The Realities Of Maintenance And Other Operating Expenses (MOOE) Allocation In Basic Education System: Unheard Voices Of Public School Teachers

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Abstract: The purpose of this phenomenological study was to describe the lived experiences, coping mechanisms and insights of 17 teachers regarding the MOOE allocation in basic education system. The data were gathered through in-depth interviews and focus group discussion which were subjected to thematic analysis. The result revealed the proper implementation/utilization of MOOE fund by the principal. However, concerns on teacher's trust on the MOOE transparency and non-involvement of teachers in financial planning were also observed and experienced. Coping mechanisms of the participants included openness and acceptance, indifference, and resourcefulness and creativity. The participants' insights based on their experiences were: MOOE is fund provision for schools' maintenance and operation, teachers to be centrally involved in the MOOE allocation, and there are varied sentiments on the integrity of MOOE spending. The study implies that creating an environment of trust in the school may result to satisfactory performance of teachers and students. Furthermore, transparency and openness of the School Head may encourage teacher's participation and commitment to school improvement.

Key Words: basic education, education, maintenance and other operating expenses, public school teachers, Philippines

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1. Introduction

The Department of Education continues to upgrade its services to enhance teaching standards and learning outcomes. One of the reforms is the transference of responsibilities on school to manage their operation and resources for school development so as to develop an environment that facilitates continuous improvement. However, school budget preparation and implementation by the school principals need to be improved to ensure transparency and accountability in the utilization of school funds. Connectedly, Department of Education Order 13, s. 2016 otherwise known as "Implementing Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, including Other Funds Managed by Schools" was issued to deepen the decentralization of education management. Thus, school principal has the authority to manage school finances. However, if this fund, if unmanaged properly can cause conflict between the principal and the teachers. Moreover, it has been reported that principals and school governing body members have been investigated by the Department of Education due to mismanagement of funds through misappropriation, fraud, pilfering of cash, theft and improper control of financial records [56]. Consequently, there are many principals and School Governing Body members who are placed in troubled positions because they are unable to work out practical solutions to financial problems [43]. Education for all is promoted by the Ministry of Education in Thailand. However, despite the dedication and serious commitment of the political leaders in giving the public schools with enough funds to provide all the necessary materials for the school operations, decades have passed, yet the goal has never been achieved and most of the stakeholders are putting the blame to ethics and corruption in education [28]. In public schools in the Philippines, there were already issues arising regarding the usage of MOOE as there are some teachers who claim that there are shady transactions regarding this matter. The situation was heightened when Income Generating Projects

are taken into considerations. As stipulated in the Education Act of 1982 [22], School Administrators, or all persons occupying policy implementing positions, which include the school principals have the right to draft proposals and claim the outcome from income generating projects as all schools are entitled to get assistance (Chapter 5, Sec. 39). Financial accountability in the school funds has always been an issue in many schools outside the country. In the Philippines, although there have been many news articles circulating through different media, informing the public of the corruption of school principals and other school administrators, with the misusage of MOOE and IGP funds, the researcher has hardly come across of a study conducted to prove such phenomenon. As the public teachers have the closest encounters with the school heads, being the next school personnel to receive the funds allotted for a certain project or program, this phenomenological study explore the experiences of public school teachers on the MOOE allocation in basic education system. The purpose of this phenomenological study was to describe the lived experiences of public school teachers on the Maintenance and Other Operating Expenses (MOOE) allocation in Basic Education System. This study involved public secondary school teachers assigned in the third district of Davao City. This research study envisions to account and document the experiences, strategies and insights of public school teachers regarding the MOOE allocation in Basic Education System. This Phenomenological study was designed to know and understand the experiences of the research participants as they narrated their sentiments regarding MOOE allocation, steps and decisions they took and insights they can share with their experiences [68]. This study aimed to answer a number of questions. First, what are the experiences of the public school teachers regarding the Maintenance and Other Operating Expenses (MOOE) allocation in Basic Education System? Second, how do the teachers handle the sentiments regarding the Maintenance and Other Operating Expenses (MOOE) allocation? Thirdly, what are

