

## **Public funds use: The case of Surigao del Sur State University Philippines**

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### **ABSTRACT**

The study determined the utilization of the fund use of Income Generating Projects of the Surigao del Sur State University Tandag Campus relating the fiscal governance in improvement of the quality of education. A survey was conducted to among the internal stakeholders to extract perception of the effectiveness of the utilization of the fund. Results of the study showed that the earning projects among the income generating projects of the University are in the areas of selling commercial rice, grocery store, supplies for ROTC/CWTS, and livelihood assistance program. The income from the enterprise is being used to instructional development. Further, a test in perceived utilization of IGP funds has no statistical difference among the administrators, faculty, staff and students indicating a general sense of acceptability of the fiscal governance of the income generating project of the institution.

**Keywords:** *Education, Governance, Income generating project, Public funds, Utilization.*

### **INTRODUCTION**

Public fund analysis is a domain of public economics (Dahlby, 2008) is usually analyzed to derive net gain as a result of optimal use of the value as determined by marginal cost of public funds or better known as MCP (Browning, 1976). The convention of the analysis of marginal cost of funds is to reduce market imperfection resulting from market failure. The social welfare is achieved when the benefits incurred from the public spending is equivalent to the tax burden to fund the social program (Triest, 1990).

Public fund analysis is applied in public health (Dowie, 1998), pollution and economic growth (Lighthart, van der Ploeg (1994), public pension and social participation (Romano, 1993). It was also able to reveal anomalies of use

(Reinikka and Svensson, 2002) of school funding. Dowie (1998) established barometer of equitable yet highly transparent format of using public funds for health care. Observably, the public fund studies become a popular field of discipline in the last 20 years, perhaps this is attributable to the welfare (Triest, 1990) and social participation agenda (Romano, 1993), both are the fundamental truism of poverty and entitlement market imperfection (Stiglitz and Weiss', 1981). The machinery and power of the state in using funds may explain the benefits and burden, form and effects of regulation upon allocation of resources (Stigler, 1971). However, Peltzman (1976) mentioned that allocative effect of regulation in the dominance of political process will brought by pressure in the distribution of wealth as well as on allocation of resources. Becker (1983) explained that political equilibrium depends on the efficiency of how the political pressures groups predict the way on how the process of allocating the resources to support the program. Choosing where the university put in place will depend on how their strategy handled through its strength and resources (Salmi, 2009). Thus, resources will address and draws success to a speedy changing and growing global economy (Lester, 2005).

Aiming for the higher degree of education needs to promote teachers professional development in shaping to a world class university (Dilworth and Imig, 1995; Qiang, 2003). However, the emerging entrepreneurial university activities as an additional function (Etzkowitz, 1998) will clearly develop and starts from academic development (Etzkowitz, 2003). In addition, governance and adequate funding of the institution is also important which everyone wants a world class university (Altbach, 2004).

It is on this premise that the study has been conducted, to be able to provide a view on how the utilization of the funds from IGPs fully utilized for instruction, research and extension, and to determine the intervening measures to improve the performance in utilizing public funds. This study aimed to look into the extent on the utilization of the use of funds for income generating projects of Surigao del Sur State University, Tandag Campus.

## **METHOD**

This study employed both quantitative and qualitative methods. Hence, the concern is the documents in the case of content-analysis and talking with university personnel with direct access and control of projects in the case of interviews (Creswell, 2013; Thomas, 2003; Yin, 2013). Also, the research

utilized documentary analysis using the financial trend analysis in each IGPs of Tandag Campus. Table 1 shows that out of 120 internal stakeholders in the total population, 60 or 50% were randomly picked with 7 Key Officials, 18 Faculty, 15 Staff and 20 Students (with 5 years of stay at the university) who was involved as sample respondents in the group and who had also direct access, control of beneficiaries of the IGP projects at the SDSSU-Tandag Campus. The study was conducted on the first semester of academic school year 2013 – 2014.

