International Journal of Theory and Application in Elementary and Secondary School Education (IJTAESE)
Vol. 5 No. 1 (2023)
https://doi.org/10.31098/ijtaese.v5i1.1137

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Research Paper

Analysis of the Level of Challenges Encountered in the Implementation of Basic Education-Learning Continuity Plan in Six Schools Division in the Philippines

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Received: September 22, 2022	Revised: November 6, 2023	Accepted: February 10, 2023	Online: April 30, 2023

Abstract

The Department of Education in the Philippines uses a decentralised daily activity by carrying out a Basic Education-Learning Continuity Plan (BE-LCP). The plan enables school leaders, teachers, and stakeholders to develop a contingency plan as a countermeasure due to the significant impact of the pandemic on schools. Nevertheless, implementing this contingency has been challenging, as indicated by various studies. Thus, this study aims to determine and analyze the relationship between the level of the identified challenges faced in the BE-LCP implementation and the performance of schools and teachers in public secondary schools in the 6 Schools Divisions in the Philippines, namely; Biňan, Cabuyao, Calamba, Laguna Province, San Pablo and Santa Rosa for the school year 2021-2022. 466, comprising 82 school heads and 384 secondary teachers, responded to the study. The researcher employed the descriptive-correlational research design and modified-adopted questionnaire to determine the level of challenges encountered by the schools in the BE-LCP implementation. Mean, standard deviation, Pearson r and Multiple Linear Regression Analysis were the statistical tools utilized to analyze and interpret the data gathered. Findings revealed that among the challenges identified as technical, institutional, financial, political, environmental, social and gender, the technical and economic challenges have significant relationships to the performance of the schools and teachers. Financial and Technical Challenges were also identified as performance predictors of school and teachers. The researcher recommends school leaders create programs and projects to teach teachers technical and financial pedagogical skills.

Keywords *Basic Education-Learning Continuity Plan, Enhanced-School Improvement Plan, School Performance, Teacher's Performance*

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INTRODUCTION

The effective operation of schools is crucial in achieving the primary objective of the educational system in the country. It encompasses improved managerial and administrative aspects, overall productivity of teachers, total engagement of stakeholders, and most importantly, the quality of output measured by learners' achievements. However, the Covid-19 pandemic has brought numerous challenges to the Philippine Basic Education system. To address these issues, the Department of Education (DepEd) has implemented a decentralization program called the Basic Education Learning Continuity Plan (BE-LCP) through DepEd order no. 012 s. 2020. This plan empowers school leaders, teachers, and other

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stakeholders to develop contingency measures in response to the severe Covid-19-related effects on schools. The BE-LCP serves as a roadmap for decision-making, judgment, and resource utilization based on the school's current needs, with learners as primary beneficiaries. Despite these efforts, parents, teachers, students, and administrators express concerns about the complexity of the situation. Several studies have shown that the implementation of the BE-LCP contingency plan encounters problems (Pellegrino et al. 2022, Cortezano et al. 2021, Sacramento et al. 2021). DepEd Secretary Leonor Magtolis Briones acknowledged that the implementation of the BE-LCP would not be easy or perfect, and complications can be expected along the way.

The implementation of the BE-LCP in schools faces various challenges and difficulties. Toquero (2020) emphasized that many public and private higher education institutions, state universities and colleges, and elementary and secondary schools are unprepared to adopt the Learning Distance Modality (LDM) for several reasons. One primary obstacle is the readiness of both teachers and students to shift from traditional classroom settings to virtual learning. While students may be more comfortable with modern technology as digital natives, teachers must upskill themselves to adjust to the new learning environment. As a result, this affects the quality of instruction, and curriculum implementation becomes a significant issue.

This study aims to identify the challenges encountered in implementing the BE-LCP in schools. These challenges are categorized into Technical, Institutional, Financial, Political, Environmental, Social, and Gender. Additionally, it seeks to determine the relationship between the encountered challenges and the performance of the school and teachers. The findings of this study can serve as an empirical basis and guide in formulating an Enhanced School Improvement Plan.

