

RESOURCE MANAGEMENT PRACTICES OF A PUBLIC HIGHER INSTITUTION IN THE PHILIPPINES

Josephine V. Acido¹, Dennis Anthony A. Kilongkilong²

Email: josephine.acido03@gmail.com ; denniskilongkilong@gmail.com

^{1,2} University of San Jose-Recoletos, Cebu City, Philippines

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Abstract

The Philippines is grappling to effectively finance school education resulting in serious consequences for the provision of quality education amidst the backdrop of the pandemic. In this paper, resource management practices of a Public Higher Institution in the Philippines using these dimensions as planning, budgeting, allocation and control were assessed. Descriptive research design was used. Only 72 out of 253 respondents were randomly chosen from administrators, teaching and non-teaching staffs had participated in this study using a validated researched-made questionnaire. Findings revealed that budgeting and allocation were manifested all the time while planning and control practices were implemented most of the time. In order to actualize the resource management rationalization and improvement plan, it is recommended that following projects must have management support and implement in terms of Standardization of Policies and Procedure as well as the Information and Communication Technology Utilization for Resource Management Improvement. The institution must set aside funds to ensure the anticipated development program's success.

Keywords: resource management, descriptive, Philippines

Introduction

The economic and social implications brought about by the pandemic have led to some swift changes in the higher education landscape. The coronavirus (COVID-19) is a pandemic disease that affects the education system of different income level countries (Wajdi et al., 2020). These conditions will have to be addressed as universities face tremendous financial pressures as a result of the pandemic. Enrolments at this time are unpredictable for the upcoming terms and vary a lot based on the discipline of study. At present, it is hard to predict student enrolment leading to economic and financial uncertainty for universities. At the same time, due to volatility in the stock market, the returns from university endowments are likely to be lower than expected creating further pressures.

State universities and colleges are badly hit by the current situation due to its limited resource allocation. This has put a strain on the financial viability of the school's operations as the national government has diverted and redirected educational budgets to medical care, safety and financial subsidies. The management of the resources of schools also merits consideration as the allocation of funds and its proper utilization on students' learning enhance the internal efficiency of schools.

Unfortunately, the meagre amount allocated annually to state universities and colleges are further reduced due to the COVID – 19 situations. The resources are not adequate to help promote the efficiency of schools. According to Magak (2013), government's spending on education shows how much priority is given by government to the education sector.

Meanwhile, the study is anchored on the theory espoused by Levacic (2000) who said that “there are four cycles of resource management: planning, obtaining, allocating and controlling.” Effective resource management is one of the most critical roles of the top management. Proper management of human and financial resources is a vital obligation. School leaders must not only make the best use of possibly limited resources, but also align their resource management approach with the school's goals and objectives.

For academe budgeting, the theory of Byoun (2010) was used as an anchor in this study. Byoun (2010) stated that budgeting refers to all aspects of money inflows and outflows and regulates all corporate transactions. It has to do with setting up and making the best use of monetary and other financial resources for existing and potential prospects in order to strengthen the financial activities of the institution.

Managers must acquire sufficient competencies in the successful administration of a school's key resources in order for it to fulfill its goals and continue to exist. According to Ikediugwu (2016), better organizational administrators should cautiously and properly manage school resources, such as capital, materials, equipment and e-learning, for instance, computers, instructional gadgets, and internal infrastructure, entrusted to them for proper financial management. If education is to be made successful, all usable resources, be they human, material, physical, or financial, must be effectively handled. This calls for effective planning, budgeting, allocation and control of all the resources utilized in the institution (Usman, 2016).

According to Usman (2016), part of the essential condition to be put in place in the education system for the actualization of academic goals and objectives include appropriate resource provision, full utilization, and proper handling of educational resources objectives in order to avoid costs and enhance the standard of the teaching and learning method in the educational setting. Management of school resources entails making the most of all available resources in order to achieve educational goals and objectives. It supplies and mobilizes all the necessary resources to ensure their full and effective utilization.

The Resource management practices that will be investigated in this study involve the effective planning, budgeting, allocation and control of human, material/physical and financial assets of an organization. This study, in particular, hinges on the financial, human, and material/physical resource management practices of Surigao State College of Technology.

Resource planning. Resource planning is a crucial component of effective financial management. It is the process of identifying and assigning resources in a higher education institution (Adetoro, 2011). Both short- and long-term plans are included in resource planning. It encompasses functions such as yearly budgeting, human resources, and financial management. These procedures lead to the production of budget allocations for all of an organization's units. Resource planning matches a college or university's current and future financial, human, material, and physical resources to its requirements and goals. When this procedure is completed successfully, an institution is able to maintain its necessary current endeavors while also launching new projects. Furthermore, if it is made in

a transparent manner, stakeholders will comprehend why and how decisions are made.

Resource planning is a never-ending process. There is some variance among institutions, but checking the status of funds on a monthly, quarterly, or annual basis might be a suitable time to alter estimates and most properly plan for organizational requirements. Requirements may be informed by specific industry cycles and national funding processes for state universities and colleges.

In general, institutions must prioritize activities that align with strategic key objectives and strike a balance between spending and ongoing commitments that they are comfortable with (Nnebedum et al., 2017). After receiving requests from departments and units, the finance office will often take the lead in creating proposals. However, the process may be more or less concentrated at various institutions.

Human Resource Planning (HRP) in Higher Education Institutions (HEIs) is primarily responsible for ensuring that the workforce accompaniment is adequate for the organization's plans and policies (Aviso et al., 2019). An effective and efficient plan of human resources for administrators, faculty, non-teaching personnel, and students should be implemented in order to achieve the institutional goal. However, disorganized, or nonexistent human resource planning will cause major trouble within the institution.

There are different HR planning tools that can be used by the HEIs to help them manage it and will have an organized combination of human resources.

There is the so-called Input-Output framework capable of accounting for tasks coming from both internal and external client demands (Aviso, et.al.2019). This can be used in determining personnel numbers in libraries (Correa & Correa, 1996), government offices (Correa & Guajardo, 2001), and healthcare facilities (Correa & Parker, 2005). To solve the same problem, a P-graph design is created for HR planning in HEIs in the process of transforming increasingly in-depth research. (Aviso, et.al.2019). However, this model needs support staff aside from teachers and researchers, and it will be difficult in public HEIs to hire support staff only for doing research because most of the researchers in public HEIs are the faculty with permanent positions.

Moreover, there are also forecasting methods that can be used by HEIs. Because of data availability, the majority are based on a supply-based strategy (manpower-to-population ratio) (Mohebbifar, 2016). However, if there is a shortage supply of manpower, it will be difficult to hire immediately for the vacant position.

