

Financial Management and Resource Allocation Practices in the Schools Division of Surigao Del Norte, Philippines

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ABSTRACT

The purpose of this study is to investigate the financial management and resource allocation practices of schools in the Schools Division of Surigao del Norte. Specifically, the researcher aims to identify the obstacles encountered by these school heads in allocating the Maintenance and Other Operating Expenses (MOOE) budget provided by the government, as well as the strategies they employ to address these challenges. Specifically, it described the profile of the school such as school type, school category, school classification in MOOE and school head's appointment status. It made use of a descriptive research design employing survey technique to find the extent of financial management and resource allocation practices of school heads. The participants were the selected 56 school heads and 711 teachers of the entire schools' division. A researcher made questionnaire was used to gather the data needed in this study. The statistical tools used included: frequency count and percentage computation, mean and standard deviation, T-test and Chi-square test. This study found out that schools *Slightly practiced* accounting on managing their finances. Least prioritize by the school heads is the *student-support activities*. Majority of the school heads overlooked the student-support activities and tend to allocate so much on infrastructure development. There is a significant difference of responses of school heads and teachers when it comes to assessing the financial management and resource allocation of their school. School administrators lack the necessary financial management abilities and as a result they fail to effectively and efficiently oversee spending through the budget. Teachers were not involved in the budgetary process and as a result, they tend to assess not so good scores on the financial management and resource allocation practices of their respective school.

Keywords: financial management, resource allocation, maintenance and other operating expenses, school heads, teachers, Philippines

I. INTRODUCTION

The distribution and management of financial resources within schools significantly impact education quality and student achievement. Effective financial management by school administrators is essential for providing students with the necessary knowledge and skills. Studies, such as those by Cristina et al. (2018) and Farley (2021), show a positive but non-linear correlation between financial management and student achievement, with varying effects based on resource allocation, especially in high-poverty schools.

Effective financial management, including strategic allocation and utilization of resources, is vital in enhancing productivity and minimizing expenses, as noted by Espiritu (2020) and Yasin and Mokhtar (2022). Comprehensive planning and responsible fiscal management ensure that resources align with educational goals, impacting the fairness of resource distribution, educational opportunities, and overall quality of education (Magdalera, 2022).

Republic Act No. 9155 and DepEd Order No. 13 s. 2016 emphasize the responsibilities of school administrators in managing financial and material resources. Maintenance and Other Operating Expenses (MOOE) funds are allocated for essential needs like utilities and learning program enhancement. However, issues such as disparities in financial management practices and transparency concerns have been identified (Malipot, 2023; Ochada and Gempes, 2018).

Research indicates gaps in practical knowledge regarding school financial management and resource allocation. Additional investigation is needed to address these gaps effectively. School administrators must adhere to prescribed procedures and possess strong financial management skills to ensure transparency and accountability. This study aimed to explore the financial management and resource allocation practices in Surigao del Norte, identifying obstacles and strategies used by school heads and teachers. The findings would help develop a financial management framework for educational administrators.

Conceptual Framework

This study is anchored on DepEd Order No. 60, s. 2016, entitled "Implementation of the Financial Management Operations Manual and Orientation of DepEd Financial Management Staff at the Regional, Division, and School Levels," to assess the financial management practices of school heads in compliance with this policy. Additionally, the study considers DepEd Order No. 13 s. 2016, "Implementing Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Other Funds Managed by Schools," and DepEd Order No. 8, s. 2019, "Revised Implementing Guidelines on the Direct Release, Use, Monitoring, and Reporting of MOOE," which outline processes for distributing, utilizing, disbursing, overseeing, and reporting MOOE funds in public schools. These orders delineate roles and responsibilities at each governance level for managing school funds. The study's framework is illustrated in Figure 1, examining the relationship between variables such as school characteristics (type, category, MOOE classification, and head's appointment status) and financial management practices, focusing on planning, budgeting, accounting, procurement, and reporting. The framework also addresses infrastructure development, instructional materials, student support activities, and teacher training, aiming to draw implications from the study's results.

Statement of the Problem

This research investigated the financial management and resource allocation practices of in the division of Surigao del Norte.

Specifically, it sought answers to the following questions:

1. What standards or policies in financial management operations have been defined by DepEd for implementation by school heads?
2. What is the profile of the participating school in terms of:
 - 2.1 School type;
 - 2.2 School category;
 - 2.3 School classification in MOOE; and
 - 2.4 Appointment status of School Heads.
3. What is the extent of financial management practices as perceived by school heads and teachers in Surigao del Norte division in terms of:
 - 3.1 Budgeting;
 - 3.2 Accounting;
 - 3.3 Procurement;
 - 3.4 Auditing; and
 - 3.5 Reporting?
4. What is the extent of resource allocation practices as perceived by school heads and teachers in terms of:
 - 4.1 Infrastructure Development;
 - 4.2 Instructional Materials;
 - 4.3 Student-support activities; and
 - 4.4 Teacher Training?
5. Is there a significant difference between the responses of the school heads and teachers on financial management practices?
6. Is there a significant difference between the responses of the school heads and teachers on resource allocation practices?
7. Is there a significant degree of difference on the financial management and resource allocation practices of the school heads when they are grouped according to their school profile?
8. Based on the results of the study, what implications can be drawn?

Review of Related Literature

The review underscores the vital role of education in driving national growth and development in the Philippines, highlighted by the significant budget allocation for the Department of Education (DepEd). The budget for 2023 was set at P710.6 billion, a notable increase from the previous year's P633.3 billion (Department of Budget and Management, 2022). This demonstrates the government's commitment to prioritizing the education sector as a key driver for national progress. Key legislations, such as Republic Act 9155 and Republic Act 10533, mandate the allocation and timely release of these funds, which aim to ensure that financial resources are managed efficiently to support the educational framework and operations at various levels.

Republic Act 9155, known as the Governance of Basic Education Act of 2001, requires that funds for regional and field offices be directly allocated and promptly released by the Department of Budget and Management. Additionally, Republic Act No. 10533, the Enhanced Basic Education Act of 2013, mandates that the DepEd budget includes allocations for implementing enhanced basic education programs. The DBM and DepEd Joint Circular no. 20114-1 provides guidelines for directly releasing funds to DepEd Regional Offices and Implementing Units, serving as a reference for school heads in managing financial operations. This framework is crucial for ensuring the smooth flow of funds and maintaining transparency and accountability in financial transactions.

The financial management system within DepEd is further reinforced by directives such as DepEd Order No. 60 s. 2016, which mandates a comprehensive understanding of financial transactions at all levels of the organization. This order ensures that the flow of funds within DepEd adheres to well-defined administrative procedures and accounting practices. It also facilitates the generation of accurate financial reports to document fund allocation and utilization. Maintaining consistency and standardization in financial management practices is emphasized, aligning with directives from the Department of Budget and Management, the Commission on Audit, and the Department of Finance.

DepEd Order No. 13 s. 2016 outlines the mechanisms and standards governing the allocation, utilization, and liquidation of Maintenance and Other Operating Expenses (MOOE) for all public schools. This order promotes equity, transparency, and accountability in fund management. Similarly, DepEd Order No. 72 s. 2008 provides guidelines for handling cash advances received by school heads from division offices for various expenses. These policies ensure that financial management practices are consistent across different levels of the organization, facilitating effective resource management and accountability.

The Financial Management Operations Manual (FMOM) is a crucial support tool for DepEd's financial management functions. It encompasses planning and budget preparation, asset management, procurement, accounting, and financial reporting. The manual ensures compliance with government regulations and serves as a reference for officials, employees, and stakeholders. By providing detailed guidelines and procedures, the FMOM facilitates the integration and automation of financial systems, enhancing the efficiency and effectiveness of financial management within DepEd.

Procurement processes are a significant aspect of financial management in DepEd. The Customized Agency Procurement Manual (CAM), approved by the Government Procurement Policy Board in 2008, systematizes the procurement process, ensuring transparency and avoiding confusion. The FMOM provides an overview of the national procurement system and includes specific guidelines for procurement at the school level. This ensures that resources are procured efficiently, aligning with the organization's budget and strategic goals.

Proper financial management practices are essential for school administrators, as highlighted in Republic Act 9155. Effective financial management involves mobilizing, utilizing, and accounting for funds to achieve instructional goals. Studies indicate that many school principals need more financial skills, particularly in townships and rural areas. Training in financial management is crucial for enhancing the capabilities of school heads, ensuring efficient use of resources, and achieving better educational outcomes. Challenges such as insufficient funding, complex regulations, and a lack of financial skills are noted, underscoring the need for continuous improvement in fiscal management practices.

In summary, the review emphasizes the importance of robust financial management systems and practices within DepEd to support educational goals. The significant budget allocation for the education sector reflects the government's commitment to national development through education. Key legislations and directives provide a framework for efficient fund management, promoting transparency, accountability, and effective resource utilization. The Financial Management Operations Manual and other guidelines serve as vital tools for school administrators, ensuring that financial resources are managed effectively. Continuous improvement through capacity-building programs for school heads is essential to address challenges and enhance the overall efficiency of financial management in the education sector.

II. METHODS

This study employed a descriptive research design with field survey techniques using questionnaires. This approach is suitable for obtaining information about the current status of phenomena and describing what exists concerning specific variables (University of Southern California Libraries, 2016). The study focused on financial management and resource allocation practices of school heads in Surigao del Norte. An open-ended questionnaire with two questions was used to gather diverse responses, adding depth to the understanding of these practices. The descriptive method, as noted by Calderon (2008) and cited by Alberto et al. (2011) and Saranza (2018), is efficient for calculating frequencies, averages, and other statistical measures, allowing for a thorough analysis of the data.

The study was conducted in the Division of Surigao del Norte, encompassing 13 school districts with 162 public elementary schools and 36 secondary schools. Data were collected from 56 school heads and 710 teachers across these districts using a purposive sampling technique, chosen for its ability to identify information-rich cases (Patton, 2001). The researcher-made questionnaire, validated by five content experts, covered school profiles, financial management practices, resource allocation practices, and narrative issues and challenges. Pretesting ensured the questionnaire's reliability, with a Cronbach alpha coefficient of 0.793. Data gathering involved seeking permissions, distributing questionnaires, and ensuring confidentiality and informed consent. Statistical treatments such as frequency counts, mean and standard deviation, t-tests, and chi-square tests were used to analyze the data. Ethical considerations included protecting participants' rights, assessing risks and benefits, maintaining confidentiality, and ensuring voluntary participation without coercion.

