JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

# FINANCIAL MANAGEMENT STRATEGIES AND RESOURCE MOBILIZATION PRACTICES IN SCHOOL ADMINISTRATION

**John Mark V. Naldoza**
SHS Teacher V / School Reaearch Coordinator/ SHS Department Head
Department of Education - Bohol Division - Jagna District - Lonoy Heroes Memorial High School
Jagna, Bohol, Philippines
Email: jmvalz073095@gmail.com

**ABSTRACT**

Effective financial management and resource mobilization are central to school leadership, yet qualitative evidence on how school heads in high-performing public secondary schools translate financial regulations into everyday practice, and how they obtain resources beyond government allocations, remains limited in the Philippine context. This study examined the financial management implementation strategies (budgeting, accounting, procurement, and asset management) and the resource mobilization practices (infrastructure and facilities, staffing, instructional materials, student welfare programs, and operational sustainability) of school heads of selected high-performing implementing units in the Schools Division of Bohol during S.Y. 2025–2026; identified the challenges they encountered and the adaptive measures they employed; and developed a framework and workplace application plan from the findings. A descriptive-qualitative explanatory design was used. Participants were drawn through purposive sampling from the Top 5 awardees of Best Financial Operation Practices among implementing units (secondary schools) in the Division: thirty key informants composed of school principals, administrative officers, disbursing officers, bookkeepers, Supreme Secondary Learner Government (SSLG) advisers, and Learning Resource Coordinators. Data were gathered through online semi-structured interviews and analyzed using Braun and Clarke's six-phase thematic analysis (coding, categorization, and theme generation). School heads implemented strategic, transparent, and policy-compliant financial management anchored on the School Improvement Plan (SIP), Annual Implementation Plan (AIP), and Annual Procurement Plan (APP). Resource mobilization was strengthened through stakeholder partnerships, needs-based allocation, collaborative governance, digital systems, localized instructional materials, student welfare initiatives, and sustainability programs. Challenges included limited Maintenance and Other Operating Expenses (MOOE) allocations, personnel shortages, inflation, delayed fund releases, and increasing administrative requirements; school heads responded through adaptive financial planning, stakeholder collaboration, resource optimization, and organizational learning. Effective school administration depends on the integration of sound financial management, strategic resource mobilization, and adaptive leadership supported by collaborative partnerships and continuous compliance with government policies. The study recommends strengthening capacity-building programs, enhancing inter-agency and community partnerships, expanding technical support for financial personnel, institutionalizing innovative financial management practices, and increasing resource support for implementing units. Based on the findings, the Adaptive Resource and Financial Management Framework is proposed to illustrate the interrelationship among financial management strategies, resource mobilization practices, prevailing challenges, adaptive coping mechanisms, and sustainable school administration as a guide for improving financial governance and organizational effectiveness in DepEd schools.

**Keywords:** *financial management; resource mobilization; school heads; school administration; MOOE; thematic analysis; Division of Bohol*

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

## INTRODUCTION

### Background and Rationale

Effective financial management is a fundamental aspect of school leadership that significantly impacts the overall functioning and success of educational institutions. School heads in public secondary schools are responsible for overseeing a range of financial processes, including budgeting, planning, cash flow management, investing, risk control, and debt handling (Dwangu & Mahlangu, 2021). These financial management capabilities are essential in ensuring that schools utilize their resources efficiently, meet operational demands, and provide high-quality services to students. The ability of school leaders to skillfully manage financial resources also influences how well schools can mobilize resources, which is crucial in addressing the growing complexities of educational funding and sustainability (Dimacali et al., 2025).

In the Philippines, public secondary schools are currently grappling with several pressing issues that directly impede the quality of education. Among the most critical challenges is the severe shortage of classrooms, with a backlog of approximately 165,000 classrooms nationwide—a deficit that could take up to 55 years to resolve at the current pace of construction (Superable, 2025). This shortage exacerbates classroom congestion, particularly in urban and rapidly growing regions, resulting in student-to-classroom ratios that far exceed government targets. Additionally, many school buildings suffer from aging infrastructure and damage caused by climate-related disasters, raising concerns about their safety and suitability for learning (UNICEF EAPRO, 2025).

Beyond physical infrastructure, there is also a significant lack of technology and reliable internet connectivity in many public schools, limiting access to digital learning resources and contributing to an ongoing digital divide (Mangarin & Climaco, 2024). Furthermore, the shortage of qualified teachers intensifies the burden on existing staff, weakening instructional quality and limiting student support services (Tarraya, 2023). Together, these challenges underscore a complex web of problems that schools across the country must navigate to provide a conducive learning environment.

Financial management in schools involves the systematic planning, organizing, directing, and controlling of financial resources to achieve the institution's educational objectives. It encompasses budgeting, allocation of funds, maintaining accurate financial records, and ensuring accountability in the use of resources. The role of financial management extends to overseeing expenditures related to facilities, employee salaries, student programs, supplies, and technology, making it integral to the overall administration of schools (Finkler et al., 2025). Proper financial management is essential for maintaining transparency, safeguarding funds, and supporting the efficient operation and growth of educational institutions. It also facilitates informed decision-making processes that align financial practices with school goals and stakeholder expectations.

### Theoretical Framework

Financial management is not an isolated function; it intersects with leadership strategies, organizational environments, and systemic interactions, all of which shape how resources are acquired, allocated, and optimized to meet school goals. In public secondary schools, school heads are responsible not only for the effective administration of funds but also for ensuring that financial decisions align with the broader vision and mission of their institutions. Their proficiency in managing budgeting, cash flow, investments, risk, and debt directly affects the school's ability to provide adequate facilities, instructional materials, qualified staff, and welfare programs. Increasingly, this role requires navigating complex external environments while maintaining internal coherence, thus placing financial management at the heart of school leadership and resource mobilization.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

***Theory of Financial Management***

The Theory of Financial Management, advanced by Ezra Solomon (1963) in his work The Theory of Financial Management, provides a theoretical foundation for understanding how organizations systematically manage financial resources to achieve their institutional objectives. The theory emphasizes the importance of sound financial decision-making, efficient resource allocation, and the effective utilization of available funds to ensure organizational sustainability and operational efficiency. It highlights the interconnected nature of financial planning, investment decisions, financing, and control in achieving organizational goals. In the context of public school administration, this theory underscores the responsibility of school heads to exercise sound financial judgment in managing limited resources while ensuring that financial decisions are aligned with institutional priorities, operational requirements, and the delivery of quality education.

In this study, the Theory of Financial Management anchors the examination of the financial management implementation strategies employed by school heads in the Division of Bohol, particularly in the areas of budgeting, accounting, procurement, and asset management. It provides the conceptual basis for understanding how school leaders translate financial resources into meaningful institutional outcomes through systematic planning, implementation, monitoring, and control. The theory further supports the investigation of how the selected schools manage their financial operations to ensure efficiency, transparency, accountability, and the sustainability of school programs and services. Through this theoretical lens, the study examines the financial management practices of the five selected schools recognized for their notable financial operations management, with the intention of identifying effective strategies that may serve as a grounded basis and potential model for other schools in the division.

In terms of budgeting, the theory emphasizes the importance of rational financial planning and the strategic allocation of available resources based on organizational needs and priorities. Applied to school administration, this involves examining how school heads formulate, implement, and monitor school budgets to ensure that financial allocations are responsive to the requirements of instructional programs, school improvement initiatives, facilities, learning resources, and other operational expenses. It also highlights the importance of prioritizing expenditures, anticipating financial requirements, and aligning budgetary decisions with the School Improvement Plan (SIP), Annual Implementation Plan (AIP), and other institutional development priorities. In this regard, the study investigates the budgeting strategies employed by school heads in maximizing limited financial resources while ensuring that expenditures contribute directly to the attainment of school objectives.

With respect to accounting, the theory underscores the importance of maintaining reliable financial information as a basis for sound decision-making, financial monitoring, and organizational control. In public school administration, accounting involves the systematic recording, classification, reporting, and monitoring of financial transactions to ensure the accuracy and completeness of financial records. This includes the proper documentation of receipts and disbursements, preparation of financial reports, reconciliation of financial records, and observance of established government accounting and auditing standards. Through this perspective, the study examines how school heads implement accounting practices that promote transparency, establish financial accountability, safeguard public funds, and provide an accurate basis for evaluating the utilization of school resources.

Regarding procurement, the theory highlights the importance of making informed financial decisions when acquiring goods, supplies, equipment, and services necessary for school operations. In public school administration, procurement involves identifying institutional requirements, preparing procurement plans, establishing appropriate specifications, evaluating suppliers, and ensuring that acquisitions are undertaken in accordance with applicable government procurement laws and regulations. It also emphasizes the need to consider economy, efficiency, quality, and transparency in the utilization of public funds. In this regard, the study examines how school heads implement procurement strategies that ensure the timely acquisition of essential resources while maintaining compliance with established procurement procedures and promoting value for money.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

In terms of asset management, the theory provides a foundation for understanding the importance of efficiently utilizing, maintaining, monitoring, and safeguarding the physical and financial resources acquired by educational institutions. In school administration, asset management encompasses the proper recording and inventory of school properties, regular monitoring of equipment and facilities, preventive maintenance, allocation of resources according to operational needs, and protection of government-owned assets against loss, damage, or misuse. These practices ensure that acquired resources remain functional, accessible, and beneficial to the school community over time. Through this perspective, the study investigates how school heads implement asset management strategies to maximize the usefulness and longevity of school resources, minimize unnecessary expenditures, and support the continuous delivery of educational services. Ultimately, the theory guides the identification of effective financial management practices that can inform the development of a framework and workplace application plan to strengthen financial operations and resource utilization in other public schools in the Division of Bohol.

***Resource Dependence Theory***

Moreover, the Resource Dependence Theory (RDT), developed by Jeffrey Pfeffer and Gerald R. Salancik (1978) in their seminal work The External Control of Organizations: A Resource Dependence Perspective, provides a theoretical foundation for understanding how organizations acquire, manage, and sustain resources through their interactions with external environments. The theory posits that organizations are not entirely self-sufficient because they depend on external entities for essential resources necessary for their continued operation, development, and achievement of organizational objectives. Such resources may include financial assistance, human resources, physical facilities, materials, information, and other forms of support that organizations cannot independently generate in sufficient quantities. Pfeffer and Salancik emphasize that organizational survival and effectiveness are influenced by the availability, accessibility, and control of critical resources held by external stakeholders. Consequently, organizations must establish and maintain strategic relationships, partnerships, collaborations, and networks with individuals, institutions, and other organizations to reduce resource uncertainties and address operational limitations.

The theory further explains that organizational leaders play a significant role in managing external dependencies by identifying potential resource providers, negotiating mutually beneficial arrangements, strengthening stakeholder relationships, and developing strategies that ensure the continuous availability of essential resources. In the context of public school administration, this theory highlights the importance of school heads as resource mobilizers who actively engage internal and external stakeholders, including local government units, parents, alumni, private organizations, nongovernmental organizations, community associations, and other government agencies, to obtain the resources necessary to support educational programs and services.

In this study, the theory anchors the investigation of the practices employed by school heads in mobilizing educational resources in the Division of Bohol. It provides the theoretical basis for examining how school leaders recognize resource gaps, identify potential sources of assistance, establish collaborative relationships, and develop mechanisms for acquiring and sustaining resources beyond their regular financial allocations. The theory recognizes that schools operate within resource-constrained environments where government subsidies and available institutional funds may not always be sufficient to address the increasing demands of educational service delivery. Thus, school heads are expected to demonstrate strategic leadership in building partnerships and mobilizing support from various stakeholders to respond to the school's infrastructure, staffing, instructional, student welfare, and operational requirements.

Through this theoretical perspective, the study examines not only the resources acquired by schools but also the strategies, relationships, and collaborative arrangements that make resource mobilization possible. Furthermore, the selection of the five schools in the Division of Bohol recognized for their notable financial operations management provides an opportunity to examine how exemplary school leaders develop and sustain resource networks, maximize external support, and translate mobilized resources into tangible improvements in school operations. Their experiences

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

and practices may provide a grounded basis for identifying effective resource mobilization strategies that other schools can adopt or adapt according to their respective institutional needs and circumstances.

In terms of infrastructure and facilities, Resource Dependence Theory emphasizes that educational institutions often rely on external stakeholders to acquire, improve, expand, and maintain their physical learning environments. School infrastructure requirements, such as classrooms, laboratories, libraries, computer facilities, comfort rooms, water systems, electrical installations, school furniture, and other essential facilities, frequently exceed the financial capacity of schools to address independently. Consequently, school heads need to establish strategic partnerships with local government units, barangay councils, national government agencies, private corporations, alumni associations, nongovernmental organizations, and community stakeholders to mobilize financial, material, and technical assistance. Such practices may include preparing infrastructure development proposals, presenting documented school needs, participating in government assistance programs, requesting construction materials and equipment, organizing community support initiatives, and establishing partnerships for facility improvement and rehabilitation.

The theory provides a basis for understanding how school heads manage their dependence on external resource providers by developing productive relationships and aligning school infrastructure priorities with the interests and capabilities of potential partners. In this regard, the study examines how school heads identify infrastructure deficiencies, establish resource-sharing arrangements, secure external assistance, and coordinate stakeholder contributions to improve the adequacy, safety, functionality, and accessibility of school facilities. These practices demonstrate how effective resource mobilization can address infrastructure limitations and create more conducive learning environments despite the constraints of available school funds.

With respect to staffing, Resource Dependence Theory explains how organizations rely on external sources to obtain the human resources and professional competencies necessary for their effective operation. In public schools, the availability of adequate teaching and non-teaching personnel is essential to maintaining instructional quality, administrative efficiency, learner support, and the implementation of educational programs. However, staffing requirements may not always be immediately addressed through regular government plantilla allocations, particularly in schools experiencing increasing enrollment, expanding curricular offerings, and additional administrative responsibilities. In response, school heads need to establish linkages with the Schools Division Office, local government units, partner institutions, professional organizations, higher education institutions, and other stakeholders to facilitate access to qualified personnel, technical expertise, and specialized services.

Resource mobilization practices in this area may include advocating for additional teaching and non-teaching positions, requesting personnel augmentation, coordinating with government agencies for specialized support, engaging qualified resource speakers and trainers, establishing partnerships for technical assistance, and facilitating professional development opportunities for existing personnel. The theory provides a framework for examining how school heads strategically manage their relationships with external institutions to address staffing gaps and strengthen the human resource capabilities of their schools. Through these practices, school leaders can enhance the availability of instructional and administrative support, improve the delivery of educational services, and ensure that available personnel are appropriately utilized to respond to institutional priorities and learner needs.

Regarding instructional materials, Resource Dependence Theory emphasizes that schools depend on external resource providers to obtain the learning materials, technological resources, equipment, and other instructional support necessary to facilitate effective teaching and learning. The increasing demands of curriculum implementation require schools to provide textbooks, reference materials, laboratory apparatus, science and mathematics equipment, computers, digital learning resources, internet connectivity, classroom supplies, and other instructional tools. However, limited school budgets may prevent educational institutions from independently acquiring all the resources required by their respective learning areas and programs. In this context, school heads must develop strategic

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

partnerships with government agencies, local government units, private businesses, publishing organizations, alumni, parents, community groups, and other educational institutions to mobilize additional instructional resources.

These practices may involve preparing resource requests, developing project proposals, participating in donation and sponsorship programs, establishing resource-sharing arrangements, seeking technological assistance, and coordinating with stakeholders for the provision of specialized learning materials and equipment. The theory anchors the examination of how school heads identify instructional resource deficiencies, determine appropriate external sources of support, and establish collaborative mechanisms to address these gaps. It also highlights the importance of managing stakeholder relationships to ensure that mobilized instructional resources are relevant, accessible, properly distributed, and aligned with curriculum requirements. Accordingly, the study investigates how resource mobilization practices contribute to improving instructional delivery, strengthening experiential learning opportunities, and providing teachers and learners with the materials and equipment necessary to achieve educational competencies.

In terms of student welfare programs, Resource Dependence Theory recognizes that schools require resources and collaborative support from various external stakeholders to address the diverse academic, physical, emotional, social, and developmental needs of learners. Student welfare initiatives, including feeding and nutrition programs, health and sanitation services, psychosocial support, guidance and counseling, scholarship assistance, financial aid, disaster response, transportation assistance, and other learner-centered interventions, often require resources beyond the regular financial capacity of schools. Consequently, school heads need to establish partnerships with local government units, health institutions, social welfare agencies, nongovernmental organizations, private donors, parents, alumni, and community-based organizations to mobilize the financial, material, and professional assistance necessary to implement these programs. Such practices may include identifying learners requiring assistance, preparing proposals for sponsorship and donations, coordinating with government agencies for social services, establishing referral mechanisms, organizing community-based support initiatives, and engaging stakeholders in the implementation and monitoring of learner welfare interventions.

Through the lens of Resource Dependence Theory, the study examines how school heads utilize external relationships and collaborative arrangements to obtain resources that promote learner protection, inclusivity, well-being, and equitable access to educational opportunities. It further highlights the importance of maintaining stakeholder trust and demonstrating transparency in the utilization of donated and mobilized resources to encourage continued participation and support. These practices are particularly important in ensuring that learners from economically disadvantaged households and those experiencing various forms of vulnerability receive appropriate assistance, thereby strengthening their participation, attendance, retention, and overall educational development.

Concerning operational sustainability, Resource Dependence Theory provides a foundation for understanding how schools maintain the continuous availability of resources necessary to support their day-to-day operations and long-term institutional development. Operational sustainability involves ensuring that schools can consistently finance and maintain essential services, including utilities, communication, sanitation, facility maintenance, security, administrative requirements, equipment repair, school activities, and other recurring operational expenditures. Since schools may experience limitations in their regular financial allocations, school heads need to establish diversified resource networks and sustainable partnerships to minimize financial uncertainties and avoid excessive dependence on a single source of assistance. Their practices may include developing long-term partnerships with local government units and private organizations, maintaining relationships with alumni and community stakeholders, coordinating with government agencies for continuing assistance, establishing resource-sharing arrangements, and implementing cost-efficient strategies that maximize available resources.

The theory also emphasizes the importance of maintaining mutually beneficial relationships with resource providers by demonstrating accountability, transparency, and the effective utilization of mobilized assistance. In this study, the theory anchors the examination of how school heads develop strategies to sustain resource availability, manage

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

external dependencies, strengthen stakeholder commitment, and ensure the continuity of essential school programs and services. It further provides a basis for identifying how the five selected schools establish sustainable resource mobilization mechanisms that support institutional resilience and operational effectiveness despite financial and resource constraints. Ultimately, the experiences and practices of these schools may serve as valuable references in developing a framework and workplace application plan that will guide other public schools in establishing stronger partnerships, diversifying resource sources, and sustaining educational operations in the Division of Bohol.

***General Systems Theory***

On the other hand, the General Systems Theory, introduced by Ludwig von Bertalanffy in 1968, expands the understanding of organizations as complex, interacting systems composed of multiple subsystems in continuous exchange with their environments (Von Bertalanffy, 1966). Schools exemplify this systemic nature, with financial management operating not as an isolated process but as a vital subsystem interconnected with staffing, curricula, infrastructure, and external community relations. Financial resources function as critical inputs that feed into transformative processes—such as budgeting and procurement—which then yield outcomes including student achievement, staff performance, and institutional stability. Continuous feedback mechanisms enable leadership to monitor these outcomes and recalibrate resource management practices accordingly.

The theory's focus on subsystem interdependence and feedback loops reveals that financial decisions reverberate across all aspects of school functioning. Inefficient or mismanaged financial practices can disrupt staffing adequacy, compromise instructional quality, and hinder facility maintenance, negatively impacting educational outcomes. Conversely, sound financial stewardship helps ensure harmony within the organizational system and sustains resilience in the face of environmental challenges. Managing financial resources well requires school heads to integrate fiscal considerations seamlessly with other managerial domains to maintain systemic balance.

In addition, Systems Theory stresses the importance of adaptability facilitated through feedback, where school leaders use information from financial reports, stakeholder input, and external conditions to inform ongoing decision-making. Financial management thus evolves from static budget execution to dynamic stewardship that anticipates and responds to both internal needs and external pressures. This continuous process reinforces the resilience and sustainability of the entire school system, demonstrating that enhancing financial management capabilities strengthens the school's capacity to fulfill its educational mission effectively.

***Integration of the theoretical perspectives***

The exploration of these theoretical perspectives collectively enriches the understanding of financial management in school leadership. It reveals the multifaceted nature of resource acquisition and utilization, the necessity for contextual adaptation in financial strategies, and the integrated systemic view required for sustainable school operations. Together, they illuminate why school heads must possess not only technical financial skills but also strategic leadership qualities to navigate complex environments and mobilize resources efficiently, thereby fostering institutional effectiveness and improved student outcomes.

**Legal and Policy Framework**

School heads in the Philippines play a crucial role in managing the financial resources of their institutions, encompassing planning, budgeting, allocation, procurement, and monitoring of funds. As the chief financial managers of their schools, they are charged with ensuring that financial transactions align with prescribed policies and educational goals to promote transparency, accountability, and efficiency. Their responsibilities include preparing and implementing the School Operational Budget (SOB), overseeing Maintenance and Other Operating Expenses (MOOE), and coordinating with various stakeholders to mobilize resources necessary for delivering quality education.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

The increasing complexity of their financial duties underscores the need for school principals to possess strong financial management skills to effectively handle fiscal challenges and sustain school operations.

Republic Act No. 12009, otherwise known as the New Government Procurement Act (NGPA), provides the updated legal framework governing the procurement of goods, infrastructure projects, and consulting services by government agencies, including the Department of Education and its public schools. Enacted on July 20, 2024, the law seeks to strengthen the government's procurement system by promoting transparency, competitiveness, efficiency, proportionality, accountability, participatory procurement, sustainability, and professionalism. It emphasizes the importance of strategic procurement planning, market scoping, appropriate procurement methods, fair competition, contract management, and the judicious utilization of public funds to achieve value for money.

The law also recognizes the importance of considering the entire life cycle of procured goods and services to ensure that government acquisitions provide long-term benefits and remain responsive to institutional requirements. In public school administration, this law guides school heads and designated procurement personnel in identifying school needs, preparing procurement plans, establishing appropriate specifications, conducting procurement activities, inspecting delivered goods, and monitoring contract implementation in accordance with applicable government regulations. It also reinforces the responsibility of school administrators to ensure that procurement decisions are aligned with approved budgets and institutional priorities, particularly those identified in the School Improvement Plan (SIP), Annual Implementation Plan (AIP), and Annual Procurement Plan (APP). In relation to this study, RA 12009 establishes the legal basis for examining the procurement strategies employed by school heads in acquiring instructional materials, equipment, supplies, and other resources necessary for school operations. It provides an important standard for assessing whether the selected schools demonstrate procurement practices characterized by transparency, accountability, cost-effectiveness, compliance, and efficient utilization of public resources. The experiences of the five selected schools may consequently provide valuable insights into procurement practices that other schools can adopt or adapt to strengthen their financial operations.

DepEd Order No. 60, s. 2016 establishes the adoption and utilization of the Financial Management Operations Manual (FMOM) as the prescribed operational reference for financial transactions across all levels of the Department of Education. The issuance aims to ensure the standardized and uniform application of financial management rules, procedures, and processes, particularly in four major areas: budgeting, accounting, procurement, and asset management. It emphasizes that financial operations must adhere to established government regulations and accounting standards, including the Government Accounting Manual, Philippine Public Sector Accounting Standards, Unified Accounts Code Structure, applicable procurement laws, and the Government Auditing Code of the Philippines. Furthermore, the Order recognizes that effective financial management requires not only compliance with prescribed procedures but also the continuous development of the competencies of personnel responsible for handling government funds and resources. It therefore provides for the orientation and capacity development of financial management staff at the regional, division, and school levels, including school heads and designated bookkeepers.

The issuance also recognizes the importance of financial monitoring, mentoring, and technical assistance to ensure the effective and efficient implementation of financial management processes at the school level. In relation to this study, DepEd Order No. 60, s. 2016 serves as one of the most direct policy foundations for examining the financial management implementation strategies employed by school heads. Its four operational areas correspond closely to the study's indicators on budgeting, accounting, procurement, and asset management. Through this policy, the study can examine how school heads translate prescribed financial management procedures into actual administrative practices, particularly in preparing and implementing budgets, maintaining accurate financial records, conducting procurement activities, and safeguarding school properties and assets. It also provides a basis for determining the extent to which the selected schools institutionalize transparency, accountability, standardization, and internal financial controls in

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

their operations. Ultimately, the Order supports the identification of effective financial management practices that can serve as references for improving the financial administration capabilities of other public schools.

DepEd Order No. 13, s. 2016 provides the implementing guidelines governing the direct release and utilization of Maintenance and Other Operating Expenses (MOOE) allocations of public schools, including other funds administered at the school level. The issuance reinforces the principle of school-based financial management by providing school heads with greater responsibility in managing funds intended to support daily school operations and the delivery of educational services. It recognizes that school-level financial autonomy must be accompanied by appropriate accountability mechanisms to ensure that public funds are utilized according to approved purposes, existing budgeting and accounting regulations, and the actual needs of the institution. The guidelines provide direction for the utilization of school funds to support essential operational requirements, including the procurement of school supplies and materials, payment of allowable utilities and communication expenses, minor repairs and maintenance of school facilities, and other authorized expenditures necessary for the effective delivery of educational services.

