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## Overseeing Resources within Schools: Strategies, Challenges, and Issues Faced

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### ABSTRACT

The school head plays a crucial role in achieving the school's objectives. He/She is responsible for overseeing the direct management of schools. He/She must be able to turn the Department of Education's vision into reality, and to turn plans into actual results. The research focused on finding out how the strategies, challenges, and issues faced by school heads in handling school resources affect teacher effectiveness. The research utilized the descriptive correlation method. The research included 10 school heads and 90 teachers from the public elementary and secondary Implementing units of Division of Puerto Princesa City. The results showed that school heads faced occasional problems and issues while managing their financial resources. Nevertheless, in relation to the various aspects of the school heads' management strategies, they were seen as effective in handling all three areas of managing resources within their school. They were effective in managing financial resources. While considered efficient, the lowest ranking area among their school resources management was Physical/Material Resources Management. Concerns and issues with physical and material resources impacted teacher effectiveness. The research recommends that the superintendent and district supervisors should create a system to assess how school heads are carrying out programs, projects, activities, and expenses, particularly those that rely on funding from the MOOE/SBM/SBRMS and canteen funds. The superintendent needs to oversee the school heads to ensure timely submission of all financial reports for funds disbursed. Create an inclusive Teacher Development Program focusing on teachers endorsed by school leaders according to their Individual Personal and Professional Development plans, guaranteeing that workshops and training sessions aim to improve teachers' skills and expertise in their respective subjects. It is also recommended to regularly monitor gains from INSET. In order to always follow the principles of shared accountability, the school heads must inform and assist the School Governing Council in comprehending government regulations and programs, and must submit financial records to the finance committee and SGC to ensure spending complies with Commission on Audit guidelines. In this manner, schools make sure to keep transparency. School heads need to continually improve their financial management skills and have a thorough knowledge of basic accounting and auditing to effectively handle their school's financial transactions. The school heads must continue to adhere to their effective methods such as allocating finances based on requirements, ensuring that the budget aligns with goals and plans, securing funds for school enhancements, as well as providing an accurate representation of the school's financial status and maintaining precise financial records for transparency with stakeholders.

### INTRODUCTION

Education is a crucial instrument for individual and societal progress. This highlights the school's crucial role in imparting values and essential skills outlined in basic education programs. The schools are obligated to establish circumstances for advancing change based on the evolving goals, patterns, and systems of society. The school must prioritize achieving its goals and desired learning outcomes by efficiently using all its educational resources. The school principal must effectively oversee the school's human, material, and fiscal resources.

Governance of Basic Education Act of 2001 (RA 9155), requires schools to offer top-quality basic education to help students become compassionate, independent, efficient, and patriotic members of society. This action grants the school head the power, duty, and obligation to guarantee access to enhance fairness and enhance the standard of primary education. The Act also ensures that

the school environment supports learning, promotes the school education program, and increases accountability for achieving better outcomes and generating resources.

Every organization is created with specific aims and targets that cannot be achieved in isolation. Adequate provision of educational resources is a key factor in successfully achieving organizational goals. Resources are a crucial element in the operation of the educational system, as the system's success relies on the availability of both manpower and materials.

The primary focus in school management is on utilizing resources efficiently. The main challenge for the school administrator is figuring out how to make the most of the "limited resources such as funds, manpower, equipment, buildings, and materials to positively impact the learners (Fadipe, 2019). The students, teachers, non-teachers, equipment, buildings, money, and materials are all resources necessary for achieving the school's

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goals. These resources are essential for providing high-quality education. Because these resources are limited, they need to be used with expertise and training during the production process. Careful planning, supervision, coordination, and control are necessary for effectively utilizing resources. Effective management and use of resources (Nchor, 2019) in a school is just as crucial as reaching goals and objectives. The quality and quantity of resources in an education system are crucial for evaluating the managerial skills of an education manager. The main objective of management is to make sure that system objectives are effectively met by clearly assigning roles and resources, and by monitoring organizational tasks. The efficiency of performing managerial tasks greatly relies on the resource management skills of the school head. Effectively utilizing educational resources involves a thorough understanding of them and the skill to fully access the various outlets available. The education manager should possess a strong understanding of different educational resource outlets in this situation. Yet, understanding where resources come from is not enough without also understanding which resources are relevant for the specific level and type of education being overseen. Proficiency in handling resources is also vital in achieving prudence in managing resources. Resource handling in this situation involves allocating resources to task domains and making sure that they are effectively used for task execution.

