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SCHOOL LEADERS' EXPERIENCES IN CRAFTING AND PLANNING THE ANNUAL SCHOOL BUDGET IN THE PRIVATE SCHOOLS: A QUALITATIVE INQUIRY

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ABSTRACT

This qualitative study, particularly using a phenomenological approach, investigates the experiences of school leaders in crafting and planning the annual school budget in the private school. Seven school leaders participated in the in-depth interview, were chosen through a purposive sampling technique, and met the set inclusion criteria. The data was analyzed through coding and thematic analysis. Results of the study shows that school leaders experience challenges such as having financial resources scarcity due to low student enrolment, balanced limited financial resources, prioritized financial needs and resources, justified the allocated budget through the budget hearing, utilized the institutional budget for its allocated purpose, and struggled in keeping students. To cope with the challenges that they had encountered they used the following strategies: optimizing resource management strategies, maintaining transparency for sustainability, effectively navigating and complying with policies, navigating challenges through collaboration, and implementing strategic budget reductions. In addition, they also shared insights such as: investing in marketing and promotion, considering and prioritizing stakeholders' needs, budgeting based on the available sources, joining seminars and trainings, and having linkages with different organizations. The findings underscore the vital importance of adaptive leadership in navigating financial limitations in educational organizations. The insights obtained can assist present and future school leaders in creating proactive financial plans and fostering resilient educational settings.

KEYWORDS: *School Leaders, Annual School Budget, Private Schools, Phenomenology, Thematic Analysis, Davao Del Norte*

INTRODUCTION

School leaders are tasked with the complex responsibility of planning and managing the annual school budget. This process requires balancing limited financial resources with the need to meet educational goals and ensure students' success. This balancing act often presents significant challenges, as school leaders must make difficult decisions about allocating funds across various programs, resources, and staff while simultaneously addressing the demands of academic achievement, student well-being, and institutional priorities. Financial constraints, coupled with the increasing pressures of accountability and stakeholder expectations, create a high-stakes environment for decision-making. Despite the critical role of budget planning in shaping the educational experience, little is known about the specific challenges school leaders face in navigating the tensions between fiscal responsibility and educational excellence.

In Nigeria, the consequences of inadequate funds in the administration of schools are the challenges facing the educational sector. It was noted that the heads of schools often underperform in financial management (Ezeh & Ogara, 2020). In India, it was reported that in financial management practices in Indian schools, only 35% of principals had received formal training in financial management, and 65% had no financial background (Agyire-Tettey, 2021). In Tanzania, the study by Amos et al. (2021) revealed that most of the school heads possess insufficient skills in financial management as school managers. Additionally, other financial management challenges were a shortage of school funds and poor monitoring, evaluation, and auditing of school finances.

Meanwhile, in the Philippines, the school heads' role in managing school funding is crucial to achieving educational goals. The government gave public schools funds which are: Maintenance and Other Operating Expenses (MOOE), School-Based Management Grants (SBM), and School-Based Repair and Maintenance Scheme funds (SBRMS). On the other hand, a clear policy outlining payment modes, tuition deadlines, and what happens in cases of late or missed payments is crucial for private school finance as it helps forecast accurate cash flow (Lee, 2023). However, with all these fund sources school heads of Philippine schools encounter notable problems which are, insufficient and late financial resources arising from budget realignments and reductions, threatening nearly all aspects of school administration (Mark & Sylvia, 2022). Moreover, recent financial challenges have raised concerns about whether budget shortfalls are prompting private schools to lower their standards (Varthana, 2024).

Moreover, in the Davao Region particularly in the Division of Davao City, a study revealed that school leaders encountered challenges like inadequate staff assistance, delayed and limited

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release of funds, and balance and adjustment pressure (Bantilan et al., 2023).

For all this compelling evidence, the conduct of this study is urgent because school leaders face increasing pressure to manage limited financial resources while ensuring that educational quality remains high. The complexities of crafting and planning an annual school budget leave a significant gap in understanding the experience, challenges, strategies, and decision-making processes involved during budget planning of the school leaders. There are already existing articles that are somewhat related to this study such as the study conducted by Amado et al. (2025) entitled "Financial Management Practices of Elementary School Heads" and the study of Bantilan et al. (2023) entitled "Financial Management Challenges and Strategies of Public Secondary School Leaders" these studies also focused on the financial management of school leaders, yet they have only featured the experiences of public school leaders under the roof of DepEd. However, this study will delve into the experiences of private school leaders in crafting and planning the annual budget.

