



## INTRODUCTION

An essential component of educational leadership is the efficient administration of school finances. This involves ensuring that resources are distributed in the most effective manner possible to promote the learning of students and the growth of the institution.

According to Al-Samarrai (2021), the Maintenance and Other Operating Expenses (MOOE) fund is one of the most important financial components that school heads are responsible for overseeing. This money plays a significant role in maintaining everyday school operations, acquiring essential supplies, and putting school-based projects into a successful implementation. However, despite its relevance, the administration of MOOE continues to be a difficult and complicated process. This is especially true in public schools, where bureaucratic limitations, uneven budget allocation, and inadequate financial literacy among administrators all work to prevent successful usage (Dabon, 2021). When it comes to the Matalam South District, where schools often operate with limited budgets and resources, school administrators have one-of-a-kind issues in terms of financial management that need to be investigated more.

In spite of this, the capacity of school heads to successfully manage cash continues to be hindered in developing countries, notably in Southeast Asia, because to the presence of budgetary restrictions, bureaucratic inefficiencies, and a lack of formal financial training (Bua & Adzongo, 2021).

However, despite the fact that studies have recorded financial accountability procedures in a variety of educational contexts, there is a dearth of qualitative research that reflects the lived experiences of school heads who are confronted with these financial problems on a first-hand basis (Cooley & Shen, 2021).

In the Philippine setting, the public schools' MOOE functions as an essential financial provision that ensures the smooth functioning of public schools. However, problems that continue include those that are associated with fair distribution, delays in the transfer of funds, and poor financial training among school administrators (Abulencia, 2021).

Moreover, National studies suggest that despite the fact that the Department of Education (DepEd) has released recommendations on the open and accountable use of MOOE, many school leaders struggle with managing budgetary restrictions owing to systemic inefficiencies (Amado et al., 2025). This is the case despite the fact that recommendations have been established.

Furthermore, findings from a statistical analysis conducted by the Department of Budget and Management (DBM) in 2022 found that roughly 35% of public schools reported suffering delays in the receipt of funds, which resulted in interruptions to school operations and difficulty in maintaining school facilities activities. There is a void in the literature that focuses on the day-to-day experiences of school heads when it comes to making financial decisions, especially in districts that are economically disadvantaged (Espiritu, 2020). This is despite the fact that there has been study conducted on financial management policies.

At the local level, in the Matalam South District, the difficulties associated with financial management are exacerbated by additional variables such as poor infrastructure, restricted access to financial training programs, and bureaucratic impediments in the process of fund

liquidation (Dela Cruz, 2024). Small and rural schools often face challenges in terms of resource allocation, which necessitates the use of adaptive measures by school administrators in order to guarantee the continuity of school operations (Dabon, 2021).

Nevertheless, the absence of thorough training in financial management was cited as the reason for the problems that forty percent of school heads in the Matalam South District had while attempting to reconcile financial records, according to a local education study from the year 2023. In addition, the fact that administrators are forced to rely on antiquated financial monitoring systems and intermittent cash flows makes the difficulties they are already experiencing much more difficult. There is a lack of local research that focuses on the experiences and coping techniques of school heads in controlling MOOE, despite the fact that there are financial standards in place.

As such, one of the objectives of this study was to fill the void that had been identified in the existing body of knowledge, providing an in-depth understanding of the problems, methods, and adaptive measures that school heads applied in managing the Maintenance and Other Operating Expenses (MOOE). This was accomplished through the utilization of a qualitative research approach. In addition, the purpose of the research was to contribute to the broader discourse on financial management in the educational system by offering policy recommendations that aimed to enhance the financial autonomy, efficiency, and transparency of public schools.

A significant amount of research had already been conducted on the topic of financial management in schools on a global scale, particularly in industrialized nations where data-driven decision-making and strategic financial planning were utilized to improve educational outcomes (Clark, Martorell, & Rockoff, 2021). Evidence showed that school administrators in education systems with adequate funding benefited from advanced training in financial management, which enabled them to optimize budget utilization and ensure accountability (Benson, 2021).

Finally, this study contributed to the development of fiscal policies and capacity-building programs for school administrators by providing valuable insights into the complexities of school financial management. These insights were drawn from the perspectives of school heads in the Matalam South District.