LITERATURE REVIEW

According to Abril and Callo's study (2021), the Basic Education Learning Continuity Plan (BE-LCP) was created with a legal framework responsive to the COVID-19 pandemic while considering the constitutional responsibility to ensure that all citizens always have access to quality education. The inclusion of LCP-related variables has a considerable impact on student achievement. Regarding the perceived execution of LCP, there were significant disparities in the respondents' views. On the other hand, the application of LCP variables individually or in combination impacted the school's success. The research recommends that schools and stakeholders work together to deploy LCP as the principal framework for dealing with the COVID-19 pandemic's issues.

Cahapay (2020), aside from necessary documents for education, such as the Essential Learning Competencies (MELC) and required protocols in schools, the learning continuity plan importantly covers different learning delivery modes. While it emphasizes equality concerns for all possible scenarios, he believes it has to be contextualized further. The plan was ordered to be adapted down to the regions. However, this requirement poses a new challenge: thoroughly reconsidering education for poor IP learners and physically challenged students. It is critical to figure out how to instruct the most vulnerable people during the COVID-19 crisis so that appropriate learning delivery options can be appropriately contextualized from any learning continuity strategy.

Meanwhile, Schweber (2013), in her published book, “Facilitating Learning in the 21st Century: Leading through Technology, Diversity and Authenticity”, states that any institution has had to cope with calamities that have tested its ability to continue or restore operations interruption or dangers to normal operations. Overall organizational survival hinges on the continuing "vital functions" and "task services". Similar interruptions have also impacted academics, particularly in the recent decade; nevertheless, there appears to be far less attention paid to continuity difficulties, even though educational shutdown can last anywhere from days to months, affecting students, teachers, personnel, and the public.

In times of disaster, technology allows individuals to connect and even collaborate digitally without meeting in person, giving innovative and tenacious solutions to prevent disturbance. Businesses

implementing new communication and collaboration tools must make many system improvements. (Mark and Semaan, 2008). However, technological barriers such as connection to the internet, especially in places with no signals, are the most significant impediment to education-learning continuity, particularly in universities that have chosen web-based Learning as a method of instruction. As a result, alternative learning paradigms should be complemented by a well-designed technological and logistical deployment plan throughout the pandemic. (Edizon, 2020).

According to Khlaif (2018) findings, teachers' attitudes have a significant role in whether or not a tablet or modernized computer use in classrooms is accepted or rejected. Various elements influenced teachers' opinions, including technological support, instructional help, and infrastructure. Prior expertise with tablets by a teacher was also crucial when bringing technology into the classroom.

According to Naido and Maestry's (2017) analysis, a well-developed and successful financial strategy connects the school's financial requirements and course implementation. It is vital to the school's entire financial operations.

The mentioned review of literature and studies, both local and foreign, provided background information on the variables mentioned in this current study. The mentioned readings have enough details to prove that learning continuity must be seriously considered, especially during uncertainties like the pandemic.

Their explanation highlights several points. Firstly, when ensuring learning continuity, it is crucial to consider individuals who are less fortunate and technologically challenged, such as teachers and students, especially in remote areas where advanced technology is scarce. Secondly, school administration and stakeholders are responsible for successfully implementing the program. Factors like the school's financial capacity, curriculum recalibration, and modification are also significant considerations. Fourthly, the people involved, both in the school and the broader community, and the environment, must be considered as part of the learning continuity plan, including assessing a safe learning environment. Lastly, technology preparation and well-guided school management should be the primary priority to enable communication and delivery of the program.

In addition, several indicated literature and studies that explain the school's profile in terms of the learners and teachers' population, the school-based level of practice, and the years of operation served as determinants in responding to the new education setting.

The present study considered various aspects of Basic Education -Learning Continuity Plan (BE-LCP) as this greatly affect education process of the current situation. Similarly, as clearly explained in the above readings, it considered the challenges classified into technical, institutional, political, environmental, social and gender to which result of this study can help augment the needs of the school and possible improvement of the school improvement plan as the target output.

RESEARCH METHOD

-Research Design

This study used the descriptive-correlational research design to examine the relationship between groups on a variable of interest. According to Creswell (2008), as cited by Yazon et al. (2019), in descriptive-correlational design, because it has already occurred or because it cannot be modified, the researcher has no direct influence on modifying what has chosen to investigate. In short, the researcher could not modify or control any circumstances or phenomena that may affect the respondent's behavior or performance, such as intervention or treatment. Jhangiani et al., (2019), descriptive-correlational design usually signifies that the research can only "describe and correlate" something or find links between two or more variables. Meanwhile, Kalla (2011) stated that a correlational investigation determines whether two variables are related. This implies determining if an increase or decrease in one variable correlates to an increase or decrease in the other.

