

# Resource Mobilization Practices of Public Schools in the Utilization of School Canteen Profit: A Phenomenological Inquiry

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DOI: <https://doi.org/10.5281/zenodo.14566597>

Published Date: 28-December-2024

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**Abstract:** Operating a school canteen is a profitable option that schools can utilize to generate additional funds for financing various school expenditures. This qualitative-phenomenological study navigates the resource mobilization practices of public schools in the utilization of school canteen profit in the Division of Davao de Oro. Eight (8) public school teachers of Davao de Oro Division designated as school canteen coordinator in their respective schools participated in the individual in-depth interview. As to the resource mobilization practices, three major themes emerged: supplementary feeding program, school operations and following the school canteen operation guidelines in profit utilization. The challenges they encountered in the utilization of school canteen profit revealed three major themes: limited profit, meager budget shares and bound by guidelines. Three major themes emerged regarding how they cope with the problems encountered in the utilization: encourage patronization, utilization of other funds and team collaboration. Lastly, their insights drawn from the actual experiences in the utilization of school canteen profit revealed three major themes: school canteen operations provide additional funds to school, transparency, and use of canteen profit to fund various expenditures. The results are significant to the Department of Education officials, school heads, canteen coordinators, teachers, and other stakeholders to create and support programs that strengthen the resource mobilization practices of public schools in the utilization of school canteen profit.

**Keywords:** Davao de Oro Division; public schools; qualitative-phenomenological study; resource mobilization; school canteen coordinator; school canteen profit.

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## 1. INTRODUCTION

The realization of school objectives and goals heavily relies on the school's financial condition. Hence, the school management must keep on looking for additional financial resources that can be utilized in funding various school expenditures. In the Philippines, one way of generating fund in public schools is through operating a school canteen. Public schools greatly benefit from the operation's earnings because the Maintenance and Other Operating Expenses (MOOE) Fund provided by the national government is insufficient to cover all the expenditures that schools incur in their daily operations.

In Asian countries such as Pakistan, India, and Nepal, the common problems that these countries share about their education system are the lack of funding and resources. These problems have resulted in insufficient teacher training and a lack of school facilities such as safe drinking water, sufficient sanitation, and even electricity, making it difficult for schools in these countries to provide quality education to their learners (Umair et al., 2023).

In the Philippines, the Department of Education data showed that approximately 10,000 individuals lack access to safe drinking water, and 5,000 schools in the country have no access to electricity. The absence of essential facilities places students and teachers in a substantial disadvantage, negatively impacting their education quality. The problem is not exclusive to rural areas, it also exists in urban locations (Bai, 2023). In addition, Mayor (2019) revealed that the Maintenance and Other Operating Expenses (MOOE) Fund is not enough to cover for necessary school repairs and upgrades due to the high cost of water and electricity.

The limited funds provided by the Philippine government to public schools is one of the motivating factors why they are driven to operate a school canteen in which the profit earned from the operation will be used to spend on the school's various expenses. DepEd Order Number 8, series of 2007, also known as the Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools governs how school canteens are run in public schools.

Most importantly, this research study was conducted because the researcher was particularly interested in determining the resource mobilization practices of public schools in Davao de Oro Division in the utilization of their school canteen profit. This study could provide relevant concepts that would give rich information about public schools' resource mobilization practices in utilizing the school canteen profit.

### Research Questions

This study sought to answer the following questions:

1. What is the school's resource mobilization practices in the utilization of school canteen profit?
2. What are the challenges encountered in the utilization?
3. How does the school canteen coordinator cope with the problems encountered in the utilization?
4. What insights can be drawn from the actual experiences as a school canteen coordinator in utilization?

### Theoretical Lens

The Resource Mobilization Theory of McCarthy and Zald (1977), which holds that obtaining and gaining access to resources is essential for the survival of social movement organizations, served as the basis for this study. Though they can also contain less material resources like time, experience, and social networks, these resources are most frequently monetary.

This phenomenological study was anchored on the Organization Systems Theory by Knight (1993). Knight's description of the Organizations' System Theory model for school financial management characterizes a school as a "system" consisting of interconnected elements essential for the school's effective functioning. In this context, the school's objectives can only be accomplished via the collective efforts of the school administration, teachers, parents, learners, and all other available resources. As Knight highlighted, these factors rely on each other and are interconnected. School finance is an essential component of all these variables that interacts with several aspects of a school. Financial resources are crucial inputs in the educational system as they enable the operation of an institution and the acquisition of necessary resources to achieve institutional objectives.

## 2. MATERIALS AND METHODS

### Research Design

A qualitative phenomenological design was used in this study. This aimed to determine the resource mobilization practices of public schools in Davao de Oro Division in utilizing their respective school canteen profit.

Qualitative research is typically characterized by the utilization of methodologies like participant observation, which leads to the creation of a narrative, descriptive report of an area of study or activity (Parkinson & Drislane, 2011). In addition, Giorgi (2012) argued that phenomenology is appropriate for this study as it allows the researcher to explore the perspectives, viewpoints, understandings, and emotions of those who have encountered or lived through the phenomena or situation.

## International Journal of Novel Research in Education and Learning

Vol. 11, Issue 6, pp: (136-153), Month: November - December 2024, Available at: [www.noveltyjournals.com](http://www.noveltyjournals.com)

This study is characterized as qualitative-phenomenological since it specifically examined the resource mobilization practices utilizing the school canteen profit of public schools in Davao de Oro Division. The school canteen coordinators, who were selected and identified, were interviewed and served as the primary source of data for the project. The data that were collected from the comprehensive interviews were condensed, transcribed, translated, and examined.