III. RESULTS AND DISCUSSION

Demographic Profile of the School

Table 2. Profile of the participating schools

<i>School Type</i>	Group	f (N=56)	%
	Elementary School	43	76.79
	Integrated Elementary School and Junior High School	1	1.79
	Integrated Junior High School and Senior High School	12	21.43
<i>School Category</i>			
	Small School	33	58.93
	Medium School	17	30.36
	Large School	5	8.93
	Mega School	1	1.79

School Classification in MOOE

Implementing Unit	8	14.29
Non-Implementing Unit	48	85.71

Appointment Status of School Heads

School In-charge	16	28.57
Head Teacher	20	35.71
Principal	20	35.71

As shown on the Table 2, it presents the profile of the school in terms of school type, school category, school classification in MOOE and appointment status of the school head. With regard to school type 43 (76.79%) elementary schools were selected to participate in the National Achievement Test, 12 (21.43%) integrated junior high school and senior high school participated and only 1 (1.79%) was integrated elementary school and junior high school. This means that the schools division of Surigao del Norte comprises greatly of elementary schools that integrated elementary & junior high school and integrated junior high school & senior high school. From the database of Department of Education titled: Masterlist of Schools retrieved from the link of DepEd Basic Education Information System which was guided with the DepEd Order No. 32 s. 2018 re: Policy Guidelines on the Collection of Data/Information Requirements for Beginning of School Year, most of elementary levels were offered per barangay.

In terms of school category, 33 (58.93%) schools were categorized as small schools. While 17 (30.36%) schools were categorized as medium school, 5 (8.93%) schools as large school and 1 (1.79%) school was mega school. This indicates that majority of the schools in the division were categorized as small schools which have 9 teachers and below per school.

With regard to school classification in MOOE, 48 (85.71%) schools were classified as non-implementing units, while 8 (14.29%) schools were classified as implementing units. This is in conformity with the DBM-DepEd Joint Circular No. 2004-1 re: Funds to DepEd Regional Offices and Implementing Units, prescribes, among others, that the cash requirements of DepEd Non-IUs shall be released to the respective School Heads by the Schools Division Offices (SDOs) through cash advance and that majority of the schools in the Department of Education were classified as non-implementing units.

As to the appointment status of school heads, 20 (35.71%) were appointed as principals and 20 (35.71%) were head teachers. While 16 (28.57%) were appointed as school in-charge and this would indicate that head teachers and school in-charge were not yet passers of the exam but are acting as school heads which were appointed by the School Division Superintendent of the division. As stipulated in DepEd Memorandum No. 143, s. 2011, the National Qualifying Examination for School Heads shall serve as mechanism for selecting competent school heads in the public basic education sector.

On the Financial Management Practices as assessed by School Heads and Teachers

Table 3 shows the financial management practices in terms of budgeting, accounting, procurement, auditing and reporting.

Table 3.1 Financial Management Practices as Perceived by School heads and Teachers in terms of Budgeting

Indicators	School Heads' Responses					Teachers' Responses					Overall			t-test (Reject Ho if p-value is <0.05)				
	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	p-value	decision	interpretation
1. I prepare financial management plan in accordance with the annual procurement plan (goods, services, infrastructures).	3.98	0.13	1	A	EP	2.50	0.57	4	O	MP	3.24	0.35	3	O	MP	4.58E-69	Reject Ho	Significant
2. I link the budget to the School Development / Improvement Plan.	3.93	0.26	4	A	EP	3.07	0.26	1	O	MP	3.50	0.26	1	A	EP	1.22E-99	Reject Ho	Significant
3. I report the financial position and the results of the operations of the school of all persons concerned on the scheduled date.	3.84	0.37	8	A	EP	2.07	0.25	9	R	SP	2.95	0.31	9	O	MP	9.12E-239	Reject Ho	Significant
4. I certify availability of allotments, monitoring and recording of expenditures appropriately on time.	3.77	0.63	12	A	EP	2.56	0.50	3	O	MP	3.16	0.56	7	O	MP	5.96E-55	Reject Ho	Significant
5. I prioritize formulating the institutional budget proposals on schedule.	3.93	0.26	4	A	EP	2.50	0.64	4	O	MP	3.22	0.45	4	O	MP	1.37E-63	Reject Ho	Significant
6. I take into consideration the Priority Improvement Areas in the financial management plan.	3.96	0.19	2	A	EP	1.13	0.33	12	N	NP	2.55	0.26	12	O	MP	1.83E-49	Reject Ho	Significant
7. I observe budgetary guidelines through proper allocation periodically.	3.88	0.33	10	A	EP	2.47	0.58	7	R	SP	3.17	0.46	7	O	MP	2.29E-69	Reject Ho	Significant
8. I practice automatic budgeting for specific purposes.	3.93	0.26	4	A	EP	2.58	0.69	2	O	MP	3.25	0.47	2	A	EP	7.50E-77	Reject Ho	Not Significant
9. I ensure that the school personnel and Bids and Awards Committee members are present in the development of financial plans and programs.	3.84	0.37	8	A	EP	1.28	0.56	11	N	NP	2.56	0.46	11	O	MP	3.21E-43	Reject Ho	Significant
10. I provide avenue for feedback and suggestions from the stakeholders.	3.95	0.23	3	A	EP	2.50	0.55	4	O	MP	3.22	0.39	4	O	MP	3.67E-54	Reject Ho	Significant
11. I see to it that the budget of our school aligns with the school financial objectives and goals.	3.91	0.29	7	A	EP	2.41	0.56	8	R	SP	3.16	0.43	6	O	MP	4.12E-55	Reject Ho	Significant
12. I inform the stakeholders the financial planning process of our school.	3.80	0.48	11	A	EP	1.63	0.77	10	N	NP	2.72	0.62	10	O	MP	4.58E-68	Reject Ho	Significant
<i>Average</i>	<i>3.89</i>	<i>0.32</i>		<i>Always</i>	<i>Extensively Practiced</i>	<i>2.22</i>	<i>0.52</i>		<i>Rarely</i>	<i>Slightly Practiced</i>	<i>3.06</i>	<i>0.42</i>		<i>Often</i>	<i>Moderately Practiced</i>	<i>2.67E-44</i>	<i>Reject Ho</i>	<i>Significant</i>

Legend:	Parameters	Verbal Interpretation	Qualitative Description
	3.25 – 4.00	Always (A)	Extensively Practiced (EP)
	2.50 – 3.24	Often (O)	Moderately Practiced (MP)
	1.75 – 2.49	Rarely (R)	Slightly Practiced (SP)
	1.00 – 1.74	Never (N)	Not Practiced (NP)

In the Surigao del Norte division, the budgeting practices of school heads and teachers were assessed with a focus on adherence to financial management plans and stakeholder engagement. School heads rated the practice of preparing financial management plans according to the annual procurement plan (goods, services, infrastructures) the highest, with a mean of 3.98 (SD=0.13), indicating extensive practice. Other highly rated practices included considering Priority Improvement Areas in the financial management plan (M=3.96, SD=0.19), providing avenues for stakeholder feedback (M=3.95, SD=0.23), and linking the budget to the School Development/Improvement Plan (M=3.93, SD=0.26). These practices demonstrate that school heads closely follow their financial management plans, prioritize improvement areas, and actively seek stakeholder input. Overall, school heads reported extensive practice across 12 indicators, with an overall mean of 3.89 (SD=0.32).

Conversely, teachers' assessments of budgeting practices were less favorable. The highest-rated practice was linking the budget to the School Development/Improvement Plan, with a mean of 3.07 (SD=0.26), described as moderately practiced. Other moderately practiced indicators included automatic budgeting for specific purposes (M=2.58, SD=0.69) and certifying the availability of allotments and recording expenditures on time (M=2.56, SD=0.50). However, some practices were rated as slightly practiced or not practiced, such as informing stakeholders about the financial planning process (M=1.63, SD=0.77) and ensuring school personnel and Bids and Awards Committee members' presence in developing financial plans (M=1.28, SD=0.56). The lowest-rated practice was considering Priority Improvement Areas in the financial management plan (M=1.13, SD=0.33). Overall, teachers rated six indicators as moderately practiced, three as slightly practiced, and three as not practiced, with an overall mean of 2.22 (SD=0.52), indicating slight practice.

Combining both school heads' and teachers' responses, the overall mean for budgeting practices was 3.06 (SD=0.42), qualitatively described as moderately practiced. This indicates that while school heads generally follow budgeting practices extensively, teachers perceive these practices as less consistently applied. This assessment aligns with Quezon's (2023) study, which noted that school heads possess adequate knowledge of

budget planning by adhering to financial protocols and restrictions, supported by Republic Act 9184 or the Philippine Reform for Government Act.

Table 3.2 Financial Management Practices as Perceived by School heads and Teachers in terms of Accounting

Indicators	School Heads' Responses					Teachers' Responses					Overall					t-test (Reject Ho if p-value is <0.05)		
	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	p-value	decision	interpretation
1. I prepare financial statements reports such as trial balances, income and expenditure statement and balance sheet statement with the supporting journals and vouchers.	3.20	1.02	1	O	MP	1.43	0.49	4	N	NP	2.31	0.76	3	R	SP	1.43E-88	Reject Ho	Significant
2. I adjust entries needed for accurate and timely preparation of financial reports.	3.18	0.99	2	O	MP	1.42	0.56	5	N	NP	2.30	0.78	4	R	SP	4.53E-75	Reject Ho	Significant
3. I implement enhanced financial reporting system from preparation of voucher to generation of major financial statements.	3.09	1.00	4	O	MP	1.60	0.51	2	N	NP	2.35	0.75	2	R	SP	1.28E-64	Reject Ho	Significant
4. I manage released funds for implementing units and cash advances for <u>Non-implementing</u> units.	3.13	1.01	3	O	MP	1.01	0.13	6	N	NP	2.07	0.57	6	R	SP	1.10E-245	Reject Ho	Significant
5. I monitor cash advances released by the Central Office for implementing units or DepEd SDO for Non-implementing units.	3.00	1.14	6	O	MP	2.34	0.70	1	R	SP	2.67	0.92	1	O	MP	9.14E-10	Reject Ho	Significant
6. I ensure to comply, report and justify monthly the audit observation memoranda and Commission on Audit management letter findings.	3.02	1.09	5	O	MP	1.49	0.73	3	N	NP	2.25	0.91	5	R	SP	6.80E-41	Reject Ho	Significant
<i>Average</i>	3.10	1.04		Often	Moderately Practiced	1.55	0.52		Never	Not Practiced	2.32	0.78		Rarely	Slightly Practiced	1.52E-10	Reject Ho	Significant

Legend: Parameters Verbal Interpretation Qualitative Description
 3.25 – 4.00 Always (A) Extensively Practiced (EP)
 2.50 – 3.24 Often (O) Moderately Practiced (MP)
 1.75 – 2.49 Rarely (R) Slightly Practiced (SP)
 1.00 – 1.74 Never (N) Not Practiced (NP)

In the Division of Surigao del Norte, school heads' accounting practices were assessed, revealing that the preparation of financial statement reports, such as trial balances, income and expenditure statements, and balance sheet statements, was the most practiced activity, with a mean of 3.20 (SD=1.02), described as moderately practiced. Adjusting entries for accurate and timely financial report preparation also scored high (M=3.18, SD=0.99), along with managing funds for Implementing Units and cash advances for Non-implementing Units (M=3.13, SD=1.01). Implementing an enhanced financial reporting system from voucher preparation to generating major financial statements was similarly rated (M=3.09, SD=1.00). School heads also moderately ensured compliance with audit observations and Commission on Audit management letter findings (M=3.02, SD=1.09), although monitoring cash advances received the lowest mean (M=3.00, SD=1.14). Overall, the six indicators were moderately practiced, with an average mean of 3.10 (SD=1.04). Teachers' assessments of accounting practices painted a different picture, with the highest-rated practice being the monitoring of cash advances, which was only slightly practiced (M=2.34, SD=0.70). Most indicators, including implementing enhanced financial reporting systems (M=1.60, SD=0.51), complying with audit observations (M=2.34, SD=1.49), preparing financial statement reports (M=1.43, SD=0.49), adjusting entries (M=1.42, SD=0.56), and managing funds and cash advances (M=1.01, SD=0.13), were rated as not practiced.

