INSTABRIGHT e-GAZETTE
ISSN: 2704-3010
Volume IV, Issue I
August 2022
Available online at https://www.instabrightgazette.com

FACTORS AND PRIORITIES IN BUDGET PLANNING AND RESOURCE ALLOCATION OF SCHOOL HEADS

(Basis for Maintenance and Other Operating Expenses (MOOE) Distribution)

PAUL MALAYO
Master Teacher I
Progressive Elementary School
paul.malayo@deped.gov.ph

ABSTRACT

The aim of this study was to understand the different factors and priorities of the school heads when it comes to MOOE (Monthly Operating and Other Expepnses) allocation. Using qualitative method of research focusing on descriptive phenomenological research design, the factors and priorities of the respondents who were Principal IV under a big school classification and Principal I under a large school category were given. It was also highlighted here about the self-assessment of the respondents when it comes to budget allocation and things that they need for self-improvement. The findings signified five main themes that include academic factors, academic priorities, non-academic priorities, and self-assessment. These five themes are the main areas that are suggested to achieve the factors and priorities of the school heads in allocating monthly resources and their self-assessment to budget allocation. Furthermore, it was suggested that school needs still need to undergo trainings for budget planning to fully attain their targets in the monthly distribution of budget and for the benefit or everyone in the school community.

Keywords: *Factors, Priorities, Budget Planning, Resource Allocation*

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INTRODUCTION

The 1987 constitution Article XIV section 5 paragraph 5 states that the state shall assigned the highest budgetary to education. However, despite of this government mandate, public schools still manage to allocate outside resources to support other school needs and programs. Hence, the question is how do school heads and principals allocate resources?

Education is considered by many as a vehicle to success. A way of making life better. It plays a vital role in promoting human rights, dignity and the progress of every individual. It is also a significant instrument in socio economic growth and sustainable development (De Belen, 2011). The 1987 constitution article XIV section 5 paragraph 5 states that "The states shall assign the highest budgetary priority to education and ensure that teaching will attract and retain its rightful share of the best available talents through adequate remuneration and other means of job satisfaction fulfilment".

For the past years, the Department of Education gets the biggest chunk of thenational budget. This is to provide quality education that will be accessible to everyone. That will hone skills, values and knowledge that young individuals needed. However, despite of this government mandate, public schools seems to still struggle with the resources assigned to them.

Nowadays, most schools specifically public also dwell with support and donations coming from the outside. In this regard, the school heads or principal must be creative in allocating resources for the betterment of the school. Resource allocation is one of the challenges every institution faces. According to Obadara and Alaka (2010), to sustain improvement, schools must allocate enough resources to fully achieve the top priorities before moving to others. In addition, knowing how to allocate resources can lead to perennial accomplishment of goals than short-lived success. The purpose of this study is to explore the creativeness of the school principals in allocation outside resources. What are the important things to consider? It also aims to dig into the principles, priorities and factors deemed by the school principals resource allocation.

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Resource Allocation Theory in the definition of Joseph Bower will be used as basis this study. Resource allocation is the process whereby an organization determines how to apportion its production factors among the various productive activities in which it aims to engage. The field of economics conceives of firms as resource-allocating entities engaged in the production of goods and services.

Meanwhile, Bower (1970) in Maritan et. al. (2017) stated that the first stage, labeled definition, is cognitive in nature and begins with some trigger, such as a performance shortfall or a perceived opportunity that leads operating managers to initiate an investment project and characterize it in technical and economic terms. This is followed by the second stage, labeled impetus, in which social and political forces govern the actions of middle managers who decide whether or not to support a proposal and direct it through the organization's evaluation and approval system. The primary role of senior managers is to set the structural context with which definition and impetus interact. This final element of the model includes organizational and administrative systems such as performance measurement, evaluation, and incentives that influence behavior. So, not only are investment projects not predefined awaiting selection, but cognitive, social, and political factors determine to which projects resources are allocated.