### Research Participants

The study included eight (8) school canteen coordinators responsible for overseeing and managing their respective school canteens. The research participants were chosen and identified using purposive sampling, as Patton (2015) recommended. Patton emphasized that purposive sampling includes picking cases that provide rich information to use limited resources efficiently. In addition, Merriam (2009) observed that the choice and calculation of the sample size is contingent upon the research inquiries, gathered data, data analysis, and the accessibility of resources.

The selection criteria for participants consist of being employed full-time as a public elementary school teacher in Davao de Oro Division and having a minimum of three (3) years of experience managing a school canteen.

### Data Collection

As a researcher, I am aware of the data gathering processes. Therefore, to get successful results, the following actions were taken.

I looked for public elementary school teachers who are designated as school canteen coordinator in their respective schools who have experienced supervising a school canteen for three (3) years and above from Davao de Oro Division. Following the identification of the participants, I sent a communication letter to the Schools Division Superintendent of Davao de Oro requesting permission and approval to conduct the study.

The selected participants were then asked to sign a consent form acknowledging that their involvement was voluntary and that they were prepared to share their knowledge as required for the study. Additionally, each of them received individual orientation on the main goal of the study.

The interview materials, which include field notes, audio recorder, and interview guides, were then prepared. In-depth interview followed, the participants' audio-recorded responses were transcribed to provide detailed information about their resource mobilization practices in the utilization of their school canteen profit.

The researcher collected the data through an individual in-depth interview. The purpose was to explore the participants' resource mobilization practices in the utilization of their school canteen profit. In order to get important details from the participants, the researcher personally conducted the face-to-face interview. All pertinent questions were incorporated in the interview guide so no information would be missed. Before this questionnaire or the interview guide was administered, this was evaluated first by the pool of experts.

## 3. DATA ANALYSIS

This study examined the transcripts of interviews, specifically analyzing the resource mobilization practices utilizing the school canteen profit of public schools in Davao de Oro Division. Creswell (2009) outlined the subsequent stages of data analysis. Initially, the data were arranged and prepared for analysis. This entailed transcribing and translating interviews, scanning material using optical technology, transcribing field notes, and categorizing and organizing the data based on the sources of information. Furthermore, the data were meticulously examined and the researcher performed a thematic analysis to discover significant or intriguing patterns in the data. This entailed the process of coding or categorizing interconnected data segments. Additionally, the researcher produced and recognized patterns from the coding process. The researcher presented the results in a research report. Finally, the researcher analyzed the data to determine its more profound significance.

## 4. RESULTS

### Resource Mobilization Practices of Public Schools in the Utilization of School Canteen Profit

Table 1 explores the resource mobilization practices of public schools in the utilization of school canteen profit, revealing three significant themes: Supplementary Feeding Program, School Operations and Following the School Canteen Operation Guidelines in Profit Utilization.

**Table I: Resource Mobilization Practices of Public Schools in the Utilization of School Canteen Profit**

Major Themes	Core Ideas
Supplementary Feeding Program	<ul style="list-style-type: none"> <li>● Our resource mobilization practices include supplementary feeding program, school operations, faculty and student development and others. Among the resource mobilization practices, I think the supplementary feeding program is our best resource mobilization practice, because of its great cause which is to help our undernourished learners to become healthy.</li> <li>● As a recipient of the DepEd’s school-based feeding program, one of our resource mobilization practices is the supplementary feeding program, in which we serve our undernourished learners a vegetable dish for lunch.</li> <li>● Given that the supplementary feeding program got the highest budget allocation under the school canteen operation guidelines, so that is also our top resource mobilization practice.</li> <li>● We have various resource mobilization practices, and one of them is the supplementary feeding program which is our main concern because we have wasted learners in our school.</li> </ul>
School Operations	<ul style="list-style-type: none"> <li>● We utilized our canteen profit in our school operations like whenever we have school program, we get money from our canteen profit to be used for stage decorations.</li> <li>● When we conduct meetings with our parents and/or other stakeholders as part of our school operations, we used the canteen profit for the snacks that we provide to them.</li> <li>● We have installed a WIFI connection in our school and we use a portion of our canteen profit for its monthly payment as part of our resource mobilization practices under school operations.</li> </ul>
Following the School Canteen Operation Guidelines in Profit Utilization	<ul style="list-style-type: none"> <li>● We follow the School Canteen Operation guidelines in the utilization of profit.</li> <li>● The Department of Education has provided us with implementation guidelines for how we utilize the profit from our school canteen.</li> <li>● 35% of the net proceeds are sent to the supplementary feeding program for undernourished learners, then 15% for the faculty and student development fund. The school clinic fund is 5% while the Home Economics Instructional Fund and School Operations Fund are 10% and 25% respectively. Lastly, 10% of the total net earnings is distributed to the revolving capital.</li> <li>● In profit utilization, we are going to divide the total amount by percentage.</li> </ul>

**Supplementary Feeding Program**

Malnutrition among learners in public schools is still one of the major problems being faced by the Philippine government. Hence, the national government through the Department of Education strengthens its policies in fighting malnutrition by implementing Gulayan sa Paaralan and School-Based Feeding Programs.

