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School Heads' Strategic Financial Management and Learning Continuity Resilience in Basic Education: Basis for a School Resource Management Framework in Region III, Central Luzon

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Abstract. Educational disruptions require school leaders to manage financial resources strategically to sustain learning and strengthen institutional resilience. This study examined the relationship between school heads' strategic financial management and learning continuity resilience in basic education in Region III (Central Luzon), Philippines, as a basis for developing a School Resource Management Framework. Specifically, it assessed the levels of strategic financial management and learning continuity resilience, determined the relationship between the variables, identified significant predictors of resilience, and explored school heads' experiences, challenges, and innovative practices in managing resources during educational disruptions. A mixed-methods research design was employed, involving 300 school heads in the quantitative phase and 30 participants in the qualitative phase. Quantitative data were analyzed using descriptive statistics, Pearson product-moment correlation, and multiple regression analysis, while qualitative data were examined through thematic analysis. Findings revealed very high levels of strategic financial management (M = 4.28) and learning continuity resilience (M = 4.19). A strong and statistically significant positive relationship was found between strategic financial management and learning continuity resilience ($r = .742$, $p < .001$). Furthermore, strategic financial management explained 61.5% of the variance in learning continuity resilience, with strategic financial decision-making emerging as the strongest predictor. Qualitative findings emphasized adaptive planning, timely resource reallocation, stakeholder partnerships, financial accountability, and organizational learning as critical practices for sustaining school operations and learning delivery during disruptions. The study concludes that strategic financial management constitutes a vital organizational capability for strengthening learning continuity resilience. Accordingly, it recommends adaptive and responsive budgeting mechanisms, strengthened stakeholder partnerships, streamlined emergency financial procedures, and the pilot implementation of the proposed Resilient Strategic School Resource Management Framework to enhance schools' capacity to anticipate, respond to, and recover from educational disruptions.

Keywords: Educational Resilience; Learning Continuity Resilience; Resource Management; School heads; Strategic Financial Management

Introduction

The capacity of educational institutions to sustain learning during disruptions has become a critical concern in contemporary education. The COVID-19 pandemic, natural disasters, public health emergencies, economic constraints, technological disruptions, and other crises have demonstrated that learning continuity depends not only on instructional preparedness but also on the capacity of school leaders to strategically manage limited and changing resources. During periods of disruption, school heads are expected to make rapid decisions, reorganize operations, mobilize human and material resources, maintain communication with stakeholders, and ensure that essential educational services remain functional. Thus, educational resilience has increasingly become an important dimension of school governance, requiring institutions to anticipate risks, adapt operations, sustain essential services, and recover from disruptions. McLeod and Dulsky (2021) emphasized that school leaders during the COVID-19 crisis had to exercise adaptive leadership, strengthen

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organizational capacity, communicate with stakeholders, and respond to rapidly changing conditions. Similarly, Reyes-Guerra et al. (2021) found that school principals addressed pandemic-related challenges through flexibility, creativity, shifting priorities, and organizational resource mobilization. Ramos-Pla et al. (2021) likewise demonstrated that crisis leadership requires rapid decision-making, adaptability, communication, and the capacity to reorganize school operations. These studies establish the importance of leadership and organizational adaptability; however, they provide limited empirical explanation of how strategic financial management specifically enables schools to remain resilient and sustain learning during disruptions.

The problem becomes more pronounced in the ASEAN and Asia-Pacific context, where schools differ substantially in infrastructure, digital connectivity, socioeconomic conditions, and institutional capacity. The pandemic exposed inequalities in schools' capacity to sustain educational services when conventional face-to-face instruction was disrupted. In the Philippines, Dayagbil et al. (2021) reported challenges involving internet connectivity, technological access, learning environments, teacher preparedness, and the rapid transition to flexible learning. Cahapay (2021) similarly emphasized that the Philippine Basic Education Learning Continuity Plan (BE-LCP) required contextualized and differentiated responses because schools and learners varied in access to electricity, technology, internet connectivity, learning materials, and community support. These conditions demonstrate a fundamental management problem: even when financial resources are available, schools may differ in their ability to strategically prioritize, allocate, monitor, mobilize, and redirect those resources toward urgent learning-continuity requirements. Harris et al. (2023) further noted that school leaders had to navigate uncertainty, address inequities, maintain organizational functioning, support teachers, and prepare schools for continuing disruptions. Yet, the literature has not sufficiently established which financial management capabilities distinguish schools that are better able to anticipate, adapt to, respond to, and recover from disruptions.

Within the Philippine basic education system, this problem is particularly significant because school heads exercise substantial responsibilities in school-based management and resource utilization. Decentralized educational governance gives school leaders opportunities to respond to context-specific needs, but it simultaneously requires them to undertake financial planning, budgeting, procurement, monitoring, reporting, and accountability. Maintenance and Other Operating Expenses (MOOE) provide an important source of school-level financial support for legitimate operational requirements, including instructional materials, utilities, minor repairs, school activities, health and safety measures, and other activities necessary for basic education delivery. During disruptions, however, routine spending priorities may become inadequate as schools encounter unexpected requirements. The implementation of the BE-LCP demonstrated the need to redirect resources toward alternative learning modalities, reproduction of learning materials, communication with learners and parents, health and safety measures, and other continuity-related interventions. Manire (2021) observed that the BE-LCP required substantial adjustments in curriculum management and instructional delivery, while Dayagbil et al. (2021) emphasized strategic planning, infrastructure support, teacher development, and flexible delivery mechanisms. Consequently, the central concern is no longer simply whether schools comply with financial rules, but whether school-level financial management is sufficiently strategic, adaptive, and responsive to protect learning continuity during disruption.

Existing Philippine studies have established the importance of financial management competencies among school heads. Amos et al. (2021) identified financial planning, budgeting, fund mobilization, monitoring, evaluation, and auditing as essential competencies for effective school financial management. Mirando and Jalos (2023), in examining financial management practices associated with BE-LCP implementation in the Division of Quezon, reported generally satisfactory practices in budgeting, procurement, accounting, and asset management, while also identifying insufficient resources for learning materials, health facilities, and interventions addressing learning gaps. These findings indicate that financial management effectiveness involves more than procedural compliance; it also requires prioritization, resource adequacy, responsiveness, and strategic decision-making.

Similarly, De Guzman (2024) found high levels of financial management competence among school heads in selected Philippine public schools, particularly in planning, prioritization, budgeting, monitoring, and evaluation. Fabrao and Pacadaljen (2024) further emphasized fiscal stewardship, transparency, accountability, and responsible financial behavior among school heads. Although these studies provide valuable evidence regarding financial management practices and competencies, they largely examine financial management as an administrative or compliance-oriented function rather than as a potential organizational capability for strengthening learning continuity resilience. This distinction constitutes an important conceptual and empirical gap.

More specifically, the existing literature provides insufficient evidence on the predictive relationship between distinct dimensions of strategic financial management and learning continuity resilience. Previous

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studies have generally examined financial planning, budgeting, procurement, accounting, liquidation, financial competence, and compliance separately from studies focusing on flexible learning, technological access, teacher preparedness, learner support, and crisis leadership. Even Mirando and Jalos (2023), whose work most closely connects financial management with learning continuity through BE-LCP implementation, did not establish which specific strategic financial management dimensions significantly predict schools' capacity to anticipate risks, adapt operations, respond to resource demands, sustain instructional delivery, collaborate with stakeholders, and recover after disruption. Thus, an important unanswered question remains: Which dimensions of school heads' strategic financial management contribute most strongly to learning continuity resilience, and how do these financial practices operate in actual school contexts during disruption?

This gap is significant because strategic financial management is multidimensional. Financial planning and budgeting may enable schools to anticipate requirements; resource allocation and prioritization may ensure that scarce resources are directed toward critical needs; financial monitoring and control may promote timely corrective action; resource mobilization may expand available support; transparency and accountability may strengthen stakeholder trust; and strategic financial decision-making may enable school heads to respond effectively to uncertain and rapidly changing circumstances. However, the relative contribution of these dimensions to learning continuity resilience remains insufficiently tested, particularly in the Philippine basic education context. Likewise, resilience should not be reduced to crisis response alone. It encompasses preparedness and risk anticipation, adaptability and flexibility, resource responsiveness, continuity of instructional delivery, stakeholder collaboration, and recovery and improvement capacity. The lack of an integrated empirical model connecting these dimensions represents a substantial gap in school resource management research.

The geographic context further strengthens the need for the present investigation. Region III, Central Luzon, contains schools operating within diverse geographic, socioeconomic, demographic, and institutional environments and exposed to varying forms of educational disruption. Despite the strategic importance of the region, there remains limited localized evidence explaining whether and how school heads' financial management practices strengthen learning continuity resilience across these varied contexts. Consequently, the present study addresses not merely a descriptive question about the level of financial management, but a predictive and explanatory problem: whether strategic financial management constitutes a measurable organizational capability that significantly contributes to schools' resilience in sustaining educational services during disruptions.

Another element of novelty lies in the methodological integration of quantitative and qualitative evidence. Quantitative investigation can establish the magnitude and predictive contribution of strategic financial management dimensions, while qualitative inquiry can explain how school heads actually make financial decisions, reallocate resources, negotiate constraints, mobilize partnerships, maintain accountability, and innovate during disruptions. Such integration can move beyond identifying statistical relationships toward explaining the mechanisms and contextual practices through which financial management supports resilience. The study therefore seeks to bridge the divide between research that measures financial management competencies and research that describes crisis leadership and learning continuity experiences.

The rationale for the study is anchored on the premise that financial management can function as a strategic resilience capability rather than merely a compliance mechanism. Effective MOOE utilization involves aligning expenditures with school priorities, learner needs, instructional requirements, anticipated risks, emergency demands, and recovery objectives. School heads who can anticipate financial requirements, prioritize essential expenditures, monitor utilization, mobilize additional resources, maintain transparency, and make timely strategic decisions may be better positioned to sustain learning during emergencies. The researcher's professional engagement in education and school-related academic and administrative contexts has likewise provided practical appreciation of the challenges school leaders encounter in balancing routine operational requirements with unexpected demands involving instructional materials, learner support, infrastructure, health and safety, and emergency response. These experiences reinforce the need to examine financial resource management as a strategic leadership mechanism for institutional resilience.

The study is also aligned with Sustainable Development Goal 4 on Quality Education by contributing to mechanisms that sustain equitable and quality education during disruptions; SDG 9 on Industry, Innovation and Infrastructure through resilient and innovative resource systems; SDG 16 on Peace, Justice and Strong Institutions through transparency, accountability, and effective governance; and SDG 17 on Partnerships for the Goals through stakeholder collaboration and resource mobilization. These priorities are consistent with the Philippine Development Plan 2023–2028 and the Department of Education's Basic Education Development Plan 2030, which emphasize human capital development, education quality, resilience, responsive governance, and improved educational outcomes.

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Against this identified gap and problem, the present study examines school heads' strategic financial management and learning continuity resilience in basic education in Region III, Central Luzon, as an empirical basis for developing a Resilient Strategic School Resource Management Framework. It investigates six dimensions of strategic financial management—financial planning and budgeting, resource allocation and prioritization, financial monitoring and control, resource mobilization, transparency and accountability, and strategic financial decision-making—and examines their relationship with six dimensions of learning continuity resilience: preparedness and risk anticipation, adaptability and flexibility, resource responsiveness, continuity of instructional delivery, stakeholder collaboration, and recovery and improvement capacity. It further identifies which financial management dimensions significantly predict resilience and explores school heads' experiences, challenges, and innovative practices in managing resources during disruptions.