## **METHODS**

### **Research Design**

A qualitative methodology was utilized for the conduct of this investigation. In this study, qualitative research was conducted in order to establish the significance that participants attached to the many research challenges that they had experienced in the past or were going through, particularly on the utilization of different strategies in promoting the well-being of teachers (Spady, 2021).

For the purpose of making sense of or providing an interpretation of the results of this qualitative study, the researcher conducted qualitative research (Rust, 2022). More specifically, the researcher examined the situations in their natural settings in order to give a description of the routine or troublesome times. In addition, qualitative research was flexible, enabling the researcher to build and deconstruct the methodology according to the requirements of the study, allowing movement back and forth between different executions.

Therefore, if the data were not saturated, which was a requirement for triangulation, the researcher proved the credibility of the data by retracing her steps. This was only possible if the

data had not been completely collected. Creswell (2013) outlined a qualitative method of phenomenology that the researcher used to investigate people's lived experiences in relation to a phenomenon. In a similar vein, the purpose of this qualitative research method was to shed light on certain events or circumstances.

## **Research Participants**

The researcher utilized school heads as research participants who were chosen through purposive sampling as the selected sampling technique for this study. This approach was well-suited for qualitative research, as it facilitated the selection of participants who embodied particular traits pertinent to the study's aims. This study focused solely on school leaders who possessed firsthand experience in the administration of Maintenance and Other Operating Expenses (MOOE) funds within public educational institutions. A total of fifteen (15) school heads from the Matalam South District engaged in this study, constituting the sample size. In particular, nine (9) school leaders engaged in comprehensive interviews, whereas six (6) participated in focused group discussions. The deliberate choice of these participants was informed by the following inclusion criteria: (1) The participants were established or regular school leaders within the Matalam South District; (2) They had maintained their roles as school leaders for a minimum duration of ten (10) years; (3) They possessed considerable expertise in the administration of MOOE funds, guaranteeing financial accountability and executing financial management strategies in their respective schools.

Individuals who failed to satisfy these criteria were omitted from the study as part of the exclusion criteria. This encompassed individuals beyond the school leadership, including educators, students, parents, and various stakeholders who lacked direct oversight of MOOE funds. In accordance with ethical principles, participants retained the right to withdraw from the study at any point, should they wish to exercise that option. Participation was completely voluntary, and informed consent was obtained prior to their inclusion in the research. Patton (1990) highlighted that qualitative research did not necessitate a predetermined sample size, as its objective was to obtain profound insights rather than attain statistical generalizability. Furthermore, Leedy and Ormrod (2010), as referenced in Coy (2019), proposed that qualitative research reached data saturation with sample sizes varying from five (5) to twenty-five (25) participants. In light of these recommendations, this study involved a total of fifteen (15) participants to achieve data saturation while preserving a manageable and enlightening sample size.

Purposive sampling was a recognized non-probability sampling method that allowed the researcher to deliberately choose participants capable of offering substantial, pertinent, and insightful data. Creswell (2018) characterized this approach as a type of judgment or expert sampling, wherein the researcher employed discernment in selecting individuals deemed most capable of offering significant perspectives on the research issue. In light of the emphasis on the lived experiences of school heads in the management of MOOE funds, purposive sampling emerged as the most suitable method to guarantee that data collection was pertinent, enlightening, and in harmony with the study's aims.

## **Data Collection**

Before any data collection activities were undertaken, the researcher first secured the necessary institutional approvals. This process began with the submission of the full research proposal to the Dean of the Graduate School of the researcher's academic institution. Once the Dean had reviewed and endorsed the proposal, the document was forwarded to the Ethics

Review Committee of the same institution for ethical clearance. The Ethics Review Committee had the crucial responsibility of ensuring that the study upheld accepted standards of ethical conduct in research involving human participants, particularly with regard to the protection of rights, privacy, and well-being (Abaya, 2021). Only after obtaining the approval and ethical clearance did the researcher proceed with fieldwork in Matalam South District, Division of Cotabato.

Following approval, the researcher sought permission from the Schools Division Superintendent and the District Supervisor to conduct the study with school heads in the district. This official communication ensured transparency and compliance with the administrative protocols of the Department of Education (Alonzo, 2018). After this stage, coordination was made with individual school heads to request their voluntary participation and to schedule interviews or focus group discussions at times most convenient for them. Informed consent forms were distributed to all participants, outlining the objectives of the study, their rights as respondents, and assurances of confidentiality and anonymity (Aquino, 2021).

