

Participatory Budgeting and Resource Allocation in Public Elementary Schools, Division of Dasmariñas City: Basis for Contextualized Enrichment Program

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ABSTRACT

Effective financial resource management remains a major challenge in education, as increased funding does not always ensure efficient and needs-based allocation at the school level. Issues such as centralized decision-making, limited accountability, and weak stakeholder involvement often lead to gaps between allocated resources and actual school needs. In response, participatory budgeting has been promoted as an approach that encourages stakeholder engagement, transparency, and shared decision-making. Although supported by existing policies, its implementation in public schools remains inconsistent, highlighting a gap between policy and practice. Hence, this study was conducted to assess participatory budgeting and resource allocation practices, identify challenges, and propose a contextualized program to strengthen inclusive and effective school financial management.

OBJECTIVES

This study examined participatory budgeting and resource allocation practices in public elementary schools in the Division of Dasmariñas City, analyzed stakeholder perceptions and their relationship, identified implementation challenges, and proposed an intervention program based on the results.

METHODS

This study utilized a descriptive–correlational research design to examine participatory budgeting and resource allocation practices in public elementary schools in the Division of Dasmariñas City. A total of 685 respondents, composed of school heads, teachers, and SPTA officers, were selected using purposive and simple random sampling techniques. Data were gathered through a researcher-made survey questionnaire covering participatory budgeting, resource allocation, challenges encountered, and program acceptability. The collected data were analyzed using percentage, weighted mean, Analysis of Variance (ANOVA), and Pearson's r to determine differences and relationships among variables.

RESULTS

The results showed that participatory budgeting is generally well implemented, reflecting strong stakeholder engagement, transparency, and shared governance. Resource allocation practices were also found to be effective, demonstrating responsiveness, efficiency, and fairness. However, significant differences in perceptions exist among stakeholders, with teachers reporting lower levels of participation and inclusivity compared to school heads and SPTA officers. A significant relationship was found between participatory budgeting and resource allocation, indicating that stronger participation contributes to improved financial management. Despite these positive outcomes, challenges such as limited participation, weak feedback mechanisms, and gaps in strategic alignment were identified.

CONCLUSION

The study concludes that participatory budgeting and resource allocation systems are functional but require further enhancement in terms of inclusivity, consultation, and alignment with long-term plans. The proposed Contextualized Enrichment Program is highly acceptable and provides a practical approach to strengthening participatory practices, improving transparency, and ensuring more effective and sustainable school resource management.

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KEYWORDS: *Participatory Budgeting, Resource Allocation.*

INTRODUCTION

The effective management of financial resources continues to be a critical concern in education systems worldwide. Governments allocate significant portions of their budgets to education in an effort to improve access, enhance quality, and promote equity among learners. However, despite increased investment, challenges in resource allocation remain evident. Inefficiencies often arise due to centralized decision-making structures, limited accountability, and insufficient involvement of key stakeholders. As a result, allocated resources do not always correspond to the actual needs of schools, leading to gaps in service delivery and program implementation.

In response to these challenges, many education systems have shifted toward decentralization and participatory governance approaches. Participatory budgeting has emerged as an inclusive mechanism that allows various stakeholders to take part in financial decision-making processes. Within the school context, this approach enables teachers, parents, administrators, and community members to collaboratively identify priorities, allocate resources, and monitor expenditures. Such engagement promotes transparency, strengthens accountability, and ensures that financial decisions are more responsive to the specific needs of the school community. Furthermore, active stakeholder participation fosters a sense of shared responsibility and ownership, which is essential for sustaining school improvement initiatives.

At the national level, the Philippine education system supports participatory governance through established legal and policy frameworks. School-Based Management encourages decentralization by empowering school leaders and stakeholders to make informed decisions regarding school operations and resource allocation. Similarly, policies guiding school planning and budgeting processes emphasize stakeholder involvement, transparency, and accountability in the utilization of school funds. These frameworks are designed to ensure that financial resources are managed efficiently and aligned with school priorities.

Despite the presence of these supportive policies, the implementation of participatory budgeting in public schools remains uneven. While some schools demonstrate strong collaboration and transparent practices, others continue to rely on top-down decision-making with limited stakeholder engagement. Variations in leadership capacity, stakeholder awareness, and institutional support contribute to these inconsistencies. In many cases,

participation is more procedural than meaningful, with limited opportunities for open dialogue, feedback integration, and inclusive representation of all sectors, particularly marginalized groups.