the insights of the public school teachers on the Maintenance and Other Operating Expenses (MOOE) allocation in Basic Education System? This phenomenological study is anchored to the Organization Systems Theory by Knight [36]. As stated by Knight, Organizations' Systems Theory model for school financial management described school as a "system" composed of interrelated elements necessary for the success operation of the school. In this setting, the elements needed to achieve the school objectives are the school administration, teachers, parents, students and all other resources. Just as pointed out by Knight, these elements are interdependent. Among these, school finance is one of the major interactive elements within a school. Accordingly, financial resource is an important key input in school system since it provides the means of running all the affairs of an institution or organization and acquire all the resources needed to achieve institutional objectives. In this respect, the school heads and the committee members play a major role in the management of funds in public schools. This theory is supported by formal model theory by Bush (2004) [11] which believed that schools are hierarchical systems in which principals use reasonable means to examine agreed goals. Similarly, principals possess authority legitimized by their formal positions within the schools are accountable to school governing bodies, teachers, students, parents and stakeholders for their activities [11]. Hence, the theories support the study in terms of accountability and transparency in managing school finances.

2. Literature Review

2.1 School-based Management Defined
School-based management (SBM) is a management support which is school-based, student-centered and quality focused. Furthermore, SBM is a structure and a process that promote greater building decision making related to some or all of the areas of instruction, personnel, budget, policy, and other matters pertinent to local school building governance; and it is a process that involves a variety of stakeholders in decisions related to the local, individual school [30]. In this respect, schools are provided with better, adaptable, agreeable self-government to manage their operation and resources for school development. At the same time, schools are also required a greater accountability in school management through the participation of key stakeholders in decision making that would help in the improvement of teaching and learning process [18]. In addition to, school-based management is a rule or control reform based to modify the balance of authority among schools, district, and the state. To some school-based management is a governance. To others, it is a political reform created to expand the decision-making base, either within the school or bigger community or both. Moreover, school-based management is an administrative reform to make management more effective by decentralizing and deregulating it. Another basis of school-based management educational reform is that the way to enhance student learning is to let education professionals make the important professional decisions. On the other aspect, educational reform may lead to underlying motives. Stated purposes may obscure far less lofty aims, such as weakening entrenched and distrusted local school boards,

creating the illusion of reform without investing additional resources, putting a positive spin on central office downsizing by calling it decentralization, or simply trying to shift the blame for failure to the school itself [17]. Furthermore, the major stakeholders in education - students, parents, teachers, and the community at large - are primarily interested in school-based management as a tool for school improvement. As for other reasons such as political reform, governance per se, or government's sometimes hidden agendas regarding the weakening of school board power, the stakeholders listed above, could hardly care less. However, the enhancement of the school as a vehicle for student learning is what will ultimately convince stakeholders of the merits of school-based management [17]. In addition there are four models that typify the various arrangements included in SBM reforms: administrative-control SBM—in which the authority is devolved to the school principal; professional-control SBM—in which teachers hold the main decision-making authority so as to use their knowledge of the school and its students; community-control SBM—in which parents have the major decision-making authority; and balanced-control SBM—in which decision-making authority is shared by parents and teachers [58]. Lastly, school-based management is by no means the perfect system. However, school-based management should be conceived as a part of an overall systemic education reform, not as a reform in and of itself, and that decentralized decision-making provides the conditions that allow school-site teachers and administrators to design changes in school organization and curriculum that ultimately will improve student achievement. The process of school improvement is complex and arduous. School-based management may help to facilitate that process [44].

2.2 Maintenance and Other Operating Expenses in Basic Education System
Maintenance and Other Operating Expenses is the school budget downloaded from the government to all public schools for the utilization in running school operations. The budget includes the procurement of school supplies necessary in classroom teaching, utilities and communication, training activities, graduation rites, security, janitorial services, minor school repair as stated in the approved School Improvement Plan (SIP) for the current school year and in the Annual Improvement Plan (AIP) of the school, procure small capital expenditure items worth Php 15,000 and below as provided in the new Government Accounting Manual issued by the Commission on Audit and subject to separate guidelines to be issued by DepEd [19]. Connectedly, DepEd Order 12 s. 2016 otherwise known as "Implementing Guidelines on the Direct Release and Use of MOOE allocations of the schools", including other funds managed by schools aims to provide guidance to all public schools on the derivation, release and the utilization of school MOOE, ensure timely and optimal use of school resources and institute mechanisms for transparency and accountability can be well-maintained so that it becomes the center of the locality [19] Every start of the year, principals craft their budget for MOOE and incorporate this in their school operating budgets (SOB), annual improvement plan (AIP), and annual procurement plan (APP). These yearly budget are based on their three-year