Resource Allocation in Different Settings

Resource Allocation plays a significant school for a successful school project and attainment of its program. It is a plan in using available resources like budget, materials and even human resource for the achievement of the goals before the end of the term.

Obadera et.al. (2010), stated that Resources allocation is one of the most challenging tasks that our educational system faces, whether they are in the early stages of reform or years into sustaining improvements. To sustain improvement, schools must devote sufficient resources to fully implement priority goals before moving on to others. Knowing how to allocate resources effectively can lead to long-term accomplishment of goals rather than short-lived success. Facing the challenge of resource allocation begins with knowing the range of

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resources available. But knowing at one point in time is not enough; schools must periodically take stock of their resources. This means revisiting regularly whether financial, human, and time resources are allocated in the most appropriate ways to achieve school's goals.

In Philippine educational setting, MOOE refers to expenditures to support the operations of government agencies such as expenses for supplies and materials; transportation and travel; utilities (water, power, etc.) and the repairs, etc. A school MOOE budget is allocated to DepEd schools, providing for the cost of running these schools (e.g., utilities, communications expense, etc.) and for maintenance (e.g., repairs).

Teachers and Pupils were some of the factors being considered by the Department of Budget for the amount of MOOE to be distributed in a school. The higher number of teachers and the more learners that they have turn into a higher amount of MOOE allocation.

In the implementation of DepEd Order No.12, s. 2014, it was clearly stated there that the DepEd central office should provide the Regional and Schools Division Offices with a matrix showing the MOOE allocation of each public ES out of the appropriations authorized for MOOE for each SDO for Elementary Education under Operations of Schools. By this, we can clearly see and easily understand how pupils play a vital role in the monthly allocation of school budget.

Policy makers have been in the process of determining if effective financial resource allocation by a building principal is important to a school's performance (Miles & Darling-Hammond, 1997). In an effort to better understand what practices in resource allocation exist among urban elementary school principals, the literature review begins with the history of urban schools, and the educational challenges they confront specifically related to accountability measures and budget factors. The literature review also examines aspects of school finance and the research regarding the strategic allocation of funds to improve student performance (MILLER, 2012).

Taken from OECD (2017), School autonomy in generating funds can help promote local efforts to complete school revenues, there are concerns about the inequalities this

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creates. Schools in challenging socio-economic circumstances will be less able to complement their budget with parental and other local contributions. In some countries insufficient in monitoring of school income leads to a lack of transparency regarding the real resource levels of individual schools, which makes it difficult to achieve equitable resource levels through school funding mechanisms.

Meanwhile, Hadar et. al. (2010) studied the efficiency of resource allocation in Israel and noted that diversity is also found in the differing levels of economic material well-being. Income inequality in Israel is high and increasing. The Gini coefficient of income inequality (0.3878) has increased and now even exceeds that of the USA. In recent years, the average income of the highest decile has been increasing, while the average income of the lowest decile has declined. The average standard of living has increased, yet 24% of the permanent residents are poor, as are 34% of Israeli children.

However, Clark et. al. (2013), found out that most public schools in Australia have substantial autonomy, this is true even more so in Victoria which began decentralisation in the late 1960's. Unlike U.S. states which delegate decision-making authority to local school districts, decentralisation in Victoria resulted in a state-to-site funding model in which state funds are allocated directly to individual schools. The Education Act (School Councils Act) of 1975 created school council as legal entities and in 1983 school councils were vested with powers pertaining to the governance of the school.5 Council powers were subsequently enhanced so that, by 1992, school councils had substantial autonomy to determine school policy and allocate budgets (Odden and Busch, 1998, Ch. 4). Since then, however, there has been a move toward increasing the responsibility of principals – who have clear goals and accountability – in managing schools.

