

Original Article

# Challenges in Resource Management: Decision-Making Practices Among School Heads

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**Abstract.** This study examines the challenges school heads face in decision-making regarding resource allocation and the coping strategies they employ. Using a descriptive-correlational design, data were collected from 130 school heads in the Schools Divisions of Bais City, Tanjay City, and Dumaguete City through random sampling. The findings indicate that limited budgets and competing priorities, external influences and stakeholder pressure, and insufficient time for long-term planning constitute major challenges in resource allocation. At the same time, limitations in data-driven decision-making practices were perceived as a moderate challenge. To address these constraints, school heads reported high engagement in regular budget reviews, participatory decision-making, data-informed strategies, and strategic planning. The results further reveal no significant relationships between the challenges encountered and the coping strategies employed, nor between demographic characteristics and perceived challenges. These findings suggest that difficulties in resource allocation are largely shaped by contextual and implementation-related factors rather than individual characteristics. Strengthening organizational support mechanisms, leadership capacity-building initiatives, stakeholder collaboration, and localized policy alignment may contribute to more resilient, equitable, and effective resource management in public schools.

**Keywords:** Educational governance; School leadership; Decision-making; Strategic planning; Resource allocation; Stakeholder collaboration; Coping strategies; School heads.

Decision-making in resource allocation is a complex and multifaceted challenge for educational institutions, as limited resources often lead to competition and conflict. According to Greer et al. (2020), poor communication, overlapping authority, and resource scarcity are key contributors to these issues worldwide. UNESCO (2021) emphasizes that resource conflicts hinder the provision of quality education. Zhu (2024) highlighted inefficiencies and imbalances in resource allocation across China's secondary schools, including in Beijing, which impede the delivery of high-quality education. Similarly, Wanke et al. (2024) reported that resource scarcity in Brazilian schools lowered academic performance, while Brady and Wilson (2022) found that teacher conflicts over limited resources in London schools negatively impact school climate, demonstrating the global nature of resource allocation issues. Khil et al. (2022) further noted that gender disparities in resource

allocation, particularly in technology and other essential tools, exacerbate conflicts among stakeholders. Collectively, these studies underline the need for effective decision-making strategies to address persistent resource challenges in schools.

In the Philippines, resource allocation challenges are compounded by systemic inequities and socioeconomic disparities. Schools in low-income regions frequently face shortages of educational materials, inadequate infrastructure, and insufficient financial support (Clarito et al., 2025). Moreover, Fabrao and Pacadaljen (2024) highlight that financial planning and management are particularly challenging for school heads, requiring careful budgeting, monitoring, and communication to address these constraints effectively. Understanding these challenges requires a theoretical lens that captures both the structured and unpredictable nature of decision-making. This study is anchored in Herbert Simon's Decision-Making Theory (1997), which provides a framework for understanding how school heads make choices amid constraints. Key constructs such as bounded rationality, the decision-making phases (intelligence, design, and choice), rational decision-making, and group decision-making offer insights into how school leaders balance financial, human, and infrastructural needs while pursuing institutional goals. Complementing this, the Garbage Can Model (Cohen, March, & Olsen, 1972) illustrates how decisions in schools often emerge from ambiguous and unstructured contexts, influenced by external pressures and situational factors. Together, these theoretical perspectives offer a realistic view of the complexities and constraints that shape resource-allocation decisions in schools.

While previous studies have explored resource allocation and conflict management, there remains a gap in understanding the specific decision-making practices of school leaders in local contexts, particularly in the Philippines. Lopez et al. (2024) emphasize the critical role of educational administrators in addressing resource conflicts. However, their focus on East African schools does not fully capture the unique challenges Filipino educators face. Similarly, Onyinyechi and Wichendu (2021) offer insights into conflict-resolution strategies but lack localized perspectives on how cultural and socioeconomic factors influence decision-making processes. Despite existing literature on school leadership and resource management, there remains a clear gap in understanding the relationship between demographic factors, the challenges school heads face, and the coping strategies they employ—particularly whether these variables significantly influence one another within the context of school governance.