school improvement plan (SIP).Hence, concerted efforts of school principal and his management team are encouraged to make sure that the school funds are managed effectively [42], [46]. Moreover, MOOE funds are allocated on the basis of student enrollment and other characteristics, for example, number of classrooms and teachers. In line with an elevated focus on decentralization, MOOE funds nearly tripled from PHP 4 Billion in 2005 to PHP 12 Billion in 2013 [69]. A detailed costing study has revealed that MOOE funding remains insufficient despite increases and would need to more than double to satisfy existing services standards [2]. In addition, funding is vaguely aligned with need and there remain vast differences in spending between regions. For example, spending by the national government in 2012 ranged from PHP 4,500 per school-aged child in the National Capital Region to more than PHP 7,600 in the Cordillera Administrative Region (World Bank Group and Australian Aid, 2016) [69]. In another case, Region XII (Soccsksargen) receives a budget that is below the national average despite being one of the poorest regions in the Philippines. On the other hand, budget decisions by local governments are irregular, rarely transparent, and can even seldom meet the need. For example, in some areas schools are given the same amount of funding regardless of their size, whereas in other areas funding is pro-rated based on enrollment. In other cases, school performance is taken into consideration. Most worrying, it never appears that SIPs are taken into account in the preparation of the local school board budget. In a recent study, a school head admitted that school heads prepare their plan in a hit or miss fashion because they find it hard to tell the amount of support from the SEF and other sources [41]. Increased allocation by the national government has not always correspond increases in spending at the school level. For instance, in 2013 only about three-quarters of MOOE funds were actually downloaded to the school [69]. This is partially explained by a very obvious misalignment in the timing of budget allocation decisions, which is disorganized around the school year, as well as important delays in transfers, which leave school heads with less time to follow complex procurement procedures. Some schools reveal that they find it hard to use the funds that they do receive because of complicated or overburden procurement and reporting requirements. Apparently, inadequate financial management trainings among school heads and corrupt practices of some principals resulted to poor management of school funds [20], [43]. In some cases, principals have a difficult time making reports of MOOE funds for procuring goods and services and preparing liquidation reports [2]. As a result, discretionary funds are sometimes left unspent.

2.3 Accountability of School Principals

To ensure accountability in the use of MOOE, all schools are mandated by Republic Act 9485 (Anti-Red Tape Act of 2007) [58] to post a Transparency Board on MOOE. Furthermore, DO 13 mandates all principals to declare all sources of funding of the school which include school MOOE allocation, outline the intended utilization of all sources of funds, post the information on the sources in the transparency board that must be publicly accessible and updated every three months and using the school report card, formally communicate the sources and uses of school