As education resources are not always sufficient, an education manager must be able to investigate all available resource outlets. This exploration aims to secure additional resources for the school, beyond what would be available from statutory sources alone. In order to improve resource management, it is important to implement a successful strategy for distributing, using, and monitoring resources (Fabunm, 2020). Resourcefulness at the highest level of education management includes identifying resource needs, acquiring necessary resources, and distributing them appropriately to address education needs in policies and programs. The Department of Education’s goal is to ensure that

school heads are not only educators, but also successful managers. As Education for All goals (EFA) progress into the challenging era of the 21st century, educational leaders are urged to reflect, analyze, plan, and take action to adapt to complex changes in the global marketplace (DepEd, 2019). Despite the challenges, threats, and internal issues faced by the educational system, school managers’ current stance remains unchanged. The key factors necessary for prudence in education management are a positive work environment, resource upkeep, acknowledging input, staff support, and providing curriculum and instructional guidance.

**MATERIALS AND METHODS**

This correlational study investigated the influence of school heads’ management of physical/material, human, and financial resources on teacher effectiveness through the exploration of relevant inquiries, approaches, and issues. The study involved school heads and teachers from the public elementary and secondary Implementing Units in the Division of Puerto Princesa City. Information for numerical analysis was obtained from a survey questionnaire using a five-point Likert scale response format. The survey indicators were based on the Philippine Professional Standards for School Heads (PPSH) from DepEd, with necessary adjustments for the research context.

**RESULTS AND DISCUSSIONS**

In response to the question, “What describes the management strategies of the school heads in terms of physical/material resources?, The school heads’ management strategies related to physical/material resources are successful based on the average of 3.18. The school administrators effectively managed physical and material resources by following DepEd policies, accounting rules, and relevant guidelines (3. 42), collaborating with private schools and NGOs to donate books for students and teachers (3. 30) and developing project proposals with input from stakeholders to support SIP-based programs and projects (3. 27).

**Table 1:** Strategies of the School Heads Along Physical Resources Management

Indicators	School Heads		Teachers		w $\bar{x}$	D
	w $\bar{x}$	D	w $\bar{x}$	D		
1. Manage school resources following DepEd policies, accounting regulations, and relevant guidelines.	3.38	E	3.46	E	3.42	E
2. Strictly adhere to a procedure for registering, upkeeping, and replacing school assets, as well as disposing of non-reusable properties.	2.37	E	3.40	E	2.89	E
3. Collaborate with school stakeholders to develop project proposals for resource acquisition and support of SIP-based programs and projects.	3.19	E	3.34	E	3.27	E
4. Present school priority project proposals to PTA officials and external stakeholders.	3.08	E	3.41	E	3.25	E
5. Allocate/prioritize funds for enhancing and upkeeping school infrastructure and equipment.	2.97	E	3.41	E	3.19	E
6. Acquire goods, carry out initiatives that directly support the school's SIP/AIP/ASB.	2.97	E	3.35	E	3.16	E

7. Supervise the maintenance and utilization of the school amenities in accordance with established instructions.	3.19	E	3.31	E	3.25	E
8. Establish partnerships with private schools and non-governmental organizations to provide books for both students and teachers.	3.38	E	3.21	E	3.30	E
9. Request donations from LGUs and private schools for potential assistance with repairing and repainting classrooms.	2.97	E	3.01	E	2.99	E
10. Make sure the classroom interiors are in good condition, the school canteen is in a convenient location, and that facilities are suitable for the school's students. Also, the school campus should be large enough for outdoor educational activities encompassing social, physical, and cultural aspects, as well as athletics.	3.19	E	3.01	E	3.10	E
<b>w<math>\bar{x}</math></b>	<b>3.14</b>	<b>E</b>	<b>3.29</b>	<b>E</b>	<b>3.18</b>	<b>E</b>

The lowest in position who outlines the school leaders' strategies for handling physical/material resources involve seeking donations from LGUs and private schools for classroom repairs and painting (2.99) and diligently adhering to a process for registering, maintaining, and

replacing school assets as well as disposing of non-reusable properties (2.89). This suggests that school administrators adhere to the accounting guidelines, regulations, and DepEd policies. Put simply, their use of physical/material resources is backed by legal foundations.