IDI-P1 revealed,

*“Our resource mobilization practices include supplementary feeding program, school operations, faculty and student development and others. Among the resource mobilization practices, I think the supplementary feeding program is our best resource mobilization practice, because of its great cause which is to help our undernourished learners to become healthy.”*

IDI-P3 shared,

*“As a recipient of the DepEd’s school- based feeding program, one of our resource mobilization practices is the supplementary feeding program, in which we serve our undernourished learners a vegetable dish for lunch.”*

As emphasized by IDI-P5,

*“Given that the feeding program got the highest budget allocation under the school canteen operation guidelines, so that is also our top priority.”*

Moreover, IDI-P8 shared,

*“We have various resource mobilization practices, and one of them is the supplementary feeding program which is our main concern because we have wasted learners in our school.”*

### **School Operations**

One component being laid down by DepEd Order No. 8, series of 2007 on where to utilize the school canteen profit is for school operations. Hence, it is not surprising that public schools utilize a portion of their canteen profit to this cause.

As revealed by IDI-P2,

*“Our resource mobilization practices are that we utilized our canteen profit in our school operations like whenever we have school program, we get money from our canteen profit to be used for stage decorations.”*

IDI-P4 on her part, pointed out,

*“When we conduct meetings with our parents and/or other stakeholders as part of our school operations, we used the canteen profit for the snacks that we provide to them.”*

IDI-P7 added,

*“We have installed a WIFI connection in our school and we use a portion of our canteen profit for its monthly payment as part of our resource mobilization practices under school operations.”*

### **Following the School Canteen Operation Guidelines in Profit Utilization**

DepEd Order No. 8, series of 2007 issued by the Department of Education provides the guidelines on how to utilize the school canteen profit. Hence, public elementary and secondary schools that operate a school canteen are required to abide by the Order.

In compliance of the above-mentioned Order, IDI-P1 expressed,

*“We follow the school canteen operation guidelines in the utilization of profit.”*

IDI-P2 stressed,

*“The Department of Education has provided us with implementation guidelines for how we utilize the profit from our school canteen.”*

IDI-P6, on her part, pointed out,

*“35% of the net proceeds are sent to the supplementary feeding program for undernourished learners, then 15% for the faculty and student development fund. The school clinic fund is 5% while the Home Economics Instructional Fund and School Operations Fund are 10% and 25% respectively. Lastly, 10% of the total net earnings is distributed to the revolving capital.”*

As revealed by IDI-P7,

*“In profit utilization, we are going to divide the total amount by percentage.”*

**Challenges Encountered in the Utilization of School Canteen Profit**

Table 2 delves into the challenges encountered by the coordinators in the utilization of school canteen profit, where three major themes have emerged: Limited Profit, Meager Budget Shares, and Bound by Guidelines.

**Table II: Challenges Encountered in the Utilization of School Canteen Profit**

Major Themes	Core Ideas
Limited Profit	<ul style="list-style-type: none"> <li>● Our profit depends on our learners.</li> <li>● We cannot just sell any food or drinks. We have to ensure that what we are selling are nutritious in compliance to the DepEd guidelines.</li> <li>● We cannot operate on weekends and holidays, because there are no classes, so our potential profit becomes limited</li> <li>● Not all of our learners buy in our school canteen.</li> <li>● Many learners get absent during bad weather, so our profit will also get affected.</li> </ul>
Meager Budget Shares	<ul style="list-style-type: none"> <li>● Due to limited profit, the budget allocation for each component becomes smaller.</li> <li>● Since the profit is divided into six components, the result is that the share of budget allocation for these components become meager.</li> <li>● Following the guidelines, the budget allocated for the various components are getting smaller.</li> </ul>
Bound by Guidelines	<ul style="list-style-type: none"> <li>● There is implementing guidelines that we need to conform with.</li> <li>● We cannot utilize the entire profit for our feeding program because we are bound to the guidelines.</li> </ul>

**Limited Profit**

The learners are the core reason why public schools are operating a school canteen. Moreover, food and drinks that are sold in canteen must be nutritious in compliance to the guidelines issued by the Department of Education.

As revealed by IDI-P1,

*“The challenges we encountered with our resource mobilization is that our profit depends on our learners. Since our school is categorized as small, so we also have small number of learners-customers.”*

IDI-P2, on his part, stressed,

*“We cannot just sell any food or beverages. We have to ensure that what we are selling are nutritious in compliance with the DepEd guidelines.”*

IDI-P6 disappointedly shared,

*“We cannot operate on weekends and holidays, because there are no classes, so our potential profit becomes limited.”*

IDI-P7 emphasized,

*“Not all of our learners buy in our school canteen. Some of our learners are buying food outside before going to school or bringing their own food for snacks.”*

IDI-P8, on his part, divulged,

*“Many learners get absent during bad weather, so our profit will also get affected.”*

### ***Meager Budget Shares***

Pursuant to the Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools, participants revealed that the profit from the school canteen shall be used for revolving capital, school clinic, Home Economics instructional fund, school operations fund, faculty and student development fund, and supplemental feeding program.

As IDI-P2 shared,

*“Due to limited profit, the budget allocation for each component becomes smaller.”*

Additionally, IDI-P5 revealed,

*“Since the profit is divided into six components, the result is that the share of budget allocation for these components become meager.”*

IDI-06, on her part, expressed,

*“Following the guidelines, the budget allocated for the various components are getting smaller.”*

### ***Bound by Guidelines***

DepEd Order No. 8, series of 2007 provides the guidelines on how to utilize the school canteen profit. Hence, schools must have to comply with this order. As shared by the participants, they cannot just utilize the profit to any program or project that they want to.

IDI-P1 and IDI-P3 pointed out similar facts,

*“There is implementing guidelines that we need to conform with.”*

In addition, IDI-P8 voiced out,

*“We cannot utilize the entire profit for our feeding program because we are bound to the guidelines.”*

### **Coping Mechanisms of the Coordinators to the Challenges Encountered in the Utilization of School Canteen Profit**

Table 3 shows the coordinators' coping mechanisms for the challenges encountered in the utilization of school canteen profit, comprising three significant themes: Encourage Patronization, Utilization of Other Funds and Team Collaboration.

