

Challenges Encountered by Schools on Annual Procurement Plan, Project Procurement Management Plan and Work Financial Plan Implementation

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Abstract

This study examined the knowledge, awareness, and challenges experienced by school heads and finance personnel in implementing the Annual Procurement Plan, Project Procurement Management Plan, and Work and Financial Plan in public elementary and secondary schools under the Schools Division Office of San Pablo City. It was conceptually grounded in school-based management, decentralized educational administration, financial accountability, transparency, and participatory planning. A descriptive research design and random sampling were used to select 110 respondents comprising 70 school heads and 40 finance personnel. Data were gathered through a researcher-made questionnaire validated by one school head and one Public Schools District Supervisor and analyzed using mean, frequency, and percentage. School heads recorded the highest knowledge and awareness score of 3.84, followed by Administrative Officers II/IV with 3.54 and Administrative Assistants III/II with 3.06. Most respondents participated in plan preparation, understood the relevant procedures, aligned the plans with school improvement priorities, and based procurement activities on approved plans. Training, delayed funding, division-office support, budget alignment, and stakeholder priorities were generally not perceived as major difficulties. However, 67.2% identified time constraints arising from other administrative responsibilities as a challenge. Other concerns included limited funds, emergency purchases outside approved plans, budget realignment, spending restrictions, and the absence of Administrative Officers in some schools. The study recommends regular capacity building, mentoring, quarterly implementation reviews, stakeholder participation, public disclosure of plan summaries, and further research. The findings support SDG 4 on Quality Education, SDG 16 on strong and accountable institutions, and SDG 17 on partnerships. They contribute to educational, institutional, governance, and community sustainability by promoting responsible resource use, transparency, and collaborative school financial management.

Keywords: Accountability, Annual Procurement Plan, Financial Management, Project Procurement Management Plan, School-Based Management, Transparency, Work and Financial Plan

1. Introduction

Effective management of public funds is essential to the delivery of quality basic education in the Philippines. Public schools prepare and implement the Annual Procurement Plan (APP), Project Procurement Management Plan (PPMP), and Work and Financial Plan (WFP) to guide budgeting, procurement, resource allocation, and the implementation of institutional priorities. School heads oversee these processes while complying with government regulations and addressing their schools' operational needs. Despite established Department of Education guidelines, the implementation of these plans may be affected by administrative workload, limited technical capacity, bureaucratic procedures, inadequate support personnel, stakeholder coordination, technological limitations, and policy changes. This study therefore examines the awareness and understanding of school heads and non-teaching personnel regarding APP, PPMP, and WFP procedures and identifies the challenges encountered in their implementation within the Schools Division Office of San Pablo City. The results are intended to support appropriate recommendations, capacity-building initiatives, technical assistance, and policy improvements.

The proper utilization and management of public funds are closely connected to the efficient delivery of educational services. The APP, PPMP, and WFP provide public schools with structured mechanisms for planning expenditures, procuring goods and services, allocating resources, and aligning financial decisions with institutional goals. These mechanisms are also important components of school-based management because they promote transparency, accountability, and responsible financial administration. School principals serve as both educational leaders and financial stewards. With the decentralization of educational management, their responsibilities have expanded to include compliance with procurement and budgeting requirements, coordination with stakeholders, monitoring of expenditures, and adjustment to changing school needs. These duties are performed alongside their regular instructional and administrative responsibilities. Although DepEd provides guidelines for preparing and implementing the APP, PPMP, and WFP, school-level implementation may still involve administrative burdens, capacity gaps, procedural delays, and coordination

difficulties. These conditions can delay the delivery of resources, weaken the alignment of expenditures with school priorities, and affect the quality and timeliness of educational services. Identifying the specific difficulties experienced by school leaders is therefore necessary for improving processes and strengthening institutional support.