The novelty of the study therefore rests on its integrated examination of strategic financial management as a predictor of learning continuity resilience, its identification of the specific financial management dimensions that contribute to resilience, its contextualization within basic education in Region III, and its integration of quantitative predictive evidence with qualitative explanations of actual school-level practices. By addressing these gaps, the study seeks to generate evidence that can inform a more strategic, adaptive, transparent, and resilient approach to school resource management and provide an empirically grounded framework for strengthening the capacity of schools to anticipate, withstand, respond to, and recover from educational disruptions.

Literature Review

Strategic Financial Management in Basic Education

Strategic financial management in basic education is increasingly understood as an integrated leadership capability that connects financial planning, resource allocation, monitoring, accountability, and mobilization with educational priorities. Philippine evidence shows that school heads perform these functions amid resource constraints, competing needs, regulatory demands, and varying school contexts (Bantilan et al., 2023; De Guzman, 2024; Mirando & Jalos, 2023). Effective management is strengthened through collaborative planning and stakeholder participation (Santos et al., 2021) and reflects broader international perspectives emphasizing leadership, governance, consultation, and accountability (Aina & Bipath, 2021; Myende et al., 2020). However, limited resources require strategic prioritization and resource mobilization (Espela et al., 2025), while monitoring must provide feedback for improved decision-making. Administrative workload and changing educational conditions may constrain implementation (Olano et al., 2021), highlighting the need for adaptive financial leadership. Strategic planning is likewise dependent on adequate financial support (Rufon & Baldera, 2024), while transparency, trust, and strategic allocation remain essential (Fabrao & Pacadaljen, 2024). Importantly, financial-management practices do not necessarily predict overall leadership performance (Eleccion et al., 2026), underscoring the need to examine financial management as an interconnected strategic capability rather than a purely procedural function.

School Resource Management and Strategic Leadership

School resource management is increasingly conceptualized as a strategic leadership capability through which school heads align financial, human, material, and learning resources with institutional priorities amid resource constraints, accountability, and changing educational demands. Strategic leadership requires integrating organizational goals, environmental conditions, resource decisions, and long-term development rather than treating resource administration as isolated procedures (Carvalho et al., 2021). Philippine evidence similarly shows that school heads' management of financial, human, physical, and learning resources is closely connected with leadership capacity, teacher performance, accountability, and organizational effectiveness (Fababier et al., 2026; Aquino et al., 2021; Cabrera, 2026). Strategic resource management further involves prioritization, networking, innovation, and resource mobilization to strengthen institutional capacity (Andoy & Paglinawan, 2026), while participatory governance supports informed and legitimate allocation decisions (Roxas, 2024). Equity and contextual responsiveness remain essential considerations (Calandada & Aclao, 2026), complemented by transformational, administrative, moral, and political leadership dimensions (Al Lawatia et al., 2021). Moreover, resource management contributes to adaptive leadership and organizational resilience (Caparoso & Paglinawan, 2026), highlighting the need to examine resource stewardship as an integrated, equitable, and adaptive strategic function.

Learning Continuity and School Resilience

Learning continuity and school resilience are increasingly understood as interconnected institutional capacities that enable schools to sustain educational provision while anticipating, adapting to, and recovering

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from disruption. Philippine evidence shows that continuity depends not only on policy implementation but also on contextual responsiveness, leadership, technology, resources, teacher capability, and stakeholder support (Colicola & Colicol-Rodriguez, 2023; Rabor et al., 2022; Sabacajan & Morados, 2023). Resilient leadership facilitates rapid decision-making, resource mobilization, communication, and adaptation during crises (San Miguel & Pascual, 2021), while technology-supported learning requires enabling conditions and teacher adaptability (Sacramento et al., 2021). Connectivity, flexible learning, instructional environments, and safety likewise function as interconnected dimensions of continuity (Dayagbil et al., 2021), complemented by adjustments in content, delivery, management, and assessment (Manire, 2021). Equity remains essential, particularly for Indigenous Peoples learners (Cahapay, 2020). Blended-learning transitions further reinforce institutional flexibility (Macasinag & Camacho, 2023), while continuity implementation relates to school performance through training, partnerships, parent involvement, and technology (Agudo & Jalos, 2023). Disaster readiness, continuity planning, and teacher self-efficacy further demonstrate the systemic nature of resilience (Ortega et al., 2026).

Financial Management as a Determinant of Learning Continuity Resilience

Financial management emerges as a potentially important organizational determinant of learning continuity resilience because schools require adequate, timely, and strategically managed resources to sustain educational operations during disruption. Philippine evidence indicates that effective budgeting, procurement, accounting, asset management, transparency, and accountability support continuity, yet insufficient resources for learning materials, health facilities, and learner support can constrain implementation (Mirando & Jalos, 2023). Financial and technical challenges are likewise associated with school and teacher performance, highlighting resource conditions as organizational constraints rather than merely administrative concerns. Beyond resource availability, resilient financial management involves strategic prioritization, flexible allocation, monitoring, and resource mobilization to address changing continuity requirements. Evidence from non-fiscally autonomous schools further emphasizes regulatory compliance, stakeholder participation, and supplementary resource mobilization as mechanisms for responding to financial limitations (Espela et al., 2025). Collectively, the literature suggests that financial planning, allocation, monitoring, mobilization, transparency, and strategic decision-making can strengthen preparedness, adaptability, continuity, and recovery. However, limited Philippine research directly tests financial management as a predictor of learning-continuity resilience, indicating a significant empirical, methodological, and conceptual gap.

Challenges and Enabling Factors in School Financial and Resource Management

School financial and resource management is shaped by the interaction of resource limitations, administrative demands, leadership competence, accountability systems, and stakeholder participation. Philippine studies identify inadequate and delayed funds, competing priorities, procedural requirements, limited financial expertise, workload, and insufficient skilled personnel as persistent constraints (Adalid et al., 2026; Nucal, 2026; Gaspar et al., 2022; Olano et al., 2021). These challenges are further influenced by unclear financial roles, monitoring limitations, and accountability complexities (Dwangu & Mahlangu, 2021; Tsharane & Bussin, 2023). However, effective management is strengthened through strategic planning, regular budget review, financial literacy, professional development, transparency, participatory decision-making, stakeholder engagement, internal controls, technological systems, and resource mobilization (Bantilan et al., 2023; Garcer et al., 2025; Baguio & Buenavidez, 2026). Managerial competence and adaptive leadership likewise enable school heads to coordinate human, material, and financial resources effectively (Mullo et al., 2026). Collectively, the literature indicates that financial management effectiveness depends not merely on resource availability but on the organizational and leadership capabilities that enable schools to strategically, transparently, and adaptively transform limited resources into sustained educational capacity.

Methodology

Research Design

This study employed a mixed-methods research design to comprehensively examine school heads' strategic financial management practices and learning continuity resilience in basic education in Region III, Central Luzon, and to develop a School Resource Management Framework based on empirical evidence. The quantitative strand utilized a descriptive-correlational and predictive approach to determine the level of strategic financial management practices, assess the level of learning continuity resilience, determine the relationship between the two constructs, and identify the dimensions of strategic financial management that significantly predicted learning continuity resilience. The qualitative strand complemented the quantitative findings by exploring the experiences, challenges, contextual constraints, strategies, and innovative practices

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of school heads in strategically managing financial resources to sustain learning continuity during disruptions and educational emergencies. The integration of the quantitative and qualitative findings provided a comprehensive explanation of the relationship between financial management and learning continuity resilience and served as the empirical basis for developing the proposed School Resource Management Framework.

Research Instrument

The study employed two researcher-developed instruments appropriate to its mixed-methods research design: a structured questionnaire for the quantitative phase and a semi-structured interview guide for the qualitative phase. Both were developed from relevant literature, educational management concepts, the conceptual framework, operational definitions of variables, and research questions. The questionnaire measured school heads' strategic financial management and learning continuity resilience through three sections: professional and school-related characteristics; strategic financial management in terms of financial planning and budgeting, resource allocation and prioritization, financial monitoring and control, resource mobilization, transparency and accountability, and strategic financial decision-making; and learning continuity resilience in terms of preparedness and risk anticipation, adaptability and flexibility, resource responsiveness, continuity of instructional delivery, stakeholder collaboration, and recovery and improvement capacity. Major constructs used a five-point Likert-type scale, with numerical intervals and verbal interpretations established before administration. For content validation, the questionnaire was reviewed by five experts in educational management, school administration, financial management, research methodology, and Philippine basic education administration. Guided by the study objectives, conceptual framework, operational definitions, and dimensions, experts assessed relevance, clarity, appropriateness, comprehensiveness, construct alignment, and suitability to the Philippine basic education context. The I-CVI and S-CVI were computed, yielding I-CVI values of 0.80 to 1.00 and an overall S-CVI of 0.95, indicating very high content validity. Expert comments on ambiguity, redundancy, appropriateness, sequencing, and alignment were used to revise, consolidate, or remove items. The revised questionnaire was pilot tested with 30 comparable school heads excluded from the final sample of 300 to assess clarity, response options, completion time, and internal consistency. Cronbach's alpha was 0.94 overall, 0.93 for strategic financial management, and 0.94 for learning continuity resilience, with subscale coefficients ranging from 0.86 to 0.94. Item-total correlations and alpha-if-item-deleted statistics indicated that no major item substantially reduced reliability; items were retained unless clarity or conceptual alignment required revision. For the qualitative phase, the researcher-developed semi-structured interview guide contained open-ended and probing questions aligned with the quantitative variables, conceptual framework, and qualitative research questions. It elicited school heads' experiences, practices, challenges, and decision-making regarding strategic financial management and learning continuity during educational disruptions and emergencies. Questions addressed financial planning and prioritization, resource allocation and reallocation, financial monitoring and control, resource mobilization and partnerships, transparency and accountability, strategic decision-making under uncertainty, preparedness and risk anticipation, adaptability and flexibility, resource responsiveness, continuity of instructional delivery, stakeholder collaboration, and recovery and improvement capacity. Probes encouraged specific examples, clarification, and contextual explanations. The interview guide underwent separate content validation by experts in educational management, school administration, research methodology, and Philippine basic education. They assessed clarity, relevance, appropriateness, comprehensiveness, sequencing, neutrality, openness, and alignment with the research questions, conceptual framework, and intended qualitative constructs. Questions were mapped to corresponding research questions and dimensions; overlapping or inadequately aligned questions were revised, combined, or removed, while leading, repetitive, overly technical, or confusing wording was addressed. After validation, the guide was pilot tested through an interview with one comparable school head excluded from the final qualitative sample. The pilot assessed comprehensibility, sequencing, duration, probing, and adequacy of responses. Observations and participant feedback informed final revisions. Cronbach's alpha was not applied because qualitative interviews generate contextual, experiential, and meaning-oriented data rather than standardized numerical scores. Instead, trustworthiness was strengthened through expert validation, pilot testing, conceptual and research-question alignment, consistent procedures, appropriate probing, systematic documentation, and rigorous thematic analysis. Overall, the complementary instruments enabled standardized measurement and contextual explanation of the study's major variables, including their levels, relationships, predictive patterns, and underlying practices during educational emergencies.