**Table 2:** Strategies of the School Heads Along Human Resource Management

Indicators	School Heads		Teachers		w $\bar{x}$	D
	w $\bar{x}$	D	w $\bar{x}$	D		
1. Organize, execute and oversee school-based INSET sessions for all teaching staff according to IPPD's.	3.07	E	3.31	E	3.19	E
2. Evaluate and examine the requirements and preferences of educators and other school staff members.	3.22	E	3.22	E	3.22	E
3. Acknowledge outstanding job performance and offer rewards/recognition.	3.03	E	3.84	E	3.44	E
4. Regularly assess teachers' strengths and weaknesses through performance evaluations.	3.07	E	3.25	E	3.16	E
5. Create the school's class schedule and ensure equality in distributing tasks and coordinating the timing.	2.99	E	3.17	E	3.08	E
6. Inspire teachers to excel in their performance.	3.22	E	3.13	E	3.18	E
7. Follow the guidelines and regulations set by DepEd when hiring and choosing teachers.	3.03	E	3.17	E	3.10	E
8. Establish an ongoing employee training initiative.	3.07	E	3.19	E	3.13	E
9. Incorporate a communication method to keep teachers updated.	3.22	E	3.27	E	3.25	E
10. Make sure the management information system is updated correct.	3.03	E	3.31	E	3.10	E
<b>w<math>\bar{x}</math></b>	<b>3.10</b>	<b>E</b>	<b>3.29</b>	<b>E</b>	<b>3.19</b>	<b>E</b>

The school heads are described as efficient (3.19) in their approaches to managing human resources. The school heads' management strategies are effective in acknowledging good work and offering rewards (3.44); they also involve a communication system to keep teachers updated (3.25) and in evaluating the needs and concerns of staff (3.22). The school heads are successful

in evaluating teachers' performance regularly to identify their strengths and weaknesses (3.16) and in organizing the school's class schedule while making sure fairness is maintained in assigning workload and time schedules (3.08). The results reveal that school heads recognize and reward teachers' exceptional performance in addition to considering the needs and preferences of their teachers.

**Table 3:** Strategies of the School Heads Along Financial Management

Indicators	School Heads		Teachers		w $\bar{x}$	D	Rank
	w $\bar{x}$	D	w $\bar{x}$	D			
1. Create a school budget that aligns with SIP/AIP.	3.13	E	3.31	E	3.22	E	3.5
2. Use funds for authorized school programs and projects as shown in SIP/AIP.	3.10	E	3.21	E	3.16	E	7.5

3. Creates the financial reports indicating that the MOOE and other fund sources are efficiently utilized in accordance with ASB.	3.00	E	3.84	E	3.42	E	1
4. Resources that the school has generated and received are documented and accounted for following the government's accounting and auditing rules and regulations.	2.88	E	3.22	E	3.16	E	7.5
5. Maintains precise documentation of school MOOE usage.	2.99	E	3.35	E	3.08	E	10
6. Ensures complete transparency in allocating and utilizing MOOE budget and identifying funds sources.	3.10	E	3.32	E	3.21	E	5.5
7. Before allowing the PTA president and all faculty members to sign, the financial reports are prepared and presented with original receipts attached to the liquidation report.	3.00	E	3.44	E	3.22	E	3.5
8. Communicates and assists with school administration mandates and projects; submits financial statements to the finance committee to guarantee proper budget management.	3.43	E	3.38	E	3.41	E	2
9. Ensures that the school's financial reports are properly documented, submitted to relevant authorities, and released punctually.	3.10	E	3.31	E	3.21	E	5.5
10. Establish a procurement committee and guarantee that the official procurement procedure is adhered to.	3.00	E	3.29	E	3.15	E	9
<b>w<math>\bar{x}</math></b>	<b>3.08</b>	<b>E</b>	<b>3.37</b>	<b>E</b>	<b>3.23</b>	<b>E</b>	