funds to the following stakeholders: faculty and staff of the school, PTCA, SGC, and active partners among local stakeholders. The capability of the administration of DepEd MOOE is best perceived in how the schools are managed on a diurnal basis; thus, the move to give principals the funds they need to run and empower them to maintain the school as well. However, with greater authority, comes also this greater accountability. In the context of accountability, school administrators are expected to use school resources in the best possible manner and increase the success of the school [14]. On the contrary, organizations which do not include accountability will display uncertainties, irregularities and unjust behaviors. In short, while accountability ensures identifying whether resources are used by managers and employees in line with the purpose of reaching the goals of the organization, it also reveals the deficits and mistakes in services that are provided and points to who is responsible for them [14]. Studies in the field present that while accountability and transparency make positive contributions to an organization in terms of attitudes such as job satisfaction, trust in leaders, the need for independence, feedback regarding tasks, and satisfaction received from responsibilities, these principles are also becoming more and more important in the identification and prevention of bribery and corruption [4]. Therefore, accountability has become one of the most important tools that will lead the system of education to its goals because accountability is based on the realization of student expectations and acquisitions of school goals [3]. However, despite the efforts that have been taken to enhance the principal's performance, schools still experience problems of poor management. Studies on principals of secondary and high schools indicate a number of deficiencies in the performance of their duties [48], [40], [38], [66]. The mishandling of funds by principals may resulted to shortage of school resources like books, equipment and so forth. Hence, affects the performance of teachers and students [66]. The negative impact of a scarcity of resources on student performance was pointed out in study by Lekheto [40]. It was furthermore reported by Motsamai [45] that teachers and students of a high school in the district of Qacha's Nek in Lesotho went on strike in 2006 because their needs were not being met by the principal. It showed that students were provided disgusting foods and there was an inadequate maintenance of buildings and facilities such as printing machines due to the mismanagement of school funds. According to teachers, accountability for principals is related to displaying clear, open, fair and objective management in a democratic environment; explaining their decisions; having a sense of responsibility; performing their duties and abide with the rules and its regulations; and providing accurate information to superiors [4]. In this respect, Barasa [5] recognizes that efficient management of financial resources is an important task for head teachers. There must be enough financial support because schools cannot achieve their goals effectively.

2.4 Decentralized Decision Making In Schools

Despite the government pledges and international agencies to the education sector, equality and efficiency of education is far too reality-especially to girls and other poor marginalized groups. Many international initiatives focus on these access issues with great commitment, but majority of

the population have never achieved the substantial facilities to access quality education. International learning evaluation has found out that third world countries are underachievers. Studies showed that additional resources allocation without giving educational changes will not improve the quality of education [51] On the other hand, governments around the world are introducing a range of techniques for the purpose of improving the financing and the delivery of education services. Recently they have added an emphasis on improving quality as well as increasing the quantity (in terms of enrollment rates). The decentralization of educational decision making is one such strategy. Advocates of this strategy maintain that decentralizing decision-making encourages demand for a higher quality of education and ensures that schools reflect local priorities and values. By giving a voice and decision-making power to local stakeholders who know more about the local education systems than do central policy-makers, decentralization can improve educational outcomes and increase client satisfaction [55]. To improve the quality of education one way to decentralize decision-making power in education is known popularly as school-based management (SBM). There are other names for this concept, but they all refer to the decentralization of authority from the central government to the school level. SBM emphasizes the individual school (represented by any combination of principals, teachers, parents, students, and other members of the school community) as the main decision-making authority, and holds that this shift in the formulating of decisions would lead to improvement in the delivery of education [24].

2.5 Distribution of School Funds

By being open and transparent, SBM also can lessen anomalies and corruption. For instance, the limited autonomy form of SBM in Mexico's PEC has been credited with preventing and limiting corrupt practices in the management of educational funds because the school councils are accountable both to their central education authorities (vertical accountability) and to the school community and donors (horizontal accountability) [34]. When this program expanded to all it can lessen small corruptions as documented by [63], [54]. By this nature, SBM has the capability to hold school-level decision makers accountable for their actions. But in many countries it may be necessary to build the capacity of community members, teachers, and principals to raise a culture of accountability.

2.6 Issues on School Funds

Budgeting and financial management in many schools nowadays remains a challenge in many schools. It shows that principals lack proper trainings to cope with the implementation and function of the school budget of their schools. Academic institutions are still unclear on the features and functions of a school's budget. Apparently, there are many Principals and School Governing Body (SGB) members who are placed under hot water because they can seldom find a suitable solution to financial problems of the school. For this reason, principals and SGBs have been investigated by the Department of Education due to misuse of funds through misappropriation, fraud, pilfering of cash, theft and improper control of financial records [43]. In this respect various authors have