As a teacher with extensive experience working under various school heads, the researcher has witnessed firsthand the diverse approaches to resource management and the challenges that arise in decision-making. These experiences, coupled with a commitment to improving educational quality and supporting school leaders' governance, have motivated the researcher to investigate resource allocation practices. By documenting the strategies and obstacles encountered by school heads, this study seeks to offer practical insights to enhance decision-making and promote equitable resource distribution. Furthermore, the research aligns with the United Nations Sustainable Development Goals (SDGs), particularly SDG 16, which emphasizes effective, accountable, and transparent institutions, inclusive participation, and reduced corruption (SDG 16.5).

This study aims to determine the challenges school heads perceive in decision-making regarding resource allocation. Specifically, it seeks to answer the following question: What is the severity of the challenges school heads face in decision-making on resource allocation, including limited budgets and competing priorities, a lack of data-driven decision-making strategies, external influences and stakeholder pressure, and inadequate time for long-term planning? To what extent do school heads address these challenges through regular budget and priority reviews, effective implementation of data-driven decision-making strategies, participatory decision-making processes, and strategic planning? Is there a significant relationship between the extent of challenges faced by the school heads and their coping strategies? Finally, is there a significant relationship between the following profile variables and the school heads' perceived challenges in making decisions on resource allocation: age, sex, length of service, and marital status?

## **Methodology**

### **Research Design**

The research utilized the descriptive-correlational survey. It is descriptive because it identifies the (a) challenges perceived by secondary school heads in decision-making on resource allocation, and (b) the school heads' coping strategies. On the other hand, it is also correlational because the aforementioned variables were correlated.

## Results and Discussion

### Challenges Perceived

#### Limited Budget and Competing Priorities

Table 1 presents the extent of challenges perceived by school heads in decision-making, including limited budgets and competing priorities. The composite mean score of 3.93 indicates that school heads consider budget-related issues a major challenge for school administrators. The highest-rated item is on facing tough choices between essential resources and often sacrificing some needs to prioritize others, with a mean of 4.25. The school heads consider this challenge to be of very high importance.

**Table 1.** Extent of Challenges Perceived by School Heads in Decision-Making in Terms of Limited Budget and Competing Priorities (n=130)

Challenges Encountered	$\bar{x}$	VD	EoC
1. I face tough choices between essential resources, often sacrificing some needs to prioritize others.	4.25	SA	VH
2. I experience competing priorities, which make it difficult to allocate resources equitably across departments and impact the quality of the programs we offer.	4.14	A	H
3. I encounter a common dilemma in deciding between investing in technology or basic supplies due to insufficient funds.	3.91	A	H
4. I postpone or downscale critical projects, impacting long-term school improvement goals due to budget constraints.	3.82	A	H
5. I make compromises, preventing me from supporting initiatives to enhance student learning.	3.51	A	H
<b>Composite</b>	<b>3.93</b>	<b>A</b>	<b>H</b>

Note: Verbal Description (VD); Extent of Challenges (EoC); 4.21–5.00, Strongly Agree (SA), Very High (VH); 3.41–4.20 Agree (A), High (H); 2.61–3.40, Moderately Agree (MA), Moderate (M); 1.81–2.60, Disagree (D), Low (L); 1.00–1.80, Strongly Disagree (SD), Very Low (VL)

This supports Herbert Simon’s theory of bounded rationality, which holds that decision-makers, limited by time and information, must choose satisfactory rather than optimal solutions. Similarly, Oakes *et al.* (2021) assert that limited funding often forces difficult prioritization decisions that result in the sacrifice of essential programs. Other indicators, such as the need to balance competing departmental priorities ( $\bar{x}$ =4.14) and dilemmas in choosing between basic supplies and technology ( $\bar{x}$ =3.91), confirm that financial limitations hinder the equitable distribution of resources. These findings echo the study of Allegretto *et al.* (2022), who found that such constraints severely affect underfunded schools. The consistent “High” ratings across indicators suggest that financial scarcity compromises projects and leads to missed opportunities for educational enhancement, aligning with global reports on under-resourced schools by Wanke *et al.* (2024) and Armstrong (2025).