Enterprise Resource Planning (ERP) systems in higher education should be defined as having numerous scopes and tracking a variety of operations, such as human resource activities, student data management systems, and budgetary management (Robert, 2004). In addition, Enterprise Resource Planning (ERP) is a piece of software designed to help academic institutions manage their resources. Human resources, physical and material resources, and non-physical are all areas that can raise the forecast of the institution in a specific period of time (Ardiyante, 2021). This can be used in a wide variety of businesses and the education sector. However, this ERP software has limited functions and cannot be used in workforce

assessment, strategies, business processes, IT infrastructure, etc. We need to think meticulously about what tools or methods we can utilize in planning human resources, materials or physical resources, and financial resources.

Resource Budgeting. Budgeting is a necessary component of sound financial management. The budget specifies how resources will be allocated and serves as a tool for tracking spending throughout the year. It provides a consistent framework that enables all stakeholders to see how the school's spending contributes to the school's achievement of its aims and other goals. School administrators may make plans for the institution, but if the plans are not tied to the funds, they may collapse (Mobegi et al., 2012). Only through financing will institutions be able to sufficiently distribute resources.

As a result, clear ties between the school's annual budget and its improvement plan are required. Budgeting correctly entails avoiding going into debt but also not maintaining significant quantities of unspent funds throughout the year unless there is a compelling reason to do so. This entails thinking about how the budget for a certain area of purchases will level out over a period longer than the next fiscal year. According to Knight (2016), people in the school system should always be included in budget preparation because they are a component of the organization and engage in the operation of the entire program.

School administrators must emphasize the needs of the schools by adopting improvement plans that are not burdensome on parents while also improving learning (Tria, 2020). Plans must have long-term goals, and

administrators must do a thorough review of the school's existing accomplishments and circumstances in order to forecast future requirements. Furthermore, it is important to investigate the funds at the institutional level so as to mitigate chances for budgetary malpractice and be in a place to control the overall academic progress (Usman, 2016).

Resource allocation. Resource allocation is the process of distributing an amount or portion of a resource assigned to a particular recipient (Adetoro, 2011). In the academe, the resource allocation process is a method used by the management to distribute the resources available like human resources, learning materials, equipment, and funds to the areas where they are needed most to achieve the institution's strategic goals. According to Maritan and Lee (2017), resource allocation is essential to strategy formulation, but unlike in the educational sector, there is a paucity of literature, especially regarding the allocation of financial, physical, material, technological, and human resources that support the firm's plans. The study of resource allocation processors is particularly relevant since they have a significant impact on and influence on the majority of other educational institution procedures (Jackson et al., 2016).

In the Philippines, the approach to resource allocation among state universities and colleges is typified at the central level. All funding is distributed directly to schools from the Central Office. Even if a local government is in charge of funding distribution, governing bodies have the right to define how the money would be better spent. The many constraints to which local or national

governments may be required to conform give a decent idea of their leeway (Atkinson et al., 2017).

There are enormous aspects that need to be considered in resource allocation for education. The problem of allocating resources to academic institutions is multi-faceted (Etor et al., 2020). The number one issue is funding, with the United Nations Scientific and Cultural Organization (UNESCO) recommending a guideline of 26 percent of the total yearly funds as the minimum requirement for educational institutions to be applied by all UNESCO member countries. According to the Department of Budget and Management (DBM), the budget allocated to the educational sector in the Philippines last year was 16.8 percent, while this year it is 16.7 percent of the total annual budget only. Budgetary allocation for education is very low and it is still in need of improvement. Although policymakers and planners for education know these things, they still do not consider doing so. That is why the standard of education in the Philippines is still far beyond what first-world countries have in terms of educational systems.

While government budgetary models have gained attention in the academic literature (Alho & Salo, 2000), resource allocation models within organizations have received less interest (Casper & Henry, 2001), but there is some literature about the changes in educational resource distribution viewpoints inside the institution itself. The revamping of budget approaches in the 1970s and 1990s led to the development of performance and formula-based budgeting (Santos, 2007). The goal of performance-based strategies has frequently been to shift higher education programs to emphasize consumer demands and foster entrepreneurial

engagement (Thomas, 1999). It was a huge change from the previous model of budgeting, wherein the budget increased or decreased by the same percentage. However, this type of approach may lead to the increase of the students enrolled and may result in more students in one class that needs to be accommodated. Institutional goals may not be met, and this might lead to a decrease in the high standards of the students.

Another budgetary model approach for resource distribution was made by Santos (2007), wherein an Association of American Universities portal was used to assess the distribution of internal resources at ten government academic research institutions. As a result, while education would continue to take precedence in educational resource allocation, the social science department, which had the highest revenue, would not be prioritized in the budget. Knight, et al. (2011) developed the next financial strategy for resource distribution. It analyzed how educational leaders at doctoral-research institutions made decisions and discovered that they thought hard-applied disciplines like engineering must be eligible for more funding. When the budgets are cut, Knight et al. (2011) discovered that the management will keep the money for tough applied sciences and will be spared from all cuts, while other disciplines, such as those in the social sciences, must have their funds decreased. Both budgetary viewpoints for resource allocation are very different compared with the performance-based approach. Higher education institutions give importance to certain types of programs like applied science and engineering in the allocation of resources, in contrast with performance-based funding regardless of the program.

Moreover, other countries have a basis for distributing educational resources to be followed. According to Akpan and Undie (2007), insufficient availability of human, material, and physical resources as a result of poor budgeting emerged in the provision that student acceptance should be dependent on facilities provided, including classroom, personnel, equipment, and materials. But this proposal does not apply to the public education sector, and it will just worsen the situation of the poor families that will not be given a chance to access education.

According to R. Etor et al. (2020), at the end of the fiscal year, the issue of insufficiency of importance in financial allocation management should be wisely handled to ensure adequate responsibility and improve objective budgeting in the following year. Furthermore, the current Covid-19 pandemic has had a significant influence on the education industry. We, like much of the rest of the world, could not have predicted the rapid and far-reaching impact of COVID-19 on our daily lives, including public-school students' education (Krausen et al., 2020). Krausen et al. (2020) also suggest the flexible use of resources.

