

Budget Utilization Gaps in a Multi-Campus Public University: From Planned Budgets to Actual Spending

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Abstract— This descriptive qualitative study examined budget–utilization gaps in a multi-campus public higher education institution by comparing Annual Operational Plan (AOP) allocations with actual expenditures for FY 2022–2024 across instruction, research, and extension under the Special Trust Fund or STF. A documentary review of AOPs, Budget Office records, and monitoring reports was complemented by interviews with 22 key informants. Transcripts were thematically analyzed and triangulated with the documents. Results show that instruction generally achieved higher utilization and frequently exceeded planned allocations, while research remained persistently under-utilized across campuses. Extension exhibited the largest gap, often registering 0% utilization due to either off-plan spending or unused allocations, with only modest movement toward partial utilization. These findings indicate that budget–utilization gaps are shaped not only by the size of allocations but also by planning accuracy, implementation capacity, and alignment between approved priorities and actual spending. Overall, the study highlights the need for stronger budget monitoring and coordination to ensure that institutional resources are used effectively across instruction, research, and extension. The institution should strengthen campus-level budget planning, regular utilization tracking, and timely realignment of funds to improve the correspondence between AOP allocations and actual expenditures under the STF.

Keywords— Budget Utilization, Annual Operational Plan, Special Trust Fund, SUCs.

I. INTRODUCTION

Public financial management has become a critical governance concern in public higher education because universities are expected to convert limited resources into measurable outcomes in instruction, research, and extension. Budget execution is therefore not only an accounting function but also a measure of whether institutions can deliver quality teaching, produce research, and sustain community-oriented programs despite fiscal constraints. In higher education, effective financial management requires the alignment of planned budgets, actual spending, and institutional performance. Studies show that financial autonomy, decision-useful accounting information, and result-based financing can strengthen institutional responsiveness, improve resource allocation, and link spending to outcomes (Turcanu et al., 2022; Kalenyuk et al., 2021).

However, effective budget execution depends not only on the amount of funding available but also on the internal systems and operational capacity of the

institution. Weak cost systems, limited standardization of financial information, administrative bottlenecks, procurement delays, and operational risks can prevent universities from implementing planned programs on time (Dantas et al., 2024; Tangvonguthai et al., 2024). Financial reforms and modernization efforts may also fail to produce expected improvements when procedures, compliance requirements, and implementation capacities are not adequately addressed (Tian, 2023). These conditions create a persistent planning–execution problem, where allocations in the Annual Operational Plan do not fully translate into actual expenditures.

This planned-versus-spent mismatch is referred to in this study as the budget–utilization gap. The gap is important because public universities are increasingly expected to demonstrate accountability through outputs, outcomes, and efficient use of public funds. When allocated resources are under-utilized, over-utilized, spent outside the plan, or not used at all, the institution’s ability to achieve its academic and public

service mandates may be affected. Such gaps may indicate weaknesses in planning accuracy, fund release mechanisms, procurement processes, monitoring systems, or campus-level implementation capacity. They may also reflect differences in how easily programs can be costed, scheduled, approved, and implemented.

The budget–utilization gap is more complex in a multi-campus public university because financial planning and spending must be coordinated across campuses with different program offerings, operational capacities, staffing levels, and local constraints. While institutional priorities may be uniform, campus-level execution may vary significantly. Some campuses may be able to spend funds quickly because activities are routine and predictable, while others may experience delays due to limited personnel, weak documentation, procurement issues, or low program readiness. These differences can result in uneven utilization patterns across campuses and functional areas.

The three core functions of higher education—instruction, research, and extension—also differ in their budget execution requirements. Instruction usually involves recurring and predictable expenditures, making it easier to implement and monitor. Research, however, often depends on proposal development, ethics review, procurement of supplies or equipment, researcher availability, and completion of project milestones. Extension may require coordination with community partners, field activities, logistical support, and timely program scheduling. Because of these differences, budget utilization may be stronger in instruction but weaker or more volatile in research and extension. Examining these functional areas separately is therefore necessary to identify where utilization is effective and where gaps persist.

In the Philippine setting, state universities and colleges operate within a regulated public finance environment shaped by government appropriations, national budget rules, fund release procedures, and audit requirements. These institutions are expected to support national development by expanding access to quality

education, producing research and innovation, and delivering extension services to communities. However, they must fulfill these mandates while facing fiscal limitations, rising operating costs, inflationary pressures, and increasing demands for transparency and accountability. These pressures make budget utilization a crucial indicator of institutional performance and financial management effectiveness.

One important funding source in public higher education is the Special Trust Fund (STF), which may support institutional operations and development priorities. However, the effective use of STF depends on how well allocations are reflected in operational plans and translated into actual expenditures. In practice, STF utilization may be affected by funding inadequacies, delayed implementation, compliance procedures, and weak alignment between planned activities and actual spending. These issues have become more significant under changing higher education financing conditions, including the effects of free higher education policies and the growing need to sustain programs, projects, and activities despite financial constraints.