**Table 1** Distribution of Respondents by Category

<b>Internal Stakeholders</b>	<b>Population</b>	<b>Respondents</b>	<b>%</b>
Key Officials	22	7	32
Faculty	41	18	44
Staff	23	15	65
Student (5 years of stay at University)	34	20	59
Total	120	60	50

The study formulated with three set of questionnaire to determine the utilization of the funds of IGP of SDSSU – Tandag Campus. The first instrument consisted of guide questions for the interview of the IGP Director and the Bookkeeper to determine the trend of financial performance and the years of employment/stay. Data from one on one interaction with the Director and the Bookkeeper were gathered, tallied, analyzed and interpreted. The second set of questionnaire has three indicators and each indicator has ten items-statements which were answered by the internal stakeholders corresponded to their experiences in the operation/implementation of IGP.

The third instrument consisted of guide questions formulated to answer the sub-problems in order to assess the utilization of funds as perceived by the internal stakeholders. The statistical tools used in the study were applied using frequency and percentages to determine the profile of the respondents, weighted mean to draw the perceptions of the respondents on the utilization of funds and on the viable IGP activities, trend regression analysis to describe the variability of the data and forecasting of financial performance, and F-test to test the variances of two populations are equal.

## RESULTS

Table 2 shows that there were 60 retrieved and answered questionnaires. The study employed the sampling technique for all internal stakeholders. The participants who actively participated are as follows: Vice President, Director, Professor, Administrative Staff, and Students. It includes also in the table that 45 or 75% of the respondents had 1 to 5 years of employment/stay in the university. This could be attributed to the fact that the university is still on the process of hiring qualified personnel to improve the quality of education since it is newly converted from a state college to a state university.

**Table 2** Profile of respondents

<i>Stakeholders</i>	<i>f</i>	<i>%</i>
Director	1	2
VP	1	2
Professor (with designation)	5	8
Instructor	18	30
Admin staff	15	25
Students (5 years of stay at University)	20	33
Total	60	100
<i>Years working</i>	<i>f</i>	<i>%</i>
1-5 years	45	75
6-10 years	7	12
11-15 years	2	3
16-20 years	2	3
21-26 years	4	7
Total	60	100

There is an upward trend in commercial rice, groceries, ROTC/CWTS uniform and Livelihood assistance project (see Table 3). The livelihood assistance project earns the highest income of the entire project and it's increasing through the years. This project caters the consumer demand especially in times of necessities, like support for small business to augment income for the employees, additional capital for any livelihood project of the employees, and in emergency cases like hospitalization, tuition for professional growth. It is seen that livelihood assistance project has potential in sustaining the income generating project managed by the university followed by groceries commercial rice and ROTC/CWTS. Convenience and accessibility of the product sold to the

employees and students contribute the increased income of the income generating project of the university.

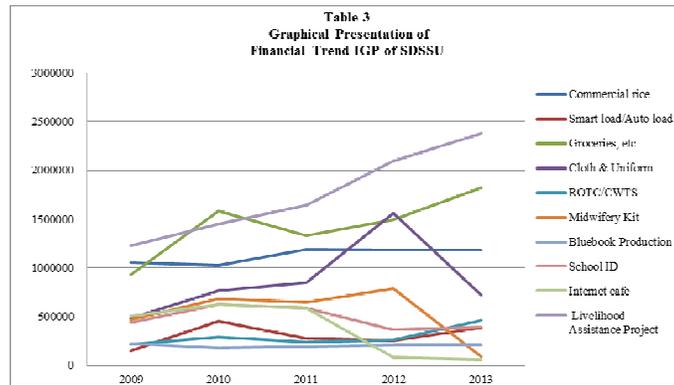


Fig. 1 Graphical presentation of financial trend IGP of SDSSU

The result also shows that there is a decline in midwifery kit and cloth and uniform. Midwifery kit appears to be the lowest income of the entire project. This is caused by many of the students in a midwifery course purchased their midwifery kit and accessories outside the school like mercury drug store and other medical store supplies who offered lesser price. Many of the students acquired their cloth and uniform from tailoring store or dressmaker so that they can save money.

