

Covid-19 Policy Responses and Implementation for a Contingency-Based Financial Planning for School Heads

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Abstract

The purpose of this study was to generate a contingency-based financial planning activities for school heads to initiate based on an Input-Output (IO) Model addressing the needs of public schools to be financially prepared for emergencies like Covid-19 pandemic. Looking through the lens of Public Value Theory, the key features of existing policies from the central office during Covid-19 pandemic and the management practices of school heads in financial matters decision-making, were analyzed using a qualitative approach. In the analysis of data, frequency and percentage and thematic analysis were used. The results showed that only 32 out of 94 memoranda discussed about financial related management and these manifest features on funding for pedagogy and instruction, support for teachers, support for learners, subsidies for private schools, and Inter Agency Task Force (IATF) related matters. Management practices employed by the school heads were the application of management approaches, constant organizational communication, financial management webinars participation, budget re-alignment through revising annual procurement plan, prioritizing expenses, and perspective on contingency fund. The contingency-based financial planning activities as reflected in the matrix are proposed activities to be adapted not only by the school heads but most especially to be considered by the central office in crafting a uniform and future-oriented policies based on data-driven insights. Also, this is a good reflection for the development of new methodology in responding to this problem in the conduct of research study like this.

Keywords

Policy responses, Management practices, Contingency-based, Financial planning

INTRODUCTION

The COVID-19 (Corona Virus) pandemic has a deep impact not only in the field of health but also in education. Significant challenges for the education sector created by COVID-19 are how to adapt a system of education built around physical schools. It is also when this health crisis arises that the transition from face-to-face to distance learning has been implemented and the use of technology and other resources has been maximized. Moreover, it can also be noted that school-based management also changes along with this transition and occurrence of Corona Virus.

Schools for more than 168 million children globally have been completely closed for almost an entire year due to COVID-19 lockdowns and around 214 million children globally have missed more than three-quarters of them in-person learning. There are 14 countries worldwide have remained largely closed from March 2020 to February 2021 including Panama which has kept schools closed for the most days, followed by El Salvador, Bangladesh, and Bolivia (UNICEF, 2021).

In the Philippines, schools in the country were physically closed due to the pandemic but the teaching-learning process continues through a distance learning system which is a mix of online classes, printed modules, and TV/radio lessons. This initiative was due to President Rodrigo Duterte's directive to suspend in-person classes until a COVID-19 vaccine became widely available (Magsambol, 2021). Additionally, the president of the country refuses to lift restrictions on schools, fearing youngsters could catch the virus and infect elderly relatives (Agence France-Press, 2021). Further,

over 700 private schools offering basic education are not operating this school year. It was showed that 748 out of 14,435 private educational institutions suspended operations for academic year 2020 to 2021, a move affecting 3,233 teachers and 40,345 learners (CNN Philippines Staff, 2020).

If the role of school heads is deemed significant in all aspects long before even there was still no Covid-19 pandemic, how much more with this transition of educational approach where different teaching-learning modalities were employed due to health crisis. This is justified by Mulford (2013) that ongoing changes in societies and their provision of education are reflected in the roles, recruitment and development of school leaders.

Concurrently, Molina and Wilichowski (2018) emphasized that few of the school heads who oversee schools exercise strong management practices like setting learning targets, using data to guide instruction, observing classrooms, and providing feedback to teachers. By comparing school management practices to manufacturing management practices, they found managers at manufacturing firms are much better at managing their firms than principals are at managing their schools which means that it is more likely that managers at manufacturing firms will monitor performance, set targets, and manage people through reward, removal, and promotion than their counterparts in the education sector. Poor leadership is not simply a matter of low human resource capacity, but rather an indicative of a system that either doesn't provide principals with robust management training or fails to hold them accountable to the same standards as the private sector.