**Table III: Coping Mechanisms of the Coordinators to the Challenges Encountered in the Utilization of School Canteen Profit**

Major Themes	Core Ideas
Encourage Patronization	<ul style="list-style-type: none"> <li>● I always promote to the learners the food and drinks being sold in our school canteen.</li> <li>● I ask my fellow teachers to persuade their respective classroom learners to buy only in the school canteen.</li> <li>● Whenever there is parents assembly, I ask the parents to encourage their children to buy only in the school canteen for their snacks, as the food and drinks are nutritious and in conformance to the DepEd guidelines.</li> </ul>
Utilization of Other Funds	<ul style="list-style-type: none"> <li>● Since our canteen profit is limited and not enough to fund the various expenditures, so we supplement it with other funds such as the PTA and MOOE Funds.</li> <li>● When the budget allocation for our feeding program is not sufficient, we use our PTA Fund.</li> <li>● The canteen profit is insufficient to spend for our school operations, so we also utilize other funds.</li> </ul>

**Team Collaboration**

- I coordinate with my school head and fellow teachers in terms of handling and leading in the utilization of the canteen profit for its intended purposes.
- We conduct meetings and constantly monitor the utilization process.
- The school head calls the attention of all teachers to discuss the encountered problems in the utilization.
- We conduct regular monitoring on the utilization developments.

**Encourage Patronization**

For a business to survive, it needs to be patronized by its target customers. One-time customers are not the goal, but regular and new customers are. When the business has already established a lot of regular customers then surely this business venture will flourish, this is why customers patronage is essential.

As disclosed by IDI-P1,

*“To attract more learners-buyers, I always promote to the learners the food and drinks being sold in our school canteen.”*

IDI-P5, on the other hand, shared,

*“I ask my fellow teachers to persuade their respective classroom learners to buy only in the school canteen.”*

Moreover, IDI-P6 stressed,

*“Whenever there is parents assembly, I ask the parents to encourage their children to buy only in the school canteen for their snacks, as the food and drinks are nutritious and in conformance to the DepEd guidelines.”*

**Utilization of Other Funds**

Since the learners are the core customers of the school canteen, so it can be expected that the profit that can be earned from the operation is limited most especially those schools that fall under small category. Thus, the profit earned is insufficient to fund those components of expenditures as provided under DepEd Order No. 8, series of 2007. To resolve this problem, public schools utilize other funds in order to realize those said expenditures.

As disclosed by IDI-P1,

*“Since our canteen profit is limited and not enough to fund the various expenditures laid down by DepEd Order No. 8, series of 2007, so we supplement it with other funds such as the PTA and MOOE Funds.”*

IDI-P4 quipped,

*“When the budget allocation for our feeding program is not sufficient, we use our PTA fund.”*

IDI-P8 added,

*“The canteen profit is insufficient to spend for our school operations, so we also utilize other funds.”*

**Team Collaboration**

The participants revealed that they are collaborating with their school head and fellow teachers with regards to the utilization of the school canteen profit. The utilization of profit to each component is constantly monitored to ensure compliance to the DepEd guidelines.

As disclosed by IDI-P1,

*“I coordinate with my school head and fellow teachers in terms of handling and leading in the utilization of the canteen profit for its intended purposes.”*



IDI-P3 on her part stated,

*“We conduct meetings and constantly monitor the utilization process.”*

IDI-P7 emphasized,

*“The school head calls the attention of all teachers to discuss the encountered problems in the utilization.”*

IDI-P8 added,

*“We conduct regular monitoring on the utilization developments.”*

**Insights Drawn from the Actual Experiences of the School Canteen Coordinator in the Utilization of School Canteen Profit**

Table 4 reveals the insights drawn from the actual experiences of the school canteen coordinator in the utilization of school canteen profit, which includes three major themes: School Canteen Operations Provide Additional Funds to School, Transparency and Use of Canteen Profit to Fund Various Expenditures.

**Table IV: Insights Drawn from the Actual Experiences of the School Canteen Coordinator in the Utilization of School Canteen Profit**

Major Themes	Core Ideas
School Canteen Operations Provide Additional Funds to School	<ul style="list-style-type: none"> <li>● Operating a school canteen brings additional fund</li> <li>● Serve as a reserve fund in case of financial emergencies</li> <li>● School canteen profit serves as a supplemental budget of the school</li> </ul>
Transparency	<ul style="list-style-type: none"> <li>● Every end of the month during our faculty meeting, I report the utilization status of our school canteen profit.</li> <li>● As the canteen coordinator, it is important that I have to be transparent always, especially that it involves money.</li> </ul>
Use of Canteen Profit to Fund Various Expenditures	<ul style="list-style-type: none"> <li>● We have six major concerns in the utilization of school canteen profit.</li> <li>● The utilization of canteen profit is divided into six categories: supplementary feeding program, faculty and student development fund, school clinic fund, Home Economics instructional fund, school operations fund, and revolving capital.</li> </ul>

**School Canteen Operations Provide Additional Funds to School**

Operating a school canteen provide additional funds to schools, as one of the insights revealed by the participants during the interview. School canteen provides additional source of income for schools to be used in funding the school various expenditures.