-Sampling Method

To determine the level of challenges in implementing the BE-LCP in schools, the researcher used the multi-stage sampling technique, meaning, multiple sampling methods were used to obtain the sample sizes. According to Yazon, et al. (2019), the multiple sampling methods effectively limit the number of respondents without sacrificing the quality of the expected result. It includes the application of multiple sampling method.

Table 1 presents the number of respondents based on the sampling procedure and the number of responses.

Table 1. The Number of Respondents based on the sampling and the actual response rate

SDO	Target no. of Respondents based on Sampling (95% Confidence Level at 5% Margin of Error)			**Actual No. of Respondents**			**Response Rate**
	TEACHERS	*SCHOOL HEADS*	*TOTAL*	*TEACHERS*	*SCHOOL HEADS*	*TOTAL*	*%*
BINAN	35	5	40	35	5	40	100%
CABUYAO	38	4	42	41	4	45	107.1%
CALAMBA	56	12	68	59	12	71	104.4%
LAGUNA	164	46	210	172	46	218	103.4%
SAN PABLO	36	9	45	37	9	46	102.2%
SANTA ROSA	37	5	42	40	6	46	109.5%
TOTAL	**366**	**81**	**447**	**384**	**82**	**466**	**104.2%**

Table 1 shows the total number of respondents from the Laguna cluster's six (6) divisions. The Division of Biñan respondents obtained the exact number of actual responses from the target number of respondents based on the sample size, achieving a 100% retrieval rate. Meanwhile, responses from the Divisions of Cabuyao, Calamba, Laguna Province, San Pablo, and Santa Rosa all exceeded the predicted number of responses, with rates of 107.1%, 104.4%, 103.4%, 102.2%, and 109.5%, respectively. The increased number of responses can be attributed to respondents' interest and willingness to answer questions based on their experiences in the new normal school setting considering that post-pandemic environment overhauled school processes As Saleh and Bista (2017) shown, the interest of participants, survey structure, communication techniques, and promise of privacy and confidentiality all influenced the response rate of research surveys, particularly those conducted online.

-Research Procedure

After determining the sample size for each Schools Division, the following process was performed to determine the schools using the Cluster Sampling technique. This research followed series of steps before deriving to analyzing the result of the study. Review of related literature was done before the investigation was conducted. After the approval of the proposed research made by the panel of examiners, the questionnaire- checklist in a Likert-style scale was prepared by the researcher with proper guidance of the research adviser. The survey-questionnaire was presented in a 7-point Likert Scale to determine the level of challenges experienced in implementing BE-LCP. The 7-point Likert scale according to Sauro (2015), are generally superior to 5-point scales. According to the psychometric literature, more scale

points are preferred, especially if there are just 10 items. The 7-point Likert scale, in particular, is the most accurate of the Likert scales, accurately representing a respondent's real judgment.

Table 2. The Likert Scale used to determine the level of challenges in the implementation of BE-LCP

Value	Description	Range	Verbal Interpretation
7	Strongly Agree	6.16-7.00	Not at all Challenging
6	Agree	5.30-6.15	Mostly Not Challenging
5	Somewhat Agree	4.44-5.29	Somewhat Not Challenging
4	Neither Agree nor Disagree	3.58-4.43	Neither Challenging nor Not Challenging
3	Somewhat Disagree	2.72-3.57	Somewhat Challenging
2	Disagree	1.86-2.71	Mostly Challenging
1	Strongly Disagree	1.00-1.85	Extremely Challenging

-Ethical Considerations

Prior to the distribution of the questionnaire to the respondents, permission from the Schools Division Superintendent, the District Supervisors and the School Principal of the chosen schools was secured. After validation and securing several permits, the survey-questionnaire was distributed in a form of Google Form and print-out copies to the target respondents. Considering proper ethical concerns and permissions, teacher-respondents and school heads were asked to answer series of questions to a Likert-type scale relative to the constructs identified in the study.

-Data Collection Methods

With confidentiality of the respondents, the questionnaires were collected immediately. The gathered information was transferred to a tally sheet for data matrix. The responses were tallied, summarized, statistically interpreted and verbally analyzed using appropriate tools.

