

Original Research Article

Schools' Fiscal Management, Organizational Climate and Teachers' Morales

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ABSTRACT

The main thrust of this study was to determine the relationship between administrators' fiscal management, organizational climate and teachers' morale among public secondary schools of the Third Congressional District (CD3), Province of Bohol School Year 2018-2019. Specifically, this study aimed to determine the following: the level of schools' fiscal management system in terms of: planning, organizing, leading and controlling, the schools' organizational climate in the aspects of: facilities, disaster risk reduction management, students' services, teachers needs and school culture, the teachers' teaching morale in the construct of: satisfaction in teaching, relationship with the community, satisfaction with school facilities and services, the difference between the Schools fiscal management as perceived by the teachers and administrators and the organizational climate as perceived by administrators and teachers, the relationship between administrator relationships with administrator fiscal management, organizational climate and teachers morale. A researcher modified self-made questionnaire in checklist form which underwent the process of validation was the instrument used. The data were treated using the weighted mean and Z-test. Findings revealed that there is no significant difference between fiscal management and organizational climate as perceived by the teachers and administrators. Furthermore, there is no significant relationship between the administrators' fiscal management, organizational climate and teachers' morale. Thus, it is concluded that teachers' morale remains high regardless of their administrators' fiscal management and organizational climate. Hence, researcher recommends that the Department of Education continue to conduct financial related trainings for all administrators and teachers every year to optimize their knowledge and skills in financial management. A proposed enhancement program on management of schools' funds may be conducted to enrich administrators and teachers' knowledge understanding and awareness relative to financial aspects

Introduction

Education is a critical component of any nation's effort to prepare its youth for civic participation and global economy (Guarino, et al., 2009). Leaders of nations view education as the key to economic progress. Hence, they extend financial support to school to enable them to realize their educational objectives, which is to produce globally competitive graduates (Gonzales, et al., 2008).

In the Philippines, the government grants the Department of Education (DepEd) the highest budget allocation of 691.1 billion in 2018. This will be used in establishing and maintaining facilities, hiring teaching and non-teaching personnel and in developing and providing learning materials to students (Department of Education, 2017).

Presently, school administrators are empowered to exercise financial management authority for resource allocation and have the autonomy to lead the school system toward the accomplishments of programs and projects which in turn would lead to quality improvements of schools (Republic Act 9155 Basic School Governance Act). Hence, school administrators are obliged to ensure efficient, effective, economical and ethical operations of fiscal resources since quality spending drives quality learning outcomes and whatever outputs a school will accomplish are accounted to these administrators and may affect the school community and the people within its scope (Guarino, et al., 2009).

Teachers, as one of the internal stakeholders of delivering quality education to clientele, are among the primary recipients of school administrators' fiscal management. The administrators' ability to create a positive school climate and culture can affect teachers' morale as they can ensure the satisfaction and constant support for teachers to strive for fulfillment of higher goals, and their efforts and attitudes ultimately will overflow to the student body, resulting to more productive students and avoid teachers' transfer to another more convenient schools (Blackburn, 2015).

Moreover, the scarcity of teacher support in schools caused an average level of teachers' dissatisfaction and low teaching morale leading to their underperformance of duties (Blackburn, 2015) which has been one of the reasons for their transfer to another school or their resignation from teaching and shifting to other jobs (Chigbu, 2006). This then leads to the problem of staffing in schools and human resource problems might also arise.

Thus, the researcher finds it important to assess the fiscal management of school administrators and identify how their system management affects the school climate and learning culture which in turn would be important factors in evaluating levels of teachers' morale.

Literature Review

The accounting procedures and fiscal management systems used by a school to record and report on the financial transactions are important in its management (Financial Accounting System BlueBook, 2013). The quantity and quality of learning programs are directly dependent on the effective, efficient management of allocated funds. Through excellent fiscal management, the achievement of the school system's purposes can be best achieved.

In addition, the school head, bids and awards chairman with three members and the property custodian as trustees of local and state funds allocated for use in public education see to it that these funds are used wisely to achieve the purpose to which they are allocated. However, there are still lots of issues that exist such as, resource limitations, transparency in the liquidations and sometimes the trustees are tempted to corrupt the funds leading to overshadowing of educational programs. Hence, it is essential that the school system take specific action to make sure education remains central and that fiscal matters are ancillary and contribute to the educational program.

