

Fiscal Management Practices, Teachers' Satisfaction on the Provision of Institutional Resources, and Organizational Performance

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ABSTRACT

This study aimed to assess the level of fiscal management practices, teachers' satisfaction on the provision of institutional resources, and organizational performance of public elementary schools in the First Congressional District of Bohol, during the academic year 2021-2022. Part of its objectives is to present the profile of the school heads. In assessing the level of the school heads' fiscal management practices, it focuses on budget planning; budget review; budget implementation; budget monitoring and evaluation; and communicating how funds are used. The responses of the school heads are validated by conducting the same survey to the teachers. In assessing the level of teachers' satisfaction on the provision of institutional resources, it focuses on basic school supplies; reproduction of self-learning modules; health and safety resources; and digital infrastructure. In assessing the schools' organizational performance, the study uses the result of the Office Performance Commitment Review (OPCR). The study uses the weighted mean as the basis for discussion and interpretation. The study employs the descriptive-correlational research design in determining the relationship between variables. The study also employs the descriptive-comparative research design in determining the significant difference on fiscal management practices as practiced by the school heads and observed by the teachers. Major findings reveal that the five aspects of fiscal management are "Highly Practiced" by the school heads, with a grand mean of 3.69. The overall response is validated by the teacher respondents, with a grand mean of 3.48, with the same descriptive value. The study found that the teachers are "Moderately Satisfied" only base on the grand mean of 3.18. Further, most of the respondent schools obtain a "Very Satisfactory" organizational performance with a mean performance of 4.33. The study concludes that the school heads practiced their fiscal management in a very decent manner through a collaborative approach, regardless of their demographic characteristics. However, due to insufficient digital infrastructure, the teachers are moderately satisfied on the provision of institutional resources. The study also concludes that the adequacy of institutional facilities determines the organizational performance of the participating schools. Lastly, the study recommends for the formulation of a modified fiscal management program.

Keywords: Fiscal Management Practices, Teacher Satisfaction, Organizational Performance, Modular Distance Learning (MDL)

INTRODUCTION

The school administration has the responsibility for bringing together various resources and allocating them effectively to accomplish the general goals of the institution (Usman, 2016). In the Philippines, the ongoing suspension of the traditional face-to-face classes has disrupted the teaching and learning processes as lack of school funding in the production and delivery of modules is one of the major challenges faced by school

administrators in public schools in the province of Benguet, Philippines (Pe Dangle and Sumaoang, 2020).

In this sense, fiscal management practices are essential to school organizations in allocating funds for the provision of educational resources needed in modular distance learning (MDL). Concerning the trajectory for flexible learning delivery, the teaching and learning environment, and the prioritization of safety and security has become one of the most recognized public interest in the new normal education (Dayagbil et al., (2021).

The foregoing issues are critically linked to a school head's fiscal management practices in the aspects of budget planning, review, implementation, monitoring and evaluation and in communicating how funds are used. Regarding the teachers' satisfaction level on the provision of educational resources, the researcher believes that without sufficient funds, the entire organization may experience additional burden in providing the teachers with basic school supplies. Consequently, the organizational performance in public schools in Bohol's First Congressional District may also deplete since the school's budget allocation for Maintenance and Other Operating Expenses (MOOE) has been reduced before the pandemic.

Based on the aforementioned concerns, this study assessed the level of fiscal management practiced by the school heads in public elementary schools in the First Congressional District of Bohol, during the academic year 2021-2022. Moreover, this study sought to determine the level of teachers' satisfaction on the provision of institutional resources and organizational performance in the implementation of modular distance learning (MDL). The researcher used the significant findings as the basis for proposing an action plan.

According to Bliss (2022), fiscal management is the process of keeping an organization running efficiently within its allotted budget. In most cases, the term "fiscal" is used interchangeably with the word "financial." Generally, its goal is to improve the way an organization operates by properly planning, recording, and performing procedures that relate to the budget. Based on the preceding ideas, this study is anchored to Fiedler's Contingency Management Theory (1964). This theory posits that different group situations call for different leadership styles. Since leaders have a relatively fixed style in leadership, an organization must design job situations to achieve organizational effectiveness. More so, this theory considers the impact of management style on organizational outcomes (Ward, 2021).

