

SCHOOL HEADS' RESOURCE MANAGEMENT

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Abstract

The key purpose of this study was to find out school heads' resource management in public elementary schools in a district of a large-size division in the Central Philippines for the school year 2025-2026. Descriptive research was conducted, and a 40-item survey questionnaire was used as a tool to gather data from one hundred two (102) teachers. The results revealed that most respondents were younger middle-aged professionals, female, with higher educational backgrounds and income, and were equally distributed in terms of length of service. Overall, the level of school heads' resource management, including the proper use of MOOE and other funds, procurement and inventory systems, COA compliance, and audit findings, and the maintenance of learning resources and facilities, was very high. A significant difference was observed in the level of school heads' resource management in terms of procurement and inventory systems, COA compliance and audit findings, and the maintenance of learning resources and facilities, when compared by age. A significant difference was also found in the level of school heads' resource management regarding COA compliance and audit findings, when compared by sex and length of service. Further, a significant difference was observed in school heads' resource management, specifically in the maintenance of learning resources and facilities, by educational attainment.

***Keywords:** Resource management, proper use of MOOE, procurement, and inventory system, COA compliance and audit system. maintenance of learning resources*

Bio-profile

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Introduction

Rationale

Education is a major factor that helps in stimulating national development. The process of education is to equip individuals with the knowledge and skills necessary to survive and to advance society. To fulfill this goal, the United Nations initiated Sustainable Development Goal 4. SDG 4 aims to provide young people with quality and easy access to education and other learning opportunities. Hence, there is an urgent need to provide more educational resources and manage the ones that are available to create a safe, inclusive, and effective learning environment for all. The management of school resources contributes significantly to the realization of the school's goals and objectives (Ezeani, 2022). Hence, school leaders are expected to manage school resources appropriately.

Effective school leadership is a key factor in the overall performance of educational institutions. Among the many responsibilities of school leaders is the management of school resources, including daily operational needs, procurement and inventory of instructional supplies, maintenance of school facilities, and other essential services. Hence, proper use and allocation of MOOE funds are crucial for maintaining a conducive learning environment and supporting quality education delivery (Arevalo & Comighud, 2020). However, in practice, variations in managing resources among school leaders often lead to challenges in planning, budgeting, fund disbursement, documentation, and compliance.

In the present research context, among the onerous problems facing public schools, none appears to be as persistent as the one related to resource management. School resources appear limited and need to be properly managed to support educational improvement objectives for the attainment of SDG4. Some school principals lack proper training to effectively implement and manage their school's budget. Another problem is the delayed budget allocation, resulting from late liquidation reports due to irregularities and discrepancies in managing school funds.

Also, a close observation shows that there is no proper management of schools' financial resources. The dearth of school resources is not always the problem holding public schools back, especially in achieving SDG4; in countless cases, it is the absence of a proper management culture. Therefore, the researcher was motivated to conduct a study to examine school heads' resource management practices. By identifying strengths and areas for improvement, the research may develop a plan to enhance the financial and administrative skills of school heads, ultimately supporting better school outcomes and more accountable public financial management in the education sector.

Literature Review

In every organization, including schools, management is required to deliver outcomes. They need significant work from the leaders responsible for directing the organization's operations. Leaders have complete control over decisions that affect others' futures or are capable of making decisions on their own on the operating structure of their companies, organizations, or institutions (Torlak et al., 2021). Resource management skills include effectively using, monitoring, and allocating resources to help the school reach its goals. Strong resource



management skills enable principals to efficiently use financial, human, and material resources to improve teaching and learning. Egwu and Mbonu (2023) highlighted that well-managed resources directly contribute to improved academic performance by providing adequate facilities, teaching aids, and professional development for teachers.

As a resource manager, school heads must properly use MOOE and other school funds. School heads' flexibility in navigating various needs of the school is crucial. This is anchored in Macalos' (2025) assertion that school heads demonstrating a very high level of proficiency in planning, allocating, and utilizing Maintenance and Other Operating Expenses (MOOE) were more effective in advancing school improvement initiatives. In line with this belief, Labutan et al. (2019) emphasized that the strategic deployment of MOOE in schools must primarily be directed to pressing projects, particularly in instructional support and utilities. In addition, the research study of Ecija (2020) highlighted a very high extent of MOOE utilization to ensure students' access to complete basic education, support for the needs of the learners for their learning activities, funding for the rentals and minor repairs of tools and equipment that are important to classroom activities, and funding for the expenses related to graduation rites. Canete-Ban and Baustista (2025) reported that school heads demonstrate strong overall proficiency in resource allocation. Likewise, Yasin and Mokhtar (2022) highlighted that effective utilization of school resources by school principals will build trust among key stakeholders if it is shared for transparency. Duenas (2025): School heads' skills in managing resources are oftentimes evident in the school.