According to Johnson (2004), fiscal matter when given limited resources with the mission to provide all children with quality learning opportunities, making effective and efficient use of resources is crucial to success. In this view, school leaders should support the provision of high quality learning environments, opportunities and experiences that recognize the needs of individual students and work toward the attainment of high levels of achievement for all students and high morale of teachers.

Since principals are considered financial managers of the schools and are the persons responsible for school finances, they should be more acquainted on the basic principles of financing and management to utilize such limited resources.

To justify further the role of the principals on the fiscal management of the school, Asopa and Beye (1997) formulated the Administrative Theory which is composed of five elements of managerial objectives that includes planning, organizing, commanding, coordinating and controlling. The theory explains that machines must be kept functioning effectively and efficiently but must be replaced quickly and efficiently if any part or process does not contribute to the objectives. Thus, communication becomes a necessary ingredient for a successful management. They should maintain the morale of good leadership encompassing probity, sincerity, honesty, transparency and accountability.

Moreover, Section 7 (E) of Republic Act no. 9155 states:

There shall be a school head for all public elementary and secondary or a cluster thereof. The establishment of integrated schools from existing public elementary and public high schools shall be encouraged. The school head, who may be assisted by an assistant school head, shall be both an instructional leader and administrative manager.

Consistent to the national policies, plans and standards, the principals, having authority dealing with the school's financial management are expected to exercise financial matters such as resource allocation and have the autonomy to lead, which in turn would improve the quality of the school. As mentioned by Nong (2007), the school, like any other institution must have leaders who contribute to the effectiveness of the school activities.

As cited by Lunenberg (2010), leadership is to know what you do best and using all of your available resources. Likewise, in order for the school head and principals to function effectively, they are given the authority to manage resources that include funds within the control of the school to support the delivery of basic school educational services under the School-Based Management (SBM). The SBM has been officially implemented as a governance framework of DepEd with the passage of RA 9155 that empowers the principal to decide on matters pertaining to school development.

In line with the provision stipulated under the SBM, the principals are given the authority to make reasonable financial management on the fund given by the DepEd to all public schools which is the Maintenance and Other Operating Expenses (MOOE) that can be spent on activities and necessities that support learning programs and help maintain a safe and healthy environment in schools.

As stipulated in the financial Management Operating Manual of the Division of Bohol (2017), the uses of the schools MOOEs include but not, limited to the following: (a) to fund activities as identified in the approved School Improvement Plan (SIP), for the implementation in the current year, and as specifically determined in the Actual Implementation Plan (AIP) of the school; (b) to support expenses for training activities that are selected or designed based on the most critical needs to improve learning outcomes in the school; (c) to pay for expenses for utilities and communication; (d) to procure school supplies necessary in classroom teaching; (e) to finance expenses pertaining to graduation rites, not to exceed a cost of Php250 per graduating student; (f) to pay for wages of janitorial and security services; (g) to fund travelling expenses of school head and teachers such as transportation, subsistence, lodging and travel per diem; and (h) to fund minor school repairs. In no case shall the school MOOE be used for the procurement of textbooks and other instructional materials as well as school furniture and equipment, even if these expenditures are contained in the SIP.

On the same manner, by virtue of the DepEd No. 12 s. 2014 it states that all Schools Division Office (SDO's) are required to distribute fairly among implementing schools, both elementary and secondary, their MOOE allocation and other available resources, making due allowance for costs attributable to pupil numbers, special needs, social deprivation, maintenance of premises, and a number of the other factors. By far the most significant element within the MOOE is the Boncodin formula of Emelia Tabalanza Boncodin a Filipino accountant, professor and public servant who was the former Secretary of the Philippine Department of Budget and Management (2001-2005), the formula goes $School's\ MOOE = Fixed\ amount + (Allowable\ amount \times Number\ of\ Classrooms) + (Allowable\ amount \times Number\ of\ Teachers) + (Allowable\ amount \times Number\ of\ Learners)$.