Further, the result shows that there is an average trend in smart load/auto loads, bluebook production. This smart load/auto loads considered a necessity of the employees and students to constantly communicate with their loved ones and friends especially many of the students in the university are coming from different places or as means of useful information. There is a spike trend in school ID and internet café.

Table 4 reflects a support for the graphical presentation presented in table 3 that livelihood assistance project is a potential project in sustaining the income generating project. This project cater the consumer demand especially in times of necessities, like support for small business to augment income for the employees, additional capital for any livelihood project of the employees, and in emergency cases like hospitalization, tuition for professional growth. However, the midwifery kit appears in a low income among of the entire projects. This is

caused by many of the students in a midwifery course purchased their midwifery kit and accessories outside the school like mercury drug store and other store pharmacy who offered lesser price. Many of the students acquired their cloth and uniform from tailoring store or dressmaker for they can save money.

Table 5 reveals that there is an upward trend of the total net income of all income generating projects of the university. Out of the total net income of IGPs Twenty – five percent (25%) shall be allotted as a school share. This can be used by the institution to augment its resources to support its programs in instruction, research, extension, and other worthwhile activities (Revised Income Generating Project Manual of SDSSU, 2013).

**Table 4** Trend regression equation for each IGP

$$\text{rice} = 0.00001 + 41497 \text{ year}$$

[eq.1]

$$\text{smartload \& autoload} = 222429 + 27075 \text{ year}$$

[eq.2]

$$\text{groceries} = 593197 + 23556 \text{ year}$$

[eq.3]

$$\text{cloth} = 499495 + 125891 \text{ year}$$

[eq.4]

$$\text{ROTC} = 152829 + 46928 \text{ year}$$

[eq.5]

$$\text{midwifery, kit} = -34776 + 17388 \text{ year}$$

[eq.6]

$$\text{bluebook} = 202094 + 67 \text{ year}$$

[eq.7]

$$\text{schoolID} = 261080 + 26845 \text{ year}$$

[eq.8]

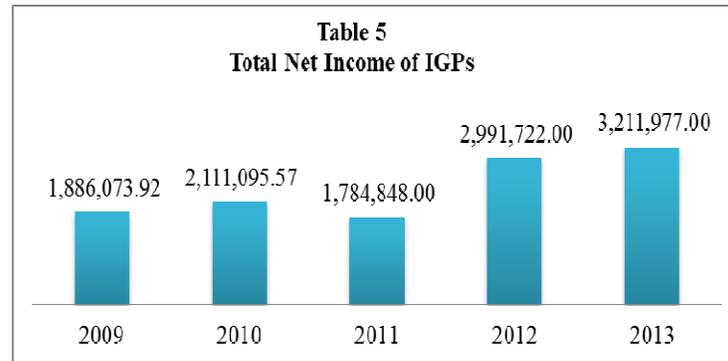
$$\text{int ernet} = 607278 - 117171 \text{ year}$$

[eq.9]

$$\text{livelihood} = 870404 + 296667 \text{ year}$$

[eq.10]

Table 5. Total net income of IGPs



The findings suggest that there is a great opportunity for the University to engage in those varied avenues for generating additional income. Brint and Karabel (1991:349) reminded that opportunity fields may vary and in this case, the advantage of being located at strategic and growing city proved that both opportunities and corresponding obligations awaits HEIs (Reyes, 2009), in this case for the SDSSU. The production capability of school personnel could relatively develop entrepreneurial knowledge of the students and augment its income to finance school function as well as incentives to its employees (Natson, 1998).