A school procurement and inventory system manages the lifecycle of educational resources—from purchasing to disposal—improving efficiency by tracking supplies, technology, and facility assets. The Philippines has established a stringent procurement process as outlined by the Government Procurement Reform Act, also known as Republic Act No. 9184. This comprehensive law aims to promote transparency and accountability across all government agencies in procurement activities. Procurement challenges in DepEd schools, particularly in rural and remote areas, arise from a lack of logistics suppliers, limited transportation options, and procurement processes, as well as unbudgeted hauling costs for logistics and delivery delays. According to Oliva et al. (2024), aligning procurement activities with the school improvement agenda, specifically through the timely submission of the Project Procurement Management Plan (PPMP) and its integration into the Annual Procurement Plan (APP), ensures that all critical items and priorities are addressed.

Additionally, Merano (2023) emphasized that school heads must establish strong linkages among the School Improvement Plan (SIP), the Annual Implementation Plan (AIP), and the APP to promote coherence, accountability, and the effective use of resources throughout the planning cycle. The research study by Labadan et al. (2021) demonstrated the importance of prioritizing utility needs and procurement in alignment with the School Improvement Plan. Such action ensures that MOOE utilization aligns with the school's specific goals and objectives, ultimately improving the quality of education. Ndi et al. (2024) reported that school principals often faced community pressure, which led them to bypass procurement regulations in favor of preferred suppliers who were unqualified, thereby compromising transparency and cost efficiency. Kaaria (2020) advocates adopting best practices in procurement procedures, including greater transparency, efficient sourcing strategies, clear e-procurement processes, and enforceable policies aligned with institutional goals. Muhoja and Mkulu (2020) reported that many school



heads struggle with procurement tasks due to limited knowledge and experience. Dadzie et al. (2024) emphasized that targeted training significantly improves procurement efficiency and overall organizational performance.

COA compliance and audit findings are another responsibility of the school's resource managers. A compliance audit in the public sector is an essential process that ensures government agencies and entities adhere to laws, regulations, policies, established codes, and contractual obligations (Abun et al., 2025). Public sector compliance audits are crucial because they safeguard public funds, uphold the rule of law, and reinforce good governance by holding public officials accountable for their actions. Research conducted by Matulac and Moyani (2024) found a very high level of compliance among school heads in budget preparation, execution, accountability, and the implementation and auditing of MOOE funds. Matulac and Moyani (2024) concluded that school heads' levels of compliance in implementing MOOE do not differ. Kaaria (2020) suggested that schools should adopt better procurement practices by being more transparent, using effective sourcing methods, establishing clear e-procurement processes, and posting policies that align with the school's goals on the school's official webpage for easy access by education stakeholders. Meanwhile, Cruz and Quezada (2023) highlighted the importance of regular monitoring and evaluation of resource utilization to ensure alignment with the SIP's goals and objectives. Palma (2018) emphasized the need for teachers, parents, and students to understand how funds are allocated.

Further, maintenance of school resources and facilities is another core responsibility of school managers. School physical resource management has a direct impact on the learning environment and is a key determinant of educational outcomes. It is therefore critical that school physical resource management practices align with the school improvement plan by linking school assets to standards for delivering basic education services and strategies. Facility maintenance entails providing a clean and safe environment for teaching and learning. It also involves the provision of adequate facilities for teaching and learning (Saani et al., 2023). Osuji and Iheanyichukwu (2021) revealed that school administrators were effective in the planning, organizing, controlling, and coordinating the material resources and facilities of the institution. Periodic training may be conducted for the school's heads and other stakeholders to ensure that the adopted resource management practices are aligned with current trends. However, Dela Cruz (2019) described how small schools struggle to manage their limited MOOE (Maintenance and Other Operating Expenses) funds, as fewer students translate into smaller allocations, while essential expenses remain constant.

Theoretical Underpinning

This study is anchored in Jay Barney's Resource View Theory (1991), emphasizing an inside-out method of organizational analysis that considers the organization as a bundle of resources. It underscores that organizational differences arise from the way these resources are combined. This theory holds that evaluating an organization should start with its core environment. This theory emphasizes strategic choice, assigning management the vital tasks of classifying, designing, and deploying key resources to maximize returns. In educational settings, this is a managerial model used to describe the strategic resources the school can use to gain a sustainable and competitive advantage. DepEd continues crafting more resources to support



schools in providing a better learning environment for students. The number of teachers, students, and classrooms managed by the school, as well as the fixed amount required to cover the basic needs of a school, are several predictors of school operations. As such, schools are directed to manage school operations in a more effective, adaptable, and agreeable self-governance approach.