There are different views about the resource allocation of the budget within the institution itself, and there is no one to be called the best practice, but no matter what approaches are used, the most important thing is, the resource is placed in the appropriate location at the appropriate time. According to Maglakelidze et al. (2013), there is no fixed rule about how financial resources must be directed to the education sector. According to Santos (2007) and Volk et al. (2001), there is still a lot to learn about how institutional resources are allocated to achieve the

institution's ultimate goal of providing the best standard of the teaching-learning process and producing high-quality graduates. By creating a roadmap for resource allocation, theoretical approaches can be used as a basis, and one can consider what the most appropriate theories that can be used are, or a different combination of approaches can be applied.

In the allocation of physical resources for public HEIs, most spaces are limited. Management should consider the location big enough to build all the physical resources necessary to achieve its goal. Long-term planning can be considered in the allocation of physical resources if all physical resources cannot be built at the same time, and we just do strategic planning on how to allocate physical resources. According to Kapur (2019), the major criteria is that the physical resources should be allocated in such a manner that technologies can be accommodated. Moreover, Asabiaka (2008) stated that the types of maintenance that should be included in the building maintenance program are prevention, regular check-up, emergency repairs, and predictive maintenance.

Allocation of human resources in the right position is also very essential to enhance the quality of the students' output in the educational institution. The human resources that are inclined towards ICT can be assigned to the management of ICT to solve problems and challenges encountered in terms of technology resources. Wherein, most of the time, internet connection is the main problem, since it is very essential in blended learning and most of the institutional paper work is already dependent on the use of technology. As the use of the internet is regarded as indispensable in the implementation of various tasks and

functions (Kapur, 2019), In addition, human resource allocation should be in line with the right position with the right qualifications, training, and experience.

Resource control. Resource control refers to the processes that help ensure efficiency and effectiveness in relation to the attainment of educational objectives. The budget is one scheme of controlling financial resource utilization as it records all revenue inflows and payment outflows. The theory of resource control was proposed by Ostman (2009). According to this aspect, the real and possible roles of resource tools for companies are the most important. Payments, investment funds, control models, accounting, economic calculations, and associated concerns, both inside and outside the institution, should be examined in terms of internal characteristics as well as probable effects, according to the document. It should be noted that, from the perspective of resource control, creating the linkages between diverse activities and budgetary procedures is a broad and fundamental issue (Ostman, 2009).

The concept of resource controls for institutions usually focuses on the companies, letting them to be seen from multiple latitudinal standpoints. The first is concerned with the tasks of human beings in terms of what is achieved through institutions, as well as their actions and results. The next is about the organization's structure and activity, as well as the transactions that diverse parties have with one another. The third section is concerned with control systems, which are repeated processes and procedures used to link current and future tasks to external and internal resources. As originally stated, financial control techniques are said to be critical from the standpoint of individual institutions as well as bigger economic

systems. The fourth and final section describes the various processes used by individual organizations to address certain concerns. The hypothesis goes on to say that the structure and budgetary control arrangement work hand in hand (Ostman, 2009).

The primary goals of resource control in educational systems are to establish short-term project proposals, track progress toward those plans, guarantee synchronization among key aspects of the institution, assign quantifiable duties to administrators without losing control, and deliver monitored versatility for dealing with short-term changes.

According to AL (2016), the financial control process consists of four steps: setting goals and objectives or goals, evaluating actual outcomes, comparing them to the standard, and correcting any substantial differences that exist. Consequently, control is the process of monitoring tasks to guarantee that they are in accordance with the plan and, if necessary, making appropriate action.

Osuji and Iheanyichukwu (2021) carried out a study to establish how to utilize material resources for successful teaching and learning in higher education in Nigeria's southern states. The results revealed that the school administrators were effective in the conduct of the planning, organizing, controlling, and coordination of the material resources of the institution. Furthermore, the proponents suggested that there should be periodic training conducted among the heads and other stakeholders of the school to ensure that the resource management practices adopted are attuned to the current trends.

Akinfolarin (2017) investigated the managerial competences of secondary school heads in Anambra State in order to effectively manage educational resources. According to the study, secondary school heads in Anambra State were found to lack managerial skills in the purchasing of physical and educational materials, the allocation of e-library services, and the furnishing of office buildings with necessary furniture for efficient material resource management. The study also discovered that school administrators were also found to be deficient in valuing financial distribution according to an institution's requirements, keeping appropriate budgetary information about the institution, guaranteeing responsibility for all expenses, and implementing cost-cutting techniques for efficient budgetary resource utilization. The study recommended that school administrators be provided with training to enhance their skills in the proper utilization and rationalization of school resources.

Magak (2013) looked at the issues that school heads confront when it comes to handling institutional budgets in Kenya's Kisumu East District. The results showed that the administrators had inadequate auditing knowledge. It was also disclosed that the institutions lacked internal auditing mechanisms, leading to poor management of their financial resources.

Hansraj (2007) looked at the budgetary managerial position of administrators at schools in South Durban, South Africa. According to the study, school administrators and school governing bodies are responsible for ensuring that the institution's finances are handled correctly. This was accomplished through guaranteeing high levels of accountability and openness in all activities,

as well as correct and sufficient funding and sourcing of commodities and acquisitions. The study stressed the importance of responsible financial management in the institutions in order to guarantee that resources are distributed appropriately and that school goals are met.

Financial Resources. The primary goal of financial resource management is to secure funding and guarantee that it is used in the most efficient and effective way. Financial resource management is the planning, coordinating, and monitoring of fund inflows and outflows with the goal of attaining institutional growth and progress. Financial resource management practices include budgeting, accounting tactics, auditing, cost-cutting methods, revenue generation, and acquiring budgets, among others. In state colleges and universities, administrators are responsible for the preparation of institutional funds and guaranteeing successful financial rationalization in order to meet the ultimate goals of the institution (Alia and Iwuoha, 2014).

Financial resource management is primarily concerned with decision-making in any governmental sector for the right use of available funds, a policy that is constantly aimed towards making the best use of budgets for objectivity and integrity. According to Ogbonnaya (2003), financial rationalization "policies" refer to the broad guidelines issued by the public or educational sector for the purchase, usage, and control of finances.

As a result, the tasks of the chief executive, which include making judgments on how to best secure essential money, prudent spending of funds on

initiated programs, and precise accounting following implementation, are all part of financial resource management. Financial rationalization, to put it simply, is concerned with the determination of expenses and earnings, as well as the acquisition, handling, and distribution of government funds (Mito and Simatwa, 2002).

Bua and Adzongo (2014) cited that the negative status of the institution is an outcome of financial rationalization concerns such as the failure to create income internally and the misappropriation of existing resources. Magak (2013) outlined the difficulties faced by school leaders in managing school budgets. Among them were purchasing incompetence, insufficient and inconsistent auditing, a lack of accounting supporting information and records, and an incapacity to prepare end-of-year financial statements. Lipham (2016) said that "school leaders need financial rationalization abilities to be competent in planning, procuring, and using institutional budgets."