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Data Gathering Procedures

The data-gathering procedure commenced after the researchers secured the necessary approval from the appropriate university research ethics committee and obtained authorization from the concerned education authorities and Schools Division Offices in Region III. Formal communications were submitted to the appropriate offices explaining the purpose, scope, procedures, and ethical safeguards of the study. After the required permissions had been obtained, the researcher coordinated with designated school or division personnel to identify eligible respondents while ensuring that participation remained voluntary. The quantitative questionnaire was administered through an approved online and/or printed format depending on accessibility, institutional requirements, and respondent preference. Before answering the questionnaire, each respondent was provided with an informed-consent statement explaining the purpose of the study, expected participation time, potential risks and benefits, confidentiality measures, voluntary nature of participation, and the right to withdraw without penalty. For the qualitative phase, selected participants were contacted individually and invited to participate in semi-structured interviews. With their explicit permission, the interviews were audio-recorded to ensure accurate transcription. When participants declined audio recording, detailed researcher notes were taken. Interviews were conducted in a private and convenient setting or through a secure online platform when appropriate. The recorded interviews were transcribed verbatim, and identifying information was removed. Participant codes were assigned to protect confidentiality, and the transcripts were checked against the original recordings or notes to ensure accuracy.

Results and Discussions

This portion presents, analyzes, and interprets the findings of the study based on its research questions and objectives. The results are organized and discussed using appropriate statistical procedures to determine the patterns, relationships, and significant findings in the data. The findings are further interpreted in relation to the study's theoretical framework and related literature, providing an evidence-based understanding of the results and their implications for the research problem.

Table 1. Level of Strategic Financial Management Practices of School Heads

	Dimension	Mean	SD	Verbal Interpretation
1.	Financial Planning and Budgeting	4.31	0.45	Very Highly Practiced
2.	Resource Allocation and Prioritization	4.34	0.44	Very Highly Practiced
3.	Financial Monitoring and Control	4.27	0.47	Very Highly Practiced
4.	Resource Mobilization	4.12	0.51	Highly Practiced
5.	Transparency and Accountability	4.25	0.46	Very Highly Practiced
6.	Strategic Financial Decision-Making	4.39	0.42	Very Highly Practiced
	Overall	**4.28**	**0.43**	**Very Highly Practiced**

Table 1 shows that strategic financial management practices of school heads across six dimensions were generally Very Highly Practiced, with an overall mean of 4.28 (SD = 0.43). The relatively low standard deviation indicates consistent perceptions across the dimensions, suggesting that school heads strategically manage financial resources to support school priorities, institutional needs, and educational programs.
Strategic Financial Decision-Making obtained the highest mean (M = 4.39, SD = 0.42), followed by Resource Allocation and Prioritization (M = 4.34, SD = 0.44) and Financial Planning and Budgeting (M = 4.31, SD = 0.45). These results indicate strong emphasis on informed financial decisions, priority-setting, and alignment of resources with school objectives. This supports Ganon-Shilon et al. (2021), who emphasized school leaders' interpretation of institutional needs and resource decisions in response to organizational priorities and reform demands. It is also consistent with Candelaria et al. (2025), who found that strategic resource allocation and prioritization can enhance organizational efficiency and direct limited resources toward urgent learning needs, particularly during disruption.

Financial Planning and Budgeting (M = 4.31, SD = 0.45) was also Very Highly Practiced, indicating systematic alignment of financial planning with institutional objectives. This finding is consistent with Bantilan et al. (2023), who identified planning, prioritization, transparency, and stakeholder engagement as important strategies for managing limited resources. Thus, financial planning and budgeting serve not merely as budgeting exercises but as mechanisms for anticipating needs, establishing priorities, and supporting programs and activities.

Financial Monitoring and Control (M = 4.27, SD = 0.47) and Transparency and Accountability (M = 4.25, SD = 0.46) were likewise Very Highly Practiced, reflecting strong emphasis on resource utilization and accountability. These findings correspond with Gaspar et al. (2023), who identified transparency and accountability as essential to sound school financial management while noting constraints related to

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budgeting, asset management, delayed fund releases, limited training, and competing administrative responsibilities. Hence, the high ratings indicate strong perceived practices but do not imply the absence of operational difficulties.

In contrast, Resource Mobilization recorded the lowest mean (M = 4.12, SD = 0.51) and was interpreted as Highly Practiced. Its comparatively lower mean and higher standard deviation suggest that mobilizing resources beyond those already available may be more challenging. Bantilan et al. (2023) emphasized that limited funds and competing financial demands require stronger prioritization, planning, transparency, and stakeholder engagement, while Edamo (2026) highlighted structural limitations and resource scarcity that may constrain sustained school improvement. The result therefore distinguishes the management of existing resources from the capacity to generate or leverage additional resources.

The lower rating for resource mobilization may also reflect bounded financial autonomy. Although school heads exercise discretion over school resources, their decisions remain subject to government policies, funding structures, regulations, and accountability requirements. Al-Samarrai et al. (2023) demonstrated that principals' resource-related autonomy is influenced by funding structures and delegated authority, while Mincu and D'Addio (2026) emphasized that constrained budgets and limited decision-making authority can reduce principals' flexibility in addressing school-specific needs. Thus, the lower resource mobilization rating may reflect both competency considerations and structural limitations.

Overall, school heads in Region III demonstrate a strong and relatively consistent strategic financial management orientation, particularly in financial decision-making, resource allocation, planning and budgeting, monitoring and control, and transparency and accountability. The findings align with Ganon-Shilon et al. (2021), Bantilan et al. (2023), Gaspar et al. (2023), and Candelaria et al. (2025), while the lower rating for resource mobilization highlights concerns associated with resource scarcity, institutional regulations, and bounded autonomy, consistent with Al-Samarrai et al. (2023), Edamo (2026), and Mincu and D'Addio (2026).

These findings support the proposed School Resource Management Framework, which should strengthen existing practices while placing greater emphasis on sustainable resource mobilization, partnership development, stakeholder engagement, and strategic resource leveraging. Resource mobilization should encompass not only generating additional funds but also strategically using partnerships, networks, community support, institutional linkages, and existing resources within established policies and accountability mechanisms. This approach can advance school financial management from procedural compliance toward strategic resource stewardship, recognizing both school-head competencies and the institutional conditions of autonomy, resource availability, regulation, and organizational capacity that shape effective financial management.

Table 2. Level of Learning Continuity Resilience of Basic Education Schools

	Dimension	Mean	SD	Verbal Interpretation
1.	Preparedness and Risk Anticipation	4.25	0.46	Very Highly Evident
2.	Adaptability and Flexibility	4.23	0.44	Very Highly Evident
3.	Resource Responsiveness	4.13	0.48	Highly Evident
4.	Continuity of Instructional Delivery	4.20	0.46	Very Highly Evident
5.	Stakeholder Collaboration	4.24	0.45	Very Highly Evident
6.	Recovery and Improvement Capacity	4.09	0.50	Highly Evident
	Overall	**4.19**	**0.45**	**Very Highly Evident**

Table 2 shows that learning continuity resilience among basic education schools in Region III was Very Highly Evident, with an overall mean of 4.19 (SD = 0.45). The relatively low standard deviation indicates generally consistent assessments across the six dimensions. The findings suggest that schools demonstrate capacity to anticipate disruptions, adapt organizational and instructional practices, sustain learning delivery, collaborate with stakeholders, respond to resource demands, and recover from disruptions.

Preparedness and Risk Anticipation obtained the highest mean (M = 4.25, SD = 0.46), followed by Stakeholder Collaboration (M = 4.24, SD = 0.45) and Adaptability and Flexibility (M = 4.23, SD = 0.44). These results indicate strong capacities for anticipating disruptions, mobilizing collaborative support, and adjusting organizational and instructional practices. They reinforce the view of educational resilience as involving anticipation, coping, adaptation, and reorganization. Consistent with this, Dayagbil et al. (2023) found that educational institutions developed anticipation, coping, and adaptation practices to sustain teaching and learning during the COVID-19 crisis.

The very high rating for Preparedness and Risk Anticipation indicates that schools perceive themselves as having mechanisms for identifying threats and preparing for interruptions. This finding is

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consistent with Dayagbil et al. (2021), who emphasized strategic planning, scenario analysis, infrastructure improvement, faculty capacity-building, and flexible learning arrangements as mechanisms for sustaining educational operations. However, institutional preparedness does not necessarily guarantee equitable learner-level continuity, as limitations in internet connectivity, device availability, and household resources may restrict access to education (Dayagbil et al., 2021).

Stakeholder Collaboration was Very Highly Evident (M = 4.24, SD = 0.45), indicating that teachers, parents, learners, communities, and other stakeholders are recognized as important partners in sustaining educational services during disruptions. Such collaboration can support communication, learner monitoring, instructional assistance, and resource access, demonstrating that resilience depends not only on internal school capacity but also on the ability to coordinate support from the wider educational and community environment.

Similarly, Adaptability and Flexibility was Very Highly Evident (M = 4.23, SD = 0.44), indicating considerable capacity to modify instructional and organizational practices under changing conditions. This is consistent with Sacramento et al. (2021), who found that Philippine schools adapted technology-supported teaching and instructional arrangements under the Learning Continuity Plan. However, the effectiveness of these adaptations was influenced by teacher and learner readiness and technological conditions (Sacramento et al., 2021), indicating that adaptability depends on enabling resources, infrastructure, and stakeholder capacity.

Continuity of Instructional Delivery was also Very Highly Evident (M = 4.20, SD = 0.46), indicating that schools generally perceive themselves as capable of sustaining instructional services despite disruptions. This aligns with the objectives of the Philippine Learning Continuity Plan. Nevertheless, connectivity and device limitations may continue to hinder some learners' participation (Dayagbil et al., 2021). Thus, instructional continuity should not automatically be equated with uninterrupted or equitable learning outcomes.

Resource Responsiveness received a lower mean (M = 4.13, SD = 0.48) and was interpreted as Highly Evident. Although positive, the rating suggests that rapidly accessing, redirecting, and deploying resources during disruptions may be more challenging than anticipating risks or adapting practices. This corresponds with Quinco-Cadosales et al. (2021), who documented challenges involving internet access, online platforms, financial limitations, and logistical support during the transition to alternative learning arrangements. Resource responsiveness may therefore represent an operational constraint in translating preparedness and adaptability into sustained learning continuity.

The lowest-rated dimension was Recovery and Improvement Capacity (M = 4.09, SD = 0.50), although it remained Highly Evident. This suggests that schools may be stronger in preparing for and responding to immediate disruptions than in institutionalizing long-term recovery, organizational learning, and post-crisis improvement. Dayagbil et al. (2023) emphasized interconnected processes of anticipation, coping, and adaptation, while Dayagbil et al. (2021) highlighted curriculum recalibration, faculty development, infrastructure improvement, and systematic evaluation. Thus, resilience should be viewed as a continuing improvement process in which schools restore operations, learn from disruptions, address weaknesses, and institutionalize practices that reduce future vulnerability.

Overall, the pattern indicates strong capacities in preparedness, stakeholder collaboration, adaptability, and instructional continuity, but comparatively greater challenges in resource responsiveness and recovery and improvement capacity. Dayagbil et al. (2021, 2023), Sacramento et al. (2021), and Quinco-Cadosales et al. (2021) collectively demonstrate that learning continuity depends not only on schools' adaptive capacity but also on infrastructure, technology, financial resources, logistical support, stakeholder readiness, and systematic post-crisis improvement.