The school heads' financial management tactics are successful with an average of 3.23. This is especially noted when preparing financial statements, which demonstrate the proper full utilization of MOOE and other sources of funds in accordance with ASB (3.42), informing and assisting with school government needs and projects. I produce financial reports for the finance committee to monitor spending (3.41); create a school budget aligned

with SIP/AIP (3.22); and present financial reports with receipts attached for approval by the PTA president and faculty members (3.22). The results show that all expenses incurred in MOOE and other funding sources are aligned with the budget and carefully documented and reported. This also implies that the schools practice transparency in their financial spending.

**Table 4:** Summary on the School Heads' Management Strategies

Areas of School Based Resource Management	School Heads		Teachers		w $\bar{x}$	D
	w $\bar{x}$	D	w $\bar{x}$	D		
Physical/Resources Management	3.14	E	3.29	E	3.18	E
Human Resource Management	3.10	E	3.29	E	3.19	E
Financial Resource Management	3.08	E	3.37	E	3.23	E
<b>w<math>\bar{x}</math></b>	<b>3.11</b>	<b>E</b>	<b>3.17</b>	<b>E</b>	<b>3.14</b>	<b>E</b>

In all three areas of school resource management, the strategies employed by school heads are seen as successful. They excel in managing Financial Resources with an average of 3.23. Although seen as useful, the

lowest rated area of management for their school-based resources is Physical/Material Resources Management (3.18). This means that the school administrators in the study area practice honesty in managing their finances.

**Table 5:** Issues and Concerns Encountered by the School Heads in Managing Physical/Material Resources

Indicators	School Heads		Teachers		w $\bar{x}$	D
	w $\bar{x}$	D	w $\bar{x}$	D		
1. School heads' lack of training in the preparation of project proposals for resource generation.	3.31	S	3.19	S	3.25	S
2. School heads not being properly trained on how to allocate/prioritize funds for school facility and equipment improvements, and not consulting with the faculty.	3.35	S	3.08	S	3.22	S
3. Unavailable school facilities for pupils' curricular and co-curricular related activities.	3.32	S	3.02	S	3.17	S
4. Instructional facilities and equipment not available of by all pupils at all time.	3.44	S	2.97	S	3.21	S

5. Insufficient textbooks, poor, room ventilation and acoustics, lack of rooms furniture and fixtures for pupils' use.	3.38	S	3.19	S	3.29	S
6. No spacious playgrounds, gymnasium or covered courts for pupil's assembly and activities.	3.31	S	2.43	S	2.87	S
7. No spacious canteen to accommodate influx of pupils during break time.	3.19	S	2.97	S	3.08	S
8. Inadequate library services	2.28	S	2.87	S	2.58	S
9. Lack of laboratory and opportunities for earning and experiments.	3.31	S	3.22	S	3.27	S
10. Limited equipment and opportunities for learning using ICT.	3.29	S	3.52	VO	3.41	S
<b>w<math>\bar{x}</math></b>	<b>3.22</b>	<b>S</b>	<b>3.05</b>	<b>S</b>	<b>3.14</b>	<b>S</b>

At times (3.14), the school heads encounter problems and issues when handling their physical/material resources. School heads sometimes face challenges such as limited ICT resources for learning (3.41); inadequate textbooks, poor ventilation, and lack of furniture for students (3. 29); and a lack of labs and opportunities for experiments (3.27). Some of the challenges faced by

school administrators are a lack of large playgrounds, gymnasiums, or covered courts for student gatherings and events (2. 87); and insufficient library resources (2. 58). This indicates that school administrators face problems and issues related to teaching facilities and supplies. As these are occasionally faced, it seems like they don't view them as urgent issues.