The result of this study will provide practical guidance to improve the effectiveness and equity of educational resource allocation. By examining school leaders' experiences in crafting and planning the annual school budget, this research can provide a deeper understanding of how financial decisions impact teaching, learning, and overall school operations. The insights from the school leaders can help ensure that resources are distributed in ways that address the diverse needs of students and achieve educational goals. Additionally, the study can inform policymakers and educational administrators, leading to more informed decision-making and the creation of policies that prioritize student success and community well-being.

Aside from the Department of Education, school leaders, and all the entities stated who may benefit from this study, the future findings of this research will be disseminated to the educators, academic institutions, faculty-research committee, technical panel members, the research ethics committee, editors, scholars, school-based activities such as Learning Action Cells, training seminars, and workshops. In line with this, the result of this study is also open to promulgate into research conferences both national and international, and even publications to provide additional information to the research objectives.

Purpose of the Study

This qualitative study aimed to investigate and comprehend the experiences of school leaders in the private schools in crafting and planning their respective annual budgets. It will specifically investigate the challenges they encounter, the strategies they employ, and their insights on managing school financial resources.

At this stage of research, the perspective of private school leaders on crafting and planning the school's annual budget was generally defined as the experiences and challenges encountered by the school leaders in managing financial resources. The insights of the participants would help other school leaders to improve the effectiveness and equity of educational resource allocation and manage their financial resources.

Research Questions

The study aims to answer the following research questions:

1. What are the lived experiences of school leaders in crafting and planning the annual school budget in the private schools?
2. How do the school leaders cope with the challenges encountered in crafting and planning the annual school budget in the private schools?
3. What are the insights drawn from the experiences of school leaders in crafting and planning the annual school budget in the private schools that can be shared with others?

Theoretical Underpinnings

This qualitative study was gleaned from the Transformational Leadership Theory of Burns (1978) and Bass (1985). This theory emphasizes the role of school leaders in inspiring and motivating stakeholders to achieve common goals. Thus, transformational leaders work to enhance the motivation and commitment of followers by directing their behavior toward a shared vision (Reza, 2019). In the context of budget planning, transformational leaders may encourage the involvement of teachers, staff, and stakeholders in decision-making about priorities and advocate for resource allocations that align with the school's long-term educational goals, innovation, and improvement in student achievement. Additionally, this study is anchored with the Contingency Theory of Fred Edward Fiedler (1964). This theory states that organizational structures have different contextual factors that affect their management. In relation to this study, the allocation of school funds is based on different situations such as the per-student amounts and school size. Schools with higher student populations are given additional funds compared to those schools with lower population rates. Moreover, this study is also associated with the Strategic Planning Theory of Mintzberg (1994). This theory emphasizes the importance of aligning an organization with its long-term strategic goals. In the context of this study, school leaders face challenges and pressure in balancing the financial constraints of school while maintaining education quality and achieving long-term educational goals. Thus, proper and careful allocation and strategic planning of the school budget is essential to realizing the school's vision and goals, providing the best quality education to students, and meeting the school's needs.

METHODOLOGY

Research Design

This study employed qualitative research particularly using the phenomenological approach which sought to explore the experiences of school leaders' in the private schools in crafting and planning the annual school budget. Qualitative approaches have become essential for gaining profound knowledge and comprehending intricate processes. By providing a thorough introduction and useful ways to traverse its many facets, this guide aims to demystify the qualitative research process (Lim, 2024).

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Research Site and Participants

The research material of this study will be coming from the answers of the participants during the in-depth interview. There will be a total of 7 participants, 4 participants from the sectarian school and 3 participants from the non-sectarian school.

In qualitative research, purposeful sampling is a method used to choose a certain set of people or units for examination. The selection of participants is done "on purpose," not at random. Selective sampling or judgmental sampling are other names for it. When choosing a sample for purposive sampling, the researcher has a specific goal in mind. As a result, the traits or qualities that the researcher is interested in examining are used to choose the sample (Dovetail, 2023). The following criteria was used in selecting the participants: (a) must be a school leader in a private school; (b) must be a school leader having at least 1 year experience; and (c) must be a school leader who is involved in crafting and planning the annual school budget.