Effective school organizations place a premium on talent when selecting, developing, and advancing their workforce. School heads tend to approach policies from a one-size-fits-all perspective that inhibits efficient and productive workforce management. Management practices of school heads can best be done with careful management of resources and other management. With this, exploring the management practices to effectively manage the school and all related dimensions of school is an important step in this study. Although there were studies about management practices, this study focuses more on how school heads manage MOOE during Covid-19.

It is through the above premises that this study is undertaken to explore the policy responses created during Covid-19 pandemic and the implementation of these policies to come up with a contingency-based financial planning program for school heads to contribute to public value under Moore's Strategic Triangle. What we are learning from COVID-19, similar to what we have seen in previous pandemics and other tragedies affecting the operation of schools, is that preparedness is crucial. Several assumptions can be generated like COVID-19 spread will happen in waves which means the process of addressing it should be cyclical. With this, a significant preparedness and plan specifically on financial aspect is deemed important to easily manage the school and its operations. With this, the program to be designed is hoped to facilitate "coping" once the crisis hits and minimizing the negative impacts. The plan will focus on allotment of budget to unexpected circumstances like COVID-19 and other unexpected tragedies that may arise.

The following questions were answered in this paper:

1. What are the features of DepEd memoranda created during Covid-19 Outbreak?
2. What insights can be generated in the management and implementation practices of school heads on DepEd finance-related policies (memoranda) during CoVid-19?
3. What proposal can be generated to address the identified problems for the financial management of the school heads during pandemic and emergencies?

METHODOLOGY

The following theories, concepts, and propositions were selected as bases where this study was anchored to:

This is primarily anchored to Public Value Theory OF Moore (1995) as cited by Katsonis (2019) that public value is what the organization contributes to the society which is also central to public administration. This concept provides managers and leaders with entrepreneurial activities to contribute to the common good. With this notion, the Department of Education as represented by school heads are expected to conduct entrepreneurial activities to generate solutions to the continued operations of the government basic education schools during Covid-19 pandemic. Aligned with the Moore's Strategic Triangle as a lens which this study is looked on, the management practices of school heads are analyzed in terms of public value, legitimacy and support, and operational capacity. With this basis, the data analyzed were coming from different sources like school heads, teachers, and other secondary sources of documents.

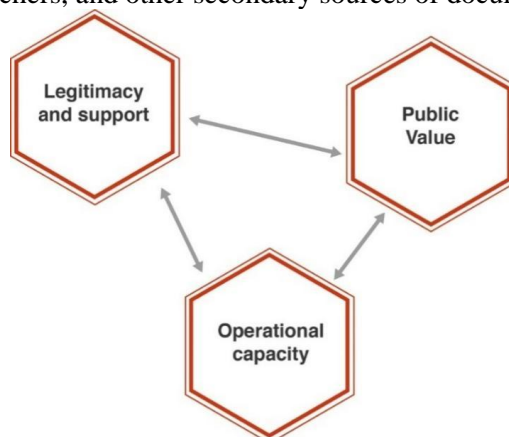


Fig. 1 Strategic Triangle by Moore's Public Value Theory

In addition, this study is also anchored to Sutton's Law which was named after Willie Sutton that there is no problem where the money is going if it is done in just, fair, and transparency and not through deceptive, irresponsible, and deliberate spending. This is the reason why top management must have been trained with development perspectives, social responsibilities, good governance, human resource development, triple bottom line, and ethics and integrity. Also, on important lens is the Broken Window Fallacy which is trivializing hidden costs leading to some fleeting beneficial outcomes and this perspective calls for benefit-cost analysis that is more honest in accounting for hidden costs. Murphy's Law proposed named after Edward A. Murphy that to do the work efficiently, there must have been contingency plans. Also, the Pareto Rule is also another perspective to look at in this study that 20% in investment results in 80% productivity or 80% of the purchases are actually 20% necessary. Same with planning that 80% outputs can be achieved by 20% inputs (Amorado, 2011). The employment of this theory in using the financial statement to looked at as another source of data for the reflection of financial management practices of school heads is a turning point towards efficiency in the public value contribution.

