

Teachers' Extent of Participation in the Fiscal Management of Maintenance and Other Operating Expenses Fund and Its Correlates

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Abstract— This survey research aimed to determine if teachers' characteristics, knowledge and attitude towards participation were associated with their extent of participation in the fiscal management of Maintenance and Other Operating Expenses (MOOE) Fund in two school districts in Iloilo Province. One hundred seventy-four teachers from both districts were selected using stratified random sampling with proportionate allocation participated in this investigation. Chi-square test with 0.05 level of significance were used to determine if there were relationships among the variables of the study. Findings revealed that teachers in these school districts were highly knowledgeable, had a very favorable attitude and moderate extent of participation in the fiscal management of Maintenance and Other Operating Expenses fund. Significant relationships were found between teachers' characteristics, level of knowledge, attitude towards participation and their extent of participation in the fiscal management of MOOE fund. For supplementary data, it was revealed that attitude of school administrators and having few school responsibilities hinder teachers to make involvement in the fiscal management of MOOE fund. Moreover, personal desire of the teachers to improve their schools, desire for transparency, administrators' trust and good relationship with the school administrators promote greater participation.

Keywords— Fiscal Management, Teachers' Participation, MOOE, Survey Design, Philippines.

I. INTRODUCTION

All educational institutions are expected to exert full efforts in improving and strengthening the quality of education. However, the brand "Quality Education" has been a problem which exists even in the past years. It is crucial for every member of the school community to implement this brand. To attain success, each educational system is required by the Department of Education (DepEd) to strategize and work to implement educational programs and activities that will develop the fullest potentials of their clients. It is not as easy however, to implement a certain program without enough resources that are carefully planned and budgeted by all legitimate stakeholders of the school.

Planning the school budget must be participated in by the school administrator, teachers and even school governing bodies to deliberately design a financial plan. According to Keung (2008), expanding employees' cooperation in the decision-making process could be a viable administration procedure that could fulfil employees' confidence and self-completion needs. Each school must therefore create a financial committee involving other legitimate stakeholders,

especially teachers, to critically plan how and why the school resources should be spent in supporting the operating expenses in school.

According to the Operation Manual on School Based Management of DepEd, a school is required to create an improvement plan which includes the fiscal management of the school resource to be developed and confirmed by all stakeholders of the school. Funds coming from various sources, like MOOE, which can be allotted by the school head must be consulted to the stakeholders according to the set priorities (Operation Manual on SBM, DepEd). Therefore, schoolteachers must be treated as legitimate stakeholders that should really participate in the process of decision making in school (Bhengu, et al., 2014).

In addition, each school must highlight the importance of transparency and stakeholder involvement and focus on the educative process of teaching and learning. For transparency, schools should ensure the honesty and truthfulness in fiscal management to avoid misconceptions on the accountability of school heads. Another important factor is the involvement of stakeholders in the allocation of school budget. The participation of teachers and School Governing Council (SGC) will help schools find the best ways to allocate their resources. This is possible by having or developing an active budget committee (Burckbuchler, 2008). If a school has an active committee on fiscal management, the school resources will be appropriately allocated and effectively managed.

In the Philippine educational system, Maintenance and Other Operating Expenses (MOOE) fund is a school budget given by the government to all public elementary and secondary schools of the Department of Education for the utilization and covering the allowed operating expenses of the school. This is granted directly to the school through the Department of Budget and Management (DBM) which encourages and enhances School-Based Management (SBM) and the accountability of persons involved in managing this budget. Every school is given utmost freedom to design its budget as long as it is within the allowed expenditures and with proper liquidation reports. The use of budget however, is affiliated with great responsibilities from the managers that would test their honesty and accountability (DepEd Order No. 13, s. 2016).

A school administrator is expected to manage the school fund efficiently and effectively by carefully designing a

financial plan that can be fully achieved with the help of legitimate stakeholders who can share and suggest ideas. The study of Gamage and San Antonio (2007), it was stated that allowing teachers and other stakeholders to become part in decision-making will achieve a salutary outcome. The study of Ngussa, (2017) prescribes that school principals should consider their teachers as “key accomplices” during the process of decision-making in school. Moreover, they need to set up a collaborative environment in which teachers can openly share their thoughts with respect to various parts of school planning and improvement. If teachers and school heads can develop partnership, this can result to harmonious, trusting, competent, and joyful environment (Wadesango, N. & Bayaga, A. 2012).