Jay Barney's Resource View Theory (1991) was selected for the present study because it focuses on school heads' resource management practices. The school heads are empowered and authorized to make decisions that achieve school goals. In line with this theory, the researcher considers it appropriate to support and justify the contents of the present study regarding school heads' resource management. The researcher further believes that these factors have a significant effect on the job performance of public-school heads in improving the school as a whole.

Objectives

This study aimed to determine the level of school heads' resource management in public elementary schools. Specifically, it aimed to determine 1) the profile of the respondents in terms of age, sex, educational attainment, length of service and monthly income; 2) the level of school heads resource management across four key areas: proper use of MOOE and other funds, procurement and inventory system, COA compliance and audit finding, and maintenance of learning resources and facilities; 3) whether there were significant differences in the level of school heads' resource management when grouped and according to the demographic variables.

Methodology

This portion presents a discussion of the research methodology used, the subjects and respondents of the study, the research instruments used, the validity and reliability of the instruments, the procedure for data gathering, and the statistical tools and procedures for data analysis.

Research Design

This study employed the descriptive research design to determine the level of school heads' resource management in public elementary schools. According to Denzin and Lincoln (2024), descriptive research is not just about documenting facts but about its interpreting and contextualizing them. This involves understanding the "what", where, and when of phenomena, as well as uncovering the deeper meanings behind observed behaviors or interactions. It means that researcher does not manipulate any of the variables but rather only describes the sample and/or the variables (Siedlecki, 2020).

Study Respondents

The study's respondents were the 128 public elementary school teachers. The researcher employed purposive sampling. Purposive sampling is a form of non-probability sampling in which researchers rely on their judgment when choosing population members to participate in



the study. Purposive sampling allows researchers to access a specific subset of people by selecting all survey participants based on a specific profile (Ames, 2019).

Instrument

This study utilized a researcher-made questionnaire. The researcher made a questionnaire in two parts. The first part comprises the personal Profile of the learners in terms of age, sex, educational attainment, length of service and family income. The second part of the questionnaire answers the level of school heads' resource management in the proper use of MOOE and other school funds, procurement and inventory system, COA compliance and audit finding and maintenance of learning resources and facilities. It is composed of 10 items per area with a total of 40 items. The respondents were asked to rate each item using the five-point Likert scale, which contains the following scores: 5 –Always; 4 –Often; 3 –Sometimes; 2 –Rarely; and 1 –Almost Never. The research instrument was subjected to validity (5.00-excellent) and reliability (0.826-good).

Data Collection Procedure

For the smoother conduct of the study, the researcher employed the following procedures: The researcher sent a letter of request for the conduct of the study to the Office of the Schools Division Superintendent of Negros Oriental. Upon approval, a separate letter was also sent to the school head of the concerned schools, attached to the approved letter from the superintendent. After granting permission, the researcher personally visited the schools concerned and distributed the survey questionnaire to each respondent. The purpose of the study was properly explained to respondents by the researcher and also ensuring that there were no distractions in the classes. The researcher gave the respondents enough time to ensure that all items in the questionnaires were answered. The questionnaires were personally retrieved by the researcher after the allowed time was through to ensure a 100 percent retrieval of the checklist and questionnaires.

Data Analysis and Statistical Treatment

Objective No. 1 used the frequency, simple percentage, and descriptive analytical scheme to determine the profile of the respondents in terms of age, sex, educational attainment, length of service, and monthly income. Objective No. 3 used the descriptive analytical scheme and weighted mean to determine the level of school heads' resource management in the proper use of MOOE and other school funds, procurement and inventory system, COA compliance, audit findings, and maintenance of learning resources and facilities. Objective No. 3 used the comparative analytical scheme and Mann-Whitney U-test to determine the significant difference in the school heads' resource management when grouped and compared according to demographic profiles.

Ethical Considerations



The researcher prioritized the respondents' voluntary participation, informed consent, risk of harm, confidentiality, and anonymity to prevent any violations of human rights during the research process. Participation in the study was voluntary, and the respondents could withdraw at any time without any consequences. We informed them about the study's academic purpose. Only the researcher(s) had access to the research data, ensuring confidentiality. Moreover, during the study, the researcher strictly observed the governing guidelines and policies of the Data Privacy Act of 2012 to ensure security measures are in place to protect personal and sensitive information. This commitment to ethical standards fostered trust among participants and enhanced the integrity of the research findings. By adhering to these guidelines, we aimed to uphold the highest level of professionalism in our research process.