They also emphasize the importance of proper financial documentation, expenditure monitoring, reporting, and accountability in the management of school resources. In relation to this study, the Order provides a policy foundation for investigating how school heads plan, allocate, disburse, monitor, and account for school operating funds to address institutional priorities. It is particularly relevant in examining budgeting and financial implementation strategies, as well as the ability of school administrators to maximize available resources despite limitations in regular financial allocations. Through this policy perspective, the study can determine how the selected schools establish systems for prioritizing expenditures, ensuring that funds are directed toward essential school requirements, and maintaining accountability in the utilization of public resources. However, for purposes of discussing the current policy framework, DepEd Order No. 13, s. 2016 should be read together with DepEd Order No. 008, s. 2019, which introduced the revised implementing guidelines on the direct release, use, monitoring, and reporting of school MOOE allocations and other funds managed by schools. Thus, the 2019 issuance is the more appropriate operational reference for current school-level MOOE management.

DepEd Memorandum No. 073, s. 2025, issued on August 29, 2025, provides the guidelines for the allocation and release of the School Innovation and Improvement Fund (SIIF) to eligible public schools as part of the Department of Education's efforts to strengthen school-level decentralization and address inequities in access to educational resources. Anchored on Republic Act No. 9155 and DepEd Order No. 007, s. 2024, the memorandum specifically provides financial assistance to eligible non-implementing public schools located in fourth- and fifth-class municipalities to support school initiatives addressing learning poverty, particularly in literacy and numeracy. The fund allocation is determined based on school enrollment, while its utilization must comply with applicable government budgeting, accounting, and auditing rules and regulations. Moreover, the memorandum requires recipient schools to revisit their School Improvement Plans and Annual Implementation Plans, identify priority improvement areas based on existing learner assessment data, and formulate appropriate interventions responsive to the identified learning needs. It also establishes responsibilities across different governance levels, wherein schools are responsible for identifying and implementing appropriate interventions, Schools Division Offices provide technical assistance and ensure alignment with learner needs, and Regional and Central Offices facilitate capacity development and fund implementation. In relation to this study, the memorandum demonstrates how targeted financial assistance can be strategically utilized to address specific institutional and learner needs through evidence-based planning and accountable resource management.

It provides a policy reference for examining how school heads identify funding opportunities, align available resources with school improvement priorities, prepare appropriate intervention plans, and ensure that allocated funds are utilized efficiently and in accordance with established guidelines. Furthermore, the SIIF illustrates how additional financial resources can strengthen school-level initiatives and improve educational outcomes when supported by systematic

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

planning, stakeholder involvement, and effective monitoring mechanisms. Its relevance to the study lies in demonstrating the importance of linking financial management and resource mobilization with measurable school improvement priorities. However, since the memorandum specifically covers FY 2025 and identified eligible schools, it should be treated as a program-specific policy issuance rather than a permanent or universally available school funding mechanism.

DepEd Order No. 007, s. 2024 establishes the revised policy framework for implementing the School-Based Management (SBM) System, with the primary objective of strengthening the decentralization of decision-making authority to school administrations in matters affecting school operations and establishing mechanisms for continuous improvement and the provision of technical assistance at the school level. The policy recognizes schools as key governance units responsible for responding to their respective institutional contexts, educational priorities, and learner needs through participatory and accountable decision-making processes. It emphasizes the importance of strengthening school leadership, promoting stakeholder participation, establishing effective school governance mechanisms, and developing a culture of continuous improvement in educational management and learning outcomes. Through the revised SBM framework, school heads are expected to exercise leadership in mobilizing school personnel, parents, community members, local government units, and other stakeholders to participate in planning, decision-making, implementation, and evaluation of school programs and activities. The policy also provides a framework for assessing school management practices and identifying areas requiring improvement and technical assistance.

In relation to this study, DepEd Order No. 007, s. 2024 provides a significant policy foundation for examining the resource mobilization practices employed by school heads in addressing institutional requirements, particularly in infrastructure and facilities, staffing, instructional materials, student welfare programs, and operational sustainability. It supports the understanding that effective school management requires the strategic engagement of internal and external stakeholders to generate additional resources, establish partnerships, and develop collaborative arrangements that complement government allocations. Furthermore, the policy reinforces the importance of aligning resource mobilization initiatives with school improvement priorities, ensuring that mobilized resources contribute to institutional development and improved learner outcomes. Through this perspective, the study examines how school heads demonstrate decentralized leadership, stakeholder engagement, resource management, and institutional accountability in sustaining school programs and services. The practices of the five selected schools may provide valuable insights into how the principles of SBM can be translated into effective financial management and resource mobilization strategies that other public schools in the Division of Bohol may adopt or adapt.

Taken together, these five legal and policy issuances establish the regulatory and institutional foundations of financial management and resource mobilization in public school administration. Republic Act No. 12009 provides the legal framework for transparent, accountable, and efficient procurement; DepEd Order No. 60, s. 2016 establishes standardized financial management procedures covering budgeting, accounting, procurement, and asset management; DepEd Order No. 13, s. 2016, as subsequently revised by DepEd Order No. 008, s. 2019, provides guidelines for the direct release, utilization, monitoring, and reporting of school MOOE and other funds; DepEd Memorandum No. 073, s. 2025 demonstrates the implementation of targeted financial assistance aligned with school improvement priorities; and DepEd Order No. 007, s. 2024 strengthens decentralized school governance, stakeholder participation, and continuous institutional improvement.

Collectively, these policies establish that school heads are not merely responsible for administering available financial resources but are also expected to exercise strategic leadership in planning expenditures, ensuring financial accountability, mobilizing additional resources, and sustaining school operations. These legal foundations therefore anchor the present study by providing the standards against which the financial management implementation strategies and resource mobilization practices of the five selected schools in the Division of Bohol may be examined. The findings are expected to identify exemplary practices, implementation challenges, and opportunities for improvement

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

that can serve as a basis for developing a framework and workplace application plan to strengthen financial operations and resource mobilization in other public schools.

**Sustainable Development Goal 4**

This study is anchored on the United Nations Sustainable Development Goal (SDG) 4: Quality Education, which seeks to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. The goal emphasizes that achieving quality education requires not only effective teaching and learning but also adequate educational resources, appropriate facilities, competent personnel, and supportive learning environments. In the context of this study, the financial management practices and resource mobilization efforts of school administrators contribute to creating the necessary conditions for delivering quality educational services. Effective budgeting, accounting, procurement, asset management, and stakeholder partnerships help ensure that available resources are properly allocated, utilized, and sustained to support the educational needs of learners.

The study is particularly aligned with Target 4. a, which calls for building and upgrading education facilities that are child-, disability-, and gender-sensitive and providing safe, non-violent, inclusive, and effective learning environments for all. Its corresponding Indicator 4.a.1 focuses on the proportion of schools offering basic services and facilities, including electricity, internet connectivity, computers for pedagogical purposes, disability-adapted infrastructure, drinking water, gender-sensitive sanitation facilities, and handwashing facilities.

This target directly relates to the study's emphasis on infrastructure and facility improvement, instructional materials, student welfare, staffing, and operational sustainability. The practices identified, such as securing LGU assistance for infrastructure projects, developing localized learning resources, providing gender-sensitive facilities, and strengthening stakeholder partnerships, contribute to creating more inclusive and supportive school environments. Thus, the study supports the realization of SDG 4, particularly Target 4.a, by highlighting how effective school-level resource management and external support can help sustain the facilities, services, and resources necessary for quality education.

**Related Literature**

***Financial management in schools***

According to Gallagher (2022), financial management is the strategic planning, organizing, directing, and controlling of financial resources to achieve the objectives of an organization or institution. It involves the application of management principles specifically to the financial assets of the organization, ensuring that funds are acquired and used in a way that maximizes efficiency, sustainability, and alignment with institutional goals. In the context of schools, financial management refers to the comprehensive process through which school heads oversee all fiscal activities—budgeting, accounting, procurement, and asset management—to ensure that the limited financial resources are effectively utilized to enhance educational services and institutional operations (Vicente et al., 2023). It requires not only technical understanding but also the ability to make judicious decisions in response to shifting financial needs and constraints.

Financial transactions and management of school funds encompass a range of essential fiscal activities that school heads must proficiently oversee to maintain the financial health and operational effectiveness of their institutions. Budgeting stands as a foundational component in this process, involving the formulation of financial plans that align resources with the school's goals (Kosgei & Lekhetho, 2025). Principals develop the School Operational Budget (SOB), Annual Procurement Plan (APP), and Project Procurement Management Plan (PPMP), guided by the school's improvement strategies and DepEd mandates. Budgeting requires collaborative engagement with stakeholders to prioritize expenditures within the constraints of government allotments and other income sources. Effective budgeting

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

enables schools to allocate funds judiciously across instructional, administrative, and maintenance needs, ensuring that educational programs are adequately supported.

Second, accounting represents the meticulous recording, classification, and analysis of all financial transactions within the school (Wadasen, 2024). School heads must ensure that receipts, disbursements, and adjustments are accurately documented and reconciled according to government accounting standards and DepEd regulations. Proper bookkeeping facilitates the preparation of financial statements and reports that provide transparency and accountability for funds managed by the school. The simplification of accounting procedures in school settings through manuals such as the Simplified Accounting Procedures (SAP) and the Financial Management Operations Manual (FMOM) supports consistent and standardized financial recordkeeping. This systematic accounting process is critical to uphold fiscal discipline, prepare for audits, and inform financial decision-making.

Third, procurement involves acquiring goods, services, and infrastructure in accordance with transparent, competitive, and legally compliant procedures (Sitompul, 2022). School heads oversee the planning, implementation, and monitoring of procurement activities based on approved budgets and DepEd procurement policies, which adhere closely to Republic Act No. 12009 or the New Government Procurement Reform Act. This function includes soliciting bids, evaluating suppliers, awarding contracts, and ensuring timely delivery of materials needed for school operations. Procurement processes are documented carefully to guarantee fairness, efficiency, and proper utilization of government funds. Adherence to procurement rules strengthens stakeholders' trust and protects the school against legal and financial risks.

Finally, asset management constitutes another core aspect of financial management, focusing on the proper custody, recording, and maintenance of school properties and equipment (Purnawan, 2025). Principals ensure that all assets acquired through school funds are logged systematically, safeguarded from loss or damage, and periodically inventoried as required by DepEd and auditing bodies. The accurate management of physical resources complements financial accountability by verifying that expenditures translate into functional assets supporting the school's mission. Asset management also involves planning for the sustainable use and replacement of facilities or materials, which contributes to the overall institutional stability and educational quality.

Throughout all these processes, school heads are guided by comprehensive financial management operation manuals such as the FMOM and the School Operations Manual on Financial Management (SOMFM), as stated in DepEd Order No. 60, s. 2016. These manuals offer detailed instructions and standards to ensure consistent, transparent, and accountable practices at all levels of the public education system (Department of Education, 2016). Compliance with these manuals, alongside adherence to government accounting frameworks like the Philippine Public Sector Accounting Standards (PPSAS), facilitates uniformity in financial reporting and enhances audit readiness. Together, these policies and tools empower school principals to fulfill their fiduciary duties effectively, sustain prudent financial governance, and ultimately support the delivery of quality education to their communities.

***Resource mobilization in schools***

Gwaro & Ngacha (2023) defined resource mobilization in schools as the process of identifying, acquiring, and utilizing various resources necessary to support academic and operational activities. It plays a crucial role in ensuring that schools have adequate financial, human, material, and technological inputs to create an effective learning environment. The significance of resource mobilization lies in its direct impact on the quality and accessibility of education. Without proper mobilization strategies, schools may struggle to provide essential teaching materials, maintain facilities, and support teacher development. Moreover, Gumilao (2024) indicated that resource mobilization helps promote equity by enabling schools to address diverse student needs through appropriate resource allocation. It also fosters community involvement and innovation, building sustainable educational frameworks that support long-term improvement and inclusivity.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

Firstly, infrastructure and facility mobilization involve securing physical assets essential for creating a safe and conducive learning environment (Galgo & Curaza, 2023). Schools undertake efforts to build new classrooms, repair existing structures, improve sanitation facilities, and enhance school grounds. Mobilizing resources for infrastructure often requires collaboration with local governments, community groups, and private donors who contribute materials, labor, and funds. Programs such as DepEd's Brigada Eskwela demonstrate how community volunteerism and partnerships can significantly support facility maintenance and improvements. The availability and quality of school infrastructure directly influence student motivation, attendance, and the overall effectiveness of educational programs.

Secondly, staffing mobilization plays a critical role in ensuring schools are adequately staffed with qualified teachers and support personnel (Tanjung, 2020). Beyond government placements, school heads actively engage in efforts to recruit volunteer teachers, coordinate with education offices for additional personnel, and organize training workshops to enhance staff capacity. Mobilizing human resources also includes advocating for scholarship programs and partnerships that could attract specialized instructors or aides. Effective staffing mobilization addresses gaps in teacher availability and expertise, thereby supporting diverse learner needs and facilitating the delivery of quality instruction. This process often involves networking with external stakeholders and leveraging community support to supplement government staffing provisions.

Moreover, the mobilization of instructional materials is vital to delivering a comprehensive curriculum that caters to various learning styles (Galang, 2021). Schools require textbooks, reference books, teaching aids, digital content, and other learning resources that often exceed budget constraints. Principals and school leaders coordinate with DepEd offices, NGOs, and community donors to acquire additional instructional materials, ensuring students and teachers have the tools needed for engaging and effective lessons. Mobilizing these resources involves procurement planning, advocacy, and community partnerships that collectively make up for shortages in government allocations while striving to keep instructional quality high.

Additionally, student welfare program mobilization involves obtaining resources that support learners' physical, emotional, and social well-being (Sumayang, 2025). Schools prioritize programs providing health services, nutrition, counseling, scholarships, and extracurricular activities, which are essential for fostering a holistic and inclusive educational environment. Mobilizing resources for these initiatives requires collaboration with local health agencies, social welfare offices, NGOs, parents, and volunteers. By ensuring the availability of support systems, schools enhance student attendance, retention, and academic performance. Resource mobilization in this area underscores the commitment to equity and comprehensive learner support.

Finally, operational sustainability focuses on ensuring that schools can maintain activities and services over the long term despite financial uncertainties (Macalos, 2024). This entails diversifying funding sources through income-generating projects, effective use of government funds such as MOOE, and strengthening stakeholder engagement to maintain continuous resource inflows. Schools develop systems to monitor expenditures, optimize resource use, and build partnerships with donors and local government units. Operational sustainability through resource mobilization is fundamental in enabling institutions to weather fiscal challenges, invest in improvements, and fulfill their educational mission consistently (Chumba, 2023).

Schools in the Philippines receive funding from multiple sources, each playing a vital role in sustaining educational functions. Government allocations form the primary funding source, including the General Appropriations Act (GAA) budget assigned to Department of Education (DepEd) for personnel salaries and operational expenses. Within this, Maintenance and Other Operating Expenses (MOOE) provide funds for school-level needs such as utilities, office supplies, and minor repairs. Apart from government funds, schools may access special funds earmarked for projects or programs, such as Disaster Risk Reduction projects or technology grants. Additionally, community contributions in the form of volunteer time, donations, and local fundraising efforts augment the school's financial and material

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

resources (Mac Taner, 2023). These diverse sources collectively enable schools to address a wide range of educational and infrastructural needs effectively.

Effective resource mobilization strategies employed by school heads involve proactive planning and partnership building. One key strategy is community engagement, where school leaders collaborate with parents, local government units (LGUs), non-governmental organizations (NGOs), and private sector partners to harness additional support. This partnership model encourages a shared commitment to education and often results in donations, sponsorships, and collaborative projects that address specific school needs (Nisbet, 2021). Moreover, school heads actively participate in advocacy and networking to influence policymakers and attract external funding (Orphan et al., 2021). By articulating the school's vision and needs clearly, they enhance opportunities for grants and support from government agencies and development partners.

In addition to community and governmental collaboration, resource mobilization integrates innovative fundraising and income-generating activities (Ssesanga, 2021). Schools often organize events such as charity fairs, benefit concerts, or sports tournaments that rally public participation and raise funds for specific programs or facilities. The adoption of digital platforms has also expanded fundraising reach, enabling campaigns that connect with alumni networks and broader donors beyond the local community (Narwani, 2023). Income-generating initiatives like school-based enterprises or agricultural projects can provide sustainable revenue streams complementing formal funding (Njau et al., 2022). These strategies require creativity, leadership, and community involvement, highlighting the multifunctional role of school heads in financial resource enhancement.

Furthermore, González-Cacheda and Outeda (2021) highlighted that efficient resource mobilization depends on rigorous internal management practices and capacity building. School heads must prioritize training for staff on proper financial management, procurement procedures, and transparent reporting, ensuring that mobilized resources are well administered. They must also encourage participatory decision-making to enhance ownership and accountability among stakeholders, which increases community trust and sustained support. Capacity building extends to developing skills in grant writing, project management, and partnership cultivation, empowering schools to diversify and maximize resource inflows. Through these comprehensive strategies, schools can overcome funding limitations and foster an environment conducive to quality education.

***Challenges and barriers***

Despite the array of strategies available, resource mobilization in schools faces numerous challenges and barriers (Orbeta & Paqueo, 2022). Financial limitations remain the most significant obstacle; many schools operate on tight budgets that are insufficient to meet the demands of growing student populations and complex educational needs. The difficulties in the timely and adequate release of government funds further complicate financial planning and smooth operations. In rural or marginalized areas, this problem is often exacerbated, resulting in disparities in resource availability and educational quality. Additionally, bureaucratic red tape and opaque allocation processes may delay or restrict access to funds, undermining efforts to mobilize resources effectively.

Another major barrier is the limited involvement of key stakeholders such as parents and community members (Lopez & Bauyot, 2025). When communities are disengaged or lack awareness about the importance of supporting schools, opportunities for mobilizing additional resources diminish. Cultural factors, lack of trust, and inadequate communication channels can weaken community partnerships. Moreover, limited human and technical capacity within schools hinders proper financial management and fundraising activities (Alam & Maglantay, 2025). School heads may lack training or support needed to efficiently mobilize resources, comply with regulations, and implement innovative funding strategies. Together, these barriers challenge the sustainability and equity of educational resource mobilization, underscoring the need for comprehensive capacity building, transparent governance, and inclusive community engagement to strengthen school resource bases.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

***Financial management competence and related Philippine studies***

To address these concerns, it is known that financial management competence significantly influences how school leaders mobilize and manage institutional resources, directly impacting the school's ability to fund and sustain educational programs. Competent financial management enables principals to develop effective budgeting plans, allocate resources judiciously, oversee procurement processes, and maintain transparent reporting systems. These competencies facilitate efficient resource utilization, foster stakeholder trust, and enhance opportunities for financial support beyond government allocations. Therefore, understanding the extent of financial management competence among school heads is vital for recognizing their role in optimizing resource mobilization and improving school performance.

Quezon (2023) examined the financial management competence of public secondary school principals in Pangasinan using a descriptive research approach. The study investigated principals' profiles, their competence in financial management tasks, and relationships between competence levels and profile variables. Findings revealed that most principals were competent in preparing financial plans, managing assets, and mobilizing resources, with significant variations linked to length of service and school category. Consequently, the study recommended enhanced training matrices to strengthen principals' financial management skills, underscoring the importance of continuous professional development in improving resource mobilization capacities.

Moreover, Operario (2022) explored the relationship between managerial competence, financial management, and liquidation practices among public secondary school administrators in Eastern Samar. Using survey data analyzed via Spearman's rho correlation, the study found a very high level of managerial competence and frequent adherence to financial management protocols, although liquidation practices were less consistent. Despite these high competence levels, there was no significant association found between managerial competence and financial management practices, prompting a recommendation for further investigation using larger samples and alternative methodologies.

In addition, Remis (2023) investigated the predictors of financial management behavior among public secondary school teachers in Davao de Oro, focusing on financial knowledge, attitude, and locus of control using a descriptive-correlational design. The analysis showed that while teachers generally exhibited favorable financial knowledge and attitudes, only financial knowledge and locus of control significantly predicted financial management behavior. These results point toward the need to enhance financial literacy and personal responsibility to improve overall financial behaviors, highlighting how financial competence influences resource management beyond school leadership.

Furthermore, Cañete–Ban et al. (2025) assessed school heads' financial management practices in relation to teachers' performance in the Central Philippines through a descriptive analytical approach with 249 teachers surveyed. Although both financial management practices and skills of school heads were rated high, the study found no significant relationship between these competencies and teachers' performance. This indicates that while financial management competence is necessary, other factors contribute to instructional effectiveness and educational outcomes.

Finally, Merano's (2023) research in Leyte Division focused on elementary school heads' financial management competence and school performance using survey data from school heads and teachers. Results demonstrated competence in budgeting, procurement, and asset management among principals, but no direct correlation with National Achievement Test results was found. The study recommended further training and emphasized increasing community involvement to enhance the effectiveness of financial management.

Nevertheless, these studies reveal gaps such as inconsistent correlations between financial competence and educational performance and insufficient exploration of contextual factors affecting financial management efficacy. Furthermore, variations in competence relative to school category, tenure, and training suggest a need for more nuanced

© 2026 Advancing SDG Impact. All rights reserved.

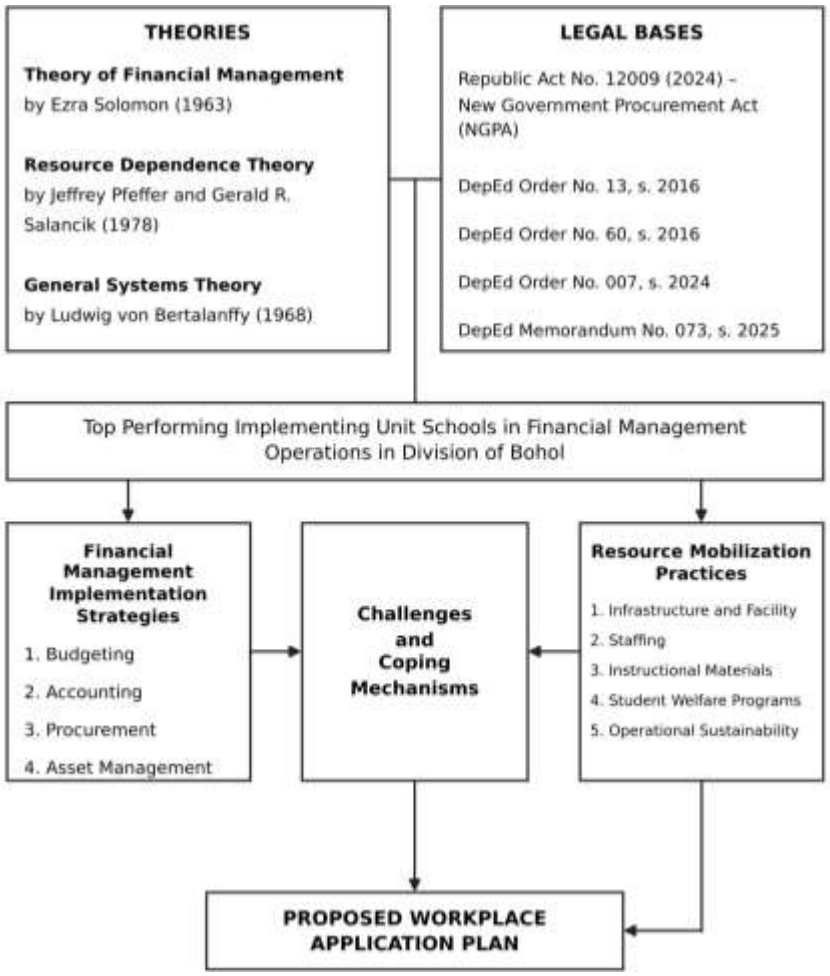
JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

investigation. Hence, these gaps form the basis for the present study, which examines more deeply how school heads implement financial management and how this supports resource mobilization, considering diverse school environments and leader profiles, thereby offering targeted recommendations for enhancing leadership capacities in fiscal stewardship.

**Conceptual Framework**

Figure 1 presents the schematic diagram of the study. The study is anchored on three theories (the Theory of Financial Management of Solomon, 1963; the Resource Dependence Theory of Pfeffer and Salancik, 1978; and the General Systems Theory of Von Bertalanffy, 1968) and on the legal and policy bases discussed above (Republic Act No. 12009, DepEd Order No. 13, s. 2016, DepEd Order No. 60, s. 2016, DepEd Order No. 007, s. 2024, and DepEd Memorandum No. 073, s. 2025). Within this frame, the study examines the top-performing implementing unit schools in financial management operations in the Division of Bohol, focusing on their financial management implementation strategies (budgeting, accounting, procurement, and asset management) and resource mobilization practices (infrastructure and facilities, staffing, instructional materials, student welfare programs, and operational sustainability), together with the challenges and coping mechanisms that accompany them. The findings serve as the basis for the proposed workplace application plan.