These findings provide an empirical basis for examining the relationship between strategic financial management and learning continuity resilience. The lower ratings for resource responsiveness and recovery and improvement capacity suggest that resource availability, prioritization, flexibility, and strategic deployment may influence schools' ability to translate preparedness and adaptability into sustained continuity and improvement. Accordingly, the proposed School Resource Management Framework should integrate financial planning and prioritization with rapid resource responsiveness, stakeholder-supported resource mobilization, emergency reallocation, monitoring, and post-disruption evaluation.

More broadly, the findings support a shift from a crisis-response orientation toward a resilience-and-improvement orientation. Schools need not only contingency plans and adaptive instructional practices but also financial and organizational systems that enable effective recovery and institutional learning. The results therefore provide a substantive rationale for examining whether differences in financial planning, resource allocation, monitoring, resource mobilization, accountability, and strategic financial decision-

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making are associated with differences in schools' capacity to sustain and improve learning during educational disruptions.

Table 3. Relationship Between Strategic Financial Management and Learning Continuity Resilience

Variables	r	p-value	Decision	Interpretation
Strategic Financial Management and Learning Continuity Resilience	.742	< .001	Reject Ho	Significant Strong Positive Relationship

Table 3 presents the relationship between strategic financial management and learning continuity resilience among basic education schools. The results show a strong positive and statistically significant relationship between the two variables ($r = .742$, $p < .001$). Because the p-value is below the .05 significance level, the null hypothesis is rejected. This indicates that schools with stronger strategic financial management practices tend to demonstrate higher learning continuity resilience. The correlation suggests that effective financial management is closely associated with schools' capacity to anticipate risks, adapt to disruptions, sustain instruction, collaborate with stakeholders, respond to resource needs, and recover from educational crises.

Strategic financial management includes financial planning and budgeting, resource allocation and prioritization, financial monitoring and control, resource mobilization, transparency and accountability, and strategic financial decision-making. Collectively, these practices provide organizational and resource conditions that support schools during disruptions. Schools that anticipate financial needs, prioritize critical expenditures, monitor resource use, mobilize support, and make timely decisions may therefore be better positioned to maintain essential educational services. Thus, financial management should be viewed not only as an administrative and compliance function but also as a strategic organizational capability that supports resilience.

The finding is consistent with De Voto and Superfine (2023), who emphasized that organizational resources and preparedness strengthen schools' crisis-response capacity, and McLeod and Dulsky (2021), who highlighted resilient and adaptive leadership in reorganizing school operations and instructional practices during disruptions. Similarly, Adams et al. (2023) reported that school leaders used adaptive management and leadership practices to address pandemic-related disruptions, while Brown et al. (2023) emphasized that school resilience is multidimensional and shaped by leadership, organizational relationships, communication, innovation, and adaptive capacity. These findings indicate that financial management operates within a broader organizational system rather than functioning as an isolated determinant of resilience. The present study extends this perspective by demonstrating a strong association between strategic financial management and learning continuity resilience among basic education schools in Region III.

The coefficient of determination ($r^2 = .551$) indicates that 55.1% of the variance is shared between strategic financial management and learning continuity resilience, underscoring the practical importance of their relationship. However, this shared variance does not establish causation. The remaining 44.9% may be associated with other factors, including school leadership, organizational capacity, technological infrastructure, teacher readiness, learner characteristics, stakeholder support, contextual conditions, and institutional policies. This interpretation is consistent with Brown et al. (2023), who viewed school resilience as multidimensional and influenced by interacting organizational and contextual factors.

The significant positive relationship also provides context for the earlier descriptive findings, in which strategic financial management was rated Very Highly Practiced and learning continuity resilience was rated Very Highly Evident. These findings suggest that stronger financial planning, prioritization, monitoring, mobilization, accountability, and strategic decision-making tend to occur alongside stronger preparedness, adaptability, instructional continuity, stakeholder collaboration, resource responsiveness, and recovery. Nevertheless, the correlational design requires caution because the findings do not demonstrate that stronger strategic financial management causes higher resilience or exclude the influence of other organizational characteristics. The comparatively lower ratings for Resource Mobilization, Resource Responsiveness, and Recovery and Improvement Capacity further suggest the importance of rapidly mobilizing, redirecting, and strategically deploying resources during and after disruptions.

Overall, the findings provide strong empirical support for strategic financial management as an important correlate of learning continuity resilience. Consistent with De Voto and Superfine (2023), McLeod and Dulsky (2021), Adams et al. (2023), and Brown et al. (2023), resilient educational organizations require effective leadership, preparedness, adaptive capacity, and appropriate resource conditions. The study contributes to this evidence by positioning strategic financial management as a measurable organizational

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capability strongly associated with schools' capacity to sustain learning continuity under disruptive conditions.

The findings directly inform the proposed School Resource Management Framework. Financial management should be positioned not merely as expenditure control and compliance but as a strategic mechanism for strengthening school resilience. Financial planning should incorporate risk anticipation; resource allocation should prioritize continuity-critical programs and services; monitoring and accountability should support timely decisions; resource mobilization should strengthen partnerships and external support; and strategic financial decision-making should provide flexibility during emerging disruptions. These processes can support preparedness, adaptability, instructional continuity, resource responsiveness, stakeholder collaboration, and recovery.

Finally, the significant correlation provides empirical justification for the succeeding multiple regression analysis. Although the correlation establishes a strong association between strategic financial management and learning continuity resilience, it does not identify which financial management dimensions contribute most strongly when considered simultaneously. Regression analysis is therefore necessary to determine the significant predictors among financial planning and budgeting, resource allocation and prioritization, financial monitoring and control, resource mobilization, transparency and accountability, and strategic financial decision-making. The resulting predictive evidence can provide a more precise basis for determining which components should receive greater emphasis in the proposed School Resource Management Framework.

Table 4. Multiple Regression Analysis Predicting Learning Continuity Resilience

	Predictor	β	t	p-value	Interpretation
1.	Financial Planning and Budgeting	.21	4.18	< .001	Significant
2.	Resource Allocation and Prioritization	.24	4.76	< .001	Significant
3.	Financial Monitoring and Control	.16	3.31	.001	Significant
4.	Resource Mobilization	.11	2.24	.026	Significant
5.	Transparency and Accountability	.08	1.71	.089	Not Significant
6.	Strategic Financial Decision-Making	.29	5.62	< .001	Significant
7.	Model R^2	.615			
8.	Adjusted R^2	.607			
9.	F(6,293)	77.99		< .001	Significant

Table 4 shows that the multiple regression model significantly predicts learning continuity resilience, $F(6, 293) = 77.99$, $p < .001$. The model explains 61.5% of the variance in learning continuity resilience ($R^2 = .615$; adjusted $R^2 = .607$), demonstrating a substantial collective contribution of the six strategic financial management dimensions. This finding extends the strong positive correlation reported in Table 3 ($r = .742$, $p < .001$) by showing that these financial management practices have substantial predictive value when considered simultaneously. It further indicates that strategic financial management functions not only as an administrative or compliance mechanism but also as an organizational capacity supporting schools' ability to sustain operations and learning during disruptions.

Among the six predictors, Strategic Financial Decision-Making was the strongest significant predictor ($\beta = .29$, $p < .001$), followed by Resource Allocation and Prioritization ($\beta = .24$, $p < .001$) and Financial Planning and Budgeting ($\beta = .21$, $p < .001$). These results indicate that learning continuity resilience is particularly associated with school heads' ability to make timely, context-responsive financial decisions, prioritize limited resources, and align budgets with emerging institutional needs. Consistent with De Voto and Superfine (2023), stronger organizational resources and capacities enhance schools' ability to respond to unexpected crises. Thus, effective financial management during disruptions depends not only on resource availability but also on leaders' capacity to decide, prioritize, and redirect resources strategically.

Financial Monitoring and Control ($\beta = .16$, $p = .001$) and Resource Mobilization ($\beta = .11$, $p = .026$) also significantly predicted learning continuity resilience, although their unique contributions were smaller. Effective monitoring helps ensure that scarce resources are directed toward continuity-critical priorities, while resource mobilization expands available support through partnerships and other external sources. This finding is particularly relevant in the Philippine educational context, where school leaders may face material constraints while responding to recurring disasters and disruptions (Chua Reyes et al., 2022). Resilience therefore requires both efficient management of existing resources and the capacity to identify and leverage additional support when internal allocations are insufficient.

In contrast, Transparency and Accountability did not significantly predict learning continuity resilience when all six dimensions were entered simultaneously ($\beta = .08$, $p = .089$). This result does not imply that transparency and accountability are unimportant. Because these practices were already highly

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evident in Table 1, their unique contribution may have overlapped with planning, monitoring, allocation, and financial decision-making. They may therefore function primarily as foundational governance mechanisms that support the effectiveness and credibility of other financial management practices. This reinforces the view of strategic financial management as an interconnected system rather than a collection of independent administrative activities.

The prominence of Strategic Financial Decision-Making is also supported by crisis-leadership literature emphasizing adaptive decision-making, flexibility, preparedness, resource integration, and collaboration. A 2025 qualitative meta-synthesis of 64 Scopus-indexed studies identified adaptive leadership, preparedness, community engagement, resource integration, and collaborative decision-making as major elements of effective crisis leadership. McLeod and Dulsky (2021) likewise emphasized that school leaders needed to rapidly reorient and reinvent organizational and instructional practices during the pandemic. Together with the present findings, these studies suggest that the effectiveness of financial resources during crises depends substantially on leaders' ability to interpret changing conditions, establish priorities, integrate resources, and make timely decisions. Financial management therefore forms part of a broader adaptive leadership process rather than serving solely as a technical budgeting function.

The regression results also refine the descriptive findings in Table 1. Although all six strategic financial management dimensions were highly or very highly practiced, their predictive contributions were not equivalent. Strategic Financial Decision-Making, Resource Allocation and Prioritization, and Financial Planning and Budgeting had the strongest unique effects, indicating that the strategic use of resources may be more consequential for resilience than the mere presence of sound financial procedures. Financial Monitoring and Control and Resource Mobilization provided significant complementary contributions by supporting appropriate resource use and expanding available support. Meanwhile, the nonsignificant unique effect of Transparency and Accountability suggests that governance practices may exert their influence indirectly through other financial management processes.

Overall, the findings demonstrate that strategic financial management is a substantial predictor of learning continuity resilience, with the six dimensions collectively explaining 61.5% of its variance. Strategic Financial Decision-Making, Resource Allocation and Prioritization, and Financial Planning and Budgeting emerged as the strongest predictors. These results provide strong empirical support for the proposed School Resource Management Framework, particularly the need to integrate risk anticipation into financial planning, align resource allocation with continuity-critical priorities, strengthen monitoring and control, institutionalize resource mobilization and partnerships, and enhance timely and adaptive financial decision-making. This supports a shift from viewing school financial management primarily as a compliance responsibility toward recognizing it as a strategic mechanism for preparedness, adaptive capacity, instructional continuity, and organizational recovery.

Nevertheless, the regression results indicate statistical prediction rather than definitive causation because the study is nonexperimental and correlational in design. The 61.5% explained variance represents the collective predictive contribution of the six financial management dimensions within the present sample and context and does not establish that improving these practices alone will cause corresponding increases in resilience. The remaining unexplained variance may reflect factors such as leadership capacity, teacher readiness, technological infrastructure, organizational culture, stakeholder support, school context, and policy conditions. Accordingly, the proposed framework should integrate strategic financial management with broader organizational and instructional resilience mechanisms rather than treat financial management as the sole determinant of learning continuity.

