

# Understanding the Roles and Financial Management Perspectives of Teachers and School Leaders in Padada District

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**Abstract** — This qualitative study explores the roles, perspectives, and challenges of teachers and school administrators in managing school finances in the Padada District. Recognizing that effective financial management is essential for maintaining school operations and ensuring quality education, the research investigates how educators contribute to financial planning, resource allocation, and oversight. Using semi-structured interviews and focus group discussions, the study gathers insights from participants directly involved in financial activities. Thematic analysis revealed four key themes: shared roles and responsibilities, the importance of transparency and accountability, challenges in financial management, and the need for continuous capacity-building and policy reinforcement. The findings highlight systemic barriers such as limited financial literacy, poor communication, and delayed fund releases, which hinder effective financial governance. The study recommends targeted financial training, participatory budgeting, and the development of localized financial guidelines to strengthen financial practices and optimize educational outcomes in the district.

**Keywords** — *School Financial Management, Teachers, School Administrators, Budgeting, Transparency, Accountability, Financial Literacy, Capacity Building, Participatory Budgeting, Educational Governance.*

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## I. Introduction

With a focus on the value of financial literacy, strategic planning, and accountability in improving resource utilization and meeting a range of educational needs in a budget-constrained setting, educators and school administrators in the School Districts perceive and interact with school financial management becomes an astounding priority to explore. A key component of providing high-quality education is efficient economic management. Effective financial resource management is crucial in schools to support students' various needs and create a learning environment. Together with teachers, school administrators play a vital role in ensuring that funds are spent wisely in alignment with the school's vision, mission, and objectives (Ally, 2017).

Financial management is crucial for maintaining school operations in the Padada District, particularly in light of the growing demand for high-quality education and the introduction of numerous educational initiatives. The study sought to understand the unique roles and viewpoints of educators and school administrators with regard to financial management, as well as the difficulties they encounter and the actions they think could enhance financial management procedures.

### **Review of Related Literature**

Financial management is widely recognized as the foundation of functional and efficient resource utilization in organizations (Irawan et al., 2021). In this context, Rustiawan et al. (2023) assert that organizations, including educational institutions, are responsible for overseeing their financial resources to support their operational efficiency. These resources are systematically allocated into three major areas: operations, investment, and financial activities, as outlined by Sutrisno (2023).

Within the school setting, Amos et al. (n.d.) emphasize that financial management skills, including fund generation, record-keeping, evaluation, and auditing, are crucial for the effective management of school finances. These skills enable school leaders and stakeholders to ensure the prudent use of resources to support educational programs.

Moreover, the literature highlights the broader impact of financial literacy on improving not only institutional financial practices but also individual financial well-being. Ayuninggar et al. (2024) emphasize that financial education within families plays a crucial role in improving parental socioeconomic status, promoting students' financial literacy, and enhancing their overall financial well-being. This aligns with the findings of Kurniawati et al. (2022), who note that financial knowledge is a crucial component of financial welfare, significantly contributing to individuals' financial security.

Despite these observations, Nugroho and Rochmawati (2021) note that even students from high-income families often lack a sufficient understanding of finances. This concern is supported by data from the Financial Services Authority (OJK), which reported in its 2022 survey that only 43.28 percent of residents aged 15 to 17 in Indonesia were financially literate (Otoritas Jasa Keuangan, 2022). This result suggests a pressing need to enhance financial literacy initiatives, particularly among the youth.

In the realm of governance, Purba et al. (2023) emphasize that combining financial supervision with targeted coaching can foster effective financial management at the village level and mitigate the risk of corruption. This finding reinforces the value of capacity-building and oversight in promoting transparency and accountability, principles that are equally relevant in the educational sector.

Furthermore, Khaleel (2021) recommends that school principals allocate specific budget provisions to meet the needs of students with special needs (SODs), ensuring that facilities and resources are adequate and inclusive. This reflects the broader theme in the literature of strategic financial planning to address the diverse needs within educational institutions.

All things considered, the literature review demonstrates that effective financial management, grounded in sound planning, oversight, and financial literacy, is crucial for both institutional success and the financial well-being of individuals and communities. To meet operational and student-centered needs, these insights underscore the importance of schools enhancing their financial practices, promoting financial literacy among stakeholders, and implementing inclusive budgeting strategies.

### **Philosophical Assumptions**

The philosophical assumptions that underpin qualitative research serve as the foundation for this study.

**Ontology:** The research assumes that reality is subjective and constructed through individual experiences. In this study, the perspectives of teachers and school leaders are considered valid realities that offer insights into financial management practices.

**Epistemology:** Knowledge is co-constructed between researchers and participants. The study values the lived experiences and personal insights shared by the educators and administrators involved.

**Axiology:** Recognizing the influence of researcher values, the research design, data collection, and analysis processes were conducted with reflexivity and ethical responsibility to ensure authenticity and respect for participants.

## **II. Methodology**

This research follows a systematic qualitative approach to understand the meaning behind participants' experiences and to draw insights from their narratives.