Data Analysis

In analyzing the data in a qualitative study, there are certain steps that we need to follow. First, we need to transcribe the answers of the participants ensuring that every words they say and even the fillers are properly transcribed. Second, we will do the data reduction where we are going to reduce the data to meaningful terms. Once it is done, we will translate the answer of the participants to standard English ensuring that the responses will not be altered or changed. Third, we will proceed to the coding and making themes from the codes we enumerated. Lastly, we will interpret the data and provide authors that will support the data presented.

Trustworthiness

Truth and rigor are always given priority in qualitative research (Cypress, 2017). Given the subjective character of qualitative results, ensuring trustworthiness is essential to establishing their legitimacy and dependability (Dodgson, 2019). Credibility, transferability, dependability, and confirmability are some of the key components that make up the idea of trustworthiness in qualitative research (Amin et al., 2020; Dodgson, 2019; Malterud, 2001; Rwhani, 2023).

Ethical Considerations

The researcher ensured that all ethical guidelines will be adhered as required by the University of Immaculate Conception to refrain from participating in activities that might implicitly or explicitly mistreat or take advantage of those with whom they aimed to conduct research.

Social Value. The experiences of school leaders in developing and organizing the annual school budget possess considerable social importance as they guarantee the effective distribution of resources to facilitate quality education. By implementing strategic financial planning, school leaders meet the varied needs of students, teachers, and the wider community, promoting equity and inclusiveness.

Informed Consent. This study utilized a consent form where the participants have the decision to be part of the study without being forced, intimidated, and coerced by the researcher. The participants were given an informed consent form before the conduct of the study. The researchers ensure that the respondents understand the paragraph written in the informed consent form and they will be given the chance to ask questions and to think before they agree to be part of this study. As written in the informed consent form they are given the chance to refuse in participating without an exchange. The informed consent form having the information of the respondents will be held confidential.

Vulnerability of Research Participants. Participants who are considered vulnerable must get extra protection because they possess certain traits or are in unique circumstances that might amplify their vulnerabilities or expose them to dangers they might not otherwise take.

Risks, Benefits and Safety. The researchers made sure to reduce the risks of the respondents and ensure their benefit and safety in participating in this study.

Privacy and Confidentiality. The researchers respect the right to privacy of the participants. With this, we ensure that the documents such as the informed consent form having the name of the participants were held confidential and the records were kept in a safe and locked place. Moreover, in the informed consent form, there is a statement saying that the information collected was solely to be used for the purpose of this study.

Justice. The researchers made sure that the risks and rewards of taking part in this study are distributed fairly in order to uphold justice. Additionally, purposive sampling technique was used in choosing the participants. Regardless of their gender, race, religion, or socioeconomic status, research participants received the proper care. A compensation was given in the case that involvement in the research results harm to the participants. Participants received reimbursements for any lost income, travel expenses, and other research-related expenditures.

Transparency. The researchers ensure transparency by explaining to the respondents that there might be aspects of the study that may have an impact on their rights, safety and health. Furthermore, information about their affiliation was disclosed. The researchers was also truthful in stating the objective and purpose of the study.

Qualification of the Researcher. The researchers must exhibit these requirements in order to properly accomplish the research goal. The researchers must possess the moral strength to uphold the values-based norms of conduct and character. Moreover, being vigilant and intellectual humility are important to avoid bias and discrepancy, and social proficiency to enhance data analysis and presentation.

Adequacy of Facilities. Upon doing the study, the researchers ensure that the necessary materials are prepared and accessible. Books, articles, journals, and pertinent published research are all accessible in the school library. Moreover, mobile phones, voice recorder, and laptop was used in doing this study. The researchers also seek assistance from the experts and data analysts to improve this study.

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Community Involvement. This study offers insightful information about how school administrators in both sectarian and non-sectarian institutions deal with the difficulties of creating and organizing the yearly budget. Through the experiences of the school leaders, the community benefits from enhanced responsibility, financial transparency, and resource allocation efficiency.

RESULTS

Table 1
Major Themes and Core Ideas on the Lived Experience of School Leaders in Crafting and Planning the Annual School Budget in the Private Schools