In addition, this is also anchored to the proposition of Leithwood (2009) as cited by Bush (2017) that managerial leadership assumes that the focus of leaders ought to be on functions, tasks and behaviors and that if these functions are carried out competently, the work of others in the organization will be facilitated. Most approaches to managerial leadership also assume that the behavior of organizational members is largely rational. Authority and influence are allocated to formal positions in proportion to the status of those positions in the organizational hierarchy. The managerial leadership as responsibility of the school heads is looked into the use of legitimate authority in addressing the needs during Covid-19 so public school operation continues.

The research design to be used is anchored on the claim of Creswell and Clark (2013) that the use and choice of the researcher to use qualitative approach in exploring and studying management practices and impacts of these practices during Covid-19 is very important especially of today's trend of research.

This study utilized the Input-Output Model as shown below. As shown in the paradigm below, the input will be the gathered data from DepEd memoranda and insights of school heads on management and implementation practices for Fiscal Year 2020.

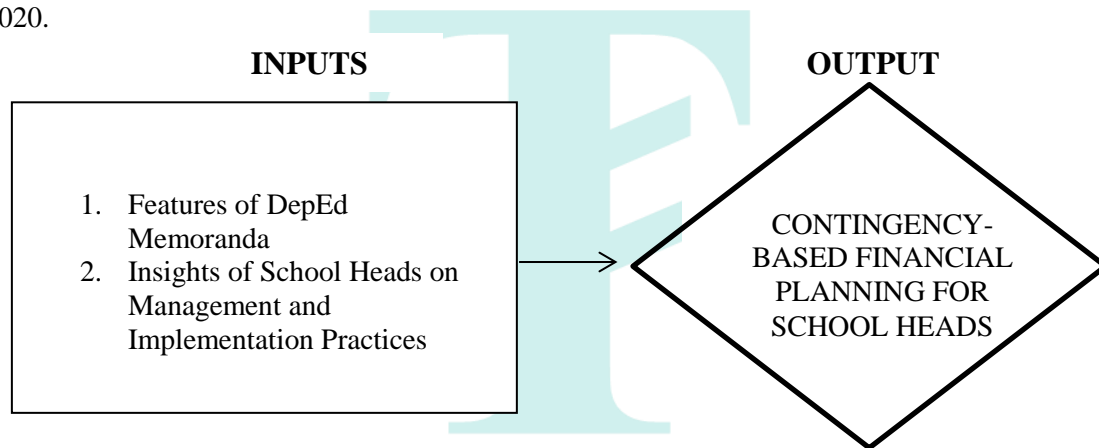


Fig. 2 The Conceptual Paradigm Showing the Variables of the Study

This study utilized qualitative approach and the tradition of case study was considered. The use of case study enables a complex phenomenon to be explored through the identification of different factors interacting with each other. The case observed is a real situation. In the field of education, it may be a decision-making process. The study thereby enables the school heads experiences in financial management and policy implementation to be conceptualized (Debout, 2016). Case study was also considered a robust research method particularly when a holistic, in-depth investigation is required (Zainal, 2007).

Further, the use of case study is also intensive and systematic investigation of a single individual, group, community or some other unit in which the researcher examines in-depth data relating to several variables. Researchers describe how case studies examine complex phenomena in the natural setting to increase understanding of them (Heale and Twycross, 2017).

The Input-Output (IO) Model identifies the inputs, outputs, and required processing tasks needed to transform inputs into outputs. The model is sometimes organized to include any sequence in the process as well. The inputs represent the flow of data and materials into the process from the outside. The processing step includes all tasks required to effect a transformation of the inputs. The outputs are the data and materials flowing out of the transformation process. Input-Output models are designed to analyze the various positive and negative impacts on a certain dimension of education (Yih, Hsu, & Li, 2018). Despite theoretical advances, input-output models have been empirically applied only to a limited extent. This is mainly due to the fact that the number of parameters to be estimated is much higher than the number of available data points (Fernandez-Vasquez, 2015). This is the reason why a simple concept of Input-Output Model wherein the three sources of data serve as input and the analyzed and generated results shall be used as output.