### **Research Design**

A qualitative research design was used to gain a deeper understanding of the perspectives and roles of teachers and school administrators in financial management. This approach enabled an in-depth exploration of their lived experiences through narrative accounts. The data were analyzed using thematic analysis to uncover meaningful patterns.

## **Participants and Sampling**

Purposive sampling was employed to select ten educators and five administrators directly involved in financial management in Padada District schools. The study applied the concept of data saturation, whereby participant selection ceased when no new insights were emerging from the interviews. This ensured data richness and thematic comprehensiveness.

## **Data Collection**

Data were collected using semi-structured interviews and focus group discussions to capture a range of experiences. Before participation, informed consent was obtained from all participants, and ethical guidelines were followed to ensure voluntary participation, confidentiality, and the right to withdraw at any time. Interviews were audio-recorded with consent and supported by field notes to ensure accuracy and depth.

## **Research Instruments**

The study employed open-ended interview guides that explored participants' roles in financial decision-making, the challenges they faced, their communication practices, and suggestions for improvement. Questions were designed to elicit descriptive narratives, encouraging participants to reflect on their real-world experiences.

The interview guide was based on the following thematic areas and corresponding open-ended questions:

1. How do Teachers I-III conceptualize their role in handling school finances?
  - 1.1. How do you feel about your role in handling school finances?
  - 1.2. Do you ever have input in how financial resources are used in your classroom or subject?
  - 1.3. How do you manage any budget or resources given to you for teaching?
  - 1.4. Are you satisfied with how financial decisions are communicated to you?
  - 1.5. Do you think financial decisions impact your teaching? How?
2. What are the roles that Teachers I-III in handling school finances?
  - 2.1. How do you manage classroom resources or budget allocated to you?
  - 2.2. Do you have a role in decisions about how money is spent in your classroom or subject area?

- 2.3. How do you communicate any financial needs or concerns you have for your classroom?
- 2.4. Are you involved in the planning of the school's budget? In what way?
- 2.5. How do financial resources impact your teaching and student needs?
3. What are the responsibilities of Teachers I-III in handling school finances?
  - 3.1. What financial responsibilities do you have in your role as a teacher?
  - 3.2. How do you manage classroom resources or the budget allocated to you?
  - 3.3. How do you communicate any financial needs or concerns about your classroom?
  - 3.4. Do you play a role in making decisions about financial resources in your school or department?
  - 3.5. How do financial decisions affect your teaching and classroom activities?
4. What are the different skills of Teachers I-III in financial management?
  - 4.1. What skills do you use to manage the budget or resources allocated to your classroom?
  - 4.2. How do you plan for classroom needs while staying within budget limits?
  - 4.3. How do you prioritize spending to make sure classroom resources are used effectively?
  - 4.4. What skills do you use to communicate your financial needs to the School Head or administration?
  - 4.5. How do you handle financial decisions related to classroom activities or supplies?
5. What are the challenges that the Teachers I-III encountered in handling school finances?
  - 5.1. What challenges do you face when managing classroom resources or the budget allocated to you?
  - 5.2. How do you handle situations where there is not enough funding for your classroom needs?
  - 5.3. How do you manage financial decisions related to classroom activities or teaching materials?

- 5.4. Do you face any difficulties in communicating your financial needs to the School Head or administration?
- 5.5. How do you prioritize classroom expenses when the budget is limited?
6. What are the coping mechanisms that the Teachers I-III applied to cope with the challenges?
  - 6.1. How do you manage classroom expenses when your budget is limited?
  - 6.2. What strategies do you use to make sure your students have the necessary materials and resources?
  - 6.3. How do you cope with financial challenges when planning for classroom activities or projects?
  - 6.4 How do you communicate your needs or concerns about finances to the School Head or administration?
  - 6.5. What creative solutions have you found to cope with insufficient funding in your classroom?
7. What are the insights of Teachers I-III that can be shared about handling school finances?
  - 7.1. What have you learned about handling classroom resources within a budget?
  - 7.2. What tips would you share with other teachers about managing financial resources in the classroom?]
  - 7.3. How can teachers better collaborate with School Heads to address financial challenges?
  - 7.4. What advice would you give for making the most out of a limited budget in the classroom?
  - 7.5. How do you think financial management could be improved to better support teaching and learning?

### **Data Analysis**

The data were analyzed using thematic analysis, following Braun and Clarke's (2006) six-phase procedure. To make inferences, themes and patterns were found, coded, and analyzed.

Thematic analysis was conducted following Braun and Clarke's (2006) six-phase approach. The steps included:

1. Familiarization with the data through repeated reading of transcripts.

2. Generation of initial codes based on recurring ideas.
3. Searching for themes by grouping codes into broader patterns.
4. Reviewing and refining themes for consistency.
5. Defining and naming themes with supporting quotations.
6. Producing the report by weaving together narrative findings and relevant literature.

To put participant responses in context, structural and textual descriptions were also created. These were combined to develop thorough thematic narratives.

### **Ethical Considerations**

The research adhered to ethical standards, including obtaining informed consent, maintaining anonymity, and ensuring data confidentiality. Participants were informed of their rights, and the use of audio recordings was obtained with their approval. All data was securely stored and used exclusively for academic purposes.