One of the general objectives of higher education is to rationalize higher education, increase internal and external efficiency, maximize resource usage, and generate more resources (CHED, 2016). A critical set of reforms must be implemented simultaneously, otherwise they are bound to fail (Bua and Adzongo, 2013). Blunt (1990) reiterated that it is not just the availability of resources that ensures effective academic achievement, but also their sufficiency and optimum utilization. However, if there is no standard procedure or best practice in place or being implemented for efficiently utilizing resources, organizations such as schools may fail to meet their objectives in the face of COVID 19. To guide schools in

managing educational resources more efficiently and effectively, feasible strategies must be developed.

Human Resources. Human resources are the employees or workforce of an institution or organization, especially when regarded as a significant asset. In the school set-up, these employees are the administrators, faculty, and non-personnel. They have their own duties and responsibilities, even teachers' qualities, qualifications and experiences vary. There has been a considerable move to enhance the consistency of human resource quality by using job and task analysis to identify the necessary competencies required in teaching or educational administration and leadership (Glover, et.al 2020)

Human Resource (HR) responsibilities are generally focused on administrative functions such as recruitment, incentive schemes, and advancement, among others (Osibanjo and Adeniji 2012). Thus, the management deploys deeply devoted and competent workers for the vacant position and ensures that adequate continuing professional development takes place to meet the changing needs of the human resources. According to Wilton (2016), human resource management (HRM) is a word that refers to all of the actions in a company that deal with recruiting and dismissing, crafting task for, enriching and growth, monitoring and rewarding, directing, motivating, and evaluating employees.

Human Resource Planning (HRP) is critical to achieving a competitive advantage for an organization by ensuring that the right people with the right

talents are highly positioned at the right moment (Osibanjo, et.al 2012). In order to achieve institutional goals, human resources should be allocated effectively and efficiently.

But then again, the work of the HRM does not end there. The monitoring of human resources is very important to ensure that the goals are met. According to Osibanjo et al. (2012), HR tasks in organizations are dealing with some issues in practices such as professional shifts; performance of available employees; development of casual employees; technological upgrade; gender inequality; racial or ethnic discrimination; age requirements; internationalization and institutional restructuring. Thus, a review of human resources is necessary to ensure their maximum utilization and minimize the cost of the resources.

Material/Physical Resources. Material/physical resources are the educational resources such as facilities like buildings, computer and science laboratories, libraries, technological facilities, teaching materials, furniture and fixtures, classrooms, offices, school records and documentation, and sports facilities, among others, that support instructional procedures and methods. The effective and efficient use of infrastructure and instructional resources for institution improvement is known as material or physical resource management. The high standard of education provided by teachers and the academic achievements of students at any school are determined by several elements, the most important of which are institutional infrastructures (Asiyai, 2012). According to Akinfolarin and Ehinola (2014), school facilities should be maintained in order to support effective teaching and knowledge delivery that promotes academic performance. Material

resource management, on the other hand, is critical to the school system, as incompetent management can reduce the effectiveness of educational results. Despite the importance of material resources to the educational system, schools in the Philippines continue to have problems with malfunctioning equipment and a lack of essential facilities in the fulfillment of school reform plans. 2020 (Tria).

Likewise, Akinfolarin and Rufai (2017) contend that some educational facilities are underutilized while others are overused or unavailable. When learning environments are insufficient or mishandled, decent education is impossible to achieve. To improve the performance of the teaching and learning process, material resource functions include planning, sourcing, storing, accessing, and maintaining educational infrastructure. In addition, stakeholders in the academe industry must conduct regular inspections of school facilities in order to identify areas of defects and propose recommendations.

School leaders should not only guarantee the accessibility of physical and instructional materials but must require competencies in effective material resource rationalization for instructional development. Educational physical resource management has a direct influence on the educational environment and is a major factor of educational results. It is therefore critical that school physical resource management practices align with the school development plan by aligning institutional resources to basic education service delivery guidelines and strategies. However, the sufficient provision of physical facilities and instructional materials is hinged on institutional budgets which should be well handled.

The literature that has been discussed has provided the researcher with the appropriate sense of direction and useful information. In the pursuit of this investigation, the researcher took note of related studies, specifically those that were related to educational resource management practices.

Moreover, the studies which have been reviewed are related to this investigation in the sense that they pertained to resource management practices. However, the dimensions of management included in this study differed from those of the investigations conducted by other researchers.

This study had for its input the extent to which Surigao State College of Technology observed proper resource management practices as a manifestation of good governance. Specifically, the resources involved in this study are the financial, human, and material/physical resources. The resource management practices being assessed in this study are planning, budgeting, allocation or distribution and control.

OBJECTIVES OF THE STUDY

This study was conducted to assess the extent of manifestation of resource management practices of a State College using these dimensions, namely, planning, budgeting, allocation and control. It also aimed to describe the difference on the perception between administration, teaching and non-teaching staffs on these resources management dimensions.

METHODS

Research Environment

This study was conducted among 72 permanent employees and have been with the institution for more than three years. Hence, they are knowledgeable as to how the College manages it various types of resources. The locale of the study is Surigao State College of Technology, situated in Surigao City, CARAGA Region Philippines.

Research Respondents

There were three groups of respondents for this study: the administration, teaching and non-staff. There was a total of 72 out of 253 respondents who actually participated in the survey of which 3 are from the administration, 54 are from the teaching staff and 15 are from the non-teaching staff. Specifically, first group of respondents comprised the deans of the various colleges, VP of Academic Affairs, VP of Research and Development, and VP of Administration. The second group consists of the teaching staff who are members of the academic council. The last group of the respondents includes the non-teaching staff or the administrative council, they are the administrative officer and director of registrar, HR, accounting, finance, planning and others.

Research Instruments

A validated researcher-made questionnaire was in this study. The instrument contains questions about the extent to which SSCT implements resource management practices in the areas of planning, budgeting, allocation, and control based on the standards set by the government in terms of its financial,

human and material/physical resources. Each dimension was composed of several. Corresponding to each item are four numeric scales with the following interpretations: 4 =All the Time (AT), 3 =Most of the Time (MOT), 2 =On Rare Occasions (ORO), 1 =Not Practiced (NP).