Results and Discussions

In this section, the data gathered were further treated, presented, analyzed, and interpreted to focus on the study's specific objectives.

Table 2

Profile of the Respondents

Variable	Category	Frequency (n)	Percentage (%)
Age	Younger (below 40 years old)	69	53.9
	Older (40 years old and above)	59	46.1
	Total	128	100.0
Sex	Male	34	26.6
	Female	94	73.4
	Total	128	100.0
Educational Attainment	Lower (Bachelors')	63	49.2
	Higher (Masters')	65	50.8
	Total	128	100.0
Length of service	Shorter (Below 13 Years)	64	50.0
	Longer (13 Years and above)	64	50.0
	Total	128	100.0
Family Income	Lower (Below 34,000 pesos)	63	49.2
	Higher (34,000 pesos above)	65	50.8
	Total	128	100.0

As presented in Table 1, 69, or 53.9%, are younger respondents (below 40 years old), while 59, or 46.1%, are older respondents (40 years old and above). For variable sex, 34, or 26.60%, are males, while 94, or 73.40%, are females. In terms of educational attainment, 63, or 49.2%, of the respondents are bachelor's degree graduates, while 65.0%, or 50.8%, are master's degree graduates. For length of service, 64, or 50.0%, of the respondents had served for less than thirteen years; in the same manner, 64, or 50.0%, of the respondents had served for more than thirteen years. Further, family income: 63, or 49.2%, of the respondents belonged to a lower family income, while 65.0%, or 50.8%, belonged to a higher family income. This implies that



most of the respondents were younger middle-aged professionals, female, with higher educational backgrounds and income, and evenly distributed in terms of length of service.

Table 2

Level of School Heads' Resource Management in the Area of Proper Use of MOOE and Other Funds

Proper Use of MOOE and Other Funds Items	Mean	Interpretation
1. finances expenses pertaining to graduation rites, moving up, and recognition activities.	4.89	Very High Level
2. procures school supplies and other consumables for teachers and learners in the conduct of classes.	4.79	Very High Level
3. funds activities as identified in the approved School Improvement Plan (SIP) in the current year.	4.82	Very High Level
4. pays for utilities and communication expenses.	4.90	Very High Level
5. pays for wages of janitorial, transportation, and security services.	4.86	Very High Level
6. supports expenses for school-based training and activities designed to improve learning outcomes.	4.90	Very High Level
7. supports expenses on special curricular programs and co-curricular activities.	4.86	Very High Level
8. solely uses the donations received for their intended purposes.	4.80	Very High Level
9. verifies MOOE expenditures against approved allocations to avoid overspending.	4.83	Very High Level
10. publicly available information about MOOE and other fund expenditures is used to guide our spending decisions.	4.76	Very High Level
Overall Mean	4.84	Very High Level

Table 2 presents the level of school heads' resource management in the area of proper use of MOOE and other funds. The respondents obtained an overall mean score of 4.84, interpreted as a very high level. Upon further investigation, the respondents achieved the highest mean score of 4.90 on items Nos. 2 and 6, which indicate that they cover utilities and communication expenses as well as support costs for school-based training and activities aimed at enhancing learning outcomes, reflecting a very high level of commitment. The result implies that school heads were very keen on using MOOE (Maintenance and Other Operating Expenses) funds, particularly for expenses involving school utilities, communications, training, and programs intended for the improvement of learning outcomes. This strong emphasis on resource allocation suggests that school heads recognize the critical role these elements play in fostering an effective educational environment. The finding relates to that of Ecija (2020), who highlighted a very high extent of MOOE utilization to ensure students' access to complete basic education, support for the needs of the learners for their learning activities, funding for the rentals and minor repairs of tools and equipment that are important to classroom activities, and funding for the expenses related to graduation rites. In addition, Canete-Ban and Baustista (2025) reported that school heads demonstrate strong overall proficiency in resource allocation.



On the other hand, the lowest mean score of 4.76 was for item No. 10, which states that publicly available information about MOOE and other fund expenditures is used to guide our spending decisions, indicating a very high level of interpretation. The finding implies that the school heads need to be more adept with regard to spending decisions in the use of MOOE and other funds of the school to promote the utmost trust among the education stakeholders. However, there are sometimes unavoidable situations in which school heads must make decisions regarding the use of MOOE and other funds without the public's knowledge, as these decisions require immediate action for the benefit of the school and its learners, such as addressing urgent maintenance issues or responding to unexpected financial shortfalls. In such cases, it is crucial for school heads to communicate transparently about the rationale behind their decisions once the immediate crisis has passed. This transparency fosters trust and empowers stakeholders to understand the complexities involved in financial management within the educational environment. The result relates to that of Yasin and Mokhtar (2022), who highlighted that effective utilization of school resources among school principals will build trust in key stakeholders if it is shared for transparency.