Further, this considered purposive sampling technique which according to Ang-ug, Casocot, Garcia, and Tado (2014) is a technique based on the selection of respondents determined based on the belief that they could be the sufficient group to purposively address the objective of the research. The criteria have been laid down as abovementioned.

This is applicable in purposively choosing school heads in big school category which these school are independent units which funds are directly downloaded to the accounts of schools.

Two secondary sources were considered in this study. The secondary sources are the 94 (As of January 2021) collected DepEd memoranda wherein the financial involvement features were looked into. The instrument is an interview guide questionnaire for Focus Group Discussion formulated by the researcher to explore in-depth how school heads implement the DepEd memoranda and how they manage the MOOE in response to Covid-19 pandemic.

While thematic and content analysis was used to analyze themes from the focus-group discussion among the school heads. Also, document analysis was used in analyzing the financial features of the DepEd memoranda and the financial statements of the schools in the utilization of MOOE during pandemic.

RESULTS AND DISCUSSION

Features of CoVid-19 Policy Responses

The results of the study rely on features of DepEd Memoranda during Covid-19, responses of teachers on the survey conducted, interview data from target school heads, and financial statements prepared by each independent unit school. However, this study generates limited results in representativeness and insufficiency of data considering the strict obedience on the ethical consideration like privacy and voluntariness to participate. Another driving factor of not obtaining data aside those Covid-19 restrictions prohibited this, the mentality of the target participants over-considering voluntariness to the extent of not participating in the data analysis which kills transparency of information.

In terms of key features of the policies released during Covid-19, it has been found out that only 32 out of 94 policies were focusing financial aspects. The rest were focusing on pedagogy (see in the appendices the attached summary of identified policies related to financial management). These policies are generally for both public and private schools while there are some that are specific to private schools like special provision provisions to some private schools to voluntarily declare closure. While some policies are directives to continue support the operation of these private schools through subsidy of the government to private schools like the voucher program for senior high school and the ESC for the junior high school.

Specifically, one key feature of these financial management policies is *ADDITIONAL FUNDING*. Most of the policies look at some important operational aspect of schools to give more funding like alternative work arrangement arrangements during pandemic which includes provision of internet allowance, additional cash allowance, and medical expenses reimbursement for the teachers. Another is additional funding for module printing for distance learning modality. Also, additional funding for equipment and materials for Covid-19 protection like PPEs, masks, alcohol, and the like. While these policies are specifically crafted during pandemic, one important policy was the automatic re-alignment of budget when national emergency like Covid-19 is declared.

Another feature is a policy released ordering to monitor on the expenditure of funds. This policy ensures that re-alignment and re-allocation of the fund is appropriately spent based on the existing needs of school operations during pandemic. Moreover, policies relative to this matter ensures that there is no corruption of funds would happen.

Moreover, other policies were released to reinforce other policies that ensure development and protection of learners like feeding program, alternative learning system support, indigenous learners support, and child protection policy initiatives during Covid-19. Other policies continuously support other existing programs and initiatives based on learning continuity plan prepared. This is coursed through some activities and programs reaching out the learners on their wellness during pandemic and ensure they are holistically well despite of lockdown and study at home modality.

Conclusively, these financial related policies were clustered according to support to learners, teachers and personnel support, school operations, pedagogy and instruction, private schools support, and IATF (Inter Agency Task Force) related decisions.