Flexibility on fiscal management relates to the central idea of this theory, considering that many schools are still adjusting with the new normal setup. While it seemed that operational expenses are lesser in the absence of face-to-face classes, the reality is beyond the naked eye of many. The researcher, a school head, has to endure financial constraints on the provision of printing materials and other necessary digital facilities.

In assessing the level of fiscal management practices, this study focuses on five (5) aspects: budget planning; budget review; budget implementation; budget monitoring and evaluation; and communicating how funds are used.

"Budget Planning" as the first aspect of fiscal management practices is defined by Gallup (n.d.) as the process by which organizations or individuals evaluate their earnings and expenses. The goal is to lay out all necessary components and brainstorm future goals. Notably, budget planning may be completed in one meeting or it may take weeks of evaluating available data to finalize. Grant and Schmitt (2021) suggested the necessity of having a budget planning calendar for large organizations. In the process, organizations must usually collect a great deal of data from several departments to be used as references for proper budgeting scheme. Bell and Khartit (2022) mentioned that the importance of budget planning is a financial lesson that cannot be overemphasized. If an organization or an individual wants financial security, following a budget plan is by far the best answer. Hence, careful planning in any endeavor usually comes up with a favorable outcome.

Chukwuemeka et al. (2019) revealed that a careful budget preparation and implementation enhances the administrative skills of school principals in secondary schools in South-East States, Nigeria. However, it was recommended allowing the teachers to make suggestions during budget planning to foster harmonious cooperation for the entire school community. Espiritu (2020) noted that accounting and budgeting were categorized as the best financial management practices of the school heads in selected elementary schools in Region III, Philippines. More so, collaborating with grade level focal persons for budgetary planning was highly practiced by the respondents.

On the other hand, du Plessis (2020) investigated the impact of Covid-19 on school financial resources in selected public schools in South Africa. Findings revealed that the pandemic has negative impact on school budgets, teaching posts and fundraising activities, as well as the daily operation of schools. Moreover, many parents were questioning why they should pay for services not rendered due to the abrupt school closures in many South African schools. “Budget Review” as the second aspect of fiscal management is referred by Husseine (2017) as a crucial step of budgeting, specifically for large-scale organizations. For school administrators, updating the current budget should include budget evaluation against actual expenditures. They must not forget to integrate the school’s development plan during budget reviews. A team of Filipino researchers headed by Espinosa (2017) investigated the extent of fiscal management practices of school heads in public secondary schools in General Santos City, Philippines. Findings highlighted positive effects on drawing and reviewing budget. Their practices enabled them to manage financial resources more responsively, including the performance and instructional needs of the teachers.

As a school head of a public elementary school, the researcher commends that reviewing budgets has helped her in managing school funds more efficiently. Based on her experience during the pandemic, assessing new budget at the end of the month has become a more tedious task. However, Banks (2018) cited that careful budgeting identifies current available resources, leading to anticipation of priorities in the future. “Budget Implementation” as the third aspect of fiscal management practices involves two main operations: commitment and payments. Concerning with the commitment of expenditure, a decision must be taken to use a particular sum from a specific budgetary line to finance a specific activity. Once the corresponding legal commitments have been established, payments on relevant services, works or supplies shall follow (Schulz, 2021).

Ezeugo (2016) cited that budget implementation is widely practiced in educational management in many African countries. It is also considered as the financial blue print of school operation towards achieving short-term and long-term goals. However, school administrators in the locality were called to stay competent and flexible with their management styles in adverse circumstances, considering that resource constraint is the justification for subjecting education to economic analysis. Omsidi et al. (2019) revealed that there was a significant relationship between budget implementation strategies and organizational effectiveness in education colleges across Nigeria. In conclusion, it was necessary to provide technical assistance to units and departments concerned with preparing workable fiscal budgets. “Budget Monitoring and Evaluation” as the fourth aspect of fiscal management practices is defined by Folscher (2007) as the actions ensuring organizational objectives are achieved. It also covers how solutions are done against financial constraints in the organization.