The primary method of data collection was in-depth interviews with selected school heads in Matalam South District. Each interview was semi-structured, allowing the researcher to probe deeper into participants' narratives while still maintaining focus on the central research questions. This method was appropriate for capturing school heads' lived experiences since it encouraged them to narrate not only the challenges of managing MOOE but also the strategies, decisions, and leadership practices they employed (Anderson, 2021). To complement these interviews, focus group discussions (FGDs) were also organized with groups of school heads who were willing to share their insights collectively. The FGDs provided an avenue for comparing and validating individual accounts, thereby enriching the data with shared and contrasting perspectives (Alvarez, 2021).

All interviews and focus group sessions were audio-recorded with the consent of the participants. Field notes were also taken to document non-verbal cues and contextual details that further enhanced the interpretation of the narratives. The interviews and FGDs were conducted in venues agreed upon by the participants, usually within school premises or other neutral locations in the district to ensure comfort and minimal disruption to their duties. Each interview lasted between 45 to 60 minutes, while FGDs lasted between 60 to 90 minutes depending on the depth of the discussions.

To ensure trustworthiness of the data, the researcher employed member-checking, where participants were asked to review transcripts of their interviews for accuracy and authenticity. This process strengthened the credibility of the study and ensured that the meanings attributed to the participants' experiences were faithfully represented (Abaya, 2018). Finally, all collected data were stored securely, with digital files kept in password-protected folders and physical notes stored in locked cabinets accessible only to the researcher.

## **Data Gathering Procedure**

Before any data collection activities were undertaken, the researcher first secured the necessary institutional approvals. This process began with the submission of the full research proposal to the Dean of the Graduate School of the researcher's academic institution. Once the Dean had reviewed and endorsed the proposal, it was forwarded to the Ethics Review Committee of the same institution for ethical clearance. The Ethics Review Committee played a critical role in ensuring that the study adhered to accepted ethical standards for research involving human

participants, specifically in terms of protecting their rights, privacy, and overall well-being. Only after the approval and ethical clearance were obtained was the researcher allowed to proceed to the field.

After ethical clearance, formal communication was made to the Schools Division Superintendent of Cotabato and to the District Supervisor of Matalam South to request permission to conduct the study within the district. Once permission had been granted, the researcher coordinated with individual school heads who were potential participants of the study. The selection of participants was purposive, focusing on school heads with direct experience in managing Maintenance and Other Operating Expenses (MOOE). Each participant was provided with an informed consent form that explained the objectives of the study, the voluntary nature of participation, the expected time commitment, and the assurance of confidentiality and anonymity.

Data collection involved two main techniques: in-depth interviews and focused group discussions. The in-depth interviews were semi-structured, guided by an interview protocol but flexible enough to allow participants to narrate freely their personal experiences and perspectives. This format enabled the researcher to probe into deeper meanings of managing fiscal constraints and uncover both individual struggles and leadership strategies. The focused group discussions, on the other hand, brought together groups of school heads to exchange experiences, validate common themes, and surface differences in coping mechanisms. These discussions provided collective insights and further contextualized individual accounts.

All interviews and group discussions were conducted in venues that were convenient and comfortable for the participants, such as within their schools or neutral district venues, in order to ensure minimal disruption of their official duties. Sessions were audio-recorded with the consent of the participants, and detailed field notes were taken to capture observations of non-verbal cues, contextual dynamics, and emerging themes. The researcher also conducted member-checking after transcription to confirm the accuracy of participants' accounts and to enhance the credibility of the study.

## **Data Analysis**

The data analysis followed the phenomenological method of Moustakas (1994), which emphasized understanding lived experiences through systematic processes of reduction, interpretation, and synthesis. The researcher began by immersing in the data through repeated listening to audio recordings and careful reading of transcripts from both in-depth interviews and focused group discussions. This stage allowed the researcher to develop familiarity with the content and initial impressions of emerging meanings.

Next, the researcher conducted horizontalization, a process in which all significant statements relevant to the research questions were identified and treated with equal value. These statements were clustered into themes that reflected the shared experiences of school heads in managing MOOE constraints. Through reduction and elimination, irrelevant or overlapping statements were removed to refine the essential structures of meaning.