In addition to it, the formula has two components, the fixed and variable costs. The fixed amount for every elementary school would be P40, 000 and for High School P80, 000. Meanwhile, the variable cost has the following basis: for every elementary school classroom the allocated budget is P3,000 and for High School is P6,000. In terms of every elementary teacher, the allocation will be P4,000 while the High School is P8,000. Furthermore, for every elementary learner the allocation will be P200 while for High School is P400.

In terms of procurement process, the Department of Education requires the school to organize a Bids and Awards Committee (BAC). Under the DepEd Order No. 69, s. 2012, in the absence of a committee, the school head shall create one through memorandum. It shall be composed of five (5) members which includes three (3) regular and two (2) provisional members, based on the chain provision of R.A. 9184 and the approved Financial Management Operations Manual of DepEd.

To this end, the principal is accountable for setting the internal control and auditing, which mean she can designate somebody to function the task such as to account, report, liquidate and protect the schools' assets from loss, damage and fraud in order to foster transparency of all expenditures in line with the Annual Procurement Plan (AIP) prepared prior to the opening of the school year.

Likewise, the school administrator is tasked to undertake overall management for its orderly and smooth operations towards the realization of its vision, mission and goals (Manual of Regulations for Private Schools, 2009). This implies that if anything goes wrong in the system operation, the administrator is responsible. This makes his/her role more crucial than any other person in the organization.

The process flow of school-based fund management starts when the School Head prepares the Annual Procurement Plan (APP) aligned on the approved School Improvement Plan (SIP) and Annual Improvement Plan (AIP). These documents will be passed to the division office for the approval from the Schools Division Superintendent. Once it has been approved, the School Head can apply for bonding and request for cash advance from the Division Office for the procurements of goods and services, and for other projects relative to school improvement.

When all purchases have been made, the Schools Inspection Committee shall check the materials according to their complete specifications and turn over the same to the property custodian for storage and safekeeping purposes before utilizing the materials for educational purposes. Next, the principal has to prepare the liquidation documents following the prescribed order stipulated under R.A 9184. The liquidation documents shall be checked by the district disbursing officer to be forwarded to the Division Office for approval, and if no discrepancy of the records found, the liquidation is deemed complete and the school where the principal is assigned can receive another MOOE for the next month. Lastly, the division will prepare and submit annual report to the regional office.

The first attempt at school based financial management was piloted in the DepEd Third Elementary Education Project (TEEP). The Handbook on School Based Management (SBM) includes a section on "Fund Management for SBM". This early attempt that proved successful and indeed was part of the reasons leading to improved school performance is cited in reports evaluating TEEP as a DepEd project. It will also be noted that the eventual development of the Simplified Accounting Procedures currently being used by non-implementing units schools evolved from this initial attempt.

Based on the information previously cited, it is obvious that the relationship between school-based management and the financial responsibility of school heads today is far more complicated than years ago where the division would give the funds directly to the school head without any complexity of process. Therefore, the rigorous process of accounting and liquidating funds today gives no chance for school leaders to directly or indirectly corrupt the government's money and the maximum utilization for school needs is being met.

Baumol's Model of Cash Management (1952) also relates to the process flow for school-based fund management presented in the previous pages as it helps in determining a firm's optimum cash balance under certainty. This model which is also known as the transactions demand for cash: an inventory theoretic approach which is usually used in inventory management and cash management. The Baumol model enables any organization which has to work on fiscal management to find out their level of tradeoff between the liquidity provided by holding money or the ability to carry out transactions. As fiscal managers in school, principals and other administrators assigned in such area, they should be able to follow concepts of the model to maximize the utilization of school funds.

As part of the decentralization reform in the country, schools have been requested to make an increasing number of managerial decisions on their own. However, they often lack funds necessary for the implementation of these decisions. The maintenance and operational budget allocated to schools by DepEd is often insufficient, and the school administrators struggle to tap all available resources. Engaging with local stakeholders such as parents, teachers and political representatives in raising funds and helping solve the school's problems place schools under pressure (Shkabatur, 2012).

Needless to say, proper management of school finances is pivotal to the success of all educative teaching endeavors of any school. Equally important is the financial accountability, which is, according to legislation, a legal requirement for all schools. It is mandatory for schools to manage school funds and take responsibility to implement all necessary financial accountability processes.