According to Sedrakian (2016), monitoring and evaluation (M&E) related activities need to be planned and properly budgeted at the early stages of a financial program. In fact, these activities are integral part of a program and the related expenses should also be included in the program’s overall budget. Pont et al. (2008) suggested that education policy makers can enhance the fiscal management skills of school heads by providing pieces of trainings, establishing the role of a financial manager within a team, and providing financial support services to schools. Amos et al. (2021) found that most school heads in Tanzania possessed insufficient fiscal management skills. Specifically, these include poor monitoring, evaluation, and

auditing of school finances. Hence, the shortage of school funds was perceived as the major challenge on fiscal management of the country's education sector. "Communicating How Funds Are Used" as the fifth aspect of fiscal management practices is considered by Johnson (2020) as an essential way to prevent negative consequences when financial matters are not discussed. More so, communicating about financial concerns should be done in a decent matter to avoid resistance.

According to Thannum (2018), accountability and transparency are the hallmarks of good school community relations. If a school administrator failed to communicate about financial woes and transparency, then even the most heartfelt and honest messaging may fall on deaf ears. Engle (2022) emphasized that tailoring communications to various groups allows school finance officers to collaborate effectively with school board members, administrators, academic leaders, and community members. Anent to this, engaging with stakeholders in long-term planning increases transparency and public trust. Victor (2017) found out that school principals in Anambra State, Nigeria have managerial competencies in keeping accurate financial information of the school, ensuring accountability in all school expenditures, and in carrying out periodic auditing of school budgets. Wingfield (2016) found out that most of the South African university students have moderate basic financial literacy and were found to have low levels of sophisticated literacy on financial management. Further findings revealed that gender, race, previous finance course, and faculty of study were significant predictors of financial literacy of the university students.

Loke (2017) found that majority of the Malaysian people have average financial knowledge on budget planning. More so, it was revealed that ethnicity, income, education, age, and financial knowledge have influence on individuals' financial management behavior. Komara et al. (2019) found that millennials in Indonesia with a Bachelor's degree in Economics have higher financial literacy compared to those who were taking other courses. More so, it was revealed that working experience has a significant impact on students' financial literacy.

In the Philippines, Galigao et al. (2019) revealed that working experience, education, and financial trainings have contribution on financial management. However, gender has no influence on financial management skills among the school heads of Mandaue District, Cebu, Philippines.

This study is also anchored to DepEd Order No. 022, s. 2021 as the first legal basis. This Order addresses financial education policy pursuant to the pertinent provisions of Republic Act No. 10922, otherwise known as the Financial Literacy Act of 2016.

OBJECTIVES

This study aimed to assess the fiscal management practices of school heads, the satisfaction level of teachers on the provision of institutional resources, and the organizational performance of public elementary schools in the First Congressional District of Bohol, during the academic year 2021-2022.

Specifically, it sought to answer the following questions:

1. What is the profile of the school heads in terms of:
 - 1.1 highest educational attainment;
 - 1.2 length of administrative service; and
 - 1.3 training/s on fiscal management attended?
2. What is the level of school heads' fiscal management practices and observed by the teachers in the

following aspects:

2.1 budget planning;

2.2 budget review;

2.3 budget implementation;

2.4 budget monitoring and evaluation; and

2.5 communicating how funds are used?

3. What is the level of teachers' satisfaction on the provision of institutional resources in the following categories:

3.1 basic school supplies;

3.2 reproduction of self-learning modules;

3.3 health and safety resources; and

3.4 digital infrastructure?

4. What is the level of schools' organizational performance based on the result of the Office Performance Commitment Review (OPCR)?

5. Is there a significant relationship in the following:

5.1 profile of the school heads and their fiscal management practices;

5.2 fiscal management practices and teachers' satisfaction on the provision of institutional resources;

5.3 fiscal management practices and organizational performance; and

5.4 teachers' satisfaction on the provision of institutional resources and organizational performance?

6. Is there a significant difference on schools' fiscal management practices as practiced by the school heads and observed by the teachers?

7. Based on the findings, what action plan could be proposed to come up with an enhanced fiscal management program?

METHODOLOGY

Design- This study employed the descriptive-correlational and descriptive-comparative research design since it determined the relationships between the independent and dependent variables. It also determined the difference of the responses on fiscal management as practiced by the school heads and observed by the teachers. The study used a modified and a researcher-made questionnaire for the data gathering, which were validated through pilot testing.

Environment and Respondents- The study was conducted in the 16 districts of the First Congressional District of Bohol, during the academic year 2021-2022. The selection of the respondent schools is based on the target research locales within the first educational service area (ESA) of Bohol Division. Cluster sampling technique was used in identifying the sample size since the data gathering was facilitated through

Google Forms. This is in adherence to social distancing and the observance of health and safety protocols in containing the novel coronavirus.