Table 6. Trend regression analysis using average value of IGP

Predictor	Coeff	t-value	p-value
Time	599169	7.49	0.00
Constant	46503	1.93	0.15
R-squared	0.55		
Adjusted R-squared	0.40		
Std. Error of Estimated	76306.83		

Table 6 presents the trend regression analysis. Estimates reveal a 40%-55% model fit test which indicates the ability of the model to explain the variability of the data. Further, there was a significant trend in the IGP values with time factor coefficient of 599169 [t – values = 7.49; p < 0.05]. Thus a trend forecast table is developed with a 10 year forecast estimate for the IGP of SDSSU.

**Table 7.** Forecasting of Fund Trend in 10 years assuming no external effects

Year	Value
1	645,672
2	1,244,840
3	1,797,509
4	2,443,177
5	3,042,346
6	3,641,514
7	4,240,683
8	4,839,851
9	5,439,020
10	6,038,188

Table 7 reveals that on average, the value of the IGP in year 1 is PHP 645,672 given that no external events adverse to the operation of the school. The value of an IGP is expected to increase on a yearly basis until it reaches PHP 6 million on the 10th year.

**Table 8.** Utilization of Fund for Instructional Support

Indicators	Level	Description
1. Continuing education for faculty and staff	3.8	High
2. Improvement in the sport facilities	3.6	High
3. Repair and maintenance of building facilities	3.9	High
4. Improvement of classroom chairs and tables	3.9	High
5. Improvement of faculty room	3.8	High
6. Development of instructional materials	3.8	High
7. Improvement in library facilities	3.9	High
8. Development of visual aids	3.8	High
9. Support to faculty training and seminars	3.7	High
10. IT equipment	3.8	High
<b>Mean</b>	3.8	High

Shown in table 8 is the highest level of utilization of funds in support to Instructional development among of the indicators are the physical facilities and infrastructures such as building, classroom chairs and tables, library facilities with the same level of utilization of fund equal to (mean = 3.9). To give each student meaningful access to the curriculum by assuring access to the

environment for safety of all students, the university design must be employed, and assured that classrooms, labs, and other physical facilities are accessible to learners (Burgstahler, 2001). Owston (1997) each of us probably has a different interpretation of what “access to learning” means. Physical facilities are one of the considerations that will provide educational opportunities to increase access to education.

It is also shown in the table that lowest level of utilization of funds in support for instructional development is the improvement in the sport facilities (mean = 3.6). Sports are not curricular activities, but only an extra-curricular activity.

The support to faculty trainings and seminars resulted in a mean of 3.7. Many colleges and university are presently exploring strategies for establishing efficient and productive faculty professional development activities (Gullatt and Weaver, 1997). Thus new faculty members are appropriately trained in their specialized areas, and that continuing faculty members are constantly updated on theory, technologies, and applications so that they do not assume that, after the training, they can revert to their previous teaching habits (Drummond, 1998; Murphy and Terry, 1998; Schauer et al., 1998; Tomazos, 1997). The institution shall see to it that they have made faculty development as an integral part of their ongoing activities in order to place it in a Center that provides services to the institution as a whole. Such a Center is directed by a person who is committed to developing teaching excellence at the institution. Machanic (2001) suggested that it should be staffed by professionals.

To ensure the quality of services and competence to provide better, higher education services to the students, the school administration provides special trainings and seminars to offer better outlook on their fields of expertise and value the demand for entrepreneurial activities to the students. This strategic mixing of faculty development with entrepreneurial direction will bear significant results (Etzkowitz, 2003).

#### ***Level of Utilization of the Funds for Research Support***

Table 9 reveals that the highest level of utilization among of the indicators for research development are the faculty training and seminars (mean = 4.0), and the improvement of research facilities, including the school research activities for the student have almost the same level of utilization (mean = 3.9).