However, the policies identified that support learners only focused on printing modules for the academic purpose, feeding program for those underweight, and provision of funds for the continuity of existing programs like alternative learning systems and child protection initiatives. However, no funds are allotted in the subscription of learning management systems (LMS) which aside that these will provide learning venue for digital learners and alternative learning modality aside modular, the use of LMS is indeed in response to 21st century education culture. Public schools stuck on the modular approach due to lack of budget while private schools were subscribing to LMS. While there are public schools or other teachers who used open source LMS, this still led to non-uniformity of learning platforms which led to comparison of students in public schools. Also, the lack of budget for every Filipino learner to purchase gadget also posed a serious hindrance to resort to online learning modality.

Also, teachers and personnel support focused on training of teachers to LMS which is very irrelevant to the needs of learners. Also, training to module making enabled them to repeat the courses learned from pre-service education. Further, some policies supporting the teachers are related to their financial living status like disallowing them to resort to loans while pandemic and giving them grace periods not to pay loans during pandemic.

In terms of school operations, policies directed the school heads and other executive authorities on the monitoring of the existing programs and implementation of the policies released. On the part of pedagogy and instruction, policies released are more focused on the allotment of greater budget on printing of modules. While for private schools to continue operating, memoranda that allowed extension of deadlines so documents for voucher programs can still be submitted and avail the subsidy from the government. While those policies that help in cutting the budget of other

agencies like Department of Health through utilizing some classrooms in the public schools as quarantine facilities instead of hotels and other commercial living accommodations.

With the above findings relative to financial management policies, the release of these memos was based on short-term consequences instead of focusing on the long-term and one-shot policy in preparation for emergency like Covid-19.

Insights on Management Practices and Implementation of School Heads during Covid-19

Despite the limitation that only two school heads responded to the interview on the financial management practices out of seven school heads who were invited to share how they were able to manage the finance-related matters, this study was still able to generate important practices. In the advent of Covid-19 pandemic, schools have been adapting several strategies to cope and continue operations to support the teaching-learning process by adhering to the different processes and flexible adaption of the initiatives just to go over the crisis. With this, the following management practices of the school heads during Covid-19 pandemic were identified:

Application of Management Approaches

There are two important management approaches that these school heads considered. One is the bottom-up approach which feedbacks from teachers where consolidated in coming up with decisions and strategies to achieve the goals. As school head, it is important to listen to the ideas of teachers to enhance the effectiveness of the solutions especially on how to address the limitations of movement during pandemic so that operation in the school will continue. Also, the top-down approach needs to be implemented especially in communicating the orders of central office and national authorities to the teachers so that the target achievement of goals of the Department of Education will be achieved smoothly.

This is supported by Juhel (2015) that the role of the head of school underwent a radical transformation due to demographic, societal, technological, and economic factors, and that the fundamental leadership skills and management practices required for the job had changed. However, while the context in which independent schools operate may in fact be different, the skills and practices used by heads of school may not have changed as much as might be generally believed like the use of top-down and bottom-up approaches.

Constant Communication

As emphasized during interview, it is important for the school heads to be updated from the central office and relay the information to the teachers for the every-now-and-then changes due to Covid-19 restrictions. When school heads have the competence to communicate effectively all the directives and necessary information, teachers will be able to replicate the communication skills and be able to transfer to clients like parents and students. This is supported by Totseva (2015) that the principal as a manager bears the main responsibility for ensuring the effective communication policy of the school. The principal is the one who sets the style and tone of communication in school. His management style determines his communicative style. The more flexible the management style is, the more likely is for the principal to carry out effective and satisfactory communication with representatives of the school community and external institutions.

Financial Management Webinars Participation

Through the webinars and online courses provided by the central office, the school heads are more empowered and guided to use the funds accordingly in response to the needs of the schools during pandemic. Although part of the necessary skills of the school heads is financial management especially on the Maintenance and Other Operating Expenses Funds, situations like Covid-19 which require special focus must be addressed with current and relevant strategies. The Division and Regional Office provide webinars and trainings on financial management where school heads are required to attend to. According to Shkurina (2018) that school leaders take on a colossal number of responsibilities including financial management. However, many school leaders struggle with grasping the scope of their responsibilities and liabilities when it comes to accounting and finance. In fact, there was a recent study showing that a worrying majority of principals and administrators lacked financial literacy and a basic knowledge of bookkeeping. This is the reason why acquisition of competence in financial management is an important role for school heads and this can be acquired through webinars.