The overall mean for teachers' assessment of accounting practices was 1.55 (SD=0.52), indicating a significant gap between the practices reported by school heads and those perceived by teachers. Combined, the overall mean was 2.32 (SD=0.78), reflecting slight practice of accounting activities in schools. This contrasts with Motsamai et al. (2011), cited by Dabon (2021), who noted that school heads are accountable for managing education funding, maintaining records of revenue and expenses, and submitting annual budgets and financial statements for approval and transparency. This suggests a need for additional training and capacity building for school heads in accounting practices to align with expected standards.

Table 3.3 Financial Management Practices as Perceived by School heads and Teachers in terms of Procurement

INDICATORS	School Heads' Responses					Teachers' Responses					Overall					T-Test (Reject Ho if P-Value Is <0.05)		
	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	p-value	decision	interpretation
1. I provide funds to the identified activities in the approved School Improvement Plan (SIP) and Annual Implementation Plan (AIP) for implementation in the current year.	3.93	0.42	1	A	EP	2.59	0.51	6	O	MP	3.26	0.46	5	A	EP	1.31E-66	Reject Ho	Significant
2. I support expenses for training activities that address the most critical needs in the teaching and learning process.	3.88	0.47	10	A	EP	1.80	0.51	13	R	SP	2.84	0.49	13	O	MP	4.47E-126	Reject Ho	Significant
3. I allocate expenses on special curricular programs such as advocacy, assessment, capacity-building, research and co-curricular activities.	3.89	0.45	7	A	EP	1.79	0.57	14	R	SP	2.84	0.51	13	O	MP	1.62E-111	Reject Ho	Significant
4. I purchase materials and supplies with the best prices, terms and conditions.	3.91	0.44	2	A	EP	2.59	0.54	6	O	MP	3.25	0.49	7	A	EP	2.61E-66	Reject Ho	Significant
5. I allocate expenses pertaining to end of school year rites.	3.91	0.44	2	A	EP	3.59	0.55	3	A	EP	3.75	0.49	2	A	EP	3.92E-66	Reject Ho	Significant
6. I ensure to procure school supplies and other consumable for teachers and students to be utilized in the conduct of classes.	3.89	0.45	7	A	EP	3.61	0.55	2	A	EP	3.75	0.50	2	A	EP	5.23E-66	Reject Ho	Significant
7. I provide funds for minor repairs of facilities, building and grounds maintenance and the upkeep of the school.	3.91	0.44	2	A	EP	2.25	0.71	10	R	SP	3.08	0.58	10	O	MP	6.53E-75	Reject Ho	Significant
8. I provide funds for rental and minor repairs of tools and equipment for the conduct of teaching and learning activities.	3.80	0.52	13	A	EP	2.02	0.79	11	R	SP	2.91	0.66	12	O	MP	7.84E-60	Reject Ho	Significant
9. I allot expenses for utilities (electricity and water) and communication (telephone and Internet connectivity) expenses.	3.88	0.47	10	A	EP	3.49	0.62	4	A	EP	3.68	0.55	4	A	EP	9.15E-66	Reject Ho	Significant
10. I ensure to pay for the reproduction of teacher-made activity sheets or exercises and other instructional materials.	3.88	0.47	10	A	EP	2.32	0.69	9	R	SP	3.10	0.58	9	O	MP	1.05E-65	Reject Ho	Significant
11. I certify all the procurement that are within the approved budget of the procuring entity (SDO).	3.80	0.55	13	A	EP	3.72	0.45	1	A	EP	3.76	0.50	1	A	EP	1.18E-65	Reject Ho	Significant
12. I guarantee procurement in accordance with the approved AIP including approved changes therein.	3.91	0.44	2	A	EP	2.33	0.56	8	R	SP	3.12	0.50	8	O	MP	1.31E-65	Reject Ho	Significant
13. I ensure to facilitate a competitive bidding on all procurement.	3.91	0.44	2	A	EP	1.95	0.62	12	R	SP	2.93	0.53	11	O	MP	1.44E-44	Reject Ho	Significant
14. I make sure to prepare documents for quotation of at least three suppliers.	3.89	0.45	7	A	EP	2.62	0.49	5	O	MP	3.26	0.47	5	A	EP	1.57E-63	Reject Ho	Significant
Average	3.89	0.46		Always	Extensively Practiced	2.62	0.58		Often	Moderately Practiced	3.25	0.52		Always	Extensively Practiced	1.03E-45	Reject Ho	Significant
Legend:	Parameters		Verbal Interpretation		Qualitative Description													
	3.25 – 4.00		Always (A)		Extensively Practiced (EP)													
	2.50 – 3.24		Often (O)		Moderately Practiced (MP)													
	1.75 – 2.49		Rarely (R)		Slightly Practiced (SP)													
	1.00 – 1.74		Never (N)		Not Practiced (NP)													

In the Division of Surigao del Norte, school heads extensively practiced procurement activities, particularly allocating funds to activities in the School Improvement Plan (SIP) and Annual Implementation Plan (AIP) with a mean of 3.93 (SD=0.42). They ensured purchasing materials and supplies at the best prices, allocating expenses for end-of-year rites, minor repairs, and maintenance, and facilitating competitive bidding, each with a mean of 3.91 (SD=0.44). Additionally, school heads prioritized funds for special curricular programs, procuring consumables for classes, and preparing supplier quotations (M=3.89, SD=0.45). They also supported expenses for critical training activities, utilities, communication, and instructional materials

(M=3.88, SD=0.47), and managed funds for tool rental and repairs within the approved budget (M=3.80, SD=0.55). Overall, these 14 indicators were extensively practiced, with an overall mean of 3.89 (SD=0.46). Teachers' assessments were slightly lower but still indicated extensive practice for certifying procurement within the approved budget (M=3.72, SD=0.45) and procuring supplies for classes (M=3.61, SD=0.55). Allocating expenses for end-of-year rites and utilities were also rated highly (M=3.59 and M=3.49, respectively). However, preparing documents for supplier quotations was moderately practiced (M=2.62, SD=0.49), and guaranteeing procurement in accordance with approved changes was slightly practiced (M=2.33, SD=0.56). Supporting expenses for critical training activities and allocating funds for special curricular programs received the lowest ratings, indicating only slight practice (M=1.80 and M=1.79, respectively). Teachers' overall assessment had a mean of 3.25 (SD=0.52), indicating extensive practice. Combining both perspectives, the overall mean for procurement practices was 3.25 (SD=0.52), showing that schools highly practiced procurement, appropriately utilizing funds for priority programs, projects, and activities, as emphasized by Espiritu (2020).

Table 3.4 Financial Management Practices as Perceived by School heads and Teachers in terms of Auditing

Indicators	School Heads' Responses					Teachers' Responses					Overall					t-test (Reject Ho if p-value is <0.05)		
	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	p-value	decision	interpretation
1. I prepare, disburse and release approved payments based on the prescribed forms to fulfill payments of obligations every transaction.	3.75	0.55	10	A	EP	2.59	0.61	3	O	MP	3.17	0.58	4	O	MP	1.89E-38	Reject Ho	Significant
2. I keep an eye of purchase of facilities in line with the School Improvement Plan and Annual Improvement Plan.	3.89	0.31	5	A	EP	2.59	0.51	3	O	MP	3.24	0.41	3	O	MP	6.58E-65	Reject Ho	Significant
3. I adhere strictly to financial policies and guidelines.	3.93	0.26	2	A	EP	1.80	0.51	9	R	SP	2.87	0.38	9	O	MP	1.26E-134	Reject Ho	Significant
4. I prepare quotation for every item of supplies purchased.	3.91	0.29	4	A	EP	2.13	0.61	8	R	SP	3.02	0.45	8	O	MP	3.77E-38	Reject Ho	Significant
5. I ensure that the specifications for the products and services being purchased are in line with the approval of BAC members.	3.93	0.26	2	A	EP	1.43	0.52	10	N	NP	2.68	0.39	10	O	MP	5.66E-38	Reject Ho	Significant
6. I review advice of checks issued and cancelled for submission to authorized government depository bank.	3.95	0.23	1	A	EP	2.29	0.66	6	R	SP	3.12	0.44	5	O	MP	7.54E-47	Reject Ho	Significant
7. I track the usability of all purchased school assets.	3.84	0.50	9	A	EP	3.68	0.47	1	O	MP	3.76	0.48	1	A	EP	9.43E-50	Reject Ho	Significant
8. I conduct regular inspection on the conditions of school assets.	3.86	0.44	7	A	EP	3.62	0.54	2	O	MP	3.74	0.49	2	A	EP	1.13E-77	Reject Ho	Significant
9. I keep an eye of all the auditable school expenditures.	3.89	0.37	5	A	EP	2.22	0.71	7	R	SP	3.06	0.54	7	O	MP	1.32E-37	Reject Ho	Significant
10. I make sure to improve accuracy of record keeping of all school assets.	3.86	0.40	7	A	EP	2.38	0.61	5	R	SP	3.12	0.50	5	O	MP	1.51E-65	Reject Ho	Significant
Average	3.88	0.36		Always	Extensively Practiced	2.47	0.57		R	SP	3.18	0.47		Often	Moderately Practiced	2.45E-38	Reject Ho	Significant

Legend: Parameters
 3.25 – 4.00
 2.50 – 3.24
 1.75 – 2.49
 1.00 – 1.74

Verbal Interpretation
 Always (A)
 Often (O)
 Rarely (R)
 Never (N)

Qualitative Description
 Extensively Practiced (EP)
 Moderately Practiced (MP)
 Slightly Practiced (SP)
 Not Practiced (NP)

In the Division of Surigao del Norte, the auditing practices of school heads and teachers were extensively reviewed. School heads reported high adherence to various auditing practices, with the highest mean score of 3.95 (SD=0.23) for reviewing advice on checks issued and canceled before submission to an authorized government depository bank, indicating this practice is extensively implemented. Strict adherence to financial policies and guidelines and ensuring that product and service specifications align with BAC members'

approval both scored a mean of 3.93 (SD=0.26), reflecting a rigorous approach to financial regulations. Other extensively practiced auditing activities included preparing quotations for supplies (M=3.91, SD=0.29), monitoring purchases in line with school improvement plans (M=3.89, SD=0.31), and conducting regular asset inspections (M=3.86, SD=0.44). The overall assessment by school heads, across ten indicators, yielded a mean of 3.88 (SD=0.36), suggesting a robust adherence to auditing practices.