In addition, a phenomenological study of Ochada and Gempes (2018) on the lived experiences, coping mechanisms and insights of 17 teachers regarding MOOE Allocation in the basic education system revealed the non-involvement of teachers in financial planning. The secondary teachers in this study expressed that they were not informed and unaware of the guidelines regarding the use of MOOE Fund of their school. They reported further that they never had any orientation on the utilization of MOOE. In addition, the teachers’ needs in teaching were rarely considered. This study also revealed that the principal never surveyed the teachers’ needs every time they make the School Improvement Plan (SIP). Moreover, teachers were never involved in deciding where the MOOE Fund goes.

A study of Philippine Business for Education and Araullo University (2012) which tracks and monitors DepEd’s use of its operational budget, allotment and obligation documents in the two school districts, Cabanatuan and Muñoz cities revealed that the involvement of teachers and parents has been negligible as shown in the budget. It is revealed that the involvement of these stakeholders of the school in the crafting of school MOOE fund is almost insignificant. Also, teachers’ needs may not be prioritized depending on the budget ceiling.

This fiscal management problem also happens in foreign schools. Findings of the study about Teachers’ Roles in School Decision Making and School Performance in America showed that on teacher leadership 90 percent of school teachers tended to have a “moderate” or a “large” role in making teaching techniques. But, with regards to giving input on how the budget of the school will be spent, less than 10 percent of them have such role (Ingersoll, et. al., 2018). This only shows that there is a low percentage of teachers who are giving inputs when it comes to school budgeting. In other words, there is less participation among teachers in providing ideas and inputs on the budgeting process of the school resource.

It can be gleaned from above that teachers play a significant role in the fiscal management of school resources in order for a school to attain success and a greater student achievement. However, literature showed that teachers still do not participate in this kind of endeavor. As recommended by a qualitative study, teachers must be involved in the financial planning of the school budget (Ochada and Gempes, 2018). It is therefore necessary to know the factors that influence

teachers’ extent of participation in the fiscal management of MOOE fund. It would also be interesting to find out the barriers and facilitators of participation to explain more and elaborate the problem to have a clearer view.

II. RESEARCH OBJECTIVES

This study aimed to answer the following objectives:

- A. Describe the teachers’ characteristics in terms of sex, age, length of service, academic rank and level of educational attainment;
- B. Determine teachers’ knowledge on Fiscal Management of MOOE fund; their attitude towards participation; and their extent of participation in the management of the fund;
- C. Determine if there is significant relationship between teachers’ characteristics and their knowledge on Fiscal Management of MOOE; their attitude towards participation of the fund; and their extent of participation in the management of the fund;
- D. Determine if there is significant relationship between teachers’ knowledge on Fiscal Management of MOOE fund; their attitude towards participation; and their extent of participation;
- E. Determine if there is significant relationship between teachers’ attitude towards participation in the Fiscal Management of MOOE fund and their extent of participation;
- F. Identify barriers and facilitators of participation as perceived by teachers.

III. METHODOLOGY

This study used a survey design. The researcher administered a survey to the sample respondents to describe and correlate their characteristics, knowledge, attitude, and extent of participation in fiscal management. This study is descriptive-relational and measured the degree of association or relationship between two variables or two sets of scores (Creswell, 2005). Further, this was conducted in the two school districts of the municipality of Leon. Both districts are composed of 33 public elementary and primary schools with a total of 305 teachers and 35 administrators however, 174 were taken to participate in this study.

Also, the researcher collected supplementary data by choosing 5 respondents with low extent of participation and another 5 respondents with high extent of participation in the fiscal management of MOOE fund and conducted KII or Key Informant Interview through the use of interview guide to gather the barriers and facilitators of participation. For the statistical treatment, descriptive data were analyzed using average, frequency counts, and percentages and Chi-square test was used to determine the relationship among variables. For the probability values, the researcher used .05 level of significance and all the data gathered were computer processed using the Statistical Package for the Social Sciences (SPSS), statistical software.

IV. RESULTS AND DISCUSSION

A. Teacher’s Characteristics

Most of the teachers in this study were female which means that teaching profession in these two school districts in

Iloilo were dominated by women. Also, majority of the teachers were 36 years old to 50 years old and had already served 10 years and below in the Department of Education. Moreover, most of them held Teacher II to III position and had earned units in their master’s program. This may be attributed to the fact that they were still pursuing their master’s degree or because of the provision of Department of Education which requires only Complete Academic Requirements for promotion (DepEd order no. 66 s. 2007). This finding is consistent with the results of the study of Kadtung, et. al., (2017) which revealed that most of the public elementary teachers were college graduate and had earned units in their master’s program.

TABLE I. Distribution of Teachers according to their Characteristics.