This implies ensuring effective, efficient, economical and transparent use of financial resources within the school, which includes taking steps to prevent any unauthorized, irregular and wasteful expenditure which implies accountability for the school's finances (DepEd Order no.25, s. 2010). To meet this demand, a school finance policy must be adopted by all the relevant stakeholders and implemented accordingly (Maestry, 2004). The finance policy should clearly outline the duties and responsibilities of the treasurer, finance officer, auditor, finance committee, the principal and other persons to whom specific tasks are delegated.

According to the DepEd Order no.60, series of 2011, the Department of Budget and Management directly issued/ released the funds intended for MOOE to DepEd-Regional Offices and Implementing Units while the non-implementing schools will have their budget allocations released from the Division Office. However, these implementing units which are independent schools should have the responsibility to liquidate all the expenses to DBM. This is to ensure that the funds are properly used for its purpose. Guidelines were issued for proper implementation of the program. Violation to this would mean administrative case against the implementing unit.

Furthermore, consistent with the government's objectives in promoting equal access through the delivery of better basic education services, the DepEd has embarked on developing a manual that is very helpful to optimize the use of the agency's limited resources (Luistro, 2016). The department and the government endorsed the immediate dissemination and use of the Financial Management Operations Manual (FMOM) which is issued under DepEd Order No. 60, s. 2016.

In the study conducted by Makhubela (2005) entitled, *The Role of School Governing Body in Financial Administration at Sokisi Secondary School*, it was noted that financial administration in a school situation requires detailed planning and monitoring of the activities of the members of the school governing body and the structures that control the finances. The aim of planning is to ensure that the expected income and expenditure meet the need of the school.

As further enumerated in DO No. 60, s. 2016, at the school level, fiscal planning includes the estimation of financial resources a school may get from all sources, i.e., national government (the GAA budget allocation), local government (share in the SEF and/or from the local executive's general fund), PTA donations, income generating projects (IGP), private sector donations and contributions, and all other sources. It also includes identifying output or target-setting and identification of activities needed to be undertaken to achieve the outputs and/or targets. These activities are then matched with resources estimated to be received considering the timing of when the activities must be pursued and when the resources become available.

DO No. 44, s. 2015 details the guidelines for the preparation of the school improvement plan (SIP) which in essence is the major fiscal planning activity of the school. An SIP is a medium term fiscal plan. It covers three (3) years of planned operation. During this planning activity, a school involves its stakeholders, e.g., CSOs, LGUs, NGO, PTA or School Governing Council, to encourage active participation in the schools' management concerns such as improvement of the learners' performance and sourcing of needed funds.

The component of financial administration namely, financial control, accounting and auditing have to be coordinated in order to enable the school to use its budget efficiently and effectively.

Relative to financial administration, (Daft 2012) cited that to establish and operate an effective organization, all managers perform several major functions or activities. These functions enable managers to create a positive environment. The key management functions include planning, organizing and staffing, leading and controlling. This explains that the four functions are critical to the success of any manager or school administrator in the secondary level. The said management functions can be considered cornerstones of manager's job aside from technical skills needed by the 21st century teacher.

The above paragraph relates to the systems approach which states that the approach's attention is paid towards overall effectiveness of the system rather than the effectiveness of the sub-systems. The interdependence of the sub-systems is taken into account. The idea of systems can be applied at an organizational level. Thus, in applying system concepts, organizations are taken into account and not only the objectives and performances of different departments (Wehrich and Koontz, 2005).

On top of the principal' roles, one of the crucial responsibilities he/she undertakes is managing people, data and processes. In the article written by Murphy (2014) entitled "In the great scheme of things," he noted that leadership challenges are far

from small, or simple. To get the job done, effective leaders need to make good use of the resources at hand. In other words, they have to be good managers.”

Another variable that this study looks into and is likely to influence school head's competencies is teacher's morale. Getzel and Guba (1957) contended that morale comprised the existence of an interaction between effectiveness, efficiency, and satisfaction. To be effective, the individual's behavior must be fitting for the expectations that exist for the job. Efficiency refers to the extent to which the group's social behavior is in-line with that of the individual's behavior. In other words, does the individual “fit in” with the group. Finally, satisfaction refers to the matching up of the institutional role expectations and the individual's need disposition.