Conversely, teachers' perceptions of auditing practices were less favorable, with the highest mean of 3.68 (SD=0.47) for tracking the usability of purchased school assets, described as moderately practiced. Regular inspections of school assets also received a moderate rating (M=3.62, SD=0.54). However, other indicators, such as preparing and releasing approved payments (M=2.59, SD=0.61) and keeping an eye on purchases in line with improvement plans (M=2.59, SD=0.51), were moderately practiced. Notably, adherence to financial policies (M=1.80, SD=0.51) and ensuring product specifications align with BAC approval (M=1.43, SD=0.52) were rated as slightly practiced or not practiced. The overall mean for teachers' assessment of auditing practices was 2.47 (SD=0.57), indicating slight practice. Combining both perspectives, the overall mean for auditing practices was 3.18 (SD=0.47), reflecting that auditing rules and regulations were moderately practiced in the schools, aligning partially with the standards set by DepEd Order No. 60, series of 2011.

Table 3.5 Financial Management Practices of School heads and Teachers in terms of Reporting

Indicators	School Heads' Responses					Teachers' Responses					Overall				t-test (Reject Ho if p-value is <0.05)			
	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	p-value	decision	interpretation
1. I declare all sources of funds of the school such as MOOE allocation, donations, grants, support from LGU and other government agencies.	3.91	0.29	7	A	EP	3.22	0.78	1	O	MP	3.57	0.54	1	A	E	1.99E-10	Reject Ho	Significant
2. I make sure to post details on actual utilization of school funds on the Transparency Board for monitoring and evaluation.	3.95	0.23	2	A	EP	2.27	0.73	6	R	SP	3.11	0.48	6	O	MP	4.16E-55	Reject Ho	Significant
3. I prepare financial transaction documents to be monitored and evaluated by the BAC members.	3.96	0.19	1	A	EP	1.73	0.45	14	N	NP	2.85	0.32	13	O	MP	7.80E-169	Reject Ho	Significant
4. I ensure that all financial transactions are supported by records or documents for evaluation, funds assessment or budget realignment.	3.93	0.26	5	A	EP	3.06	0.94	3	O	MP	3.50	0.60	3	A	EP	6.58E-65	Reject Ho	Significant
5. I promptly submit relevant financial reports to the COA for US and SDO's accounting and auditing department for Non-ITs for evaluation.	3.95	0.23	2	A	EP	3.14	0.85	2	O	MP	3.54	0.54	2	A	EP	1.26E-134	Reject Ho	Significant
6. I take responsibility if discrepancies are found during evaluation process.	3.89	0.37	9	A	EP	2.24	0.75	7	R	SP	3.07	0.56	7	O	MP	7.98E-10	Reject Ho	Significant
7. I provide terminal report for every accomplished project.	3.89	0.31	9	A	EP	2.34	0.69	5	R	SP	3.12	0.50	5	O	MP	9.97E-10	Reject Ho	Significant
8. I prepare supporting documents for reporting.	3.95	0.23	2	A	EP	2.88	0.37	4	O	MP	3.41	0.30	4	A	EP	1.20E-09	Reject Ho	Significant
9. I present financial reports through School Report Card in accordance with DO 44, s. 2015 re: Guidelines on the School Improvement Planning (SIP) Process and the School Report Card (SRC).	3.89	0.31	9	A	EP	2.08	0.36	9	R	SP	2.99	0.34	8	O	MP	1.40E-04	Reject Ho	Significant
10. I present updated financial reports through the School's Transparency Board every three (3) months.	3.89	0.31	9	A	EP	1.94	0.45	11	R	SP	2.92	0.38	10	O	MP	1.60E-05	Reject Ho	Significant
11. I present financial reports to stakeholders through State of the School Address (SOSA).	3.54	0.76	14	A	EP	2.04	0.31	10	R	SP	2.79	0.54	14	O	MP	1.79E-08	Reject Ho	Significant
12. I provide systematic access of financial transaction data to the school community.	3.88	0.33	13	A	EP	2.09	0.29	8	R	SP	2.98	0.31	9	O	MP	1.99E-05	Reject Ho	Significant
13. I establish a system for school's financial reporting.	3.91	0.29	7	A	EP	1.90	0.30	12	R	SP	2.91	0.29	11	O	MP	2.19E-09	Reject Ho	Significant
14. I see to it that all data for reporting are validated.	3.93	0.26	5	A	EP	1.90	0.30	12	R	SP	2.91	0.28	11	O	MP	2.39E-06	Reject Ho	Significant
Average	3.89	0.31		Always	Extensively Practiced	2.35	0.54		Rarely	Slightly Practiced	3.12	0.43		Often	Moderately Practiced	1.27E-05	Reject Ho	Significant

Legend:	Parameters 3.25 – 4.00 2.50 – 3.24 1.75 – 2.49 1.00 – 1.74	Verbal Interpretation Always (A) Often (O) Rarely (R) Never (N)	Qualitative Description Extensively Practiced (EP) Moderately Practiced (MP) Slightly Practiced (SP) Not Practiced (NP)
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In the Division of Surigao del Norte, school heads extensively practiced preparing financial transaction documents for BAC members, with a highest mean of 3.96 (SD=0.19). They also ensured prompt submission

of financial reports to COA, posted fund utilization details on the Transparency Board, and prepared supporting documents, all with a mean of 3.95 (SD=0.23). School heads maintained records for evaluation and verified reporting data (M=3.93, SD=0.26), declared all funding sources, and established financial reporting systems (M=3.91, SD=0.29). Additional practices included assuming responsibility for discrepancies, providing terminal reports, using the School Report Card, and updating the Transparency Board every three months (M=3.89, SD=0.37). Access to financial data for the school community was also a focus (M=3.88, SD=0.33), with the State of the School Address being the least practiced but still rated as extensive (M=3.54, SD=3.54). Overall, school heads extensively practiced all 14 indicators with a mean of 3.89 (SD=0.46).

Teachers' assessments were less favorable, with the highest mean of 3.22 (SD=0.78) for declaring all funding sources, indicating moderate practice. Submission of financial reports (M=3.14, SD=0.85) and maintaining transaction records (M=3.06, SD=0.94) were also moderately practiced. Preparing supporting documents (M=2.88, SD=0.37) and providing terminal reports (M=2.34, SD=0.69) were slightly practiced, while posting fund details on the Transparency Board (M=2.27, SD=0.73) and taking responsibility for discrepancies (M=2.24, SD=0.75) were also rated low. Providing access to financial data (M=1.90, SD=0.29), using the School Report Card (M=2.08, SD=0.36), and updating the Transparency Board (M=1.94, SD=1.94) were the least practiced. Teachers rated 4 indicators as moderately practiced, 9 as slightly practiced, and 1 as not practiced, with an overall mean of 2.34 (SD=0.54).

Combining both perspectives, the overall mean for reporting practices was 3.12 (SD=0.43), indicating moderate practice. This suggests that while school heads extensively practiced reporting, teachers perceived significant gaps, particularly in transparency and accountability, highlighting areas for improvement in financial reporting and stakeholder engagement.

Table 3.6 Overall Financial Management Practices of School heads and Teachers

Indicators	School Heads' Responses				Teachers' Responses				Overall				t-test (Reject Ho if p-value is <0.05)		
	Mean	SD	VI	QD	Mean	SD	VI	QD	Mean	SD	VI	QD	p-value	decision	interpretation
<i>Budgeting Practices</i>	3.89	0.32	Always	EP	2.22	0.52	Rarely	SP	3.06	0.42	Often	Moderately Practiced	2.67E-44	Reject Ho	Significant
<i>Accounting Practices</i>	3.10	1.04	Often	MP	1.55	0.52	Never	NP	2.32	0.78	Rarely	Slightly Practiced	1.52E-10	Reject Ho	Significant
<i>Procurement Practices</i>	3.89	0.46	Always	EP	2.62	0.58	Often	MP	3.26	0.52	Always	Extensively Practiced	1.03E-45	Reject Ho	Significant
<i>Auditing Practices</i>	3.88	0.36	Always	EP	2.47	0.57	Rarely	SP	3.18	0.47	Often	Moderately Practiced	2.45E-38	Reject Ho	Significant
<i>Financial Practices</i>	3.89	0.31	Always	EP	2.35	0.54	Rarely	SP	3.12	0.43	Often	Moderately Practiced	1.27E-05	Reject Ho	Significant
<i>Grand Mean</i>	3.73	0.50	Always	EP	2.24	0.55	Rarely	SP	2.99	0.52	Often	Moderately Practiced	0.00	Reject Ho	Significant
Legend:		Parameters				Verbal Interpretation				Qualitative Description					
		3.25 – 4.00				Always (A)				Extensively Practiced (EP)					
		2.50 – 3.24				Often (O)				Moderately Practiced (MP)					
		1.75 – 2.49				Rarely (R)				Slightly Practiced (SP)					
		1.00 – 1.74				Never (N)				Not Practiced (NP)					

Based on the data from the above table, the indicator **Procurement** (M=3.26, SD=0.52, *Extensively practiced*), followed by **Auditing** (M=3.18, SD= 0.47, *Moderately practiced*) & **Reporting** (M=3.89, SD=0.31, *Moderately practiced*) obtained the top three (3) spot of highest mean. This would mean that the

school heads profoundly practice procure items that are being weighed as the most prioritize items for the school. In addition, school administrators frequently audit and report the resources and projects that is being funded by the downloaded MOOE by the Central Office or Schools Division Office to the Division and stakeholders. It was followed by the indicator **Budgeting** practices (M=3.89, SD=0.32) qualitatively described as *Moderately Practiced*. This means that school heads were partially good in budgeting finances of their schools.

The least indicator is the **Accounting** practices which obtained the lowest mean of 2.32 (SD=0.78) with a qualitative description of *Slightly practiced*. This affirms that school heads have an ample knowledge when it comes to accounting the MOOE. Majority of the school heads asked assistance to their Administrative Officers to maintain set of books of accounts and prepare financial statements Also, it is imperative that they just automatically approve the accounting documents and give the full responsibility to their assigned AOs. However, Espiritu (2020) averred that school heads should have appropriate utilization of funds for all initiatives, projects, and activities authorized by the Department of Education and followed the guidelines on accounting & auditing rules and regulations that has been mandated by Commission on Audit. This also should be noted that school heads should be knowledgeable on the accounting process since it was indicated on their roles and responsibilities issued at the DepEd Order No. 60 s. 2016. This implies also that financial management is a critical component of any successful educational approach of school heads, which enhances student achievement. (Bilkisu, 2018).