For the respondents, the study involved 230 elementary school heads and 699 teachers in 16 schools districts of the First Congressional District of Bohol, during the academic year 2021-2022. The recruitment of respondents was made through cluster sampling technique.

Data Gathering- A letter was sent to the SUC President and to the Campus Director of Bohol Island State University-Main Campus. A letter of intent was also sent to the Office of the Division Schools Superintendent asking permission to conduct the study in public elementary schools in the First Congressional District of Bohol. The researcher also sent a letter to the Public Schools District Supervisor and School Heads of the respondent schools. For ethical considerations, the researcher sent an Informed Consent Form to the school heads and teachers asking approval for their participation. More so, another letter of request was sent to the Schools District Supervisor of Carmen 1, Bohol for the pilot testing.

In response to the standard protocol of social distancing, the survey questionnaires were distributed through Google Forms. It was done after the request for approval was granted to the researcher by the concerned school authorities. Answered questionnaires were retrieved online upon the completion of the survey. The researcher advised the respondents to answer all the items. If for any reason, an item was left unanswered, the respondent was notified immediately. After the completion of the survey, the researcher tabulated all the gathered data.

RESULTS AND DISCUSSION

Table 1 provides insights into the profile of school heads within Bohol's First Congressional District, focusing on their highest educational attainment, length of administrative service, and training attended in fiscal management. The data reveals several key observations.

Regarding the highest educational attainment, a significant portion of school heads, specifically 114 out of 230, have pursued master's units. This indicates a prevalent trend among public elementary school heads in the district towards furthering their education at the master's level. Conversely, the attainment of a Doctor's Degree is less common, with only 8 out of 230 school heads holding this qualification.

In terms of length of administrative service, the majority of school heads (123 out of 230) have served within the range of 6 to 10 years. This suggests a relatively stable administrative tenure among a substantial portion of school leaders. Conversely, those serving for 21 years and above constitute the smallest group, with only 7 out of 230 school heads falling into this category.

Regarding training attended on fiscal management, the data indicates a strong participation in training programs related to Financial Management Operation Manual (F.M.O.M.), with 213 out of 230 school heads having attended such training sessions. This reflects a proactive approach towards enhancing fiscal management skills among school leaders. In contrast, attendance at School-Based Fiscal Management Training is less common, with only 17 out of 230 school heads having participated in such programs.

Overall, these findings underscore the commitment of school heads within Bohol's First Congressional District to professional development, particularly in enhancing educational leadership through advanced education and specialized training in fiscal management. The prevalence of master's level pursuits and participation in F.M.O.M. training highlights a proactive stance towards improving administrative capacity and educational outcomes within the district's public elementary schools.

Table 1 Profile of the School Heads

n=230

| Highest Educational Attainment | (f) | (%) | Rank |
|---|------------|---------------|-------------|
| Doctor's Degree Holder | 8 | 3.48 | 5 |
| With Doctoral Units | 10 | 4.35 | 4 |
| Master's Degree Holder | 82 | 35.65 | 2 |
| With Master's Units | 114 | 49.57 | 1 |
| Bachelor's Degree Holder | 16 | 6.96 | 3 |
| Total | 230 | 100.00 | |
| Length of Administrative Service | (f) | (%) | Rank |
| 1 to 5 years | 49 | 21.30 | 3 |
| 6 to 10 years | 123 | 53.48 | 1 |
| 11 to 20 years | 51 | 22.17 | 2 |
| 21 years and above | 7 | 3.04 | 4 |
| Total | 230 | 100.00 | |
| Training/s on Fiscal Management Attended | (f) | (%) | Rank |
| Training on Financial Mgt. Operation Manual | 213 | 92.61 | 1 |
| School-Based Fiscal Management Training | 17 | 7.39 | 2 |
| Total | 230 | 100.00 | |

Table 2 shows the data on fiscal management as practiced by the school heads and observed by the teachers. Table 2 presents data on fiscal management practices as perceived by school heads and observed by teachers within public elementary schools in Bohol's First Congressional District. The data covers various aspects of fiscal management: Budget Planning, Budget Review, Budget Implementation, Budget Monitoring and Evaluation, and Communicating How Funds Are Used.