Moreover, Topk et.al. (2004), presented how resource allocation affects students outcome. They said that an institution's environmental variables have has been found to affect student outcomes. Chapman and Pascarella (1983) explored the relationship between institutional type and size and academic and social integration at 11 institutions. They found that students enrolled in residential institutions were more likely to be involved academically

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and socially than were their peers who attended commuter institutions. Students in larger institutions were more involved socially in their institution, but had less contact with faculty than did students in smaller institutions. Although it is difficult for institutions to change their size or shift dramatically from commuter to residential, this study suggests that institutional environment and behavior do impact student outcomes.

School Performance affects how parents make decision in sending their children in school. The reality that parents value education and they want a high-performing school for their parents.

Harris (2014), stated that parents held many meetings giving reasons why they did not want their students to be placed at different schools. They stated that student test scores at the low income school were below test scores of students at the high income school. Additionally, parents argued that that their children would not be safe at the low wealth school. Parent reluctance to re-balance enrollment at the two schools, left one school with more resources than the other school. Enrollment was a factor in allocation of resources, thus leading to limited resources to the low enrolled school in comprising to the enriched resources at the high-enrolled school. Parents made the decision to send their children to one school over another, based on geographical location. When district officials proposed redrawing boundaries, parents threatened to move in order to keep their children at the high wealth school.

Khamsi et.al. (2009), made a statement that the impact of increased expenditures on educational outcomes is a controversial and hotly debated topic in the field. Eric Hanushek is perhaps the most cited scholar on this issue and for over the past two decades has conducted research on education production functions (the relationship between school inputs and student outcomes) and the failure of input-based school policies (1981, 2003).3 Hanushek's research concludes that there is a lack of evidence that increased per pupil expenditures has a consistent or strong positive impact improved educational outcomes. He states that is not that resources never matter and that they cannot matter. Instead, he urges researchers to

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consider how resources are allocated and measuring the impact of targeted increased expenditures.

Similarly, Neal (2016), in his American setting research found out that despite the increase in per-pupil expenditures, the achievement gap between the economically advantaged and disadvantaged (those who lack the skills necessary to thrive in the 21st century) students continues to increase. For example, in 2011, 76% of economically advantaged students in Grades 3 through 8 scored proficient on the language arts portion of the NJASK; only 45% of economically disadvantaged students in Grades 3 through 8 scored the same. What is most disconcerting is that the gap in language arts has increased by 5% since 2005, from 26% to 31% (National Assessment of Educational Progress; Department of Education, 2012). Even the mathematics portion of the NJASK shows disturbing results. Since 2005, the advantaged and disadvantaged gap has remained constant at 24% to 25% (National Assessment of Educational Progress; Department of Education, 2012).

Beck (2002), in their research study about practices of resource allocation in American setting pointed-out that in recent years private foundations have joined in efforts to improve education by investing targeted resources in schools. Some schools and districts may find themselves in a favorable position to consider reforms and embrace change, while others need additional support and resources in order to achieve desired results. In either case, hard choices are required when schools are given a mandate for reform and an infusion of resources. Funding generally does not come without obligations and schools must wrestle with how to align themselves with the requirements of the reform agenda and the needs and constraints of their own local situation. This study explores the precursors that enable some schools to adopt a particular reform agenda aimed at improving instructional practice and examines how the breadth and depth of school leadership (principal and teacher) and the allocation of resources influences the ability of a school to make substantive change.

Obadera et.al. (2010) in Richard (2007), stated in his study on assessment, accountability and students' learning outcomes made a distinction between students' outcomes and students' learning outcomes. He reported that students' outcomes are the

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aggregate statistics on group of students like graduating rates, retention rates, transfer rates and employment rates for graduating class. Generally, students' outcomes tend to measure institutional performance while students' learning outcomes encapsulates wide range of students' attributes and abilities which consists of cognitive and affective skills which are measures of how the experiences students acquired in school have supported their development as individuals. Cognitive outcomes include demonstrable acquisition of specific knowledge and skills. Posneer (1992) refers to cognitive learning as the recall or recognition of knowledge and to the development of intellectual abilities and skills.