On the Extent of Resource Allocation Practices as perceived by School heads and Teachers

Table 4 shows the extent of school heads’ resource allocation practices in terms of infrastructure development, instructional materials, teacher trainings and student-support activities.

Table 4.1 Extent of Resource Allocation Practices as perceived by School heads and Teachers in terms of Infrastructure Development

Indicators	School Heads' Responses					Teachers' Responses					Overall					t-test (Reject Ho if p-value is <0.05)		
	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	p-value	decision	interpretation
1. I make sure to establish a clear and documented plan for infrastructure development.	3.84	0.42	6	A	EP	2.91	0.30	7	O	MP	3.38	0.36	7	A	EP	3.84E-79	Reject Ho	Significant
2. I align our infrastructure development with the school's educational goals.	3.93	0.26	1	A	EP	2.95	0.22	6	O	MP	3.44	0.24	4	A	EP	2.51E-139	Reject Ho	Significant
3. I prioritize infrastructure projects such as classrooms, laboratory and others that impact on student learning and safety.	3.88	0.33	2	A	EP	2.91	0.34	8	O	MP	3.39	0.34	6	A	EP	1.07E-73	Reject Ho	Significant
4. I provide funds for annual maintenance and repair existing infrastructure.	3.64	0.62	12	A	EP	3.08	0.27	4	O	MP	3.36	0.44	8	A	EP	2.89E-34	Reject Ho	Significant
5. I provide budget allocation for infrastructure development based on the needs assessment.	3.66	0.58	11	A	EP	2.82	0.39	10	O	MP	3.24	0.48	10	O	MP	9.89E-44	Reject Ho	Significant
6. I seek additional funding sources like grants, community support to supplement infrastructure budgets.	3.70	0.57	10	A	EP	4.00	0.00	1	A	EP	3.85	0.28	2	A	EP	8.67E-34	Reject Ho	Significant
7. I practice transparency on the utilization of infrastructure funds.	3.79	0.56	8	A	EP	2.12	0.33	11	R	SP	2.95	0.45	11	O	MP	1.16E-35	Reject Ho	Significant
8. I aim to enhance the learning environment through our school's infrastructure development.	3.84	0.42	6	A	EP	3.90	0.30	2	A	EP	3.87	0.36	1	A	EP	1.44E-39	Reject Ho	Significant
9. I include students' input in the planning of infrastructure development of the school.	3.88	0.38	2	A	EP	2.97	0.34	5	O	MP	3.42	0.36	5	A	EP	1.73E-48	Reject Ho	Significant
10. I evaluate the impact of infrastructure development on student learning outcomes.	3.88	0.33	2	A	EP	1.90	0.30	12	R	SP	2.89	0.32	12	O	MP	2.02E-29	Reject Ho	Significant
11. I collaborate with teachers, staff, and parents on planning infrastructure projects.	3.88	0.38	2	A	EP	3.09	0.28	3	O	MP	3.48	0.33	3	A	EP	2.31E-31	Reject Ho	Significant
12. I maintain regular communication with our stakeholders about on-going and upcoming infrastructure projects.	3.77	0.50	9	A	EP	2.90	0.29	9	O	MP	3.34	0.40	9	A	EP	2.60E-33	Reject Ho	Significant
Average	3.81	0.45		Always	Extensively Practiced	2.96	0.28		Often	Moderately Practiced	3.38	0.36		Always	Extensively Practiced	1.71E-30	Reject Ho	Significant

Legend: Parameters
 3.25 – 4.00
 2.50 – 3.24
 1.75 – 2.49
 1.00 – 1.74

Verbal Interpretation
 Always (A)
 Often (O)
 Rarely (R)
 Never (N)

Qualitative Description
 Extensively Practiced (EP)
 Moderately Practiced (MP)
 Slightly Practiced (SP)
 Not Practiced (NP)

In the Schools Division of Surigao del Norte, school heads extensively practiced aligning infrastructure development with educational goals, which received the highest mean of 3.93 (SD=0.26). Prioritizing projects that impact student learning and safety, including stakeholder input in planning, and evaluating the impact on student learning outcomes were also extensively practiced (M=3.88, SD=0.33-0.38). School heads made sure to establish clear plans for infrastructure development (M=3.84, SD=0.42) and practiced transparency in using infrastructure funds (M=3.79, SD=0.56). They maintained regular communication with stakeholders about ongoing projects (M=3.77, SD=0.50) and sought additional funding sources like grants (M=3.70, SD=0.57). However, providing funds for annual maintenance and repair was less prioritized (M=3.64, SD=0.62). Overall, school administrators extensively practiced infrastructure development, with an overall mean of 3.81 (SD=0.45).

Teachers' assessments were less favorable, with seeking additional funding sources receiving the highest mean (M=4.00, SD=0.00). Aiming to enhance the learning environment was also highly rated (M=3.90, SD=0.30), but other practices like collaborating with stakeholders and providing funds for maintenance were moderately practiced (M=3.09, SD=0.28 and M=3.08, SD=0.27). Including students' input and aligning infrastructure with educational goals were also moderately practiced (M=2.97, SD=0.34 and M=2.95, SD=0.22). Transparency in fund utilization and evaluating the impact on learning outcomes were rated lower (M=2.12, SD=0.33 and M=1.90, SD=0.30). Teachers' overall assessment had a mean of 2.96 (SD=0.28), indicating moderate practice.

Combining both perspectives, the overall mean for infrastructure development practices was 3.38 (SD=0.36), indicating extensive practice. This highlights the importance of well-managed infrastructure development in providing safe, healthy, and conducive learning environments, which can enhance educational quality and student outcomes.

Table 4.2 Extent of Resource Allocation Practices as perceived by School heads and Teachers in terms of Instructional Materials

Indicators	School Heads' Responses					Teachers' Responses					Overall		t-test (Reject Ho if p-value is < 0.05)					
	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	p-value	decision	Interpretation
1. I regularly assess the instructional material needs of our teachers and students.	3.89	0.31	1	A	EP	2.91	0.29	8	O	MP	3.40	0.30	6	A	EP	1.58E-95	Reject Ho	Significant
2. I select instructional materials based on their alignment with curriculum goals and student needs.	3.84	0.42	3	A	EP	1.10	0.30	14	N	NP	2.47	0.36	14	R	SP	6.08E-303	Reject Ho	Significant
3. I set a clear plan for acquiring and distributing instructional materials.	3.86	0.35	2	A	EP	1.98	0.14	13	R	SP	2.92	0.28	10	O	MP	0	Reject Ho	Significant
4. I allocate a significant portion of the school budget for the acquisition of instructional materials.	3.84	0.42	3	A	EP	2.93	0.26	7	O	MP	3.38	0.34	7	A	EP	6.88E-94	Reject Ho	Significant
5. I provide annual allocation of funds for the updating and replenishment of instructional resources.	3.79	0.46	7	A	EP	2.00	0.00	12	R	SP	2.89	0.23	12	O	MP	1.01E-32	Reject Ho	Significant
6. I effectively manage and track the use of instructional materials.	3.80	0.55	6	A	EP	3.00	0.00	5	O	MP	3.40	0.28	8	A	EP	1.62E-200	Reject Ho	Significant
7. I establish strategies to expand the availability of instructional materials and minimize wastage.	3.66	0.51	14	A	EP	3.87	0.34	2	A	EP	3.76	0.43	3	A	EP	2.02E-166	Reject Ho	Significant
8. I explore alternative funding sources to supplement instructional material budget.	3.77	0.43	10	A	EP	3.97	0.16	1	A	EP	3.87	0.29	1	A	EP	2.82705E-323	Reject Ho	Significant
9. I make sure to offer a diverse range of instructional materials available to cater to different learning styles.	3.79	0.53	7	A	EP	3.84	0.37	3	A	EP	3.81	0.48	2	A	EP	3.03E-122	Reject Ho	Significant
10. I guarantee that students can access resource materials.	3.71	0.53	11	A	EP	3.03	0.17	4	O	MP	3.37	0.36	8	A	EP	3.54E-88	Reject Ho	Significant
11. I review instructional materials for quality, accuracy and relevance.	3.71	0.53	11	A	EP	2.03	0.17	11	R	SP	2.87	0.36	13	O	MP	4.04E-66	Reject Ho	Significant
12. I ensure that instructional materials are responsive and relevant to the students' needs.	3.82	0.39	5	A	EP	3.00	0.00	5	O	MP	3.41	0.19	4	A	EP	4.84869E-350	Reject Ho	Significant
13. I collaborate with teachers, curriculum specialists and other stakeholders in selecting and evaluating instructional materials.	3.71	0.46	11	A	EP	2.10	0.30	9	R	SP	2.91	0.38	11	O	MP	6.08E-39	Reject Ho	Significant
14. I consider the feedback from students and parents regarding the adequacy of instructional materials.	3.79	0.46	7	A	EP	2.06	0.24	10	R	SP	2.92	0.36	9	O	MP	6.66E-302	Reject Ho	Significant
Average	3.78	0.48		Always	Extensively Practiced	2.70	0.19		Often	Moderately Practiced	3.24	0.32		Often	Moderately Practiced	2.83E-39	Reject Ho	Significant

Legend: Parameters: 3.25 – 4.00 Always (A), 2.50 – 3.24 Often (O), 1.75 – 2.49 Rarely (R), 1.00 – 1.74 Never (N). Verbal Interpretation: Always (A), Often (O), Rarely (R), Never (N). Qualitative Description: Extensively Practiced (EP), Moderately Practiced (MP), Slightly Practiced (SP), Not Practiced (NP).

In the Schools Division of Surigao del Norte, school heads extensively practiced the allocation of resources for instructional materials. They regularly assessed the needs of teachers and students, setting a clear plan for acquiring and distributing these materials (M=3.89, SD=0.31 and M=3.86, SD=0.35). They also allocated significant portions of the budget to ensure materials aligned with curriculum goals and student needs (M=3.84, SD=0.42) and managed the use of these materials effectively (M=3.80, SD=0.55). Annual updates and a diverse range of instructional materials were prioritized (M=3.79, SD=0.46 and 0.53), and alternative funding sources were explored (M=3.77, SD=0.43). Collaborations with teachers and stakeholders for selecting materials were also practiced (M=3.71, SD=0.53).

Teachers perceived some differences, rating the exploration of alternative funding sources highest (M=3.97, SD=0.16) and efforts to extend the durability of materials highly (M=3.87, SD=0.34). However, they noted moderate practices in guaranteeing student access to materials and managing their use (M=3.03, SD=0.17 and M=3.00, SD=0.00). The lowest rating was given to selecting materials based on curriculum alignment (M=1.10, SD=0.30), reflecting reliance on materials provided by the DepEd Central Office. Overall, teachers rated instructional materials allocation as moderately practiced (M=2.70, SD=0.19).