Dry Run Procedures

In order to determine the functionality of the questionnaires a dry run was conducted among probationary employees of SSCT that was not included in the actual conduct of the study. The data gathered were tested for reliability and internal consistency using Cronbach's Alpha with a result of 0.840 which shows high level of internal consistency of the indicators for a given factor and consequently, the instrument was refined for administration.

Data Collection

With the approval from SCCT President, the researcher used google forms in administering the survey to the respondents due to the threat of COVID -19. Interviews were done through google meet or zoom whichever was the preferred platform of the respondent/s to validate the answers given by them and at the same time to explain the purpose of the undertaking.

Data Analysis

Data from questionnaire were analyzed using weighted means to measure perceived scores of respondents' ratings on the extent of resource management practices along the enumerated dimensions. Mean rating for each indicator was

obtained and interpreted as practiced all the Time ($\mu=3.26-4.00$), most of the time ($\mu=2.51-3.25$), on rare occasions ($\mu=1.76-2.50$) and not practiced ($\mu=1.00-1.75$). One way ANOVA was used to determine whether there exists a significant difference on the assessments made between three groups of respondents on the manifestation of resources management practices at SCCT.

Ethical Considerations

Ethical issues were properly considered in doing this research. Prior written permissions were sought from the President of SCCT. Each questionnaire in the google docs contains a letter enjoining for the active participation of the respondents at their own discretion. Anonymity, confidentiality and neutrality were always observed. Proper citations were done for all information and previous researches used in this study.

RESULTS AND DISCUSSION

Assessment of the Resource Management Practices

Table 1 depicts the summary of Surigao State College of Technology's resource management practices as a manifestation of good governance. However, the explanation of each dimension includes the results of each indicator to allow for a more detailed understanding of how each dimension manifests in the state.

Resource Planning

In terms of resource planning, the factor average of 3.12 as presented in Table 1, based on the group average of 3.52 from the administrator, 2.72 from the

teaching staff, and 3.11 from the non-teaching personnel, Surigao State College of Technology implemented resource planning practices most of the time. In particular, educational institutions, particularly those in the developing countries like the Philippines, where public sources of funding are very limited, it is imperative that educational institutions manage their resources efficiently in order to secure the maximum learning benefit of their students. Within this context, educational resources must be planned in an organized manner through policies and procedures for optimization of scarce resource utilization towards desirable educational goals.

Specifically, the average of the three groups of respondents averred that the school most of the time conducted a yearly review of the goals and objectives vis-à-vis the plans as to appropriateness and relevance of resource utilization. The practice helps the school to have a quick overview of how the various projects are conducted while allowing the administration to evaluate the tasks on a regular basis. This way, shortages or bottleneck areas can be dealt with easily. However, the faculty assessed it on rare occasions. As mentioned by the respondents in the interview, the review of goals and objectives was only done when needed and they were not part of it. Revisiting the policy as to the timeline concerning review of goals and objectives will help to improve the situation between the administrators and teachers. Instead of doing it by department, it must be an institutional activity.

In terms of undertaking formal and informal needs assessments to determine the types and quantity of resources to be acquired, the respondents shared that this practice was observed most of the time. In the government set up,

particularly for state universities and colleges, it is the standard procedure that a school is required by the Department of Budget and Management to administer a needs assessment plan to justify the fund request/s. It is only through this process that a state college or university can be allocated the resources needed for its operations. Determining the need and requisition of resources must be done prior to the start of the first semester or in the fiscal year. This can be made part of the annual planning of the department or unit.

The procurement of materials, tools, equipment, and other physical resources was planned based on curricular needs. This activity is used all the time by SSCT. The school gets its funding from the national government through grants and an allocated budget. Hence, the acquisition of physical or material resources is subject to the control of the state and is aligned with the curricular offerings of the school. According to some respondents, the quality of physical resources that the school currently has is not really at par with international standards, but they cannot do anything about it due to budgetary constraints (Interview, January, 2021). Aside from that, teachers were not consulted in all instances when procurement was done, especially if the resource requested was not for their unit or department.

Human resource professional development activities are planned accordingly most of the time. It is part of the mandate of an institution of higher learning that all its personnel must regularly undergo training and development to ensure that they are updated and equipped with the current trends in education and cascade these to the learners in terms of better teaching methodologies and

academic services. However, based on the interview conducted, the faculty seldom undergo training programs that are intended to enhance their teaching competencies. What was made available to them were in-service activities that were not directly related to the subjects that they were handling. A training needs assessment must be conducted annually among the administrators, faculty, and non-teaching staff to determine the most suitable developmental intervention schemes to be given to each group. This can be done by the department head in cooperation with the HR department.

Most of the time, forecasting and analysis of resource inflows and outflows are done regularly. This practice is done in line with the preparation of the budget to ensure that all the activities of the school will be adequately funded. The amount of budget allocated is dependent on the expected inflows and outflows of financial resources of the school. However, the teachers said that they were rarely involved in the spelled out process. This could be attributed to the fact that it is not part of the academic responsibility of the faculty to tackle the financial movement of the school's resources (Interview, January 2022). It is therefore to require each department/unit to prepare an annual resource flow statement. The document should provide an overview of how resources are mobilized throughout the year in that unit and, at the same time, provide insights into the potential vulnerabilities to be addressed before they will actually occur.

In terms of the development of resource plans, the practice was participated in by various stakeholders in the school all the time. It can be deduced from the findings that prior to the finalization of the budget, all the departments/units of the

school are required to submit their individual budgets and justify the amounts requested. After that, the individual budgets of all units will be consolidated as a master budget for SSCT under a specific academic year.

Finally, the formulation of resource plans is anchored on the vision, mission, and goals of the school. This kind of practice is done all the time. HEIs in the Philippines are required by the Commission on Higher Education to formulate their resource plans based on the individual schools' vision, mission, and goals. This was done to guarantee that the desired objectives of the institution are achieved through the productive use of its resources as planned. During the interview conducted in January 2022, some of the respondents averred that there was no written policy submitted to the Quality Management System Office pertaining to the planning of the resources and budgets. Most of the time, this was done based on estimates only (Interview, January 2022).