Krumpre (2012), in his study stated that during the school day, elementary and middle school students can be placed in individual or small group tutoring (Torgeson, 2004). In addition, middle school students can be placed in double periods (Odden, 2009), usually receiving assistance in reading or mathematics. Outside the school day, both elementary and middle school students can benefit from before school, after school, or Saturday tutorials. Assistance can be individual or small group (no more than 5 students) and can involve homework help (Odden & Archibald, 2009). Summer can be also be very effective for the at-risk learner (Odden & Archibald, 2009) with a clear academic focus.

Miles et. al. (1997) in their study found-out that recent analysis of staffing and spending patterns from 1967 to 1991 in nine different districts across the country shows that only a small portion of new teaching staff went to reduce class sizes in for regular education students. Virtually all of the increase in staff per pupil went to provide small classes to the growing number of students in special programs, and to improve teacher working conditions by adding a modest amount of time to free teachers from instruction during the school day (Miles, 1997a and 1997b; Rothstein and Miles, 1995).

Furthermore, Gempes et. al. (2018), explained some issues in school fund. They said that budgeting and financial management in many schools nowadays remains a challenge in many schools. It shows that principals lack proper trainings to cope with the implementation and function of the school budget of their schools.

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In this paper, we will clearly see how research allocation and different factors affecting it like priorities of budget planning and achieving target goals test the capability of a school head to lead a school. It is one of the things that make their leadership style efficient and serve as a key for the school effectiveness.

This study is helpful in the principal in the sense that they can eliminate unnecessary factors that can affect in achieving school targets thru resource allocation. Meanwhile, teachers will fully enjoy their privileges being one of the considerations to MOOE distribution. On the other hand, pupils' needs can easily be addressed by the teachers because they know that the school head consider them as one of the main priorities. Considering that this research paper is beneficial to everyone especially in the school resource budgeting.

Research Questions

1. What are the factors that you consider (as principal) when it comes to MOOE distribution (focusing in your annex and main campuses).
2. What are your priorities in allocating resources?
3. How do you assess your leadership style when it comes to resource allocation?

METHODOLOGY

In the present study, the researcher used a qualitative descriptive phenomenological research design. The phenomenological approach is used to show and present the real experiences of the principal when it comes to the allocation of MOOE. Using this research design, we found out about the factors and priorities that the principal with annex campuses considered to properly distribute the budget allotted every month to their school. Based also in their own experience we knew the different self-improvement they stated. These self-improvement was what they considered helpful for them when it comes to resource allocation.

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This study was conducted in the 3rd district of the City Schools Division of Bacoor. There were 7 schools in the said district wherein two (2) among these schools have annex campuses. The one which is categorized under big school classification has two annex campuses and the other one has one annex campus. The chosen respondents were Principal IV with more than a decade of experience being a principal and already served as principal in the three districts of SDO Bacoor City and the other one was Principal I of a large school with almost three years of experience in her field. Considering as one of the rookies in her position. A questionnaire was given to the respondents to know about the factors and priorities that they consider when it comes to budget allocation. Also, including for what they had answered is a self- assessment about the things that they need to learn to improve their skills in allocating school budget.

Accordingly, in this phenomenological research, it emphasized the importance of human experience as described by the study participants. Through the descriptive of participants 'shared experiences, universal meanings may be discovered along with the basis for the structure of the experience (Gempes and Ochada, 2018). Thou a documentation is attached hereunder.

Data Analysis

After all the questionnaires were sent to the respondents via gmail and messenger, the researcher collected the data through downloading them complied for analysis. The researcher reread the answers given by the respondents. Next, he made an initial analysis of the data and made a separate noted on it. Third step was he developed an initial theme for the participant and looked for the initial notes and identified verbatim or word-like phrases emergent themes. After which, there was a keen review on the notes for the selection of salient and specific themes for each participant. The next step was a deeper analysis level, wherein, themes and codes had a tabular presentation. Lastly, after changes and analysis were made and coming up to the presentation of themes and codes, an in-depth analysis had done for the results and its discussion.