Combining both perspectives, the overall mean for instructional materials allocation was 3.24 (SD=0.32), indicating moderate practice. This suggests that while school heads extensively allocate resources for instructional materials, teachers perceive gaps in practices such as stakeholder collaboration and alignment with curriculum needs. Schools need to improve their strategies for selecting and managing instructional materials to enhance the educational experience.

Table 4.3 Extent of Resource Allocation Practices as perceived by School heads and Teachers in terms of Student-support activities

Indicators	School Heads' Responses					Teachers' Responses					Overall					t-test (Reject Ho if p-value is <0.05)		
	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	p-value	decision	interpretation
1. I establish mechanisms to identify the various needs (academic, emotional, behavioral) of students.	3.75	0.44	3	A	EP	1.87	0.33	9	R	SP	2.81	0.39	6	O	MP	5.54E-184	Reject Ho	Significant
2. I align the student-support activities to the identified needs of our student population.	3.77	0.43	1	A	EP	2.08	0.27	5	R	SP	2.92	0.36	2	O	MP	2.93E-199	Reject Ho	Significant
3. I maintain data-driven approaches to inform the allocation of resources for student support.	3.64	0.55	8	A	EP	2.00	0.00	5	R	SP	2.82	0.28	5	O	MP	0	Reject Ho	Significant
4. I allocate a significant portion of the school budget for student-support activities such as Intramurals, work immersions, competitions, trainings etc.	3.68	0.47	6	A	EP	2.04	0.18	4	R	SP	2.86	0.33	4	O	MP	2.37E-261	Reject Ho	Significant
5. I seek additional resources such as grants or partnerships, to supplement the student-support budget.	3.63	0.52	10	A	EP	2.18	0.38	1	R	SP	2.90	0.45	3	O	MP	7.44E-108	Reject Ho	Significant
6. I observe transparent mechanisms managing and monitor the allocation of resources for student support.	3.77	0.43	1	A	EP	2.17	0.38	2	R	SP	2.97	0.40	1	O	MP	7.58E-131	Reject Ho	Significant
7. I provide funds for specialized support for students with specific learning or behavioral challenges.	3.61	0.59	11	A	EP	1.85	0.36	11	R	SP	2.73	0.48	11	O	MP	2.76765E-451	Reject Ho	Significant
8. I integrate student-support activities into the school's overall educational framework.	3.70	0.46	4	A	EP	1.88	0.32	8	R	SP	2.79	0.39	8	O	MP	3.32E-239	Reject Ho	Significant
9. I developed student-support initiatives in collaboration with parents and the wider community.	3.68	0.51	6	A	EP	1.85	0.36	10	R	SP	2.77	0.43	10	O	MP	3.87E-183	Reject Ho	Significant
10. I set-up various communication platforms for stakeholders' suggestions or feedbacks.	3.64	0.55	8	A	EP	1.89	0.31	6	R	SP	2.77	0.43	9	O	MP	4.43E-68	Reject Ho	Significant
11. I regularly evaluate the impact of student-support activities of our school on student well-being and success.	3.70	0.46	4	A	EP	1.89	0.35	7	R	SP	2.79	0.41	7	O	MP	4.98E-110	Reject Ho	Significant
<i>Average</i>	3.69	0.49		Always	Extensively Practiced	1.97	0.29		Rarely	Slightly Practiced	2.83	0.39		Often	Moderately Practiced	4.43E-69	Reject Ho	Significant

Legend: Parameters: 3.25 – 4.00, 2.50 – 3.24, 1.75 – 2.49, 1.00 – 1.74
 Verbal Interpretation: Always (A), Often (O), Rarely (R), Never (N)
 Qualitative Description: Extensively Practiced (EP), Moderately Practiced (MP), Slightly Practiced (SP), Not Practiced (NP)

In the Schools Division of Surigao del Norte, school heads extensively practiced aligning student-support activities with the needs of the student population and managing resource allocation transparently, both

receiving the highest mean of 3.77 (SD=0.43). Establishing mechanisms to identify students' academic, emotional, and behavioral needs (M=3.75, SD=0.44), integrating support activities into the educational framework, and evaluating their impact on student well-being (M=3.70, SD=0.46) were also extensively practiced. School heads allocated significant portions of the budget for student-support programs, including intramurals and work immersions (M=3.68, SD=0.47-0.51), and collaborated with the community. Additionally, they maintained data-driven approaches and communication platforms for stakeholder feedback (M=3.64, SD=0.55). Seeking additional resources and providing specialized support for students with specific challenges received lower emphasis but were still extensively practiced (M=3.63, SD=0.52 and M=3.61, SD=0.59). Overall, school heads extensively practiced student-support activities (M=3.69, SD=0.49).

Teachers' assessments were less favorable, with seeking additional resources rated the highest but only slightly practiced (M=2.18, SD=0.38). Other activities like managing resource allocation transparently, aligning support with student needs, and budgeting for support activities were also slightly practiced (M=2.17-2.04). Maintaining data-driven approaches and setting up communication platforms for feedback were rated lowest (M=2.00-1.89). Teachers perceived the overall allocation for student-support activities as moderately practiced, with a total mean of 1.97 (SD=0.29).

Combining both perspectives, the overall mean for student-support activities was 2.83 (SD=0.39), indicating moderate practice. This highlights a discrepancy between school heads' extensive practices and teachers' perceptions of slight practice, suggesting a need for improved communication and resource allocation strategies to enhance student-support activities effectively.

Table 4.4 Extent of Resource Allocation Practices as perceived by School heads and Teachers in terms of Teacher trainings

Indicators	School Heads' Responses					Teachers' Responses					Overall			t-test (Reject Ho if p-value is <0.05)				
	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	p-value	decision	interpretation
1. I regularly assess the professional development needs of our teaching staff.	3.86	0.35	1	A	EP	3.00	0.00	1	O	MP	3.43	0.18	2	A	EP	0	Reject Ho	Significant
2. I provide teachers' training opportunities aligned with the identified needs and goals of our school.	3.84	0.37	2	A	EP	3.00	0.00	1	O	MP	3.42	0.19	11	A	EP	7.48E-292	Reject Ho	Significant
3. I utilize data-driven approaches in our school to inform the allocation of resources for teacher training.	3.84	0.37	2	A	EP	2.88	0.33	14	O	MP	3.36	0.35	7	A	EP	2.51E-75	Reject Ho	Significant
4. I allocate a substantial portion of the school budget to teacher training and professional development.	3.77	0.43	10	A	EP	2.99	0.11	9	O	MP	3.38	0.27	8	A	EP	1.06E-162	Reject Ho	Significant
5. I provide adequate funds annually to facilitate teacher participation in training programs.	3.73	0.49	11	A	EP	3.00	0.00	1	O	MP	3.37	0.24	10	A	EP	3.51E-189	Reject Ho	Significant
6. I seek additional resources, such as grants or partnerships to supplement the teacher training budget.	3.82	0.39	4	A	EP	2.91	0.29	12	O	MP	3.37	0.34	8	A	EP	5.02E-75	Reject Ho	Significant
7. I establish clear mechanisms to manage and monitor the allocation of resources for teacher training.	3.73	0.49	11	A	EP	3.00	0.00	1	O	MP	3.37	0.24	12	A	EP	7.83E-75	Reject Ho	Significant
8. I make sure that the school conduct a variety of training programs (workshops, seminars, outline courses) to cater the different professional needs of our teachers.	3.64	0.48	14	A	EP	3.00	0.00	1	O	MP	3.32	0.24	15	A	EP	1.00E-74	Reject Ho	Significant
9. I make sure to equip teachers with specialized trainings for skills enhancement in specific areas.	3.61	0.49	15	A	EP	2.93	0.26	11	O	MP	3.27	0.38	13	A	EP	1.26E-73	Reject Ho	Significant
10. I integrate teacher training into school's long term professional development strategy.	3.71	0.49	13	A	EP	2.91	0.29	12	O	MP	3.31	0.39	6	A	EP	1.61E-98	Reject Ho	Significant
11. I consider the teachers' input when planning and selecting teacher training opportunities.	3.80	0.40	7	A	EP	3.00	0.00	1	O	MP	3.40	0.20	3	A	EP	1.76E-123	Reject Ho	Significant
12. I collaborate with educational experts/institutions in developing training initiatives.	3.82	0.39	4	A	EP	3.00	0.00	1	O	MP	3.41	0.19	14	A	EP	2.01E-222	Reject Ho	Significant
13. I maintain open communication with teachers to ensure the relevance and effectiveness of training.	3.79	0.46	9	A	EP	2.78	0.41	15	O	MP	3.28	0.43	5	A	EP	2.26E-42	Reject Ho	Significant
14. I regularly assess the impact of teacher training on instructional practices and student learning outcomes.	3.80	0.40	7	A	EP	3.00	0.00	1	O	MP	3.40	0.20	4	A	EP	2.61E-301	Reject Ho	Significant
15. I make adjustments to training programs which are based on assessment results and teacher feedback.	3.82	0.39	4	A	EP	2.98	0.12	10	O	MP	3.40	0.25	4	A	EP	2.76E-27	Reject Ho	Significant
Average	3.77	0.43		Always	Extensively Practiced	2.96	0.12		Often	Moderately Practiced	3.37	0.27		Always	Extensively Practiced	1.841E-28	Reject Ho	Significant

Legend: Parameters
 3.25 – 4.00
 2.50 – 3.24
 1.75 – 2.49
 1.00 – 1.74

Verbal Interpretation
 Always (A)
 Often (O)
 Rarely (R)
 Never (N)

Qualitative Description
 Extensively Practiced (EP)
 Moderately Practiced (MP)
 Slightly Practiced (SP)
 Not Practiced (NP)

In the Division of Surigao del Norte, school heads extensively practiced evaluating and addressing the professional development needs of their teaching staff. The highest-rated practice was regularly assessing these needs, with a mean of 3.86 (SD=0.35). School heads also extensively provided training opportunities aligned with school goals, used data-driven approaches for resource allocation, sought additional resources, collaborated with educational experts, and adjusted training programs based on feedback (M=3.84-3.82). Open communication with teachers and substantial budget allocation for training were also highly practiced (M=3.79-3.77). While school heads ensured a variety of training programs and specialized training for skills enhancement, these were slightly lower priorities (M=3.64-3.61).

Teachers perceived these practices as moderately practiced, with a mean of 3.00 for assessing professional development needs and providing aligned training opportunities. They rated budget allocation, feedback-based adjustments, and specialized training slightly lower (M=2.99-2.93). Seeking additional resources, integrating training into long-term strategies, and using data-driven approaches were also moderately practiced (M=2.91-2.88). The lowest-rated practice was maintaining open communication to ensure training relevance (M=2.78). Overall, teachers rated the 15 indicators with a mean of 2.96 (SD=0.12), indicating moderate practice.

Combining both perspectives, the overall mean for the allocation of teacher training resources was 3.37 (SD=0.27), showing that schools moderately allocate funds for teacher training and professional development.