Existing literature identifies several interconnected factors affecting school procurement and financial planning. According to Estacio (2019), inadequate training in financial management and procurement is a major concern among school heads. Some principals assume their positions without sufficient exposure to Republic Act 9184 and related policies, resulting in uncertainty, delayed procurement decisions, and difficulties in implementing financial plans. Procedural complexity also affects implementation. Dizon and Cruz (2020) found that bureaucratic red tape, multiple approval levels, delayed fund releases, and rigid procurement requirements restrict the ability of school heads to respond promptly to changing school needs. These conditions may lead to delayed projects or unutilized funds. Staffing and workload constitute another major theme. Aquino (2021) emphasized that school heads, particularly those assigned to small or remote schools, frequently perform several administrative and financial functions without sufficient support personnel. Their multiple responsibilities limit the time available for monitoring, evaluating, and updating procurement and financial plans and may increase the likelihood of procedural errors or non-compliance. Stakeholder participation is also essential to responsive financial planning. Ramos et al. (2018) indicated that the participation of teachers, parents, and community members in preparing the APP and WFP is often minimal or merely symbolic. Limited participation can produce plans that do not fully reflect actual school needs, resulting in misaligned priorities and budget allocations. Technological capacity influences the timely preparation, submission, and monitoring of financial documents. Morales (2020) noted that some public schools, especially those in rural areas, experience unstable internet connectivity and lack updated hardware needed to use systems such as the Enhanced Basic Education Information System and the Program Management Information System. Implementation is further complicated by revisions in education and budget policies. Frequent changes require school heads and staff to repeatedly familiarize themselves with updated procedures, increasing their workload and disrupting planning consistency (Torres, 2022). Collectively, the literature shows that effective implementation depends on technical knowledge, efficient procedures, sufficient personnel, stakeholder participation, reliable technology, and consistent policy guidance.

At the local level, the study focuses on public elementary and secondary schools under the Schools Division Office of San Pablo City. It examines the experiences of school heads and finance personnel who are directly involved in developing and implementing the APP, PPMP, and WFP. At the national level, the study is situated within the Philippine public education system and the financial and procurement requirements established by DepEd and Republic Act 9184. School heads must align procurement and financial plans with school priorities while satisfying government standards for transparency, accountability, and proper fund utilization. The source does not present a separate international comparison or global body of evidence. Consequently, the study is primarily situated within its local and Philippine national contexts.

The paper does not identify a specific formal theory. Its conceptual basis is grounded in school-based management, decentralized educational administration, financial accountability, transparency, and participatory planning. Within this framework, the APP, PPMP, and WFP function as interconnected management instruments. The APP and PPMP organize procurement requirements and activities, while the WFP connects programs, projects, and activities with available financial resources. Their effective implementation requires knowledgeable school leaders, adequate administrative support, coordination among stakeholders, compliance with regulatory requirements, and alignment with the School Improvement Plan and Annual Implementation Plan. The study also treats school heads as institutional stewards responsible for balancing regulatory compliance, operational efficiency, and responsiveness to learner and school needs. Implementation challenges may therefore arise when administrative responsibilities exceed available time, personnel, financial resources, technical capacity, or institutional support.

Previous literature documents training deficiencies, procedural delays, staff shortages, limited stakeholder involvement, technological constraints, and frequent policy changes. However, the specific extent and combination of these challenges may vary across school divisions and institutional settings. A localized examination is therefore needed to determine whether these concerns are experienced by school heads and financial personnel in SDO San Pablo City. The study addresses this need by determining the level of awareness and understanding of school heads and non-teaching personnel regarding APP, PPMP, and WFP guidelines and procedures. It also identifies the challenges encountered during implementation and develops recommendations based on the evidence gathered. This inquiry is important because effective procurement and financial planning directly influence the timeliness of resource delivery, implementation of school programs, utilization of public funds, and continuity of basic education services. Its findings may guide targeted training, mentoring, monitoring, technical assistance, stakeholder participation, and policy support.