#### Lack of Data-Driven Decision-Making Strategies

Table 2 presents the extent of challenges perceived by school heads in decision-making strategies related to the lack of data-driven practices. The composite mean of 3.04 indicates a moderate level of challenge, suggesting that while data-related issues are present, they are less critical compared to budget constraints. The highest-rated challenge was the difficulty of identifying urgent needs without reliable data ( $\bar{x}$  = 3.20). This reflects a gap in the intelligence phase of Simon’s decision-making model, where accurate information gathering is essential. Other concerns, such as the need to justify decisions ( $\bar{x}$  = 3.09) and limited access to past performance data ( $\bar{x}$  = 3.08), further underscore the absence of structured data systems to guide school leaders.

**Table 2.** Extent of Challenges Perceived by School Heads in Decision-Making in Terms of Lack of Data-Driven Decision-Making Strategies (n=130)

Challenges Encountered	$\bar{x}$	VD	EoC
1. I struggle to identify the most urgent needs, resulting in less effective resource allocation without reliable data.	3.20	MA	M
2. I find it difficult to justify resource allocation decisions to staff and stakeholders due to the absence of data-driven insights.	3.09	MA	M
3. I have limited access to data, which prevents me from accurately assessing the impact of past investments, making future budgeting uncertain.	3.08	MA	M
4. I have difficulty gathering sufficient data on student and program outcomes, which hampers my ability to prioritize resources for maximum benefit.	3.04	MA	M
5. I decide based on intuition rather than measurable evidence due to the absence or lack of data.	2.79	MA	M
<b>Composite</b>	<b>3.04</b>	<b>MA</b>	<b>M</b>

Note: Verbal Description (VD); Extent of Challenges (EoC); 4.21–5.00, Strongly Agree (SA), Very High (VH); 3.41–4.20 Agree (A), High (H); 2.61–3.40, Moderately Agree (MA), Moderate (M); 1.81–2.60, Disagree (D), Low (L); 1.00–1.80, Strongly Disagree (SD), Very Low (VL)

These findings align with Putman and Peske (2022), who emphasized that the lack of reliable data can lead to misaligned priorities and ineffective resource allocation. Meanwhile, intuition-based decision-making ( $\bar{x}$  = 2.79) received the lowest rating. This indicates that while some reliance on intuition exists, school heads recognize the importance of more systematic and evidence-based approaches. This observation contrasts with the rational

decision-making models advocated by Ibrahim (2024), highlighting the need for capacity-building and access to data systems. The results suggest that although awareness of the value of data is growing, gaps in both access and capacity remain. Addressing these challenges is vital to strengthening evidence-based governance and improving the quality of decision-making in schools.

### External Influences and Stakeholder Pressure

Table 3 presents the extent of challenges perceived by school heads in decision-making due to external influences and stakeholder pressure. The composite mean of 3.59 indicates that school leaders face a high degree of challenge in managing complex external expectations. The highest rated challenge, government policies that interfere or overlap with priorities set by DepEd ( $\bar{x}$  = 3.85), reveals tension between centralized mandates and localized needs.

**Table 3.** Extent of Challenges Perceived by School Heads in Decision-Making in Terms of External Influences and Stakeholder Pressure (n=130)

Challenges Encountered	$\bar{x}$	VD	EoC
1. Government policies that interfere with or overlap with DepEd’s priority.	3.85	A	H
2. Department’s untimely policies on realigning resources.	3.64	A	H
3. External benchmarks and comparisons with other schools create pressure to invest in areas we may not have prioritized otherwise.	3.59	A	H
4. Stakeholders, expectations, and/or demands that may not address the priority needs of the school.	3.54	A	H
5. Community and/or parents’ initiatives that alter equitable allocation and budget in the school.	3.35	MA	M
<b>Composite</b>	<b>3.59</b>	<b>A</b>	<b>H</b>

Note: Verbal Description (VD); Extent of Challenges (EoC): 4.21–5.00, Strongly Agree (SA), Very High (VH); 3.41–4.20 Agree (A), High (H); 2.61–3.40, Moderately Agree (MA), Moderate (M); 1.81–2.60, Disagree (D), Low (L); 1.00–1.80, Strongly Disagree (SD), Very Low (VL)