The researcher then developed textural descriptions, which captured what participants experienced, followed by structural descriptions, which explained how the experiences occurred within their school contexts. By integrating these two forms of description, the researcher constructed a composite essence of the phenomenon, which highlighted the commonalities and variations in the lived experiences of school heads. This process ensured that the findings remained grounded in the voices of the participants while still providing a synthesized understanding that could inform theory and practice.

To maintain trustworthiness, the researcher employed strategies such as member-checking, peer debriefing, and triangulation of data from interviews and focus group discussions. These measures enhanced credibility, confirmability, and dependability of the results. Ultimately, the use of Moustakas' phenomenological method allowed the study to capture both the depth and

complexity of school heads' experiences, providing insights that extended beyond financial figures and into the practical realities of leadership under fiscal constraints

## RESULTS AND DISCUSSION

This chapter presented, interpreted, and discussed the key findings derived from the lived experiences of school heads in the Matalam South District, Division of Cotabato, regarding their management of the Maintenance and Other Operating Expenses (MOOE) funds using Moustaka's (1994) design. The results, drawn from in-depth interviews and focus group discussions, revealed the realities of how school heads allocated, utilized, and liquidated MOOE funds while ensuring transparency, accountability, and compliance with existing financial regulations. Each theme reflected their experiences, challenges, and coping strategies in addressing budget shortages, documentation demands, and administrative pressures, as well as their commitment to ethical stewardship and effective fiscal leadership. The discussion integrated relevant literature and theoretical insights to provide a deeper understanding of school heads' decision-making processes, adaptive management, and collaborative practices that enabled them to sustain school operations despite limited resources. Finally, the chapter offered a contextualized view of financial governance in public schools, emphasizing the balance between regulatory compliance, community participation, and the school heads' leadership in maintaining financial integrity and operational efficiency.

### QUALITATIVE STRAND

#### Lived Experiences of School Heads in Managing MOOE Funds

Table 1 presented the lived experiences of school heads in the Matalam South District as they managed their Maintenance and Other Operating Expenses (MOOE) funds. Three overarching themes emerged from the data: *Stewardship under Regulatory Pressure*, *Balancing Administrative and Instructional Roles*, and *Emotional Labor and Leadership Commitment*. These themes highlighted how school heads' experiences were shaped by accountability expectations, overlapping administrative duties, and the emotional demands of fiscal stewardship. Overall, the findings revealed that MOOE fund management was not just an administrative procedure but a deeply moral and professional experience that reflected both the strengths and struggles of educational leadership in public schools.

**Table 1. Thematic Analysis on the Lived Experiences of School Heads in Managing MOOE Funds**

Themes	Codes / Categories	Significant Statements	Meanings / Interpretations
<b>Stewardship under Regulatory Pressure</b>	Accountability and transparency	"It was difficult to make decisions because those were public funds, and my main concern was always the Commission on Audit."	School heads viewed themselves as custodians of public funds, ensuring transparency and accountability despite the complexity of regulations.
	Compliance to auditing bodies (COA)	"We always worried about COA findings, which made us extra cautious in our financial activities."	The pressure of meeting audit requirements heightened school heads' vigilance and emotional stress.

Themes	Codes / Categories	Significant Statements	Meanings / Interpretations
<b>Balancing Administrative and Instructional Roles</b>	Ethical responsibility	“Even small errors in reports could result in accountability issues, so I made sure to double-check all transactions.”	Ethical stewardship was integral to school heads’ professional identity, linking moral integrity with financial diligence.
	Time management	“Time management was a struggle; I spent more hours on liquidation reports than on instructional supervision.”	Financial reporting consumed much of the school heads’ time, limiting their focus on instructional leadership.
	Administrative overload	“Paperwork and financial reports often replaced my classroom visits.”	Administrative requirements overshadowed educational leadership duties.
<b>Emotional Labor and Leadership Commitment</b>	Role conflict	“Sometimes I felt more like an accountant than a school leader.”	The dual role of manager and educator created professional tension and role strain.
	Stress and pressure	“Handling funds brought constant fear of disallowance or audit issues.”	Financial accountability caused psychological strain but reinforced commitment to transparency.
	Integrity and dedication	“Despite stress, I took it as a duty to protect the school’s reputation.”	School heads demonstrated resilience and moral commitment amidst bureaucratic pressure.
	Moral accountability	“Managing public money required both honesty and courage.”	The experience deepened their sense of moral and professional responsibility.