As these participants stated,

*“Operating a school canteen brings additional fund to our school.” (IDI-P1)*

*“The profit we earn in operating a school canteen is a great help in addressing financial emergencies. This serves as a reserve fund of our school.” (IDI-P3)*

*“The profit we earned from our school canteen serves as a supplemental budget of our school.” (IDI-P7)*

**Transparency**

Pursuant to DepEd Order No. 8, series of 2007, canteen funds must be audited twice a year by the Division COA Resident Auditor or his/her designated representative, and quarterly by the school level auditing committee. Furthermore, audited financial accounts shall be displayed on bulletin boards for public viewing.

In relation to this, IDI-P2 and IDI-P3 shared similar practices,

*“Every end of the month during our faculty meeting, I report the utilization status of our school canteen profit.”*

Furthermore, IDI-P6 stated,

*“As the canteen coordinator, it is important that I have to be transparent always, especially that it involves money.”*

#### ***Use of Canteen Profit to Fund Various Expenditures***

Public schools need sufficient financial resources to sustain in their daily operation as they have various needs that need to be addressed in order to provide quality education to their learners. As shared by the participants, operating a school canteen is a great help to fund the various expenditures of their respective schools.

In line with this, IDI-P3 stressed,

*“We have six major concerns in the utilization of school canteen profit.”*

Furthermore, IDI-P5 and IDI-P7 disclosed similar response,

*“The utilization of canteen profit is divided into six categories: supplementary feeding program, faculty and student development fund, school clinic fund, Home Economics instructional fund, school operations fund, and revolving capital.”*

## **5. DISCUSSION**

### **Resource Mobilization Practices of Public Schools in the Utilization of School Canteen Profit**

The resource mobilization practices of public schools in the utilization of school canteen profit revealed three (3) major themes: Supplementary Feeding Program, School Operations and Following the School Canteen Operation Guidelines in Profit Utilization.

#### ***Supplementary Feeding Program***

Malnutrition is still a major problem in the Philippines. A report showed that 13.2% of the 12.7 million school-aged children evaluated in 2019 were wasted or stunted. Hence, the Department of Education took steps to combat this problem through implementing a school-based feeding program (SBFP).

This result is parallel to the Department of Social Welfare and Development’s (DSWD) Supplementary Feeding Program (SFP) wherein children enrolling in daycare facilities receive extra meals. The program's goal is to support the Early Childhood Care and Development (ECCD) initiative of the government. The Philippines' growing malnutrition issues prompted the DSWD to launch the supplementary feeding program. Children in daycare centers receive support through the program's daily feeding program. The feeding program can help children attending daycare facilities, parents, and caregivers by enhancing their knowledge, attitudes, and behaviors related to nutrition and health. Additionally, it aims to maintain and enhance the nutritional status of all target children and refers them to health facilities for issues pertaining to their health and nutrition (DSWD, 2024).

Furthermore, Department of Education Memorandum No. 36, series of 2024 provides that DepEd through the Bureau of Learner Support Services – School Health Division leads in implementing the School-Based Feeding Program (SBFP) for Kindergarten to Grade 6 learners in public elementary schools. The SBFP addresses hunger, encourages learners to enroll, and improves the nutritional status of undernourished learners by nourishing them for their growth and development, strengthening their immune system, and improving their nutrition values through the Regular Component Hot Meals (HM) and/or Nutritious Food Products (NFP) and the Milk Feeding (MF) Component.

#### ***School Operations***

Funds are essential to the schools’ day-to-day operations. Without funds, it is impossible for any school to continue operates. As shared by the participants, one of their resource mobilization practices in utilizing the school canteen profit is to fund the various school operations.

The Policy Guidelines on the Implementation of the Revised School-Based Management stressed that the areas in school operations such as Curriculum and Teaching, Learning Environment, Leadership, Governance and Accountability, Human Resource and Team Development, and Finance and Resource Management and Mobilization shall be enhanced to produce ideal Filipino learners and to achieve organizational success. Moreover, the continuous improvement process is a fundamental anchor in SBM that ensures the transformation of all schools into effective organizations. The continuous improvement process nurtures an ideal school culture promoting school self-reflection, self-management, and self-improvement. Wherein, self-improvement enhances the capacity to address problems, refine processes and procedures, innovate on the delivery of services, and continuously apply effective and efficient practices in school operations. Furthermore, one of the expenses that can be covered by the net profit from operating a school canteen is school operation, which receives 25% of the total net profit in accordance to the Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools.

Additionally, Varthana (2024) highlighted that the effective administration of school operations is crucial in the ever-changing academic landscape. Being a dedicated school leader, whether your institution operates on a small, medium, or large budget scale, and whether it is located in an urban or rural setting, knowing how to optimize your school's operations is fundamental to fostering instructional excellence and holistic development. School leaders have to adopt a proactive technique to finance allocation. By seeking out value-saving measures, exploring opportunity investment resources, and leveraging available grants and subsidies, schools can stretch their budgetary allocations and obtain greater performance in useful resource usage. One key precept is the adoption of zero-based total budgeting, which involves evaluating and justifying each expense based totally on its contribution to organizational dreams and priorities. Through aligning financial distributions with strategic objectives and academic priorities, schools can ensure that assets are allocated successfully and efficiently to assist teaching, learning, and student fulfillment.

#### ***Following the School Canteen Operation Guidelines in Profit Utilization***

The participants disclosed during the interview that in utilizing the school canteen profit, they have followed the implementing guidelines provided by the Department of Education. Wherein, the entire profit will be spent on six (6) components, in which each component has a corresponding percentage of budget allocation.