## **III. Results and Discussion**

The roles, experiences, and coping mechanisms of Teachers I–III in the Padada District about school financial management are examined in this qualitative study. Teachers play important roles as resource advocates, classroom resource managers, and problem solvers despite not having direct budgetary control. In addition to issues such as tight budgets, poor communication with administrators, and exclusion from financial decision-making processes, the results demonstrate their aptitude for planning, organization, and resourcefulness. Teachers employ proactive strategies, such as peer collaboration, community engagement, and the innovative use of inexpensive resources, to continue teaching effectively despite budgetary constraints. To support efficient resource management and educational outcomes, these insights emphasize the importance of enhancing teachers' financial literacy, improving communication, and promoting participatory budgeting practices.

### **Theme 1: Shared Roles and Responsibilities**

Participants underlined that financial management is a shared responsibility between educators and school administrators. Despite not having direct financial control, teachers play a crucial role in planning, budgeting, and ensuring that school spending aligns with curricula. In contrast, school heads are responsible for budgeting, managing the distribution of funds, and ensuring that DepEd regulations are adhered to.



*"As a teacher, I feel responsible for ensuring that school budgets are used effectively to benefit students... I advocate for resources... but our school head mostly makes decisions." P1*

*"I'm not directly involved in school budget planning, but I can suggest classroom needs or resources. School leaders make the final budget decisions." P4*

This corroborates the claim made by Baxter and Poon-McBrayer (2021) that school financial management is a collaborative activity involving multiple stakeholders.

## **Theme 2: Transparency and Accountability in Fund Utilization**

It was emphasized that accountability and transparency are crucial to the management of school finances. Teachers observed that trust and cooperation are fostered when they are aware of the school's budget and expenses. School administrators ensure that financial reports are presented at meetings and that fund utilization aligns with the School Improvement Plan (SIP).

*"I sometimes feel that financial decisions are not communicated... I would appreciate more consistent and transparent communication." P9*

*"I communicate financial needs... by informing the School Head... I may use request forms, staff meetings, or emails." P8*

This result is consistent with the tenets of School-Based Management (Republic Act No. 9155), which encourage financial transparency and participatory decision-making.

## **Theme 3: Challenges in Financial Management**

Among the issues noted were teachers' limited understanding of financial policies, administrative delays in fund releases, and challenges in juggling priorities with scarce resources. The strain of meeting stringent accounting standards without adequate training was another issue raised by a few participants.

*"Communicating financial needs can be challenging due to limited time, budget constraints, and a slow approval process." P6*

*"To improve financial management... training teachers on managing funds effectively would also lead to better use of financial resources." P2*

These problems align with the findings of Tshabangu (2022) and Ally (2017), who noted that one of the significant obstacles to efficient school financial management is a lack of financial literacy and capacity.



#### **Theme 4: Need for Capacity Building and Policy Reinforcement**

Participants suggested more straightforward guidelines, institutionalized monitoring systems, and regular financial management training. Additionally, they emphasized the importance of involving all interested parties in financial planning and assessment procedures.

*"To improve financial management... increasing flexibility, enhancing communication, streamlining processes, and providing more resources would better support teaching."P7*

*"Teachers can better collaborate with School Heads by communicating regularly, presenting clear data, and working together on creative solutions."P9*

This is consistent with the DepEd MOOE Manual (2022), which emphasizes the need for capacity-building measures to ensure the effective use of funds.

Overall, the results show that although Padada District teachers acknowledge their helpful roles in financial management, they face structural obstacles that prevent them from taking part in critical decision-making processes. Building trust and guaranteeing effective use of funds require openness, responsibility, and cooperation between educators and school administrators. Nonetheless, there are still gaps in communication, financial literacy, and policy awareness, which emphasize the necessity of ongoing capacity-building programs and improved participatory mechanisms. Enhancing resource optimization and improving educational outcomes can be achieved by providing teachers with more clarity, financial management training, and inclusive budgeting techniques.

#### **IV. Conclusion**

The study found that although Padada District educators and school administrators acknowledge their responsibilities in financial management and work to maintain accountability and transparency, they encounter obstacles that prevent effective use of funds. It is crucial to address these issues through localized financial management guidelines, policy reinforcement, and capacity-building initiatives.

#### **Implications**

School leaders and teachers. Enhancing financial literacy and awareness of financial management policies is necessary for educators and school administrators.

DepEd and local education authorities. Strengthening capacity-building initiatives and establishing more adaptable district-level financial management guidelines are imperative for DepEd and local education authorities.

Policy implementers. To ensure that school funds are used efficiently and openly, policy implementers are urged to establish regular monitoring, evaluation, and feedback systems.

### **V. Recommendations**

1. Conduct regular financial management workshops and seminars for both teachers and school leaders.
2. Develop localized financial management guidelines that are responsive to the unique needs of schools in Padada District.
3. Establish a financial management committee within schools to oversee budgeting, fund utilization, and financial reporting.
4. Strengthen DepEd monitoring and evaluation mechanisms to ensure accountability and transparency.
5. Encourage participatory budgeting processes by involving teachers, parents, and other stakeholders.

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