They further offered a theoretical model that asserted morale was composed of three different factors: belongingness, rationality, and identification. Belongingness encompasses the ability of the teacher to achieve satisfaction within the working group of the school. Rationality deals with the feeling of job appropriateness wherein the teachers' expectation of their role is in line with the goals they are required to achieve for the school. Identification refers to the ability of the teacher to combine his or her needs and values with those of the school so that they are somewhat alike.

Moreover, Evans (1998) pointed out that morale essentially related to the individual and was an individual phenomenon. Keeler and Andrews (1963) found that the degree to which organizational dimensions correlated with the morale and job satisfaction of the teachers depended on the personal attitudes and dimensions of the teachers. Many of the environmental aspects that related to job satisfaction were not necessarily the same for all subgroups of teachers. What may cause the dissatisfaction or low morale with one person may not affect the morale of another.

On the same manner, Parks (1983) as cited by Rowland (2008) contended that people needed certain things from life in order to maintain higher levels of morale. These needs are grounded in motivational psychology and involve: (a) feeling good about oneself, (b) being free from economic worry, (c) living a life and in an environment that is free from both hazards to physical and mental health, (d) having the ability to exhibit one's own creations, and (e) having the freedom and opportunity to love and be loved.

Likewise, Evans (1998), with her exhaustive study and research with teacher morale, specifically concluded with several key points of interest. To begin with, she said that school specific rather than centrally imposed factors were the most significant determinants of teachers' attitudes about their work. Factors that affect morale will vary from individual to individual. A major factor in influencing the levels of morale among teachers is that of professional orientated. Relative perspective of the teacher influences the respective levels of morale as well as the realistic expectations that are held.

Consequently, to fully understand what high teacher morale, is one must first look at low teacher morale. Koerner(1990) suggested that low staff morale resulted from “professional lives that have little meaning; from frustration and the inability to change what is happening; from muddled goals and demands that stretch resources--both human and material--to the breaking point”.

Brodinsky (1984) analyzed questionnaires from superintendents who said teacher morale in their districts was poor. The results showed the following reasons for low teacher morale: (a) a reduction in force, (b) adversarial contacts with principals that were simply unproductive, (c) unhealthy public respect towards teachers that seems to continually grow, (d) low pay, (e) facilities and resources that were inadequate, and (f) administrative supervision that was insufficient because of the lack of time and resources.

Strickland, in his 1962 dissertation work, identified 10 factors that tended to lower morale: a lack of relief from student contact during the school day, overwhelming clerical duties, lack of support and cooperation from administration, inadequate school facilities, lack of cooperation from the faculty and staff, teaching loads that were excessive, low salary, declining parent interest and cooperation, student discipline problems, and lack of working equipment and proper supplies.

The Existence, Relatedness, and Growth (ERG) Theory developed by Clayton Alderfer (1969) which enumerated the three need levels of Existence, Relatedness, and Growth needs further relates with the consideration of the level of teachers' morale as Alderfer proposed that any or all of these needs can influence behavior at one time. In the ERG Theory, it is

emphasized that an already satisfied lower-level need becomes reactivated when a higher-level need is frustrated as this follows the frustration-regression principle. Therefore, the satisfactions of these need levels of teachers could affect their morale in work and would relatively affect performance.

One of the most fundamental concepts to improve a school is by improving teacher motivation, which can be largely affected by feelings about the school or the environment provided at the school (Evans, 1997; Hunter-Boykin & Evans, 1995). These feelings can be described as morale, which can greatly affect the motivation and achievement of students.

Evans (1997), defined morale as a state of mind that is derived by individuals' anticipation of satisfaction for those needs that they perceive as important factors affecting their work environment. Bentley and Rempel (1980) recognized that morale occupied many manifestations but considered it the enthusiasm and interest that an individual held towards goals and professional ambition either as a group or individually.

Teacher morale is affected by multiple stressors; demands on time; lesson preparations, ongoing training, mitigating student behavior and emotional needs, low pay, curricular issues, teaching load, poor school facilities, lack of community support, and lack of support from the school's administration (Kinsey, 2006; Rafferty, 2002). The shift to higher accountability adds to teacher pressures, and those increases in demands negatively impact teacher morale, leaving teachers feeling unappreciated, overworked, and not treated as professionals (Rowland, 2008).