**Figure 1. Schematic Diagram of the Study**




© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

**Research Gap and Objectives of the Study**

Despite recognition of its importance, there is a notable gap in research specifically focusing on how the financial management capabilities of school heads in public secondary independent units influence their performance in resource mobilization in the Philippine context. Existing studies typically address general school administration or broad educational finance issues without examining the direct relationship between school leaders' financial skills and their resource mobilization effectiveness (Quezon, 2023; Operario, 2022; Remis, 2023; Cañete–Ban et al., 2025). This research intends to address this gap by investigating the financial management implementation strategies and resource mobilization practices among school heads in the Division of Bohol. Specifically, the study selected the Top 5 schools in the Division of Bohol recognized for demonstrating exemplary practices in financial operations management. These schools were identified as benchmark institutions whose financial management strategies, operational systems, and resource mobilization practices could provide valuable insights into effective school financial administration. By examining their experiences and practices, the study seeks to establish a grounded basis for developing good practices that may be adopted, adapted, and replicated by other schools in the division. In this regard, the selected schools are envisioned to serve as role models in promoting sound financial operations, responsible resource utilization, transparency, and accountability across public schools. The study also seeks to identify challenges experienced by school leaders and propose an action plan aligned with a developed framework to enhance their financial management proficiency.

The outcomes of this study are expected to generate a framework as a basis for the workplace application plan that will assist policymakers, educational stakeholders, and school leaders in crafting targeted interventions to enhance financial management practices in schools. Strengthening the financial capabilities of school heads in managing and mobilizing resources contributes to the development of more efficient and sustainable educational administration. Ultimately, these advancements will help create better learning environments and support the attainment of broader educational objectives in public secondary schools.

This study aimed to explore the financial management implementation strategies and resource mobilization practices of school heads of implementing units within the Division of Bohol in S.Y. 2025 – 2026, with the goal of crafting a framework that will serve as a basis for a proposed workplace application plan.

Specifically, this research intended to answer the following questions:

1. What are the financial management implementation strategies employed by the school heads, particularly in areas such as: (a) budgeting; (b) accounting; (c) procurement; and (d) asset management?
2. What practices are employed by school heads in mobilizing educational resources in terms of: (a) infrastructure and facilities; (b) staffing; (c) instructional materials; (d) student welfare programs; and (e) operational sustainability?
3. What are the key challenges faced by school heads in implementing financial management protocols and resource mobilization efforts, and what adaptive measures do they employ to address these issues?
4. Based on the findings of the study, what framework and workplace application plan of action can be proposed?

**Significance of the Study**

The study is beneficial to various stakeholders who each stand to gain from the findings and improvements derived from such research.

**DepEd Officials.** They will gain evidence-based insights that inform policy formulation and implementation strategies. The research outcomes provide data for designing professional development interventions, revising

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

guidelines, and supporting school leaders in financial stewardship, ultimately improving the efficiency and transparency of resource utilization across schools.

**School Heads.** They are primary beneficiaries because the study highlights areas for capacity building and competence enhancement. By identifying strengths and gaps in their financial management skills, principals can engage in targeted training programs, improve decision-making abilities, and boost their confidence and effectiveness in mobilizing and managing school resources.

**Teachers and Administrative Support Staff.** They will gain from competent school financial management through more efficient funding of professional development activities, instructional support, and improved school facilities. This competence also promotes equitable salaries, adequate teaching materials, and logistical support, which collectively enhance their job satisfaction and performance.

**Learners.** They will benefit from this study as improved financial management by school heads ensures that resources for instructional materials, facilities, and welfare programs are properly allocated and sustained.

**Future Researchers.** They will have a foundation of empirical data and identified research gaps that can direct further studies. This study offers a basis for exploring related themes such as the impact of financial management on academic outcomes, community involvement in resource mobilization, and the effectiveness of training modules for school leaders, thereby advancing knowledge and best practices in educational leadership.

**Definition of Terms**

To fully understand the context of this study, the researcher operationally defines the following:

**Adaptive Measures.** These refer to the strategies, adjustments, and practical actions employed by school heads and key administrative personnel to address challenges encountered in managing school finances and mobilizing resources. These include measures adopted to resolve budgetary constraints, improve financial processes, strengthen stakeholder partnerships, maximize available resources, and sustain the delivery of essential school programs and services.

**Challenges.** These refer to the difficulties, limitations, and constraints encountered by school heads and key administrative personnel in implementing financial management strategies and mobilizing resources. These include concerns related to budgeting, accounting, procurement, asset management, infrastructure and facilities, staffing, instructional materials, student welfare programs, and operational sustainability, including resource inadequacy, procedural requirements, administrative workload, and stakeholder-related concerns.

**Financial Management.** This refers to the systematic administration and utilization of school financial resources, particularly the Maintenance and Other Operating Expenses (MOOE), through budgeting, accounting, procurement, and asset management. It specifically encompasses the strategies and practices employed by school heads and key administrative personnel to ensure that school funds are planned, allocated, disbursed, recorded, procured, monitored, and accounted for appropriately, efficiently, and transparently in accordance with applicable government accounting, auditing, procurement, and DepEd regulations.

**Resource Mobilization.** This refers to the processes and initiatives undertaken by school heads to identify, generate, access, coordinate, and maximize financial and non-financial resources from internal and external sources to support school operations and improvement priorities. It specifically covers the mobilization of resources for infrastructure and facilities, staffing, instructional materials, student welfare programs, and operational sustainability through school funds, government support, local government assistance, community participation, partnerships, and other legitimate sources.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

## METHODS

### Research Design and Scope

This study employed a descriptive-qualitative explanatory design to explore the financial management implementation strategies and resource mobilization practices utilized by school heads in public secondary school implementing units within the Division of Bohol during S.Y. 2025–2026, focusing on areas such as budgeting, accounting, procurement, and asset management, as well as practices related to infrastructure and facilities, staffing, instructional materials, student welfare programs, and operational sustainability. The qualitative explanatory approach facilitated an in-depth understanding of school heads' lived experiences, challenges, and coping mechanisms in implementing financial management protocols and mobilizing resources within their natural school settings. It generated rich, contextualized narrative data through thematic analysis and interpretation to uncover underlying processes, contextual influences, and practical insights.

This study focused on exploring the financial management implementation strategies employed by school heads in public secondary school implementing units within the Division of Bohol during the school year 2025–2026, with particular emphasis on key areas such as budgeting, accounting, procurement, and asset management, alongside their resource mobilization practices encompassing infrastructure and facilities, staffing, instructional materials, student welfare programs, and operational sustainability. By utilizing a purely qualitative approach through structured and semi-structured in-depth interviews with key informants—including school heads, administrative officers, bookkeepers, disbursing officers, SSLG advisers, and learning resource coordinators—the research sought to deeply understand the nuanced efficiency of these financial management strategies and the effectiveness of resource mobilization efforts, ultimately aiming to synthesize these insights into an integrated framework and a proposed action plan designed to enhance school heads' capabilities, promote sustainable school operations, and foster improved financial stewardship and resource optimization within the local educational context of Bohol's Division.

### Research Environment

The study was conducted in the Division of Bohol, a division recognized for its commitment to improving basic education and public school governance. The Division of Bohol oversaw a substantial number of public schools and learning centers, implementing policies aimed at strengthening educational quality and operational efficiency. In terms of financial management, the division had made notable strides by enhancing budget preparation, fund utilization, and financial reporting processes, as evidenced by programs such as the Midyear Closing Workshop and compliance with DepEd financial regulations. This environment provided a relevant and suitable context for examining financial management implementation strategies and resource mobilization practices among school heads, as it reflected an active system of financial governance where best practices could be observed, analyzed, and documented.

The study specifically aimed to identify and understand best practices in financial management and resource mobilization in school administration. Since the respondents were recognized as the Top 5 Awardees of Best Financial Operation Practices among Implementing Units (Secondary Schools) in the Bohol Division, they provided rich, experience-based insights on effective systems, strategies, and processes that were documented and could potentially be replicated. These schools were Faraon National High School, Jagna District (Rank 1); Francisco L. Adlaon High School, Carmen 2 District (Rank 2); Camambugan National High School, Ubay 1 District (Rank 3); Tulang National High School, Getafe 2 District (Rank 4); and San Jose National High School, Inabanga South District (Rank 5).

In qualitative research, sampling was not intended to represent all performance levels but to select information-rich cases. This study was specifically anchored on documenting successful practices rather than comparing performance levels. Involving both high- and low-performing schools would have been more appropriate for a comparative or evaluative study design; however, the scope of this research was intentionally limited to high-performing schools to

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

ensure depth, coherence, and clarity in identifying effective financial management practices. This approach contributed to the development of the theoretical framework that served as the study's final output.

**Research Participants**

The thirty (30) participants in this study were carefully selected from the Top 5 performing schools in the Division of Bohol, as duly endorsed by the Accounting Department of the Division of Bohol, which was responsible for evaluating their performance in financial operations, to ensure relevance, reliability, and depth in addressing the research objectives on school heads' financial management implementation strategies and resource mobilization practices during S.Y. 2025–2026. Purposive sampling was employed, targeting the five (5) school heads from these top-performing public secondary school Implementing Units (IUs), who were selected based on their exemplary financial accountability, compliance, and operational efficiency as determined by the Accounting Department's official assessment criteria. This focused selection minimized selection bias while maximizing the representation of best practices in leadership profiles with proven fiscal expertise.

To triangulate and enrich the primary data from these school heads, the study incorporated a targeted group of key informants from the same Top 5 performing schools who directly interfaced with financial management protocols and resource mobilization efforts. Specifically, five (5) key informants from each school participated, namely the Administrative Officer, Disbursing Officer, Bookkeeper, Supreme Secondary Learners Government Adviser, and Learning Resource Coordinator, whose roles provided operational granularity on budgeting execution, accounting accuracy, procurement processes, asset management, and day-to-day resource allocation across infrastructure and facilities, staffing, instructional materials, student welfare programs, and operational sustainability. This multi-stakeholder approach within the limited yet high-performing sample captured diverse yet cohesive perspectives. Administrative staff offered detailed insights into procedural challenges and coping mechanisms, while their proximity to school heads enabled a nuanced exploration of strategy implementation, efficiency, and effectiveness.

**Research Instrument**

The research employed a single validated tool—a semi-structured interview guide questionnaire—aligned with the study's descriptive-qualitative explanatory objectives on school heads' financial management implementation strategies and resource mobilization practices in the Top 5 performing public secondary school implementing units within the Division of Bohol during S.Y. 2025–2026. This tool was administered through online interviews via Google Meet to school heads and key administrative staff (Administrative Officer, Disbursing Officer, Bookkeeper, SSLG Adviser, and Learning Resource Coordinator) from these endorsed high-performing schools. It explored in depth practices such as budgeting, accounting, procurement, and asset management, alongside resource mobilization efforts encompassing infrastructure and facilities, staffing, instructional materials, student welfare programs, and operational sustainability through open-ended prompts that facilitated flexible probing, rich narrative responses, and contextual insights into challenges, coping mechanisms, and strategic nuances for comprehensive thematic analysis.

The semi-structured format ensured depth and adaptability, allowing the researcher to pursue emergent themes, clarify ambiguities, and capture lived experiences within the participants' natural administrative settings, while the online delivery through Google Meet accommodated scheduling constraints, geographical dispersion across Bohol, and real-time rapport-building for candid disclosures. This tool underwent rigorous expert validation by financial management and educational leadership specialists, followed by pilot testing with a small subset of similar respondents to confirm clarity, relevance, and content validity, thereby ensuring its suitability for generating reliable and ethically sound qualitative data to inform the synthesis of an integrated framework and a proposed action plan. All interviews incorporated ethical safeguards such as informed consent, confidentiality assurances, and secure recording protocols, thereby enabling trustworthy interpretation of the findings to enhance school heads' capabilities in financial stewardship and sustainable resource optimization within the division.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

**Research Procedure**

**Gathering of Data.** The collection of data commenced only after the Ethics Review Board (ERB) issued its favorable findings and granted formal clearance to proceed with the study. The researcher first secured permission from the Schools Division Superintendent of the Division of Bohol to conduct the research within the Top 5 performing public secondary school implementing units, as endorsed by the Accounting Department for their exemplary financial operations during S.Y. 2025–2026. Upon obtaining this authorization, formal communication letters were dispatched to the respective school heads overseeing the identified key administrative and teaching personnel—namely Administrative Officers, Disbursing Officers, Bookkeepers, SSLG Adviser, and Learning Resource Coordinator—who served as the study's key informants, requesting their assistance in coordinating access and participation. Each key informant received a personalized Google Meet invitation link accompanied by a digital Informed Consent Form, which they reviewed thoroughly. Participants who indicated their agreement by selecting the "Agree" button proceeded to schedule their preferred date and time for the online semi-structured interview, while those who selected "Do not agree" exited the process without further engagement, thereby upholding the principles of informed voluntary participation and ethical integrity throughout the study.

To ensure methodological rigor, accessibility, and efficiency in data collection, the exclusive use of online interviews via Google Meet accommodated the demanding schedules of school leaders and staff, overcame geographical barriers across Bohol's expansive division, and fostered real-time rapport for candid and nuanced disclosures on financial management implementation strategies (budgeting, accounting, procurement, and asset management) and resource mobilization practices (infrastructure and facilities, staffing, instructional materials, student welfare programs, and operational sustainability), including the associated challenges and coping mechanisms. The one-on-one interviews lasted approximately one hour for School Principals and Administrative Officers, while interviews with the other key administrative and teaching personnel lasted approximately 20 to 30 minutes. All gathered narrative data were systematically organized, transcribed verbatim, anonymized to protect participants' confidentiality, and subjected to rigorous qualitative thematic analysis to identify patterns, emergent themes, and contextual nuances. These findings ultimately informed the development of an integrated framework and a proposed action plan tailored to enhancing school heads' capabilities in financial stewardship and sustainable resource optimization within the Division of Bohol.

**Data Analysis**

The data gathered through online semi-structured interviews were analyzed using Braun and Clarke’s (2006) six-phase thematic analysis to systematically identify meaningful patterns, insights, and explanations concerning the financial management implementation strategies of school heads in terms of budgeting, accounting, procurement, and asset management; resource mobilization practices in infrastructure and facilities, staffing, instructional materials, student welfare programs, and operational sustainability; as well as the challenges encountered and coping mechanisms employed.

The analysis covered the experiences and perspectives of school heads and key administrative personnel, including Administrative Officers, Disbursing Officers, and Bookkeepers, from the Top 5 performing public secondary school implementing units in the Division of Bohol during School Year 2025–2026. Consistent with the qualitative explanatory design, the analysis emphasized understanding participants' actual experiences and the contextual factors influencing their financial management and resource mobilization practices. The process began with familiarization through the transcription, repeated reading, and careful examination of interview responses, followed by the generation of initial codes using both semantic and latent approaches. Relevant codes were subsequently organized, compared, and clustered into preliminary themes reflecting recurring patterns, similarities, differences, and significant insights across participants' accounts.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

The subsequent phases involved reviewing and refining the preliminary themes against the coded extracts and entire dataset to establish their coherence, relevance, and alignment with the research questions. The refined themes were then clearly defined, named, and supported by representative participant statements and analytical interpretations. Finally, the findings were presented through an integrated narrative incorporating relevant verbatim quotations, contextual explanations, and connections to the study's theoretical foundations. The analysis also examined the relationships among financial management strategies, resource mobilization practices, implementation challenges, and coping mechanisms to provide a comprehensive understanding of the phenomenon under investigation. Throughout the process, the researcher maintained reflexivity, systematic documentation, and an audit trail to strengthen the credibility, transferability, dependability, and confirmability of the findings. Ultimately, the synthesized themes and interpretations served as the empirical foundation for developing an integrated framework and a proposed workplace application plan aimed at strengthening financial management operations and resource mobilization practices in public schools.

**Ethical Considerations**

The researcher submitted the study manuscript to the Holy Name University (HNU) Ethics Review Board (ERB) for comprehensive review, validation, and approval to ensure full adherence to the highest ethical standards in conducting qualitative research on financial management implementation strategies and resource mobilization practices among school heads in the Top 5 performing public secondary school implementing units within the Division of Bohol during S.Y. 2025–2026. Participants, comprising school heads and key administrative and teaching staff such as Administrative Officers, Disbursing Officers, Bookkeepers, School Project Coordinator, SSLG Adviser, and Learning Resource Coordinator, were provided with complete and transparent information about the study's purpose, qualitative explanatory design, procedures involving online synchronous semi-structured one-on-one interviews via Google Meet, potential benefits for enhancing financial stewardship and school sustainability, and any minimal risks, with their voluntary participation being repeatedly emphasized to affirm autonomy and agency throughout the research process.

While the study posed only minimal risk, potential professional, reputational, or psychological discomfort could arise when participants discussed challenges, limitations, or sensitive experiences related to financial management and resource mobilization. To mitigate these risks, participants were informed that no monetary compensation, incentives, or other forms of remuneration would be provided for their involvement in the study. Participation was entirely voluntary, and respondents could choose to participate or withdraw at any stage of the research without any penalty or adverse consequences. They could also decline to answer any question or withdraw from the study at any time without penalty, and all responses were treated with strict confidentiality. Furthermore, pseudonyms or codes were used in reporting the findings, and no information that could directly identify individual participants or their schools was disclosed. These measures were intended to protect participants from any potential adverse consequences associated with their participation.

The researcher affirmed that there were no known conflicts of interest, whether financial, professional, or personal, that could have influenced the conduct, analysis, or reporting of the study. This statement was incorporated to ensure transparency and adherence to ethical research standards.

Informed consent was obtained digitally from each participant prior to data collection through a clear and accessible consent form outlining their rights to confidentiality, anonymity through pseudonyms and aggregated reporting, unrestricted withdrawal at any stage without repercussions to their professional standing or school operations, and the secure handling of narrative data shared during interviews. These measures fostered trust and ethical integrity throughout the research process. The researcher implemented stringent measures to safeguard sensitive disclosures related to financial challenges, coping mechanisms, and operational practices, including verbatim transcription with immediate anonymization, storage in password-protected digital platforms compliant with the Data Privacy Act of

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

2012, and restricted access limited to the research team, thereby ensuring that no identifiable information was disclosed in the reports, framework development, or the proposed action plan.

Participants received direct benefits, including the opportunity to reflect on and articulate their financial management and resource mobilization practices, as well as institutional benefits such as improved school financial systems and resource utilization, and broader academic and societal contributions to educational leadership and school administration research. No direct monetary compensation, incentives, or other remuneration were provided, aside from possible certificates of participation. The primary value of participation was indirect, as it contributed to a better understanding and enhancement of financial management practices in schools.

Throughout the entire research process—from seeking permission from the Schools Division Superintendent and District Supervisors to conducting interviews and performing thematic analysis—the researcher upheld the utmost respect for the participants' dignity, professional expertise, and cultural context within Bohol's educational landscape. Deliberate sensitivity was exercised to avoid coercion, power imbalances inherent in hierarchical school structures, or any potential harm, while promoting beneficence through actionable insights that empowered school leaders without implicating individual performance evaluations such as the Individual Performance Commitment and Review Form (IPCRF).

Furthermore, this study did not in any way reflect or influence the school heads' performance ratings as documented in their Individual Performance Commitment and Review Form (IPCRF), nor were its findings or outputs utilized for evaluative, disciplinary, promotional, or any other administrative purposes beyond academic research. All responses, statements, and personal insights provided by respondents and key informants were treated with the utmost privacy and confidentiality, were anonymized where necessary, were securely stored in password-protected formats, and were used exclusively for the objectives of this study, in full compliance with ethical research standards and institutional review board guidelines.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

## RESULTS

This section presents the data gathered from the participants regarding the financial management implementation strategies and resource mobilization practices of secondary school heads of the top-performing implementing units in the Division of Bohol for School Year 2025–2026. The findings are organized according to the research questions, namely financial management strategies, resource mobilization practices, and the challenges encountered together with the coping mechanisms employed by the participants. Each table presents sample key responses, the codes derived from them, and the emerging themes. Participant codes (e.g., P1_School Principal) identify the source of each response; in Table 4, SP and AO stand for School Principal and Administrative Officer, respectively.

### Financial Management Implementation Strategies

This subsection answers Research Question 1 and presents the financial management implementation strategies of school heads in budgeting, accounting, procurement, and asset management.

#### *Budgeting*

Table 1 presents the financial management implementation practices of school heads in budgeting as revealed through the thematic analysis of the participants' responses.

**Table 1. Financial Management Implementation Strategies in Budgeting**

| Sample Key Responses | Codes | Emerging Themes |
|---|---|---|
| "…plan and allocate the school's budget through a systematic, participatory, and needs-based process…" (P1_School Principal) | Participatory Budget Planning | Strategic Budget Planning |
| "…considering the school priorities based on SIP." (P4_ School Principal) | SIP-Guided Budget Prioritization | |
| "…Prepared annual budget…" (P3_ School Principal) | Annual Budget Preparation | |
| "…following the Boncodin formula of distribution of funds…" (P4_ School Principal) | Boncodin-Based Budget Allocation | |
| "…with the help of bookkeeper, disbursing officer, AO II, and other financial staff…" (P2_ School Principal) | Collaborative Budget Preparation | |
| "…identifying the school's most urgent needs…" (P6_Administrative Officer) | Urgent Needs Prioritization | Needs-Based Budget Allocation |
| "…prioritize the school basic utilities…" (P5_ School Principal) | Essential Expense Prioritization | |
| "…require external support or stakeholder assistance…" (P6_Administrative Officer) | External Funding Consideration | |
| "…planning, implementation, monitoring, and evaluation cycle…" (P2_ School Principal) | Budget Implementation Cycle | Budget Implementation and Monitoring |

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

| | | |
|---|---|---|
| "…monitor fund utilization through financial reports and liquidation documents." (P2_ School Principal) | Budget Utilization Monitoring | |
| "…minor adjustments to unexpected needs." (P4_ School Principal) | Flexible Budget Adjustment | |
| "…APP shall be crafted based the PPMP…" (P5_ School Principal) | PPMP-Based Budgeting | Procurement Alignment and Financial Governance |
| "…If not indicated in the APP, purchase is not allowed." (P9_Administrative Officer) | APP-Based Restriction | |

**Strategic Budget Planning.** School heads described budgeting as a structured and collaborative process that requires the participation of key school personnel and stakeholders. Their experiences reveal that financial planning is not undertaken independently but is developed through consultation and collective decision-making to ensure that budget allocations reflect the actual needs and priorities of the school. This participatory approach strengthens transparency, promotes shared responsibility, and encourages greater commitment among stakeholders in implementing school programs and activities.

The participants likewise emphasized that budgeting is firmly anchored on the School Improvement Plan (SIP) and the Annual Implementation Plan (AIP). These planning documents serve as the primary framework for determining financial priorities and guide the allocation of available resources toward programs and projects that directly contribute to school improvement. By aligning budget decisions with approved plans, school heads ensure that financial resources are utilized strategically and consistently support both immediate operational requirements and long-term institutional goals.

Another important practice identified was the preparation of an annual operating budget before the implementation of school programs. Participants viewed annual budget formulation as an essential management responsibility that provides clear financial direction throughout the fiscal year. Through careful planning, schools are able to organize expenditures systematically, anticipate operational requirements, and minimize unnecessary spending.

The results further indicate that some school heads adopt structured budgeting frameworks to achieve a more objective and equitable distribution of available funds. Applying established allocation methods enables schools to prioritize expenditures systematically while maintaining consistency and fairness in addressing competing financial demands.

**Needs-Based Budget Allocation.** The experiences of the participants demonstrate that budget allocation is consistently guided by the identification of the school's most urgent and essential needs. Because available resources are often limited, school heads carefully assess operational and instructional priorities before committing financial resources. This process allows them to direct available funds toward activities and programs that have the greatest impact on school operations and learner outcomes.

Participants also highlighted the importance of ensuring the continuity of essential school services. Operational expenses such as utilities, maintenance, and other recurring expenditures receive priority to guarantee the uninterrupted delivery of educational services. Careful financial prioritization enables schools to sustain daily operations while balancing competing demands for limited resources.

The results likewise reveal that school heads recognize the limitations of government funding and therefore consider the school's financial capacity before implementing programs. When available resources are insufficient, they actively

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

seek assistance from stakeholders, particularly the Parents-Teachers Association (PTA) and other community partners, to supplement budget deficiencies and sustain planned school activities. These experiences reflect a practical and resourceful approach to addressing funding gaps while maintaining the implementation of priority programs.

**Budget Implementation and Monitoring.** Participants described budgeting as a continuous management process that extends beyond budget preparation to include implementation, monitoring, and evaluation. They emphasized that approved budgets serve as management tools that guide financial decisions and ensure that expenditures remain aligned with established plans and educational objectives throughout the implementation period.

Continuous monitoring emerged as another important budgeting practice. School heads regularly review financial reports, liquidation documents, and procurement activities to monitor fund utilization and verify that expenditures comply with approved financial plans. Collaboration among financial personnel also plays a significant role in ensuring timely compliance with reporting requirements and strengthening accountability in financial management. These practices demonstrate the participants' commitment to transparency, responsible stewardship of public funds, and effective financial governance.