Budget Re-alignment through Revising Annual Procurement Plan

Since the APP approved has no appropriations for COVID-19-related supplies, materials, and equipment, the school heads are required to revise the APP so that those needs that are not part in the APP will be given priorities. This is supported by CNN Philippines Staff (2020) that realignment of the 2021 budget under section 68, any deficiency in funding may be augmented by savings from their appropriations, while in section 70, heads of agencies are allowed to change details of an activity or project, change object of expenditure within an allotment class, and modify one allotment class/ operating unit to another. With this, school heads are expected to possess the skills in budget re-alignment and be ready to conduct assessment of needs to what must be prioritize and what must be given up.

Prioritizing Expenses

School heads prioritize the expenses of the budget based on the relevant needs of the learning organization. This prioritizing scheme is based on the revision of APP. There were also other things which were given less priority to give ways to a more important purchase. Priorities on the procurement of printing materials and disinfecting and

decontaminating materials are being done. Aligning the budget to district priorities matters. When considering factors that influence student success, many school leaders focus on teachers, counselors, and other school-based professionals who daily interact with students. However, now that vendor options are seemingly limitless, but funding is uncompromisingly finite, school spending has become a crucial component of student success. Strategic alignment of resources to school goals is paramount in ensuring district dollars are spent advancing the interests of students.

Perspective on Contingency Fund

The school heads must also be aware that there is a significantly low budget for contingency fund because other allocation can be changed in terms of national emergencies and the like. While it has been believed that there must be no contingency fund to be established since re-alignment of allocation can be done to whatever priorities will arise during crisis, an amount sufficient to be used during emergency must be readily available for crises like Covid-19 will arise. Response actions in the days immediately after a disaster, such as a super typhoon, are crucial in helping the victims. Setting aside contingency or reserve funds before the disaster occurs enables countries to disburse funds faster in the wake of an emergency. Contingency finance is a risk retention approach for addressing loss and damage associated with climate change impacts.

Insights from the Results

It is very evident that the management practices of school heads are deemed important in the efficient operation of the schools during Covid-19 pandemic. However, the results of the survey gave discrepancy on the perceptions of teachers on how the school heads managed the schools and operating responsibilities. This calls for a legitimacy and support that considers the whole organization in setting common standards and understanding on why and how of the operations of schools by the school heads. The authority of school heads must be manifested in a way that teachers under their supervision must have a clearer understanding on the implementation and deviation from the implementation of the policies. Without consistency from what teachers saw from the management, public value is reduced. To sustain public value, school heads must be transparent and collaborative to the teachers and use legitimate power for one stand understanding.

In terms of Public Value, one school was able to increase efficiency in use of resources which is a form of public value by re-allocating some funds to others and establishing links with the sponsors. Moreover, the school head who was able to do this was also the school heads who was able to persuade the teachers to respond the survey which in return with the highest turn out rate of respondents. This manifests the good leadership and management skills of the school head who subjected herself to the interview, persuaded the teachers to respond to survey, and gave copy of financial statement for verifications of the survey and interview. The transparency and collaboration of that school head in mirroring financial management competence enhanced the value of her legitimate power because she was able to comply the memoranda and orders from central office and increased operational capacity of the school as an organization.

In this study, the use of people within the organization as baseline resource creates public value because when a school head was able to set an atmosphere where teachers take part and in control of tasks, one perception and uniform understanding of the tasks can be achieved. The role of school heads in managing resources and generating initiatives to address problems in school operation during pandemics and other emergencies both in the present and in the future is deemed vital and their well-being must be adhered upon. The school head being the leader of the organization or agency is responsible for the welfare of the environment is expected to deliver and implement the necessary policies together with the help of teachers to address the problems on environment particularly on the organization.