Moreover, the phenomenon of teacher commitment derived from their status of morale implicates teacher retention (Troman, 2008). Some researchers suggest that novice teachers in the 21st century show less commitment in teaching (Mayer, 2006). As a result, teacher absenteeism increased, and some teachers started to search for new schools or revisited their commitment to teaching while others considered leaving the profession (Haughey, 2001).

Evidently, if the organizational climate is transparent and positive, teachers will feel comfortable doing their jobs with their colleagues; and if they have leaders who are considerate and give attention to the needs of the subordinates, teachers will be motivated because they know that they are fully supported especially when they are going through rough patches. ShahrookhKhani (2013) claimed that by providing suitable or conducive climate at working place, the tendency to stay loyal and committed will increase.

More often than not, the climate in a school can either make everything or not make everything possible (Bollar, 2013). It is true that instruction and curriculum are important, but neither can be effective, unless the climate of the school is centered on respect, clear expectations, personal responsibility and recognition. A school climate that supports collaboration teachers is most strongly related to higher morale, stronger commitment to teaching and intentions to remain in the profession. Having a highly committed teacher is regarded as an asset in any school. A committed teacher is likely to be more hardworking, less tardy and less inclined to leave the workplace.

Cohen (2009) stated that school climate affects its success. Previous researchers claimed that an organization climate affects the behavior of the organization members. Thus, school climate is also said to affect teachers' morale which will affect behavior and performance. Therefore, teachers who are committed towards the teaching and learning process will affect the school's performance.

Reinforcing the findings, Doria (2007) stated that school staff living in a positive school climate tend to do their best and are willing to put in extra hours when needed. Mohamad khani (2014) conducted a study examining the importance of organization climate on teachers' involvement in schools and found that teachers need conducive organizational climate to encourage them to complete their tasks.

School heads must inspire teachers to work to the best of their abilities to realize the goals and objectives of the school system. Successful schools are run by managers who devote their time, energy and resources to enhance the teaching-learning process. In this reason school leaders should look to the latest research to inform their decisions and maximize their time and effort in ensuring increased school outcomes.

Complementing the role of the principals in instituting positive school climate, Frederick Herzberg (1950) developed the two-factor theory of motivation that leads to satisfaction and motivates employees to work harder. These include feeling recognized, career progression, productive workforce and supported. This theory implies that school leaders need to work on

to improve both the motivator and its factors to prevent job dissatisfaction making sure that employees feel that they are treated right by offering them the best possible working conditions. Moreover, ensuring the engagement of employee to the company a school head must remove the issues that cause dissatisfaction.

Along with the organizational climate are the facilities, disaster risk and reduction, student's services, teachers' needs and school culture. The school culture which generally refers to the beliefs, perceptions, relationships, attitudes, and written and unwritten rules that shape and influence every aspect of how a school functions, but the term also encompasses more concrete issues such as the physical and emotional safety of students, the orderliness of classrooms and public spaces, or the degree to which a school embraces and celebrates racial, ethnic, linguistic, or cultural diversity.

School culture can adversely affect morale and student achievement. From the Center for Improving School Culture, Gary Phillips (2016) describes school climate as, "beliefs, attitudes, and behaviors that characterize a school in terms of how people treat and feel about each other; the extent to which people feel included and appreciated; and the rituals and traditions reflecting collaboration and collegiality" (Deal & Peterson, 1993, Wagner, 2000) intellectualizes school culture as common experiences, a sense of community, and an atmosphere of family. He also states that communication is encouraged and that it should be open and truthful.

Other components that have an influence over schools are: (a) an engaging and optimistic learning environment focused on student achievement; (b) a sympathetic, compassionate, and supportive principal that ensured student learning as top priority (Keefe, Kelley, and Miller, 1985).

Barth (2002) provided additional analysis, stating that, "A school's culture has far more influence on learning in the schoolhouse than the department of education, superintendent, the school board, or even the principal can have". These studies have previously been backed up by the several literatures back then. The topic of school climate has been studied and written about for over 100 years (Cohen et al., 2009). In "Improving School Climate and School Culture", Hymes (2004) provide additional support to school climate's impact on staff productivity and student achievement. They said that while school culture encompasses the collective norms and traditions of the school environment, school climate is "the heart and soul of a school".