Table 4.5 Overall extent of resource allocation practices of schools

Indicators	School Heads' Responses					Teachers' Responses					Overall					t-test (Reject Ho if p-value is ≤ 0.05)		
	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	Mean	SD	Rank	VI	QD	p-value	decision	inter preta tion
Infrastructure Development	3.81	0.45	1	A	EP	2.96	0.28	1	O	MP	3.39	0.37	1	A	EP	1.7053 E-30	Reject Ho	Signi fican t
Instructional Materials	3.78	0.45	2	A	EP	2.70	0.19	3	O	MP	3.24	0.32	3	O	MP	2.5271 E-39	Reject Ho	Signi fican t
Student-support activities	3.69	0.49	4	A	EP	1.97	0.29	4	R	SP	2.83	0.39	4	O	MP	4.4282 E-59	Reject Ho	Signi fican t
Teacher Training	3.77	0.43	3	A	EP	2.96	0.12	2	O	MP	3.36	0.28	2	A	EP	1.841E -28	Reject Ho	Signi fican t
Grand Mean	3.76	0.46		A	EP	2.65	0.22		O	MP	3.21	0.34		O	Moder ately Practi ced	4.6451 E-29	Reject Ho	Signi fican t

Legend: Parameters: 3.25 – 4.00 Verbal Interpretation: Always (A) Qualitative Description: Extensively Practiced (EP)
 2.50 – 3.24 Often (O) Moderately Practiced (MP)
 1.75 – 2.49 Rarely (R) Slightly Practiced (SP)
 1.00 – 1.74 Never (N) Not Practiced (NP)

As shown on the above table 4.5, it can be gleaned that **Infrastructure Development** (M=3.81; SD=0.45) as *Extensively practiced* were given highest priority by our school heads on their respective schools. It was followed by **Teacher Training** (M=3.36; SD=0.28) verbally interpreted as *Extensively practiced*. This means that school extensively practicing appropriate resource allocation when it comes to infrastructure development and teacher trainings to their respective schools.

Then the indicator **Instructional Materials** (M=3.24; SD=0.32) qualitatively described as *Moderately practiced* and Less prioritize to be allocated is the **Student-support activities** which obtained the mean of 3.69 (SD=0.49) verbally interpreted also as *Moderately practiced*. Thus, these data were notably emphasized from the study of Knight et. al (2016) that principals must carefully plan and balance resources for these

activities, which present budgetary and resource allocation problems. In addition, grants and partnerships are potentials sources for funding needs of the school.

Significant Difference between the Responses of School Heads and Teachers on the Financial Management and Resource Allocation Practices

Table 5 shows the significant degree of difference between the responses of school heads and teachers on financial management and resource allocation practices.

Table 5.1 Significant Difference between the Responses of School heads and Teachers on Financial Management Practices

<i>Indicators</i>	<i>p-value</i>	<i>decision</i>	<i>Interpretation</i>
Budgeting	2.67E-44	Reject Ho	Significant
Accounting	1.52E-10	Reject Ho	Significant
Procurement	1.03E-45	Reject Ho	Significant
Auditing	2.45E-38	Reject Ho	Significant
Reporting	1.27E-05	Reject Ho	Significant
Grand Mean	0.00	Reject Ho	Significant

**Significant at p<0.05*

Table 5.1 shows the significant degree of difference between the responses of school heads and teachers on the financial management practices. As shown on the table, the responses of school heads on the indicators *Budgeting, Accounting, Procurement, Auditing and Reporting* significantly different to the assessment of teachers on the same indicators. This fact would show that School Heads' assessment on their practices on financial management was excellently done. They are concerned with managing the downloaded MOOE funds to their schools which adhere to regulatory requirements of Financial Management Operations Manual yet teachers might perceive that school heads practices on managing school finances differently for instance they may prioritize classroom resources and staff support while allocating funds strategically across various areas of the school. This fact confirmed from the study of Koonnaree (2009) that the experience of a principal is very necessary in financial effectiveness of management and to a large extent the principals' education level influences effectiveness of financial management.

Table 5.2 Significant Difference between the Responses of School heads and Teachers on Resource Allocation Practices

<i>Indicators</i>	<i>p-value</i>	<i>decision</i>	<i>Interpretation</i>
Infrastructure development	1.7053E-30	Reject Ho	Significant
Instructional materials	2.5271E-39	Reject Ho	Significant
Student-support activities	4.4282E-59	Reject Ho	Significant
Teacher trainings	1.841E-28	Reject Ho	Significant
Grand Mean	4.6451E-29	Reject Ho	Significant

**Significant at p<0.05*

Table 5.2 shows the significant degree of difference between the responses of school heads and teachers on the resource allocation practices. As shown on the table, the responses of school heads on the indicators Infrastructure development, Instructional materials, student-support activities and Teacher trainings significantly different to the assessment of teachers on the same indicators. It can be averred from the table

below that teachers assessed differently to the practices of school heads when it comes to allocating school resources. Teachers' assessment of financial management skills when it comes to allocating school resources may not align with the actual capabilities of school heads. Thus, it can be shown that teachers experience day-to-day operational challenges related to funding, such as insufficient supplies or outdated facilities, leading them to question the effectiveness of financial management at the leadership level.

Degree of Variance on the Financial Management and Resource Allocation Practices of Schools Heads and Students' Achievement

Table 6.1. Degree of variance on the financial management practices of the school heads when they are grouped according to their school profile

Profile Variables	Financial Management Practices	SS	df	MS	F	p	F-Crit	Decision	Difference
SCHOOL TYPE	Budgeting Practices	0.021871	2	0.010935	0.238272	0.7888276	3.171625	Do not Reject	Not Significant
	Accounting Practices	6.220730	2	3.110365	3.865139	0.0271063	3.171625	Reject	Significant
	Procurement Practices	0.012530	2	0.006265	0.033636	0.9669434	3.171625	Do not Reject	Not Significant
	Auditing Practices	0.028528	2	0.014264	0.213569	0.8083880	3.171625	Do not Reject	Not Significant
	Reporting Practices	0.019371	2	0.009685	0.294082	0.7464232	3.171625	Do not Reject	Not Significant
	SCHOOL CATEGORY	Budgeting Practices	0.290931	3	0.096977	2.330932	0.0849416	2.782600	Do not Reject
	Accounting Practices	3.567942	3	1.189314	1.365123	0.2636902	2.782600	Do not Reject	Not Significant
	Procurement Practices	0.389448	3	0.129816	0.710944	0.5498672	2.782600	Do not Reject	Not Significant
	Auditing Practices	0.204342	3	0.068114	1.052881	0.3771292	2.782600	Do not Reject	Not Significant
	Reporting Practices	0.089689	3	0.029896	0.927993	0.4338467	2.782600	Do not Reject	Not Significant
SCHOOL CLASSIFICATION IN MOOE	Budgeting Practices	0.053757	1	0.053757	1.209236	0.2763617	4.019541	Do not Reject	Not Significant
	Accounting Practices	5.291749	1	5.291749	6.557117	0.0132751	4.019541	Reject	Significant
	Procurement Practices	0.104607	1	0.104607	0.577592	0.4505629	4.019541	Do not Reject	Not Significant
	Auditing Practices	0.133601	1	0.133601	2.100408	0.1530427	4.019541	Do not Reject	Not Significant
	Reporting Practices	0.064155	1	0.064155	2.036926	0.1592768	4.019541	Do not Reject	Not Significant
	APPOINTMENT STATUS OF SCHOOL HEADS	Budgeting Practices	0.057490	2	0.028745	0.635613	0.5335988	3.171625	Do not Reject
Accounting Practices		1.711309	2	0.855654	0.961619	0.3888417	3.171625	Do not Reject	Not Significant
Procurement Practices		0.477906	2	0.238953	1.346348	0.2689409	3.171625	Do not Reject	Not Significant
Auditing Practices		0.065392	2	0.032696	0.494693	0.6125451	3.171625	Do not Reject	Not Significant
Reporting Practices		0.360923	2	0.180461	6.812222	0.0023281	3.171625	Reject	Significant

p-value ≤ 0.05 is rejected

Table 6.1 shows the significant degree of difference on the financial management practices of school heads and students' achievement. From the table below, it averred that **accounting practices** are significantly different to the **school type and school classification** in Maintenance and Other Operating Expenses. This signifies that schools' allocated funds are based on the type of school they are and the school's classification in MOOE. It is also observed that compared to secondary schools, elementary schools receive less funding. School heads often follow strict budgeting procedures, and their accounting practices need to align with government regulations. Accounting standards should be learned about so that school heads will spend their fixed budget for their school which requires them to have a careful financial planning and allocation. On the other hand, the appointment status of school heads is significantly different to reporting practices. This data shows that school head who have less experience in leading the school, needs to have an orientation or knowledge on the financial management operations manual. Aside from that, school heads should have at

least a background in finance that may bring specific expertise to enhance reporting practices in terms of school finances. This is affirmed from the book of Sorenson and Goldsmith (2018) that school leaders far too often possess limited background, experience, or expertise with the budgeting and financial process.

Table 6.2. Degree of variance on the resource allocation practices of the school heads when they are grouped according to their school profile

Profile Variables	Resource Allocation Practices	SS	<i>d</i> / <i>f</i>	MS	<i>F</i>	<i>p</i>	<i>F-Crit</i>	Decision	Difference
SCHOOL TYPE	<i>Infrastructure Development</i>	0.0094 294	2	0.0047 147	0.0514 629	0.94988 6309	3.1716 259	Do not Reject	Not Significant
	<i>Instructional Materials</i>	0.0497 724	2	0.0248 862	0.1927 475	0.82526 5704	3.1716 259	Do not Reject	Not Significant
	<i>Student-support activities</i>	0.2120 743	2	0.1060 372	0.6665 661	0.51771 9928	3.1716 259	Do not Reject	Not Significant
	<i>Teacher Training</i>	0.0590 672	2	0.0295 336	0.3112 123	0.73427 3549	3.2256 838	Do not Reject	Not Significant
SCHOOL CATEGORY	<i>Infrastructure Development</i>	0.2551 663	3	0.0850 554	0.9594 544	0.41889 0807	2.7826 004	Do not Reject	Not Significant
	<i>Instructional Materials</i>	0.6005 219	3	0.2001 74	1.6542 66	0.18824 1641	2.7826 004	Do not Reject	Not Significant
	<i>Student-support activities</i>	1.6614 817	3	0.5538 272	4.1248 591	0.01066 8965	2.7826 004	Reject	Significant
	<i>Teacher Training</i>	0.6309 903	3	0.2103 301	2.5121 587	0.06864 5543	2.7826 004	Do not Reject	Not Significant