In terms of Budget Planning, both school heads and teachers perceive this aspect as highly practiced, with school heads reporting a composite mean of 3.45 and teachers observing a slightly higher mean of 3.51. This consistency suggests effective planning processes in place that are well-communicated and understood by teachers.

Similarly, Budget Review is perceived as highly practiced by both groups, with school heads rating it at 3.57 and teachers at 3.52. This indicates a robust review process that ensures financial plans align with school needs and goals.

For Budget Implementation, school heads report a strong average response of 3.82, indicating effective execution of financial plans. Teachers' perception, although slightly lower at 3.50, still reflects a high level of satisfaction with how budgets are put into action.

Budget Monitoring and Evaluation also received positive ratings from both perspectives, with school heads averaging 3.76 and teachers 3.48. This suggests a systematic approach to tracking financial performance and adjusting strategies as needed. Communicating How Funds Are Used garnered a composite mean of 3.75 from school heads and 3.41 from teachers. This indicates effective communication of financial decisions and transparency in fund utilization, although teachers' perceptions suggest room for improvement in clarity.

Overall, the grand mean for school heads’ responses is 3.69, indicating a consistent high level of fiscal management practices across all aspects measured. Teachers’ average responses, with a grand mean of 3.48, also reflect a positive view of their superiors’ fiscal management capabilities, albeit slightly lower numerically.

These findings highlight the efficacy of fiscal management practices among school heads in Bohol’s First Congressional District, particularly during the implementation of modular distance learning (MDL). The alignment between school heads’ perceptions and teachers’ observations underscores a shared understanding and appreciation for sound financial stewardship within the educational context.

Table 2 Level of Fiscal Management Practices in Five Aspects as Rated by the School Heads and Teachers

$$n_1 = 230, n_2 = 699$$

| Aspect | School Heads | | Teachers | |
|-------------------------------------|--------------|-------------------------|-------------|-------------------------|
| | Mean | Descriptive Value | Mean | Descriptive Value |
| 1. Budget Planning | 3.45 | Highly Practiced | 3.51 | Highly Practiced |
| 2. Budget Review | 3.57 | Highly Practiced | 3.52 | Highly Practiced |
| 3. Budget Implementation | 3.82 | Highly Practiced | 3.50 | Highly Practiced |
| 4. Budget Monitoring and Evaluation | 3.76 | Highly Practiced | 3.48 | Highly Practiced |
| 5. Communicating How Funds Are Used | 3.75 | Highly Practiced | 3.41 | Highly Practiced |
| Grand Mean | 3.69 | Highly Practiced | 3.48 | Highly Practiced |

Table 3 presents data on teachers’ satisfaction with the provision of institutional resources during the implementation of modular distance learning (MDL).

According to the descriptive data, teachers expressed high satisfaction levels with the provision of Basic School Supplies (mean = 3.36), Reproduction of Self-Learning Modules (mean = 3.33), and Health and Safety Resources (mean = 3.28). These results indicate that there is adequate availability of these essential resources to support teaching and learning. However, the provision of Digital Infrastructure received the lowest composite mean of 2.73, indicating a moderate level of satisfaction. This aspect includes resources such as computers, Internet connectivity, and health monitoring devices. The lower satisfaction suggests that there may be insufficient resources in these areas to fully support school operations during MDL.

In summary, while there is generally high satisfaction among teachers with the availability of Basic School Supplies, Self-Learning Modules, and Health and Safety Resources, there is a notable need for improvement in the provision of Digital Infrastructure to better support educational activities under the modular distance learning framework.

Table 3 Satisfaction Level of Teachers on the Provision of Institutional Resources

$$n=699$$

| Aspect | Composite Mean | Descriptive Value |
|--------------------------------|----------------|-------------------|
| 1. Basic School Supplies | 3.36 | Very Satisfied |
| 2. Reproduction of SLMs | 3.33 | Very Satisfied |
| 3. Health and Safety Resources | 3.28 | Very Satisfied |

| | | |
|---------------------------|-------------|-----------------------------|
| 4. Digital Infrastructure | 2.73 | Moderately Satisfied |
| Grand Mean | 3.18 | Moderately Satisfied |

Table 4 presents the organizational performance of public elementary schools based on the results of the Office Performance Commitment Review (OPCR) for the academic year 2020-2021. The assessment focused on the effectiveness of schools in implementing modular distance learning (MDL) amidst the challenges posed by the Covid-19 pandemic.