Table 3

Level of School Heads' Resource Management in the Area of Procurement and Inventory Systems

Procurement and Inventory Systems		
Items	Mean	Interpretation
1. sets procurement strategies and methods that conform with RA 9184 in acquiring necessary goods and services for the school.	4.81	Very High Level
2. spearheads the procurement process for the school.	4.84	Very High Level
3. involvements of relevant education stakeholders to ensure fairness of the procurement process.	4.82	Very High Level
4. coordinates with suppliers to ensure alignment of procurement regulations.	4.84	Very High Level
5. reviews and adjusts plans that respond to the changing needs, budget allocations, and project requirements.	4.82	Very High Level
6. applies cost-effective procurement and delivery processes without compromising quality.	4.76	Very High Level
7. facilitates effective inventory management.	4.80	Very High Level
8. conducts semi-annual inventory and physical counts of school resources.	4.77	Very High Level
9. conducts inventory items that are properly labeled, stored, and secured in accordance with management protocols.	4.80	Very High Level
10. analyzes procurement and inventory data to identify cost-saving opportunities or prevent stock shortages/excesses.	4.81	Very High Level
Overall Mean	4.81	Very High Level



Table 3 shows the level of school heads' resource management in the area of procurement and inventory systems. The respondents obtained an overall mean score of 4.81, interpreted as a very high level. Upon further analysis of the results, the respondents achieved the highest mean score of 4.84 on items Nos. 2 and 4, indicating that they lead the procurement process for the school and coordinate with suppliers to ensure compliance with procurement regulations, which is interpreted as a very high level of commitment. The finding implies that the school heads were very much committed to spearheading the procurement process by ensuring alignment of the procurement regulations as stipulated in RA 9184. This strong commitment is necessary to preserve accountability in the procurement process, ultimately contributing to the efficient use of resources. The result relates to that of Labadan et al. (2021), who demonstrated the importance of prioritizing utility needs and procurement in alignment with the School Improvement Plan. Such action ensures that the utilization of MOOE is aligned with the specific goals and objectives of the school, ultimately leading to the improvement of the quality of education.

However, the lowest mean score of 4.74 was on item No. 6, stating the application of cost-effective procurement and delivery processes without compromising quality, which is interpreted as a very high level. The finding suggests that some school heads sometimes ignore cost-effective procurement practices as long as the materials are of high quality and arrive on time. This situation is especially true when the materials are needed right away by the school, teachers, and students. The finding is supported by that of Ndi et al. (2024), who reported that school principals often faced community pressure, which led them to bypass procurement regulations, favoring preferred but unqualified suppliers and compromising transparency and cost efficiency. Whereas Kaaria (2020) advocates the adoption of best practices on procurement procedures by adhering to greater transparency, efficient sourcing strategies, establishing clear e-procurement processes, and enforceable policies aligned with institutional goals.

Table 4

Level of School Heads' Resource Management in the Area of COA Compliance and Audit Findings

COA Compliance and Audit Finding		
Items	Mean	Interpretation
1. ensures proper accounting and auditing of the general school funds.	4.84	Very High Level
2. scrutinizes and ensures that liquidation reports are on time and correct.	4.86	Very High Level
3. practices full transparency in the submission of the school's financial report.	4.85	Very High Level
4. works with the school's accounting team to ensure the truthfulness of its financial statement.	4.81	Very High Level



5. takes responsibility and corrects erroneous financial and audit reports.	4.84	Very High Level
6. posts information on the sources, intended use, and actual utilization of the school funds on the transparency board that must be publicly accessible.	4.74	Very High Level
7. reports all proceeds from donations, solicitations, income-generating activities, and the like of the school pursuant to RA 9155	4.82	Very High Level
8. prepares evaluation and completion reports of the schools' activities with financial budgets.	4.80	Very High Level
9. conducts internal reviews to identify and address potential COA compliance gaps proactively.	4.78	Very High Level
10. monitors progress on implementing audit recommendations until full resolution is achieved.	4.79	Very High Level
Overall Mean	4.81	Very High Level

Table 4 discloses the level of school heads' resource management in the area of COA compliance and audit findings. The respondents obtained an overall mean score of 4.81, interpreted as a very high level. Examining the table items, the respondents obtained a highest mean score of 4.86 on item No. 2, stating that scrutinizing and ensuring that liquidation reports are on time and correct is interpreted as a very high level. The finding implies that the schools showed efficiency for the correct and timely submission of liquidation reports. This efficiency not only reflects the schools' commitment to accountability but also enhances trust among stakeholders. It may encourage a culture of transparency and continuous improvement within the educational system. The result is supported by Matulac and Moyani (2024), who reported a very high extent of school heads' compliance for budget preparation, budget execution, and budget accountability as well as implementation and auditing of MOOE funds.