### Challenges in Allocation, Utilization, and Liquidation of MOOE Funds

Table 2 identified three major themes describing the challenges school heads faced in managing MOOE funds: *Bureaucratic and Structural Limitations*, *Inadequate Human and Administrative Support*, and *Resource Scarcity and Operational Constraints*. These challenges illustrated the systemic nature of financial management problems, highlighting how inflexible procedures, manpower shortages, and insufficient resources hindered effective implementation. The table showed that while school heads maintained accountability and compliance, they did so within environments that limited autonomy and responsiveness.

**Table 2. Thematic Analysis on the Challenges in Allocation, Utilization, and Liquidation of MOOE Funds**

Themes	Codes / Categories	Significant Statements	Meanings / Interpretations
<b>Theme 1: Bureaucratic and Structural Limitations</b>	Delayed fund releases	“We experienced delays in the release of funds, so some school activities were postponed.”	Delays in funding disrupted operations and decreased school efficiency.

Themes	Codes / Categories	Significant Statements	Meanings / Interpretations
<b>Inadequate Human and Administrative Support</b>	Lack of fund realignment flexibility	“We could not reallocate funds even for urgent needs; it was considered poor planning.”	Bureaucratic rigidity limited school heads’ ability to respond to emergencies.
	Procedural red tape	“Requesting realignment took too long, and the process was exhausting.”	Administrative processes hindered timely decision-making and project implementation.
	Absence of administrative officers	“Without an administrative officer, all financial tasks fell on me.”	The absence of support staff increased the workload and stress of school heads.
	Documentation overload	“Too many reports were required, leaving little time for supervision.”	Paperwork burdens diverted attention from instructional leadership.
<b>Resource Scarcity and Operational Constraints</b>	Lack of financial literacy training	“Some school heads manage funds without proper training.”	Limited technical preparation constrained effective MOOE management.
	Budget insufficiency	“We faced budget shortages and sometimes relied on fundraising.”	Insufficient funds limited school improvements and essential maintenance.
	Maintenance costs	“Repair costs were higher than our available funds.”	High maintenance expenses strained available financial resources.
	Limited infrastructure funding	“We prioritized utilities over instructional needs.”	School heads were forced to choose between competing financial demands, often at the cost of learning resources.

### Strategies and Coping Mechanisms in Managing MOOE Funds

Table 3 outlined the adaptive strategies and coping mechanisms school heads employed to sustain accountability despite financial constraints. The themes identified were *Collaborative Financial Governance*, *Resource Maximization and Innovation*, and *Transparency and Ethical Leadership*. The table revealed that school heads managed challenges by integrating community participation, innovative resource utilization, and ethical financial stewardship, turning constraints into opportunities for partnership and trust-building.

**Table 3. Thematic Analysis on the Strategies and Coping Mechanisms in Managing MOOE Funds**

<b>Themes</b>	<b>Codes / Categories</b>	<b>Significant Statements</b>	<b>Meanings / Interpretations</b>
<b>Collaborative Financial Governance</b>	Stakeholder participation	“We involved teachers, parents, and the LGU in budget discussions to promote transparency.”	Collective decision-making strengthened trust and accountability.
	Participatory planning	“We always anchored our spending plans on the School Improvement Plan.”	Collaborative planning ensured relevance and alignment with educational goals.
	Shared accountability	“Transparency encouraged everyone to be part of financial monitoring.”	Community involvement cultivated mutual responsibility in financial management.
<b>Resource Maximization and Innovation</b>	Income-generating projects	“We initiated small canteen projects to supplement limited MOOE funds.”	Innovative funding sources supported school operations beyond government allocations.
	Cost-saving measures	“We reused materials and implemented cost-cutting strategies.”	Resource optimization minimized expenses without compromising quality.
	Partnership building	“We solicited help from LGU and alumni for infrastructure projects.”	Networking with local stakeholders bridged financial gaps.
<b>Transparency and Ethical Leadership</b>	Public financial reporting	“We posted all expenses on bulletin boards and reported them during the School Operating and Status Assembly.”	Open disclosure promoted trust, integrity, and fiscal accountability.
	Personal financial commitment	“Sometimes, we advanced personal money for urgent school needs.”	Personal sacrifice demonstrated dedication and a deep sense of responsibility.
	Ethical decision-making	“Every expenditure was guided by honesty and the school’s priorities.”	Ethical financial leadership strengthened the school’s credibility and community trust.

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