The table further indicates that school heads exercise flexibility in responding to unforeseen circumstances. While maintaining adherence to approved financial plans, they make necessary adjustments to accommodate emerging school needs and changing operational conditions. Such flexibility enables schools to respond promptly to unexpected situations without compromising compliance with government financial policies or educational priorities.

**Procurement-Aligned Budgeting.** The participants consistently emphasized the close integration of budgeting and procurement planning. Financial allocations are carefully aligned with the Annual Procurement Plan (APP), which is developed based on the Project Procurement Management Plan (PPMP) and guided by the School Improvement Plan. This alignment ensures that procurement activities correspond directly with approved financial allocations and identified school priorities.

The results also demonstrate strict adherence to approved procurement plans before any financial transactions are undertaken. School heads and administrative personnel carefully verify that procurement requests are included in the APP and comply with established government procurement regulations before purchases are processed. This practice reinforces transparency, accountability, and legal compliance while preventing unauthorized expenditures.

Collaboration among members of the school finance team likewise emerged as an essential component of effective budgeting. School heads regularly work with bookkeepers, administrative officers, disbursing officers, and other financial personnel in preparing budgets, reviewing financial information, and analyzing historical expenditure data. These collaborative practices strengthen evidence-based financial decision-making, improve the accuracy of budget projections, and support more efficient utilization of limited financial resources. The integration of collective expertise and financial data enables school leaders to make informed decisions that contribute to effective school governance and long-term financial sustainability.

The results show that budgeting practices among school heads are characterized by participatory planning, alignment with the School Improvement Plan (SIP) and Annual Implementation Plan (AIP), needs-based prioritization, continuous monitoring of fund utilization, collaborative financial governance, and strict compliance with procurement planning through the Annual Procurement Plan (APP). A particularly distinctive practice identified in the findings is the use of the Boncodin formula as a basis for distributing school funds, demonstrating a structured and formula-based approach to budget allocation rather than relying solely on general needs assessment and prioritization.

***Accounting***

Table 2 presents the financial management implementation practices of school heads in the area of accounting.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

**Table 2. Financial Management Implementation Strategies in Accounting**

| Sample Key Responses | Codes | Emerging Themes |
|---|---|---|
| "…financial reports accessible to school community." (P1_ School Principal) | Accessible Financial Reporting | Financial Transparency and Accountability |
| "…strictly adhering to DepEd, DBM, COA guidelines…" (P2_ School Principal) | Compliance with Accounting Regulations | |
| "…proper segregation of duties…" (P15_Bookkeeper) | Segregation of Accounting Duties | |
| "…transactions are properly recorded…" (P15_ Bookkeeper) | Accurate Transaction Recording | Accurate Accounting Records and Documentation |
| "…collecting and verifying financial documents…" (P15_ Bookkeeper) | Verification of Accounting Documents | |
| "…review thoroughly every transaction." (P16_ Bookkeeper) | Transaction Review and Validation | |
| "…generate financial reports monthly…" (P1_School Principal) | Monthly Financial Reporting | Financial Reporting and Reconciliation |
| "…review them with the school's finance committee…" (P1_School Principal) | Financial Report Review | |
| "…Regular reconciliation of financial records with bank statements…" (P15_ Bookkeeper) | Bank Reconciliation | |
| "…use of Enhanced Financial Reporting System (eFRS)…" (P15_ Bookkeeper) | eFRS Utilization | Digital Accounting and Financial Reporting |
| "…generated on BMS and eFRS system." (P17_ Bookkeeper) | Automated Financial Report Generation | |

**Financial Transparency and Accountability.** The participants described financial transparency as a fundamental principle in managing school finances. Their experiences reveal that accountability is strengthened by actively engaging stakeholders in financial planning and by ensuring that financial information is openly communicated through meetings and regular reporting mechanisms. By keeping stakeholders informed of financial decisions and the status of school funds, school heads foster trust, encourage shared responsibility, and reinforce transparency within the school community.

The results further indicate that compliance with government financial policies is deeply embedded in the participants' accounting practices. School heads and financial personnel consistently perform their responsibilities in accordance with existing regulations issued by the Department of Education, the Department of Budget and Management, and the Commission on Audit. Beyond legal compliance, they recognize ethical stewardship as an essential responsibility in safeguarding public resources and maintaining readiness for both internal and external audits. Their experiences

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

demonstrate that adherence to established financial standards promotes integrity, accountability, and public confidence in school financial management.

The participants also emphasized the importance of internal control systems in protecting government funds. They described implementing clear segregation of financial duties and assigning responsibilities only to authorized personnel to minimize opportunities for error, misuse, or fraud. By ensuring that custody of school funds and financial transactions is distributed among designated personnel, schools strengthen accountability while complying with government internal control requirements.

**Accurate Accounting Records and Documentation.** The participants consistently described accurate documentation as one of the foundations of effective financial management. Their experiences highlight the importance of maintaining complete, organized, and up-to-date financial records for every transaction undertaken by the school. Careful documentation enables school personnel to monitor financial activities efficiently, supports transparency, and facilitates compliance with government reporting and auditing requirements.

The results further reveal that maintaining financial records involves more than simply documenting transactions. Participants emphasized the need to carefully verify supporting documents before recording financial information to ensure that transactions are complete, accurate, and supported by appropriate evidence. Reviewing financial documents before processing and reporting expenditures minimizes recording errors and strengthens the reliability of financial records. These verification practices also reinforce accountability by ensuring that every financial transaction is properly supported and validated.

**Financial Reporting and Reconciliation.** The participants viewed financial reporting as a continuous process that enables school administrators to evaluate financial performance and monitor the utilization of school resources. They consistently prepare periodic financial reports throughout the fiscal year to monitor income, expenditures, budget balances, and financial variances. Regular reporting provides school leaders with timely financial information that supports sound decision-making and ensures compliance with reporting requirements.

The results also indicate that continuous monitoring is an integral component of school financial management. Participants regularly review financial reports, supporting documents, and actual expenditures to determine whether financial resources are being utilized according to approved plans and established guidelines. They likewise collaborate with finance committees and other financial personnel to evaluate fund utilization and immediately address any discrepancies or emerging financial concerns. These monitoring practices strengthen accountability while ensuring that school funds are managed efficiently and responsibly.

Financial reconciliation likewise emerged as an important practice in maintaining the accuracy and reliability of financial records. Participants described regularly comparing financial records with bank statements, accounting records, and related financial documents to verify the correctness of recorded transactions. They also emphasized coordination among financial personnel, particularly during reconciliation activities, to ensure consistency in financial reporting and minimize recording discrepancies. Such practices enhance the credibility of financial reports and contribute to more reliable financial decision-making.

**Digital Accounting and Financial Reporting.** The participants consistently emphasized the importance of utilizing government-prescribed digital financial management systems in performing accounting functions. Their experiences demonstrate that the Enhanced Financial Reporting System (eFRS) and the Budget Monitoring System (BMS) have become essential tools for recording financial transactions, monitoring budget utilization, and generating required financial reports. The integration of these information systems has improved the efficiency, accuracy, and timeliness of financial reporting while reducing manual processing and facilitating compliance with Department of Education financial management requirements. The institutionalization of technology-supported accounting practices reflects the

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

participants' commitment to strengthening financial accountability through digital innovation and standardized financial management procedures.

The results reveal that accounting practices among school heads and financial personnel are characterized by financial transparency, strict compliance with government financial regulations, ethical stewardship of public funds, accurate documentation and verification of financial records, regular financial reporting and reconciliation, and the utilization of technology-based financial management systems such as the Enhanced Financial Reporting System (eFRS) and the Budget Monitoring System (BMS). A particularly distinct result is the strict segregation of financial duties, whereby the custody and handling of school funds are separated from the School Head, who is not supposed to have direct access to these funds. This practice demonstrates a deliberate internal control mechanism designed to prevent the concentration of financial responsibilities, safeguard public funds, and strengthen accountability in school accounting operations.

***Procurement***

Table 3 presents the financial management implementation practices of school heads in procurement as revealed through the thematic analysis of the participants' responses.

**Table 3. Financial Management Implementation Strategies in Procurement**

| Sample Key Responses | Codes | Emerging Themes |
|---|---|---|
| "…follows RA 9184…" (P2_School Principal) | Procurement Law Compliance | Procurement Policy Compliance |
| "…prepare the required procurement documents…" (P11_Disbursing Officer) | Procurement Document Preparation | |
| "…based on the approved SIP, AIP, and available budget…" (P11_ Disbursing Officer) | SIP- and AIP-Based Procurement Planning | |
| "…identify the school's priority needs…" (P11_ Disbursing Officer) | Procurement Needs Assessment | Needs-Based Procurement Planning |
| "…verify the budget…" (P10_ Disbursing Officer) | Budget Verification Before Procurement | |
| "…secure approvals from the School Head and School Procurement Committee…" (P11_ Disbursing Officer) | Prior Procurement Approval | |
| "…canvassing from at least three suppliers…" (P1_ School Principal) | Three-Supplier Canvassing | Competitive Supplier Selection and Value for Money |
| "…comparison of price, quality, warranty, and delivery terms…" (P2_ School Principal) | Multi-Criteria Supplier Evaluation | |
| "…offers best value while meeting school requirements." (P10_ Disbursing Officer) | Best-Value Supplier Selection | |

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

| | | |
|---|---|---|
| "…inspection and acceptance procedures." (P2_ School Principal) | Delivery Inspection and Acceptance | Procurement Quality Assurance and Accountability |
| "…procurement remains fair and competitive…" (P11_ Disbursing Officer) | Fair and Competitive Procurement | |

**Procurement Policy Compliance.** Compliance with government procurement laws and policies emerged as the foundation of effective procurement management among the participating schools. Procurement activities are consistently undertaken in accordance with regulations issued by the Department of Education, the Commission on Audit, and the Government Procurement Reform framework. School heads and procurement personnel view adherence to these legal requirements as essential in promoting transparency, accountability, fairness, and the prudent utilization of public funds. Their experiences demonstrate that observing prescribed procurement policies minimizes procurement risks while strengthening public trust in the management of school resources.

Procurement planning is likewise closely integrated with the school's strategic and financial planning processes. Procurement requirements are identified and prioritized based on the School Improvement Plan (SIP), Annual Implementation Plan (AIP), and Annual Procurement Plan (APP), ensuring that every acquisition supports approved school priorities and available financial resources. Maintaining complete procurement documents and organized records throughout the procurement cycle also forms part of their regular practice. These procedures facilitate monitoring, improve audit readiness, and reinforce accountability by providing accurate and complete documentation of procurement transactions.

**Needs-Based Procurement Planning.** Needs-based decision-making characterizes the procurement practices implemented by the participating schools. Purchasing decisions are guided by careful assessment of operational and instructional requirements, consultations with school personnel, and verification of available budget allocations. Financial resources are therefore directed toward priority programs, essential services, and instructional requirements rather than discretionary purchases. This approach enables schools to maximize limited resources while ensuring that procurement activities respond directly to actual school needs.

Procurement implementation also follows a structured administrative process before any acquisition is authorized. Established procedures require the preparation of purchase requests, approval by authorized officials, and the issuance of purchase orders before procurement activities proceed. Such systematic procedures ensure that purchases are properly authorized, supported by appropriate documentation, and aligned with approved procurement plans. The participants' experiences demonstrate that these administrative controls strengthen internal accountability and promote compliance with government procurement requirements.

**Competitive Supplier Selection and Value for Money.** Competitive supplier selection is consistently practiced to ensure fairness, transparency, and efficient utilization of public funds. Schools obtain and compare quotations from multiple qualified suppliers before procurement decisions are finalized, allowing procurement personnel to objectively evaluate available options while providing equal opportunities for eligible suppliers. Competitive canvassing promotes transparency and enables schools to secure the most advantageous procurement offers without compromising accountability.

Supplier selection extends beyond comparing prices alone. Decisions are based on a comprehensive assessment of product quality, supplier reliability, delivery performance, legal eligibility, compliance with procurement requirements, and the supplier's ability to satisfy school specifications. This comprehensive evaluation reflects the participants' recognition that quality and reliability are equally important as cost in achieving effective procurement

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

outcomes. Such practices minimize procurement risks while ensuring that acquired goods and services adequately support school operations.

Value for money is likewise achieved by balancing affordability with quality and functionality. Although the lowest responsive bid remains an important consideration, procurement decisions also prioritize suppliers capable of delivering quality products that meet established specifications and operational requirements. These experiences illustrate that prudent procurement management focuses not only on minimizing costs but also on maximizing the long-term benefits derived from government expenditures.

**Procurement Quality Assurance and Accountability.** Quality assurance remains an essential component of procurement even after purchases have been completed. Schools consistently conduct inspection, verification, and acceptance procedures to confirm that delivered goods and services comply with approved specifications, quantities, and quality standards before final acceptance and payment. Delivery performance is likewise monitored to ensure that suppliers fulfill their contractual obligations within the agreed timelines. These practices safeguard government resources by ensuring that procured items fully satisfy the school's operational and instructional requirements.

Transparency, fairness, and accountability continue to guide procurement activities throughout the entire procurement process. Procurement personnel consistently implement government procurement rules and Department of Education procedures while ensuring equal opportunity for qualified suppliers. Ethical procurement is regarded as a shared responsibility that requires impartial decision-making, transparent procedures, and strict compliance with established regulations. These experiences demonstrate a collective commitment to strengthening procurement governance and protecting public resources through responsible and transparent financial management.

The results reveal that procurement practices among school heads and procurement personnel are characterized by strict compliance with procurement laws and government regulations, systematic procurement planning, needs-based acquisition of goods and services, competitive supplier selection, value-for-money decision-making, and quality assurance through inspection and acceptance procedures. The use of multi-criteria supplier evaluation, particularly the comparison of price, quality, warranty, and delivery terms, is the strongest distinct finding in the supplied responses. It demonstrates that procurement decisions are not based exclusively on the lowest price but also consider the quality, reliability, and suitability of goods and services for school requirements. This reflects a value-for-money approach to public procurement.

***Asset Management***

Table 4 presents the financial management implementation practices of school heads in asset management as revealed through the thematic analysis of the participants' responses.

**Table 4. Financial Management Implementation Strategies in Asset Management**

| Sample Key Responses | Codes | Emerging Themes |
|---|---|---|
| "…regular physical inventory checks and reconciliation…" (P2_SP) | Regular Physical Inventory | Asset Inventory and Documentation |
| "…Property inventory conducted every purchase." (P9_AO) | Post-Purchase Asset Inventory | |
| "…assets are properly recorded and tagged…" (P2_SP) | Asset Recording and Tagging | |

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

| | | |
|---|---|---|
| "…assigned to designated custodians…" (P2_SP) | Designated Property Custodianship | Property Accountability and Custodianship |
| "…teachers sign ICS…" (P4_SP) | ICS-Based Property Accountability | |
| "…personally monitored it to the respective recipients…" (P9_AO) | Recipient-Based Asset Monitoring | Asset Protection and Maintenance |
| "…repair and replacement requests are properly documented…" (P2_SP) | Documented Asset Repair and Replacement | |
| "…loss, damage, or misuse is immediately reported." (P2_SP) | Immediate Reporting of Asset Irregularities | |
| "…applying the COA rules." (P8_AO) | COA Property Policy Compliance | |
| "…promoting awareness among staff and learners…" (P1_SP) | Asset Responsibility Awareness | |

**Asset Inventory and Documentation.** Systematic inventory monitoring serves as a fundamental practice in managing government property within the school. Inventory activities are conducted regularly to verify the existence, condition, and location of assets while ensuring that inventory records remain accurate and updated. Asset monitoring is treated as a continuous process rather than a periodic administrative task, with newly acquired items immediately incorporated into inventory records after purchase. Regular physical inventory, reconciliation, and monitoring enable school personnel to promptly identify discrepancies, safeguard government resources, and maintain reliable records that support accountability and informed decision-making.

Accurate asset recording and documentation further strengthen inventory management by providing complete and organized records for every government property acquired by the school. Assets are systematically recorded, tagged, and documented to facilitate identification, tracking, and accountability throughout their useful life. Various inventory tools, such as stock cards, property tags, and inventory records, are utilized to monitor the movement, issuance, and utilization of supplies and equipment. Maintaining comprehensive documentation establishes a clear audit trail for every asset, promotes transparency, and ensures that government property can be efficiently monitored, verified, and accounted for during inventory and audit activities.

**Property Accountability and Custodianship.** Effective asset management is reinforced through the assignment of clearly defined responsibilities to designated property custodians. Government assets are entrusted to specific personnel based on their assigned functions or offices, ensuring that every item has an accountable individual responsible for its safekeeping, proper utilization, and maintenance. Clearly assigning custodians strengthens individual accountability, minimizes uncertainty regarding property ownership and responsibility, and encourages responsible stewardship of government resources throughout the asset's lifecycle.

Property accountability is further strengthened through structured accountability systems that document the issuance, transfer, utilization, and return of school assets. Schools consistently utilize documentary controls such as Inventory Custodian Slips (ICS), property cards, borrower slips, and other accountability records to identify the personnel responsible for each government asset. These documentation systems facilitate inventory verification, support audit requirements, and ensure that movements of school property are properly monitored. By integrating documentary

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

controls with clearly assigned responsibilities, schools enhance transparency, reduce the risk of loss or misuse, and establish a reliable system for safeguarding public resources.

**Asset Protection and Maintenance.** Maintaining the condition and functionality of government assets requires continuous inspection and monitoring throughout their utilization. Routine physical inspections are conducted to assess the condition, usability, and serviceability of school properties, allowing maintenance requirements to be identified before assets deteriorate. Monitoring extends beyond inventory verification by involving regular coordination with end users and designated personnel to evaluate how assets are being utilized and whether repairs or replacements are necessary. This proactive approach enables schools to maximize the useful life of government property while ensuring that instructional and administrative operations continue without unnecessary interruptions.

Asset protection is likewise supported through preventive security measures, proper maintenance procedures, and prompt reporting of asset-related concerns. Schools implement measures to secure facilities and equipment against theft, unauthorized use, damage, and deterioration while ensuring that personnel entrusted with government property understand their responsibilities. Repair and replacement activities are properly documented to establish accountability and maintain accurate maintenance records. Immediate reporting of damaged, lost, or irregularly used assets allows school administrators to respond promptly, implement corrective actions, and preserve the integrity and availability of school resources for continuous educational service delivery.

The results reveal that asset management practices among school heads are characterized by systematic inventory monitoring, accurate asset recording, clearly assigned property accountability, regular inspection and maintenance of government assets, and strict compliance with government property management policies.

**Resource Mobilization Practices**

This subsection answers Research Question 2 and presents the practices employed by school heads in mobilizing educational resources for infrastructure and facilities, staffing, instructional materials, student welfare programs, and operational sustainability.

***Infrastructure and Facilities***

Table 5 presents the resource mobilization practices of school heads in relation to infrastructure and facility development as revealed through the thematic analysis of the participants' responses.

**Table 5. Resource Mobilization Practices in Infrastructure and Facilities**

| Sample Key Responses | Codes | Emerging Themes |
|---|---|---|
| "…prioritizing repairs, maintenance, and improvements…" (P2_School Principal) | Priority-Based Facility Maintenance | Prioritizing and Planning Facility Maintenance |
| "…based on needs identified in the SIP." (P2_School Principal) | SIP-Guided Facility Improvement | |
| "…regular facility inspections." (P2_School Principal) | Regular Facility Inspection | |
| "…labor cost shall be zero…" (P5_School Principal) | Use of In-House Labor for Minor Repairs | Adopting Cost-Efficient Approaches |

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

| | | |
|---|---|---|
| "…major repair… hire another skilled personnel." (P5_School Principal) | Hiring Skilled Personnel for Major Repairs | |
| "…applying for grants." (P1_School Principal) | Grant Application for Facility Development | Securing External Funding |
| "…maximizing available DepEd funds and programs." (P2_ School Principal) | Maximizing DepEd Infrastructure Assistance | |
| "…charged to MOOE or PTA funds…" (P5_ School Principal) | Use of MOOE and PTA Funds for Repairs | |
| "…partnering with stakeholders." (P1_ School Principal) | Stakeholder Partnership for Facility Improvement | Building Community Partnerships |
| "…coordinate with PTA, LGU, alumni, and private partners." (P2_ School Principal) | Multi-Sector Partnership Coordination | |
| "…PTA helped build composting facility shade." (P1_ School Principal) | PTA-Supported Facility Construction | |
| "…LGU gave ₱100,000…" (P4_ School Principal) | Obtaining LGU Financial Assistance for Infrastructure | |

**Prioritizing and Planning Facility Maintenance.** Prioritizing and planning facility maintenance emerged as an important strategy in ensuring that school infrastructure remains functional, safe, and responsive to the needs of learners and the school community. School heads identify and prioritize necessary repairs, maintenance activities, and facility improvements based on urgency, identified needs, and assessment findings. These activities are guided by the School Improvement Plan (SIP), which provides direction in determining infrastructure priorities and ensuring that improvements address the school's most pressing requirements. Regular facility inspections also enable school heads to identify maintenance concerns and determine which facilities require immediate attention. These practices demonstrate the importance of systematic assessment and planned maintenance rather than relying solely on immediate or reactive repairs.

**Adopting Cost-Efficient Facility Maintenance Approaches.** The data further reveal that school heads employ cost-efficient approaches to maintain and improve school facilities despite financial limitations. One notable practice involves utilizing available utility personnel and in-house labor to perform minor repairs, thereby reducing or eliminating additional labor expenses. For major or technically demanding repairs, however, school heads engage skilled personnel to ensure that the work is properly completed. This distinction demonstrates the participants' practical approach to managing maintenance expenditures while considering the technical requirements, quality, and safety of infrastructure repairs. By maximizing available personnel and engaging specialized workers when necessary, schools are able to address facility maintenance needs while minimizing avoidable costs.

**Securing External Funding for Infrastructure Projects.** Schools also employ different strategies to obtain financial support for infrastructure maintenance and development. These include applying for grants, maximizing available DepEd funds and programs, and utilizing alternative school funds to finance necessary repairs and improvements. Participants specifically identified the use of Maintenance and Other Operating Expenses (MOOE) and PTA funds as sources of support for addressing infrastructure requirements. These practices indicate that school heads explore available funding opportunities and consider different permissible sources of financial assistance when regular school

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

allocations are insufficient. Furthermore, the alignment of infrastructure funding with the School Improvement Plan (SIP) and Annual Implementation Plan (AIP) helps ensure that available financial support is directed toward identified school priorities. Through these approaches, school heads seek to sustain essential facility improvements while managing the limitations of available funds.

**Building Community Partnerships for Facility Development.** Establishing and strengthening partnerships with community stakeholders emerged as another important strategy in supporting infrastructure development. School heads coordinate with parents, local government units (LGUs), alumni, non-government organizations (NGOs), private organizations, and other stakeholders to obtain financial, material, and other forms of assistance for school facility improvement. These partnerships encourage shared responsibility for school development and provide opportunities for implementing infrastructure projects that may be difficult to undertake through regular government allocations alone. The reported practices include stakeholder coordination, resource-sharing initiatives, and collaboration with different sectors of the community to address facility requirements.

Coordination with government agencies and external organizations further strengthens these partnerships. School heads work with LGUs and DepEd offices to access available programs and assistance for infrastructure projects. They also establish linkages with NGOs and private-sector partners to obtain additional support for school facility improvement. Such coordination broadens the school's access to external assistance and creates opportunities for addressing infrastructure needs through collaborative efforts. The findings suggest that maintaining active relationships with government and private organizations is an important approach to securing support for school development.

The results also highlight the contribution of PTAs and alumni to infrastructure improvement. Participants reported tapping PTA funds for school projects, obtaining PTA assistance for minor repairs, and receiving support for the construction of facilities, such as a composting facility shade. Voluntary PTA contributions also serve as an additional source of assistance for school infrastructure initiatives. These practices demonstrate how parents and alumni can contribute to improving school facilities through financial assistance, participation, and continued support for school development. Such involvement strengthens the relationship between schools and their communities while promoting shared responsibility for maintaining and improving the learning environment.

External financial assistance is another notable practice under community partnership-building. School heads seek donations and financial support from individuals, organizations, and local government units to address infrastructure needs. A particularly notable response reported that the LGU provided ₱100,000 in financial assistance for infrastructure development. This specific contribution illustrates how direct assistance from local government can supplement available school funds and support the implementation of facility improvement projects. It also highlights the value of maintaining productive partnerships with external stakeholders to address infrastructure requirements that may exceed the school's regular financial capacity.

The data reveal that school heads employ four major strategies in managing school infrastructure and facilities: prioritizing and planning facility maintenance, adopting cost-efficient facility maintenance approaches, securing external funding for infrastructure projects, and building community partnerships for facility development.