Nonetheless, the lowest mean score of 4.74 was on item No. 6, stating to post information on the sources, intended use, and actual utilization of the school funds on the transparency board that must be publicly accessible, which is interpreted as a very high level. The result suggests that the school leaders should create a system that makes it easy for the public to find out how school funds are being used, bought, and spent. This information should be available not only on the school's transparency boards but also on the school's official website. This ensures that the community remains informed and engaged with how school funds are managed and spent. By making this information readily available online, it promotes accountability and fosters trust between the school administration and the public. The finding is supported by Kaaria (2020) suggested that schools should follow better procurement practices by being more transparent, using effective sourcing methods, setting up clear e-procurement processes, having strong policies that match the school's goals, and posting them on the official webpage of the school for easy access by education stakeholders.

Table 5

Level of School Heads' Resource Management in the Area of Maintenance of Learning Resources and Facilities

Maintenance of Learning Resources and Facilities



Items	Mean	Interpretation
1. allocates budget for repairs of the school's equipment and materials.	4.85	Very High Level
2. allots funds for the maintenance of IT resources and digital educational tools.	4.69	Very High Level
3. finances minor construction of school facilities and amenities.	4.84	Very High Level
4. ensures sufficiency of teaching materials and assessment tools.	4.80	Very High Level
5. ensures accessible school laboratories and materials.	4.67	Very High Level
6. provides easy access to the school library.	4.70	Very High Level
7. ensures the availability of school comfort rooms and health services.	4.79	Very High Level
8. ensures the availability of well-lit and ventilated instructional classrooms.	4.80	Very High Level
9. ensures that sports facilities, playgrounds, and recreational areas are kept in good condition for student use.	4.77	Very High Level
10. ensures that classrooms, laboratories, and other learning spaces are well-maintained and free from safety hazards.	4.80	Very High Level
Overall Mean	4.77	Very High Level

Table 5 divulges the level of school heads' resource management in the area of maintenance of learning resources and facilities. The respondents obtained an overall mean score of 4.77, interpreted as a very high level. Deliberating the results further, the respondents obtained a highest mean score of 4.85 on item No. 1, stating that allocating a budget for repairs of the school's equipment and materials is interpreted as a very high level. The results suggest that school heads put the budget for repairs of school equipment and materials at the top of their list of priorities because it is important for teaching and learning. This strong emphasis on budget allocation suggests a commitment to maintaining a conducive learning environment. Conversely, lack of school equipment and materials may hamper the teaching and learning process, leading to decreased student engagement and lower academic performance.

On the contrary, the lowest mean score of 4.67 was on item No. 5, stating the need to ensure accessible school laboratories and materials, which is interpreted as a very high level. The finding implies that there are schools that still don't have appropriate school laboratories and equipment. This scenario is particularly true in small remote schools; even though the school heads possess resource management skills, they are unable to implement them due to a lack of necessary school infrastructure, equipment, and materials. In addition, there are school heads often face challenges due to the lack of formal training at the start of their tenure, leaving them unprepared for key responsibilities. The finding is supported by Dela Cruz (2019) wherein she described how small schools struggle to manage their limited MOOE (Maintenance and Other Operating Expenses) funds, since fewer students translate to smaller allocations, yet the essential expenses remain constant.

Table 6



Differences in the Level of School Heads' Resource Management in the Area of Proper Use of MOOE and Other Funds When Grouped and Compared According to Variables

Variables	Categories	N	Mean Rank	Mann Whitney U - test	Sig. Level	p-value	Interpretation
Age	Younger	69	68.32	1772.000		0.142	Not Significant
	Older	59	60.03				
Sex	male	34	67.15	1508.000		0.571	Not Significant
	female	94	63.54				
Educational Attainment	Lower	63	66.85	1899.500	0.05	0.411	Not Significant
	Higher	65	62.22				
Length of Service	Shorter	64	69.91	1701.500		0.054	Not Significant
	Longer	64	59.09				
Average Family Monthly Income	Lower	63	66.41	1927.000		0.503	Not Significant
	Higher	65	62.65				

Table 6 summarizes the inferential statistics on the difference in the level of school heads' resource management in the area of proper use of MOOE and other funds when grouped and compared according to profile variables. The computed p-values for variables age, sex, educational attainment, length of service, and family income were 0.142, 0.571, 0.411, 0.054, and 0.503, respectively, which are all greater than the 0.05 level of significance and thus interpreted as not significant. Therefore, the hypothesis that states, "There is no significant difference in the level of school heads' resource management in the area of proper use of MOOE and other funds when grouped and compared according to age, sex, educational attainment, length of service, and family income," was accepted.