-Research Instrument

This study utilized a survey type questionnaire. The first part of the questionnaire was used to identify the profile of the teacher-respondents, the School Heads and the School including the number of years of operation, its classification based on the number of enrollments, the SBM Level of Practice, and the School Performance based on several indicators. The information from this was part of the analysis and it was important to validate the credibility of the respondents to obtain the needed information. Meanwhile, the second part of the questionnaire was subdivided into seven (7) indicators: Technical, Institutional, Financial, Political, Environmental, Social, and Gender. Each of these indicators have corresponding constructs to measure the level of challenges in the BE-LCP implementation in the school level. The respondents rated each statement in the questionnaire with corresponding descriptions and was interpreted based on the set of range

For this study, an adopted and modified questionnaire checklist from related literature based on the given constructs was utilized by the researcher. Questions for Technical Challenges were modified from EDUCAUSE Center for Analysis and Research (2020 Educause Student Technology Survey), it measured the level of difficulties experienced by the teachers and school leaders in terms of aspects related to unforeseen processes or problems in school which can be manpower or resource(technology) in nature that makes it difficult or impossible to perform a desired action. National Center for Education Evaluation and Regional Assessment (US Department of Education) revised questions for Institutional Challenges. It determined the level of challenges such as organizational barriers that negatively impacts the improvement. It can also be issues on the curriculum and instruction, personnel development, or research.

Questions for Financial Challenges were adopted from Ferrer (2018). "Financial Capability of Public-School Teachers in the Philippines". It measures the level of challenges on the concerns relating to monetary or budget allocations. Questions for Political Challenges were revised from De Leon (2021) "Teachers Difficulties and Struggles in Modular Distance Learning Delivery: Input to BE-LCP". It determined the level of challenges related to problems concerning leadership, governance and external factors including public welfare. Questions for Social Challenges were modified from Students as Allies in Improving their School-School Specific Survey. It measured the challenges concerning the diverse cultural aspects and uniqueness of people involved in operation including the teachers, the parents, stakeholders, and community. Questions for Environmental Challenges were revised from DepEd Memorandum No. 071, s. 2021(School Safety Assessment Tool for the Pilot Study on the Face-to-Face Learning Modality). It determined the level of challenges in the problems relative to location and school setting, natural calamities, and community and health standard rules and regulations. Questions for Gender Challenges were taken from Gender Monitoring Evaluation Framework (GMEF) Assessment Questionnaire. It determines the level of challenges relative to both male and female involvement in projects and programs implementation.

These modified questionnaires underwent reliability and validity testing by experts in educational management, research, and statistics regarding the appropriateness of the items, meaningfulness, and usefulness of the constructs.

For validity testing, external validity included analysis of questions to help obtain population generalizability, or the degree to which a sample represents the population. For content validity, questions were analyzed as to the appropriateness of the content to assess the information that the researcher needs to know accurately. Meanwhile, for reliability testing, Internal Consistency Reliability was done to test the consistency of the results across items using Cronbach's Alpha.

FINDINGS AND DISCUSSION

The following tables show the significant findings of the study. Table 3 presents the summary table of the challenges in implementing the basic education learning continuity plan.

Table 3: Summary Table of Level of Challenges in the BE-LCP implementation

INDICATORS	MEAN	SD	INTERPRETATION
1. Technical Challenges	4.98	1.24	Somewhat Not Challenging
2. Institutional Challenges	6.00	0.80	Mostly Not Challenging
3. Financial Challenges	4.31	1.25	Neither Challenging nor Not Challenging
4. Political Challenges	5.87	0.87	Mostly Not Challenging
5. Environmental Challenges	6.02	0.80	Mostly Not Challenging
6. Social Challenges	5.74	0.79	Mostly Not Challenging
7. Gender Challenges	5.70	0.89	Mostly Not Challenging
OVERALL	**5.52**	**0.97**	**MOSTLY NOT CHALLENGING**

Legend: *6.16-7.00- Not at all Challenging; 5.30-6.15-Mostly Not Challenging; 4.44-5.29-Somewhat Not Challenging; 3.58-4.43-Neither Challenging nor Not Challenging; 2.72-3.57-Somewhat Challenging; 1.86-2.71- Mostly Challenging; 1.00-1.85- Extremely Challenging*

Table 3 presents the summary of the mean level of challenges in implementing the Basic Education-Learning Continuity Plan. The majority of the identified challenges obtained a high mean indicates that those indicators were 'mostly not challenging'. This includes institutional challenge, political challenge, environmental challenge, social challenge, and gender challenges. Meanwhile, the technical challenge with a 4.98 mean (sd=1.24) was interpreted as 'somewhat not challenging' and financial challenge obtained a 4.31 mean (sd=1.25) described as 'neither challenging nor not

challenging'.