**Table 6:** Issues and Concerns Encountered by the School Heads in Managing Human Resources

Indicators	School Heads		Teachers		w $\bar{x}$	D
	w $\bar{x}$	D	w $\bar{x}$	D		
1. No definite schedules for the needs assessment and analysis of school personnel's development	2.51	S	3.41	S	2.96	S
2. No function school-based performance appraisal committee	2.97	S	3.33	S	3.15	S
3. School heads' lack of training in the preparation, implementation, and monitoring of school-based INSET for all teaching staff.	3.19	S	3.32	S	3.26	S
4. Unfavorable attitude towards the administrator manifested by some teachers, support personnel and pupils and parents.	3.08	S	3.21	S	3.15	S
5. Unclear delineation of lines of authority and responsibility between the administration, teachers and support personnel	3.08	S	3.31	S	3.20	S
6. Not well defined and implemented school policies, standards and regulations	2.97	S	3.32	S	3.15	S
7. Uncooperative teachers and other personnel in planning programs which affect their work and their welfare	2.21	R	3.44	S	2.83	S
8. Absence/lack of development program that covers the social, physical, spiritual and professional growth of teachers and support personnel	3.22	S	3.38	S	3.30	S
9. Teachers' lack of creativity and resourcefulness in using improvised, local and indigenous materials for meaningful learning	3.03	S	3.31	S	3.17	S
10. Teachers' lack of confidence and competence in applying the updated content and appropriate strategies in teaching	3.07	S	3.19	S	3.13	S
11. School head's failure to provide recognition/ appreciation to teachers, school personnel for whatever school work very satisfactorily done by them	3.19	S	3.28	S	3.24	S
<b>w<math>\bar{x}</math></b>	<b>2.96</b>	<b>S</b>	<b>3.32</b>	<b>S</b>	<b>3.14</b>	<b>S</b>

Regarding the management of human resources, the school heads occasionally face Issues and Concerns. The challenges faced by school administrators are evident in the lack of a comprehensive development program that addresses the social, physical, spiritual, and professional growth of teachers and support staff; inadequate training for school administrators in organizing and overseeing INSET sessions for all teachers; and the failure of school

administrators to acknowledge and appreciate the hard work of teachers and school personnel. The results reveal that school administrators face various challenges related to managing human resources, especially with teachers and support staff. They believe they lack the necessary skills to effectively prepare, implement, and monitor the impact of in-service education programs held in schools.

**Table 7:** Issues and Concerns Encountered by the School Heads in Managing Financial Resources

Indicators	School Heads		Teachers		w $\bar{x}$	D
	w $\bar{x}$	D	w $\bar{x}$	D		
1. School head's lack of training in the preparation of financial management plan	3.13	S	3.44	S	3.29	S
2. School head's lack of training in the generation and mobilization of financial resources	3.10	S	3.38	S	3.24	S
3. Poor recording and accounting of resources generated and received by the school based on existing accounting and auditing rules and regulation of government	3.00	S	3.31	S	3.16	S
4. Absence/no procurement committee ensuring that the official procurement process is followed	3.31	S	3.19	S	3.25	S
5. School heads disregarding budget proposal prepared by teachers	2.99	S	3.28	S	3.14	S
6. Poor documentation of und utilization for the approved school programs and projects.	3.22	S	3.31	S	3.27	S
7. School heads' incompetence in the generation and mobilization of the school financial resources.	3.08	S	3.19	S	3.14	S
8. Slow liquidation of the utilization and disbursement of funds.	3.07	S	3.28	S	3.18	S
9. Poor practice of transparency regarding MOOE budget allocation and fund sources and their utilization.	3.22	S	3.31	S	3.27	S
10. No definite schedule of presentation of the financial statement to the SGC and the members of the faculty.	3.24	S	3.29	S	3.27	S
<b>w<math>\bar{x}</math></b>	<b>3.14</b>	<b>S</b>	<b>3.30</b>	<b>S</b>	<b>3.21</b>	<b>S</b>

School heads face difficulties in managing their finances due to a lack of training in financial planning, poor transparency in budget allocation and fund utilization, and inconsistency in presenting financial statements to

stakeholders. This shows that any issues school leaders face are due to their inadequate training in financial management and their failure to properly document expenses for school programs and projects.