The data reveals that public elementary schools in Bohol’s First Congressional District achieved a commendable mean performance rating of 4.33. This score reflects a very satisfactory level of organizational performance, indicating that these schools effectively adapted to and managed the complexities of MDL during the pandemic.

The high rating suggests that the schools demonstrated resilience in maintaining educational continuity and supporting student learning despite the unprecedented circumstances. Factors contributing to this success likely include robust planning, effective deployment of resources, and strong leadership committed to ensuring the delivery of quality education under challenging conditions.

Overall, the findings underscore the dedication and adaptability of educators and administrators in Bohol’s First Congressional District, highlighting their ability to navigate and excel in a rapidly changing educational landscape driven by the demands of distance learning.

Table 4 Level of Schools’ Organizational Performance

n=230

| Scale | Range | Adjectival Rating | (f) | (%) | Rank |
|---|---------------|-------------------|-------------|--------------------------|------|
| 5 | 4.500 – 5.000 | Outstanding | 27 | 11.74 | 2 |
| 4 | 3.500 – 4.499 | Very Satisfactory | 203 | 88.26 | 1 |
| 3 | 2.500 – 3.499 | Satisfactory | – | – | – |
| 2 | 1.500 – 2.499 | Unsatisfactory | – | – | – |
| 1 | 1.499 & below | Poor | – | – | – |
| Total | | | 230 | 100.00 | |
| Mean Organizational Performance: | | | 4.33 | Very Satisfactory | |

Table 5 presents the statistical findings on the relationship between the profile characteristics of school heads and their fiscal management practices during modular distance learning (MDL). The analysis aimed to assess whether variables such as educational attainment, length of administrative service, and participation in fiscal management trainings influence the level of fiscal management practices among school heads.

The results indicate that the null hypotheses are accepted, as the computed p-values exceeded the significance level of 0.05. This suggests that there is no statistically significant relationship between the school heads’ profile characteristics and their fiscal management practices in the context of MDL. Specifically, factors such as educational level, years of administrative experience, and attendance in fiscal management trainings did not demonstrate a discernible impact on how school heads managed financial resources during the implementation of MDL.

These findings imply that while these profile characteristics may be important in other aspects of educational leadership, they did not significantly influence the fiscal management practices observed during

the challenging period of MDL. Other unexplored factors or situational contexts may have played a more crucial role in determining the effectiveness of fiscal management practices among school heads.

Overall, the results underscore the need for further investigation into the specific dynamics and contextual factors that influence fiscal management practices in educational settings, particularly in the context of evolving educational methodologies such as MDL.

Table 5 Relationship between the Profile of the School Heads and Their Fiscal Management Practices

n=230

| Variables | X ² value | p-value | Decision (Ho) | Interpretation |
|--|----------------------|---------|----------------------------|----------------|
| Highest Educational Attainment and Fiscal Management Practices | 3.349 | .50206 | Insignificant Ho: Accepted | Not Related |
| Length of Administrative Service and Fiscal Management Practices | 1.69 | .639159 | Insignificant Ho: Accepted | Not Related |
| Training/s on Fiscal Management Attended and Fiscal Management Practices | 1.056 | .304129 | Insignificant Ho: Accepted | Not Related |

Table 6 presents the statistical results on the correlation among the study’s main variables: school heads’ fiscal management practices, teachers’ satisfaction with institutional resources, and organizational performance during modular distance learning (MDL).

The analysis reveals that there is no significant correlation between school heads’ fiscal management practices and teachers’ satisfaction with the provision of institutional resources ($p = 0.51673$). This suggests that variations in fiscal management practices among school heads did not have a discernible impact on teachers’ satisfaction levels regarding the availability of resources such as basic school supplies, self-learning modules, and health and safety resources during MDL implementation.

Similarly, the correlation analysis indicates that there is no significant relationship between school heads’ fiscal management practices and organizational performance ($p = 0.87377$). This implies that how school heads managed fiscal resources during MDL did not directly influence the overall organizational performance of the schools in terms of their ability to adapt and perform under the challenging circumstances of the COVID-19 pandemic.