***Staffing***

Table 6 presents the resource mobilization practices of school heads in staffing as revealed through the thematic analysis of the participants' responses.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

**Table 6. Resource Mobilization Practices in Staffing**

| Sample Key Responses | Codes | Emerging Themes |
|---|---|---|
| "…hiring, assignment, and payment are based on actual school needs…" (P6_Administrative Officer) | Needs-Based Staff Deployment | Deploying Support Staff According to School Needs and Priorities |
| "…specific work assignments…" (P6_Administrative Officer) | Task-Based Staff Assignment | |
| "…salary of the utility and watchman is credited in the MOOE…" (P9_Administrative Officer) | MOOE-Funded Support Staff Compensation | |
| "…clearly defining roles." (P1_School Principal) | Clear Definition of Staff Roles | |
| "…closely monitor the accomplishments…" (P5_ School Principal) | Accomplishment-Based Performance Monitoring | Monitoring Staff Performance and Strengthening Work Capacity |
| "…submit an accomplishment report attached to their DTR…" (P5_ School Principal) | Accomplishment Report Submission | |
| "…required to punch in the school biometrics…" (P5_ School Principal) | Biometric Attendance Monitoring | |
| "…providing guidance and feedback." (P2_ School Principal) | Performance Coaching and Feedback | |
| "…providing training." (P1_ School Principal) | Support Staff Training | |
| "…ensuring needed resources." (P1_ School Principal) | Provision of Work Resources | |
| "…setting clear expectations." (P1_ School Principal) | Communication of Work Expectations | Coordinating Staff Responsibilities and Work Schedules |
| "…proper schedules…" (P6_Administrative Officer) | Structured Staff Work Scheduling | |
| "…regular check-ins." (P1_ School Principal) | Regular Staff Performance Follow-Up | |

**Deploying Support Staff According to School Needs and Priorities.** Strategic deployment of support staff is guided by the operational needs of the school, available financial resources, and existing government policies. Staffing decisions are made after assessing where additional assistance is most needed to ensure that essential school operations continue efficiently. School heads maximize available personnel by assigning support staff according to priority functions while ensuring that deployment remains within approved budget allocations. The findings also indicate that schools utilize Maintenance and Other Operating Expenses (MOOE), where allowable, to compensate essential

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

support personnel such as utility workers and watchmen, enabling schools to address staffing gaps despite limited plantilla positions.

Clearly defined roles and responsibilities further contribute to the effective utilization of support personnel. School administrators establish specific duties, terms of reference, and task assignments to ensure that each staff member understands their responsibilities and performs functions aligned with the school's operational requirements. Assignments are based on personnel competencies and organizational needs, allowing support staff to contribute effectively to administrative and operational activities. This structured distribution of responsibilities minimizes duplication of work, strengthens accountability, and enhances overall organizational efficiency.

**Monitoring Staff Performance and Strengthening Work Capacity.** Performance management is characterized by continuous monitoring and the implementation of accountability mechanisms that ensure support personnel consistently perform their assigned responsibilities. School heads regularly monitor staff performance through supervision, accomplishment reports, attendance monitoring systems, and periodic meetings to evaluate work progress and address operational concerns. Continuous monitoring allows administrators to identify performance issues early, provide immediate corrective actions, and ensure that assigned tasks are completed efficiently and on schedule. These practices reinforce accountability while promoting high standards of performance among support personnel.

Capacity development complements performance monitoring by equipping support personnel with the knowledge, skills, and resources needed to perform their duties effectively. Schools provide orientation before work assignments, technical assistance, coaching, and constructive feedback to improve staff competence and confidence. Administrators also ensure that personnel have access to the necessary tools and resources required to accomplish their responsibilities efficiently. By combining supervision with continuous learning opportunities, school heads strengthen staff capability, improve work quality, and support the effective delivery of school services.

**Coordinating Staff Responsibilities and Work Schedules.** Effective work coordination is achieved through clear communication of expectations and the establishment of structured work schedules that support the efficient delivery of school services. School administrators ensure that support personnel fully understand their assigned responsibilities before tasks are implemented and organize work schedules based on operational priorities and available resources. Clearly communicated expectations and well-planned schedules help prevent misunderstandings, promote accountability, and ensure that staffing resources are utilized efficiently to meet the daily operational requirements of the school.

Continuous coordination and follow-up further strengthen operational efficiency by maintaining regular communication between school administrators and support personnel after work assignments have been made. School heads consistently monitor work progress, conduct follow-up activities, and provide timely guidance whenever operational concerns arise. This ongoing supervision allows administrators to resolve issues promptly, reinforce accountability, and ensure that assigned responsibilities are carried out effectively. The results demonstrate that sustained communication and regular monitoring contribute significantly to maintaining efficient school operations despite limited human resources.

The results reveal that staffing resource mobilization practices are characterized by needs-based deployment of support personnel, clearly defined roles and responsibilities, continuous performance monitoring, capacity-building initiatives, and effective work coordination.

***Instructional Materials***

Table 7 presents the resource mobilization practices of school heads in providing instructional materials as revealed through the thematic analysis of the participants' responses.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

**Table 7. Resource Mobilization Practices in Instructional Materials**

| Sample Key Responses | Codes | Emerging Themes |
|---|---|---|
| "…consultation with teachers and subject coordinators…" (P2_School Principal) | Teacher Consultation | Needs-Based Acquisition |
| "…Acquire materials through request form." (P3_School Principal) | Request-Based Acquisition | |
| "…distribute them based on the needs or request of teachers." (P25_Learning Resource Coordinator) | Needs-Based Distribution | |
| "…aligning procurement with the SIP, AIP, and APP…" (P2_ School Principal) | Plan-Aligned Procurement | |
| "…source materials from DepEd or purchase locally…" (P1_ School Principal) | Multiple-Sourcing of Materials | |
| "…directly support the Most Essential Learning Competencies (MELCs)…" (P27_ Learning Resource Coordinator) | MELC-Based Prioritization | Curriculum-Based Prioritization |
| "…learner performance data." (P2_ School Principal) | Performance-Based Prioritization | |
| "…distribute based on the identified priorities and needs." (P27_ Learning Resource Coordinator) | Priority-Based Distribution | |
| "…digital sharing through Google Drive…" (P25_ Learning Resource Coordinator) | Digital Resource Sharing | Collaborative Resource Development |
| "…develop localized and contextualized learning resources…" (P27_ Learning Resource Coordinator) | Localized Resource Development | |
| "…works closely with the district or division offices…" (P28_ Learning Resource Coordinator) | District and Division Coordination | |
| "…work with the Local Government Unit (LGU), the Parents-Teachers Association (PTA), alumni, private organizations…" (P27_ Learning Resource Coordinator) | Multi-Sector Partnerships | External Support and Donations |
| "…received some learning materials from LGU…" (P27_ Learning Resource Coordinator) | LGU Material Assistance | |
| "…funding assistance for reproduction of modules and learning aids." (P2_ School Principal) | External Funding Assistance | |
| "…FCB donated bond paper." (P1_ School Principal) | Private-Sector Donations | |

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

| | | |
|---|---|---|
| "…borrow books from the library hub." (P25_ Learning Resource Coordinator) | Library Hub Resource Access | |

**Needs-based acquisition.** The acquisition and distribution of instructional materials are guided by systematic assessments of classroom requirements and active consultation with teachers. School heads and Learning Resource Coordinators collaboratively identify instructional resource gaps by considering teacher requests, learner needs, and classroom priorities before initiating procurement or resource allocation. This participatory approach ensures that available instructional materials directly support teaching and learning while promoting equitable distribution across grade levels and subject areas. By aligning resource acquisition with actual instructional demands, schools maximize the usefulness of limited educational resources and ensure that priority learning needs are addressed.

Systematic procurement, inventory management, and distribution processes further strengthen the effective mobilization of instructional resources. Procurement activities are integrated with the School Improvement Plan (SIP), Annual Implementation Plan (AIP), and Annual Procurement Plan (APP), ensuring that resource acquisition supports school priorities and complies with government procurement policies. Instructional materials are sourced from both government allocations and local procurement whenever necessary, while inspection, inventory documentation, utilization monitoring, and coordination with district and division offices promote accountability and ensure the timely and equitable distribution of learning resources.

**Curriculum-based prioritization.** Resource allocation is primarily driven by curriculum requirements and learner needs to maximize the educational impact of available instructional materials. Priority is given to resources that directly support curriculum implementation, the Most Essential Learning Competencies (MELCs), core competencies, and key learning areas. School heads recognize that limited resources should be invested in instructional materials that contribute most significantly to learner achievement, allowing schools to maintain instructional quality while responding to the diverse academic needs of students.

Careful prioritization also enables schools to manage resource limitations through evidence-based decision-making. Decisions are informed by school improvement plans, learner performance data, teacher consultations, inventory records, and continuous needs assessments to determine the most essential instructional materials. Existing resources are carefully evaluated before additional acquisitions are made, ensuring that available funds are directed toward high-priority learning needs. This systematic approach allows schools to maximize the educational value of limited resources while maintaining effective instructional support.

**Collaborative resource development.** Collaboration and innovation have become important strategies for expanding the availability of instructional materials despite resource constraints. Schools strengthen instructional support by encouraging teachers to share learning resources, coordinating with Learning Resource Coordinators across districts, and utilizing digital platforms to facilitate the efficient exchange of instructional materials. The development of localized and contextualized learning resources further enables schools to produce materials that reflect learners' community contexts, cultural backgrounds, and instructional needs. These collaborative practices promote professional cooperation while maximizing the utilization of existing educational resources.

**External support donations.** Partnerships with local government units, higher education institutions, parents, alumni, non-government organizations, private institutions, and other community stakeholders significantly enhance the availability of instructional materials. School heads actively cultivate collaborative relationships that supplement government-provided resources and strengthen instructional support. These partnerships enable schools to address shortages in learning materials, improve access to educational resources, and reinforce the shared responsibility of various sectors in promoting quality education, particularly in resource-constrained schools.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

External financial assistance and material donations likewise play a vital role in sustaining instructional resource provision. Support from private donors, charitable organizations, educational institutions, library resource centers, and international partners supplements existing school resources through the provision of books, instructional supplies, reproduction materials, financial assistance, and other learning resources. Such contributions enable schools to respond more effectively to instructional needs that cannot be fully addressed through regular government funding. These collaborative initiatives demonstrate the importance of external support in ensuring the continuous availability of quality instructional materials, particularly in geographically isolated and financially constrained schools.

The data reveal that resource mobilization for instructional materials is characterized by needs-based acquisition, strategic procurement and distribution, curriculum-driven prioritization, collaborative resource sharing, and strong stakeholder partnerships.

***Student Welfare Programs***

Table 8 presents the resource mobilization practices of school heads in supporting student welfare programs as revealed through the thematic analysis of the participants' responses.

**Table 8. Resource Mobilization Practices in Student Welfare Programs**

| Sample Key Responses | Codes | Emerging Themes |
|---|---|---|
| "…appropriate MOOE allocations." (P2_School Principal) | MOOE Allocation for Student Welfare | School-Based Funding |
| "…organization membership funds." (P5_ School Principal) | Student Organization Funds | |
| "…legally collected student contributions…" (P20_SSLG Adviser) | Authorized Student Contributions | |
| "…SSLG contribution of sixty pesos (₱60.00) per student…" (P22_ SSLG Adviser) | SSLG Membership Contributions | |
| "…Inclusion in the APP…" (P24_ SSLG Adviser) | APP-Based Welfare Budgeting | |
| "…PTA contributions." (P1_ School Principal) | PTA Financial Support | External Funding Support |
| "…LGU support." (P1_ School Principal) | LGU Financial Assistance | |
| "…donations/sponsorships." (P1_ School Principal) | External Donations and Sponsorships | |
| "…income-generating programs." (P22_ SSLG Adviser) | Income-Generating Activities | |
| "…magpatuman og mga fundraising activities nga subay sa mga policy sa DepEd." ["implement fundraising activities that are in accordance with DepEd policies." ] (P23_ SSLG Adviser) | DepEd-Compliant Fundraising | |

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

| | | |
|---|---|---|
| "…guidance, health, nutrition, child protection…" (P2_ School Principal) | Integrated Learner Support Services | Learner Welfare and Protection |
| "…mga programa nga nagpalambo sa mental health…" [programs that promote mental health] (P23_ SSLG Adviser) | Mental Health Promotion | |
| "…health services such as deworming." (P1_ School Principal) | School-Based Health Services | |
| "…Gender and Development Program…" (P24_ SSLG Adviser) | Gender-Responsive Welfare Programs | |
| "…separate CR and bed for girls and boys." (P24_ SSLG Adviser) | Gender-Sensitive Facilities | |
| "…sports and clubs." (P2_ School Principal) | Sports and Club Development | Student Leadership and Participation |
| "…Leadership training and capacity building…" (P20_ SSLG Adviser) | Student Leadership Training | |
| "…Encourage active participation." (P3_ School Principal) | Active Student Participation | |
| "…functional organization…" (P5_ School Principal) | Strengthening Student Organizations | |
| "…voices also recognized in the SGC." (P5_ School Principal) | Student Representation in Governance | |
| "…improving academic performance." (P4_ School Principal) | Academic Performance Enhancement | Student Enrichment Activities |
| "…Intramurals…" (P22_ SSLG Adviser) | School Sports Activities | |
| "…DRR basic training…" (P22_ SSLG Adviser) | Disaster Preparedness Training | |
| "…Symposium on safe and motivating learning environment…" (P22_ SSLG Adviser) | Safe Learning Environment Advocacy | |
| "…Digitalization Program…" (P24_ SSLG Adviser) | Student Learning Digitalization | |
| "…collaboration with parents and PTA." (P2_ School Principal) | Parent and PTA Partnership | Stakeholder Partnerships |
| "…LGU and BLGU partnerships." (P1_ School Principal) | LGU and BLGU Partnership | |

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

| | | |
|---|---|---|
| "…engaging our parents, alumni, LGUs and other community partners…" (P26_ SSLG Adviser) | Multi-Sector Stakeholder Engagement | |
| "…Collaborate with LGU and BLGU for funds and other resources needed." (P22_ SSLG Adviser) | LGU and BLGU Resource Coordination | |
| "…volunteer work." (P2_ School Principal) | Community Volunteer Participation | Community Participation |
| "…Conducted meetings with the stakeholders…" (P22_ SSLG Adviser) | Stakeholder Consultation Meetings | |
| "…shared responsibility in school activities and student-centered initiatives." (P20_ SSLG Adviser) | Shared Community Responsibility | |
| "…sa pagplano ug pagpatuman sa mga kalihokan." [in planning and implementing the activities] (P23_ SSLG Adviser) | Collaborative Program Planning | |
| "…involve the community in terms of student security." (P5_ School Principal) | Community-Based Student Security | |
| "…financial support for snacks." (P4_ School Principal) | Community Support for Student Activities | |
| "…World Vision." (P4_ School Principal) | NGO Support for Student Welfare | |

**School-Based Funding.** School-based funding mechanisms provide an important financial foundation for implementing student welfare programs in public schools. The findings indicate that school heads utilize available school funds, particularly Maintenance and Other Operating Expenses (MOOE), to support learner-centered activities and essential welfare services. Participants also reported incorporating student welfare activities into the Annual Procurement Plan (APP) and utilizing student organization funds and legally collected student contributions, including Supreme Secondary Learner Government (SSLG) membership contributions, to finance student activities and organizational initiatives. These practices demonstrate how school administrators maximize available internal resources to sustain student welfare programs while observing applicable government financial management and collection policies.

**External Funding Support.** In addition to school-based funds, participants reported obtaining financial and material assistance from external sources to supplement student welfare initiatives. These sources include PTA contributions, LGU support, donations, sponsorships, alumni and non-government organizations, and income-generating activities. Schools also conduct fundraising activities in accordance with DepEd policies and establish community partnerships to obtain resources for learner-centered programs. These practices indicate that diversifying funding sources helps schools address financial limitations and sustain welfare activities that may not be fully supported by regular government allocations.

**Learner Welfare and Protection.** Student welfare programs encompass services and initiatives that address learners' physical, emotional, psychological, and social well-being. The findings reveal that schools support guidance and counseling, health and nutrition services, deworming, inclusive education, child protection, career guidance, mental

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

health promotion, school safety, and Gender and Development (GAD) activities. Participants also identified improvements in school health facilities, such as clinic renovations and the provision of separate comfort rooms and beds for girls and boys. These practices demonstrate the efforts of school administrators to provide safe, inclusive, and gender-responsive environments that address learners' diverse welfare needs. In particular, the provision of gender-sensitive clinic facilities reflects an effort to translate student welfare and gender-responsive considerations into concrete improvements in school facilities.

**Student Leadership and Participation.** Developing student leadership and encouraging active participation also emerged as important components of student welfare. The findings indicate that schools support sports and club activities, leadership training, student government programs, and initiatives that encourage learners to participate in school activities and decision-making processes. Participants also emphasized strengthening student organizations, providing organizational resources, and recognizing student representation in the School Governance Council (SGC). These practices demonstrate that student welfare initiatives extend beyond the provision of basic services by creating opportunities for learners to develop leadership competencies, responsibility, and meaningful participation in school governance.

**Student Enrichment Activities.** Schools also implement enrichment activities that promote learners' academic, personal, and social development. The findings reveal support for academic performance enhancement, values formation, intramural sports, disaster risk reduction training, safe learning environment symposiums, and student orientation programs. Participants likewise identified digitalization initiatives and improvements in ICT facilities, including the procurement of television equipment and the enhancement of computer learning facilities. School celebrations, such as High School Day, also provide opportunities for learners to participate in co-curricular activities and develop their talents and interests. These initiatives demonstrate that student welfare programs include learning enrichment and developmental experiences that complement classroom instruction.

**Stakeholder Partnerships.** Collaboration with parents, PTAs, LGUs, barangay local government units (BLGUs), alumni, youth organizations, and other community partners strengthens the implementation of student welfare programs. The findings indicate that school heads engage these stakeholders to obtain financial, material, and other forms of assistance for learner-centered activities. Participants specifically identified partnerships with the LGU, BLGU, alumni, and organizations such as the Sangguniang Kabataan (SK) as sources of support for school initiatives. These partnerships expand the resources available to schools and reinforce the shared commitment of various sectors to addressing learners' welfare and developmental needs.

**Community Participation.** Beyond providing resources, community members contribute to student welfare through consultation, volunteer work, collaborative planning, and active involvement in school activities. The findings reveal that school heads encourage stakeholder meetings, parental participation, effective communication, and shared responsibility in planning and implementing student-centered initiatives. Participants also described community involvement in student security, financial assistance for snacks, and support from non-government organizations such as World Vision. These practices demonstrate that community participation strengthens the implementation and sustainability of student welfare programs by fostering cooperation, shared ownership, and collective responsibility among school and community stakeholders.

Overall, the results reveal that student welfare programs are sustained through school-based funding, external financial support, comprehensive learner welfare services, student leadership initiatives, enrichment activities, stakeholder partnerships, and active community participation.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

***Operational Sustainability***

Table 9 presents the resource mobilization practices of school heads in ensuring operational sustainability as revealed through the thematic analysis of the participants' responses. Six major emerging themes were identified from the interview data, namely: (1) Planning and Prioritizing Operational Spending; (2) Funding Essential School Services; (3) Ensuring Financial Accountability; (4) Monitoring and Maximizing Resources; (5) Generating Income for School Operations; and (6) Sustaining School Facilities and the Environment. These themes demonstrate that school heads sustain school operations through strategic financial planning, prudent utilization of available resources, and the implementation of long-term sustainability initiatives. The findings further indicate that operational sustainability is achieved by balancing immediate school needs with future development goals while ensuring accountability and efficient management of limited resources.

**Table 9. Resource Mobilization Practices in Operational Sustainability**

| Sample Key Responses | Codes | Emerging Themes |
|---|---|---|
| "…aligning expenditures with the SIP and AIP…" (P2_School Principal) | SIP- and AIP-Aligned Spending | Planning and Prioritizing Operational Spending |
| "…prioritizing essential operational needs…" (P2_ School Principal) | Essential Needs Prioritization | |
| "…previous actual expenditures…" (P4_ School Principal) | Historical Expenditure-Based Planning | |
| "…allocate MOOE for utilities…" (P2_ School Principal) | MOOE Allocation for Utilities | Funding Essential School Services |
| "…give priority to utilities, maintenance, and security." (P6_Administrative Officer) | Essential Services Prioritization | |
| "…allotted by percentage depending on the needs." (P9_ Administrative Officer) | Needs-Based Percentage Allocation | |
| "…transparency in budgeting…" (P1_ School Principal) | Transparent Budget Management | Ensuring Financial Accountability |
| "…Abide COA rules…" (P5_ School Principal) | COA Rules Compliance | |
| "…spending it judiciously." (P4_ School Principal) | Prudent Fund Utilization | |
| "…monitor the use of funds regularly…" (P6_ Administrative Officer) | Regular Fund Utilization Monitoring | Monitoring and Maximizing Resources |
| "…ensuring that all purchases has not wasted…" (P7_ Administrative Officer) | Prevention of Resource Wastage | |
| "Distributed fairly." (P3_ School Principal) | Equitable Resource Distribution | |

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

| | | |
|---|---|---|
| "…Use Purchase Order for those materials…" and "…paid for the succeeding MOOE." (P9_ Administrative Officer) | Purchase Order-Based Deferred Payment | |
| "…establishment of the school cafeteria." (P2_ School Principal) | School Cafeteria as an Income Source | Generating Income for School Operations |
| "…generate additional resources." (P2_ School Principal) | Additional Income Generation | |
| "…infrastructure upgrades." (P1_ School Principal) | Infrastructure Improvement | Sustaining School Facilities and the Environment |
| "…encourage waste segregation…" (P6_ Administrative Officer) | School Waste Segregation | |
| "…reduce paper consumption by using digital documents…" (P6_ Administrative Officer) | Paperless Documentation | |
| "…promote energy conservation…" (P6_ Administrative Officer) | Energy Conservation Practices | |
| "…Tree-planting activities…" (P6_ Administrative Officer) | School Tree-Planting Activities | |
| "…campus clean-up drives…" (P6_ Administrative Officer) | Campus Clean-Up Activities | |
| "…maintaining a good and friendly environment in the school." (P8_ Administrative Officer) | Positive School Environment Maintenance | |

**Planning and Prioritizing Operational Spending.** Planning operational spending provides the foundation for sustaining school operations by ensuring that available resources are allocated according to established priorities and long-term development goals. The participants emphasized aligning expenditures with the School Improvement Plan (SIP) and Annual Implementation Plan (AIP), prioritizing essential operational needs, and considering previous actual expenditures when preparing budgets. They also highlighted the importance of proper financial planning, careful expense management, and ensuring that expenditures support approved school activities. These practices demonstrate that systematic planning enables school heads to utilize limited resources efficiently while maintaining alignment between financial decisions, identified school needs, and approved development plans.

**Funding Essential School Services.** Funding essential services is necessary to maintain the continuous delivery of basic school operations despite financial limitations. The participants identified utilities, maintenance and repairs, security services, and essential school materials as priority expenditure items. They also emphasized allocating MOOE for utilities, using the Annual Procurement Plan (APP) to identify funding requirements, and distributing available funds according to the urgency and percentage of identified needs. These practices demonstrate that prioritizing essential services enables school administrators to sustain daily operations, address immediate requirements, and ensure that limited financial resources are directed toward the most necessary school services.

**Ensuring Financial Accountability.** Ensuring financial accountability is fundamental to the responsible management of public resources and the continuity of school operations. The participants emphasized transparency in budgeting,

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

regular audits, stakeholder involvement, financial prudence, and compliance with Commission on Audit (COA) rules. They also highlighted the importance of spending available funds judiciously and managing limited MOOE allocations properly. These practices demonstrate that transparent and prudent financial management strengthens accountability, promotes responsible spending, and safeguards the proper utilization of government resources.

**Monitoring and Maximizing Resource Utilization.** Maximizing resource utilization requires continuous monitoring and careful management of available financial and material resources. The participants reported regularly monitoring fund utilization, ensuring that school programs continue without interruption, preventing resource wastage, and maximizing the usefulness of procured items. They also emphasized equitable resource distribution and careful planning to ensure that available resources provide maximum benefits to daily school operations. One distinctive practice involved using purchase orders for materials and arranging payment through the succeeding MOOE allocation (P9_AO). This was reported as an approach to addressing immediate material requirements when current funds were insufficient. However, its implementation must remain subject to applicable procurement, accounting, and cash management regulations. These practices demonstrate that continuous monitoring and prudent utilization help schools minimize waste, address operational constraints, and sustain essential programs.

**Generating Income for School Operations.** Generating operational income provides schools with opportunities to obtain additional resources to support continuing operations and long-term development. The participants identified the establishment of a school cafeteria as an income-generating initiative and emphasized generating additional resources, encouraging stakeholder involvement, and practicing prudent MOOE utilization. They also highlighted the importance of incorporating long-term operational priorities into the School Improvement Plan (SIP), recognizing its five-year planning period. These practices demonstrate that operational sustainability requires not only the efficient use of existing funds but also initiatives that expand available resources and support the school's continuing development.

**Sustaining School Facilities and the Environment.** Sustaining facilities and the environment involves maintaining school infrastructure while adopting practices that promote environmental responsibility and efficient resource use. The participants identified infrastructure upgrades, waste segregation, paperless documentation, energy conservation, tree-planting activities, and campus clean-up drives as important sustainability initiatives. They also emphasized maintaining a good and friendly school environment that supports the daily activities and well-being of the school community. These practices demonstrate that operational sustainability extends beyond financial management by incorporating facility improvement, environmental protection, and responsible resource consumption into the continuing operation and development of schools.