The result aligns with Department of Education Order No. 8, series of 2007. This order states that the net profit from the canteen's operations will be used for the following purposes: revolving capital (10%), school clinic fund (5%), faculty and student development fund (15%), Home Economics instructional fund (10%), school operations fund (25%), and supplemental feeding program for undernourished learners (35%). Furthermore, same order provides that any infraction of the guidelines shall subject the school head/principal and other canteen teachers who are directly or indirectly involved in the operations of the school canteen and who are classified as canteen-designated teachers as defined under the guidelines to appropriate administrative sanctions.

Moreover, Rethore (2024) emphasized that operations are prevented from becoming totally chaotic by rules and procedures. When workers follow clear regulations and procedures, organizations operate more effectively. Organizations will operate as planned if errors and malfunctions are quickly identified and rectified. When workers follow policies and processes, the business will be able to use time and resources more efficiently. Consequently, management's time and focus will be devoted on growing and accomplishing the organization's objectives. Additionally, rules and procedures assist employees in understanding their responsibilities, expectations, and what to anticipate from their co-workers and supervisors. Hence, enabling them to perform their duties with ease and confidence.

#### **Challenges Encountered in the Utilization of School Canteen Profit**

The challenges faced by the participants in utilizing the school canteen profit revealed three major themes: Limited Profit, Meager Budget Shares and Bound by Guidelines.

##### ***Limited Profit***

The participants revealed that their profit depends on their learners since they are their core customers and the main reason for operating school canteens. And since the profit relies mainly on the learners, it is not surprising to just acquire limited profit.

The outcome conforms with DepEd Order No. 8, series of 2007, which states that service should be the primary consideration while running a school canteen. Since the clients are learners who rely solely on their limited allowance, profit will only be a secondary consideration. Furthermore, according to similar Order, the school canteen can only sell nutrient-rich foods including root crops, natively prepared rice and corn products, in-season fruits and vegetables, and fortified food items labeled as high in protein, energy, vitamins, and minerals. Milk, shakes, and juices made from in-season fruits and vegetables are all considered beverages.

Moreover, Patel (2024), emphasized that the majority of firms gain from meticulous, strategic, and deliberate planning. Business planning helps organizations expand 30 percent faster, according to research. A business plan ought to be a lean plan, which is a brief, practical document that is routinely reviewed and updated. Typically, owners of retail and e-commerce businesses purchase substantial quantities of inventory with the goal of making a profit on everything they sell. However, the profit margin would spiral downward if the products did not sell as well or as soon as anticipated. Overages and shortages brought on by poor inventory management can spell disaster for a company's profit margin. Inventory imbalance is a prevalent issue that is frequently overlooked. This error is easily made by companies who are unaware of their sales trends.

### ***Meager Budget Shares***

As shared by the participants, since the school canteen profit is allocated to six (6) components of school expenditures with corresponding percentages, then that would result to smaller shares of budget. Moreover, the participants emphasized that no matter how they want to utilize the profit to one or two components to have bigger shares of budget, but they cannot do it, because they have to abide with what DepEd Order No. 8, series of 2007 requires.

According to Ombay's (2023) report, Vice President and Education Secretary Sara Duterte stated that the Department of Education's (DepEd) projected P758 billion budget for fiscal year 2024 is insufficient to support all of the initiatives that would enhance the nation's basic education. Additionally, Lalu's (2023) data emphasized that although the 2024 national budget's planned allocation for the education sector is higher than the existing 2023 budget, it is still insufficient to fulfill a number of needs, including more classrooms, higher teacher pay, and more personnel.

Furthermore, according to Lalu (2024), former senator and current Education Secretary Sonny Angara bemoaned the Department of Education's (DepEd) budget cut, pointing out that it might have greatly aided the agency's drive for computerization. Sec. Angara clarified that P10 billion had been removed from the DepEd's anticipated 2025 computerization program. That could have been used to buy thousands of computers or other devices for the children in public schools.

### ***Bound by Guidelines***

As the school canteen coordinator who leads the utilization undertakings of the canteen profit, the participants shared that they really want to be given freedom on where to utilize the profit. Unfortunately, there is implementing guidelines issued by the Department of Education which obliged them to comply with.

This result conforms to the DepEd Order No. 8, series of 2007 of the Department of Education which provides that the net profit derived from operating a school canteen shall be used for the following purposes: revolving capital (10%), school clinic fund (5%), faculty and student development fund (15%), Home Economics instructional fund (10%), school operations fund (25%), and supplemental feeding program for undernourished learners (35%). Furthermore, same order provides that any infraction of the guidelines shall subject the school head/principal and other canteen teachers who are directly or indirectly involved in the operations of the school canteen and who are classified as canteen-designated teachers as defined under the guidelines to appropriate administrative sanctions.

Additionally, Quain (2024) highlighted that one of the drawbacks of organizational policies is that it may be challenging to execute changes due to the strict nature of corporate rules and regulations. Business standards are typically binary and stiff by nature, which gives employees a strict framework. It can be found that the existing regulations make it impossible for the staff to make changes when anything new is presented inside this framework. It also makes it more difficult to make snap decisions or alter one's business plan at the last minute. Some of the current regulations need to be updated to reflect the evolving sector. Human resources may also fall under this category. Let's take the scenario where an employee

routinely disobeys the regulations. The inability to fire an employee without following the formal procedure specified by the business rules is one of the regrettable drawbacks of organizational regulations.

### **Coping Mechanisms of the Coordinators to the Challenges Encountered in the Utilization of School Canteen Profit**

The participants' coping mechanisms for the challenges encountered in the resource mobilization or utilization of the school canteen profit include Encourage Patronization, Utilization of Other Funds and Team Collaboration.