Teachers' Characteristics	f	%
Sex		
Male	23	13.2
Female	151	86.8
Total	174	100
Age		
35 and Younger	46	26.4
36 – 50	89	51.1
51 and Older	39	22.4
Total	174	100
Length of Service		
10 years and below	69	39.7
11 years – 20 years	59	33.9
21 years and above	46	26.4
Total	174	100
Academic Rank		
Teacher I	76	43.7
Teacher II and Teacher III	82	47.1
Master Teacher I and Up	16	9.2
Total	174	100
Level of Educational Attainment		
College Graduate	32	18.4
Earned Units in Mater’s Program	132	75.9
Master’s Degree Graduate	10	5.7
Total	174	100

B. Teacher’s Knowledge on fiscal management of MOOE fund; their Attitude towards participation and extent of participation

For teachers’ knowledge on specific domain, they were knowledgeable in terms of planning, procurement and reporting which had the same mean score than budgeting process. Overall, table 2 shows that slightly more than half (58.6%) of the teachers had high level of knowledge as indicated by their score of 11 to 12. On the other hand, slightly over one-fifth (21.3% and 20.1%) had low and moderate level of knowledge on fiscal management. On the average, teachers were moderately knowledgeable on fiscal management based on the mean of 10.37. Teachers are expected to participate since they have the knowledge to contribute in the process based on the model of Decision Making of Hoy-Tarter (1993). This is somewhat related with the findings of Wilkins (2008) which states that upper elementary teachers were found to have high content knowledge.

For teachers’ attitude towards participation, it was shown below that majority of the respondents had a very favorable attitude in the budgeting, procurement, and reporting aspects of fiscal management. This is the same with planning, but

much higher proportion (90.2%) of the respondents had a very favorable attitude in the fiscal management of MOOE fund. For overall attitude of teachers towards participation, more than four-fifths (84.5%) of the respondents had a very favorable attitude towards participation in the fiscal management of MOOE fund, while the rest had a favorable attitude. This means that majority of the teachers recognize the importance of participation in the fiscal management of MOOE fund. Therefore, they believed that having positive attitude towards participation will help improve the decision-making process in school. Given this, teachers are expected to participate, since they have a positive attitude towards participation based on the Hoy-Tarter Model of Decision Making (1993). This affirms the findings of Fang Hua Jhang (2019) which also revealed that teachers had a positive attitude towards self-development.

TABLE II. Distribution of teachers according to their overall level of knowledge on fiscal management of MOOE fund.

Overall Level of Knowledge	f	%
Low level of Knowledge (8 and Below)	37	21.3
Moderate level of Knowledge (9 to 10)	35	20.1
High level of Knowledge (11-12)	102	58.6
Total	174	100
Overall Mean		10.37

TABLE III. Distribution of teachers according to their overall attitude towards participation in the fiscal management of MOOE fund.

Fiscal Management Domain	Very Favorable (33-48)		Favorable (16-32)		Total	
	f	%	f	%	f	%
Planning	157	90.2	17	9.8	174	100
Budgeting	150	86.2	24	13.8	174	100
Procurement	147	84.5	27	15.5	174	100
Reporting	146	83.9	28	16.1	174	100
Overall Attitude	147	84.5	27	15.5	174	100

The data in Table 4 show the teachers’ overall extent of participation in the fiscal management of MOOE fund. This was rated with the use of their overall scores and labelled in three categories found in the scoring and interpretation of data. It further includes the overall mean of their extent of participation in the fiscal management where highest possible mean is 12. For its interpretation, a mean of 0.00 to 4.00 is low extent, 4.01 to 8.00 is moderate and 8.01 to 12.00 is high extent of participation. It shows that there were 37.9% of the respondents had a moderate extent of participation in the fiscal management of MOOE fund.

Also, 32.8 % of the respondents had a high extent of participation while 29.3% of 174 respondents had a low extent of participation in the fiscal management of MOOE fund. This is consistent with the result of the average extent of participation which is 6.26 high fall under moderate extent of participation. This may be attributed since there were teachers who were not given delegated authority that will urge them to participate and merely because of the fact that they don’t want to be involved in the MOOE fund as shown in the supplementary data. The results of this study is not congruent with the findings of Ingersoll, et. al., (2018), Bademo, Y. & Tefera, B.F. (2016), and Gamechu, (2014) which all state that

teachers had a low extent of involvement in the decision-making process in school.

TABLE IV. Distribution of teachers according to their overall extent of participation in the fiscal management of MOOE fund.