Furthermore, the study of the significance of fiscal management to the organizational climate and teachers' morale is also in accordance with some pertinent provisions of Chapter 1 Section E., paragraph 3, School Level of Republic Act No. 9155, Governance of Basic Education Act of 2001, establishing authority and accountability of the school head which states that:

"Consistent with the national educational policies plans and standards, the school heads shall have authority, accountability and responsibility for the following:

(1) Setting a mission, vision, goals and objectives of the school;(2) Creating an environment within the school that is conducive to teaching and learning; (3) Implementing the school curriculum and being accountable for higher learning outcomes;(4) Developing the school education program and school improvement plan."

With the aforementioned theories, studies and legal bases, it is reflected that the organizational climate created from the leadership of administrators affect teachers' morale and that the dissatisfaction of teachers to the management of administrators, and the mismanagement per se of these administrators can contribute to teachers' low morale and can affect performance.

It is then appropriate to assess the fiscal management of schools and how this affect the teachers' morale in terms of how administrators bring about the school climate and culture since financial support and operations is one of the many factors affecting school success.

Methodology

Design

This research investigation used descriptive-quantitative analysis employing survey method to determine the level of School Fiscal Management system and organizational climate in relation to the teaching morale among the public secondary schools of Congressional District 3, Division of Bohol, Academic Year 2017-2018.

Environment

The locale of the study was the Third Congressional District, Province of Bohol composed of 61 public secondary schools within the 19 municipalities; such as Loay, Dimiao, Sevilla, Lila, Loboc, Jagna, Valencia, Duero, Garcia Hernandez, Candijay, Alicia, Anda, Mabini, Guindulman, Bilar, Batuan, Carmen, Sierra Bullones and Pilar.

Participants

Two sets of participants were included in the study, sixty one school administrators and three hundred sixty six teachers in the Third District, Province of Bohol. Specifically, 61 public secondary school administrators and 366 teachers served as the respondent, which was obtained through purposive sampling. This means further that all administrators and six teachers from each secondary school who comprise the Bids and Awards Committee were chosen as the respondents.

Results and Discussion

WEIGHTED MEAN OF LEVEL OF SCHOOLS' FISCAL MANAGEMENT SYSTEM AS PERCEIVED BY ADMINISTRATOR AND TEACHERS

The level of schools' fiscal management system as perceived by administrator and teachers. Of the four aspects, planning, organizing, leading and controlling, administrators and teachers perceived the fiscal management of their school as very effective, with the overall weighted mean of 3.73 and 3.58 respectively. These reveal that both administrator and teacher respondents found the management of school funds in their particular areas to be operational and well-handled.

Furthermore, the results mean that the teachers perceived their administrators to be very effective in fiscal management. A similar description in fiscal management was perceived by administrations on their own.

WEIGHTED MEAN ON SCHOOLS' ORGANIZATIONAL CLIMATE

Administrators perceived themselves to have been very effective on their level of financial management in terms of facilities, student services, and teachers' needs. However, they rated themselves effective for DRRM and school culture stabilization since it has the weighted mean of 3.07, and 3.14 respectively. Administrators give high regard on the allocation of funds for teacher needs it has the highest weighted mean of 3.05, described as very effective, while rated effective is Disaster Risk Reduction Management with the lowest weighted mean of 3.05.

Likewise, teachers perceived their administrators to be very effective in their financial management in terms of providing their needs, as it has the highest weighted mean of 3.37, described as very effective, and rated DRRM appropriations as effective, 3.04. This implies that there is similar observation on the fiscal management from administrators and teachers.

This is because teachers are allowed to express their technical needs in consonance with the Annual Procurement Plan, thus, teachers' needs are effectively addressed, while Disaster Risk Reduction Management resources are not as effectively supported as teachers' needs because some provisions are not stipulated in the guide for materials to be purchased by the MOOE.

WEIGHTED MEAN OF LEVEL OF TEACHERS MORALE

It shows that teachers have very high morale as it has the overall weighted mean of 3.34. This further means that teachers perform their job to a great extent. Specifically, teachers appeared to have positive interpersonal relationship with students and to their community with a weighted mean of 3.35 and 3.32 respectively. This signifies that teachers are able to maintain a wholesome relationship among their learners and among the community-folks and stakeholders, cooperating and supporting themselves in their educational endeavors.