In terms of Operational Capacity, the obedience of the teachers to the request of the school captures the organization's ability to engage in the activities and produce the outputs that are thought to be consistent with achieving desired social outcomes which in turn gives better outputs for increased public value.

The power of a school head under legitimacy is deemed significant to be used either for the welfare or for self-interest especially that finance-related decisions are needed to be made. Scrutinizing from policies from authorities, down to how school heads managed to understand the policies and make decisions on implementations, down to engaging teachers under his supervision to generate initiatives on efficient outputs o the required orders, down to evaluation of the outcome, are important considerations to enhance operational capacity of the organization especially in learning institutions to provide public value to clients-parents and learners.

With the above findings and observation, the following matrix of activities are recommended as part of the contingency-based financial planning activities for school heads:

Matrix 1 Contingency-based Financial Planning Initiatives

Activity	Description	Justification
Review Courses for Public Finance and Accounting for School Heads	This is a free course that will give the school heads a refresher courses and updates of knowledge in budgeting and expenditures of government funds.	Some knowledge possessed by school heads are outdated and traditional.
Subscription and Purchases on Data Analytics Tools and Services for Fund Management	This will help the school heads in deciding based on data-driven insights.	The decisions of school heads are usually based on policies which are only updated when emergencies and needs are emerging. Most of

		policies are not future-oriented which it is very important for the government especially in Department of Education, or initiative in a school-based management to adhere to the data-based initiative.
Appropriation of Emergency Funds from Income Generating Initiatives	This is a document that will order the income generating initiatives of the school like canteens to save for a portion or percentage of the profit for the emergency use. The fund will be topped up year after year if not being used.	Since schools are allowed to operate income-generating schemes, a portion of the income shall be set aside for future emergencies.
Appropriation of Budget for Emergency Funds from PTA (Parent-Teachers Association)	Since there is a yearly donation from the parents whose students were enrolled, the officers are encouraged to craft policies that will set aside portion of the collection for emergency use.	Most of the funds proceed to visible projects for the present and officers-validation purpose. Some funds are just wasted for physical projects which actually the responsibility of the government to build.
Proposal for Inclusion of Emergency Top-up Funds in MOOE	This is a portion to be allotted to MOOE budget which must be accumulated year by year and can only be used when national emergencies like Covid-19 is declared.	The schools will be prepared for emergencies like Covid-19 without re-allocating some budgets from the MOOE.
Redirecting Unused Funds from Other Appropriations to Emergency Funds	This is a policy to be proposed to central office that efficiency on the fund use must not only limit on expenditure but also looked on how school prepares for unexpected circumstances to fund appropriation plans.	The schools are required to spend all the funds to be considered efficient to the extent of purchasing unnecessary things not even needed more. The evidence can be seen to end of fiscal year where most purchases happen.
Establishment of National Teachers Cooperative	This is a financial institution for teachers and by teachers which the sole purpose is to provide an avenue for teachers to be helping to selves and one another.	Teachers relies more on private lending institutions and GSIS which they don't enjoy the dividends. Looking at the teachers' welfare in part of contingency-based planning is also a good step for school heads to think of social value for the teachers and community.

WAYS FORWARD AND CONCLUDING REMARKS

One significant lesson generated from this study is the poor response rate of the data collected. This affected the methodology and design set to answer the research questions which consequently limits the representativeness of results. The poor response rate can be attributed to the ethical consideration that participation in the study is of on a voluntary basis without coercion and bribery. Another reason is the poor understanding of school heads on the necessity of research studies which stopped them from participating in any form of academic endeavor. With this, a policy to address the issue can be designed considering the information is of public goods good for problem solutions. Most noteworthy is the development of a methodology to address the issue which can be of good point to look forward for generating results representative to the research locale.

Additionally, the above findings are with reflections to some strategic interventions to address the problems and the proposed contingency-based financial planning activities are recommended to be looked at and considered by authorities.

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