Conversely, a significant correlation was found between teachers’ satisfaction with institutional resources and organizational performance ($p = 0.000$). This indicates that higher levels of satisfaction among teachers regarding the provision of resources during MDL were associated with better organizational performance outcomes. Teachers’ satisfaction with resources such as digital infrastructure, school supplies, and health and safety measures significantly influenced the schools’ overall performance in delivering effective education through MDL.

These findings underscore the importance of adequately addressing teachers’ satisfaction with institutional resources to enhance organizational performance during periods of educational disruption like MDL. While fiscal management practices among school heads did not directly correlate with these outcomes, focusing on resource adequacy and teacher satisfaction appears crucial for optimizing organizational effectiveness and resilience in educational settings.

Table 6 Correlation of the School Heads’ Fiscal Management Practices, Teachers’ Satisfaction on the Provision of Institutional Resources, and Organizational Performance

| Variables | r value | p-value | Decision (Ho) | Interpretation |
|--|---------|---------|----------------------------|----------------|
| Fiscal Management Practices and Teacher’s Satisfaction | 0.17504 | .51673 | Insignificant Ho: Accepted | Not Related |
| Fiscal Management Practices and Organizational Performance | 0.01053 | .87377 | Insignificant Ho: Accepted | Not Related |
| Teacher’s Satisfaction and Organizational Performance | 0.74778 | .00087 | Significant Ho: Rejected | Related |

Table 7 presents the statistical results on the difference in fiscal management practices as rated by school heads and teacher respondents during modular distance learning (MDL).

The analysis indicates a significant difference between the responses of school heads and teachers regarding fiscal management practices ($p = 0.000$). School heads reported a higher overall mean in their assessment of fiscal management practices compared to the average response of teachers. This disparity suggests that school heads perceived their fiscal management practices during MDL to be more effective or comprehensive than how teachers perceived them.

The rejection of the null hypothesis underscores a notable divergence in perspectives between school leaders and teachers regarding the implementation and effectiveness of fiscal management strategies. This difference in perception may stem from varying roles, responsibilities, and levels of involvement in financial decision-making processes within the school context.

The findings suggest the importance of enhancing communication and transparency between school leadership and teaching staff regarding fiscal management practices. Addressing these discrepancies could foster greater understanding, alignment, and collaboration in managing financial resources effectively, thereby potentially improving overall educational outcomes during periods of educational disruption like MDL.

Table 7 Difference on the Level of Fiscal Management Practices

| Variables | U-value | z-score | p-value | Decision (Ho) | Result |
|--|---------|----------|---------|--------------------------|------------------------|
| Responses of the School Heads and Teachers | 8 | 4.503803 | .00001 | Significant Ho: Rejected | Group 1 > than Group 2 |

CONCLUSION

The study concludes that school heads demonstrated ethical fiscal management practices characterized by collaboration, irrespective of their highest educational attainment, length of experience in school administration, and training attended on fiscal management. Despite this, teachers expressed moderate satisfaction with the provision of institutional resources due to insufficient digital infrastructure. Furthermore, the study finds that the adequacy of institutional facilities significantly influenced the organizational performance of public elementary schools during modular distance learning (MDL).

These findings highlight the critical role of effective fiscal management and adequate institutional resources in supporting educational practices, particularly during periods of educational transition such as MDL. Future efforts should focus on enhancing digital infrastructure and ensuring equitable resource allocation to improve overall satisfaction and organizational performance within educational institutions.

RECOMMENDATIONS

A. The school may:

1. Procure sufficient quantity of thermal scanner, thermometer, safety gloves, and face shields.
2. Provide additional units of computers.
3. Provide additional budget allocation for computer repair and the provision of free electronic load to teachers.
4. Subscribe a stable Internet connection for accessible submission of school reports, outsourcing of online learning resources, and for communication purposes.
5. Create a wider institutional network to generate latest updates on Covid-19.
6. Use the enhancement program on fiscal management developed by the researcher, which is based on the significant findings of this study.

B. The teachers are encouraged to:

1. Remain steadfast in attending to their duties in spite the lack of technology-aided teaching and learning facilities.
2. Interact with the school environment regularly by means of communication through social network.
3. Be more precautionous when attending duties at school with body temperature accurately checked and by observing proper health safety standards.

C. The Future Researchers are advised to:

1. Use the significant findings as the basis in conducting related studies in the future.

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