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RESULTS AND DISCUSSIONS

The research presents the following results according to the result of the questionnaire given to the respondents. The qualitative analysis of the result reveled teams and its subthemes under the given research questions.

Table 1.

Factors and Priorities for MOOE Allocation

Superordinate Themes/categories	Subthemes/Codes
Academic Factors	Factors being considered by the school head that can help to uplift academic and professional aspects of the teachers and pupils.
*Priority Needs of Learners	Focusing on the supplies and programs needed by the pupils for improvement.
Projects for Teachers	Referring to the programs given to the teachers and supplies as part of the allocation.
Non-Academic Factors	This refer to the factors wherein a percentage of monthly allocation is given for school beautification and maintenance.
*Monthly Allotted Budget (MOOE Fund)	The monthly budget allocation handled and distributed by the principal for school

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	beautification, maintenance and teachers and pupils' resource.
*Human Resource for Manpower	A group of people responsible for school facility improvement and project development
	Programs and projects that can encourage to increase the number of stakeholders that will support the school in goal attainment.
*School Support Programs	
Academic Priorities	Programs and projects for pupils which can help them to easily cope-up with difficult topics. Under this are intervention and remediation facilitated by the teachers to transform least mastered skills into mastered ones. This also refers to the workshops and trainings conducted for the teachers as part of 21st century development.
*Programs for Learners (Academic and Non- Academic Growth)	Considering the least performance of the learners in a subject area. Including programs that would help for skills development.
*Capability Building for Teachers	Team building activities and workshops for teachers' skills enhancement and acquiring new techniques.

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*Training for Teachers	Referring to the trends in education that teachers need to acquire for their classroom discussion.
Non - Academic Priorities	These are the projects for school improvement and monthly bills of school wherein budget was taken from the monthly MOOE distributed to the school heads.
*Utility Bills	Monthly electric and water consumption of the school
*ICT Equipment	Tools and facility improvement needed as a learning resource or space for the conduct of seminars.
*Maintenance of School Facilities	Annual task (beautification and repair) done by the school in preparation for evaluation. Assuring that the school has always been given its allocation.

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It was found-out on the questionnaire given to the respondents that big and large school classifications almost consider the same factors when it comes to MOOE allocation. These academic and non-academic factors are being considered due to the amount of budget given to the school every month.

Meanwhile for the priorities of principal when it comes to MOOE allocation, both of them prioritize different academic programs for teachers and learners as they are one of the considerations by the department when it comes to allocating budget in every school. It was also given emphasized of how the budget is being used for non-academic factors such as school consumption in bills payment and maintenance.

Factors being considered for MOOE Allocation are those which fall under the budget expenses. These are the considerations that the higher department such as budget and education are being considered for the monthly amount allocation in every school. In this study, we identified four common factors both from the big and large public elementary school with Annex campus identified by their school principal.

Priority needs of learners – Learners are considered as one of the main considerations when it comes to MOOE allocation. The number of pupils enrolled every school year affects the amount of budget allocated in every school. As we can see, both principal listed this as one of the factors being considered in the MOOE. In their SIP, they proposed programs and projects that help their learners in coping up with school needs or organized projects that will help them in their academic subjects. Also, school monthly program like feeding under the supervisory of different school organizations are being prioritized, as these programs help the learners in their academic and health aspects.

Project for teachers – Together with the pupils' population, the number of school personnel especially the teachers are one of the factors being considered by the department of budget when it comes to budget allocation. Either in the School Improvement Plan or Annual Improvement Plan can be found the enlisted projects for the teachers. Example of this is the monthly percentage taken from the monthly budget for their supplies such as bond

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paper, ink, and other teaching materials. In this, they can greatly feel that they are given importance because of the benefit that they can get in the budget allocation monitored and given by the school principal.