Major Themes	Core Ideas
Experienced Financial Resources Scarcity Due to Low Student Enrollment	• having an unstable number of student enrollees that affects financial resources • struggling to achieve educational goals due to low student enrollment • encountering difficulties in coping with the expenses • budgeting depends on the number of students enrolled • having financial difficulty in hiring and purchasing materials
Balanced Limited Financial Resources	• encountering difficulties in participating in external activities • lacking other external resources in achieving goals • having difficulties in providing appropriate technology • encountering unforeseen expenses and situations that result in diversion of funds
Prioritized Financial Needs and Resources	• identifying and understanding priorities for budget allocation • investing in human development through laboratories and training • utilizing updated tools to produce globally competitive professionals • ensuring faculty development by providing assistance
Justified the Allocated Budget through the Budget Hearing	• checking and reviewing the allocated budget • scrutinizing each item that has been allocated with the budget • presenting and critiquing the allocated budget • defending the proposed annual budget
Utilized the Institutional Budget with its Allocated Purpose	• requesting what is stipulated in the plan • monitoring of the inventory report of allocated items • handling the funds appropriately
Struggled in Keeping Students	• having challenges in keeping students while competing with other schools • struggling to provide excellence support to students and teachers • decreasing enrollments due to program demand trends

Experienced Financial Resources Scarcity Due to Low Student Enrollment

Since private schools largely depend on tuition fees to fund operations, salaries, facilities, and academic programs, a small number of enrollees can significantly strain the school's finances.

There are times when enrollment increases, but there are also times when it decreases, directly affecting the availability of financial resources. IDI 1

I may have many goals I want to achieve, but if our student population is small, it becomes difficult to realize those goals. IDI 2

There is a financial limitation because our budget also depends on the number of students enrolled in our program. IDI 4

Balanced Limited Financial Resources

Balancing limited resources is a common reality for many private schools. In a setting where funding primarily comes from tuition fees, every peso must be maximized to maintain quality education, support staff, and ensure day-to-day operations run smoothly. From maintaining facilities to providing quality instruction and supporting staff, every decision must be made carefully to ensure that the school continues to deliver a meaningful and effective education despite budget limitations.

There are instances when we would like our students to participate in external activities. However, due to financial constraints, some students are unable to join. IDI 1

That becomes a huge challenge—how do we ensure we have enough resources to carry out meaningful projects that help students reach their goals, even though we lack external sources. IDI 2

As I've said, if there are emergencies or unforeseen circumstances that require expenses, there will be a diversion of funds. Those are some of the financial limitations I've encountered, ma'am. IDI 7

Prioritized Financial Needs and Resources

Prioritizing financial needs and resources is a critical practice in maintaining stability and ensuring long-term success. In environments with limited funding, such as private schools, it is essential to identify the most urgent and impactful areas where resources should be allocated. These factors are evident in the responses of the participants:

We should focus on investing in laboratories that directly support instruction and student development. I am doing my

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best to allocate resources for human development and benchmarking. We also support teachers in external training, and we try to provide activities for students that supplement their learning outside the classroom. IDI 2

Our output is to teach students properly, to expose them to updated equipment. That produces real results. These students will eventually become nurses, and many will work abroad, in the U.S., for example, where the equipment is already high-tech. So, if we teach using outdated tools, they'll be left behind. And that goes against our vision and mission of producing globally competitive graduates. IDI 6

Justified the Allocated Budget through the Budget Hearing

Private schools are educational institutions with an environment where monetary budget and cash flow are very essential, and particularly, justifying the allocated budget is a required practice to ensure transparency, accountability, and responsible financial management. Through the budget hearing, each allocation can be explained clearly, showing how resources are strategically distributed to support the institutional priorities and sustain quality operations.

In the budget hearing, the school head or department leader submits the annual budget proposal to the school president, and the finance department is responsible for reviewing and checking its details. IDI 1

So, we will be defending our proposed budget to them, and then they will scrutinize every item stipulated in the proposed annual budget. IDI 4

Utilized the Institutional Budget with its Allocated Purpose

Every allocated budget serves its purpose, which helps the school operate successfully. Thus, utilizing the institutional budget according to its allocated purpose is essential for maintaining financial integrity and achieving the school's strategic objectives. It ensures that every fund is spent responsibly, based on planned priorities, and supports the programs, services, and operations it was intended.

We have to see to it that we are going only to request what is stipulated in the plan. IDI 1

We ensure that funds are handled appropriately and used only for their intended purposes. IDI 6

Struggled in Keeping Students

Though private institutions display a systematic process in allocating their institutional budget, they are facing a common challenge, where retention directly affects financial stability, with the fact that their primary source of funding comes from the tuition fees of the students. Factors such as rising tuition fees, increased competition, shifting family priorities, and students transferring to public schools can all contribute to declining enrollment.