The finding implies that the level of school heads' resource management in the proper use of MOOE and other funds does not vary regardless of their ages, sex, educational attainment, length of service, and family income. Most of the respondents are very knowledgeable of the proper use of MOOE and other school funds. This suggests that the effectiveness of school heads in managing resources is consistent across different demographic factors. Their strong understanding of MOOE and other funds likely contributes to this uniformity in resource management skills. The result is supported by Duenas (2025): school heads' skills in managing resources are oftentimes evident in the school.

Table 7

Differences in the Level of School Heads' Resource Management in the Area of Procurement and Inventory Systems When Grouped and Compared According to Variables

Variables	Categories	N	Mean Rank	Mann Whitney U - test	Sig. Level	p-value	Interpretation
Age	Younger	69	70.10	1649.000	0.05	0.032	Significant
	Older	59	57.95				
Sex	male	34	68.26	1470.000		0.424	



	female	94	63.14			Not Significant
Educational Attainment	Lower	63	66.46	1924.000	0.496	Not Significant
	Higher	65	62.60			
Length of Service	Shorter	64	68.02	1822.500	0.213	Not Significant
	Longer	64	60.98			
Average Family Monthly Income	Lower	63	62.33	1911.000	0.451	Not Significant
	Higher	65	66.60			

Table 7 discloses the inferential statistics on the difference in the level of school heads' resource management in the area of procurement and inventory systems when grouped and compared according to profile variables.

The computed p-values for variables sex, educational attainment, length of service, and family income were 0.424, 0.496, 0.213, and 0.451, respectively, which are all greater than the 0.05 level of significance and thus interpreted as not significant. Therefore, the hypothesis that states, "There is no significant difference in the level of school heads' resource management in the area of procurement and inventory system when grouped and compared according to sex, educational attainment, length of service, and family income," was accepted.

However, for variable age, the computed p-value is 0.032, which is less than the 0.05 level of significance and thus interpreted as significant. Therefore, the hypothesis that states, "There is no significant difference in the level of school heads' resource management in the area of procurement and inventory systems when grouped and compared according to age" was rejected.

The finding implies that the level of school heads' resource management in procurement and inventory systems varies when compared according to their ages. Older respondents perceived higher procurement and inventory knowledge than their counterparts. This suggests that age may influence the expertise school heads have in managing resources effectively. This variation in perception could lead to differences in the decision-making processes and strategies in procurement and inventory systems employed by school heads, potentially resulting in varying levels of resource management effectiveness and overall school performance. Muhoja and Mkulu (2020) reported that many school heads struggle with procurement tasks due to limited knowledge and experience. Dadzie et al. (2024) emphasized that targeted training significantly improves procurement efficiency and overall organizational performance.

Table 8

Differences in the Level of School Heads' Resource Management in the Area of COA Compliance and Audit Finding When Grouped and Compared According to Variables

Variables	Categories	N	Mean Rank	Mann Whitney U - test	Sig. Level	P-value	Interpretation
Age	Younger	69	72.73	1467.500	0.05	0.001	Significant
	Older	59	54.87				
Sex	male	34	73.71	1285.000		0.038	Significant
	female	94	61.17				



Educational Attainment	Lower	63	66.46	1881.500	0.331	Not Significant
	Higher	65	62.60			
Length of Service	Shorter	64	70.19	1684.000	0.033	Significant
	Longer	64	58.81			
Average Family Monthly Income	Lower	63	66.24	1938.000	0.522	Not Significant
	Higher	65	62.82			

Table 8 reveals the inferential statistics on the difference in the level of school heads' resource management in the area of COA compliance and audit findings when grouped and compared according to profile variables. The computed p-values for variables educational attainment and family income were 0.331 and 0.522, which are greater than the 0.05 level of significance and thus interpreted as not significant. Therefore, the hypothesis that states, "There is no significant difference in the level of school heads' resource management in the area of COA compliance and audit findings when grouped and compared according to educational attainment and family income," was accepted.

However, for variables age, sex, and length of service, the computed p-values were 0.001, 0.038, and 0.033, respectively, which are all less than the 0.05 level of significance and thus interpreted as significant. Therefore, the hypothesis that states, "There is no significant difference in the level of school heads' resource management in the area of COA compliance and audit findings when grouped and compared according to age, sex, and length of service" was rejected.

