concluding Remarks

Setting goals is the first step in turning the invisible into the visible. Observing the completion of this work instilled confidence and inspiration in the researcher. The entire thesis-writing process appeared to be a challenging journey. It was a difficult task that required the researcher to be more persevering, have considerable dedication, and possess intellectual rigor in doing the research. The study's findings gave the researcher a better understanding of the difficulties faced by elementary school heads but also provided valuable insights into the ways in which they can be supported in their financial management endeavors. Thus, the researcher commends their devotion to their work and commitment to their service.

Doing the in-depth interviews was the hardest part of this study, which gave the researcher a long span of time just to gather the needed data and choose the qualified and available participants who were part of this study. The participants' responses sometimes vary. Some participants gave short responses even after the researcher gave probing questions. Some participants also gave very long responses. But most of the participants



answered in English showing command of the language. Thankfully, all of the participants' answers provided the researcher with lots of data suited to the research questions. After the interview, transcription followed by transcribing, and the researcher primarily analyzed the data. The participants were challenged to express their thoughts and opinions about the study. The researcher was very pleased and glad enough of their full cooperation and trust during the interview process.

As the study went along, the researcher experienced how it feels to be a researcher. It took the necessary processes to conduct successful research with the help of people with significant roles. On the other hand, this journey allowed the researcher to be unprejudiced about the lived experiences of the school heads in their financial management transition to face-to-face classes. It also widened the researcher's empathy on how they cope with the challenges they encountered.

Moreover, to the participants, in the hopes that you will know how much your commitment to this study is valued, despite the enormous tasks expected of you, you never fail to prioritize all of your teachers and students.

Finally, to achieve this academic endeavor, the researcher would say that this study is the result of perseverance, constant dedication, sleepless nights, sacrifices, time, and unending commitment.

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