The challenge there is how you can keep your students in your school despite being more expensive than compared to other schools. IDI 5

Of course, nursing won't always have high enrollment. For example, there was a time when nursing enrollment dropped, I think it started in 2013 until around 2015. During that period, nursing wasn't in high demand. So naturally, there will be times when enrollment decreases. IDI 6

Table 2

Major Themes and Core Ideas on the Coping Mechanism of School Leaders in Crafting and Planning the Annual School Budget in the Private Schools

Major Themes	Core Ideas
Optimizing Resource Management Strategies	● planning within available resources ● intensifying promotion and communication ● adjusting and transferring excess fund ● conducting evaluations to check the activity's effectiveness ● reducing unnecessary expenses ● saving and tracking school revenue
Maintaining Transparency for Sustainability	● communicating and sharing the allocated budget ● implementing budget orientation ● securing receipts to ensure legitimacy ● ensuring no hidden cost and hidden agendas ● tracking and checking expenses through liquidations
Effectively Navigating and Complying with Policies	● cooperating and complying with the government agencies' requirements ● considering the regulatory framework for the budget planning process ● including accrediting agencies' findings and recommendations in the planning ● abiding by the rules mandated by CHED and NEDA ● contemplating CHED's approval in decision making
Navigating Challenges through Collaboration	● submitting annual budget plan for checking and reviewing ● having budget deliberations ● collaborating ideas with other school leaders ● consulting with the finance department for guidance
Implementing Strategic Budget Reductions	● prioritizing affordable seminars and training ● reducing participants to join the training ● requesting limited school supplies

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Optimizing Resource Management Strategies

The first theme that emerged from the transcribed data, based on the coping mechanism of school leaders in facing the challenges of planning the annual school budget among private schools, is strategic resource management. Thus, strategic resource management is essential for maximizing the value of limited resources while ensuring that every decision aligns with the institution's goals and priorities. In a school setting, this means carefully planning, allocating, and utilizing financial, human, and material resources.

You have to tighten the budget—you need to cut back. Luxurious vacations or out-of-town trips for faculty, like seminars in Baguio, should be reduced. And if the school vehicle is still in good condition, then why buy a new one? IDI 5

If it falls short, and there's a part with excess, you adjust it by transferring the excess, inform them about it, and then you also need to justify why it turned out that way. IDI 3

What we do is evaluate the activity. Then, depending on the results of the evaluation, if it turns out well, we continue the activity with the next batch of students. IDI 4

Maintaining Transparency for Sustainability

In a school setting like private schools, budget allocation matters greatly and goes through a careful and thorough process to ensure that resources are used wisely and effectively. Maintaining transparency throughout this process is essential not only to uphold accountability but also to build trust among stakeholders. When financial decisions are made openly and responsibly, it supports the school's long-term sustainability and quality education, and institutional growth.

There should be something like a budget orientation so that the entire institution is aware of the budget for each program. IDI 2

In terms of transparency and accountability, we make sure that there are official receipts attached.. IDI 4

Effectively Navigating and Complying with Policies

Policy navigation and compliance are vital components of effective school governance, especially in private schools where operations must align with both internal regulations and external legal requirements. Thus, ensuring that all policies are well-understood, properly implemented, and regularly reviewed promotes accountability, protects the institution from risks, and supports a safe, ethical, and well-managed learning environment, maintains credibility, meets accreditation standards, and upholds its commitment to quality education.

Whatever the findings of the accrediting agencies like PAASCU, CHED, or ISAC, I find them very strategic in a way, because once they approve it, I make sure to include those findings and recommendations in the planning process. IDI 4

We don't have the freedom to decide on tuition increases because we are limited by the rules mandated by CHED. We have to abide by the inflation rate set by NEDA. IDI 5

Navigating Challenges through Collaboration

In a private school setting, collaborative problem-solving is especially important when it comes to planning and allocating the school budget. Given the limitations of financial resources, involving various stakeholders, such as administrators, teachers, and finance staff, ensures that decisions are well-informed, balanced, and aligned with the school's priorities. With collaborative problem-solving, school leaders can openly discuss matters and share responsibilities.

In my experience here, there are deliberations where you have the freedom to explain the pros and cons. For example, if this is the proposed budget, you can present the advantages and disadvantages, and usually, they will listen to you. IDI 3

At the end of the day, ma'am, our sharing is also valuable because it leads to reflection. Of course, we engage in self-reflection and realize, 'Ah okay, that's why…' because having more ideas, ma'am, leads to better planning—not just from one person alone. IDI 6

Implementing Strategic Budget Reductions

The last theme that emerged from the transcribed data, based on the coping mechanism of school leaders in facing the challenges of planning the annual school budget among private schools, is budget cutting. Budget cutting is a difficult but sometimes necessary step to ensure the financial stability of the institution. In private schools, where resources are often limited, making strategic cuts requires careful planning, transparency, and consideration of the core priorities of the school.