This result reflects organizational anarchy, as described in the Garbage Can Model, where competing policy inputs and fragmented directives create ambiguity and complicate rational planning within schools. Similarly, untimely resource realignment policies ( $\bar{x}$ =3.64) and stakeholder demands misaligned with school priorities ( $\bar{x}$ =3.54) are seen as significant challenges. These findings are consistent with the Resource Dependence Theory, which posits that external actors exert considerable influence on internal resource decisions (Tomlinson, 2020). Although community involvement is essential, the indicator regarding parent/community initiatives altering budget priorities ( $\bar{x}$ =3.35) received a “Moderate” rating, suggesting varying degrees of stakeholder influence on how strongly community involvement affects decision-making across different school contexts. These points highlight the dual nature of community participation. At the same time, it is a vital component of democratic governance in education; its influence can at times complicate the prioritization of limited resources (Williams-Johnson, 2022). Overall, these challenges underscore the need to balance external compliance with strategic autonomy. This implies the need for improved policy alignment, more flexible resource management systems, and stronger mechanisms for harmonizing stakeholder participation with institutional priorities.

### Inadequate Time for Long-Term Planning

Table 4 presents the extent of challenges perceived by school heads in decision-making, specifically the inadequate time for long-term planning. The composite mean of 3.41 indicates a high level of challenge, suggesting that although leaders engage in long-term planning, systemic constraints hinder sustained implementation. The challenge of lacking financial support staff ( $\bar{x}$ =3.54) and difficulty aligning annual plans with budgets ( $\bar{x}$ =3.48) highlight logistical issues affecting strategic planning. Frequent revisions to financial plans ( $\bar{x}$ =3.47) also reflect instability, which aligns with the bounded rationality principle of operating under incomplete or changing information.

**Table 4.** Extent of Challenges Perceived by School Heads in Decision-Making in Terms of Inadequate Time for Long-Term Planning (n=130)

Challenges Encountered	$\bar{x}$	VD	EoC
1. A lack of sufficient financial staff or support affects my capacity to carry out long-term financial planning in my school.	3.54	A	H
2. I find it challenging to align the Annual Implementation Plan (AIP) and School Improvement Plan (SIP) with the school’s MOOE budget for long-term planning.	3.48	A	H
3. Frequent revisions to procurement and financial plans disrupt the stability of my school’s long-term development goals.	3.47	A	H
4. The complexity of procurement processes, including the requirements under RA 9184, hinders my ability to effectively implement long-term plans.	3.32	MA	M
5. I experience difficulties in forecasting and preparing the Project Procurement Management Plan (PPMP) and Annual Procurement Plan (APP) due to limited or delayed funding information.	3.27	MA	M
<b>Composite</b>	<b>3.41</b>	<b>A</b>	<b>H</b>

Note: Verbal Description (VD); Extent of Challenges (EoC): 4.21–5.00, Strongly Agree (SA), Very High (VH); 3.41–4.20 Agree (A), High (H); 2.61–3.40, Moderately Agree (MA), Moderate (M); 1.81–2.60, Disagree (D), Low (L); 1.00–1.80, Strongly Disagree (SD), Very Low (VL)

Meanwhile, issues like procurement complexities under RA 9184 ( $\bar{x}$ =3.32) and delays in funding data ( $\bar{x}$ =3.27) show a “Moderate” impact but remain significant. These findings are supported by Ho (2023), who noted that inadequate long-term planning often leads to short-term fixes that do not address systemic issues. Strategic planning ensures that resources are allocated sustainably, contributing to the overall development of the school (Koh *et al.*, 2023). The challenges emphasize a need for capacity-building, clearer regulations, and timely communication from higher authorities.

**Table 5.** Composite Scores of Indicators and Their Perceived Level of Challenge

Table	Composite Score	Rank	VD	EoC
1.1 Limited Budget and Competing Priorities	3.93	1	H	A
1.2 Lack of Data-Driven Decision-Making Strategies	3.04	4	M	MA
1.3 External Influences and Stakeholder Pressure	3.59	2	H	A
1.4 Inadequate Time for Long-Term Planning	3.41	3	H	A

Note: Verbal Description (VD); Extent of Challenges (EoC); 4.21–5.00, Strongly Agree (SA), Very High (VH); 3.41–4.20 Agree (A), High (H); 2.61–3.40, Moderately Agree (MA), Moderate (M); 1.81–2.60, Disagree (D), Low (L); 1.00–1.80, Strongly Disagree (SD), Very Low (VL)

The table presents a ranking of the four decision-making challenge areas reported by school heads, based on their composite scores from Tables 1-5. The indicators are ordered from most to least challenging, showing that limited budget and competing priorities are perceived as the greatest challenge, followed by external influences and stakeholder pressure, and inadequate time for long-term planning. The least challenging among the four is the lack of data-driven decision-making strategies, which still reflects a moderate level of difficulty.