**Table 9.** Utilization of Fund for Research and Development

<b>Indicators</b>	<b>Level</b>	<b>Description</b>
1. Improvement of research facilities	3.9	High
2. Development of laboratories of the Institution	3.6	High
3. Fund viable research-based project	3.7	High
4. Faculty training and seminars	4.0	High
5. School research activities for student	3.9	High
6. Sustainability of research on-going project	3.8	High
7. Production of research output	3.7	High
8. University journal preparation	3.5	High
9. Research publication	3.6	High
10. Quality assurance	3.7	High
<b>Mean</b>	3.7	High

The results show that the support in utilizing the funds for research development are more on faculty training and seminars, facilities and school research activities for students, which is identified as a support for research capacitation as a result of initiatives to support the institution for its ongoing developments for research. The fund use for research bears consistency with other higher education institution (Boeren and Borromeo, 2010; Shulman, 1986).

Among the indicators with the lowest acceptability level of utilization that the management may take into consideration for research and development are the support for University journal preparation (mean = 3.5), and the support of research publication (mean = 3.6). The best practices of UP are setting up linkages with foreign universities for joint research activities, and attendance at conferences (Salazar-Clemeña, 2005). The school, therefore, should promote research by providing funds from IGP as financial assistance to faculty members who intend to pursue research.

***Level of Utilization of the Funds for Extension Support***

Table 10 reflects that the highest level of utilization on the use of funds for community extension development (mean = 3.9) is focused on enhancing the delivery of quality services and the maintenance of cleanliness, hygiene and sanitation of the institution.

**Table 10.** Utilization of Fund for Community Extension

Indicators	Level	Description
1. Supplement the economic needs of faculty & employees	3.6	High
2. Supplement the social needs of faculty and employees	3.6	High
3. Improvement and development students skills	3.8	High
4. Enhance delivery of quality services	3.9	High
5. Developed Collaboration with LGU	3.7	High
6. Maintenance of cleanliness, hygiene and sanitation of the Institution	3.9	High
7. Support outreach program for the poor and poorest community	3.8	High
8. Student development and training	3.7	High
9. Provide business opportunities to faculty and employees	3.5	High
10. Provide business opportunities for students	3.6	High
<b>Mean</b>	3.7	High

With these community extension support from IGP funds, entrepreneurial engagement is found to be relatively the lowest (mean = 3.5). To improve the community extension program of the school it must serve to the poorest of the poor, the less privileged, the deprived and the oppressed (Elman, 1998; Matkin, 1990). The institution must extend and give priority on training/seminar particularly in engaging entrepreneurship business. Therefore, the SUCs have to move ideas along the road to action, to develop the knowledge needed, and to apply useful knowledge in the solution of society's major problems (Bidad and Campiseño, 2010; Axinn, 1988).

***Summary of Fund Use to Support Instruction, Research and Extension***

Table 11 shows a summary of the perceived utilization with the highest support funds by the university from its income generating project is an instructional development (mean = 3.8). Among the three functions of the university the highly utilize in utilizing the funds to support the programs is instruction, unlike to research and extension development. Commercialization and entrepreneurial education and training for utilization of results of research and extension will

help achieve countryside development. The last function of the University is the production/IGP for effective and efficient operation in the management of the school.

**Table 11** Summary of perceived utilization of IGP funds for Instruction, Research and Extension.

Area	Level	Description
Instruction	3.8	High
Research	3.7	High
Extension	3.7	High
<b>Mean</b>	3.7	High

***Significant Difference between Levels of Utilization and Profile of Respondents***

Problem 4 of this study solicits data which determines the significant difference between the level of utilization and the profile of the respondents. Table 12 shows the analysis of variance on the perceived utilization of the IGP funds by the stakeholders of the SDSSU. It shows that there occurred no statistical difference in the utilization of use of funds in any of the administrators, staff, and students. All of them are in agreement that the fund use is highly utilized with p-value is 0.236.

**Table 12** Analysis of variance of Perceived Utilization of IGP for Support of Instruction, Research and Extension by position in the institution.