Table 1. Summarized Data on Resource Management Practices

Practices		Administrators		Teaching		Non-teaching		Factor Average	
		\bar{x}	INTPT	\bar{x}	INTPT	\bar{x}	INTPT	\bar{x}	INTPT
1	Planning	3.52	AT	2.72	MOT	3.11	MOT	3.12	MOT
2	Budgeting	3.83	AT	3.12	MOT	3.16	MOT	3.37	AT
3	Allocation	3.67	AT	2.99	MOT	3.20	MOT	3.28	AT
4	Control	3.33	AT	2.80	MOT	3.22	MOT	3.12	MOT
	General Average	3.59	AT	2.91	MOT	3.17	MOT	3.22	MOT

Resource Budgeting

Table 1 presents the data analysis into the extent to which resource budgeting practices are adopted by Surigao State College of Technology. As demonstrated in the table, the three groups of respondents indicated that the resource budgeting practices at SSCT were manifested all the time based on the factor average of 3.37. This result is taken from the group average of 3.83 from the administrators, 3.12 from the teaching staff and 3.16 from the non-teaching personnel.

The administration of the school understands that to maximize the use of limited resources for educational benefits, SSCT needs to prepare a budget. This is an essential means in making the school's plan operational. Budget setting benefits if it is done in a collaborative manner, meaning all stakeholders are consulted. Budgets are important to actualize the educational goals and objectives.

Specifically, the three groups of respondents pointed out that budget making in SSCT is guided by clear goals and objectives all the time. It can be inferred from the data that the budget prepared by the school is always aligned to its established goals. This is to create financial stability by ensuring that all resources will be utilized in accordance with the objectives.

Most of the time, the budget in SSCT is jointly prepared by the school heads and subordinates. According to the respondents, the said practice helps the various heads and their staff to develop plans for future activities like instructional procedures, guidance services, student activities, syllabi making, procurement of physical assets, among others, and allocate the required resources (Interview,

January 2022). Hence, the school budget involves many different stakeholders across several levels of the institution. Therefore, there is a need to implement an institutional policy requiring that budget preparation be a bilateral activity. All heads and representatives of the subordinates will mutually prepare the budget to guarantee that the needs of the different sectors will be well represented and heard.

As to whether the preparation of the budget is based on the concept that expected expenditures are matched with expected revenues, the respondents implied that this was practiced all the time in SSCT. Accordingly, the said practice provides an opportunity for the school to justify the collection and expenditure of public funds (Interview, January 2022).

The proponents are called all the time to defend budget proposals prior to approval. This is a standard procedure adopted in the state universities and colleges to force discussion that will lead to informed choices in determining which programs will be funded based on limited available resources.

Carrying out a periodic audit for the school budget is done all the time. The respondents revealed in the interview (January 2022) that all the expenditures incurred by the school were monitored and audited by COA to ensure that the available funds are utilized for the intended programs or projects.

Lastly, the preparation of the budget in SSCT is anchored all the time on the guidelines set by the Commission on Audit (COA). Periodic audits are done by COA in terms of SUCs operations to ensure that the institutions will comply with the agency's mandate as to the accounting, reporting and utilization of income and

other resources. This practice is adopted to reduce the risk of mismanagement and misappropriation of public funds (Interview, January 2022).

It can be inferred from the findings that as internal stakeholders of the College, the respondents understood that it is only through budgeting that SSCT will be able to allocate resources effectively. Moreover, the three groups of respondents were actively involved in preparing the budget as they are part of the system and share in the operation of the whole program.

Resource Allocation

Table 1 highlights the data on the extent to which SSCT administered resource allocation practices as a manifestation of good governance. The factor average of 3.28, taken from the group average mean of 3.67 from the administrators, 2.99 from the faculty, and 3.20 from the non-teaching staff, shows that the said practice was implemented all the time. This means that the administration of SSCT ensures that the school resources/funds are properly distributed among the various departments in accordance with the mandate of the State. They see to it that the resources allocated to each unit are sufficient to meet the operational and strategic goals of the institution.

Specifically, SSCT prioritizes resource allocation based on school/department needs at all times. This is a value-added practice that entails prioritizing scarce resources in order to meet the needs of students and the school. Most of the time, resource allocation at SSCT is based on the number of students enrolled in a certain program. This means that the more students are enrolled in a certain course or program, the higher the resource allocation for that specific unit.

It is necessary to standardize the policy so that the allocation of resources to each unit will be computed based on the number of enrollees per program to avoid shortages of the resources to be utilized by the students.

Resource allocation at SSCT is reviewed periodically all the time to establish proper accountability. This means that resource distribution practices must be regularly evaluated to ensure that they adhere to the implementing laws and regulations. Some respondents expressed the need to implement mechanisms for establishing culpability among those individuals who are responsible for making decisions about resource allocation (interview, January 2022).

The resource allocation at SSCT is done within the scope of the budgetary outlay all the time. This finding is anchored on the principle that all expenditures incurred by the state university or college are made within the bounds of the budget approved by the national government.

Resource allocation is done in a prudent manner all the time to avoid overspending. It can be deduced from the finding that the distribution of resources among various educational units is reviewed and deliberated carefully by the various stakeholders to ensure that the funds are fairly apportioned and well spent.

The assessment of risks is undertaken most of the time when resources are allocated to various departments or units in the school. This means that SSCT makes a forecast of possible resource risks that could affect their availability. According to the respondents, there were instances when the allocated funds for a certain project were diverted to other public projects, thereby depriving the school

of improving its services to the students (Interview, January 2022). Therefore, implementation of the risk-based resource allocation concept by defining the risks SSCT cares about. This typically starts with the review of the mission, vision, and objectives of the institution. This can be done by engaging all stakeholders of the school to participate in such an activity.

Human resource allocation is matched most of the time in accordance with their qualifications. The assignment and distribution of human capital among the various units at SSCT are based on the positions available and the competencies required for the said posts. However, some respondents confided that there were instances when a person was deployed to a certain department even if he/she was not suitable for the said position due to political influence and intervention (Interview, January 2022). So, it is important to revisit the policy on the deployment of human resources to the various units of the school. The HR, in cooperation with the respective heads, must ensure that the people assigned to the various tasks are competent and qualified. This can be accomplished by conducting an HR audit. There has been a considerable move to enhance the consistency of human resource quality by using job and task analysis to identify the necessary competencies required in teaching or educational administration and leadership (Glover et al., 2020).

Financial resources are appropriated all the time based on the budget prepared and the needs established. This information reinforces the assessments made regarding budgeting at SSCT. The financial resources allocated to the school are always justified and reflected in the budgetary plan. This is done to

prevent the occurrence of fraudulent transactions or misuse of scarce resources (Interview, January 2022). However, the allocation of resources is dependent on the availability of funds. Moreover, more often than not, it is the budget officer who has the final say as to how much funds will be distributed to the different departments. In this case, the teaching and non-teaching staff do not have the power to make decisions on this matter, and it was not practiced by the teaching staff to intervene in the financial resources budget preparation.