Thematic Analysis of School Heads' Experiences in Managing Financial Resources During Disruptions

The thematic analysis generated five themes describing how school heads managed financial resources during educational disruptions: (1) priority-driven financial planning, (2) rapid resource reallocation, (3) adaptive decision-making under uncertainty, (4) stakeholder-supported resource mobilization, and (5) accountability-driven resource utilization. The themes portray financial management as a dynamic leadership process requiring continuous assessment, prioritization, adaptation, collaboration, and accountability.

Theme 1: Priority-Driven Financial Planning

Participants described financial planning as an ongoing process shaped by the urgency and changing nature of school needs. Rather than following fixed plans, school heads emphasized adjusting priorities when disruptions created unforeseen requirements.

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Participant 1: "We had to review our priorities because the needs during the disruption were different from our original plans."
Participant 3: "The budget could not remain static. We continuously assessed which needs were most urgent."
Participant 6: "Our first consideration was always the safety and learning needs of our teachers and learners."
Participant 8: "We had to distinguish between what was necessary immediately and what could be postponed."
Participant 10: "Planning became a continuous process because the situation kept changing."
Participant 12: "We reviewed our financial priorities whenever new requirements emerged."

These accounts indicate that financial planning during disruption was characterized by flexibility, needs assessment, and prioritization. The finding is consistent with Candelaria et al. (2025), who found that school leaders strategically prioritized expenditures during the pandemic to address learning interruptions and student needs. It also corresponds with crisis-leadership literature emphasizing continuous reassessment as conditions evolve (Brown et al., 2023).

Theme 2: Rapid Resource Reallocation

Participants emphasized the need to redirect available funds and materials toward immediate and emerging requirements. Resources were commonly redirected to instructional materials, communication, health and safety, and learner support.

Participant 2: "When the disruption happened, we immediately redirected available resources to the most urgent needs."
Participant 4: "Some planned activities had to be set aside so we could provide materials needed for learning continuity."
Participant 7: "We shifted resources to communication and instructional support because these became essential."
Participant 11: "The priorities changed quickly, so our allocation also had to change."
Participant 14: "We focused our available resources on what would directly help teachers and learners continue learning."
Participant 16: "Reallocation was necessary because the original budget was designed for normal operations."

The accounts suggest that financial flexibility and rapid reprioritization were essential to maintaining school operations. Candelaria et al. (2025) similarly found that school leaders strategically redirected pandemic-related resources toward priorities associated with teaching and learning. This finding also reflects the broader crisis-management literature, which identifies flexible resource use and rapid organizational adjustment as important elements of school crisis response.

Theme 3: Adaptive Decision-Making Under Uncertainty

School heads described making financial decisions despite incomplete information, changing guidelines, and uncertain conditions. Their experiences emphasized judgment, consultation, risk assessment, and the willingness to modify decisions when circumstances changed.

Participant 5: "There were times when we had to decide even though we did not have complete information."
Participant 9: "We consulted our teachers and staff before making decisions, especially when the situation was unclear."
Participant 13: "Sometimes we had to act quickly and adjust the decision later when new information became available."
Participant 15: "Risk assessment became important because we could not predict what would happen next."
Participant 18: "We had to be flexible because the guidelines and needs were changing."
Participant 20: "Decision-making during disruption required both caution and timely action."

These narratives portray financial decision-making as an adaptive leadership function rather than a purely procedural activity. This is strongly supported by McLeod and Dulsky (2021), who identified sensemaking, flexibility, rapid decision-making, and organizational reorientation as central to school leadership during crisis. Similarly, recent research on unpredictable crises found that school leaders frequently had to make and revise decisions under conditions of ambiguity and changing guidance. The finding is also consistent with Famero's Philippine study, which identified adaptive leadership, resource

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management, stakeholder involvement, and data-informed practices among public school principals during the COVID-19 crisis.

Theme 4: Stakeholder-Supported Resource Mobilization

Participants explained that schools sometimes relied on parents, local government units, community organizations, private partners, and other stakeholders when available internal resources were insufficient.

Participant 17: "When our resources were not enough, we coordinated with the community for additional support."
Participant 19: "Parents and community partners helped us address some of the immediate needs of learners."
Participant 21: "Our local government partners became important during the disruption."
Participant 23: "We established partnerships because the school could not respond to every need using its own resources."
Participant 25: "Communication with stakeholders helped us identify where additional assistance was available."
Participant 27: "Resource mobilization depended heavily on maintaining good relationships with our partners."

The accounts indicate that resource mobilization extended beyond financial acquisition to include relationship-building, communication, and partnership development. This finding is consistent with the qualitative meta-synthesis of 64 Scopus-indexed studies by Brown et al. (2025), which identified community engagement, partnership, resource integration, and collaborative decision-making as major components of crisis school leadership. It is also consistent with Philippine evidence showing that principals relied on stakeholder connections and collaborative decision-making during the pandemic.

However, the literature also indicates a potential constraint: reliance on external stakeholders may expose schools to unequal access to resources. A systematic review of school crisis management reported that financial limitations and insufficient institutional autonomy constrained some school leaders' capacity to respond effectively, particularly in resource-deprived contexts. Thus, stakeholder-supported mobilization may strengthen school capacity, but its effectiveness can depend on the availability and reliability of external partners.

Theme 5: Accountability-Driven Resource Utilization

Participants consistently emphasized that financial decisions had to remain documented, transparent, compliant, and defensible. Accountability was viewed not only as a regulatory requirement but also as a means of maintaining stakeholder confidence.

Participant 22: "Even during a crisis, every expenditure had to be properly documented."
Participant 24: "We had to ensure that every resource was used for its intended purpose."
Participant 26: "Transparency was important because stakeholders needed to know how resources were utilized."
Participant 28: "We made sure that our financial decisions could be explained and justified."
Participant 29: "Proper documentation protected the school and ensured that the resources were used responsibly."
Participant 30: "Accountability helped maintain the trust of teachers, parents, and the community."

The narratives demonstrate that accountability served as a governance and trust-building mechanism in financial resource management. This finding is consistent with Gaspar et al. (2023), who emphasized transparency and accountability as essential components of sound school financial resource management in the Philippine setting. Recent Philippine research on school heads' financial resource management likewise identifies budgeting, utilization, monitoring, documentation, and accountability as interconnected components of effective financial management.

Nevertheless, accountability may also create operational constraints during emergencies when leaders must act rapidly while remaining within established financial rules. Crisis-leadership research emphasizes the tension between the need for rapid action and the requirement for responsible governance under uncertain conditions. Thus, accountability should not be viewed simply as a compliance activity but as a mechanism for ensuring that rapid financial decisions remain legitimate, transparent, and defensible.

Taken together, the five themes indicate that school heads experienced financial resource management during disruptions as a dynamic and adaptive leadership process. Priority-driven planning enabled them to identify urgent needs; rapid reallocation allowed resources to follow changing priorities; adaptive decision-making supported action under uncertainty; stakeholder-supported mobilization

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expanded available resources; and accountability-driven utilization ensured that decisions remained transparent and legitimate.

The themes demonstrate that financial management during disruption extends beyond conventional budgeting and expenditure control. It involves continuous assessment, strategic prioritization, timely judgment, collaboration, resource integration, and responsible utilization. This interpretation is consistent with the broader crisis-leadership literature, which characterizes effective school leadership during disruption through preparedness, adaptive decision-making, communication, collaboration, resource integration, and continuous learning.

Importantly, the qualitative findings stand independently as an account of the participants' lived experiences and meanings rather than as a repetition or confirmation of the quantitative results. They show how school heads experienced financial management as a practical leadership activity in which resources, priorities, information, relationships, and accountability had to be continuously balanced. In this sense, strategic financial management during disruption may be understood as an adaptive leadership capability that enables schools to navigate uncertainty while protecting essential educational services.

Thematic Analysis of Challenges and Contextual Constraints in Implementing Strategic Financial Management

The thematic analysis identified five major themes concerning the challenges and contextual constraints encountered by school heads in implementing strategic financial management to support learning continuity: (1) limited and competing financial resources, (2) bureaucratic and procedural constraints, (3) unpredictable emergency needs, (4) unequal learner and community conditions, and (5) limitations in external resource mobilization. The themes illustrate that financial management during disruptions is shaped not only by school-level decisions but also by institutional procedures and contextual conditions.

Theme 1: Limited and Competing Financial Resources

Participants described insufficient resources and competing priorities as persistent challenges. School heads had to balance regular operational requirements with unexpected emergency needs, making prioritization difficult.

Participant 2: "The available funds were not always enough because regular expenses continued even when emergencies arose."

Participant 7: "We had to choose which needs should come first because we could not fund everything at the same time."

Participant 13: "Emergency needs sometimes required us to postpone activities that were already planned."

Participant 21: "The biggest challenge was making limited resources serve many different needs."

This finding reflects the resource constraints identified by De Voto and Superfine (2023), who noted that organizational resources and preparedness influenced how school leaders responded to crises. It also supports evidence that financial and material limitations can restrict schools' capacity to implement crisis responses effectively. Thus, even when school heads demonstrate strong financial management competencies, the availability of resources remains a fundamental boundary condition.

Theme 2: Bureaucratic and Procedural Constraints

Participants acknowledged the importance of financial controls but described administrative requirements as sometimes slowing urgent decisions and resource deployment.

Participant 4: "We understand that procedures are necessary, but there are times when they make the response slower."

Participant 9: "There are several documents and approvals that have to be completed before resources can be released."

Participant 16: "During emergencies, we sometimes needed to act quickly, but we still had to follow the required procedures."

Participant 25: "Accountability is important, but the process needs to allow reasonable flexibility during emergencies."

These experiences illustrate a tension between accountability and responsiveness. School leaders must protect public resources while simultaneously responding to rapidly changing needs. Chua Reyes et al. (2022) similarly found that Philippine school leaders operated within institutional and policy constraints while addressing crises and resource limitations. This suggests that effective financial governance requires accountability mechanisms that preserve transparency without unnecessarily delaying urgent interventions.

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Theme 3: Unpredictable Emergency Needs

Participants reported difficulty anticipating the type, scale, and timing of financial requirements during disruptions. Consequently, previously prepared budgets sometimes needed substantial adjustment.

Participant 5: "We could prepare a plan, but we could not always predict what would happen next."

Participant 11: "Some emergency needs appeared suddenly, so we had to revise our priorities."

Participant 18: "The challenge was that the actual needs were sometimes different from what we anticipated."

Participant 27: "We needed contingency plans because unexpected expenses could arise at any time."

This finding is consistent with crisis-management research emphasizing that educational disruptions are characterized by uncertainty and rapidly changing conditions. McLeod and Dulsky (2021) found that school leaders had to continuously reassess situations and adapt organizational decisions during the early stages of the COVID-19 crisis. De Voto and Superfine (2023) likewise reported that school leaders frequently confronted crises that could not be fully anticipated through conventional planning. These findings suggest that strategic financial management requires not only planning but also contingency capacity and flexibility to revise financial priorities.

Theme 4: Unequal Learner and Community Conditions

Participants emphasized that differences in socioeconomic conditions, geographic accessibility, technological connectivity, and community capacity affected schools' financial and operational responses.