The study aligns most directly with SDG 4 – Quality Education because effective procurement, budgeting, and resource allocation support the delivery of adequately funded and responsive educational services. Improving the implementation of the APP, PPMP, and WFP can help schools direct available resources toward institutional priorities and learner needs. It also supports SDG 16 – Peace, Justice, and Strong Institutions through its emphasis on transparency, accountability,

regulatory compliance, responsible fund utilization, and monitoring of procurement activities. Strengthening these practices contributes to more effective and accountable school governance. The study has a secondary connection to SDG 9 – Industry, Innovation and Infrastructure because it recognizes the role of digital information systems, internet connectivity, and updated hardware in financial planning and document submission. It also relates to SDG 17 – Partnerships for the Goals through the involvement of school heads, finance personnel, teachers, parents, community members, School Governing Councils, district supervisors, and division-level offices in planning and monitoring school resources.

The study contributes to educational sustainability by supporting the continuous and efficient delivery of school programs through better financial and procurement planning. Proper alignment of expenditures with school priorities helps institutions use limited resources more strategically. It contributes to institutional and governance sustainability by promoting transparent procedures, accountability mechanisms, regular monitoring, policy compliance, and stronger administrative capacity. These practices can help schools maintain reliable financial systems despite changes in personnel, policies, or operational demands. The research is also relevant to socio-economic sustainability because it concerns the responsible use of public funds and the prioritization of programs under limited budgets. Improved planning can reduce delays, prevent inefficient resource allocation, and strengthen the public value derived from educational expenditures. Its relevance to technological and digital sustainability lies in recognizing that reliable digital systems, connectivity, and equipment are necessary for timely financial reporting and monitoring. Finally, the study supports community sustainability by emphasizing meaningful stakeholder participation in planning and oversight. Collaboration among schools, government offices, and community stakeholders can strengthen trust, ensure that plans reflect actual needs, and improve the long-term responsiveness of public education institutions.

2. Material and methods

2.1 Research Design

The study employed a quantitative descriptive research design to determine the knowledge, awareness, and experiences of school heads and finance personnel regarding the preparation and implementation of the Annual Procurement Plan (APP), Project Procurement Management Plan (PPMP), and Work and Financial Plan (WFP). This design was appropriate because the study aimed to describe the respondents' existing perceptions and identify the challenges they encountered without manipulating any variables. It enabled the researcher to gather measurable information on respondents' participation in planning, understanding of relevant procedures, alignment of procurement and financial plans with school priorities, and difficulties experienced during implementation.

2.2 Locale of the Study

The study was conducted in public elementary and secondary schools under the Schools Division Office of San Pablo City. The locale was selected because school heads and finance personnel in these institutions are directly responsible for, or involved in, the preparation, implementation, monitoring, and documentation of the APP, PPMP, and WFP. The study focused on the actual experiences of personnel working within the division's existing administrative, procurement, and financial management systems.

2.3 Respondents of the Study

The respondents consisted of 110 personnel from public elementary and secondary schools within the Schools Division Office of San Pablo City. Of this number, 70 were school heads and 40 were finance personnel. These respondents were included because their positions involved participation in the preparation or implementation of the APP, PPMP, and WFP. School heads provided information based on their administrative and supervisory responsibilities, while finance personnel contributed perspectives related to budgeting, procurement documentation, financial planning, and implementation.

2.4 Sample and Sampling Procedure

Random sampling was used to select the respondents from the public elementary and secondary schools covered by the study. This procedure provided eligible school heads and finance personnel with an opportunity to be included in the sample. The final group consisted of 70 school heads and 40 finance personnel, for a total of 110 respondents. Their responses served as the basis for describing the level of knowledge and awareness of the prescribed planning processes and the challenges encountered in implementing the APP, PPMP, and WFP.