### Extent of Coping Strategies

#### Regular Review of Budget and Priorities

Table 6 presents the extent to which school heads use coping strategies, specifically the regular review of budgets and priorities. The composite mean of 4.56 indicates a very high level of utilization, suggesting that these practices are consistently and effectively applied in school management. The highest-rated indicator, “Prioritizes funding allocation based on urgent and long-term needs” ( $\bar{x}$ =4.69), demonstrates a proactive budgeting mindset. This supports findings from Gueta *et al.* (2024), who advocate for regular budget assessments to ensure responsive and strategic spending.

**Table 6.** Extent of School Heads’ Utilization of Coping Strategies in Terms of Regular Review of Budget and Priorities (n=130)

Utilization of Coping Strategies	$\bar{x}$	VD	EoU
1. Prioritizes funding allocation based on an assessment of urgent school needs and long-term developmental goals.	4.69	SA	VH
2. Ensures that budget reviews are conducted periodically to align financial resources with the school’s immediate priorities.	4.58	SA	VH
3. Regular evaluations of financial plans are performed to identify gaps and ensure that budget adjustments address critical areas of school operations.	4.58	SA	VH
4. Prioritization of resource allocation is informed by comprehensive reviews of current and projected school requirements.	4.55	SA	VH
5. Involves key stakeholders in budget reviews to align financial strategies with the institution's overall objectives.	4.39	SA	VH
<b>Composite</b>	<b>4.56</b>	<b>SA</b>	<b>VH</b>

Note: Verbal Description (VD); Extent of Utilization (EoU); 4.21–5.00, Strongly Agree (SA), Very High (VH); 3.41–4.20 Agree (A), High (H); 2.61–3.40, Moderately Agree (MA), Moderate (M); 1.81–2.60, Disagree (D), Low (L); 1.00–1.80, Strongly Disagree (SD), Very Low (VL)

Similarly, stakeholder involvement in budget reviews ( $\bar{x}$ =4.39) supports Koh *et al.*’s (2023) assertion that transparency fosters trust and collaboration. These practices also align with Simon’s rational decision-making model, where logical, evidence-based analysis is key to effective management. Regular review enables flexibility and fosters resilience, especially during crises, as noted by Shakman *et al.* (2020).

#### Effective Implementation of Data-Driven Decision-Making Strategies

Table 7 presents the extent to which school heads utilize coping strategies to implement data-driven decision-making effectively. The composite mean of 4.64 indicates a very high level of utilization, suggesting that school leaders rely heavily on data to guide resource allocation. Top indicators include using data to align spending with actual needs ( $\bar{x}$ =4.68) and improving transparency through data tools and data-driven decision-making, which reduces guesswork and helps track effectiveness ( $\bar{x}$ =4.65). These results indicate a clear shift toward evidence-based governance, reinforcing Adanne’s (2024) assertion that effective data use can significantly enhance school performance.

**Table 7. Extent of School Heads' Utilization of Coping Strategies in Terms of Effective Implementation of Data-Driven Decision-Making Strategies**

Utilization of Coping Strategies	$\bar{x}$	VD	EoU
1. Using data to guide decisions allows me to allocate resources more effectively based on actual school needs.	4.68	SA	VH
2. Data-driven insights help me prioritize budget allocation toward programs with the highest impact on student outcomes.	4.67	SA	VH
3. Implementing data analysis tools has improved transparency and justification in my resource allocation decisions.	4.65	SA	VH
4. Data-driven decision-making reduces guesswork and helps me track the effectiveness of our spending over time.	4.65	SA	VH
5. By relying on data, I can make objective decisions that address gaps and support evidence-based planning.	4.54	SA	VH
<b>Composite</b>	<b>4.64</b>	<b>SA</b>	<b>VH</b>