Measures	Sum of Squares	Df	Mean Square	F	p-value
Between Groups	4	4	1.01	1.43	0.236
Within Groups	39	55	0.70		
<b>Total</b>	43	59			

Section 4 of RA 8292 under the Powers and Duties of Governing Boards clearly stated that the University has the duty to establish research and extension Centers of the state universities and colleges where such will promote the development of the quality education, and further, provide the basis for expansion base on the results output on extension and research that can be used for the school.

Table 13 shows that there occurred no statistical difference in the perceived utilization of the fund use for instruction, research, and extension by years in the institution. All of them are in agreement that the fund use is highly utilized with

p-value is 0.229. It is in the citizen charter of the university to provide customer relationship in order to address their needs in the services of the institution.

**Table 13** Analysis of variance of Perceived Utilization of IGP for Support of Instruction, Research and Extension by years in the institution.

Measures	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	4.045	4	1.011	1.453	0.229
Within Groups	38.284	55	0.696		
Total	42.329	59			

**Issues and Concerns in the Utilization of IGPs**

Revised IGP manual of SDSSU (2013) manifested, that the 25% share of the total net profit of IGPs will be allocated to the three functions of the institution. Based on the data computed, in year 2013 the total net income of the entire project amounting to Php 3,211,977.00 to which 25% shall be allotted as support for the three functions. Among the issues and concerns in the utilization of IGPs, including those projects which have lesser generated income are the following:

*Less allocation of sport facilities.* Although sport is not a curricular activity, it can improve general circulation, increases blood flow to the brain, and raises levels of norepinephrine and endorphins — all of which may reduce stress, improve mood, induce a calming effect after exercise, and perhaps as a result improve achievement (Taras, 2005). Sports activities are important, especially to the students who are involved in the element of vices that could affect their academic achievement.

*Less allocation for research journal publication.* It was authorized that universities must have a center of research and development in order to produce outstanding researches to be published in international research journals. Wager and Kleinert (2010) states the research publications can affect not only the research community, but also, indirectly, society at large. Therefore, researches to be published must be honest, accurate and avoid ambiguous reporting. Without available funds or lesser allocation for journal publications will impede the mandates of the education system of the country specifically in this function.

*Less allocation for entrepreneurial engagement.* It is authorized by higher education system to have an entrepreneurial engagement in serving the public (Hall, 2009). The school plays an important role in setting the direction and progression of the entrepreneurship program (Gatchalian, 2010) that is to

encourage them to help improve the managing skills of the employees. A less allocation of entrepreneurial engagement will result in a poor quality of community extension.

***Decline of income for Midwifery kit, and cloth & uniform.*** It was noticed that some of the students were convinced to buy from outside suppliers and some of them sew their clothes from outside tailoring store for a minimal price.

## CONCLUSIONS

The respondents' personal profile was collected 60 or 50% of the internal stakeholder of the total population. The employability of the respondents resulted to (F = 45 or 75%) has 1 to 5 years of employment/stay in the university. The Livelihood assistance projects have a potential sustainability because it earned considerably the highest income among the projects. However, there is a decline in midwifery kit, and cloth/uniform which are appeared not to be a potential to sustain the project while other project considered being viable and potential in contributing additional income of IGPs.

The summary of perceived utilization of IGPs fund for instruction, research and extension with an average (mean = 3.7) is noted to be highly utilized. There is no significant difference between the level of utilization and profile of respondents in generating additional income of the University. The issues and problems in utilizing the funds to support instruction, research and extension were influenced by the business competence of employees and those that directly engaged in the main functions of the University.

The school share allotted in year 2013 to support functions of the university which 25% of PHP 3,211,977 equivalent to PHP 802,994.25 is sufficient enough to cover up the support functions of the university for professional growth development, financial assistance to those who pursue research, and training for entrepreneurship business. Thus, adequate funding must be available to support the operation of the university especially on research as well as its other functions, and support must be consistent and long term.

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