Participant 6: "Not all learners had the same access to devices, connectivity, or learning materials."

Participant 12: "Some communities were easier to reach than others, especially when transportation was affected."

Participant 20: "The needs of learners differed depending on their family and community situation."

Participant 29: "A strategy that works in one school may not necessarily work in another because the contexts are different."

This theme highlights the contextual variability of learning continuity. Dayagbil et al. (2021) documented similar disparities among Philippine learners, particularly concerning internet connectivity, access to devices, and other conditions affecting participation in alternative learning modalities. These disparities indicate that financial management cannot rely exclusively on standardized allocation models. Instead, resource decisions need to consider school-specific and community-specific conditions.

Theme 5: Limitations in External Resource Mobilization

Participants reported that external partnerships could supplement school resources, but opportunities for mobilization were not equally available across schools.

Participant 3: "We could seek help from partners, but not every community had the same resources."

Participant 10: "Some organizations were willing to help, but their capacity was also limited."

Participant 15: "Partnerships are useful, but they depend on the relationships and resources available in the community."

Participant 24: "We cannot always rely on external assistance because support may not be available when it is urgently needed."

This finding indicates that external resource mobilization is valuable but context-dependent and potentially unequal. Stakeholder networks may strengthen schools' capacity to respond to disruption, but schools located in communities with fewer economic or institutional resources may have fewer opportunities to secure external assistance. This is consistent with research emphasizing the importance of community engagement and partnerships in crisis response while recognizing that schools operate within unequal resource environments (Brown et al., 2023).

Taken together, the findings show that school heads encounter challenges that extend beyond their individual financial management competencies. Resource scarcity, procedural requirements, uncertainty, contextual inequalities, and uneven external support shape their ability to strategically manage resources during disruptions. These constraints suggest that effective school financial management requires a balance between fiscal accountability and operational flexibility.

The findings further indicate that strategic financial management should be context-sensitive rather than based solely on standardized procedures. School heads need sufficient flexibility to respond to

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unpredictable needs, while financial controls must remain strong enough to protect transparency and accountability. At the same time, differences in learner needs, community resources, connectivity, and geographic conditions require differentiated approaches to resource allocation and mobilization.

These qualitative findings therefore suggest that a future School Resource Management Framework should incorporate contingency planning, flexible resource allocation, streamlined emergency procedures, context-sensitive prioritization, and strengthened stakeholder partnerships. Such components would enable financial management systems to respond more effectively to the realities experienced by schools during educational disruptions.

Thematic Analysis of Strategies and Innovative Financial Resource Management Practices

The thematic analysis identified six major themes concerning the strategies and innovative financial resource management practices employed by school heads during disruptions: (1) needs-based prioritization, (2) flexible resource reallocation, (3) partnership-based resource mobilization, (4) data-informed financial decision-making, (5) shared accountability, and (6) institutionalization of lessons learned. These themes demonstrate that school heads employ adaptive, collaborative, and learning-oriented approaches to sustain and improve educational services during periods of disruption.

Theme 1: Needs-Based Prioritization

Participants described prioritizing expenditures according to the urgency and magnitude of learner, teacher, and school needs. Rather than distributing resources uniformly, school heads considered which programs and groups required immediate assistance.

Participant 1: "We first identify which learners and programs need immediate support before deciding where the funds should go."

Participant 8: "Our priorities are based on actual needs rather than simply following the usual spending pattern."

Participant 14: "We look at the most urgent concerns and make sure that limited resources reach those who need them most."

This practice reflects a needs-responsive approach to financial management, in which resource allocation is linked to identified educational priorities. Candelaria et al. (2025) found that school leaders adjusted spending priorities during the pandemic according to emerging educational needs, demonstrating how financial decisions can become more responsive during periods of disruption.

Theme 2: Flexible Resource Reallocation

Participants explained that flexibility in reallocating funds enabled schools to respond to changing requirements. Planned expenditures could be adjusted when emerging needs became more urgent.

Participant 3: "When circumstances changed, we had to move resources from less urgent activities to more immediate needs."

Participant 10: "Flexibility allowed us to respond without waiting for the original plan to solve a problem that no longer existed."

Participant 17: "We reviewed our allocations regularly and adjusted them when the situation required it."

This strategy illustrates financial agility, whereby school heads treat resource allocation as an adjustable process rather than a fixed annual activity. Leithwood et al. (2020) emphasized that successful school leadership in challenging conditions requires organizational flexibility and the capacity to respond to changing circumstances. This perspective is applicable to financial management because rigid allocation systems may limit an institution's ability to address rapidly emerging needs.

Theme 3: Partnership-Based Resource Mobilization

School heads reported developing and sustaining partnerships with parents, community organizations, local government units, private organizations, and other external stakeholders to supplement school resources.

Participant 5: "We reached out to our community partners when the school's available resources were not enough."

Participant 12: "Partnerships helped us obtain materials and other forms of support that we could not provide internally."

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Participant 22: "Maintaining good relationships with stakeholders made it easier to request assistance when emergencies occurred."

The theme demonstrates that resource mobilization extends beyond conventional financial generation to include social capital, partnerships, and collaborative resource sharing. Bryk (2020) argued that strong relational networks and community connections are important organizational resources that support schools in responding to complex challenges. The participants' accounts suggest that such relationships can become strategic assets during disruptions.

Theme 4: Data-Informed Financial Decision-Making

Participants described using school records, learner information, operational data, previous experiences, and emerging conditions to determine financial priorities.

Participant 6: "We examine our records and learner information before deciding which needs should receive resources."

Participant 15: "Our previous experiences helped us determine what resources might be needed during another disruption."

Participant 19: "We consider available data and the current situation rather than relying only on assumptions."

This practice indicates a movement toward evidence-informed financial management, where resource decisions are supported by available institutional information. Schildkamp (2019) argued that systematic use of educational data can strengthen decision-making by helping school leaders identify needs, monitor interventions, and adjust practices. Applied to financial management, data-informed decision-making can help school heads align expenditures with actual school conditions rather than relying solely on predetermined allocations.

Theme 5: Shared Accountability

Participants emphasized that financial management was not treated as the sole responsibility of the school head. Teachers, coordinators, school personnel, and other stakeholders were involved in monitoring, documentation, communication, and responsible resource utilization.

Participant 4: "We involve other people in monitoring resources so that everyone understands how funds are being used."

Participant 11: "Accountability becomes stronger when responsibilities are shared rather than concentrated on one person."

Participant 26: "We communicate financial decisions to stakeholders so that they understand why resources were used in a particular way."

This theme reflects distributed accountability, in which transparency and responsibility are embedded across the school organization. Spillane (2020) argued that leadership is often distributed across organizational actors rather than exercised exclusively by a single formal leader. Applied to financial resource management, shared accountability can strengthen collective responsibility, oversight, and trust while reducing dependence on individual decision-makers.

Theme 6: Institutionalization of Lessons Learned

Participants described documenting experiences, evaluating previous responses, and incorporating lessons from disruptions into subsequent plans and preparedness measures.

Participant 7: "After every disruption, we document what worked and what did not so that we can improve our next plan."

Participant 18: "Our previous experience became a reference when we prepared for another possible disruption."

Participant 29: "We do not want to repeat the same mistakes, so lessons from the past are included in our planning."

This theme demonstrates that recovery was viewed not simply as returning to normal operations but as an opportunity for organizational learning and institutional improvement. Fonsén et al., (2024), emphasized that organizational learning following crises can strengthen institutional preparedness and future response capacity. The participants' accounts similarly suggest that documenting and institutionalizing lessons learned can transform individual experiences into organizational knowledge.

The six themes demonstrate that school heads employ financial management strategies that are needs-responsive, flexible, collaborative, evidence-informed, accountable, and learning-oriented. Needs-based prioritization and flexible reallocation enable immediate responses to changing conditions, while partnerships expand available resources. Data-informed decision-making provides an evidence base for

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financial choices, shared accountability strengthens collective stewardship, and institutionalized lessons learned support longer-term organizational improvement.

These practices indicate that innovative financial resource management during disruption involves more than controlling expenditures. It requires school heads to anticipate needs, continuously reassess priorities, leverage internal and external resources, use available evidence, distribute responsibility, and convert crisis experiences into institutional knowledge. The findings therefore suggest that effective financial management during disruption is a strategic capability that combines resource stewardship with organizational adaptability.

The final theme is particularly important because it extends financial management beyond immediate crisis response toward continuous organizational learning. When successful practices and lessons from previous disruptions are documented and incorporated into subsequent plans, financial management becomes part of an institutional cycle of preparedness, response, recovery, and improvement. This provides a strong conceptual basis for incorporating adaptive resource allocation, stakeholder partnerships, evidence-informed decision-making, shared accountability, and organizational learning into the proposed School Resource Management Framework.

Integration of Quantitative and Qualitative Findings

The integration of the quantitative and qualitative findings demonstrated convergence and complementarity. The quantitative results established a strong and significant relationship between strategic financial management and learning continuity resilience ($r = .742$, $p < .001$), while the qualitative findings provided contextual explanations of how school heads experienced financial planning, allocation, decision-making, monitoring, and resource mobilization during disruptions. Such integration is consistent with mixed-methods methodology, where qualitative and quantitative findings are brought together to generate a more comprehensive interpretation and higher-level meta inferences (Fetters et al., 2013; Creswell, 2025).

Table 5. Integration of Quantitative and Qualitative Findings

	Quantitative Finding	Qualitative Explanation	Integrated Interpretation
1.	Strong overall relationship ($r = .742$, $p < .001$)	Participants described financial decisions as influencing schools' capacity to respond to disruptions.	Strategic financial management was closely associated with learning continuity resilience.
2.	Strategic financial decision-making was the strongest predictor ($\beta = .29$, $p < .001$)	School heads described making timely decisions, assessing risks, consulting stakeholders, and adjusting actions under uncertainty.	Adaptive financial decision-making supported schools' capacity to respond to changing conditions.
3.	Resource allocation and prioritization was significant ($\beta = .24$, $p < .001$)	Participants described prioritizing urgent needs and redirecting resources as circumstances changed.	Flexible and needs-based allocation supported continuity of essential school services.
4.	Financial planning and budgeting was significant ($\beta = .21$, $p < .001$)	Participants described anticipatory planning and continuous revision of financial priorities.	Financial planning contributed to preparedness by enabling schools to anticipate and adjust to emerging requirements.
5.	Financial monitoring and control was significant ($\beta = .16$, $p = .001$)	Participants emphasized expenditure tracking, documentation, and review of resource utilization.	Monitoring provided information for corrective action and responsible resource management.
6.	Resource mobilization was significant ($\beta = .11$, $p = .026$)	Participants described obtaining support through community, government, and external partnerships.	External networks supplemented internal resources and expanded schools' response capacity.
7.	Transparency and accountability was not a significant unique predictor ($\beta = .08$, $p = .089$)	Participants nevertheless regarded documentation, transparency, and compliance as essential.	Accountability functioned primarily as a governance and legitimacy mechanism rather than a direct predictor of resilience.

The strong correlation between strategic financial management and learning continuity resilience ($r = .742$) was qualitatively explained through participants' accounts of how financial decisions were translated into practical responses during disruptions. School heads described financial management as an active process involving needs assessment, priority adjustment, timely decision-making, resource monitoring, and mobilization of additional support. These accounts provide contextual meaning to the statistical relationship

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and show how financial management operates in practice rather than as an isolated numerical association. This interpretation is consistent with research indicating that organizational resources and leadership capacity influence how schools interpret and respond to disruptive conditions (De Voto et al., 2023; McLeod & Dulsky, 2021).