Most of the time, material or physical resource allocation needs to be defended and justified prior to its inclusion in the actual allocation of resources. Just like the allocation of financial resources, requests for material or physical assets to be used in the school's operations will have to pass through the process of proposing a budget where all requests will have to be rationalized. This is done in accordance with the directive of the Department of Budget and Management (Interview, January, 2022). In relation to the above proposed measure, all stakeholders in a certain department or unit at SSCT must be involved in the preparation of the budget for resource requisition and allocation. This way, all the possible needs will be covered prior to the finalization and submission of the official budget for consolidation.

Resource allocation, in short, refers to the process of planning, managing, and assigning resources to help SSCT achieve its goals. This practice is essential to ensure that the school is operating effectively and efficiently.

Resource Control

In terms of resource control, practices related to this component were manifested most of the time, as shown in Table 1, by the factor average of 3.12. This was taken from the group average of 3.33 from the administrators, 2.70 from the teachers, and 3.20 from the non-teaching staff. Control practices are implemented at SSCT to ensure that educational resources are utilized well and the value of the expenditures is in accordance with the plans. This is necessary to avoid the incidence of wasted or misused resources.

Specifically, control of activities in the school enables better employability of resources all the time. The process is necessary not only to ensure that the budget is not over or underspent, but also that those who are responsible for managing the financial resources can be held accountable for their proper and efficient use (Interview, January 2022).

Most of the time, there is monitoring of how resources are utilized in all departments/units. This implies that resource control practices implemented must ensure probity (that the budget is not subject to ill-considered decisions or fraudulent use.) All departments are directed to follow that all the expenditures incurred are within the bounds of the approved budget and appoint key persons who will be responsible for the deployment, maintenance and utilization of resources per department. He/she will be required to submit inventory reports on a quarterly basis. This is observed by all stakeholders to prevent the occurrence of mismanagement of funds and to make the budget a more realistic document that will assist in the planning, allocation and control of resources (Interview, January 2022).

At SSCT, an accurate inventory of material and physical resources is required at all times. According to the information, one of the mandates for resource control at a state college is the preparation and maintenance of adequate inventory records for various physical assets of the school for transparency purposes, which can track how and where the resources have been used.

In terms of the maintenance and storage of material and physical resources, these are well maintained most of the time. The school administration has designated specific personnel to monitor and take charge of the upkeep of all the physical assets utilized in the school. At the end of the academic year, these physical assets are accounted for based on the records maintained (Interview, January 2022). The non-teaching staff claimed that this was done all the time, but the teaching personnel asserted that this was done on rare occasions only. Usually, the faculty are the ones who are assigned in terms of the maintenance of the material and physical resources, and most of the faculty observed that the personnel who were assigned for the upkeep of the various physical resources of the school were not conscientious in updating the records as to their existence and availability. Therefore, the non-teaching staff did not observe the said practice well.

Identification system is adopted most of the time to avoid material/physical resource theft. This finding is related to the previous item where maintenance of the material resources is relegated to specific personnel. They are required to prepare periodic reports to management as to the condition and availability of such assets. All physical resources in the school are tagged and documented for proper control (Interview, January 2022). Aside from the inventory records, the

procedures for releasing and acceptance of the resources must be systematized. Aside from the stickers and records, a QR code can be used in releasing the said resources.

Most of the time, there is an effective communication channel in the school relative to the sourcing and utilization of resources. From this information, it can be deduced that SSCT follows certain procedures as decreed by the State when it comes to the procurement and application of material and physical resources. However, based on the results of the interview, the teaching staff opined that there were gaps in the communication channel when it came to the procurement and deployment of resources. Certain departments were given preferential treatment because their heads were close to the administrators. As a result, most of the time, these units did not bother to follow the protocol when it came to controlling resource usage. Therefore, aside from appointing key people to handle the upkeep, maintenance, and release of resources, there should be an office created to centralize all these activities. The point person will coordinate with the said office and track all the resources relative to sourcing and utilization.

Lastly, human resources are mostly monitored and evaluated through their performance output. To ensure consistency and quality in its human resources, teachers are regularly evaluated by their students and superiors. This is to guarantee that SSCT recruits teaching staff who have followed a recognized and approved course of subject-specific and professional training (Interview, January 2022). The administrators claimed that this practice was observed all the time. However, the teaching and non-teaching staff disclosed that it was done most of

the time. Though outcome-based evaluation is a standard practice required of every academic institution, SSCT does not strictly adhere to this mandate. There were instances when certain staff were retained despite poor evaluation outcomes due to their political clout. In addition, non-teaching staff were not aware of the monitoring and evaluation of the performance of human resources, while the teaching employees would know better if the heads strictly observed the performance output of their subordinates. In that case, performance evaluation of all staff, whether teaching or non-teaching, must be done regularly and there should be transparency and tracking of the said practice to strictly implement this policy. For teachers, it should be per semester, while for non-teaching, it should be annually. After that, there must be feedback of results so that the personnel concerned, together with the department head, can come up with mutually agreed strategies on how to improve the personnel's performance.

Tests of Hypotheses of the Extent of Manifestation of Resource Management Practices

Table 2 advanced the null hypothesis which was tested at the 0.05 level of significance using the One-Way Analysis of Variance (ANOVA). To distinguish the significant differences among the groups of respondents ANOVA was followed by the Post-Hoc test.

In terms of budgeting, allocation, and control, there was no significant difference among the groups of respondents for overall interpretation. This implies that the groups of respondents have similar insight on the extent of the resource management practices. For budgeting, although it is jointly prepared by

administrators, teaching and non-teaching staff, there are instances where the budget officer has the final say as to the availability of funds. Therefore, policies and procedures are still not being followed by the institution, and there is a need for an evaluation of it.

Also, the allocation of resources has no significant difference among the groups of respondents, but according to the respondents, there is an imbalanced distribution of the resources among the different colleges and departments. The study of resource allocation processors is especially important because they have a significant impact and influence on the majority of other educational institution procedures (Jackson et al., 2016). As a result, an institutional policy requiring transparency in budget preparation, allocation, and control to faculty and staff must be implemented.

Moreover, control of resources has no significant differences among the groups of respondents in overall rating, but there are some issues and concerns regarding the maintenance of physical and material resources. This was rated on rare occasions by the teaching staff, as they are the ones who are in charge of these aspects and knew very well about them. To monitor and control this indicator, it is very important to implement an institutional policy requiring the transparency of the monitoring and control of material and physical resources for all stakeholders that are involved. In addition, there are effective communication channels in the school relative to the sourcing and utilization of resources on rare occasions, according to the teaching staff. As a result, the implementation of communication channels like online applications, telephones, intercoms, etc. in

each office of the school and the implementation of an institutional policy requiring the transparency of the procurement and deployment of resources for all stakeholders should be considered.