**Table 8:** Summary on the School Heads' Issues and Concerns Encountered in the Management of their School Based Resources

Areas of School Based Resource Management	School Heads		Teachers		w $\bar{x}$	D
	w $\bar{x}$	D	w $\bar{x}$	D		
Physical/Material Resources Management	3.22	S	3.05	S	3.14	S
Human Resource Management	2.96	S	3.32	S	3.14	S
Financial Resource Management	3.14	S	3.30	S	3.21	S
<b>w<math>\bar{x}</math></b>	<b>3.11</b>	<b>S</b>	<b>3.22</b>	<b>S</b>	<b>3.16</b>	<b>S</b>

Considering the different areas in the management of school-based resources, the school heads sometimes (3.21) encounter issues and concerns along managing

their financial resources (3.16). This means that whatever concerns the school heads encounter are attributed to their lack of training in line with fiscal management.

**Table 9:** Correlation Between School Heads Management Strategies as to Physical/Material Resources and Issues and Concerns Encountered by the School Heads in Managing the Different School-Based Resources

Issues and Concerns Encountered in Managing the Different School-Based Resources	Management Strategies as to Physical/Material Resources				
	r-value	Computed t-value	df	Critical t-value (0.05)	Decision
Issues and Concern on Physical/Material	0.419	1.957	18	2.101	Ho: Accept
Issues and Concern on Human Resources	0.602	3.198	18	2.101	Ho: Reject
Issues and Concern on Financial Resources	0.753	4.855	18	2.101	Ho: Reject

The management strategies concerning physical or material resources show a strong correlation with financial

resources ( $r=0.753$ ), a significant correlation with human resources ( $r=0.602$ ), and a moderate correlation with

physical/material aspect ( $r=0.419$ ). There is a significant relationship between how management handles physical/material resources and the concerns regarding financial resources ( $t=4.855 > 2.101$ ,  $df=18$ ) and human resources

( $t=3.1298 > 2.101$ ,  $df=18$ ) at a significance level of 0.05. This supports the alternative hypothesis, indicating that management strategies regarding physical/material resources impact financial resources and human resources.

**Table 10:** Correlation Between School Heads Management Strategies along Human Resources and Issues and Concerns Encountered by the School Heads in Managing the Different School-Based Resources

Issues and Concerns Encountered in Managing the Different School-Based Resources	Management Strategies as to Human Resources				
	r-value	Computed t-value	df	Critical t-value (0.05)	Decision
Issues and Concern on Physical/Material	0.713	4.314	18	2.101	Ho: Reject
Issues and Concern on Human Resources	0.375	1.716	18	2.101	Ho: Accept
Issues and Concern on Financial Resources	0.553	2.816	18	2.101	Ho: Reject

There is a strong correlation between management strategies and physical/material resource issues and concerns ( $r=0.713$ ), a significant correlation with financial resource issues and concerns ( $r=0.553$ ), and a little correlation with human resource issues and concerns ( $r=0.375$ ). A strong association is present between management approaches regarding human resources and the challenges related to physical and financial resources ( $t=4.314 > 2.101$ ,  $df=18$ ) and ( $t=2.816 > 2.101$ ,  $df=18$ ).

This disproves the null hypothesis at a significance level of 0.05, indicating that management strategies regarding human resources impact physical/material and financial resource issues and concerns. There is no notable connection between management techniques related to human resources and the factors that control it ( $t=1.716 < 2.101$ ,  $df=18$ ). This result confirms the null hypothesis, indicating that management strategies have no impact on human resource issues and concerns.