come up with realizations on the impact of SBM, and they concluded that SBM policies actually changed the dynamics of the school, either because parents got more involved or because teachers' actions changed [35], [33], [27], [21]. It was observed that academic fraud is regarded as a serious threat to the integrity and reliability of certification in higher education, leading to skepticism as to the validity of results and suspicion about real performance; this type of fraud is more prevalent in the United States than in developing countries. Distorting behaviors in procurement for the education sector include school buildings and the maintenance of schools [28]. They added that the most effective strategies for improving governance, transparency, and accountability in education are based on the same principles in rich and poor countries alike, improving regulatory systems; strengthening managerial capacities, and building social control over the use of resources. In the context of budget austerity and pressure on international flows of funds, there is a clear demand for more efficiency in the use of public resources. Recent surveys suggest that leakage of funds from ministries of education to schools can represent as much as 80 per cent of the total sum allocated (non-salary expenditures) in some countries. Bribes and payoffs in teacher recruitment and promotion tend to lower the quality of public school teachers; and illegal payments for school entrance and other hidden costs help explain low school enrollment and high drop-out rates. At the same time, ethical education is central in preventing corruption, by fostering attitudes that question corruption among the new generation. However, such an education alone can hardly prove efficient, in a context of unethical management of the education sector itself [28]. On the other hand, creating and maintaining transparent regulatory systems, strengthening management capacities for greater accountability and enhancing ownership of the management process can help build a virtuous triangle that is favorable to educational systems free from corruption. More specifically, they conclude with a list of recommendations. To combat corruption, there is a need for clear norms and regulations, transparent procedures and an explicit policy framework specifying, for each of the steps involved, the distribution of responsibilities between different stakeholders in the allocation, distribution and use of educational resources; improving skills in management, accounting, monitoring and audit are basic requirements for reducing corruption in education [49]. Better training of not only administrative staff at the different levels involved, but also of other stakeholders in the system, such as Parent-Teacher Associations, unions and other relevant civil society organizations, should be considered accordingly; access to information for the public at large is indispensable for building participation, ownership and social control. As a result, those closest to the point of delivery – the school – must be sufficiently well informed not only to be able to detect fraud, but also to claim what they are entitled to receive [39]

2.7 Anti-Corruption Education

It is crucial to unbundle or un-package the different manifestations of corruption, in order to pinpoint which types of corruption and which linkages between them are the most important in a given country. Is it corrupt procurement? Is it corrupt recruitment of teachers? Is it

bribery for bureaucratic or administrative requirements to be admitted to school or university, to benefit from a scholarship scheme, or to receive a special allowance for teachers? Is it embezzlement of state actions to support private secondary schools? In different settings, one will find different priorities. This is why diagnosis and data analysis is absolutely crucial: There is no one recipe that applies to all countries; each must do its own serious and rigorous homework based on in-depth empirical studies – as Peru did in 2004 [31]. Anti-corruption education is especially useful in countries where there is no tradition of transparency, and where raising awareness on corruption topics contributes to building knowledge and intolerance of corruption. Anti-corruption education can be quite diverse: It can target different categories of stakeholders, e.g. civil servants, teachers, primary and secondary pupils, university students, or more globally speaking, society as a whole through information campaigns; it can deal with the public and/or the business sector; it can be quite prescriptive, or, on the contrary based on practical situations and exchanges; it can be delivered either by public bodies or civil society institutions. In any case, it differs from 'moral', 'ethic' or 'civics' education, which very seldom address corruption issues directly and thoroughly. As mentioned by Palicarsky, [52] the objective of anti-corruption education is "not to teach people to be good, but certainly to teach them skills to follow certain standards of conduct" [52]. The school performs all such actions through its governing body, that is, the governing body acts on behalf of the school. It has decision-making powers concerning the school and it may bind the school legally. When the governing body enters into a contract on behalf of the school by purchasing, for example, a computer, it is the school that is responsible for the payment for the computer and not individual members of the governing body. The Schools Act stipulates that the principal must undertake the professional management of a public school. This means that the principal has delegated powers to organize and control teaching, learning and associated activities at the school effectively. Many educationists have attempted to differentiate between professional management and governance but it is evident that there is an overlap between these two concepts. This grey area has given rise to many conflicts between principals and parent members of the SGB [8]. Accountability defines as being "answerable to one's clients (moral accountability), liable to oneself, one's colleagues (professional accountability), and responsible to one's employers (contractual accountability). Accountability is the state of being accountable, liable, and responsible for certain actions or decisions. Accountability refers to giving an account of actions taken and being held accountable for these actions [37]. Furthermore to be in a position of trust means that the governing body must act in good faith; carry out its duties and functions in the best interest of the school; not disclose confidential information that may harm the school; disengage in any unlawful conduct; and avoid competing with school's interests and activities. The SGB should always work in the best interest of the school. This would mean that members of the SGB can hardly ever work against each other or against the principal. The SGB should abide by a document in managing school funds and uphold all the rules and regulations governing the management of funds [13].