Supporting to Abril and Callo's study (2021), on the Learning Continuity Plan (LCP) Regarding the perceived execution of LCP, there were considerable disparities in the views of the respondents. Some were positive while others were not satisfied with the implementation. The application of LCP variables individually or in combination impacted the school's success.

Table 4 presents the test of the significant relationship between the level of challenges in the implementation of basic education learning continuity plan and the school performance based on the enrollment rate, cohort survival rate, dropout rate, and achievement rate.

Table 4. The Test of Significant Relationship between Challenges in the BE-LCP Implementation and School Performance

Measure of School Performance	Technical Challenge	Institutional Challenge	Financial Challenge	Political Challenge	Environmental Challenge	Social Challenge	Gender Challenge
Enrollment Rate	**.252****	.088	**.285****	.075	.071	.049	.074
Cohort Survival Rate	**.231****	.087	**.188****	.019	.067	.052	.076
Dropout Rate	-.035	-.047	-.075	-.025	.025	.071	.044
Achievement Rate (Ave MPS)	-.067	-.067	**.100***	.049	.072	.076	-.066

**Significant at p<0.05*
***significant at p<0.01*

At α = 0.01 and 0.05, there is sufficient evidence to say that the measure of school performance is associated with the challenges in implementing BE-LCP, specifically the technical and financial challenges.

Enrolment rate (ρ=0.252) and cohort survival rate (ρ=0.231) have a low, positive correlation with Technical Challenge. Regarding the effect size of the correlation, the findings revealed that the variables concerning enrolment and cohort survival rate have a small or weak effect. This goes to show that whatever changes are observed relative to enrolment status and calculated proportion of enrollees who begin and reach the final years of study, the usual difficulty in dealing with all forms of problem attendant to all resource-based technology and related technology learning resources in any way, does not significantly bind and create any misgivings for the school authorities to be on their toes. Meanwhile, the financial challenge has a marginal positive correlation with cohort survival rate (=-0.188) and achievement rate (ρ=0.100) and a low, positive association with enrolment rate (ρ=-0.285). This also implies that school performance has a small or weak association with the school's financial aspects.
However, other identified challenges such as institutional, political, environmental, social, and gender found no significant relationship with the measure of school performance.

Relative to this, according to Jacobs (2021) the education improvements are hampered by several deep-seated problems and issues. Education reform is sometimes put on hold due to disagreements on which issues to address and funding solutions, causing these problems to persist. Classroom size (institutional), lack of funding (financial), more remote Learning (technical), equality concerns (gender and social), and students' health and safety (environmental) are some of the difficulties that administrators, teachers, students, and parents are facing. Among these, problems with budget and other financial concerns were the most controversial. Jacobs also believed that the first step in solving any

problem is to recognize and identify the source of the problem. It is essential to governments and education sector executives to prioritize education reform for the benefit of students. Reforming education can appear to be a challenging task. Leaders must, however, stand up to the plate if real change is to occur in the classroom.

Ramazan (2015) conducted a qualitative study that revealed numerous problems expressed by teachers and parents. These included inadequate school facilities, funding problems, parental and professional esteem issues. In addition, inconsistencies in educational policy, issues with the testing system, issues arising from the clothes freedom practice, and issues with course texts were all listed as important parental concerns.

Table 5 presents the significant relationship test between the level of challenges in implementing a basic education learning continuity plan and the teachers' performance based on the Philippine Professional Standards for Teachers (PPST) numerical rating and professional development.