Overall, the findings reveal that operational sustainability is characterized by planning operational spending, funding essential services, ensuring financial accountability, maximizing resource utilization, generating operational income, and sustaining facilities and the environment.

**Challenges and Adaptive Measures**

This subsection answers Research Question 3. Table 10 presents the major challenges encountered and adaptive measures employed by school heads in implementing financial management and resource mobilization practices.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

**Table 10. Challenges Encountered and Adaptive Measures Employed by School Heads in Financial Management Implementation and Resource Mobilization**

| Sample Key Responses on Challenges | Sample Key Responses on Adaptive Measures | Codes | Emerging Themes |
|---|---|---|---|
| "…Insufficient MOOE funds." (P1_School Principal) | "…strict prioritization of programs based on the SIP and AIP." (P1_ School Principal) | SIP- and AIP-Based Budget Prioritization | Adaptive Financial Management |
| "…limited financial resources…" (P2_ School Principal) | "…realignment of limited funds to the most urgent needs." (P2_ School Principal) | Urgency-Based Fund Realignment | |
| "…challenging to adequately fund all programs and activities." (P2_ School Principal) | "…properly budget or manage the small resources we have." (P2_ School Principal) | Prudent Management of Limited Funds | |
| "…classroom repairs exceed MOOE budget." (P1_ School Principal) | "…reprioritization." (P1_ School Principal) | Expenditure Reprioritization | |
| "…lacking finance personnel." (P1_ School Principal) | "…building a finance team." (P1_ School Principal) | Collaborative Finance Team Formation | |
| "…increasing volume of reports and monitoring requirements." (P3_ School Principal) | "…close monitoring of fund utilization." (P3_ School Principal) | Collaborative Financial Monitoring | |
| "…ensuring compliance with accounting and procurement standards." (P2_ School Principal) | "…compliance has improved." (P2_ School Principal) | Strengthened Financial Compliance | |
| "…fluctuating prices of goods and services." (P4_ School Principal) | "…prioritization of urgent needs." (P4_ School Principal) | Urgency-Based Expenditure Prioritization | |
| "…planned programs get shelved." (P1_ School Principal) | "…strict prioritization of activities based on the SIP and AIP." (P1_ School Principal) | Priority-Based Activity Implementation | |
| "…natural disaster." (P1_ School Principal) | "…realignment approvals." (P1_ School Principal) | Emergency Budget Realignment | |

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

| | | | |
|---|---|---|---|
| "…MOOE not intended for infrastructure." (P4_ School Principal) | "…partnership push." (P4_ School Principal) | Stakeholder Partnership Development | Stakeholder Collaboration and Resource Mobilization |
| "…not enough MOOE allocation." (P4_ School Principal) | "…mobilize additional support." (P4_ School Principal) | External Resource Mobilization | |
| "…without a designated bookkeeper yet." (P3_ School Principal) | "…seek technical assistance from the Schools Division Office bookkeeper." (P3_ School Principal) | Division-Level Bookkeeping Assistance | |
| "…lack of trained staff for bidding." (P4_ School Principal) | "…request technical assistance." (P4_ School Principal) | Technical Assistance for Procurement | |
| "…conflicting schedules of SGC members." (P4_ School Principal) | "…coordinating closely with the Barangay, LGU, and PTA." (P4_ School Principal) | Stakeholder Coordination | |
| "…limited financial resources…" (P2_ School Principal) | "…ink supplier provides printer." (P2_ School Principal) | Supplier-Supported Equipment Provision | |
| "…classroom repairs exceed MOOE budget." (P1_ School Principal) | "…free repair." (P1_ School Principal) | Supplier-Supported Equipment Maintenance | |
| "…budget preparation, liquidation, procurement documentation, and asset management required significant time and effort." (P3_ School Principal) | "…redistribute non-teaching tasks." (P2_ School Principal) | Redistribution of Administrative Tasks | Human Resource Management and Organizational Capacity |
| "…administrative workload." (P2_ School Principal) | "…AO II performs dual functions." (P2_ School Principal) | Maximizing AO II Functional Capacity | |
| "…the school has limited capacity to hire staff." (P5_ School Principal) | "…redistributing tasks." (P5_ School Principal) | Redistribution of Personnel Responsibilities | |
| "…delays in fund releases." (P2_ School Principal) | "…adjust and adapt the situation." (P2_ School Principal) | Adaptive skills | Organizational Learning and |

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

| | | | |
|---|---|---|---|
| "…changing government policies." (P3_ School Principal) | "…flexible resource management systems." (P3_ School Principal) | Flexible Resource Management | Sustainable School Operations |
| "…planning and procurement less predictable." (P2_ School Principal) | "…proactive planning." (P2_ School Principal) | Proactive Financial Planning | |
| "…limited funds." (P3_ School Principal) | "…maximized community resources." (P3_ School Principal) | Community Resource Maximization | |
| "…financial constraints…" (P2_ School Principal) | "…encouraged volunteerism." (P2_ School Principal) | Community Volunteerism | |

**Adaptive Financial Management.** Insufficient financial resources emerged as a significant challenge affecting the implementation of school programs and the delivery of daily operations. The responses indicate that school heads encounter limitations in Maintenance and Other Operating Expenses (MOOE) and other available funds, making it difficult to address instructional, administrative, and developmental needs simultaneously. These financial constraints affect the implementation of planned activities, particularly when available allocations are insufficient to accommodate urgent and competing school priorities. Participants also reported difficulties in financing classroom repairs and other operational requirements, especially when the available MOOE cannot sufficiently cover the expenses involved. These circumstances require school heads to exercise prudent financial management by prioritizing essential expenditures, managing limited resources carefully, and directing available funds toward the most urgent school needs.

In response to these constraints, participants identified several adaptive financial management practices, including prioritizing programs based on the School Improvement Plan (SIP) and Annual Implementation Plan (AIP), realigning limited funds toward urgent requirements, reprioritizing expenditures, and closely monitoring fund utilization. Some participants also emphasized the importance of managing available resources prudently and adjusting planned activities according to existing financial capacity. These practices demonstrate how school heads attempt to sustain essential operations despite inadequate allocations and competing financial demands. Nevertheless, the recurring limitations in school funding indicate that prudent financial management alone may not fully address the resource gaps affecting program implementation and school development.

**Stakeholder Collaboration and Resource Mobilization.** The implementation of financial management responsibilities is also affected by the limitations of school-based resources and the need for external assistance. Participants indicated that available MOOE allocations are sometimes insufficient to support infrastructure-related requirements and other school needs. Restrictions concerning the use of operational funds for certain infrastructure expenses further complicate the immediate resolution of facility concerns. In addition, the absence of designated financial personnel and limited procurement competencies among existing staff create situations in which schools must seek assistance beyond their immediate organizational capacity. These challenges highlight the importance of establishing functional relationships with external institutions and community stakeholders to address financial, technical, and operational limitations.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

To address these concerns, participants reported strengthening coordination with the Local Government Unit (LGU), Barangay Local Government Unit (BLGU), Parents-Teachers Association (PTA), and other community partners. They also identified the mobilization of additional support, the development of stakeholder partnerships, and the request for technical assistance from the Schools Division Office as important adaptive measures. Notably, one participant reported receiving a printer from an ink supplier and free printer repair services, illustrating how private-sector assistance can help schools address equipment-related needs without relying entirely on their limited funds. These practices demonstrate that collaboration with external stakeholders can supplement available school resources and provide technical assistance when internal capacities are insufficient. Such partnerships, however, should remain consistent with applicable government policies and accountability requirements.

**Human Resource Management and Organizational Capacity.** Shortages in qualified personnel and the increasing administrative responsibilities assigned to school heads and support staff constitute another challenge in implementing financial management activities. Participants reported that some schools operate without sufficient financial management personnel, while others do not have a designated bookkeeper. Consequently, existing personnel are required to perform multiple responsibilities involving budget preparation, financial reporting, liquidation, procurement documentation, and asset management. The increasing volume of administrative and monitoring requirements further contributes to workload pressures, potentially affecting the timeliness and efficiency of financial transactions and other school operations.

Participants also identified difficulties associated with limited procurement competencies, administrative workload, and the school's restricted capacity to hire additional personnel. To address these concerns, schools employ adaptive human resource management practices such as forming collaborative finance teams, redistributing administrative and non-teaching responsibilities, maximizing the functional capacity of available personnel, and requesting technical assistance from qualified personnel at the Schools Division Office. These measures reflect efforts to maximize existing human resources while maintaining the continuity of financial management operations. However, reliance on personnel performing multiple functions may continue to place considerable demands on school staff, emphasizing the need to strengthen personnel capacity and provide appropriate technical support.

**Organizational Learning and Sustainable School Operations.** External conditions and organizational uncertainties also influence the financial management practices of schools. Participants identified fluctuating prices of goods and services, delays in the release of government funds, natural disasters, and changes in government policies as circumstances that complicate financial planning and procurement activities. Increasing prices reduce the purchasing capacity of available funds, while delayed releases may affect the timely implementation of planned programs and procurement requirements. Similarly, unforeseen emergencies and changing policy requirements necessitate adjustments in financial plans and operational priorities. These conditions demonstrate that school financial management is not carried out in a static environment but requires continuous adjustment in response to changing circumstances.

In addressing these challenges, participants reported adopting proactive planning, flexible resource management systems, emergency budget realignment when applicable, and the reprioritization of activities based on prevailing needs. They also emphasized the importance of adjusting to delayed fund releases, maximizing available community resources, encouraging volunteerism, and coordinating with stakeholders such as the Barangay, LGU, and PTA. These adaptive measures indicate that organizational resilience is strengthened through continuous planning, collaborative problem-solving, and the efficient use of available resources. They further demonstrate that sustaining school operations requires school heads to respond to unforeseen conditions while ensuring that essential programs and services remain functional.

Overall, the challenges and adaptive measures presented in Table 10 demonstrate that school heads encounter interconnected financial, administrative, personnel, and external constraints in managing school resources. The most

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

evident challenges include insufficient MOOE allocations, limited financial resources, inadequate financial personnel, increasing administrative workload, fluctuating prices, delayed fund releases, and uncertainties arising from natural disasters and changing government policies. In response, participants employ adaptive financial management, stakeholder collaboration, human resource optimization, and flexible organizational practices to maintain school operations. These responses suggest that effective school financial management requires not only the prudent utilization of available funds but also the capacity to mobilize external support, strengthen personnel competencies, and adjust organizational practices to changing conditions.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

## DISCUSSION

### Summary of Principal Findings

After a thorough and systematic analysis of the data gathered from the participants, the major findings of the study were identified as follows.

#### *Financial management strategies*

**Budgeting.** Participatory, strategic, and needs-based budgeting practices are employed by aligning budget allocations with school priorities identified in the School Improvement Plan (SIP) and Annual Implementation Plan (AIP). These involve preparing annual budgets, prioritizing urgent and essential expenditures, monitoring fund utilization, and adjusting allocations when unexpected needs arise. The application of the Boncodin formula for fund distribution was also reported as a practice for allocating available resources according to identified school needs. Furthermore, procurement requirements are integrated into budget preparation through alignment with the Project Procurement Management Plan (PPMP) and Annual Procurement Plan (APP).

**Accounting.** Financial transparency, accurate transaction recording, proper documentation, regular financial reporting, and compliance with accounting regulations characterize the accounting practices. These include verifying financial documents, reviewing transactions, reconciling financial records with bank statements, and examining financial reports with the school finance committee. The strict segregation of accounting duties is a notable practice that strengthens internal controls and promotes accountability. Digital platforms, particularly the Enhanced Financial Reporting System (eFRS) and Budget Monitoring System (BMS), are also utilized to facilitate financial reporting and monitoring.

**Procurement.** Systematic and policy-oriented procurement practices involve identifying school requirements, aligning procurement activities with the SIP, AIP, and available budget, preparing required documents, and securing necessary approvals. Competitive supplier selection is promoted through canvassing and evaluating offers based on price, quality, warranty, and delivery conditions. The multi-criteria evaluation of suppliers is a particularly notable practice because it considers not only the lowest price but also the overall value and suitability of goods and services. Inspection and acceptance procedures are likewise undertaken to ensure that procured items meet school requirements.

**Asset Management.** Regular physical inventory, proper asset recording and tagging, assignment of property custodians, monitoring of asset conditions, and documentation of repairs, replacements, losses, and damages constitute the major asset management practices. Compliance with Commission on Audit (COA) property management requirements and promoting responsible asset utilization among personnel and learners are also emphasized. The conduct of property inventory after every purchase is a notable practice that ensures newly acquired assets are immediately accounted for and documented. Collectively, these practices strengthen property accountability, protect school resources, and ensure the proper utilization and maintenance of school assets.

#### *Resource mobilization practices*

**Infrastructure and Facility.** Needs-based facility maintenance and improvement is a common practice, with priorities guided by the School Improvement Plan (SIP) and regular facility inspections. Other practices include maximizing available DepEd funds, utilizing in-house labor for minor repairs, hiring skilled personnel for major repairs, applying for grants, and establishing partnerships with the PTA, LGU, BLGU, alumni, and private organizations. A school head reported receiving ₱100,000 in financial assistance from the LGU for infrastructure development, demonstrating the contribution of local government support to addressing school facility needs.

**Staffing.** The deployment and management of support personnel involve assigning staff according to actual school requirements, clearly defining duties, establishing work schedules, and monitoring individual accomplishments and

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

attendance. Other practices include providing coaching and training, giving performance feedback, and ensuring the availability of necessary work resources. The use of MOOE to compensate utility personnel and watchmen was also reported, reflecting how available school funds are utilized to sustain essential non-teaching services.

**Instructional Materials.** The acquisition and distribution of instructional materials are carried out through teacher consultation, curriculum-based prioritization, and alignment with the SIP, AIP, and APP. Schools also source materials from DepEd, local suppliers, and external partners while promoting digital resource sharing and coordination with district and division offices. Collaboration with LGUs, PTAs, alumni, and private organizations further supports the provision of learning resources. The development of localized and contextualized learning resources is a notable practice that enables teachers to produce instructional materials responsive to learners' needs and the school's educational context.

**Student Welfare Programs.** Student welfare is supported through the allocation of school funds, mobilization of external financial assistance, implementation of integrated learner support services, and active stakeholder participation. These practices include utilizing available MOOE and authorized student organization funds, seeking PTA and LGU support, accepting donations and sponsorships, and conducting fundraising activities in accordance with applicable policies. Programs cover health, nutrition, mental health, child protection, gender and development, sports, leadership, and student enrichment. The provision of gender-sensitive clinic facilities, including separate comfort rooms and beds for girls and boys, reflects attention to learners' specific welfare, privacy, and protection needs.

**Operational Sustainability.** Sustaining school operations involves aligning expenditures with the SIP and AIP, prioritizing essential services, monitoring fund utilization, preventing resource wastage, and distributing available resources equitably. Schools also allocate funds for utilities, maintenance, and security while implementing waste segregation, digital documentation, energy conservation, tree planting, and campus clean-up activities. Generating additional income through initiatives such as school cafeteria operations is another practice that supports operational requirements. The reported use of purchase orders for materials to be paid from succeeding MOOE allocations illustrates an adaptive approach to addressing immediate operational needs, although such arrangements must remain subject to applicable procurement, accounting, and cash management regulations.

***Challenges and adaptive measures***

The key challenges encountered in implementing financial management protocols and resource mobilization practices include insufficient MOOE allocations, limited financial resources, inadequate financial management personnel, increasing administrative workload, limited procurement competencies, fluctuating prices of goods and services, delayed fund releases, natural disasters, and changing government policies. These constraints affect budget implementation, procurement activities, financial reporting, and the timely delivery of school programs and services.

To address these challenges, participants reported employing adaptive practices such as prioritizing expenditures based on the SIP and AIP, realigning available funds toward urgent needs, closely monitoring fund utilization, forming collaborative finance teams, redistributing administrative responsibilities, and seeking technical assistance from the Schools Division Office. They also strengthen partnerships with LGUs, BLGUs, PTAs, community stakeholders, and private organizations to obtain additional financial, technical, and material support. Other adaptive practices include adopting flexible resource management systems, engaging in proactive planning, maximizing community resources, and encouraging volunteerism. One particularly notable practice involves securing equipment and free repair services from a private supplier, demonstrating how external partnerships can help address operational needs despite limited school resources.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

**Financial Management Implementation Strategies (Research Question 1)**

***Budgeting***

These practices are consistent with the provisions of Republic Act No. 9155 (Governance of Basic Education Act of 2001), which grants school heads authority and accountability in managing school resources, and Republic Act No. 9184, as amended by Republic Act No. 12009 (New Government Procurement Act), which mandates transparency, accountability, and adherence to approved procurement plans in government transactions. Likewise, these results support the implementation of DepEd Order No. 44, s. 2015 on the School Improvement Planning Process and DepEd Order No. 13, s. 2016 on School-Based Management and financial management practices, both of which require schools to align financial decisions with strategic planning documents and stakeholder participation. The findings are supported by General Systems Theory of Ludwig von Bertalanffy (1968), which views an organization as an integrated system whose interrelated components work collectively to achieve common goals. In the context of this study, budgeting is shown to operate as a systematic process wherein school heads, financial personnel, procurement officers, and stakeholders collaboratively perform planning, implementation, monitoring, and evaluation to ensure the efficient utilization of financial resources.

These findings are affirmed by the study of Amado et al. (2025), which concluded that effective school financial management is strengthened through participatory budgeting, strategic planning, transparency, and accountability, enabling schools to allocate limited resources more efficiently while achieving their educational goals. The collaborative budgeting process, utilization of historical financial data, and integration of procurement planning with budgeting support previous studies that emphasize participatory governance, evidence-based decision-making, and strategic resource management as essential factors for effective school financial management.

Among the notable innovative practices identified were the use of historical expenditure data to improve budget planning, collaborative financial planning involving the bookkeeper, administrative officer, and disbursing officer, and the application of the Boncodin formula for equitable fund distribution. These practices reinforce the importance of data-informed financial management while remaining fully consistent with existing legal mandates and DepEd policies. Notably, no substantial budgeting practices were found to deviate from existing Republic Acts or DepEd Orders, indicating that the participating implementing units consistently adhere to established government financial management and procurement regulations.

***Accounting***

The accounting practices reported in the Results are consistent with Republic Act No. 9155 (Governance of Basic Education Act of 2001), which entrusts school heads with the responsibility of effectively managing school resources and ensuring accountability.

Likewise, the findings conform with Republic Act No. 12009, which amended Republic Act No. 9184 (Government Procurement Reform Act) by strengthening transparency, accountability, and efficiency in government financial transactions. The participants' accounting practices are likewise aligned with the Government Accounting Manual (GAM) issued by the Commission on Audit (COA), which prescribes standardized accounting procedures, accurate financial recording, reconciliation, and reporting for government entities, as well as DepEd Order No. 13, s. 2016 on School-Based Management, which promotes transparency, accountability, and participatory governance in the management of school resources. These results are supported by the General Systems Theory of Ludwig von Bertalanffy (1968), which explains that organizational effectiveness is achieved when interconnected components function cohesively toward a common objective. In the context of school financial management, accounting serves as an integrated system where documentation, verification, reporting, reconciliation, monitoring, and digital financial management systems work together to produce reliable financial information and support sound decision-making.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

The results are supported by the study of Gaspar et al. (2022), which emphasized that effective school financial management depends on transparent financial reporting, accurate record management, strong internal control systems, and compliance with government financial regulations. Similar to Gaspar et al.'s findings, the present study demonstrates that maintaining complete financial records, conducting regular reconciliation, and engaging stakeholders through transparent reporting contribute to stronger financial accountability and improved governance.

Among the notable innovative practices identified were the integration of the Enhanced Financial Reporting System (eFRS) and the Budget Monitoring System (BMS) in generating financial reports, the systematic reconciliation of accounting and bank records before report submission, and the collaborative review of financial documents involving finance committees, bookkeepers, and disbursing officers. These practices strengthen the reliability, efficiency, and integrity of school accounting systems while supporting evidence-based financial decision-making. Notably, no accounting practices were found to deviate from existing Republic Acts, Commission on Audit regulations, or DepEd policies. Instead, the participants consistently demonstrated adherence to established government accounting standards, internal control mechanisms, and technology-supported financial management systems, reflecting a high level of compliance with national financial management policies.

***Procurement***

These practices are fully aligned with Republic Act No. 12009, which amended Republic Act No. 9184 (Government Procurement Reform Act) and strengthened transparency, competitiveness, accountability, and efficiency in government procurement. Likewise, the findings conform with the provisions of the Implementing Rules and Regulations (IRR) of RA 12009, which prescribe procurement planning through the Annual Procurement Plan (APP), competitive supplier selection, and proper procurement documentation. The participants' procurement practices also support Republic Act No. 9155 (Governance of Basic Education Act of 2001) by demonstrating responsible resource management at the school level and are consistent with applicable DepEd procurement guidelines governing school-based procurement activities.

These findings are further explained by General Systems Theory of Ludwig von Bertalanffy (1968), which views an organization as an interconnected system where planning, procurement, supplier selection, documentation, inspection, and accountability function as interdependent components. In the context of school procurement, effective resource acquisition is achieved when these components operate in a coordinated manner, ensuring that procurement decisions support instructional needs, financial accountability, and overall school performance.

The results likewise affirm the study of Catindin and Arnado (2025), which emphasized that effective public procurement depends on transparent procedures, competitive bidding, proper planning, and accountability to ensure efficiency and public trust in government spending. Similar to the present findings, the study underscores that procurement planning, supplier evaluation, and compliance with legal requirements contribute significantly to achieving value for money while minimizing procurement risks.

Among the notable innovative practices identified were the integration of procurement planning with the School Improvement Plan (SIP), Annual Implementation Plan (AIP), and Annual Procurement Plan (APP); the use of multi-criteria supplier evaluation that considers price, quality, reliability, delivery performance, and legal eligibility; and the conduct of systematic inspection and acceptance procedures before payment and utilization of procured items. These practices strengthen procurement governance by promoting evidence-based supplier selection and ensuring that acquired resources effectively support school operations. No procurement practices were found to deviate from existing Republic Acts, procurement regulations, or DepEd policies. Instead, the participants consistently demonstrated adherence to government procurement standards, reinforcing accountability, transparency, fairness, and efficiency in the management of public resources.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

***Asset Management***

The asset management practices reported in the Results are consistent with the provisions of Republic Act No. 9155 (Governance of Basic Education Act of 2001), which entrusts school heads with the responsibility of ensuring the efficient management and accountability of school resources. Likewise, the findings conform with the Commission on Audit (COA) Circular No. 2022-004, which prescribes updated guidelines on the inventory, accountability, safeguarding, and disposal of government property, as well as the Government Accounting Manual (GAM), which establishes standards for property recording, inventory management, and asset accountability in government agencies. The participants' practices are likewise aligned with DepEd Order No. 13, s. 2016 on School-Based Management, which promotes transparency, accountability, and responsible stewardship of school resources through effective resource management systems.

These findings are further explained by General Systems Theory of Ludwig von Bertalanffy (1968), which views asset management as an integrated system where inventory monitoring, documentation, accountability, inspection, maintenance, and policy compliance work together to ensure the efficient utilization and protection of organizational resources. The coordinated implementation of these interrelated processes enables schools to safeguard government assets while supporting effective school operations and informed resource management.

Gacosta and De Castro (2025) found that effective school asset management relies on systematic inventory systems, proper documentation, clearly defined accountability mechanisms, regular monitoring of physical resources, and adherence to government property management policies. Similar to the present study, they emphasized that assigning accountable custodians, maintaining updated inventory records, and conducting regular inspections contribute significantly to safeguarding school assets and improving institutional efficiency.

Among the notable innovative practices identified were the conduct of inventory immediately after every purchase, the combined use of Inventory Custodian Slips (ICS), property cards, borrower slips, and stock cards to strengthen accountability, the active involvement of the Administrative Officer II in inventory management, and the practice of consulting end users to monitor the actual condition and utilization of school assets. These practices demonstrate a proactive and collaborative approach to asset management by combining documentary controls with continuous field monitoring. Notably, no asset management practices were found to deviate from existing Republic Acts, Commission on Audit regulations, or DepEd policies. Instead, the participants consistently demonstrated adherence to established government standards on property accountability and resource management, reinforcing transparency, accountability, and responsible stewardship of public assets.

**Resource Mobilization Practices (Research Question 2)**

***Infrastructure and Facilities***

The infrastructure and facility practices reported in the Results are consistent with Republic Act No. 9155, or the Governance of Basic Education Act of 2001, which recognizes the responsibilities of school heads in managing school operations and establishing partnerships to support educational objectives. They are also aligned with DepEd Order No. 44, s. 2015, which provides guidelines for the Enhanced School Improvement Planning process and emphasizes the identification and prioritization of school needs through the SIP. Furthermore, the utilization of available school funds is guided by DepEd Order No. 13, s. 2016, which provides guidelines on the direct release and use of school MOOE and other funds. The collaboration with LGUs and other community stakeholders is likewise supported by Republic Act No. 7160, or the Local Government Code of 1991, which provides a framework for local government participation in delivering basic services, including education.