Note: Verbal Description (VD); Extent of Utilization (EoU); 4.21–5.00, Strongly Agree (SA), Very High (VH); 3.41–4.20 Agree (A), High (H); 2.61–3.40, Moderately Agree (MA), Moderate (M); 1.81–2.60, Disagree (D), Low (L); 1.00–1.80, Strongly Disagree (SD), Very Low (VL)

While Table 2 shows a moderate rating of challenges related to data-driven decision-making, the comparatively higher scores in this area suggest that data-driven practice is highly valued, even when the resources (staff and data systems) are only moderately challenging, and that schools are actively working to strengthen their capacity for data literacy and application. This trend also aligns with Simon’s rational decision-making model, particularly the intelligence phase, where systematic data gathering enhances the identification and analysis of problems. As Fernandes (2023) emphasizes, such improvements in intelligence gathering mark an essential step toward more informed and rational educational planning.

### Participatory Decision-Making Process

Table 8 presents the extent to which school heads utilize coping strategies in the participatory decision-making process. The composite mean of 4.60, interpreted as a very high extent of utilization, suggests widespread collaboration in school governance. Indicators such as fostering transparency and trust ( $\bar{x}$ =4.66) and ensuring decisions meet community needs ( $\bar{x}$ =4.62) also received very high ratings. These findings support Al-Thani's (2025) arguments that participatory governance strengthens accountability, builds trust, and aligns school initiatives with stakeholder expectations.

**Table 8. Extent of School Heads' Utilization of Coping Strategies in Terms of Participatory Decision-Making Process (n=130)**

Utilization of Coping Strategies	$\bar{x}$	VD	EoU
1. Collaborating with stakeholders fosters transparency and trust, making it easier to justify resource allocation choices.	4.66	SA	VH
2. Involving teachers, parents, and students in resource allocation decisions helps ensure that we meet the needs of our school community.	4.62	SA	VH
3. Engaging stakeholders provides valuable feedback, allowing me to make more informed decisions that align with everyone's priorities.	4.59	SA	VH
4. Involving key stakeholders in the decision-making process helps me better balance competing needs and secure their support for tough decisions.	4.58	SA	VH
5. Engaging with various stakeholders helps identify shared goals and ensures that resource allocation reflects the school's collective interests.	4.57	SA	VH
<b>Composite</b>	<b>4.60</b>	<b>SA</b>	<b>VH</b>

Note: Verbal Description (VD); Extent of Utilization (EoU); 4.21–5.00, Strongly Agree (SA), Very High (VH); 3.41–4.20 Agree (A), High (H); 2.61–3.40, Moderately Agree (MA), Moderate (M); 1.81–2.60, Disagree (D), Low (L); 1.00–1.80, Strongly Disagree (SD), Very Low (VL)

These results highlight the importance of sustaining and further institutionalizing collaborative practices. By engaging teachers, parents, and community members in resource allocation and policy decisions, school heads can mitigate conflicts, enhance legitimacy, and secure broader support for school initiatives (Alonzo & Paglinawan, 2025). Active stakeholder participation also helps ensure that decisions are responsive to the unique needs of the school community, thereby improving the relevance and effectiveness of governance strategies. These findings further illustrate a strong culture of participative management, aligning with Simon’s concept of *group decision-making*. By engaging diverse voices, school heads can balance competing interests and arrive at more inclusive decisions. This is consistent with Rizki et al. (2024), which underscores the importance of participatory approaches in education systems to ensure responsiveness, equity, and legitimacy.

### Strategic Planning

Table 9 presents the extent to which school heads use coping strategies to develop a long-term strategic plan. The composite mean of 4.64, interpreted as a *very high level of utilization*, suggests that school leaders strongly prioritize *future-oriented planning to ensure sustainability and responsiveness*. The highest-rated item, “I adjust plans in response to changes in funding or regulations” ( $\bar{x}$  = 4.69), emphasizes adaptability as a core coping mechanism,

demonstrating how school heads remain agile in navigating the uncertainties of resource allocation. Likewise, the emphasis on *training* ( $\bar{x} = 4.68$ ) and *collaboration* ( $\bar{x} = 4.60$ ) reflects a strong commitment to continuous improvement and collective capacity-building, ensuring that planning is both dynamic and inclusive.