#### ***Encourage Patronization***

The participants expressed their coping mechanisms for the challenges they faced in the utilization of the school canteen profit and one of them is encourage patronization. The participants found that encouraging patronization among learners and parents help the school canteen to generate more profit.

The result aligns with the proposition stated by Freedman (2024) that ensuring that clients are satisfied with a company's offerings is just one facet of fostering customer loyalty. He must convert customers into supporters and advocates by providing them with pleasurable client experiences that encourage and uphold loyalty. According to a BIA Advisory Services survey, repeat clients spend 67% more than new ones on average. Additionally, the probability of selling to a current customer is between 60 and 70 percent, whereas the probability of selling to a new consumer is between 5 and 20 percent, according to Invesp. Consumers who have regularly done business with an individual trust him to provide outstanding customer service and premium products or services at a reasonable cost. They are likely to spend more with his company, explore his high-end offerings, or buy more of his regularly priced goods, which will further strengthen their allegiance.

Moreover, Koc (2024) emphasized that since it encourages repeat business, lowers marketing expenses, and improves a company's reputation, client loyalty is crucial for long-term stability and success. Developing client loyalty is a difficult, multidimensional task that calls for ingenuity, commitment, and a customer-focused mindset. It involves developing and providing exceptional value that appeals to clients personally. One can build a devoted clientele that propels his business towards sustained success by employing a variety of tactics, such as tailoring experiences, providing exceptional customer service, encouraging community involvement, and utilizing technology. In your pursuit of client loyalty, keep in mind that every encounter counts. Every touchpoint offers a chance to delight, involve, and strengthen the relationship between a brand and its clientele. A brand can not only achieve but exceed its objectives in creating a devoted and active client base by taking a calculated strategy and emphasizing genuine relationships.

#### ***Utilization of Other Funds***

The participants shared that apart from the school canteen profit that they can utilize to fund the various school expenditures, they also have other school funds that can be used to supplement their limited profit. These other school funds include MOOE and PTA funds.

The result is affirmed by the study of Balagosa (2023) which states that the money allotted to public elementary and secondary schools, known as MOOE, can be used for supplies and activities that enhance the curricula and contribute to the upkeep of a secure and healthy learning environment. The Implementing Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Other Funds Managed by Schools recognized that the school budget should be a potent instrument for advancing and bolstering school-based accountability and administration. Thus, the purchase of classroom materials, utilities and communication, training exercises, graduation ceremonies, security, janitorial services, and minor school repairs should all be covered by the school budget.

Moreover, DepEd Order No. 13, series of 2022 or the Omnibus Guidelines on the Regulation of Operations of Parent-Teacher Associations provides that the collection of voluntary school contributions (VSCs) and performance of other financial transactions are permitted whenever they support the activities and programs incorporated in the School Improvement Plan (SIP). Provided further, that it is carried out in close coordination with the school head and/or homeroom adviser concerned.

***Team Collaboration***

The participants revealed that since the school canteen profit is utilized to various expenditures pursuant to DepEd Order No. 8, series of 2007, they really need the help of their school head and fellow teachers to ensure that the canteen fund is utilized appropriately according to the mandate. Thus, team collaboration in the utilization undertakings was given emphasis by the participants during the interview as one of the coping mechanisms to the challenges encountered in the resource mobilization or utilization of the canteen profit.

The result aligns with the data presented by Ribeiro (2020) which states that cooperation enhances a team's ability to solve issues and operate together. More creativity, effective procedures, greater success, and enhanced communication are the results of collaboration. You may support one another in achieving your objectives by listening to and learning from your teammates. The advantages your team will experience make collaboration worthwhile, even though it requires some effort and time. A collaborative team feels at ease exchanging ideas and introducing new procedures and resources. With that degree of involvement, teammates are able to speak with one another openly and clearly. If everyone on your team can share their knowledge, they can coach each other, teach each other new talents, and help the team as a whole. Every winning team has a range of specialties that will enable them to develop novel approaches to success. A team accomplishes a common goal by combining team-driven and individual-driven actions. When you have a certain goal in mind, you are aware of your role and the reason behind your labor. This suggests that you can combine your knowledge and abilities to improve your workflow and achieve your common goal. Support from the entire team results from achieving these objectives, which promotes overall skill sharing and boosts productivity.

Additionally, Miller (2023) pointed out that successful teamwork is frequently the foundation of company success. This assertion is accurate, particularly in the current global economy. You will require assistance if you want to operate one of the most prosperous companies in your industry, market, or even town. A motivated team working towards a common objective can achieve more than one person alone. Effective teamwork necessitates open communication and knowledge or expertise sharing, which boosts productivity, facilitates better decision-making, and fosters positive employee connections.

**Insights Drawn from the Actual Experiences of the School Canteen Coordinator in the Utilization of School Canteen Profit**

The participants' responses regarding their insights as the school canteen coordinator revealed three major themes: School Canteen Operations Provide Additional Funds to School, Transparency and Use of Canteen Profit to Fund Various Expenditures.

***School Canteen Operations Provide Additional Funds to School***

Most participants disclosed that operating a school canteen brings additional funds to the school. By generating additional funds beyond other sources, such as MOOE and PTA funds, schools can supplement their budgets for their financial needs.

The result is in accordance with the Department of Education's Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools, which stipulates that all items in the canteen may be marked up reasonably as long as the selling retail price does not surpass the going rates in the locality. Furthermore, the school must prudently manage and mobilize resources to support projects, activities, and programs that enhance learning outcomes, as required by DepEd Order No. 7, series of 2024, also known as the Policy Guidelines on the Implementation of the Revised School-Based Management.