Table 5. Test of Significant Relationship between Challenges in the BE-LCP Implementation and Teacher's Performance Rating and Professional Development

Teachers' Performance Rating and Professional Development Performance	Technical Challenge	Institutional Challenge	Financial Challenge	Political Challenge	Environmental Challenge	Social Challenge	Gender Challenge
Performance Rating	**.485****	-.280	**.621****	.343	-.140	.127	-.007
Professional Development	.013	-.157	-.006	-.115	-.096	-.174	-.119

**Significant at p<0.05*
***significant at p<0.01*

Teachers' Performance rating was found substantially associated with technical and financial challenges at α= 0.01 level. Financial Challenge (ρ=-0.621) has a moderate positive correlation with PPST rating, showing an extensive relationship in terms of effect size. In contrast, Technical Challenge (ρ=-0.485) has a low positive correlation, indicating a moderate relationship in terms of the effect size. The larger size of effect in terms of the financial and a moderate effect in terms of technical, to a known context of the current requirements, provides the necessity for the present generation of teachers to go beyond the mere expectations of those domains explicitly stipulated in the PPST toward the more improving levels of functional knowledge, practice and professional engagement in other vital pursuits, (e.g., technical and financial administration) now becoming an essential part and parcel of school-based management.

Since there is significant relationship between the challenges in schools and the teacher's performance, particularly on the aspect of technical and financial aspects, this relates to the study of Tehseen and Hadi (2015) where they found out that to provide high-quality education in schools, it is vital to maintain high-quality and qualified teachers by providing them with enough training, fair evaluation and other forms of benefits. This decreases the attrition rate among these professionals. Teacher intention to leave harm student satisfaction as well as their educational advancement. Teacher retention and performance are made feasible by job satisfaction, which minimizes their intent to leave and leads to improved performance. As a result, it's critical to

analyze all potential influences on teacher performance and turnover intentions.

Table 6 shows the Predicting Variables for the Challenges on the BE-LCP Implementation and Teacher's Performance Rating and Professional Development.

Table 6. The Predicting Variables for the Challenges on the BE-LCP Implementation and School Performance and Teacher's Performance

Predictors	Reg Coefficient	Std Error	t-value	*p*-value
Technical Challenges[1]	33.9	.061	5.598	.000
Technical Challenges[2]	43.0	.084	5.118	.000
TechnicalChallenges[3]	7.80	.007	10.854	.000
Financial Challenges[4]	34.4	0.54	6.416	.000
Financial Challenges[5]	31.3	.076	4.128	.000
Financial Challenges[6]	28.9	.133	2.166	.031
Financial Challenges[7]	15.93	1.03	15.466	.000

[1]Enrolment R^2 = .063; F (1,464) = 31.337
[2]Cohort R^2 = .053; F (1,464) = 26.164
[3]PPST Rating R^2 = .236; F (1,382) =117.807
[4]Enrollment R^2 = .081; F (1,464) = 41.171
[5]Cohort R^2 = .035; F (1,464) = 17.043
[6]Achievment R^2 = .010; F (1,464) = 44.691
[7]PPST Rating R^2 = .385; F (1,382) =239.186

Financial Challenges and Technical Challenges were identified as significant predictors of school and teacher performance in the implementation of BE-LCP. Technical Challenges were found to be significant predictors of Enrolment Rate (b = 33.9) and Cohort Survival rate (b = 43.0) in school performance. This means that for every school effort to address technical challenges related to the demands of global systemic dysfunction, there is a likely chance of a corresponding increase in enrolment rate by 33.9 percent and an increase in the cohort survival rate by 43.0 percent, while holding other factors constant. Suppose teachers participate in addressing financial challenges in school operations. In that case, there is a high probability of an increase in enrollment rate by 34.4 percent, a comparable increase in cohort survival rate by 31.3 percent, and a correlative improvement in achievement rate by 28.9 percent.

Financial Challenges and Technical Challenges were found to be significant predictors for the teachers' performance. A unit of value put forward by every individual teacher in easing the way out for the school to resolving financial issues, the equivalent increase of 15.93 percent, in all likelihood, will make way for the exemplary and rewarding teacher's performance. Comparatively, it will also facilitate the moment to enjoy the 7.80 percent increase toward the most satisfying teacher's performance whenever a unit of toil is offered to battle and win all semblance of school technical challenges.

The following finding backs up O'Niell and Hensley's (2016) study, which found that teachers who don't understand personal finance and/or can't engage their students cannot effectively teach it. Unfortunately, evidence suggests that many teachers lack content knowledge from formal and informal educational experiences. There has been a spike in interest in offering high-quality teacher professional development opportunities and evaluating their impact as a

result of various countries establishing financial literacy standards in the aftermath of the global financial crisis.