2.5 Research Instrument

The study used a researcher-made survey questionnaire designed to collect quantitative data on the respondents' knowledge, awareness, participation, and experiences in the development and implementation of the APP, PPMP, and WFP. The instrument included items concerning participation in plan preparation, knowledge of applicable procedures, alignment of procurement and financial plans with school priorities, and challenges involving training, budget releases, institutional support, stakeholder priorities, available resources, and administrative workload. It also included an open-ended item that allowed respondents to identify other implementation concerns not fully covered by the structured

statements. Before its administration, the questionnaire was validated by one school head and one Public Schools District Supervisor to determine whether its contents were appropriate to the objectives of the study.

2.6 Data Gathering Procedure

The researchers first requested permission from the Office of the Schools Division Superintendent to conduct the study in the identified public elementary and secondary schools. After approval was granted, the selected respondents were informed about the purpose of the research, and their consent was obtained before the questionnaire was administered. Participation was voluntary, and the confidentiality of the information provided by the respondents was maintained. The completed questionnaires were collected, organized, and prepared for quantitative analysis. Responses to the open-ended item were also reviewed to identify additional concerns related to the implementation of the APP, PPMP, and WFP.

2.7 Data Analysis Techniques

The quantitative data collected through the survey questionnaire were analyzed using mean, frequency, and percentage. Mean scores were used to summarize the respondents' perceptions of their knowledge, awareness, and implementation challenges according to position. Frequencies were used to determine the number of respondents who selected each response category, while percentages were used to show the proportion of respondents who agreed or disagreed with specific statements. These statistical techniques provided a clear description of the respondents' participation, procedural knowledge, planning alignment, and implementation experiences. Responses to the open-ended question were summarized narratively to present other challenges identified by the respondents.

2.8 Ethical Considerations

The study observed the ethical principles of consent, confidentiality, competence, beneficence, and consideration of risks and benefits. Participation was voluntary, and the confidentiality of the respondents was maintained. The research was conducted systematically, logically, empirically, reductively, and replicably. The respondents were not subjected to harm, and the study was intended to provide benefits through the development of measures addressing challenges in APP, PPMP, and WFP implementation.

3. Results and Discussion

3.1 Knowledge and Awareness of APP, PPMP, and WFP

3.1.1 Knowledge and Awareness by Position

School heads obtained the highest mean perception score of 3.84, interpreted as Strongly Agree, followed by Administrative Officers II/IV with 3.54, also interpreted as Strongly Agree. Administrative Assistants III/II obtained a mean score of 3.06, interpreted as Agree. These findings indicate that the respondents generally perceived themselves as knowledgeable and aware of the development and implementation of the APP, PPMP, and WFP. The high awareness ratings suggest that school heads and finance personnel have substantial familiarity with the required planning and financial management processes. This result differs from Estacio (2019), who identified inadequate training and limited knowledge of financial management and procurement policies among school heads as significant implementation concerns.

3.1.2 Participation in Plan Preparation

A total of 94.2% of the respondents reported that they participated in preparing their schools' APP, PPMP, and WFP. This indicates that most school heads and finance personnel were directly involved in developing the procurement and financial plans. The high level of participation reflects the active involvement of responsible school personnel in institutional planning. Such involvement is important because the APP, PPMP, and WFP require coordination among school administrators and finance staff to ensure that planned expenditures and procurement activities correspond with school priorities.

3.1.3 Understanding of Preparation Guidelines

The findings showed that 94.6% of the respondents considered themselves knowledgeable about preparing the APP, PPMP, and WFP. Most respondents therefore indicated that they understood the relevant preparation guidelines and procedures. This result suggests that a lack of procedural knowledge was not a widespread concern among the respondents. It contrasts with Estacio (2019), who reported that some school heads entered their administrative roles without adequate exposure to Republic Act 9184 and related financial management policies. The difference indicates that the personnel included in the present study generally perceived themselves as sufficiently prepared to perform their planning responsibilities.