However, there was a significant difference in terms of planning between the administrators and the teaching staff, with a p-value of 0.013. The administrators rated the indicators of planning at a higher point compared to the teaching staff. This means that the administrators are aware of the planning practices and their involvement in the planning process. Meanwhile, teaching staff are not directly assigned to the planning practices but observe some of the practices being done on rare occasions. Therefore, the faculty must be involved in institutional activities, especially in conducting a yearly review of goals and objectives. It is always important for people within the school system to be involved in preparing the budget because they are part of the system and share in the operation of the whole program (Knight, 2016). It must also be considered that the teachers must be consulted in all instances when procurement is done, especially if the resource is requested for their unit or department. Lastly, there should be transparency in terms of the forecasting and analysis of resource inflows and outflows, especially for the faculty who are usually involved in the utilization of the resources.

Table 2. Test Hypotheses of the Extent of Manifestation of Resource Management Practices

Practices	F-value	p-value (Post Hoc test)			INTPT
		Admin vs. Teaching (vis-à-vis)	Teaching vs. Non-teaching (vis-à-vis)	Non-teaching vs. Admin (vis-à-vis)	
1 Planning	5.32	0.013*	0.062	0.138	Significant

2	Budgeting	1.76	0.152	0.978	0.224	Not Significant
3	Allocation	2.04	0.179	0.495	0.483	Not Significant
4	Control	3.43	0.32	0.061	0.953	Not Significant

CONCLUSION AND RECOMMENDATION

In the light of the findings of the study, the researcher concludes that Surigao State College of Technology's current resource management practices are visible most of the time, notably in planning and control. However, there are specific concerns and challenges about each aspect of the study that must be addressed in order to remain up to date about resource management in today's educational systems.

The following recommendations are made in light of the findings and conclusions, based on the context of the investigation's findings:

1. That the proposed program, "Resource Rationalization and Improvement Program (RRIP)", may be approved by the board committee of the institution.

2. In order to actualize the resource management rationalization and improvement plan, the following projects must have management support and implement the following:

- Program I: Standardization of Policies and Procedure
- Program II: Information and Communication Technology

Utilization for Resource Management Improvement

3. The conceptual framework and program framework diagram showing the relationship between program I and II may be utilized as a guide by the institution, as illustrated below:

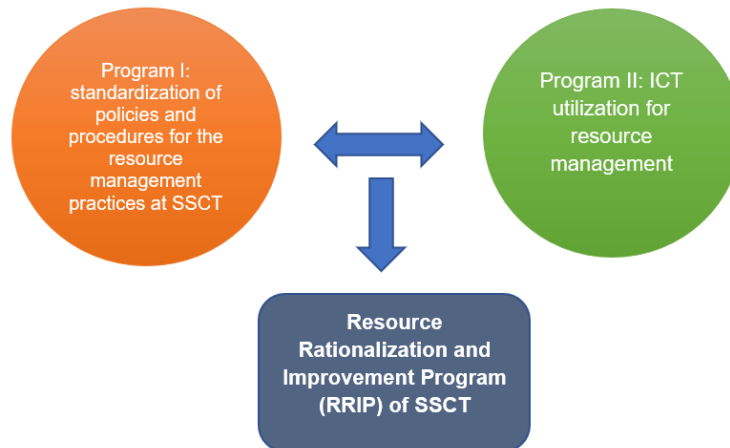


Figure 4. Conceptual Framework Program

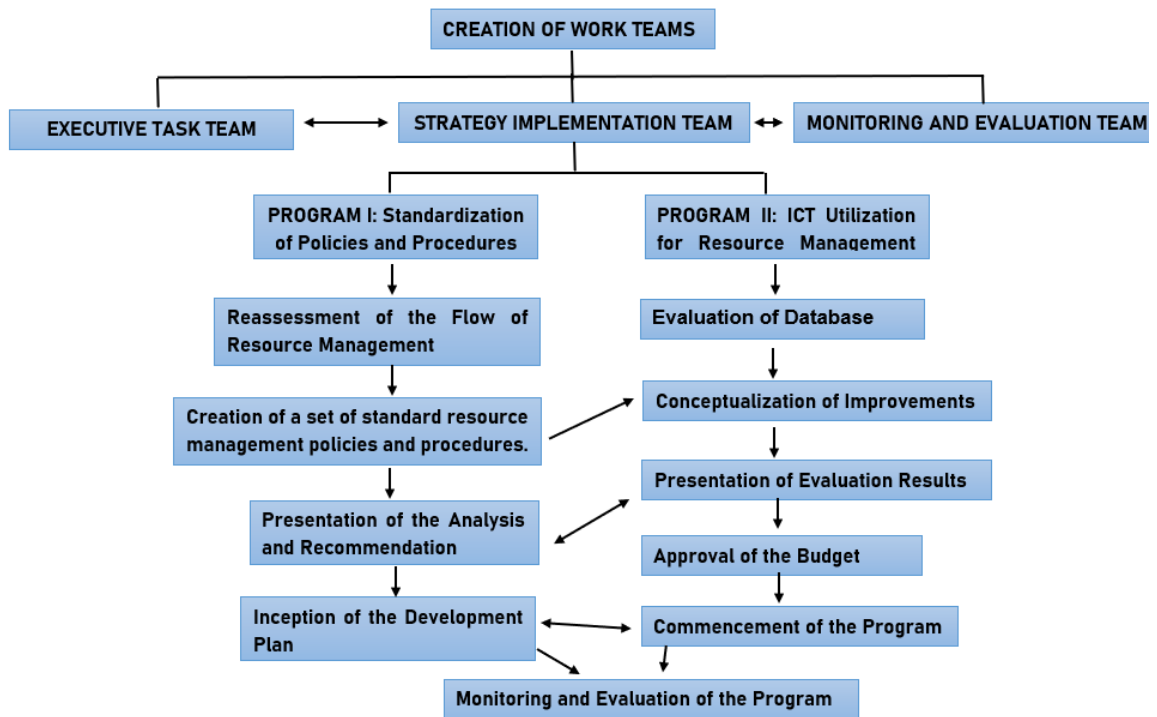


Figure 5. Program Framework Diagram

4. The institution must set aside funds to ensure the anticipated development program's success.

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DEPARTMENT OF INDUSTRIAL ENGINEERING.