**Table 9.** Extent of School Heads' Utilization of Coping Strategies in Terms of Strategic Planning (n=130)

Utilization of Coping Strategies		$\bar{x}$	VD	EoU
1.	I adjust and revise school plans proactively in response to changes in funding or procurement regulations.	4.69	SA	VH
2.	I attend training or seek guidance to better understand procurement and budgeting processes.	4.68	SA	VH
3.	I prioritize projects and activities to maximize the use of limited funds during long-term planning.	4.65	SA	VH
4.	I collaborate with other school heads or stakeholders to find solutions for financial and planning challenges.	4.60	SA	VH
5.	I consult with my financial staff regularly to effectively manage challenges in long-term planning.	4.58	SA	VH
<b>Composite</b>		<b>4.64</b>	<b>SA</b>	<b>VH</b>

Note: Verbal Description (VD); Extent of Utilization (EoU); 4.21–5.00, Strongly Agree (SA), Very High (VH); 3.41–4.20 Agree (A), High (H); 2.61–3.40, Moderately Agree (MA), Moderate (M); 1.81–2.60, Disagree (D), Low (L); 1.00–1.80, Strongly Disagree (SD), Very Low (VL)

The findings reverberate with the **School Operations Manual on Financial Management (SOMFM, 2021)**, which stresses the importance of structured strategic planning through tools such as the Annual Implementation Plan (AIP) and the Project Procurement Management Plan (PPMP). The integration of these planning instruments reinforces accountability while promoting proactive resource allocation. Furthermore, Eiling *et al* (2024) emphasize that forward-looking financial planning enhances organizational resilience by anticipating risks, aligning resources with priorities, and ensuring long-term sustainability.

**Table 2.5.** Composite Scores of Indicators and Their Utilization of Coping Strategies

Table	Composite Score	Rank	VD	EoU
2.1 Regular Review of Budget and Priorities	4.56	4	SA	VH
2.2 Effective Implementation of Data-Driven Decision-Making Strategies	4.64	1	SA	VH
2.3 Participatory Decision-Making Process	4.60	3	SA	VH
2.4 Strategic Planning	4.64	1	SA	VH

Note: Verbal Description (VD); Extent of Utilization (EoU); 4.21–5.00, Strongly Agree (SA), Very High (VH); 3.41–4.20 Agree (A), High (H); 2.61–3.40, Moderately Agree (MA), Moderate (M); 1.81–2.60, Disagree (D), Low (L); 1.00–1.80, Strongly Disagree (SD), Very Low (VL)

Results show that all four domains fall within the “Very High” (VH) extent of utilization, as indicated by their composite means, indicating that school heads consistently and strongly employ these coping strategies as part of their leadership and financial management practices. Among the indicators, effective implementation of data-driven decision-making strategies and strategic planning emerged as the most utilized coping mechanisms, both recording the highest composite score of 4.64, and therefore sharing the top rank. These findings highlight that school leaders place significant emphasis on evidence-based decision-making and forward-looking planning to navigate organizational and financial challenges.

The participatory decision-making process followed closely with a composite score of 4.60, ranking third. This reflects school heads’ strong commitment to collaborative leadership, stakeholder engagement, and shared decision-making. Meanwhile, the regular review of budget and priorities received the lowest composite score among the four indicators (4.56), though it is still within the Very High range. This suggests that while school heads actively engage in periodic financial reviews, this strategy is slightly less emphasized than data-driven approaches and strategic planning.

The ranking shows that school heads rely most on strategies involving data use, strategic foresight, and collaborative leadership, all of which are essential for strengthening fiscal responsiveness and improving resource management. Despite minor variations in composite scores, the consistently high ratings across all indicators demonstrate a robust, comprehensive application of coping strategies in school heads' decision-making processes.

### Relationship Between the Extent of Challenges and Coping Strategies

Table 10 presents the relationship between the extent of challenges experienced by the school heads and the utilization of coping strategies. All p-values are greater than 0.05, indicating no significant correlation between perceived challenges and the frequency of coping strategy use.

This may suggest that, regardless of challenge levels, coping strategies have become embedded in school leadership practices. This indicates that school heads employ coping mechanisms as part of their standard governance repertoire, regardless of the intensity of the challenges they face. The lack of a significant relationship also suggests that coping strategies may not always vary with perceived stress, but rather with institutional policy

or leadership training. This is consistent with Delos Reyes and Gallardo (2025), who observed that coping mechanisms among school heads are often influenced by institutional expectations and professional norms rather than immediate situational demands.