This situation reveals a significant gap between policy intentions and actual practice at the school level. Although participatory mechanisms are formally in place, their effectiveness in promoting inclusive, transparent, and responsive resource allocation remains insufficient. There is a need to examine how participatory budgeting is implemented in schools, identify existing challenges, and determine areas for improvement. More importantly, there is a need to develop context-specific interventions that can strengthen stakeholder engagement, enhance transparency, and align financial decisions with school priorities.

In this context, the present study is undertaken to assess participatory budgeting practices and resource allocation in public elementary schools and to identify the challenges encountered by stakeholders. It further aims to propose a contextualized program that will enhance participatory processes and improve the overall effectiveness of school financial management. By addressing the gap between policy and practice, this study seeks to contribute to the development of more inclusive, accountable, and responsive governance in education.

Theoretical Framework

This study was anchored on established and contemporary theories that explain how participation, governance, and resource management shape decision-making processes in educational institutions. These theories provide a conceptual basis for understanding how participatory budgeting influences efficient and equitable resource allocation in public elementary schools.

First, this study draws on Participatory Governance Theory, primarily advanced by Archon Fung (2006, 2015, 2020). This theory emphasizes the importance of direct stakeholder involvement in governance processes, particularly in decision-making and public resource management. Fung (2006) introduced the concept of “empowered participatory governance,” which highlights that effective participation goes beyond symbolic consultation and requires active stakeholder engagement in deliberation and decision-making. More recent work by Fung (2020) reinforces that participatory governance enhances transparency, accountability, and responsiveness in public institutions.

The relevance of this theory to the present study lies in its explanation of how stakeholder involvement—such as that of teachers, parents, and community members—can improve financial decision-making in schools. Participatory budgeting reflects the core principles of this theory by allowing stakeholders to collaboratively identify priorities, allocate resources, and monitor expenditures. Thus, Participatory Governance Theory provides a strong foundation for examining how inclusive decision-making processes contribute to better financial management outcomes in public elementary schools.

Second, this study is guided by the Resource-Based View (RBV) Theory, proposed by Jay Barney (1991). RBV theory asserts that an organization's effectiveness depends on how well it utilizes its available resources—financial, human, and material—to achieve its objectives. It emphasizes that strategic resource management leads to improved performance and organizational sustainability.

In the context of public elementary schools, where resources are often limited, RBV is highly applicable as it underscores the need for efficient, equitable, and strategic allocation of funds. Participatory budgeting aligns with this theory by helping schools identify priority needs and allocate resources accordingly through stakeholder input. This ensures that available resources are used in ways that maximize their impact on teaching, learning, and school development. Therefore, RBV Theory supports the study by explaining how proper resource management contributes to improved school performance.

Third, this study incorporates a more recent perspective through Collaborative Governance Theory, advanced by Ansell and Gash (2008) and further developed by Emerson and Nabatchi (2015). Collaborative governance refers to processes where public institutions engage stakeholders in collective decision-making to address shared concerns. Emerson and Nabatchi (2015) emphasized that collaboration among stakeholders enhances mutual trust, shared accountability, and effective problem-solving.

This theory is particularly relevant to the study because participatory budgeting is inherently collaborative. It requires schools to bring together various stakeholders to jointly plan, decide, and evaluate financial matters. Collaborative Governance Theory strengthens the conceptual framework by explaining how structured collaboration leads to improved transparency, accountability, and resource allocation outcomes. It also highlights the importance of trust-building, communication, and continuous engagement, which are essential in sustaining participatory practices in schools.

Lastly, these theoretical perspectives are reinforced by the School-Based Management (SBM) Framework, institutionalized in the Philippines through DepEd Order No. 83, s. 2012. SBM operationalizes decentralization by granting schools autonomy in decision-making while promoting shared governance and accountability. It mandates stakeholder participation in planning and resource allocation through tools such as the School Improvement Plan (SIP) and Annual Implementation Plan (AIP).

The SBM framework serves as the contextual and policy anchor of this study, bridging theory and practice. It provides the structural mechanism through which participatory governance and collaborative processes are implemented in schools. Within this framework, participatory budgeting becomes a practical application of these theories, ensuring that financial decisions are transparent, inclusive, and aligned with school priorities.

In summary, the integration of Participatory Governance Theory (Fung, 2006; 2020), Resource-Based View Theory (Barney, 1991), and Collaborative Governance Theory (Ansell & Gash, 2008; Emerson & Nabatchi, 2015), supported by the School-Based Management framework, provides a comprehensive explanation of how participatory budgeting influences resource allocation. These theories collectively suggest that when stakeholders are actively engaged and resources are strategically managed through collaborative processes, schools are more likely to achieve efficient, equitable, and responsive financial outcomes.