Extent of Participation	f	%
Low Extent	51	29.3
Moderate Extent	66	37.9
High Extent	57	32.8
Total	174	100
Overall Mean		6.26 <i>Moderate Extent</i>

C. Significant Relationship between Teacher’s Characteristics and the Knowledge, Attitude and Extent of participation in the Fiscal Management of MOOE fund

For relationship among the variables, the investigation yielded a result which states that there were significant findings between teachers’ characteristics in relation to their level of knowledge. It was revealed that age, length of service, academic rank and educational attainment was found out significantly related to their level of knowledge. The significant relationship between age and level of knowledge conforms to the findings of Abo, H. et al., (2015) which revealed that age is related to their knowledge score ($p < 0.05$). The older teachers > 54 years had more knowledge than the younger teachers as indicated by their higher mean score (39.35 ± 7.44).

However, teachers’ characteristics in terms of sex was found out not significant. This finding of the study is consistent with the study of Abo, H. et al., (2015) which states that sex had no bearing on teachers’ knowledge.

Moreover, between teachers’ characteristics and their attitude towards participation in the fiscal management of MOOE fund, it was found out that sex is not related to their attitude towards participation in the fiscal management of MOOE fund. The finding of this study is congruent with the findings of Abo, H. et al., (2015) which revealed that sex had no effect on teachers’ attitude. However, teachers’ age, length of service, academic rank and educational attainment were found out significantly related to their attitude towards participation in the fiscal management of MOOE fund.

TABLE V. Relationship between teachers’ characteristics and their knowledge on fiscal management and Attitude towards participation.

Teachers’ Characteristics	Knowledge on Fiscal Management	Attitude towards Participation
Sex	Chi-Square: 2.636 Sig: .268 Cramer’s V: .123 <i>(Not Significant)</i>	Chi-Square: .941 Sig: .332 Cramer’s V: -.074 <i>(Not Significant)</i>
Age	Gamma: .254 P-Value: .025 <i>(Significant)</i>	Gamma: .584 P-Value: .000 <i>(Significant)</i>
Length of Service	Gamma: .366 P-Value: .001 <i>(Significant)</i>	Gamma: .739 P-Value: .000 <i>(Significant)</i>
Academic Rank	Gamma: .466 P-Value: .000 <i>(Significant)</i>	Gamma: .716 P-Value: .000 <i>(Significant)</i>
Educational Attainment	Gamma: .784 P-Value: .000 <i>(Significant)</i>	Gamma: .821 P-Value: .000 <i>(Significant)</i>

Between teachers’ characteristics and their extent of participation in the fiscal management of MOOE fund, it was revealed that sex, age, academic rank, and level of educational attainment were found significant in relation to their extent of participation in the fiscal management of MOOE fund. However, teachers’ length of service is not related to their extent of participation. This finding of the study is congruent with the findings of Keung (2002) which concluded that years of teaching experience is not a predictor for teacher participation, nor predictors for decision deprivation.

However, this contradicts the investigation of Olorunsola, et al., (2011) which showed that those teachers who had spent between 30 and 35 years on the job are significantly different from teachers whose experiences are below 10 years in their involvement in decision making based on post hoc analysis.

TABLE VI. Relationship between teachers’ characteristics and their Extent of participation in the fiscal management of MOOE fund.

Teachers’ Characteristics	Extent of Participation
Sex	Chi-Square: 12.097 Phi/Cramer’s V: .264 Sig: .002 <i>(Significant)</i>
Age	Gamma: .300 <i>(Significant)</i> P-Value: .004
Length of Service	Gamma: .191 <i>(Not Significant)</i> P-Value: .065
Academic Rank	Gamma: .373 <i>(Significant)</i> P-Value: .000
Educational Attainment	Gamma: .636 <i>(Significant)</i> P-Value: .000

D. Significant relationship between teachers’ knowledge on Fiscal Management of MOOE fund; their attitude towards participation; and their extent of participation

Between teachers’ level of knowledge and their attitude toward participation, it was found that there was a significant relationship between the variables. Almost half of the teachers with favorable attitude had a low level of knowledge while almost all of the respondents with very favorable attitude towards participation had a high level of knowledge. This is possible since a person who understands certain thing is more aware that could help him/her to develop his/her attitude. This is related with the findings of Talin (2014) which revealed that teachers with moderate level of knowledge had also an attitude which is moderately favorable.

TABLE VII. Relationship between teachers’ knowledge and their attitude towards participation in the Fiscal Management of MOOE Fund.

Attitude	Level of Knowledge								
	Low Level		Moderate Level		High Level		Total		
	f	%	f	%	f	%	f	%	
Favorable	18	66.7	8	29.6	1	3.7	27	100	
Very Favorable	19	12.9	27	18.4	101	68.7	147	100	
Total	37	21.3	35	20.1	102	58.6	174	100	
		Gamma: .880		P-Value: .000		(Significant)			

Table 8 below shows that there was also significant relationship between teachers’ level of knowledge and their extent of participation in the fiscal management of MOOE fund. It can be deduced therefore that the higher the level of

knowledge, the more that they participate in the fiscal management of MOOE fund.