**Table 11:** Correlation Between School Heads Management Strategies along Financial Resources and Issues and Concerns Encountered by the School Heads in Managing the Different School-Based Resources

Issues and Concerns Encountered in Managing the Different School-Based Resources	Management Strategies as to Financial				
	r-value	Computed t-value	df	Critical t-value (0.05)	Decision
Issues and Concern on Physical/Material	0.685	3.989	18	2.101	Ho: Reject
Issues and Concern on Human Resources	0.136	0.584	18	2.101	Ho: Accept
Issues and Concern on Financial Resources	0.708	4.253	18	2.101	Ho: Reject

Management strategies related to financial resources show a strong connection to financial issues and concerns ( $r=0.708$ ), a significant relationship to physical/material resources concerns ( $r=0.685$ ), and a minimal link to human resources ( $r=0.136$ ). The null hypothesis is disproved in relation to the connection between management strategies on financial resources and concerns about physical/material resources ( $t=3.989 > 2.101$ ,  $df=18$ ) as well as financial resources ( $t=4.253 >$

$2.101$ ,  $df=18$ ) according to the correlations. This implies that the management strategies chosen for financial resources impact both physical/material resources and financial resources.

The null hypothesis is supported in comparing management strategies related to financial resources and concerns about human resources ( $t=0.584 < 2.101$ ,  $df=18$ ). This implies that human resources problems are unrelated to financial strategies.

**Table 12:** Correlation Between Management Strategies by the School Heads in Managing the Different School-Based Resources as to Physical/Material Resources and Teacher Performance

Teacher Performance	Physical/Material Resources				
	r-value	Computed t-value	df	Critical t-value (0.05)	Decision
	0.844	5.672	13	2.160	Ho: Reject

The correlation between the management strategy of school heads for physical/material resources and teacher performance is very high at 0.844. A significant correlation was observed between the management of physical/material resources and teacher performance ( $t=5.672 >$

$2.160$ ,  $df=13$ ). The calculated t-values exceeding the tabular t-values at the 0.05 significance level lead to the rejection of the null hypothesis, indicating that teacher performance is impacted by the management of physical/material resources.

**Table 13:** Correlation Between Management Strategies by the School Heads in Managing the Different School-Based Resources Along Human Resources and Teacher Performance

Teacher Performance	Human Resources				
	r-value	Computed t-value	df	Critical t-value (0.05)	Decision
	0.516	2.409	17	2.110	Ho: Reject

School heads' management approach to human resources is significantly associated with teacher performance ( $r=0.516$ ). A significant correlation has been identified between the school principals' management of human

resources and teacher performance. The null hypothesis is rejected by higher computed t-values ( $t=2.409 > 2.110, df=17$ ). This indicates that the approach to managing human resources impacts teacher productivity.

**Table 14:** Correlation Between Management Strategies by the School Heads in Managing the Different School-Based Resources Along Financial Resources and Teacher Performance

Teacher Performance	Financial Resources				
	r-value	Computed t-value	df	Critical t-value (0.05)	Decision
	0.872	6.423	13	2.160	Ho: Reject

There is a strong correlation between the school heads' financial management strategy and teacher performance ( $r=0.872$ ). At a significance level of 0.05, the null hypothesis is rejected in the correlation between the heads' management strategy on financial resources and teacher performance, with a calculated t-value of 6.423 exceeding the critical value of 2.160, with 13 degrees of freedom. This implies that the way financial resources are managed is connected to the performance of teachers.

budget development. It is essential to allocate resources wisely, secure funds for improvements, and maintain transparency by providing accurate financial information to stakeholders.

Teachers, as internal stakeholders, need to be more involved in the planning and implementation of programs, projects, activities, and expenses, especially those related to MOOE funds. Teachers must be careful and maintain cooperation and obligation in managing their school's finances.

**CONCLUSION**

In the study area, school heads show transparency in using financial resources but lack training in fiscal management. Concerns with physical and material resources affect teacher performance, along with human resource management. Management approaches to resources impact financial and human resource matters. Strategies for financial resources affect physical/material and financial concerns.

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**RECOMMENDATION**

The superintendent, division, and district supervisors must establish a monitoring system to evaluate school heads' performance in implementing programs and managing expenses, especially using funds like MOOE/SBM/SBRMS and canteen funds. They should ensure timely submission of liquidation reports for all school fund disbursements and implement a comprehensive Teacher Development Program to enhance teacher skills based on their Individual Performance and Professional Development plans. Regular monitoring of INSET gains is also advised.

School heads must allocate teachers according to their expertise, update School Governing Council on mandates and projects, and adhere to financial guidelines. They should improve financial management skills, assign staff for training, and collaborate with the Council on