So far, it's really about the budget. For example, when you want to attend a seminar and you have several options, but the administration prefers the one that's more affordable because that is all the budget can accommodate. IDI 3

At the same time, we also implement budget cutting. For example, for supplies, we no longer request as much. If we used to request one box of bond paper per month, we now reduce it to just three reams. IDI 7

Table 3
Major Themes and Core Ideas on the Insights drawn from the Experiences of School Leaders in Crafting and Planning the Annual School Budget in the Private Schools

Major Themes	Core Ideas
Investing in Marketing and Promotion	● implementing marketing and promotion to increase enrollment ● investing in school facilities to attract enrollees ● ensuring investment in teachers to improve school reputation ● visiting different places to invite enrollees
Considering and Prioritizing Stakeholders' Needs	● discussing the needs of the department ● considering the concerns of the students ● boosting financial stability to provide the basic financial needs ● giving more priorities to what is needed

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Budgeting Based on The Available Sources	● working based on available resources ● considering the proposed budget during planning ● sticking to available fund derived from tuition fees
Joining Seminars and Trainings	● having seminars on benchmarking ● implementing intervention through specified training ● recommending proper orientation and workshop
Having Linkages with Different Organizations	● appreciating donors from government entities ● having linkages with government agencies ● improving cooperation with government agencies

Investing in Marketing and Promotion

In a school setting where enrollment plays a major role in sustainability, effective marketing helps highlight the strengths, values, and unique offerings of the school. Thus, investing in marketing and promotion is essential for private schools to remain visible, competitive, and connected with their community. It not only attracts new students but also builds trust and loyalty among current families, strengthening the school's reputation and long-term growth.

For example, if we invest in a laboratory—even if our current enrollment is still low—and we need that laboratory because we're offering a new program, we shouldn't treat it as an expense but rather as an investment. Imagine if our facilities are excellent and we feature them, how many students could we attract to enroll? IDI 2

When we talk about the faculty side or curriculum instruction, it needs attention and focus from top administration or top management so it can improve. That way, the reputation of the whole institution will also improve. IDI 4

Considering and Prioritizing Stakeholders' Needs

In a private school, stakeholders serve as the backbone for its whole operation; from its administrators, faculty, and staff to the parents and students, each plays an essential role, particularly in the financial matters, which help the institution maintain sustainability and success. Thus, considering and prioritizing stakeholders' needs is fundamental to effective school leadership, especially in private institutions where the support and satisfaction of parents, students, staff, and the wider community are top priorities.

to discuss the needs of the department. You must include that, you ask the teachers what they need. IDI 3

It is important, ma'am, to boost financial stability. Of course, it's part of our basic financial needs. As employees, when we see that an organization is financially unstable, people will eventually leave. ID 6

So, more priority is given to urgent cases, particularly those that are really needed by the students and teachers. IDI 7

Budgeting Based on the Available Sources

Budgeting based on the available sources is a practical and necessary approach, especially in private schools where financial resources are often limited and carefully monitored. Financial stability prevents overextension of limited resources. School leaders aligning the budget with actual income and funding help them make realistic, responsible decisions that support essential operations, maintain quality education, and ensure the long-term sustainability of the institution.

We must work with what is available in terms of our resources. Because even if we have many plans for our school, we must always go back to the availability of our resources and budget. IDI 1

For example, if we have a planned activity to attend, we also prepare a budget for it, but we make sure to consider the data that is reflected in the proposed budget. IDI 4

Joining Seminars and Trainings

Joining seminars and training is crucial for enhancing the professional development of staff and maintaining a competitive edge. These opportunities allow educators and administrators to acquire new skills, stay informed about educational innovations, and adapt to evolving student needs. By investing in continuous learning, school leaders in private schools ensure that they provide the highest quality of education, particularly when it comes to school budgeting.