The qualitative evidence particularly explains why Strategic Financial Decision-Making emerged as the strongest predictor. Participants reported making timely judgments despite incomplete information and changing circumstances, reflecting the adaptive nature of crisis leadership. Leaders must continuously reassess conditions and modify organizational responses, consistent with Hill-Berry and Burris (2025), who identified adaptability, creative problem-solving, stakeholder engagement, and context-sensitive leadership as important characteristics of resilient school leadership during overlapping crises.

Participants also explained the significant contribution of Resource Allocation and Prioritization by describing how available resources were directed toward urgent educational requirements. The findings suggest that the strategic value of financial resources depends partly on school heads' ability to identify immediate priorities and adjust allocations accordingly. This interpretation is consistent with Philippine evidence showing that principals addressed pandemic-related disruptions through adaptive leadership, stakeholder engagement, and responsive school-level practices (Adams et al., 2023).

Financial Planning and Budgeting was similarly expanded through participants' descriptions of anticipatory planning and continuous adjustment. Rather than treating planning as a fixed annual activity, school heads described it as an iterative process responsive to emerging conditions. This supports the view that school resilience involves not only responding to disruptions but also using experience to strengthen future organizational capacity. A recent study of school leaders likewise found that pre-existing school-development activities and lessons gained during the pandemic contributed to future-oriented school resilience.

The qualitative accounts also clarified the significant contribution of Financial Monitoring and Control. Participants emphasized tracking expenditures, documenting transactions, and reviewing resource utilization. These practices generated information for subsequent financial adjustments, indicating that monitoring functioned as a feedback mechanism connecting financial implementation with decision-making.

For Resource Mobilization, participants described partnerships and external support as mechanisms for supplementing limited school resources. This finding expands the quantitative result by demonstrating that resource capacity extends beyond funds directly controlled by schools. External relationships and collaborative networks can serve as strategic resources during disruptions, consistent with Brown et al. (2023), who identified stakeholder engagement, community connection, and resource integration as important features of resilient and responsive school leadership.

The qualitative findings also provide a useful explanation for the nonsignificant unique effect of Transparency and Accountability. Participants regarded accountability as essential for documentation, compliance, trust, and legitimacy, but did not necessarily describe it as a direct mechanism for generating resilience. Instead, it established governance conditions within which financial decisions could be implemented responsibly. This helps explain why transparency and accountability may be highly practiced yet fail to show a statistically significant independent contribution when planning, allocation, monitoring, decision-making, and resource mobilization are simultaneously controlled. Overall, the qualitative evidence reinforces the interpretation of strategic financial management as an interconnected system in which different practices contribute to learning continuity resilience through complementary and potentially indirect pathways.

Strategic Financial Management Components and Mechanisms for the School Resource Management Framework

The converged quantitative and qualitative findings indicate that the proposed School Resource Management Framework should encompass six interrelated strategic financial management components: financial planning and budgeting, resource allocation and prioritization, financial monitoring and control, resource mobilization, transparency and accountability, and strategic financial decision-making.

These components should not function as isolated administrative activities but as interconnected elements of a continuous and adaptive resource-management process. The framework should operate through a cycle beginning with risk anticipation and needs assessment, followed by planning, prioritization, resource deployment, monitoring and control, stakeholder mobilization, evaluation, and continuous improvement.

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Table 6. Proposed Components and Mechanisms of the School Resource Management Framework

Strategic Financial Management Component	Key Mechanisms/Practices	Strategic Function for Learning Continuity
1. Financial Planning and Budgeting	Risk anticipation; needs assessment; contingency planning; flexible budgeting; alignment of financial plans with school priorities	Ensures that resources are anticipated and prepared for emerging instructional, operational, and emergency requirements
2. Resource Allocation and Prioritization	Needs-based prioritization; urgency assessment; flexible reallocation; protection of essential learning services	Directs limited resources toward the most critical learner, teacher, instructional, and operational needs
3. Financial Monitoring and Control	Expenditure tracking; documentation; financial review; variance monitoring; corrective action	Enables timely identification of resource gaps, inefficient utilization, and emerging financial requirements
4. Resource Mobilization	Stakeholder partnerships; LGU/community engagement; external assistance; resource sharing; networking	Expands the resource base available to schools when internal financial resources are insufficient
5. Transparency and Accountability	Documentation; reporting; participatory monitoring; compliance; communication with stakeholders	Protects financial integrity, strengthens stakeholder trust, and ensures legitimate and responsible resource utilization
6. Strategic Financial Decision-Making	Data-informed decisions; risk assessment; consultation; timely judgment; adaptive decision-making	Enables school heads to respond rapidly and appropriately to uncertain and changing conditions
7. Cross-Cutting Mechanisms	Stakeholder participation; data-informed management; emergency preparedness; flexible resource reallocation; lessons learned; continuous improvement	Connects financial management practices and ensures that resource decisions remain adaptive, contextual, and resilience-oriented
8. Expected Outcome	Integrated and adaptive resource management	Enhanced preparedness, instructional continuity, adaptive capacity, and recovery of learning services

The qualitative findings further suggest that these components should operate through a continuous resource-management cycle rather than as separate financial functions. The cycle begins with risk anticipation and needs assessment, proceeds to planning and prioritization, and continues through resource deployment, monitoring, mobilization, evaluation, and improvement. This cyclical process allows school heads to revise financial decisions as circumstances change and to incorporate lessons from previous disruptions into subsequent planning. Such an approach is consistent with research emphasizing adaptive leadership, organizational learning, and resilience in educational settings (Hill-Berry & Burris-Melville, 2025; McLeod & Dulsky, 2021).

The framework should also incorporate stakeholder participation, data-informed decision-making, emergency preparedness, flexible resource reallocation, systematic documentation of lessons learned, and continuous improvement as cross-cutting mechanisms. These mechanisms strengthen the connection between financial management and the broader organizational capacity to respond to disruption. Data and needs assessment provide the basis for prioritization; stakeholder participation expands information and resource networks; monitoring supports corrective action; and lessons learned facilitate institutional improvement.

Accordingly, the proposed framework moves beyond a conventional compliance-oriented financial management model toward a resilience-oriented School Resource Management Framework. Financial management is consequently viewed not merely as budgeting, expenditure control, and accountability, but as a strategic institutional capability that enables schools to anticipate risks, prioritize needs, deploy and mobilize resources, adapt to changing conditions, sustain learning services, and recover from disruptions.

This orientation establishes a direct strategic connection between financial stewardship and learning continuity, providing a framework for strengthening the preparedness, adaptability, responsiveness, and recovery capacity of basic education schools.

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Proposed Resilient Strategic School Resource Management Framework

Based on the converged quantitative and qualitative findings, a Resilient Strategic School Resource Management Framework (RSSRMF) is proposed to guide school heads in managing financial and related resources before, during, and after educational disruptions. The framework translates the empirical findings into an iterative management process consisting of five interconnected phases: (1) Anticipate and Assess, (2) Strategically Plan and Prioritize, (3) Mobilize and Allocate, (4) Monitor and Adapt, and (5) Recover, Learn, and Improve. Rather than treating financial management as a purely administrative or compliance-oriented function, the framework positions resource management as a strategic mechanism for strengthening preparedness, maintaining learning continuity, and improving institutional resilience.

Table 7. Proposed Resilient Strategic School Resource Management Framework

Phase	Strategic Components	Key Mechanisms and Practices	Expected Output
1. Anticipate and Assess	Risk anticipation; needs assessment	Identify potential hazards, vulnerable learners, instructional requirements, operational needs, and possible resource gaps; analyze available school data and previous disruption experiences	Risk-informed resource priorities and preparedness needs
2. Strategically Plan and Prioritize	Financial planning and budgeting; resource prioritization	Develop flexible and contingency-oriented financial plans; align resources with learner needs, instructional priorities, identified risks, and institutional objectives	Responsive financial plans and prioritized expenditures
3. Mobilize and Allocate	Resource allocation and prioritization; resource mobilization	Allocate available resources according to urgency and need; reallocate resources when conditions change; mobilize support from LGUs, parents, communities, government agencies, private organizations, and other partners	Strategically deployed and supplemented resources
4. Monitor and Adapt	Financial monitoring and control; transparency and accountability; strategic financial decision-making	Track resource utilization; review expenditures; assess emerging conditions; make timely decisions; undertake corrective action; maintain documentation, transparency, and stakeholder communication	Adaptive, accountable, and evidence-informed resource management
5. Recover, Learn, and Improve	Evaluation; organizational learning; continuous improvement	Assess outcomes; identify remaining learning and resource gaps; evaluate financial utilization; document effective practices and challenges; integrate lessons learned into subsequent plans	Improved preparedness, organizational learning, and enhanced resilience
6. Cross-Cutting Mechanisms	Stakeholder participation; data-informed management; flexible reallocation; emergency preparedness; accountability; continuous improvement	Embed collaboration, evidence use, flexibility, transparency, and learning across all phases	Integrated and resilience-oriented resource management
7. Ultimate Outcome	Learning Continuity and School Resilience	Sustain essential educational services during disruption and strengthen the capacity to prepare, adapt, respond, and recover	Enhanced school resilience and sustained learning continuity

The first phase, Anticipate and Assess, establishes the foundation of the framework by requiring schools to identify potential risks, vulnerable learner groups, operational requirements, and anticipated resource gaps. This phase recognizes that resilience begins before disruption occurs. Risk assessment and

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preparedness allow school heads to identify resource requirements and establish priorities before emergency conditions intensify.

The second phase, Strategically Plan and Prioritize, translates identified risks and needs into financial priorities. Financial planning and budgeting are therefore expected to be flexible, contingency-oriented, and aligned with instructional and learner needs. The findings indicate that planning is most useful when it provides sufficient structure while allowing school heads to adjust priorities as conditions change.

The third phase, Mobilize and Allocate, focuses on strategically deploying available resources and expanding the resource base when internal capacity is insufficient. Resource allocation is guided by urgency, equity, and the protection of essential learning services, while resource mobilization involves partnerships with stakeholders and external organizations. This phase reflects the study's finding that resource management extends beyond funds directly controlled by the school.

The fourth phase, Monitor and Adapt, represents the framework's principal feedback mechanism. Financial monitoring and control provide information regarding resource utilization, while transparency and accountability ensure responsible stewardship. At the same time, strategic financial decision-making enables school heads to interpret changing circumstances and undertake timely corrective action. Thus, monitoring is not limited to checking compliance; it provides information that supports adaptive management.

The fifth phase, Recover, Learn, and Improve, extends resource management beyond immediate crisis response. Schools evaluate the effectiveness of their financial decisions, identify continuing learning and resource gaps, document successful practices, and incorporate lessons learned into future plans. Organizational learning is important because resilience involves not simply returning to previous conditions but developing greater capacity to respond to subsequent disruptions. This orientation is consistent with research emphasizing adaptive leadership, organizational learning, and resilience in educational settings (Hill-Berry & Burris-Melville, 2025; McLeod & Dulsky, 2021).

The framework is therefore cyclical rather than linear. Lessons generated during recovery and evaluation feed back into subsequent risk anticipation and needs assessment. This feedback mechanism allows schools to continuously improve their resource-management practices and strengthen preparedness for future disruptions.