3.1.4 Alignment with School Plans

A total of 94.5% of the respondents reported that their approved APP, PPMP, and WFP were aligned with the School Improvement Plan and Annual Implementation Plan. The result indicates that procurement and financial activities were generally linked to the schools' identified programs and institutional priorities. The strong reported alignment suggests that the schools used their improvement and implementation plans as bases for allocating financial resources. This alignment

is essential because it connects procurement decisions with planned educational programs, projects, and activities rather than treating financial planning as an isolated administrative requirement.

3.1.5 Alignment of Procurement Activities

The findings showed that 96.3% of the respondents agreed that procurement activities undertaken by their schools were based on the approved APP and PPMP. This was the highest reported percentage among the indicators of knowledge, awareness, and planning alignment. The result indicates a high level of perceived compliance with approved procurement plans. It suggests that most procurement activities were implemented according to previously identified requirements and planned expenditures, supporting accountability and consistency in the use of school funds.

3.2 Challenges in APP, PPMP, and WFP Implementation

3.2.1 Overall Perceptions of Implementation Challenges

Administrative Officers II/IV obtained an average challenge score of 3.12, interpreted as Agree, while Administrative Assistants III/II obtained 2.71 and school heads obtained 2.46, both interpreted as Disagree. The manuscript's narrative nevertheless stated that school heads and administrative officers generally disagreed that they encountered challenges in developing and implementing the APP, PPMP, and WFP. The position-based results indicate differences in how personnel experienced implementation concerns. Administrative Officers II/IV reported a higher level of agreement regarding challenges than school heads and administrative assistants. This variation may reflect differences in their assigned financial, procurement, and documentation responsibilities, although the source did not further examine the reasons for the difference.

3.2.2 Training and Orientation

A total of 59.1% of the respondents disagreed that they lacked training or orientation in preparing the APP, PPMP, and WFP. Most respondents therefore did not consider insufficient training a major implementation challenge. This finding is consistent with the respondents' high reported knowledge of plan preparation but differs from Estacio (2019), who identified inadequate training in financial management and procurement as a pressing concern among school heads. In the present study, respondents generally perceived that they had received sufficient preparation or orientation to perform their responsibilities.

3.2.3 Budget Release and Funding

The findings showed that 65.5% of the respondents disagreed that delayed budget or fund releases were a challenge. Most respondents therefore did not report substantial difficulties concerning the timeliness of funding. This result differs from Dizon and Cruz (2020), who found that delayed fund releases and multiple approval processes hindered the timely implementation of procurement and financial plans. Within SDO San Pablo City, delayed funding was not perceived by most respondents as a dominant implementation concern.

3.2.4 Support from the Schools Division Office

A total of 74.5% of the respondents disagreed that support from the Schools Division Office was limited. This indicates that most school heads and finance personnel believed that adequate division-level assistance was available for implementing the APP, PPMP, and WFP. The result suggests a generally positive perception of institutional support. Assistance from the division office may help schools understand procedures, address documentation requirements, and resolve implementation concerns, although the source did not specify the forms or frequency of the support provided.

3.2.5 Alignment of Programs, Projects, and Activities with the Budget

The findings revealed that 55.5% of the respondents disagreed that aligning school programs, projects, and activities with the available budget was difficult. Most respondents therefore perceived that they could generally match institutional priorities with available financial resources. This finding supports the earlier result showing strong alignment among the APP, PPMP, WFP, School Improvement Plan, and Annual Implementation Plan. However, the relatively smaller percentage compared with the other indicators suggests that budget alignment may still present concerns for some respondents, particularly when school needs exceed available funds.

3.2.6 Stakeholder Priorities

A total of 67.2% of the respondents disagreed that conflicting priorities among school stakeholders presented a challenge in implementing the APP, PPMP, and WFP. Most respondents therefore did not perceive stakeholder disagreement as a major obstacle. This result suggests that school stakeholders generally maintained compatible priorities during procurement and financial planning. It differs from Ramos et al. (2018), who reported that limited or tokenistic stakeholder participation could produce plans that did not accurately represent school needs. The present findings indicate that conflicting priorities were not widely experienced, although they do not establish the extent or quality of stakeholder participation.