3. Research Methods

This research employed qualitative phenomenological design since it is the most appropriate approach in describing the experiences, coping mechanisms and insights of public school teachers with regard to MOOE allocation in basic education system. In this connection, qualitative phenomenological method was used to illuminate the perception of teachers on how the MOOE allocation of the school was being managed by school head. Accordingly, in this phenomenological research, it emphasized the importance of human experience as described by the study participants [15]. Through the descriptive of participants' shared experiences, universal meanings may be discovered along with the basis for the structure of the experience [46].

4. Discussion

4.1 Lived Experiences of Public Secondary Teachers
Principal's Proper Implementation/Utilization of Fund emerged as the first major theme of the lived experiences of teachers regarding MOOE allocation. The participants of the study revealed that MOOE utilization of fund was properly managed and utilized. It has been noted that the principal has created committees to assist him on the proper implementation of MOOE fund. Furthermore, the utilization is based on school needs and expenditures and budget has been allocated based on the top priority needs of the department. In case of unforeseen expenses in maintenance, the principal has the authority to divert the MOOE fund as long as there is a proper resolution why there is a need to divert the fund. This indicates the firmness of the principal to follow the protocol to spend the MOOE. The response conforms to the idea of Mestry [43], that effective execution of financial policy and management procedures should be implemented by principal to ensure that the school finances are managed effectively and efficiently. On the other hand, Mbatsane [42] and Griesel [26] support and acknowledge this, stating that the responsibility falls to the principal and his management team to ensure that they work hand in hand with the school governing body, making sure that the school finances are effectively controlled. *Teacher's Trust on the Principal* emerged as the second major theme of the lived experiences of public secondary teachers regarding MOOE allocation. The result revealed that only the payment for water and light was transparent and the rest unavailable. The research participants shared that they were uncertain about the transparency of spending the MOOE funds. They were never convinced that the report posted on the transparency board was true and correct. They added that only the administration knew the truth about the accuracy of the reports and there was no way to check if the information was correct. In fact, the research participants wonder if the budget was really consumed every month since they never know the exact amount that was reflected on the board. The data were allied to the Ministry of Education, Science and Technology (MoEST) [67] who revealed that some schools receive money for wages yet they had no workers and instead hired parents for manual work in these schools. Other schools, according to the report were noted to receive money for general accounts on electricity and water and yet there was no water and electricity connected to

these schools. In addition, the reply concurs with the idea of Bush, et. al. [12] that lack of transparency at some schools led to mistrust among stakeholders. This was also congruent to the idea of various authors (Dieltiens [20]; Mestry [43]; and Tulo and Gempes [65] that the absence of training, illiteracy of the parent governors and generally corrupt practices from school principals and school governing members are responsible for poor management of finance at schools. In addition, it can be deduced that insufficient training, combined with ineffective assessment of the financial accountability practices by the Department of Education contribute to poor financial management of the school head. *Non-Involvement of Teachers in Financial Planning* came out as the third major themes for the experiences of public secondary teachers on MOOE allocation. The result revealed that they are unaware about MOOE guidelines because their principal never had any orientation. Further, ordinary teachers were very rarely consulted about their needs. The reality is they never surveyed the needs of the teachers when they made the SIP. Besides being uninformed, the research participants were never involved on where the MOOE money goes. They saw it only on the transparency board. This is parallel to the opinion of Tsang [64] that some principals are unwilling to arrange meetings with different stakeholders to share their views in order to improve the quality of education. It was observed that they used their post as an opportunity to become a little emperor with dictatorial power in school. On the contrary, Niemann [47] believes that financial activities are dealt with most effectively when both the administrative and academic personnel are involved in the process. Communication is the basis for establishing relationships and for providing motivation. On the other hand, Bisschoff [7] emphasized that all staff members should feel that they have a role to play in all of the school's activities, as this will motivate them to work hard and consequently achieve effective and efficient financial administration.