It is also revealed in the data above that the teacher respondents have high satisfaction in their teaching profession, 3.30. This implies that teachers are successful and competent in their teaching since they are provided with necessary assistance by the school administration thus, they are also confident about their schools' facilities and services, 3.22.

DIFFERENCE ON SCHOOLS FISCAL MANAGEMENT AND ORGANIZATIONAL CLIMATE AS PERCEIVED BY TEACHERS AND ADMINISTRATORS

The difference is in perception on Schools fiscal management by the teachers and administrators. Since the T-computed value of 1.78 and -0.99 is lesser than the T-critical value of 1.98 at 0.05 level of significance, the null hypothesis is accepted. There is no significant difference on the schools' fiscal management and Organizational Climate as perceived by the between the

administrators and teachers. This implies that teachers tangibly see the positive effect of administrators' Schools' fiscal management to its Organizational Climate in schools.

Moreover, the results also show that the administrators impose fiscal management in their schools, and teachers directly observe and acknowledge such management procedures since everyone in the faculty members could participate in the different stages of fiscal management. Most of the time, teachers are given ancillary duties relating to fiscal management of the schools and are more likely to experience hands-on performance of the fiscal management roles of administrators.

RELATIONSHIP BETWEEN FISCAL MANAGEMENT AND ORGANIZATIONAL CLIMATE

The relationship between fiscal management and organizational climate. Based on the data, since the computed t-value of 1.06 is less than the t-critical value of 1.968, the null hypothesis is accepted. Thus, there is no significant relationship between fiscal management and organizational climate.

The result is supported by Briones (2017), while the Department of Education continues to receive the highest share in the national budget as mandated by the Constitution, the resources are never enough to sustain the needs. However, through the External Partnerships Service (EPS) between the government and private sectors they were honored for their valuable contribution and unwavering support in the delivery of quality, accessible, relevant, and liberating basic education for the Filipino learners through continuous contributions in the improvement of the curricula, provide public school computers and laboratories leads to the rapid change in educational community to which the learners should be attuned.

RELATIONSHIP BETWEEN THE ADMINISTRATORS' FISCAL MANAGEMENT AND TEACHERS' TEACHING MORALE

The correlation on administrator's fiscal management and teachers' teaching morale. The data showed no significant relationship between Administrators' Fiscal Management and Teachers' teaching morale since the t-computed value of 0.29 is lower than the t-critical value of 1.968, thus the null hypothesis is accepted. This implies that teachers have high morale in their teaching career regardless of school's fiscal management. Their morale is not dependent on their administrators' fiscal management.

The results are supported by Evans (1998) who stressed that teaching moral is anchored on the individual self and is not affected by any forces around. It is, therefore, clear that teacher's moral exists independently on its own and is not influenced either or not the administrators' manifest excellent fiscal management.

RELATIONSHIP BETWEEN ORGANIZATIONAL CLIMATE AND TEACHERS' MORALE

The correlation of the Organizational climate and Teachers' teaching morale. Based on the data, the overall organizational climate has the value of 0.244 which is lower than the t-critical value of 1.968. This indicates that there is no significant relationship between the organizational climate and teachers' teaching morale.

This further suggests that the teachers' teaching morale is not associated with their schools' organizational climate. They achieve high morale despite the kind of environment they are in. This result is in coherence with Evans (1998) when she contended that morale is essentially related to the individual and is an individual phenomenon.

It implies that the teacher's attitude towards teaching is something that is innate. It is self-motivated and it does not rely on external factors in the first place. Teachers with high regards in the profession will continuously perform best even with limited resources and sedative environment. After all, teaching had always been dubbed as "the noblest profession".

Conclusion

Based on the findings of the study, it is evident that the Schools' Fiscal Management and Organizational climate have been very effective. The school heads and teachers have responded well to the ideals of the Department of Education regarding the management of school funds and other resources. In consonance, teachers feel satisfied with the different schools' aspects relating to teaching morale such as satisfaction in teaching, satisfaction with the school facilities and services, relationship with the students and community. Hence, the Schools' Fiscal Management is not associated with organizational climate and teachers' morale.

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