Monthly Allotted Budget (MOOE Fund) - This is the main factor being considered by the respondents in the study. MOOE budget differs in every school depending on the pupils' population, teachers' number,
classroom, buildings etc. For big schools, mostly, MOOE budget runs for almost a million and for the big school less than a thousand a month. This where the school head will get the monthly expenses of the school and its projects prior to their School Improvement Plan and some other projects they prioritize. For the month of March, the MOOE budget is allotted only for the school recognition and graduation and for other months, it depends on the program enlisted in the SIP.

Human Resource for Manpower – Manpower in the school set up refers upon not only on those people under the school community but also for those who are working for every project and program that the school planned. It is being considered as one of the factors in MOOE allocation because they a lot a big amount when it comes to project construction. Sometimes, you need to hire five or more workers just to finish the project as fast as it can, and in this, you can save a bigger amount for each project.

School Support programs – These are programs which are inclined in the School Improvement Plan (SIP) and Annual Implementation Plan (AIP). The main focus of these programs are to gain support coming from the community upon implementation and to encourage a higher number of stakeholders whom can help in attainment of school projects and programs in the given school year.

Priorities on the other hand are certainly where the budget must go. These priorities are enlisted programs and projects for the different factors that affect MOOE allocation.

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Meanwhile, student and teacher-centered programs are being prioritized other than school facilities maintenance. In this study, both school principal identified six priorities in common.

Program for Learners (Academic and Non- Academic Growth) – Focusing on how our learners would grow is developing different programs and projects that will help them and the school to attain its objectives. Academic program is doing intervention and remedial classes to those pupils who are being left-behind in the class discussion. This will help for them to easily cope up with the lesson and how they must attain every target in each topic. Meanwhile, non-academic program for learners are those enhancing activities like in sports, arts, and other extra-curricular activities that will support and develop their talent. In this, we are can assure that the school is focusing to the holistic development of the child.

Capability Building for Teachers – Having different capability trainings are important for teachers' developments. This will certainly help teachers' improvement especially for those who are having hard time in exploring and teaching in their subject. The school principal is responsible in assuring that their teachers get enough training for professional growth and also for pupils' development. Those trainings will serve as their motivation for them to perform better in their job and encourage themselves to teach different styles that can attract the attention of their pupils during class discussion. In the annual performance rating of the teachers, we can identify there about what trainings they needed for self-development. This will be given to the division office and they are the one who will give the training for the teachers. Budget in the training will be taken from the school MOOE that is why, it is considered as one of the priorities for the allocation.

Training for Teachers – Conducting annual training for teachers are important and part of the priorities of every school. Trainings serve as part of the professional growth of teachers where in new learning can be used in engaging themselves and their pupils into the trends in education. By the use these trainings, no one will be left behind and self-

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improvement will gradually happen in every teacher. Trainings can also be used in the promotion of the teachers. In fact, it is one of the categories wherein the division panel for promotion gives a high points during evaluation. More teachers push themselves to attend training to reach higher position in the department.

Utility Bills - Part of the monthly expenses of the MOOE is the payment for utility bills such as electricity and water. In the selected schools, the municipal office shoulders the monthly payment from second to fourth quarters of the year. However, school will take the responsibility in paying on the first quarter and for the two months wherein there is no classes. The school must include the utility bills when it comes to MOOE allocation because most of the times, the school pays a higher amount on that only. Part also of the utility payment are those salary given to the school guard and canteen helper shouldered by the school monthly budget. Those are jobs wherein contractually given by the school to help their teachers working in that area.

ICT Equipment – Procurement of ICT equipment is necessary to upgrade the skills of the pupils when it comes to technology engagement. In every school, it is one of the responsibilities of the ICT coordinator to monitor every unit in the ICT room so pupils' may enjoy using them during their class. It is also part of the division personnel job to evaluate every ICT room and if it is still usable that is why school principal a lot budget for its beautification and maintenance. Mostly seminars and workshops are held in the school ICT room even monthly meeting that is why maintenance of the structure and the equipment inside it are necessary.