Guided by these theoretical perspectives, this study examines how participatory budgeting practices affect resource allocation in public elementary schools in the Division of Dasmariñas City. It further explores the relationship between stakeholder participation, transparency, accountability, and effective financial management, ultimately contributing to improved educational outcomes.

Statement of the Problem

This study examined participatory budgeting and resource allocation in public elementary schools in the Division of Dasmariñas City as basis for an intervention program.

Specifically, it seeks to answer the following questions:

1. How do the principals, teachers, and School Parent-Teacher Association (SPTA) officers assess participatory budgeting in terms of:
 - 1.1. Stakeholder involvement and representation;
 - 1.2. Transparency and information access;

- 1.3. Consultation and deliberation process;
- 1.4. Shared decision-making;
- 1.5. Accountability mechanisms;
- 1.6. Capacity building and awareness;
- 1.7. Equity and inclusion; and
- 1.8. Feedback and evaluation?
2. Is there a significant difference in the assessments of the three groups of respondents on participatory budgeting?
3. How do the principals, teachers, and SPTA officers assess resource allocation in terms of:
 - 3.1. Equity and fairness;
 - 3.2. Transparency and accountability;
 - 3.3. Needs-based prioritizations;
 - 3.4. Efficiency and cost-effectiveness;
 - 3.5. Stakeholder participation in allocation decisions;
 - 3.6. Alignment with goals and strategic plans;
 - 3.7. Monitoring and evaluation of resource use;
 - 3.8. Timeliness and adequacy of distribution;
 - 3.9. Innovation and flexibility; and
 - 3.10. Sustainability of resource management?
4. Is there a significant relationship between participatory budgeting and resource allocation?
5. What problems are encountered by the respondents in the implementation of participatory budgeting and resource allocation?
6. Based on the findings, what intervention program may be proposed?
7. How acceptable is the proposed contextualized enrichment program?

Methodology

Research Design

This study employed a descriptive–correlational research design to examine participatory budgeting and resource allocation in public elementary schools in the Division of Dasmariñas City. This design was selected because the study aims to describe existing practices and determine the relationship between variables without manipulating them.

Descriptive research is a design that aims to systematically describe the characteristics, conditions, or relationships that exist within a particular group or situation. According to Creswell and Creswell (2018), descriptive research is used to present an accurate profile of persons, events, or situations as they naturally occur. Similarly, Fraenkel, et al(2019) define descriptive research as a method that gathers information about current conditions to describe and interpret what currently exists. In this study, the descriptive component was used to determine the level of implementation of participatory budgeting

and resource allocation in terms of the identified variables based on the responses of school heads, teachers, and SPTA officers.

On the other hand, correlational research is concerned with identifying the degree of relationship between two or more variables without manipulating them. According to Fraenkel et al. (2019), correlational research examines whether and how strongly variables are related, while Creswell and Creswell (2018) explain that it allows researchers to measure associations among naturally occurring variables. In the context of this study, the correlational approach was utilized to determine whether participatory budgeting practices are significantly related to resource allocation in public elementary schools.

The use of the descriptive–correlational design is appropriate for this study for several reasons. First, the research focuses on existing conditions of participatory budgeting and resource allocation, which require accurate description rather than experimental manipulation. Second, the study aims to analyze relationships among variables, particularly how dimensions of participatory budgeting influence resource allocation practices. Third, the design allows data to be collected in a natural school setting, ensuring that findings reflect real-life practices and conditions.

Furthermore, this design provided a strong basis for identifying patterns, trends, and relationships that may inform the development of an intervention program. By combining descriptive and correlational approaches, the study not only presents the status of participatory budgeting and resource allocation but also explains how these variables are interconnected. Thus, the descriptive–correlational design is both relevant and effective in addressing the objectives of the study.

Summary of Findings

The following are the key findings of the study:

1. Participatory budgeting is generally well implemented (grand mean = 4.40), reflecting strong stakeholder engagement, transparency, accountability, and shared governance. However, consultation and feedback mechanisms are comparatively weaker, indicating a need for deeper dialogue and more structured stakeholder involvement.
2. There is a notable difference in perceptions among stakeholders. Principals and SPTA officers rate practices as widely observed, while teachers give relatively lower ratings, suggesting gaps in inclusivity and equal participation in decision-making processes.