4.2 Strategies or Coping Mechanisms of Public Secondary Teachers

Openness and Acceptance is the first major theme developed during thematic analysis in dealing with MOOE issues. The result revealed the openness and acceptance of teachers in dealing with issues regarding the MOOE allocation. In fact, most of the teachers understood that only a few of the requests were granted because the topmost priority would be addressed first. It is a reality that the MOOE funds cannot cater all the needs of the teachers and students. However the findings showed positive responses from the research participants. According to the research participants, they accepted what the MOOE could provide and abided by the decision of the principal. The findings in this investigation have a strong connection with some authors Gempes [25], and Sargeant, et. al. [61] that openness strongly depend on the acceptance of feedback. Likewise, according to Parker [53] and Runhaar, Sanders & Yang [60] that the higher teachers' self-esteem and self-efficacy, the more open they respond to professional activities that aim at problem-solving and learning and that includes receiving feedback. Furthermore, some authors Hawkins and Shohet [29] and Olmedo and Gempes [50], stress the importance of flexibility, curiosity and openness,

interest and congruence. With regard to the mentioned above, individuals are able to control their physiological and emotional reactions by adopting healthier attitudes towards difficulties. The individual should be willing to re-evaluate and change their priorities and accept potential ultimate change of life. It is noteworthy that, the result contradicts with the report of Motsamai [46] that teachers and students in Lesotho went on a strike because their needs were disregard by the principal. It appeared that students were given poor quality food and there were lack of maintenance of building and facilities such as printing machines because the school's finances were improperly managed. Teachers' *indifference* emerged as the second major theme of the coping mechanisms of the teachers in dealing MOOE issues. Some of the teachers hardly intend to be involved about MOOE issues because in the first place it is seldom the concern of an ordinary teacher. On the other hand, some of the research participants expressed their feelings that they never had the courage to discuss MOOE with the school head and they just listened. Moreover, teachers' indifference that evolved during interviews and discussion included talk to head in a friendly conversation, keeping their sentiments and waiting for their turn. The response conforms to the idea of Abolalayee [1] stressing that indifference gives rise to many negative consequences for both the individual and the organization including lack of motivation for working, low working efficiency, irresponsibility and loss of employment opportunities for indifferent individuals which eventually leads to resignation or sense of insecurity. What makes people give up and be indifferent is their profound and long discontentment. [23]. In addition, Brodaty and Burns [9] similarly argued that job dissatisfaction leads to indifference. Hence, the more needs are fulfilled and secured, there will be higher satisfaction. Thus, enhancing motivation and commitment as cultural dimensions of working. The third major theme *Resourcefulness/Creativity* came into sight because teachers used their initiative to be the solution of the problem. On the unfavorable feed backs regarding MOOE issues, the teachers stressed that they simply used their initiative liked spending their own money. Since MOOE can never support all the needs of teachers and students due to limited fund. Some teachers will plan to request in advance through writing instead of verbal. On the other hand, to be updated regarding the MOOE utilization/management, the teachers tried to be involved to develop awareness on MOOE usage. This study complements with the idea of Runco [59] that creativity is a unique human trait that reflects our ability to adapt and improve upon ideas to which we are exposed. This is in relation to Brouwers and Tomic [10] ideas that teachers are capable of influencing the way students learn and affecting student's performance. Additionally, such attainment involves prediction of a great number of highly important variables which include teachers' adoption of innovation [6]. A resourceful teacher is capable of devising ways and means even in difficult situations