The result entails that the level of school heads' resource management in COA compliance and audit findings varies when compared according to their ages, sex, and length of service. Older, female teachers with longer service have gained richer expertise in financial and auditing reports than their counterparts. This suggests that demographic factors such as age, gender, and experience significantly influence the effectiveness of school heads in managing resources in accordance with compliance standards. These findings highlight the importance of targeted professional development programs that consider these demographic variables. However, Matulac and Moyani (2024) concluded that school heads' extent of compliance in the implementation of MOOE does not vary from each other.

Table 9

Differences in the Level of School Heads' Resource Management in the Area of Maintenance of Learning Resources and Facilities When Grouped and Compared According to Variables

Variables	Categories	N	Mean Rank	Mann Whitney U - test	Sig. Level	p-value	Interpretation
Age	Younger	69	70.46	1624.500		0.021	Significant
	Older	59	57.53				
Sex	male	34	70.38	1398.000	0.05	0.206	Not Significant
	female	94	62.37				
Educational Attainment	Lower	63	70.38	1677.000		0.038	Significant



	Higher	65	58.80			
Length of Service	Shorter	64	69.50	1728.000	0.074	Not Significant
	Longer	64	59.50			
Average Family Monthly Income	Lower	63	66.33	1932.000	0.519	Not Significant
	Higher	65	62.72			

Table 9 reveals the inferential statistics on the difference in the level of school heads' resource management in the area of maintenance of learning resources and facilities when grouped and compared according to profile variables. The computed p-values for variables sex, educational attainment, and family income were 0.206, 0.074, and 0.519, respectively, which are all greater than the 0.05 level of significance and thus interpreted as not significant. Therefore, the hypothesis that states, "There is no significant difference in the level of school heads' resource management in the area of maintenance of learning resources and facilities when grouped and compared according to educational attainment and family income," was accepted.

However, for variables age and length of service, the computed p-values were 0.021 and 0.038, which are less than the 0.05 level of significance and thus interpreted as significant. Therefore, the hypothesis that states, "There is no significant difference in the level of school heads' resource management in the area of maintenance of learning resources and facilities when grouped and compared according to age and length of service" was rejected.

The result entails that the level of school heads' resource management in maintenance of learning resources and facilities as assessed by teachers varies when they are compared according to their ages and length of service. Both age and experience may influence teachers' perceptions of how school heads manage school resources for maintaining learning environments, as older and more experienced teachers might have different expectations and standards based on their own experiences in the education system. Osuji and Iheanyichukwu (2021) revealed that the school administrators were effective in the conduct of the planning, organizing, controlling, and coordination of the material resources and facilities of the institution. Periodic training may be conducted among the heads and other stakeholders of the school to ensure that the resource management practices adopted are attuned to the current trends.

Conclusion

The very high level of resource management was prompted by their qualities as resource managers in the use of funds, procurement, compliance audit, and maintaining school learning resources. However, they must strengthen the transparency of school funds and procurement systems. Respondents' ages contributed to varying their views on the way their school heads implement procurement and inventory, COA compliance and audit findings, and management of learning resources. While respondents' sex and length of service also contributed to the difference in their views on the way their school heads conduct COA compliance and audit findings. Moreover, respondents' educational attainments have cause to vary in their views on the way their school heads manage school learning resources. The resource management practices of the school heads in MOOE fund utilization should be further heightened, particularly



on the transparency and accountability through intensified orientation, trainings, and capacity building among school heads and the agency.

Acknowledgment

The researcher wishes to express profound gratitude to the people who extended their help in different ways and made this endeavor possible—her research adviser for expert assistance, patience, and support. The members of the oral defense panels provided the researcher with helpful criticisms, insights, suggestions, and recommendations, which contributed to the refinement of this work. To the researcher's respondents, thank you for giving your precious time and answering the test instrument to the best of your abilities. I also offer sincere appreciation and gratitude to those who, in one way or another, have contributed to the realization of this work. Above all, I thank the Divine Providence for always giving the Holy Spirit to enlighten the researcher.

Author's Contribution Statement

Cabusog: Data conception, literature review, data-collection, data-analysis, and interpretation. **Tepacia:** Refinement of the research methodology, instrumentation, data-collection procedure, supervision, and editing.

Conflict of Interest

We maintain that none of the authors of this paper have a financial obligation or personal relationship with any person(s) or organization that could inappropriately influence/bias the paper's content. We do not receive funding from any person(s) or organization to carry out this research. Given this, we specifically state that "No Competing interests are at stake and there is No Conflict of Interest" with any person(s) or organizations that could inappropriately influence/bias the content of the paper.

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