Additionally, DepEd Order No. 8, series of 2019 or the Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, Including Other Funds Managed by Schools provides that one of the most effective instruments for advancing and bolstering school-based administration and accountability is the school budget. For this reason, in addition to curriculum improvements and capacity building initiatives, the Department of Education (DepEd) keeps expanding the resources available to schools to help them improve student performance.

***Transparency***

The participants revealed that transparency is important especially if it involves money like the canteen fund, this is to ensure that the fund is utilized according to its intended purposes. Moreover, by practicing transparency means that you have valued the trust and confidence that your fellow employees have given you.

The result conforms to DepEd Order No. 8, series of 2007 or the Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools which provides that to document daily transactions pertaining to the canteen's operations, a book of accounts and statement of sales and disbursements must be kept. To substantiate sales, transactions, and payments made, receipts and other comparable records must be preserved. The books of accounts should be kept current and made available for examination and inspection at any appropriate time by the Commission on Audit (COA) representative based in the division office or the school level auditing committee.

Moreover, Savur (2024) emphasized that the advantages of transparency in allowing the public to see how the government operates are frequently discussed by the people. This is undoubtedly significant, but typically speaking, far less attention is paid to how increased transparency might really aid the government in achieving its goals. Government transparency is frequently hampered by the time and money required to disclose information and the potential for unwelcome scrutiny. However, there are unmistakable advantages: increased information can help various government agencies make better spending choices and encourage accountability from both inside and outside the government, and businesses and public sector organizations can also use information to create new products and services and enhance their current offerings.

***Use of Canteen Profit to Fund Various Expenditures***

Public schools are provided with monthly Maintenance and Other Operating Expenses (MOOE) Fund by the national government to be utilized in their operations. Unfortunately, this fund is insufficient to cover all the expenses incurred by public schools noting that they have various needs that need to be addressed. Hence, to raise additional funds, these schools are operating a school canteen.

This result aligns with Division Memorandum No. 11, series of 2019 issued by City Schools Division of Tacurong which provides that the school clinic fund, the Home Economics instructional fund, the school operations fund, the supplementary feeding program for undernourished learners, the faculty and student development fund, and revolving capital are just a few of the uses for the net profit made from the canteen's operations.

Furthermore, Patrick (2024) emphasized that the ultimate goal for any business is to take off and make profits. When the day comes to spend the profits from your small business, it may be helpful to know how. As a small business owner, ploughing back profits into the business boosts growth and expansion. Regardless of the size of your business, you can channel a certain percentage of the profits to improving it. Some of the undertakings you can do include enhancing customer service, purchasing new equipment, improving infrastructure, or scaling business operations. Reinvesting profits into a business early on will eventually increase profit margins while expanding business operations faster.

**IMPLICATION FOR TEACHING PRACTICE**

The school canteen provides significant assistance to schools that are operating it. Once the MOOE, PTA, and other school funds have been depleted, the profit generated from the school canteen operations will act as a contingency fund for school expenses. Therefore, the individual responsible for supervising the utilization of the canteen fund must possess the knowledge and skills to utilize it in a highly effective and efficient mean conforming to the mandate being laid down under Department of Education's Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools. The results of this study guide school administrators who have not yet operated a school canteen in their respective schools. It suggests potential coping mechanisms to overcome the challenges encountered in utilizing the canteen fund.

Moreover, this study can provide teachers with valuable insights into the support and aid required by the school's canteen coordinator to manage the utilization of the school canteen profit effectively. The findings of this study may encourage the DepEd Authority to amend and improve the existing implementation guidelines regarding the use of school canteen profits by permitting these public elementary and secondary schools to allocate their profits to their most pressing needs in order to increase their budgetary shares that could suffice to fund those urgent expenditures.

## 6. RECOMMENDATION FOR FURTHER RESEARCH

This study focused on the perspectives of public elementary school canteen coordinators on their resource mobilization practices in the utilization of school canteen profit from eight (8) public elementary schools in Davao de Oro Division, it is recommended that future research be conducted with a larger sample size to verify the responses provided by the participants.

This study used a qualitative methodology hence, we recommend that future researchers investigate this issue using quantitative methods. This research opens the door for future research similar to the study about the resource mobilization practices of public schools in the utilization of school canteen profit, given that this is an interesting topic, because we would be able to know the various resource mobilization practices of public schools in the utilization of school canteen profit.

Finally, the study concentrated on the resource mobilization practices of public schools in the utilization of school canteen profit in Davao de Oro Division. Therefore, this could serve as a foundation for future researchers to investigate this phenomenon in private schools.

## CONCLUDING REMARKS

The study revealed that the public schools' resource mobilization practices utilizing the school canteen profit is already laid down by Department of Education's Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools which also provides a corresponding percentage for each resource mobilization practice. Hence, these public schools have no freedom to utilize their respective canteen profit based on the urgent needs of the schools. Therefore, the Department of Education Authority should take into consideration to modify and enhance the existing guidelines to give public elementary and secondary schools the prerogatives to decide to utilize their canteen fund according to the school's pressing needs or priorities.

Insufficient funding is a prevalent issue in public schools. Therefore, it is advantageous for schools to have an additional source of income that can be utilized to cover various educational expenses. Operating a school canteen is a technique that schools can use to create extra revenue. Therefore, it is imperative for all individuals involved in the school, such as administrators, teachers, parents, and learners to work together cooperatively to guarantee the effective and enduring execution of the school's resource mobilization practices in the utilization of school canteen profit.

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**International Journal of Novel Research in Education and Learning**

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