4.3 Insights of Public Secondary Teachers

MOOE is Fund Provision for Public Schools' Maintenance and Operations is the first major theme that emerged in the study. MOOE is beneficial to school. It is where the payment for electric bill, minor repairs, reimbursement of

travel/training expenses, procurement of instructional supplies and other operating expenses of the school. The MOOE allocation is based on the number of students. The bigger the school, the bigger is the budget of the MOOE. The result is in accordance to DepED Order 13, series of 2016 [19] that the MOOE budget includes the procurement of school supplies necessary in classroom teaching, utilities, communication, training activities, graduation rites, security, janitorial services, and minor repair as stated in the approved School Improvement Plan for the current school year and in the Annual Improvement Plan of the school. Moreover, these funds were allocated on the basis of student enrolment and other school characteristics which included the number of classrooms and teachers. The MOOE funds nearly tripled from PHP 4 billion in 2005 to PHP 12 billion in 2013 [69]. *Teachers should be Centrally Involved in the MOOE Allocation* is the second major theme occurred during the thematic analysis because teachers believed that they should have a voice on the MOOE allocation because they were the front liners. The research participants stressed the importance of the involvement of teachers in school budget planning. Engagement in school budget planning will enlighten the minds of the teachers on how the MOOE is being allocated. This will lessen complains and eradicate misconceptions about spending MOOE. There should be teacher empowerment. Furthermore, the research participants emphasized that principal should conduct orientation for teachers' awareness and participation. The response is parallel to the idea of Somech [62] that when teachers are involved in decision process, it increases a sense of fairness and trust in the school. Research indicates that teachers are ethically obliged to provide the best education for students and for that reason they have the desire, interest and right to be incorporated into the curriculum and pedagogical decisions to be able to address the students' needs [32]. In addition, Ho [32] said that participation refer to the degree of involvement in decision making in relation to the level of measure, power, procedure, value and preference. In this respect, involvement is deeply rooted in collaboration, collegiality and teamwork. Meanwhile, the thoughtful distribution of responsibilities sustains cohesion and encourages teacher participation in the school. It must be acknowledged that leadership success is about building a relationship, bringing people together and empowering them [16]. *There are Varied Sentiments on the Integrity of MOOE Spending* is the third major theme came across during thematic analysis for public secondary teachers. The research participants observed biases in the allocation process. One of the practices experienced by the teachers is being unfair of choosing teachers to attend seminars and training s. It was observed also that only the chosen few can avail of it. Similarly, there are instances that the fund used for student competition is far coming from MOOE for the reason of no funds available. They said that no funds were available yet in the end they return unused money. On the other hand, dishonesty on the procurement of supplies were also observed. The supplier who won the bidding gave big discount which was received by the in-charge. The worst was that the lowest bidder always won; this was for a low quality product. The response is in conformity with the statement of Argon [4] that accountability and transparency make positive contributions to an organization in terms of

attitudes such as job satisfaction, trust in leader, the need for independence, feedback regarding tasks, and satisfaction received from responsibilities. These principles according to Argon [4] are becoming more important in the identification and prevention of bribery and corruption. In the context of accountability, school administrators are expected to use school resources in the best possible manner and increase the success of the school [13]. The response is similar to the observation of UNESCO [66] that in order to make the school better, head teacher should do school development planning, and to achieve quality by addressing the inputs, processes, outcomes and outputs of the school with an aim of creating an atmosphere of transparency and accountancy in management that improves both the efficiency and effectiveness of the school.

5. Concluding Remarks

This phenomenological study made me realize that for the job of the principal to be effective, he/she needs finance to run the affairs of the school. In this respect, the capacity of the principal to manage the school finances is imperative to achieve educational goals and objectives. This means that school's financial management of the school head should be enhanced to enable the school to achieve effective education. In addition, I learned that the involvement of teachers in the budgetary process create a positive impact on transparency to establish an avenue for ethical practices. Since all of us strive towards a mutual goal, it is, thus important for the principal and teachers to maintain harmonious relationships, ensure effective means of communication and motivation for the betterment of the school and the learners as well. Finally, I realized that drafting of school policies should be realistic and applicable to the school to prevent negative situations or doubts in the minds of the teachers who should to be involved in the planning since they are the front liners; they know the needs of the learners in terms of instructional materials.

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