These findings may also be understood through the lens of Resource Dependence Theory of Pfeffer and Salancik (1978), which explains how organizations establish relationships with external entities to obtain resources necessary

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

for their operations and objectives. In the context of school infrastructure management, schools depend not only on their regular government allocations but also on assistance from LGUs, PTAs, alumni, NGOs, private organizations, and other community stakeholders. Such partnerships help address financial limitations and provide additional support for facility maintenance and development. The theory further explains the importance of maintaining collaborative relationships with external stakeholders, particularly when the resources required to achieve organizational goals are not fully available within the organization.

Lopez and Bauyot (2025) emphasized that community participation, stakeholder partnerships, and shared responsibility contribute to school development by supplementing limited government resources and supporting improvements in educational facilities. Similarly, the present findings demonstrate that collaboration with PTAs, LGUs, alumni associations, NGOs, and private organizations provides schools with additional financial and material support for infrastructure projects.

Among the notable practices identified in the study are the use of in-house labor to reduce labor costs for minor repairs, the alignment of facility improvement activities with the SIP and AIP, the utilization of PTA funds for infrastructure projects, and the establishment of partnerships and resource-sharing initiatives among different stakeholders. The reported ₱100,000 LGU assistance further illustrates the contribution of external financial support to school infrastructure development. These practices reflect the resourcefulness of school heads in maintaining facilities, minimizing expenditures, and strengthening community involvement. Based on the reported practices, the participants' approaches emphasize working within existing government policies while developing practical and collaborative ways to address school infrastructure needs.

***Staffing***

The staffing practices reported in the Results are consistent with Republic Act No. 9155 (Governance of Basic Education Act of 2001), which grants school heads authority to manage school personnel and resources to improve school effectiveness. The findings likewise align with the principles of DepEd Order No. 13, s. 2016 on School-Based Management, which promotes strategic human resource management, collaborative leadership, and efficient utilization of school personnel. Furthermore, the utilization of Maintenance and Other Operating Expenses (MOOE) to compensate qualified support personnel is consistent with existing DepEd budget and financial management guidelines governing allowable expenditures for school operations. These findings are further explained by Theory of Financial Management by Ezra Solomon (1963), which posits that investing in people through appropriate deployment, training, supervision, and performance management enhances organizational productivity and effectiveness. In the context of school administration, strategically assigning support personnel according to operational needs, providing continuous capacity-building opportunities, and monitoring performance enable schools to maximize the contribution of their human resources despite limited staffing and financial resources.

Pana (2024) emphasized that effective school leadership involves the strategic deployment of personnel, continuous supervision, staff development, and collaborative management to improve organizational performance. Similar to the present study, Pana argued that clearly defined responsibilities, regular performance monitoring, and ongoing professional support contribute significantly to organizational efficiency and effective school management.

Among the notable innovative practices identified were the needs-based deployment of support staff according to operational priorities, the use of accomplishment reports attached to Daily Time Records (DTRs) for performance monitoring, the integration of biometric attendance systems to strengthen accountability, and the utilization of MOOE funds to compensate essential support personnel such as utility workers and watchmen. These practices demonstrate the school heads' ability to maximize limited human resources while maintaining accountability and operational efficiency. Notably, no staffing practices were found to deviate from existing Republic Acts or DepEd policies.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

Instead, the participants consistently demonstrated adherence to government guidelines while implementing practical staffing strategies that strengthened school operations and service delivery.

***Instructional Materials***

The instructional material practices reported in the Results are consistent with Republic Act No. 9155 (Governance of Basic Education Act of 2001), which empowers school heads to mobilize resources and establish partnerships that support teaching and learning. The findings likewise align with DepEd Order No. 44, s. 2015 on the School Improvement Planning Process and DepEd Order No. 13, s. 2016 on School-Based Management, both of which emphasize participatory planning, resource mobilization, and stakeholder involvement in improving educational outcomes. Furthermore, the procurement and distribution of instructional materials remain consistent with applicable DepEd procurement policies and government financial management regulations.

These results are further explained by Resource Dependence Theory of Jeffrey Pfeffer and Gerald R. Salancik (1978), which posits that organizations depend on both internal and external sources to acquire critical resources needed to achieve their objectives. In the context of instructional resource mobilization, schools strengthen their instructional capacity by establishing partnerships with local government units, higher education institutions, non-government organizations, private donors, and community stakeholders while maximizing internal collaboration among teachers and Learning Resource Coordinators.

Lauta (2025) emphasized that improving educational outcomes requires collaborative leadership, effective resource management, professional collaboration, and active community partnerships. Similar to the present study, Lauta argued that schools achieve better learning outcomes when teachers, school leaders, communities, and external organizations work together in providing adequate instructional resources.

Among the notable innovative practices identified were the digital sharing of instructional materials through Google Drive, inter-district collaboration among Learning Resource Coordinators, the development of localized and contextualized learning resources, and partnerships with organizations such as EDUPHIL USA, local government units, higher education institutions, and private donors. These practices demonstrate the school heads' creativity and resourcefulness in addressing shortages of instructional materials while ensuring that available resources effectively support teaching and learning. Notably, no resource mobilization practices for instructional materials were found to deviate from existing Republic Acts or DepEd policies. Instead, the participants consistently demonstrated compliance with government regulations while strengthening instructional support through collaborative, innovative, and sustainable resource mobilization strategies.

***Student Welfare Programs***

The student welfare practices reported in the Results are consistent with Republic Act No. 9155 (Governance of Basic Education Act of 2001), which provides school heads with authority and responsibility for managing school operations and mobilizing resources to improve educational services. The utilization of MOOE and other school funds is also guided by DepEd Order No. 13, s. 2016, which provides guidelines on the direct release and use of school MOOE and other funds. Furthermore, the integration of student welfare activities into school planning and procurement processes reflects the importance of aligning program implementation with identified school needs and available resources. The identified welfare initiatives also support the objectives of Republic Act No. 11036 (Mental Health Act), Republic Act No. 11476 (Good Manners and Right Conduct and Values Education Act), and relevant DepEd policies on child protection, school health, inclusive education, and Gender and Development, which promote learners' safety, well-being, values formation, and holistic development.

These data are anchored in the Resource Dependence Theory of Pfeffer and Salancik (1978), which explains how organizations establish relationships with external stakeholders to access resources necessary for achieving

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

organizational objectives. In the context of student welfare, schools strengthen their capacity to implement learner-centered programs by obtaining financial, material, and other forms of assistance from PTAs, LGUs, BLGUs, alumni, NGOs, community organizations, and student organizations. These relationships help schools address resource limitations and sustain a broader range of student welfare initiatives.

Baggay et al. (2021) likewise emphasized that meaningful partnerships among schools, families, and communities contribute to student learning, well-being, and overall school effectiveness. Similar to the present findings, their discussion highlights the importance of collaborative engagement among parents, community organizations, government agencies, and school personnel in establishing support systems that address learners' academic and non-academic needs.

Among the notable practices identified in the study were the integration of student welfare activities into the APP, the utilization of SSLG membership contributions for learner-centered initiatives, the improvement of gender-sensitive school clinic facilities, the implementation of digitalization initiatives and ICT facility enhancements, and the establishment of partnerships involving LGUs, PTAs, alumni, NGOs, SK officials, and other community organizations. These practices illustrate how school heads combine internal funding, external assistance, organized student participation, and community involvement to sustain student welfare programs. The reported use of legally collected student contributions and DepEd-compliant fundraising activities also indicates participants' attention to applicable government policies when obtaining additional resources. Taken together, the findings suggest that effective student welfare program implementation depends not only on the availability of funds but also on the ability of school administrators to coordinate resources, provide responsive learner support, and engage stakeholders in shared responsibility for student development.

***Operational Sustainability***

The operational sustainability practices reported in the Results are consistent with Republic Act No. 9155 (Governance of Basic Education Act of 2001), which establishes the authority and responsibility of school heads in managing school operations and resources to improve educational services. They also relate to DepEd Order No. 44, s. 2015, which provides guidelines for the enhanced School Improvement Planning (SIP) process, emphasizing the identification of school priorities and the alignment of improvement activities with available resources. Furthermore, the utilization of MOOE and other school funds is guided by DepEd Order No. 13, s. 2016, which provides guidelines on their direct release and use. Compliance with COA regulations likewise reinforces the importance of transparency, accountability, and prudent utilization of public funds.

These practices are anchored in the General Systems Theory of Ludwig von Bertalanffy (1968), which views organizations as interconnected systems whose effectiveness depends on the coordinated functioning of their various components. In school administration, operational sustainability requires the integration of financial planning, expenditure prioritization, accountability, resource monitoring, income generation, and environmental management. These interconnected practices enable school administrators to respond to immediate operational requirements while maintaining the continuity of programs and supporting long-term school development.

Panga et al. (2025) emphasized that sustainable school improvement depends on effective resource management, financial accountability, collaborative leadership, and long-term planning. Similar to the present study, their work highlights the importance of allocating resources according to school priorities, strengthening stakeholder participation, and adopting initiatives that support continuing school operations.

Among the notable practices identified in the present study were the establishment of a school cafeteria as an income-generating initiative, the reported use of purchase orders with payment through succeeding MOOE allocations to address immediate material requirements, the adoption of digital documentation to reduce paper consumption, and the

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

implementation of energy conservation, waste segregation, tree-planting activities, and campus clean-up drives. These practices illustrate the efforts of school heads to maintain operational continuity while promoting environmental responsibility and efficient resource utilization. Overall, the participants' responses emphasize the importance of combining prudent financial management, continuous resource monitoring, income-generating initiatives, and environmentally responsible practices in sustaining school operations and supporting long-term institutional development.

**Challenges and Adaptive Measures (Research Question 3)**

These experiences may be understood within the decentralization framework of Republic Act No. 9155, or the Governance of Basic Education Act of 2001, which provides school heads with authority and responsibility in managing school operations while holding them accountable for institutional performance. The participants' experiences also reflect the importance of school improvement planning under DepEd Order No. 44, s. 2015, which provides guidance on the preparation and implementation of the School Improvement Plan. In relation to the utilization of school funds, DepEd Order No. 13, s. 2016 provides guidelines on the direct release and use of school MOOE and other funds. Furthermore, the concerns raised regarding procurement documentation, personnel competencies, and financial accountability highlight the importance of observing applicable procurement requirements under Republic Act No. 12009, or the New Government Procurement Act, and relevant Commission on Audit regulations. These policy frameworks provide the governance and accountability context within which school heads exercise their financial management responsibilities.

The adaptive practices may also be viewed through the lens of Contingency Theory, particularly the perspective of Fiedler (1964), which emphasizes the relationship between leadership effectiveness and the conditions within which leaders operate. In the context of school financial management, the responses of school heads illustrate the need to adjust management approaches according to available resources, personnel capacity, institutional requirements, and external circumstances. The prioritization of expenditures, realignment of limited funds, formation of finance teams, redistribution of administrative responsibilities, and coordination with external stakeholders demonstrate how school leaders modify their approaches in response to varying organizational conditions. These practices highlight the importance of situational responsiveness in maintaining the continuity of school operations.

Similarly, Enad (2025) emphasized that decentralization increases the responsibilities of school leaders in managing institutional resources while exposing them to challenges involving inadequate funding, limited personnel capacity, and dependence on community support. This perspective is consistent with the participants' accounts, particularly their use of resource prioritization, budget realignment, technical assistance, and stakeholder collaboration to address operational constraints. The responses further illustrate that school-level financial management extends beyond the administration of allocated funds, requiring school heads to coordinate available human, financial, and external resources to meet institutional needs.

Among the notable adaptive practices reflected in Table 10 are the formation of collaborative finance teams, the provision of technical assistance through the Schools Division Office, the redistribution of administrative responsibilities, the mobilization of support from LGUs and community stakeholders, and the provision of equipment and repair services through private-sector assistance. Participants also reported reprioritizing expenditures, realigning funds in response to emergencies, adopting flexible resource management practices, and encouraging community volunteerism. These practices illustrate the different ways school heads respond to resource limitations and organizational uncertainties. However, the responses should be interpreted as participant-reported adaptive measures rather than automatic evidence of compliance with all applicable legal and policy requirements. Their implementation must therefore be assessed in relation to the relevant budgeting, procurement, accounting, and auditing regulations. Overall, the experiences indicate that although financial and administrative constraints remain persistent, school heads

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

employ a combination of internal management adjustments and external collaboration to sustain essential school operations.

**Integrative Discussion**

Taken together, the results show a consistent chain from planning to accountability in the participating schools. Decisions on budgeting, procurement, facilities, instructional materials, and operational spending were repeatedly anchored on the SIP, AIP, and APP; accounting and asset management practices supplied the documentation, reconciliation, and custodianship needed to verify that funds and property were used as planned; and resource mobilization extended these plans beyond MOOE through partnerships with PTAs, LGUs, BLGUs, alumni, non-government organizations, and private partners. In every area examined, no reported practice deviated from the Republic Acts, Commission on Audit regulations, or DepEd policies discussed above, although this observation rests on participants' self-reports, which could not be verified against financial records (see Section 4.7).

The theoretical lenses applied in this study explain complementary parts of this pattern. General Systems Theory accounts for the interdependence of budgeting, accounting, procurement, asset management, and operational sustainability, and for the role of monitoring and feedback in keeping these processes aligned. Resource Dependence Theory explains how schools reduce their dependence on limited government allocations by cultivating external partners for infrastructure, instructional materials, and student welfare. The Theory of Financial Management explains the investment in people through the deployment, training, and supervision of support staff. Contingency Theory explains the situational adjustments school heads made when funding, personnel, and policy conditions changed. Read together, these perspectives support the proposed framework, in which sound financial management enables resource mobilization, while challenges prompt adaptive responses that sustain school operations.

Earlier Philippine studies, which largely relied on competence surveys and correlational designs, reported generally high levels of financial management competence but inconsistent or non-significant associations with managerial competence, teacher performance, and school performance (Quezon, 2023; Operario, 2022; Cañete–Ban et al., 2025; Merano, 2023). By documenting how high-performing schools actually carry out financial management, mobilize resources, and respond to constraints, the present study complements those findings with descriptive, context-specific evidence. Its transferability is bounded, however, by the purposive selection of top-performing schools in a single division.

Two reported practices warrant careful interpretation: the use of purchase orders for materials payable from succeeding MOOE allocations, and the adaptive measures summarized in Table 10. Both are participant-reported and must be assessed against the applicable budgeting, procurement, accounting, cash management, and auditing regulations; they should not be read as automatic evidence of compliance.

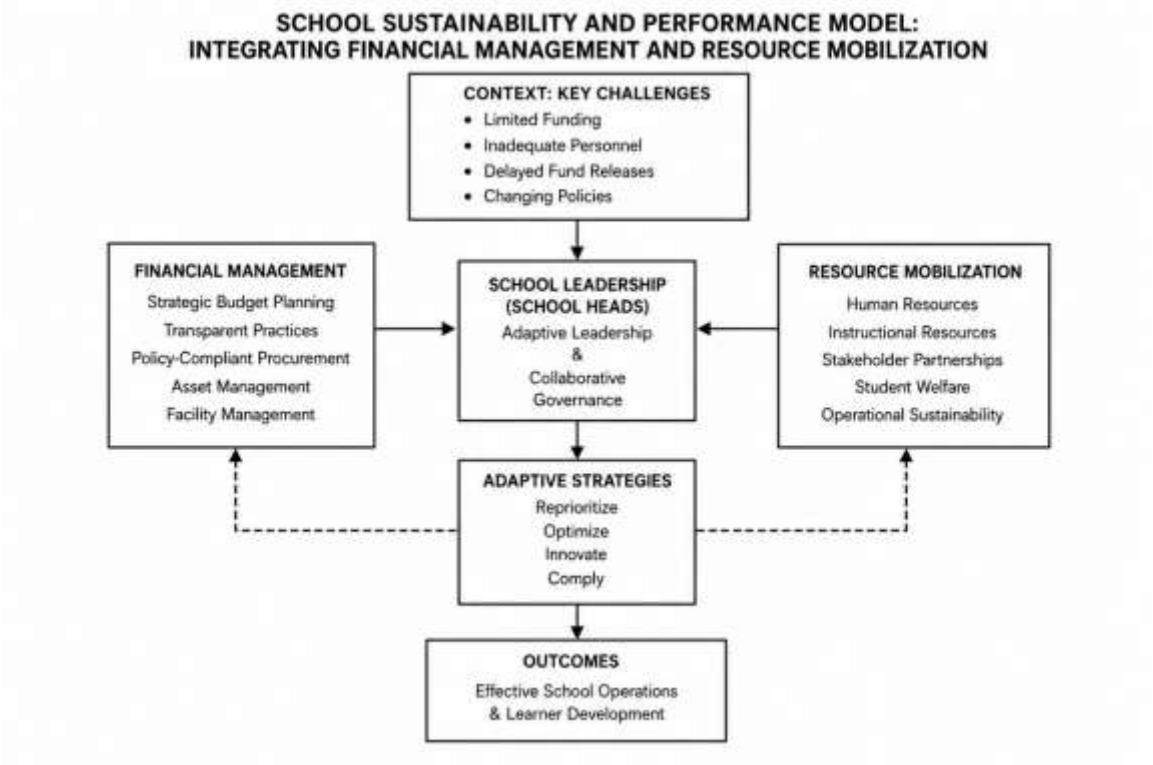
**Proposed Framework: Adaptive Resource and Financial Management Framework (Research Question 4)**

Figure 2 presents the Adaptive Resource and Financial Management Framework, developed primarily from the findings of the present study on financial management and resource mobilization in school administration. The framework illustrates how effective financial management serves as the foundation for successful resource mobilization, enabling school heads to address operational challenges through adaptive management strategies that ultimately lead to sustainable school administration. It explains that financial management and resource mobilization are complementary and interdependent functions rather than separate administrative processes. The framework further emphasizes that sustainable school operations are achieved through the integration of sound financial governance, efficient resource utilization, stakeholder collaboration, and adaptive leadership.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

**Figure 2. Adaptive Resource and Financial Management Framework**




The framework is presented as a simple linear model consisting of interconnected rectangular boxes linked by directional arrows, illustrating the logical progression of the management process. The first rectangle represents Financial Management, which serves as the foundation of the framework. It contains the five major components identified in the study: Strategic Budget Planning, Financial Transparency, Policy-Compliant Procurement, Asset Management, and Sustainable Facility Management. These components reflect the core financial management functions consistently practiced by school heads to ensure accountability, transparency, compliance with government regulations, and efficient utilization of school resources. The arrow connecting this box to the next signifies that effective financial management directly strengthens the school's capacity to mobilize and maximize available resources.

The second rectangle represents Resource Mobilization, which consists of four key dimensions identified from the thematic analysis: Human Resource Optimization, Instructional Materials, Student Welfare Programs, and Operational Sustainability. This portion of the framework demonstrates that effective financial management extends beyond budgeting and accounting by facilitating the acquisition, allocation, and optimization of financial, human, material, and community resources necessary for achieving educational goals. The study revealed that schools successfully mobilized these resources through strategic planning, stakeholder collaboration, partnerships with government agencies and private organizations, resource sharing, and innovative practices that enhanced teaching, learning, and school operations.

The third rectangle represents the Challenges encountered by school heads during the implementation of financial management and resource mobilization practices. To simplify the framework while preserving the essence of the findings, the numerous challenges identified during the study were consolidated into three major categories: Limited Financial Resources, Human Resource Constraints, and External Factors. These challenges summarize the recurring

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

issues reported by participants, including inadequate MOOE allocations, shortages of qualified personnel, increasing administrative workload, inflation, delayed fund releases, changing government policies, and emergency situations. Their placement after resource mobilization illustrates that even well-managed schools inevitably face contextual constraints that influence decision-making and operational efficiency.

Following the challenges is the fourth rectangle labeled Adaptive Coping Mechanisms, which illustrates the participants' responses to these constraints. This component includes four major adaptive strategies identified in the study: Adaptive Financial Management, Stakeholder Collaboration, Human Resource Optimization, and Organizational Learning. The directional arrow between the challenges and coping mechanisms signifies that the difficulties encountered by school heads become catalysts for organizational adaptation rather than barriers to school improvement. The findings demonstrated that school leaders responded by reprioritizing budgets, strengthening collaborative financial governance, expanding stakeholder partnerships, optimizing available personnel, seeking technical assistance, and continuously improving institutional practices while maintaining compliance with government regulations.

The final rectangle represents the desired outcome of the framework, Sustainable School Administration. This outcome signifies the successful integration of financial management, resource mobilization, adaptive leadership, and organizational resilience. Sustainable school administration is reflected in the school's ability to continuously deliver quality educational services despite financial limitations and changing operational conditions. The model suggests that schools become more sustainable when financial decisions are strategic, resources are efficiently mobilized, challenges are effectively addressed, and organizational learning becomes part of everyday management practices.

The framework is firmly supported by the findings of the present study. The first component emerged from the themes on budgeting, accounting, procurement, asset management, and facility management, which consistently emphasized participatory planning, transparency, accountability, and compliance with DepEd and government financial regulations. School heads demonstrated that financial decisions were guided by the School Improvement Plan (SIP), Annual Implementation Plan (AIP), and Annual Procurement Plan (APP), while innovative practices such as historical expenditure analysis, collaborative financial planning, digital financial reporting systems, and evidence-based resource allocation strengthened financial governance and accountability.

The second component is supported by the findings on resource mobilization practices. The study found that school heads effectively maximized human resources, instructional materials, student welfare programs, and operational sustainability through strategic partnerships, community participation, resource sharing, and innovative initiatives. These included digital sharing of instructional materials through Google Drive, development of localized learning resources, stakeholder-funded student welfare programs, income-generating projects, environmental sustainability initiatives, and collaborative partnerships with local government units, higher education institutions, private organizations, alumni associations, and non-government organizations. These findings demonstrate that effective financial management expands the school's capacity to mobilize resources beyond government allocations.

The inclusion of the challenges component reflects the realities experienced by the participants. The study revealed that school heads continuously encounter limited funding, inadequate personnel, increasing administrative responsibilities, inflation, delayed fund releases, and changing government policies that require constant financial adjustments. Rather than hindering school performance, these challenges became conditions that required adaptive management and strategic decision-making. This finding highlights that financial management operates within a dynamic environment where external and internal factors continually influence organizational effectiveness.

The adaptive coping mechanisms identified in the model directly correspond to the participants' responses to these challenges. School heads strengthened collaborative financial governance by forming finance teams, closely monitoring fund utilization, and ensuring timely liquidation of expenditures. They optimized limited resources through

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

budget realignment, prioritized essential school needs, strengthened partnerships with stakeholders, sought technical assistance from Schools Division Offices, redistributed administrative responsibilities, and promoted organizational learning through continuous adaptation and collaboration. These strategies enabled schools to sustain operations despite persistent resource limitations while maintaining compliance with Republic Acts, Commission on Audit (COA) regulations, and DepEd policies.

The Adaptive Resource and Financial Management Framework serves several important purposes. Conceptually, it explains the sequential and interconnected relationship between financial management and resource mobilization in school administration. Practically, it provides school heads with a comprehensive framework that integrates strategic budgeting, financial accountability, procurement, resource mobilization, stakeholder engagement, adaptive leadership, and sustainability into a unified management process. The model also demonstrates that effective school administration depends not only on the availability of financial resources but also on the ability of school leaders to mobilize available resources, respond to emerging challenges, and sustain organizational performance through collaborative and adaptive management practices.

The framework likewise contributes to educational management by proposing a context-specific framework grounded on empirical evidence from Philippine public schools. Unlike purely theoretical models, the Adaptive Resource and Financial Management Framework was derived directly from the lived experiences and successful practices of school heads responsible for managing financial resources and mobilizing support for school operations. Consequently, it provides a practical representation of how financial governance, resource mobilization, adaptive leadership, and sustainability interact within the context of decentralized school management.

The framework may be applied by school heads as a guide for strengthening financial planning, resource mobilization, and sustainable school operations. It may assist schools in integrating financial management practices into their School Improvement Plan (SIP), Annual Implementation Plan (AIP), and Annual Procurement Plan (APP), while promoting transparency, accountability, and collaborative governance. Division and regional offices may also utilize the model in leadership development and capacity-building programs for school administrators by emphasizing adaptive financial management, stakeholder engagement, and organizational resilience. Furthermore, the model provides future researchers with a framework that may be validated, refined, or tested quantitatively in different educational settings, thereby contributing to the continuous development of knowledge on financial management, resource mobilization, and sustainable school administration.