SCHOOL CLASSIFICATION IN MOOE	<i>Infrastructure Development</i>	0.0602679	1	0.0602679	0.6773519	0.414119893	4.019541	Do not Reject	Not Significant
	<i>Instructional Materials</i>	0.0621963	1	0.0621963	0.4917014	0.486180289	4.019541	Do not Reject	Not Significant
	<i>Student-support activities</i>	0.6140299	1	0.6140299	4.1295928	0.047070751	4.019541	Reject	Significant
	<i>Teacher Training</i>	0.2667196	1	0.2667196	3.0527703	0.086284695	4.019541	Do not Reject	Not Significant
APPOINTMENT STATUS OF SCHOOL HEADS	<i>Infrastructure Development</i>	0.0771949	2	0.0385975	0.4272699	0.654514222	3.1716259	Do not Reject	Not Significant
	<i>Instructional Materials</i>	0.1603681	2	0.080184	0.6312393	0.535883548	3.1716259	Do not Reject	Not Significant
	<i>Student-support activities</i>	0.0755313	2	0.0377656	0.2336173	0.792475592	3.1716259	Do not Reject	Not Significant
	<i>Teacher Training</i>	0.1993492	2	0.0996746	1.1039469	0.339062138	3.1716259	Do not Reject	Not Significant

p-value ≤ 0.05 is rejected

Table 6.2 shows the significant degree of difference **resource allocation practices** of the school heads when they are grouped according to their **school profile**. From the table above, it claimed that student support activities are significantly different to the school category and school classification in MOOE. This means that each school has different fund allocation and identified the student-support activities as least priority. This is in contrast with the recommendation of the study from University of Maine at Presque Isle (n.d) that it is evident that student support services are necessary to guarantee that students receive enough financial help and guidance to cover their educational expenses, manage their financial situation, and achieve academic success. In addition, Willis et.al (2019) believed that there must be an equitable fund distribution to school needs since it is necessary to assist school improvement.

Issues and Challenges Encountered by School Heads in Managing Financial Management

Through the coding process, core categories and propositions were identified from school heads' responses, highlighting several key issues: persistent delays in the release of Maintenance and Other Operating Expenses (MOOE), as mentioned by School Heads A, B, E, F, G, H, O, P, Q, and T, which hinder the payment of utilities and project implementation; insufficient funds, as expressed by School Heads C, I, J, L, N, and R, leading to unaccomplished projects and unrealized planned activities; unexpected expenses noted by School Heads D and S, especially due to mandates from DepEd; reliance on personal financial support by School Heads C, L, P, Q, and V to cover school needs, including utility bills and food for visitors; challenges with timely submission of liquidation reports, highlighted by School Heads F and S, often due to a lack of administrative personnel; and budget exclusions mentioned by School Heads M and U, indicating that necessary expenses like snacks for activities and food for visitors are not included in the MOOE budget. Overall, these responses reflect common challenges such as delayed fund release, insufficient funding, reliance on personal finances, administrative burdens of liquidation, and budget limitations.

Table 7. Excerpts of Results of Open and Axial Coding of School Heads' Responses Under the Issues and Challenges Encountered by School Heads in Managing Finances

Incidents	Concepts	Core category	Proposition
<i>The release of Maintenance and Other Operating Expenses are always delayed Delayed in the releasing of our MOOE. MOOE Should release monthly to avoid penalty for SURNECO and Water District Delayed downloading of MOOE funds Delayed downloading of MOOE Delayed implementation of the projects because of the delayed release of funds for our school MOOE was always delayed There is always a late release of MOOE Delayed release of school MOOE hinder the payment of our electricity and water connection MOOE release was not on time and liquidation reports should be submitted on time Not up to date release of School MOOE Allocated MOOE is not enough Projects were not accomplished because of the limited funds</i>	Delayed release of funds	ISSUES AND CHALLENGES ENCOUNTERED BY SCHOOL HEADS	Most of the school heads encountered delay of downloading of MOOE which hinder the operations & activities of the school
<i>Insufficient amount for the implementation of projects in school Insufficient funds and taking time to liquidate then the delay of cash advance disbursement Our MOOE allocation is not enough for the needs of our school Sometimes the school spend unexpected expenses Budget of snacks or food were not included to be used for the allocated fund Food especially on the activities like contests of students and for our visitors were not included for the allocation of MOOE</i>	High Needs and Priorities		Insufficient funds allocated for schools' needs and spend unexpected expenses
<i>Due to insufficient funds, planned activities and projects were not realized We have no person or administrative personnel to do the liquidation process and most of the time our school spend unexpected expenses especially if there is DepEd mandate to implement the specific PAPs or projects and activities Great challenge for me to offer my personal finances due to the insufficient financial support from DepEd</i>	Difficult MOOE Liquidation		Food and snacks considered not allowed expenditures
	Materializing the projects and activities		Other projects were not implemented
	Inadequate staff assistance for financial transactions		Limited personnel to do the financial transactions to Division office
	Personal finances were used to augment schools' needs		Use their own money to cover the expenses just to pay the bills on time

In general, most of the school heads encountered delay of downloading of MOOE which hinder the operations & activities of the school. They also experience insufficient funds allocated for schools' needs and spend unexpected expenses for school. As a result, insufficient funds of the school hinder the implementation of projects, programs and activities of the school. It is also evident that School heads spent personal financial resources just to solve the problem and find it difficult to manage their school's finances since they have lack of financial knowledge or assistance, which could have a detrimental effect on the teachers, staff, and students. Abellon et al. (2020) verified the statements made by school leaders that the majority of school heads frequently deal with inadequate funding and check release delays, which have an impact on the purchase of

necessary supplies and service utilities. The insufficiency of MOOE funds for repairs and other necessary improvements of the schools leads to the majority of them in looking for another source of funds to fully implement the projects. Hence, school heads experience same sentiments from the stated research. In addition, Amos (2021) emphasized that financial management of school administrators is fraught with difficulties, from insufficient financial management abilities, such as the inadequate drafting of school financial statements, lack of knowledge about pertinent expenses and cost variability, as well as budgetary constraints.

Addressing the Challenges and Issues on the Allocation of Finances for Schools

School heads in the Schools Division of Surigao del Norte employ various strategies to address financial challenges in their respective schools. Some emphasize the importance of implementing plans based on proposed budgets (School Head A) and improving budget allocation (School Head H). Others seek support from stakeholders (School Head B, M) and involve all human resources in planning (School Head J). Personal finances are commonly used to cater to school needs, such as paying utility bills and purchasing materials (School Heads C, L, P, Q, V). Regular review and prompt submission of financial plans and liquidations to the Division Office are also highlighted (School Heads D, F, U). Collaboration with supportive administrative staff and seeking technical assistance from budget officers are mentioned as effective approaches (School Heads E, O). Additionally, some heads request help from external sources like mining companies and local government units for minor repairs (School Head S) and emphasize the need for proper budgeting and close monitoring of fund allocations (School Heads G, K, W). Overall, these strategies reflect a combination of internal resource management and external support to address financial constraints.

Table 8. Excerpts of Results of Open and Axial Coding of School Heads' Responses on Addressing the Challenges and Issues on the Allocation of Finances for Schools

Incidents	Concepts	Core category	Proposition
<p>Implementation of the plan on the allocation based on the proposed budget We continuously update the allocation in the AIP/SIP Prompt review of the Work Financial Plan from the Division Office. We involve all the Human resources in the planning and elicit from them ways on how to equally allocate the insufficient finances." Proper budgeting is important to address the issues and close monitoring every fund allocation and prepare the needed papers to address disbursement." Proper budgeting is important to address the issues Improved budget allocation We make sure that in the next budgeting we indicate the necessary needs of our school." Prioritizing the exact amount for the implementation I ask assistance from mining companies and LGU for the minor repairs of our school. We are seeking support from stakeholders I address issue through keen observation and analysis of funds. As much as possible I am prompt on the submission of our school's liquidation so that we will avoid long delays of the downloading of our school's MOOE funds." We have close monitoring every fund allocation and prepare the needed papers to address disbursement." "My personal finances were being used to solve the needs of school especially the electric utility payment to avoid penalty." Using always my personal funds to pay the usual monthly bills like electricity, water and internet connection." Personal finances were being the solution to cater the needs of our school." I always use my personal money to cater the needs of my school I always use my personal salary to pay bills and food for the unexpected visitors from the region and division personnel". We address the issues and concerns to our Administrative Officers so that they will hand over the message to Schools Division Finance section to fast track the release of our School MOOE" Good that we have ADAS who is very supportive and find ways on the materials needed of our school. We always follow up the MOOE funds to the division office." We ask technical assistance from the budget officer of the division."</p>	<p>Proper financial planning and budgeting</p> <p>Ask Assistance from Stakeholders</p> <p>Close monitoring of school MOOE</p> <p>Personal finances were being used to cover the expenses</p> <p>Ask technical assistance</p>	<p>SOLUTIONS ON FINANCIAL CHALLENGES AND ISSUES ENCOUNTERED</p>	<p>Develop a financial plan that outlines the school goals and objectives for the year and engaging teachers, stakeholders on outlining plans for the school</p> <p>Allowing the stakeholders to have their share of contribution to realize the school programs and seek support from external stakeholders</p> <p>Closely monitor the available funds to allocate the schools' needs</p> <p>Used of personal funds is the quick solution to cover up immediate expenses</p> <p>School heads need to be trained on financial tasks so that they will be more equipped and knowledgeable to handle school's funds</p>

In common, school heads shared the same solutions such as: developing financial plan, closely monitor the school funds, using personal funds to augment the immediate needs of school, engaging to stakeholders and ask technical assistance to the finance section of the school division office. They tend to be resilient and able to make strategies to solve occurring financial problems of their school. School heads solutions on school

finances was confirmed from the study of Kaguri, Njati, & Thiane (2014) as cited by Amos (2021) that school heads addressed their financial issues by making sure that school financial resources are tracked effectively, better policies are implemented and appropriate, sufficient & responsible use of the limited funds allocated for their handled school. Bantilan et.al (2023) added that financial plan aids in the appropriate budget allocation for anticipated school operations and activities by school administrators.

IV. CONCLUSIONS AND IMPLICATIONS

In conclusion, school heads in Surigao del Norte extensively practiced financial management and resource allocation, ensuring funds were allocated according to School Improvement Plans (SIPs) and Annual Implementation Plans (AIPs). However, accounting practices were only moderately practiced, reflecting the need for further training for school heads who often come from teaching backgrounds without extensive financial management experience. Teachers perceived financial management and resource allocation practices as slightly practiced, often observing budget deficits and sometimes covering expenses from their own pockets. Student-support activities were the least prioritized, with more funding directed towards infrastructure due to frequent typhoon damage. This prioritization aligns with Navarro's (2022) findings on the inadequacy of school infrastructure in the Philippines. Delays and insufficient funding for mandated programs, coupled with a lack of staff support, leave school heads struggling to balance urgent school needs. Despite these challenges, school heads remain resilient, seeking continuous improvement and stakeholder engagement. To address these issues, it is crucial for the DepEd Central Office to enhance the monitoring and evaluation of fund usage and provide comprehensive financial management training to school administrators.

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