3. Resource allocation practices are generally effective, demonstrating responsiveness, efficiency, fairness, and timely delivery. Schools are able to prioritize needs and utilize resources in a cost-effective manner.
 4. Differences in stakeholder perceptions are also evident in resource allocation practices, particularly in terms of alignment with long-term goals. This indicates that not all stakeholders equally experience or recognize the connection between budgeting decisions and strategic planning.
 5. Key challenges include limited stakeholder participation, insufficient consultation time, weak feedback utilization, inconsistencies in transparency practices, and underrepresentation of marginalized groups. Additionally, gaps exist in aligning budgeting with long-term school plans.
 6. The Contextualized Enrichment Program is designed to address identified gaps by strengthening consultation processes, enhancing inclusivity, improving feedback mechanisms, and aligning budgeting with the SIP and AIP through structured and capacity-building initiatives.
 7. The proposed program is highly acceptable as it aligns with existing policies, addresses pressing school needs, and promotes participatory, transparent, and accountable budgeting. It is viewed as a practical and responsive intervention to improve governance and resource management.
- indicating that stronger participatory practices contribute to improved resource management, although the strength of these relationships is generally weak to moderate.
 5. The problems encountered in participatory budgeting and resource allocation are generally minimal, suggesting that systems are functioning well. However, issues such as limited parent participation in budgeting activities and perceived uneven distribution of resources highlight areas that require attention and improvement.
 6. The proposed Contextualized Enrichment Program is a relevant and strategic intervention that can sustain, strengthen, and institutionalize participatory budgeting and resource allocation practices by addressing gaps in consultation, inclusivity, feedback mechanisms, and strategic alignment.
 7. Proposed Contextualized Enrichment Program is widely suitable to all respondent groups, indicating strong stakeholder support and readiness for its implementation to enhance existing practices.

Recommendations

Based on the findings and conclusions of the study, the following are hereby recommended:

1. School heads, teachers, and SPTA officers are highly encouraged to continue strengthening stakeholder engagement, transparency, consultation, and shared decision-making practices through regular budgeting meetings and inclusive school governance activities.
 2. District supervisors and school heads may conduct regular dialogue sessions, orientation programs, and feedback conferences to improve consistency in the implementation of participatory budgeting practices.
 3. The members of the budget committee are encouraged to sustain fair, transparent, and efficient allocation of resources.
 4. It is suggested that the school officials further strengthen participatory budgeting practices as a means of supporting more responsive, accountable, and effective resource allocation in schools.
 5. School heads, PTA/SPTA officers, and teachers may adopt more flexible meeting schedules, improve communication with parents, and apply clearer needs-based criteria in distributing school resources.
 6. School heads, district officials, School Governance Council members, teachers, and
1. Participatory budgeting in public elementary schools in the Division of Dasmariñas City is generally consistently observed, indicating that schools have established and functional systems that promote stakeholder involvement, transparency, and shared decision-making.
 2. There are statistically significant differences in the assessments of principals, teachers, and SPTA officers across all dimensions of participatory budgeting, demonstrating that stakeholder groups vary in their experiences and perceptions, with teachers typically perceiving lower levels of implementation.
 3. Resource allocation in the schools is consistently strongly established, reflecting effective, efficient, and responsive distribution of resources aligned with immediate needs and operational demands.
 4. Participatory budgeting is significantly related to resource allocation across multiple dimensions,

Conclusions

Based on the findings of the study, the following were concluded:

1. Participatory budgeting in public elementary schools in the Division of Dasmariñas City is generally consistently observed, indicating that schools have established and functional systems that promote stakeholder involvement, transparency, and shared decision-making.
2. There are statistically significant differences in the assessments of principals, teachers, and SPTA officers across all dimensions of participatory budgeting, demonstrating that stakeholder groups vary in their experiences and perceptions, with teachers typically perceiving lower levels of implementation.
3. Resource allocation in the schools is consistently strongly established, reflecting effective, efficient, and responsive distribution of resources aligned with immediate needs and operational demands.
4. Participatory budgeting is significantly related to resource allocation across multiple dimensions,

SPTA officers may adopt and implement the program in public elementary schools to sustain the gains identified in the study.

7. School administrators and Division education officials may consider endorsing, supporting, and monitoring its implementation to ensure its relevance, feasibility, and long-term contribution to school improvement.
8. Future researchers may conduct similar studies in other divisions or educational levels and include additional variables or respondent groups to further validate, compare, and enrich the understanding of participatory budgeting and resource allocation practices in schools.

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