3.2.7 Time Constraints and Administrative Responsibilities

The findings showed that 67.2% of the respondents agreed that time constraints caused by other administrative responsibilities were a challenge in implementing the APP, PPMP, and WFP. Unlike the other indicators, workload and limited time emerged as a concern for most respondents. This result is consistent with Aquino (2021), who emphasized that school heads frequently perform multiple administrative and financial functions without sufficient support personnel. Competing responsibilities can reduce the time available for preparing documents, monitoring implementation, updating plans, and ensuring compliance with procurement and auditing requirements.

3.3 Other Challenges Encountered

Respondents identified additional concerns through the open-ended portion of the questionnaire. These included limited funds for school use, the need to purchase materials not included in approved plans during emergencies such as calamities, budget realignment, prioritization of programs under limited budgets, restrictions on using funds for labor costs, and the absence of an assigned Administrative Officer in each school. These responses show that implementation difficulties may arise even when personnel possess adequate knowledge and receive institutional support. Limited resources, emergency needs, spending restrictions, and staffing shortages can require schools to adjust their priorities and financial plans. The concern regarding the absence of Administrative Officers is consistent with Aquino (2021), who found that inadequate administrative and financial staffing increased the workload of school heads and limited their capacity to monitor and update financial plans. Emergency purchases and budget realignment also reflect the procedural rigidity discussed by Dizon and Cruz (2020), particularly when schools must respond to needs that were not anticipated during the original planning process.

4. Conclusion & Recommendations

The findings show that school heads and administrative personnel in the Schools Division Office of San Pablo City generally possess a strong level of knowledge and awareness regarding the preparation and implementation of the Annual Procurement Plan, Project Procurement Management Plan, and Work and Financial Plan. Most respondents reported active participation in preparing these plans, familiarity with the required procedures, and alignment of procurement and financial activities with the School Improvement Plan, Annual Implementation Plan, APP, and PPMP. Training and orientation, delayed budget releases, support from the Schools Division Office, alignment of programs with available funds, and conflicting stakeholder priorities were generally not considered major implementation difficulties. However, time constraints caused by competing administrative responsibilities emerged as a significant concern, with 67.2% of the respondents recognizing this issue. The findings further revealed practical challenges that may affect implementation despite adequate knowledge and institutional support, including limited school funds, emergency purchases not reflected in approved plans, the need for budget realignment, difficulty prioritizing programs under financial limitations, restrictions on the use of funds for labor costs, and the absence of assigned Administrative Officers in some schools. Overall, effective implementation depends not only on personnel competence but also on sufficient time, staffing, financial resources, and flexibility in addressing unforeseen school needs.

The Schools Division Office should sustain and strengthen regular capacity-building activities for school heads, administrative staff, finance personnel, and procurement personnel, particularly in financial management, procurement laws, and budget planning. Mentoring arrangements with experienced finance officers should also be established to provide continuing technical guidance during the preparation and implementation of the APP, PPMP, and WFP. Division personnel and Public Schools District Supervisors should conduct quarterly reviews to monitor fund utilization, procurement progress, and project completion and to identify implementation concerns requiring timely assistance. School Governing Councils and other community stakeholders should be involved in monitoring procurement activities to reinforce accountability and ensure that school priorities are appropriately represented. Schools should also publish summaries of their APP and WFP on bulletin boards or official websites to improve transparency and public awareness regarding the use of school resources. Finally, similar studies should be undertaken in other schools or divisions to further examine the challenges experienced by school heads and administrative personnel and provide additional evidence for improving procurement and financial planning practices.

Compliance with ethical standards

The study followed institutional ethical standards by obtaining approval from the Schools Division Superintendent, securing informed consent, ensuring voluntary participation, protecting respondents' confidentiality, and observing beneficence by avoiding harm and considering participant benefits. The source manuscript did not specify declarations regarding conflicts of interest, individual author contributions, acknowledgements, or copyright ownership.

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