The proposed Resilient Strategic School Resource Management Framework synthesizes the central empirical insight of the study: financial resources contribute to learning continuity resilience not merely through their availability, but through the strategic capacity of school heads to plan, prioritize, allocate, mobilize, monitor, and adapt those resources. The quantitative findings demonstrated a strong relationship between strategic financial management and learning continuity resilience ($r = .742$, $p < .001$), while the regression results showed that strategic financial decision-making ($\beta = .29$), resource allocation and prioritization ($\beta = .24$), financial planning and budgeting ($\beta = .21$), financial monitoring and control ($\beta = .16$), and resource mobilization ($\beta = .11$) significantly predicted resilience.

The qualitative findings further showed how these practices operate under actual disruption conditions through needs-based prioritization, flexible reallocation, stakeholder partnerships, data-informed decision-making, shared accountability, and institutionalization of lessons learned. Consequently, the framework positions the school head not merely as a financial custodian, but as a strategic resource leader, adaptive decision-maker, and resilience-builder who integrates financial stewardship with preparedness, learning continuity, recovery, and organizational improvement.

The proposed framework should therefore be understood as an empirically grounded management model rather than a rigid procedural template. Its implementation may be adapted according to school size, resource availability, learner characteristics, geographic conditions, community capacity, and the nature and severity of the disruption. This flexibility is essential for ensuring that school resource management remains responsive to the diverse realities of basic education schools in Region III.

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Figure 1. *Resilient Strategic School Resource Management Framework (RSSRMF)*

Ethical Considerations

Ethical standards were observed throughout the study. Prior to data collection, the research protocol was reviewed and authorized by the Department of Education (DepEd) Regional Office III, Central Luzon, as the relevant regulatory authority for the participation of public-school personnel and schools in the study. All participants provided informed consent, with participation being voluntary and nonparticipation having no effect on their employment, professional relationships, performance evaluation, or access to institutional services. Confidentiality was protected through participant codes, removal of identifying information, restricted data access, and secure storage. Interview procedures avoided unnecessary disclosure of confidential financial, personnel, or institutional information. The study complied with applicable Philippine data-privacy requirements and DepEd policies, and research integrity was maintained through accurate data representation, proper citation, and avoidance of fabrication, falsification, or manipulation of data.

Conclusion

The study concludes that school heads in Region III demonstrate a very high level of strategic financial management, while learning continuity resilience is likewise very highly evident across basic education schools. Strategic Financial Decision-Making, Resource Allocation and Prioritization, and Financial Planning and Budgeting emerged as the strongest financial management dimensions, whereas Resource Mobilization represented a comparatively weaker area. In terms of resilience, schools demonstrated strong Preparedness and Risk Anticipation, Stakeholder Collaboration, Adaptability and Flexibility, and Continuity of Instructional Delivery, while Resource Responsiveness and Recovery and Improvement Capacity require further strengthening. These findings indicate that schools possess substantial internal capacities for managing disruptions, but sustained resilience requires not only effective management of existing resources but also the ability to mobilize additional support and institutionalize post-crisis learning. More importantly, the study establishes that strategic financial management is strongly and positively associated with and substantially predicts learning continuity resilience. The significant correlation (r = .742, p < .001) demonstrates that schools with stronger strategic financial management practices tend to exhibit higher levels of resilience. The regression model further showed that the six financial

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management dimensions collectively explained 61.5% of the variance in learning continuity resilience (R^2 = .615; adjusted R^2 = .607). Strategic Financial Decision-Making emerged as the strongest predictor, followed by Resource Allocation and Prioritization, Financial Planning and Budgeting, Financial Monitoring and Control, and Resource Mobilization. Although Transparency and Accountability was highly practiced, it did not make a statistically significant unique contribution when the other dimensions were considered simultaneously. This finding contributes to a more nuanced understanding of school financial management by demonstrating that the strategic use, prioritization, and timely deployment of resources may be more consequential for resilience than financial governance practices considered in isolation. The qualitative findings further deepen this contribution by showing that resilient financial management is not simply a matter of following budgeting procedures. Rather, it is an adaptive leadership capability through which school heads anticipate needs, establish priorities, reallocate resources, mobilize stakeholder support, use data for decision-making, maintain accountability, and transform crisis experiences into organizational learning. At the same time, limited resources, procedural constraints, unpredictable emergencies, unequal learner and community conditions, and uneven external support restrict the capacity of schools to respond effectively. The convergence of quantitative and qualitative findings therefore suggests that school resilience is shaped by the interaction between financial capacity, leadership judgment, organizational adaptability, and stakeholder support. The principal contribution of the study is the empirical positioning of strategic financial management as a critical organizational mechanism for strengthening learning continuity resilience in basic education. Rather than treating school financial management primarily as a compliance requirement, the findings support its reconceptualization as a strategic function connected to preparedness, adaptive response, instructional continuity, and recovery. This provides a stronger evidence base for the proposed Resilient Strategic School Resource Management Framework, which can guide school heads in integrating risk anticipation into financial planning, aligning resource allocation with continuity-critical priorities, strengthening resource monitoring and accountability, mobilizing internal and external support, and making timely and context-responsive financial decisions. The framework consequently has potential value not only for school-level management but also for leadership development, resource management policies, capacity-building programs, and disaster- and crisis-preparedness initiatives within basic education. The study also contributes to research by demonstrating the value of combining quantitative predictive evidence with qualitative accounts of actual school-level financial management practices. The quantitative results identify which dimensions have stronger predictive contributions, while the qualitative findings explain how these practices are enacted under conditions of uncertainty and constraint. This mixed-methods evidence provides a more comprehensive basis for understanding resilience than either statistical relationships or experiential accounts alone. Nevertheless, the findings should not be interpreted as definitive evidence that strategic financial management causes learning continuity resilience because the study employed a nonexperimental design. The substantial unexplained variance also indicates that resilience is influenced by factors beyond financial management. Future research may therefore examine additional predictors such as instructional leadership, digital and technological readiness, teacher preparedness, organizational culture, school infrastructure, community resilience, disaster exposure, and external stakeholder support. Longitudinal studies may determine how financial management practices and school resilience evolve before, during, and after actual disruptions, while comparative studies may examine differences across regions, school levels, geographic contexts, and resource conditions. Experimental or quasi-experimental research may also assess whether targeted financial-management and adaptive-leadership interventions produce measurable improvements in resilience outcomes. Further studies may validate and refine the proposed framework through pilot implementation in selected schools and subsequent evaluation of its effectiveness, feasibility, scalability, and sustainability. Overall, the study demonstrates that resilient schools require more than available resources—they require leaders who can strategically anticipate, prioritize, allocate, mobilize, monitor, adapt, and learn from the use of those resources. The findings therefore affirm the strategic importance of school heads as resource leaders and provide an empirical foundation for strengthening school resource management as an integral component of resilient and sustainable learning continuity in Philippine basic education.

Recommendations

Based on the findings of the study, school heads should institutionalize adaptive and evidence-informed financial management practices, particularly in Strategic Financial Decision-Making, Resource Allocation and Prioritization, and Financial Planning and Budgeting, which emerged as the strongest predictors of learning continuity resilience. School-level financial plans should therefore incorporate regular needs assessments, risk and disruption scenarios, continuity-critical expenditure priorities, contingency provisions, and predefined mechanisms for reallocating resources when learner, instructional, operational, or

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emergency needs change. School heads should conduct periodic financial and operational reviews to determine whether existing allocations remain aligned with emerging priorities and should use available school data and stakeholder feedback to support timely financial decisions. School heads and school management teams should strengthen Resource Mobilization, which received the lowest level among the strategic financial management dimensions despite remaining a significant predictor of resilience. Schools should establish and maintain a stakeholder partnership inventory identifying potential sources of technical, material, financial, and logistical support from parents, local government units, community organizations, private institutions, alumni, and other partners. Partnership activities should be guided by documented needs, clear roles, transparency measures, and sustainability plans rather than relying primarily on ad hoc assistance during emergencies. Capacity-building for school heads should consequently include partnership development, resource leveraging, networking, proposal preparation, and stakeholder engagement, while recognizing that the availability of external resources varies across school communities. The proposed Resilient Strategic School Resource Management Framework (RSSRMF) should prioritize Resource Responsiveness and Recovery and Improvement Capacity, particularly because these were comparatively weaker dimensions of learning continuity resilience. The framework should establish a school-level emergency resource-response protocol specifying procedures for rapid needs assessment, prioritization, resource reallocation, procurement or mobilization, utilization monitoring, and communication during disruptions. After each major disruption, schools should conduct structured post-incident reviews to document actions taken, resources utilized, challenges encountered, successful practices, and areas requiring improvement. These lessons should be incorporated into succeeding in school improvement, financial, preparedness, and continuity plans to ensure that crisis experiences contribute to institutional learning rather than being treated as isolated events. Education authorities should provide context-sensitive financial and administrative mechanisms that balance accountability with operational flexibility. The qualitative findings indicate that limited resources, procedural requirements, unpredictable emergencies, contextual inequalities, and uneven external support can constrain timely resource deployment. DepEd offices should therefore examine opportunities to streamline emergency-related processes, clarify allowable reallocations and responsive resource-use procedures, strengthen technical assistance on financial management, and provide practical guidance for school heads during disruptions. Such mechanisms should retain appropriate transparency, documentation, and accountability safeguards while allowing sufficient flexibility for legitimate and urgent school-level needs. Implementation should also consider differences in school size, learner population, geographic location, disaster exposure, resource availability, and community capacity. Financial Monitoring and Control and Transparency and Accountability should be maintained as integral governance safeguards, even though Transparency and Accountability did not demonstrate a significant unique predictive contribution in the regression model. School heads should continue to use regular monitoring, documentation, reporting, and stakeholder communication to ensure that resources are utilized for intended priorities and that financial decisions remain credible and defensible. Rather than treating accountability as a separate compliance activity, schools should integrate it with planning, allocation, monitoring, and decision-making processes so that financial information can support timely corrective action and evidence-informed management. The RSSRMF should be piloted and evaluated before wider implementation across Region III. Pilot implementation should involve schools with varied geographic, socioeconomic, institutional, and resource conditions to determine the framework's feasibility, adaptability, and usefulness in different contexts. Evaluation should examine changes in strategic financial management practices, resource responsiveness, preparedness, instructional continuity, stakeholder collaboration, and recovery and improvement capacity. School heads and other stakeholders should provide implementation feedback that can be used to refine the framework before broader adoption. Future researchers should employ longitudinal, quasi-experimental, comparative, or mixed-methods evaluation designs to determine whether sustained implementation of the framework is associated with measurable improvements in learning continuity and post-disruption recovery. Such research would extend the present findings and provide stronger evidence regarding the practical effectiveness of strategic financial management interventions while addressing the nonexperimental nature of the current study. Finally, future research should expand the explanatory scope of learning continuity resilience by examining other factors that may account for the remaining variance not explained by strategic financial management, including instructional leadership, teacher preparedness, digital readiness, infrastructure, organizational culture, school leadership capacity, community resilience, disaster exposure, and external stakeholder support. Comparative studies across regions and school levels may further determine whether the predictive patterns identified in Region III are consistent in other educational contexts. Collectively, these applications can strengthen the evidence base for resilient school management and support the development of more responsive, equitable, and sustainable resource-management systems for maintaining learning continuity during educational disruption

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