Speaking of faculty development, there is a budget allocated for it. For example, we budget for a certain number of seminars, including those outside the city, outside Davao, or even outside the Philippines. But sometimes they would say, 'Let's just limit it to Mindanao for now,' for example, in the case of benchmarking. IDI 3

I can recommend that there should be a proper orientation or workshop so that leaders are properly guided in crafting and planning the annual budget. IDI 4

Having Linkages with Different Organizations

For private schools, having linkages with different organizations is crucial in enhancing educational quality and expanding resources. Private schools gain access to additional funding, professional development opportunities, and innovative programs by forming partnerships with local businesses, higher education institutions, and non-profit organizations. These connections not only enrich the curriculum but also create pathways for students to gain real-world experience and opportunities, preparing them for future success.

For me, ma'am, it's the linkages with organizations. Although we're not yet as connected as other schools, we are doing our best to establish linkages with different organizations, especially government organizations, because there are times when we still need their help. IDI 6

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We can also improve our cooperation with certain government agencies to boost our financial stability and, at the same time, develop our school facilities. Government funding can really help us, especially in terms of improving facilities and supporting student activities. IDI 7

DISCUSSION

In this section, the discussion and conclusion rely on the results of the phenomenological study backed by numerous authors. The information for this research was gathered through in-depth interviews employing approved questionnaires validated by experts.

Experiences of School Leaders in Crafting and Planning the Annual School Budget in Private Schools

Through meticulous financial needs prioritization, budget hearing justification, and ensuring that funds are used for their intended objectives, school leaders in private schools play a crucial role in creating and overseeing the annual school budget. They must be adaptable in modifying the budget to address unforeseen difficulties while upholding accountability and openness to preserve confidence and long-term sustainability. Their experiences demonstrate the value of strategic planning, group decision-making, and prudent financial management.

Pagdilao and Paguyo (2023) examined the use of financial strategies within educational continuity plans, as well as effective procurement and collaborative approaches. Pagdilao and Paguyo (2023) and Alvarez and Delavin (2022) emphasized the importance of fund management as a crucial strategy for effective school administration.

Meanwhile, according to previous studies on financial liquidation procedures by Casingal and Ancho (2022) and Szczepankiewicz (2019), a number of strategies should be used to guarantee effectiveness in educational institutions by adhering to legal mandates and educational policies, and developing routine audits.

Moreover, school administrators who exhibit entrepreneurial leadership are more skilled at using financial resources, according to recent studies (Brauckmann-Sajkiewicz & Pashiardis, 2022; Demirbilek & Çetin, 2021). To create new value from available resources, especially financial ones, these leaders use their imagination and skills (Brauckmann-Sajkiewicz & Pashiardis, 2022). This entrepreneurial strategy has a significant influence, resulting in more effective use of school money, the creation of a favorable learning environment, and constructive improvements to the internal and exterior settings of their schools (Brauckmann-Sajkiewicz & Pashiardis, 2022).

Overcoming Challenges Faced by School Leaders in Crafting and Planning the Annual School Budget in Private Schools

Planning and creating the yearly school budget presents several difficulties for school administrators, including resource constraints, complicated policy requirements, and budget cuts. To tackle problems, they prioritize essential projects, look for alternate sources of money, and make sure that government rules are followed by coordinating with financial personnel and providing frequent updates. Additionally, they include stakeholders in cooperative problem-solving to foster agreement and a sense of shared responsibility for financial choices.

School administrators can provide the conditions necessary to support high-quality education by using techniques for managing stakeholders and school budgets (Hontanosas, 2024). Establishing and linking budgeting activities to the school's objectives helps leaders prepare the institution to adapt to system advancements and have conversations about where to get the necessary funding.

Furthermore, according to Khaddafi (2021), budget planning is crucial for preventing or reducing some typical risks in the procurement process, such as price fluctuations or material shortages. It is also vital to note that stakeholder engagement is a component that stabilizes the system and lessens miscommunication.

As a further matter, financial management is an important part of the process since it helps ensure that money is used and distributed appropriately in a school (Amos et al., 2021). Collaborative business budgeting with school management teams ensures that budgeting at educational institutions is comprehensive and takes into account the needs of the institution (Mtei, 2022).

Insights Drawn from the Experiences of School Leaders in Crafting and Planning the Annual School Budget in Private Schools

Effective budget planning depends on careful decision-making and strategic vision, according to insights gleaned from the experiences of school leaders at private schools. To make sure that every action promotes the school's purpose, leaders frequently assess choices by weighing academic objectives against budgetary realities. Strategic planning is essential because it enables school administrators to foresee problems and allocate resources appropriately. Developing solid relationships with a range of groups, NGOs, and offering extra material and financial assistance to supplement the limited internal resources.