Despite the importance of budget execution, limited empirical attention has been given to how Philippine public higher education institutions utilize planned funds across campuses and functional areas. Many studies discuss financing, autonomy, and performance at a broad level, but fewer examine the actual relationship between operational plans and expenditures over time. This study addresses that gap by analyzing STF budget utilization in a multi-campus public higher education institution from FY 2022 to FY 2024. It compares Annual Operational Plan allocations with actual expenditures across instruction, research, and extension, and classifies utilization patterns as fully utilized, over-utilized, under-utilized, off-plan spending, allocated but not utilized, or no allocation and no spending.

Therefore, this study examined the budget-gap under STF between operational plan and actual utilization, across multiple campuses and functional areas (instruction, research, and extension) in a multi-

campus public higher education institution from FYs 2022 to 2024. In addition, the study identified the organizational and process-related factors contributing to the budget utilization gap, providing insights that may support the strengthening of planning, implementation, monitoring, and budget management practices across campuses and functional areas.

II. METHODOLOGY

The study used a descriptive qualitative approach that combined documentary and qualitative evidence to analyze planned-versus-spent trends and explain observed utilization gaps. In its quantitative data, it compared AOP allocations with actual expenditures (“budget utilized”) drawn from Budget Office records and related monitoring reports for FY 2022–2024 across campuses and the three functional areas (instruction, research, and extension). It operationalized utilization through the reported BUR-AOP comparison of planned allocations versus amounts actually used. For the qualitative data, interviews were conducted with 22 key informants (e.g., senior administrators, campus leadership, planning and budget officers) to identify

organizational and process-related factors affecting budget utilization.

III. RESULTS AND DISCUSSION

Budget-Utilization Gaps in a Multi-Campus Public University: From Planned Budgets to Actual Spending

This study reported BUR-AOP utilization rates and the corresponding gap-type classifications. Across the three-year period, the results show clear cross-functional differences in execution: instruction generally clustered at higher utilization (including repeated instances of full utilization and over-utilization), while research and extension were more frequently characterized by under-utilization and zero-utilization outcomes. Details of these are in the succeeding discussions.

Table 1 shows that the utilization of STF for instruction varied considerably across campuses and years. Campus A demonstrated the most consistent utilization, recording 100% utilization from FYs 2022 to 2024, classified as fully utilized. This indicates strong spending activity for instruction.

Table 1. Actual Utilization of STF vs. Operational Plan along Instruction

Campus/ Year	Budget Utilization Rate	Description
A-2022	100%	Fully Utilized
A-2023	100%	Over-utilized
A-2024	100%	Over-utilized
B-2022	0%	Not Utilized
B-2023	100%	Over-utilized
B-2024	30%	Under-utilized
C-2022	100%	Over-utilized
C-2023	13%	Under-utilized
C-2024	100%	Over-utilized
D-2022	4%	Under-utilized
D-2023	32%	Under-utilized
D-2024	25%	Under-utilized
E-2022	0%	Off-plan spending
E-2023	100%	Over-utilized
E-2024	72%	Under-utilized

Campuses B, C, and E showed fluctuating utilization patterns. Campus B had no utilization in 2022, shifted to over-utilization in 2023, and declined to under-utilization at 30% in 2024. Campus C also showed

instability, with over-utilization in 2022 and 2024 but only 13% utilization in 2023. Campus E recorded off-plan spending in 2022, over-utilization in 2023, and under-utilization at 72% in 2024. These results suggest

that some campuses were able to implement instructional activities in certain years but lacked consistency in aligning expenditures with the approved AOP.

Campus D had the weakest utilization performance, remaining under-utilized throughout the three-year period with rates of 4%, 32%, and 25%. This persistent under-utilization may indicate delays in implementation, limited absorptive capacity, procurement issues, or weak linkage between planned instructional activities and actual spending. Overall, the table reveals that while instruction generally received active funding support, utilization was uneven across campuses, with recurring cases of over-

utilization, under-utilization, non-utilization, and off-plan spending. This highlights the need to improve campus-level planning, monitoring, and budget execution to ensure that STF resources for instruction are used according to the approved operational plan.

Table 2 shows that STF utilization for research was generally weak across campuses from 2022 to 2024.

Except for Campus A in 2022, which recorded 100% utilization and was classified as fully utilized, all other entries reflected under-utilization, non-utilization, or off-plan spending. This indicates that research activities were not consistently implemented according to the approved operational plan.