**Table 10.** Analysis of the Relationship Between the Extent of Challenges Faced by the School Heads and Their Coping Strategies (n=130)

Challenges and...	r <sub>s</sub>	p	Remark	Decision
Regular Review of Budget and Priorities	0.158	0.072	Not Significant	Fail to Reject H <sub>01</sub>
Effective Implementation of Data-Driven Decision Making	0.079	0.417	Not Significant	Fail to Reject H <sub>01</sub>
Participatory Decision-Making Process	0.017	0.850	Not Significant	Fail to Reject H <sub>01</sub>
Developing a Long-Term Strategic Plan	0.097	0.268	Not Significant	Fail to Reject H <sub>01</sub>

Note: Spearman’s Rank-Order Correlation (r<sub>s</sub>) at 0.05 Level of Significance

In addition, Barrera and Ursabia (2022) likewise reported that school administrators and teachers developed acceptable coping strategies in response to financial, technological, and pedagogical challenges during the pandemic. They observed that coping behaviors were consistently applied, regardless of extreme stress levels, suggesting that leaders integrate coping mechanisms into their standard administrative functions. In this sense, the findings affirm the idea that leadership behaviors are conditioned by broader governance frameworks, aligning with the perspective of structural contingency theory, which argues that leaders’ actions are often guided by organizational rules and contextual structures rather than personal discretion alone.

### Relationship Between the Profile and the Perceived Challenges

Table 11 presents the relationship between school heads’ demographic profiles and their perceived challenges in decision-making on resource allocation. The results indicate no significant relationship with age, sex, length of service, or marital status (all p-values > 0.05).

**Table 11.** Relationship Between the Profile and the School Heads’ Perceived Challenges in Making Decisions on Resource Allocation (n=130)

Challenges and...	Computed	p-value	Remark	Decision
Age	r <sub>s</sub> = 0.091	0.306	Not significant	Fail to reject H <sub>02</sub>
Sex	χ <sup>2</sup> = 1.037	0.792	Not significant	Fail to reject H <sub>02</sub>
Length of Service	r <sub>s</sub> = 0.165	0.060	Not significant	Fail to reject H <sub>02</sub>
Marital Status	χ <sup>2</sup> = 7.673	0.263	Not significant	Fail to reject H <sub>02</sub>

Note: Spearman’s Rank-Order Correlation (r<sub>s</sub>) and Chi-Square Test (χ<sup>2</sup>) at 0.05 Level of Significance

This finding aligns with El-Din *et al.* (2025), who emphasized that leadership competence is shaped more by professional training, organizational culture, and institutional context than by personal demographic characteristics. Similarly, Tamadoni *et al.* (2024) highlight that school leaders, regardless of background, encounter common structural and systemic hurdles, such as rigid funding frameworks, policy misalignments, and competing stakeholder demands, which transcend individual differences. Accordingly, the results affirm the argument that resource allocation challenges are embedded in broader governance structures and external mandates, rather than being a function of personal identity or experience.

### Conclusion

The study revealed that school heads face significant challenges in resource allocation, primarily due to limited budget and competing priorities (most challenging), followed by external influences and stakeholder pressure, inadequate time for long-term planning, and lack of data-driven decision-making strategies (least challenging). The absence of significant correlations between demographics and perceived challenges indicates that these issues are shared across diverse leadership profiles, highlighting systemic inefficiencies in school governance. Similarly, the lack of statistical association between challenges and coping strategies suggests that coping practices are not merely reactive but are embedded within the leadership culture, shaped more by training and institutional expectations than by situational demands. School heads demonstrate resilience through the very high utilization of coping strategies, with data-driven decision-making and strategic planning being the most widely used, followed by participatory decision-making and the regular review of budgets and priorities. These findings support Simon’s Bounded Rationality theory, illustrating how school heads adopt “satisficing” strategies to make rational decisions within constraints of limited budget, time, and external pressures.

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The authors confirm their equal contributions to all aspects of this research. All authors reviewed and approved the final version of this paper.

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