Maintenance of School Facilities – Other than the budget that the school a lot during Brigada Eskwela, it also spend certain amount for monthly school maintenance. Under this for example are the classroom maintenance (doorknobs, windows, comfort room) building maintenance for electric materials and some other beautification of the school. It is also

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included here are the school project enlisted in the AIP that they need to prioritize. Lavatory in each building especially in primary levels, landscaping of school garden, and steel matting of the garden are such examples. It is important for every principal to maintain the beauty of their school especially its facilities not only because of the annual evaluation conducted by the division office but also because it serves as their home for almost a year, where learning happens and experiences contribute for individual growth and development. In this, the school should not spend certain amount to different programs and projects for learners but as well as in the maintenance of the school itself not only as an encouragement for everyone to enroll but also in assuring that quality education is properly delivered by the teachers inside a classroom-friendly environment where learning happens and children mold themselves to become responsible and productive individual in the future.

As we noticed, these factors and priorities of the two principal respondents are the things in common that they consider for budget allocation. Knowing that they see these as the most helpful things for them to properly allocate the budget.

Table 2.

Self-evaluation of the Principal when it comes to Budget Allocation.

Themes	Codes
Self – Assessment	It refers on how the school head seen themselves when it comes to allocating monthly budget. Concerning are the programs and trainings and many aspects that will help them to improve themselves in budget distribution.
*Seminars and Trainings	*Referring to the different trainings that the school head or principal needed for the proper

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	budget allocation and realignment of school fund. *Considering the budget distribution trends and styles. *Engaging in seminars for budget allocation.

This table interprets that regardless of the position and the school classification, since the first respondent was a Principal 1 in a large school with almost 2 years of experience being a principal and the other one was a Principal IV in a big school classification with more than a decade of experience on being a principal in different schools in the three districts of Bacoor City, they still need improvement when it comes to budget allocation. The other one rated herself 2 points lower than the perfect rating because as what she mentioned, realignment of budget due to circumstances is needed, and this happened most of the times especially if the principal oversee the expenses with the month. Still they have canteen earnings that can shoulder small amount of exceed expenses. The other one rated herself, four points lower to the perfect rate because as a newbie, she still need to attend seminars that will help her when it comes to readjustment of fund. It is very difficult to handle planning and expenses if you are just new in the position. You need to properly coordinate with the School MOOE coordinator as he is the one responsible about the budget plan and the reports together with the procurement of the materials needed in a project. However, one thing is common to our respondents, and this is being open-minded when it comes to self-improvement in allocating resources. Assuring that they allocate the budget properly and it was distributed in accordance to their priorities.

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CONCLUSIONS:

In this research study, we can conclude how significant to have a principal how is capable enough in planning and budgeting the monthly financial resource distributed to a school by the national government. That we always need to plan first and consider the priorities of the school such as facility maintenance, pupils including different projects for their development and skills enhancement, expenses for continuous school operation despite of the unavoidable circumstances and trainings that can help our teachers for self - growth. As a leader it is important in our part to consider those projects that everyone will benefit. Those priorities that will serve as a life – long project in a school and will remain as our legacy even in the new administration. We also need to be transparent to our teachers when it comes to the allocation of the budget because they are the one to defend you and properly cite on how the allocation happens in your school once the division office conducts their annual evaluation. Being a good leader is not only about achieving your targets during your term but also about instilling knowledge to everyone and serving as the best example that they can look up in their profession. Therefore, it is also recommended that school head regardless of the school classifications should prioritize attending seminars and workshops organize by the public or government sectors when it comes to monthly budget allocation so that they will be knowledgeable on how those learnings could help them in improving more their leadership style in allocating resources.

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