Another study was stressed by Munge et al. (2016), according to them, how well finances are managed determines the educational sector's growth and development. Financial management is concerned with how an organization sources funds, how to regulate financial resources through financial controls, appropriate financial resource allocation, and accountability measures. It is critical to any organization's success. The rationale for financial management is to raise funds for both short- and long-term use while also improving proper fund utilization. Further, Munge contends that resources are limited, thus educational administrators must make the best and most sensible use of available resources to achieve institutional goals for the benefit of the primary beneficiaries who are the learners as well as the school. Embezzlement, diversion of funds from prioritized initiatives, and misappropriations are all caused by poor management of available funds.

According to Konyana's (2018) study, technical challenges, specifically related to communication technology, have been found to be a factor in improving teaching and learning. The study discovered that in most rural schools where computers were donated, the technical aspects of utilizing the new technology for the benefit of students, teachers, and the community were not adequately addressed. This is due to the lack of infrastructure facilities such as computer laboratories and electricity, as well as a shortage of experienced ICT teachers. As a result, most of the devices have been idle in classrooms.

The present study revealed that contingency plan and preparations for reopening of the school in times of calamities and other crisis requires two important aspects, that is, the availability of technical resources for school operations and the financial sufficiency to cover all expenses brought about by new priorities.

CONCLUSION

The study dealt with identifying and analyzing the level of challenges, particularly the issues and concerns encountered at the school level with the implementation of BE-LCP using the constructs provided and how these challenges can affect the school performance and teacher's performance. Based on the findings of the study, the researcher concluded the following. First, the level of challenges encountered in school Basic Education Learning Continuity Plan (BE-LCP) implementation identified as Technical, Institutional, Financial, Political, Environmental, Social and Gender recorded was interpreted as Mostly Not Challenging.

Second, there is a significant relationship between the selected level of challenges encountered in the implementation of Basic Education-Learning Continuity Plan (BE-LCP) and the School Performance based on the enrollment rate, cohort survival rate, and achievement rate. Among the seven (7) identified challenges, technical and financial challenges were found to have significant relationship. Therefore, the null hypothesis is partially rejected.

Third, there is a significant relationship between the level of challenges encountered in the implementation of Basic Education-Learning Continuity Plan (BE-LCP) and the Teacher' Performance based on the Philippine Professional Standards for Teachers (PPST) numerical rating and Professional Development based on the number of attended teaching related seminars, workshops, retooling and conferences. Among the seven (7) identified challenges, Technical and Financial Challenges found to have significant relationship. Therefore, the null hypothesis is partially rejected.

Fourth, financial Challenge as one of the challenges was identified as predictor of school performance and teachers' performance. It was therefore concluded that management of resources specifically funding affects the overall operation of school. Moreover, teachers do not have sufficient knowledge and involvement in school fund management that could cause misinformation that affects their performance

Finally, Technical Challenge as one of the challenges was also identified predictor of school performance and teachers' performance. It was then concluded that the advent of technology and modern

utilization of educational resources in the new normal setting and its availability to school affects the performance of the teacher that directly relates to the performance of school.

As can be observed in the findings and conclusions of the study, the researcher recommends that the Schools Division offices, may conduct an orientation program for all school heads prior to the conduct of E-SIP crafting. This may provide them with important information about managing school resources and to give them an opportunity to have an in-depth knowledge and understanding of their school's financial status, especially in the post-pandemic period when financial mismanagement is a concern due to competing priorities.

School heads may consider crafting programs and projects under Enhanced School Improvement Plan (E-SIP) that will provide teachers to have necessary technical and financial pedagogical skills. Moreover, School leaders may also regard crafting E-SIP that may address issues and concerns about institutional, political, environmental, social and gender as part of school culture and climate, as these are major contributors to educational performance. Also, School heads may create mechanisms to suffice the overall needs of the school in the implementation of programs and projects while displaying transparency to teachers, and community partners. Therefore, the development of E-SIP may also deal with programs and projects that will mitigate issues and concerns relative to school finances.

LIMITATIONS & FURTHER RESEARCH

The study focused on the challenges encountered in implementing the Basic Education Learning Continuity Plan (BE-LCP). Since it focuses on the challenges experienced by the teachers and school heads, future researchers may conduct further studies involving parents and stakeholders as respondents to determine and assess the perceived challenges from the perspective of other school partners in the implementation of BE-LCP.

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