**Limitations of the Study**

However, the study was inherently limited by the researcher's inability to access official financial documents, reports, ledgers, or audited records due to stringent confidentiality protocols, administrative restrictions imposed by the Department of Education, and data privacy regulations such as the Data Privacy Act of 2012, thereby restricting data collection exclusively to self-reported narratives derived from interviews, which introduced elements of subjectivity, recall bias, or incomplete disclosure and consequently limited the ability to independently verify or triangulate financial figures, transaction details, or compliance outcomes. Furthermore, the research was strictly geographically confined to public secondary school implementing units within the Division of Bohol, which encompassed a specific subset of schools under the division's jurisdiction, thereby precluding broader generalizability of findings to other divisions in the Philippines, primary or elementary schools, private institutions, tertiary levels, or international educational settings where financial management protocols and resource dynamics differed significantly due to varying policy frameworks, funding mechanisms, or socio-economic conditions. The reliability and validity of the data were heavily dependent on the respondents' willingness to provide candid, accurate, and detailed accounts of their experiences, which could be influenced by individual biases such as social desirability bias—where participants might overstate successes or underreport failures—reluctance to disclose sensitive challenges related to

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

mismanagement or policy gaps, institutional loyalty pressures, or even memory distortions over the course of the school year, potentially leading to gaps in the depth or breadth of insights gathered.

Additionally, since this study took three months to complete, practical time constraints faced by the researcher, coupled with logistical challenges such as travel limitations across Bohol's dispersed implementing units, scheduling conflicts with respondents' administrative duties, and finite resource allocations for fieldwork, restricted the total number of interviews conducted, the geographic coverage of units sampled, and the extent of follow-up probing or iterative questioning necessary for comprehensive thematic saturation, thereby potentially narrowing the study's scope and influencing the robustness of emergent patterns. These limitations were duly and transparently acknowledged throughout the interpretation of results, thematic analysis, framework development, and action plan formulation, ensuring that conclusions were appropriately caveated, implications were contextualized within Bohol's unique setting, and explicit recommendations for future research—such as mixed-methods expansions, longitudinal studies, or comparative analyses across divisions—were provided to address these gaps.

**Conclusions**

Based on the findings of the study, the following conclusions were drawn:

The study concludes that school heads employ systematic financial management practices across budgeting, accounting, procurement, and asset management. These practices include participatory and needs-based budget allocation, accurate financial documentation and reporting, policy-guided procurement, and regular inventory and monitoring of school properties. The use of the Boncodin formula in fund distribution, segregation of accounting duties, multi-criteria supplier evaluation, and post-purchase property inventory further demonstrates the specific approaches adopted to strengthen financial accountability and resource utilization.

In terms of educational resource mobilization, participating schools employ various practices to address infrastructure and facility requirements, staffing needs, instructional material provision, student welfare programs, and operational sustainability. These include prioritizing school needs, maximizing available DepEd funds, utilizing existing personnel, developing localized instructional materials, implementing learner-centered welfare programs, and establishing partnerships with government agencies, private organizations, and community stakeholders. External financial assistance, material donations, and community participation serve as additional sources of support for sustaining school programs and services.

Despite these practices, school heads continue to experience financial limitations, personnel shortages, increasing administrative responsibilities, procurement-related difficulties, fluctuating prices, delayed fund releases, and changing external conditions. To address these challenges, they adopt expenditure prioritization, budget realignment, task redistribution, technical assistance, stakeholder collaboration, and flexible resource management. Overall, effective school financial management and educational resource mobilization depend on the responsible utilization of available resources, the capacity to adapt to operational challenges, and the sustained collaboration of internal and external stakeholders in supporting school programs and institutional priorities.

**Recommendations**

In view of the aforementioned findings and conclusions of the study, the following recommendations are offered:

1. The DepEd Central Office – Budget Division, in coordination with the Regional Office, should assess the adequacy of school MOOE allocations and consider variations in enrollment, operational requirements, and school priorities to ensure more responsive and equitable funding for implementing units.
2. The Government Procurement Policy Board – Technical Support Office (GPPB-TSO) should strengthen the provision of technical guidance and learning resources on procurement planning, supplier evaluation,

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

documentation, and compliance with the New Government Procurement Act. Schools should also ensure proper inventory, recording, tagging, and monitoring of acquired properties.

3. The DepEd Schools Division Office – Finance Division should conduct regular capacity-building programs for school heads, administrative officers, bookkeepers, and other financial personnel on budgeting, accounting, procurement, liquidation, and asset management, including updates on applicable government financial regulations.
4. The DepEd Schools Division Office – Human Resource Management Office (HRMO) should assess the staffing requirements of schools, particularly those without designated bookkeepers and adequate administrative personnel, and recommend appropriate personnel deployment or additional staffing support.
5. The Local Government Units (LGUs) and their Local School Boards should strengthen financial and technical support for school infrastructure, instructional materials, student welfare programs, and other educational priorities through coordinated and sustainable school-community partnerships.
6. The school administrators should strengthen the implementation of financial management practices through systematic budget planning, regular financial monitoring, proper procurement procedures, accurate documentation, and effective asset management. They should also promote transparency, accountability, and the responsible utilization of available resources.
7. The administrative staff and personnel should enhance their competencies in financial documentation, accounting procedures, procurement processes, liquidation, and property management. They should also ensure accurate recordkeeping, timely submission of reports, proper coordination, and compliance with applicable government regulations.
8. Teachers must actively participate in identifying instructional and operational needs, developing localized learning resources, conserving school supplies and facilities, and supporting student welfare and environmental sustainability programs. They should also collaborate with school administrators and stakeholders in promoting the efficient utilization of educational resources.
9. Future researchers in Educational Management and related fields should conduct similar studies involving a wider range of schools and geographical settings. Further research may examine the relationship between financial management practices, resource mobilization strategies, and school performance, as well as evaluate the effectiveness of adaptive measures in addressing financial and operational constraints.

**Proposed Workplace Application Plan**

**Financial Integrity and Networked Action for Collaborative and Efficient School Resource Management**

**Rationale**

The findings of the study revealed that effective financial management and resource mobilization in public secondary schools are achieved through strategic financial planning, transparent financial management, policy-compliant procurement, systematic asset management, efficient utilization of human and material resources, and strong collaboration with internal and external stakeholders. School heads consistently aligned financial decisions with the School Improvement Plan (SIP), Annual Implementation Plan (AIP), and Annual Procurement Plan (APP), ensuring that school resources were utilized efficiently, transparently, and in accordance with existing government laws and DepEd policies.

The study likewise demonstrated that resource mobilization extends beyond financial management. Schools strengthened instructional support, student welfare, and operational sustainability through partnerships with local government units, parents, alumni, non-government organizations, higher education institutions, and private partners. Innovative practices such as digital financial reporting systems, collaborative financial governance, localized instructional materials, digital resource sharing, income-generating initiatives, and environmental sustainability programs further enhanced school effectiveness despite limited resources.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

However, school heads continue to experience challenges related to limited MOOE allocations, inadequate financial personnel, increasing administrative workload, inflation, delayed fund releases, and changing government policies. Despite these constraints, school leaders demonstrated resilience through adaptive financial planning, stakeholder collaboration, resource optimization, and continuous organizational learning.

To sustain and institutionalize these effective practices, this Workplace Application Plan proposes a comprehensive school-based program that strengthens financial management systems, enhances resource mobilization, improves stakeholder engagement, promotes transparency and accountability, and develops the capacity of school personnel to ensure sustainable school operations and improved educational service delivery.

**General Objective**

To strengthen financial management and resource mobilization practices in DepEd schools through strategic planning, transparent financial governance, stakeholder collaboration, and sustainable resource management.

**Specific Objectives**

At the end of the activity, the participants are expected to:

1. Strengthen participatory and evidence-based financial planning aligned with the SIP, AIP, and APP.
2. Enhance transparency, accountability, and compliance in financial management, procurement, and asset management.
3. Improve the mobilization of instructional, financial, and community resources through strategic stakeholder partnerships.
4. Promote sustainable operational practices through efficient utilization of financial, human, and material resources.
5. Build the capacity of school personnel in financial management, procurement, and resource mobilization.
6. Institutionalize continuous monitoring, evaluation, and improvement of financial management and resource mobilization practices.

**Target Beneficiaries**

The primary beneficiaries of this Workplace Application Plan are school heads, who will further strengthen their competencies in financial management, strategic planning, and resource mobilization. Administrative Officer II, bookkeepers, disbursing officers, property custodians, and school finance committees will benefit through enhanced financial coordination, procurement efficiency, and improved accountability systems.

Teachers and non-teaching personnel will benefit from improved access to instructional resources, clearer operational procedures, and strengthened organizational support. Learners will ultimately receive better instructional materials, enhanced student welfare programs, improved school facilities, and more sustainable educational services.

Parents, PTA officers, Local Government Units (LGUs), Barangay Local Government Units (BLGUs), alumni associations, non-government organizations, higher education institutions, and private partners will likewise benefit through stronger collaboration, clearer partnership mechanisms, and greater participation in school development initiatives.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

**Workplace Application Matrix**

**Table 11. Workplace Application Matrix**

| Key Activities /Strategies | Person Responsible | Time Frame | Resource and Budget Requirements | Success Indicators / Expected Outputs |
|---|---|---|---|---|
| Conduct annual participatory financial planning aligned with the SIP, AIP, and APP | School Head, AO II, School Governance Council, Finance Committee | Every 1st Quarter | MOOE, planning materials, office supplies | Approved SIP, AIP, APP, and school financial plan |
| Strengthen financial monitoring through regular financial reviews, liquidation, and reconciliation | School Head, AO II, Bookkeeper, Disbursing Officer | Monthly | eFRS, BMS, financial records | Timely liquidation and accurate financial reports |
| Enhance procurement and asset management through inventory updating, inspection, and compliance monitoring | School Head, AO II, Property Custodian, BAC, Inspector | Quarterly | Inventory forms, ICS, property cards, inspection forms | Updated inventory records and compliant procurement documentation |
| Establish and strengthen partnerships with the PTA, LGU, BLGU, alumni, NGOs, higher education institutions, and private partners | School Head, School Partnership Focal Person, PTA Officers | Throughout the Year | Communication materials, partnership meetings | Increased number of active partners and mobilized resources |
| Develop localized instructional materials and strengthen digital resource-sharing platforms | Learning Resource Coordinator, Teachers, Department Heads | Quarterly | Google Drive, ICT resources, teaching materials | Increased instructional resources and teacher utilization |
| Implement capacity-building activities on financial management, procurement, and resource mobilization | School Head, SGOD, Finance Division, Schools Division Office | Semi-Annual | Training funds, resource speakers, training materials | Increased competency of school personnel |
| Strengthen student welfare through coordinated school and stakeholder programs | School Head, Guidance Coordinator, SSLG Adviser, PTA | Throughout the Year | MOOE, stakeholder support, donations | Expanded learner support and welfare programs |
| Implement school sustainability initiatives such as income-generating projects, waste | School Head, School Sustainability | Throughout the Year | MOOE, stakeholder | Improved operational sustainability and |

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

| | | | | |
|---|---|---|---|---|
| management, and energy conservation | Committee, PTA, Student Organizations | | contributions, project funds | additional school resources |
| Conduct annual evaluation of financial management and resource mobilization practices | School Head, School Finance Committee, School Governing Council | End of School Year | Monitoring tools, evaluation forms | Annual evaluation report and improvement plan |

**Monitoring and Evaluation**

The implementation of this Workplace Application Plan shall be monitored through quarterly progress reviews, regular financial monitoring meetings, inventory validation, accomplishment reports, procurement compliance checks, and stakeholder consultation meetings. Financial reports generated through the Enhanced Financial Reporting System (eFRS) and Budget Monitoring System (BMS), inventory records, liquidation reports, and partnership documentation shall serve as primary sources of monitoring data.

Evaluation shall focus on the attainment of the stated objectives using measurable indicators such as timely financial reporting and liquidation, compliance with procurement and property management policies, increased stakeholder participation, additional resources mobilized, improved instructional and student welfare support, and successful implementation of sustainability initiatives. The results of the evaluation shall be used to identify strengths, address implementation gaps, and formulate continuous improvement plans that will further strengthen financial management, resource mobilization, and school operational effectiveness.

**Declarations**

**Use of AI.** The researcher acknowledged the use of AI-powered writing assistants—specifically Grammarly and QuillBot—for paraphrasing and grammar-checking purposes only in refining the structure, rewording, formatting, and grammar of this research manuscript examining financial management practices and resource mobilization strategies of school heads in the Division of Bohol. These tools facilitated the structuring of complex methodological sections, such as the data gathering procedures and thematic analysis protocols, assisted in rewording school heads' interview narratives for academic clarity while preserving their authentic experiences, standardized formatting across interview guides and operational definitions, and improved grammar throughout the ethical considerations and research design discussions, thereby ensuring a polished presentation without altering the substantive content. The use of AI was strictly limited to language refinement, with the human author remaining fully responsible for all aspects of the research, including the original data obtained from the semi-structured interviews with school principals, the authentic thematic analysis findings, and the interpretive recommendations. No AI-generated content was used to fabricate data, results, citations, or manipulate the study's findings, including those related to financial management practices or the Department of Education's MOOE guidelines.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

## REFERENCES

Alam, J. P., & Maglantay, A. A. (2025). Financial Management and Operational Efficiency: Examining MOOE Challenges in Schools Without Non-Teaching Staff in Malapatan, Sarangani. https://doi.org/10.63498/etcor373

Amado, J. A., Guzman, N. R. D., Ayo, J. P. D., Equipado, B. D., Polon, J. H., Rejuso, R. M., & Digo, G. S. (2025). Financial management practices of elementary school heads: A case study. *ASEAN Journal of Economic and Economic Education*, *4*(1), 25-40.

Baggay, C. T., Bautista, B. J., Cabrera, M. C., & Castillo, E. C. (2021). The Changing Patterns of School-Community Relations: Developing a Collaborative Government Community Education in the New Normal.

Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, *3*(2), 77–101.

Cañete–Ban, J., Pasaporte-Bautista, M., & Bautista, M. A. (2025). School Heads' Practices and Skills in Financial Management in Relation to Teachers' Performance. DOI: 10.5281/zenodo.15662444

Catindin, N. M., & Arnado, A. A. (2025). Transparency in Public Procurement and Its Impact on Sustainable Development Across Economic Growth, Environmental Protection, and Social Equity: A PLS-SEM Analysis. *International Journal of Sustainability Policy & Practice*, *21*(2).

Chumba, J. A. (2023). Financial Resource Mobilization Strategies and Financial Sustainability of Universities in Kenya (Doctoral dissertation, JKUAT-COHRED).

Department of Education. (2014). DO 12, s. 2014 – Implementing Guidelines on the Direct Release of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools to the Respective Implementing Units

Department of Education. (2016). DO 60, s. 2016 – Implementation of the Financial Management Operations Manual and Orientation of DepEd Financial Management Staff at the Regional, Division, and School Levels

Department of Education. (2019). DepEd Order No. 008 s.2019. "Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses (MOOE) Allocation of Schools, Including Other Funds Managed by Schools".

Department of Education. (2020). DepEd Order No. 24 s.2020. National Adoption and Implementation of the Philippine Professional Standards for School Heads

Dimacali, V. N., Labao, N. M., Tayag, C. C., & Garcia, R. C. (2025). Exploring the external resource generation strategies of secondary public schools in San Luis, Pampanga. World Journal of Advanced Research and Reviews, 25(3), 1399-1410. https://doi.org/10.30574/wjarr.2025.25.3.0877

Dugasan, N. J., Castulo, N. J., Hadji, A. A., Sahijuan, A. S., Ugis, P. S., Jemsy, S. U. A.,... & Sali-Ondo, D. K. (2026, February). Leadership beyond access: adaptive management and peacebuilding in geographically isolated and disadvantaged areas in the Philippines. In *Frontiers in Education* (Vol. 11, p. 1726255). Frontiers Media SA.

Dwangu, A. M., & Mahlangu, V. P. (2021). Accountability in the financial management practices of school principals. International Journal of Educational Management, 35(7), 1504-1524. https://doi.org/10.1108/IJEM-06-2021-0243

Enad, F. (2025). School Governance in Complex Contexts: A Systems-Informed Framework for Public School Leadership. *International Journal for Multidisciplinary Research*, *7*(4).

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

Fiedler, F. E. (1964). A contingency model of leadership effectiveness. In Advances in experimental social psychology (Vol. 1, pp. 149-190). Academic Press. https://doi.org/10.1016/S0065-2601(08)60051-9

Finkler, S. A., Calabrese, T. D., & Smith, D. L. (2025). Financial management for public, health, and not-for-profit organizations. CQ Press.

Gacosta, A. J. F., & De Castro, E. G. (2025). Improving the Supply and Property Management System through Digitalization.

Galang, A. D. (2021). Teachers' critical reflections on the new normal Philippine education issues: Inputs on curriculum and instruction development. International Journal of Social Learning (IJSL), 1(3), 236-249. https://doi.org/10.47134/ijsl.v1i3.43

Galgo, A., & Curaza, L. J. (2023). School Safety and Infrastructure Compliance to Requirements of Face-To-Face Classes of the Selected Public Secondary Schools. JPAIR Institutional Research, 20(1), 84-107. https://doi.org/10.7719/irj.v20i1.852

Gallagher, T. J. (2022). Financial management: principles and practice. SAGE Publications.

Gaspar, M. R., Gabriel, J. P., Manuel, M. B., Ladrillo, D. S., Gabriel, E. R., & Gabriel, A. G. (2022). Transparency and accountability of managing school financial resources. *Journal of Public Administration and Governance*, *12*(2), 102.

González-Cacheda, B., & Outeda, C. C. (2021). Political crowdfunding and resource mobilization for collective action: The keys to success. Technology in Society, 67, 101743. https://doi.org/10.1016/j.techsoc.2021.101743

Gumilao, J. (2024). Best Practices of Public Schools on Equitable and Effective Resource Management. Available at SSRN 5188961. http://dx.doi.org/10.2139/ssrn.5188961

Gwaro, P. A., & Ngacha, N. S. (2023). Headteachers' resource mobilization skills and implementation of infrastructure projects in primary schools. International Academic Journal of Human Resource and Business Administration, 4(2), 363-377. https://iajournals.org/articles/iajhrba_v4_i2_363_377.pdf

Kosgei, P. K., & Lekhetho, M. (2025). The Relationship between Principals' Competencies in Budgeting and Performance of Financial Management Roles in Public Secondary Schools in Kenya. Social Sciences and Education Research Review, 12(1), 131-144. https://doi.org/10.5281/zenodo.15804530

Lauta, R. A. (2025). Strategic leadership on school-based management (sbm) in the division of albay: a basis for crafting a schools' strategic plan. *International Journal of Education, Business and Economics Research*, *5*(03), 158-218.

Lopez, A. C., & Bauyot, M. M. (2025). Stakeholders' Involvement in School-based Programs: A Case Study.

Macalos, D. S. (2024). Financial Management Practices of Public Elementary School Heads in Their Maintenance and Other Operating Expenses (MOOE). AIDE Interdisciplinary Research Journal, 10, 146-158. https://doi.org/10.56648/aide-irj.v10i1.157

Mac Taner, T. A. (2023). Disbursement and Utilization of Maintenance and Other Operating Expenses (MOOE) Funds of Public Schools in the Philippines.

Mangarin, R.A. & Climaco, J.L. (2024). Exploring Contributing Factors on Poor Digital Literacy of Students: A Review of Existing Studies. RAMyeR Research Consultancy Services. Sto. Tomas National High School. https://doi.org/10.51584/IJRIAS.2024.909051

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

Merano, E. S. (2023). Financial management competence of school heads and performance of schools in Leyte division. Graduate Study Department, Eastern Visayas State University, Tacloban City. International Journal of Science and Technology Research Archive, 5(02), 060-077. https://doi.org/10.53771/ijstra.2023.5.2.0092

Narwani, M. D. (2023). A study on digital donation platforms and innovative fundraising strategies: Empowering ganpati mandals in Mumbai.

Nisbet, E. (2021). Local-level philanthropic partnerships in public education: Dilemmas for equity and public responsibility. Journal of Urban Affairs, 43(2), 251-269. https://doi.org/10.1080/07352166.2017.1421432

Njau, L. K., Ogoti, E., & Lyamtane, E. (2022). The impetus of school-based income-generating activities on students' entrepreneurship skills among public secondary schools in Kilimanjaro Region, Tanzania. British Journal of Education, 10(7), 20-36.

Operario, J. (2022). Managerial Competencies, Financial Management, and Level of Liquidation Practices of Secondary School Administrators. GNOSI: An Interdisciplinary Journal of Human Theory and Praxis, 5(1), 10-31.

Orbeta, A. C., & Paqueo, V. B. (2022). Philippine education: Situationer, challenges, and ways forward (No. 2022-23). PIDS Discussion Paper Series.

Orphan, C. M., Laderman, S., & Gildersleeve, R. E. (2021). Advocates or honest information brokers? Examining the higher education public policy agenda-setting processes of intermediary organizations. The Review of Higher Education, 44(3), 325-355. DOI: 10.1353/rhe.2021.0002

Pana, E. (2024). School heads' instructional leadership and performance: Basis for strategic leadership program. *International Journal of Scientific and Management Research*, *7*(02), 26-40.

Panga, K., Bohayo, C. P., Oquialda, E., Tabayag, M. K., & Bradecina, J. B. (2025). The Influence of Principal Leadership on School Improvement in a Philippine Public Secondary School: A Qualitative Study. *Journal of Mathematics Instruction, Social Research and Opinion*, *4*(4), 1013-1024.

Pfeffer, J., & Salancik, G. (2015). External control of organizations—Resource dependence perspective. In Organizational behavior 2 (pp. 355-370). Routledge.

Pfeffer, J., & Salancik, G. R. (1978). *The external control of organizations: A resource dependence perspective*. Harper & Row.

Purnawan, R. (2025). Systematic literature review: asset management system for educational instituions. Technovasia: Journal of Technology & Computer Research in Innovation, Science, and Applications, 1(2), 1-16. https://journal-iam.com/index.php/technovasia/article/view/10

Quezon, H. C. (2023). Financial Management Competence of Public Secondary School Principals.

Remis, R. C. L. (2023). Predictors of financial management behavior of public secondary school teachers in a municipality of Davao de Oro. International Journal of Multidisciplinary: Applied Business and Education Research, 4(6), 2075-2085.

Sitompul, A. (2022). E-procurement system in the mechanism of procurement of goods and services electronically. International Asia Of Law and Money Laundering (IAML), 1(1), 57-63. https://doi.org/10.59712/iaml.v1i1.11

Solomon, E. (1963). *The theory of financial management*. Columbia University Press.

© 2026 Advancing SDG Impact. All rights reserved.

JASDG
JOURNAL FOR THE ADVANCEMENT OF SUSTAINABLE DEVELOPMENT GOALS
AN INTERNATIONAL, PEER-REVIEWED, OPEN ACCESS JOURNAL
www.jasdg.com
Volume 1 Issue 4 Pages 2959-3031
ISSN: 3155-7546 (Online)
DOI: 10.5281/zenodo.24158129

Ssesanga, R. (2021). Resource Mobilization Strategies, Management and Control and the Success Of community Based Organizations (CBOS) (Doctoral dissertation, Makerere University Business School). https://mubsir.mubs.ac.ug//handle/20.500.12282/4684

Sumayang, J. P. (2025). Enhancing Student Welfare: A Systematic Review to Strengthening Student Welfare Services in San Isidro College. In: School of Education Report, 2025, e106. School of Education Research Journal, Bukidnon: San Isidro College. https://doi.org/10.5281/zenodo.15425498

Superable, R. (2025). DepEd eyes PPP to solve construction backlog. Public-Private Partnership Center of the Philippines. https://ppp.gov.ph/in_the_news/deped-eyes-ppp-to-solve-construction-backlog

Supreme Court E-Library. (2001). Republic Act No. 9155. An Act Instituting a Framework of Governance for Basic Education, Establishing Authority and Accountability, Renaming the Department of Education, Culture and Sports as the Department of Education, and for Other Purpose.

Tanjung, B. N. (2020). Human resources (HR) in education management. Budapest International Research and Critics in Linguistics and Education (BirLE) Journal, 3(2), 1240-1249. https://doi.org/10.33258/birle.v3i2.1056

Tarraya, H. O. (2023). Teachers' Workload Policy: Its Impact on Philippine Public School Teachers (Public Policy Analysis and Review). Online Submission. https://puissant.stepacademic.net

Teixeira, P. N. (2010). Human Capital, by Gary S. Becker: A Reading Guide. In The Elgar companion to the Chicago School of Economics. Edward Elgar Publishing. https://doi.org/10.4337/9781849806664.00017

UNICEF EAPRO. (2025). Under pressure: The impacts of climate change on education in the East Asia and Pacific Region. UNICEF East Asia and Pacific Regional Office. https://www.unicef.org

Vicente, R. S., Flores, L. C., Almagro, R., Amora, M. R. V., & Lopez, J. P. (2023). The best practices of financial management in education: A systematic literature review. International Journal of Research and Innovation in Social Science (IJRISS) Doi, 10. https://ssrn.com/abstract=4892468

Von Bertalanffy, L. (1966). General systems theory and psychiatry. American handbook of psychiatry, 3, 705-721.

Von Bertalanffy, L. (1968). *General system theory: Foundations, development, applications*. George Braziller.

Wadasen, R. F. P. (2024). Financial Management Challenges and Best Practices of School Heads of Public High Schools. International Journal for Multidisciplinary Research, 6(1), 13420.

© 2026 Advancing SDG Impact. All rights reserved.