This confirms Hoy-Tarter Model of Decision-Making which states that teachers with expertise were expected to participate in the decision-making process. This result is consistent with the findings of Akman, O. and Alagöz, B., (2018) which states that there is a moderately significant correlation (.30-.49 moderate significance) between metacognitive awareness and participation in discussion ($r = .30, n = 232, p < .005$).

TABLE VIII. Relationship between teachers' knowledge and their extent of participation in the Fiscal Management of MOOE Fund.

Extent of Participation	Knowledge on Fiscal Management							
	Low		Moderate		High		Total	
	f	%	f	%	f	%	f	%
Low Extent	21	41.2	9	17.6	21	41.2	51	100
Moderate	9	13.6	19	28.8	38	57.6	66	100
High Extent	7	12.3	7	12.3	43	75.4	57	100
Total	37	21.3	35	20.1	102	58.6	174	100

Gamma: .430 P-Value: .000 (Significant)

E. Significant relationship between teachers' attitude towards participation in the Fiscal Management of MOOE fund and their extent of participation

Furthermore, we can see in table 9 that as teachers' attitude becomes more favorable, extent of their participation becomes higher. This is may be attributed in the sense that teachers' with more favorable attitude are more likely to participate. This proves the theory of Planned Behavior which states that behavior of an individual is driven by behavior intentions, where these intentions are a function of three parameters: an individual's attitude toward behavior, subjective norms, and perceived behavioral control (Ajzen, 1991). The findings conform the findings of Bayar (2013) which states that attitude of teachers is statistically significant ($p < .000$) in relation to their participation.

TABLE IX. Relationship between teachers' attitude and their extent of participation in the Fiscal Management of MOOE Fund.

Level of Participation	Attitude towards Participation					
	Favorable		Very Favorable		Total	
	f	%	f	%	f	%
Low Extent	21	41.2	30	58.8	51	100
Moderate	5	7.6	61	92.4	66	100
High Extent	1	1.8	56	98.2	57	100
Total	27	15.5	147	84.5	174	100

Gamma: .838 P-Value: .000 (Significant)

F. Barriers and Facilitators of participation as perceived by teachers

For supplementary data, it was revealed that barriers of teachers with low extent of participation were the attitude of school administrators and having few school responsibilities. Also, facilitators of teachers' participation were the personal desire of the teachers to improve their schools, desire for transparency, administrators' trust and good relationship with the school administrators.

As mentioned above, attitude of school administrators hinders teachers to participate in the fiscal management of MOOE fund. Though, school administrators have the right to manage the fund, they need their teachers' ideas, suggestions,

inputs and help in order for them to make an effective and efficient financial plan. Teachers were also hesitant to participate since they do not have delegated authority that will give them the chance to participate. It is possible because of the fact that when teachers do not have responsibilities, it is hard for their part to make initiations and participate in the process.

Moreover, facilitators of participation include personal desire of the teachers to improve their schools, desire for transparency, administrators' trust and good relationship with the school administrators. We can therefore conclude that positive and harmonious relationship within the organization and the trust given by the administrators to their teachers promote greater participation.

V. CONCLUSION

With these results, it is reasonable to conclude that teaching profession were dominated by women and most of them were in their prime. Also, teachers have stayed long in the department for certain reasons or benefits. This is maybe attributed to financial stability they have been receiving in the department. Moreover, most of the teachers were not yet been promoted to higher ranks like the proportion of Teacher I position. This result is expected since a little over one-fourth of the respondents were young and therefore because of the fact that they were young, they were just new in the teaching profession and that confirms their length of service which is low. Lastly, many teachers enrolled in the graduate school but do not finish a graduate degree. This may be attributed to the fact that they were still pursuing their master's degree or because of the provision of Department of Education which requires only Complete Academic Requirements for promotion.

Furthermore, teachers in these school districts were highly knowledgeable in terms of fiscal management, had a very favorable attitude towards participation, and moderate extent of involvement in the fiscal management of MOOE fund. Significant relationships were found between teachers' characteristics, level of knowledge, attitude towards participation and their extent of participation in the fiscal management of MOOE fund. For supplementary data, it was revealed that the attitude of school administrators and having few school responsibilities hinder teachers to make involvement in the fiscal management of MOOE fund. Moreover, personal desire of the teachers to improve their schools, desire for transparency, administrators' trust and good relationship with the school administrators promote greater participation.

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