According to a study, adequate budget planning and resource management are impacted by several factors, including a lack of funding, political meddling, a lack of data, planners' incapacity, and a shortage of personnel to oversee the budget's creation and execution (Susanto, 2023; Sang et al., 2015; Jacob, 2020; Göksu & Altundemir, 2017; Kurdieh, 2017). Since financing is frequently an issue due to its shortage, the process typically comprises budget planning as a required stage (Bantilan et al., 2023).

Therefore, it is impossible to overstate the importance of efficient procurement planning since it is essential to directing financial resources in a way that will directly result in the development of educational impacts and be consistent with the institution's long-term objectives (Hidayatulloh et al., 2022).

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In light of the organization's social and environmental principles, ethical procurement rules may improve the institution's financial standing (Cooper & Marder, 2022). To properly allocate and use resources as suggested by PPSSH Domain 2, school heads' understanding and implementation of procurement activities through planning and monitoring are essential (Guevarra et al., 2021; Lingg et al., 2016).

As suggested in the Annual Implementation Plan and the Annual Procurement Plan, school heads are therefore in charge of organizing, coordinating, and/or improving the procurement procedures (Najera & Gearlan, 2021). On the other hand, school administrators need sufficient financial education and support to deal with the difficulties posed by market prices and policy processes (Gaspar et al., 2022).

IMPLICATION FOR EDUCATIONAL PRACTICE

The result of this study about school leaders' experiences in crafting and planning annual school budgets in private schools highlights the impact on educational practice. The budgeting process is more than just a financial duty; it is a leadership responsibility that significantly impacts the quality of education, distribution of resources, and strategic decisions in the school.

A key implication is acknowledging budgeting as an essential leadership skill. This study emphasizes that school leaders need to have both financial literacy and strategic planning abilities to synchronize the budget with the school's vision, mission, and educational objectives. This highlights the need for leadership development programs that incorporate budgeting and financial management training as an essential element of school leadership preparation.

The school leaders involved in the study utilized different types of data, such as enrolment patterns, student requirements, and past spending reports, to inform their budgeting choices. This underscores the importance of data literacy for educational leaders and fosters a culture of making decisions based on data. Schools need to establish frameworks that allow for the consistent gathering and examination of pertinent data to guide budget decisions.

Another implication is the difficulty that school leaders encounter in managing scarce resources between educational requirements, such as teacher training, instructional resources and operational costs. This highlights the significance of prioritization in educational practices, where choices should be directed by what most enhances student learning results.

This research also highlights worries regarding ethical choices in budget planning, especially in making sure that funds are utilized efficiently and transparently. In educational practice, this implies fostering a culture of honesty and responsibility, underpinned by transparent financial policies and consistent audits.

Finally, the results indicate a necessity for continuous support systems for school leaders, particularly those who are inexperienced with budgeting. This could involve guidance, career growth opportunities, and the availability of financial planning tools or templates. Educational authorities and school boards must acknowledge and address this necessity to ensure that leaders are not left to manage complicated financial responsibilities without support.

The research highlights the complex role of school leaders in financial management and the significant impact that budgeting choices have on the overall operation of private schools. By grasping and utilizing these implications, educational institutions can more effectively assist their leaders and ultimately promote more efficient, fair, and sustainable school settings.

RECOMMENDATIONS FOR FURTHER RESEARCH

This study achieved its purpose, which was to investigate and understand the lived experiences of school leaders in crafting and planning the annual budget in private schools. However, it is important to acknowledge that this study also has limitations and can be further improved by other researchers. Moreover, this study had only 7 participants from private schools, and the interviews were conducted in-depth.

In connection with that, this study has made evident that some research areas deserve further attention. We recommend exploring the different perspectives of sectarian schools and non-sectarian schools. Moreover, other researchers could also have a larger number of participants to gather more experiences from the sectarian and non-sectarian schools. To ensure triangulation, researchers could also have a focused group discussion aside from in-depth interviews.

Furthermore, due to the qualitative aspect of this research, which examined the experiences of school leaders in developing and planning the yearly budget in private schools, future researchers could concentrate on a comparison between private and public educational environments. This would assist in assessing whether budgeting experiences, challenges, and strategies vary considerably due to differences in funding sources, governmental regulations, or institutional independence. Additionally, quantitative or mixed-method studies could be performed to assess the effects of budgeting practices on particular school results, including student achievement, teacher contentment, or efficiency in resource distribution.

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