Table 2. Actual Utilization of STF vs. Operational Plan along Research

Campus/ Year	Budget Utilization Rate	Description
A-2022	100%	Fully Utilized
A-2023	28%	Under Utilized
A-2024	18%	Under Utilized
B-2022	2%	Under Utilized
B-2023	12%	Under Utilized
B-2024	12%	Under Utilized
C-2022	3%	Under Utilized
C-2023	10%	Under Utilized
C-2024	16%	Under Utilized
D-2022	59%	Under Utilized
D-2023	0%	Not Utilized
D-2024	96%	Under Utilized
E-2022	0%	Off-plan spending
E-2023	9%	Under Utilized
E-2024	1%	Under Utilized

Campus A showed a sharp decline after full utilization in 2022, dropping to 28% in 2023 and 18% in 2024. This suggests that although research funds were effectively used in the first year, the campus was unable to sustain the same level of implementation in the succeeding years. Campuses B and C also recorded consistently low utilization, with rates ranging only from 2% to 16%. These figures point to persistent difficulty in translating research allocations into actual expenditures, possibly due to delays in proposal approval, limited research outputs, procurement concerns, or implementation constraints.

Campus D showed a mixed pattern. It had 59% utilization in 2022, no utilization in 2023, and 96% utilization in 2024, yet all were still classified as under-utilized or not utilized. The high 2024 rate suggests improvement, but the remaining gap indicates that full alignment with the operational plan was still not achieved. Campus E had the weakest performance, with off-plan spending in 2022 and very low utilization in 2023 and 2024 at 9% and 1%, respectively. This reflects a serious mismatch between planned research allocations and actual spending.

Overall, the table reveals that research had persistent budget–utilization gaps across the institution. The predominance of under-utilization suggests that research funds were either delayed, only partially used, or not implemented as planned. This highlights the need to strengthen research planning, proposal processing, fund release mechanisms, and monitoring systems to ensure that STF resources support actual research activities more effectively.

Table 3 shows that STF utilization for extension was generally very low and inconsistent across campuses from 2022 to 2024. Most campuses recorded either under-utilization or 0% utilization, indicating that extension programs were not fully implemented according to the approved operational plan. Unlike instruction, which showed more active fund use, extension appears to have the widest gap between planned allocations and actual spending.

Table 3. Actual Utilization of STF vs Operational Plan along Extension

Campus/Year	Budget Utilization Rate	Description
A–2022	3%	Under Utilized
A–2023	0%	Off-plan spending
A–2024	19%	Under Utilized
B–2022	0%	No allocation and no spending
B–2023	31%	Under Utilized
B–2024	0%	Allocated but not utilized
C–2022	0%	Off-plan spending
C–2023	40%	Under Utilized
C–2024	24%	Under Utilized
D–2022	0%	Allocated but not utilized
D–2023	0%	Off-plan spending
D–2024	40%	Under Utilized
E–2022	0%	Allocated but not utilized
E–2023	0%	Allocated but not utilized
E–2024	0%	Allocated but not utilized

Campus A showed minimal utilization in 2022 at 3%, followed by off-plan spending in 2023 and only 19% utilization in 2024. This suggests that extension activities were either not implemented as planned or were funded outside the approved AOP. Campus B also reflected weak utilization, beginning with no allocation and no spending in 2022, improving slightly to 31% under-utilization in 2023, and returning to 0% in 2024 due to allocated funds not being used. This pattern points to limited continuity in extension implementation.

Campus C showed some improvement compared with other campuses, with 40% utilization in 2023 and 24% in 2024 after off-plan spending in 2022. However, these figures still fall under under-utilization, indicating that planned extension activities were only partially carried out. Campus D also moved from 0% utilization in 2022 and off-plan spending in 2023 to

40% utilization in 2024, suggesting modest progress but still incomplete use of allocated funds.

Campus E had the weakest performance, recording 0% utilization for all three years, with funds classified as allocated but not utilized. This indicates that although resources were set aside for extension, they were not translated into actual programs or expenditures. Overall, the table reveals that extension had the most serious budget–utilization gap among the major functions, characterized by unused allocations, off-plan spending, and partial implementation. These results highlight the need to strengthen extension planning, program scheduling, fund release, and monitoring to ensure that allocated STF resources are used for actual community extension activities.

Across the three-year period, instruction showed the highest level of STF utilization among the three

functional areas, but the pattern was uneven across campuses. Campus A consistently recorded 100% utilization, while other campuses shifted between over-utilization, under-utilization, non-utilization, and off-plan spending. Several campuses exceeded their operational plan in certain years, particularly in 2023 and 2024, suggesting that instructional needs were prioritized but not always accurately anticipated in the Annual Operational Plan. At the same time, recurring under-utilization in some campuses, especially Campus D, indicates that not all campuses had the same capacity to implement planned instructional activities. Overall, instruction reflected active spending but also revealed planning and execution gaps.

Research showed a persistent pattern of under-utilization across campuses from 2022 to 2024, indicating a continuing gap between planned research allocations and actual implementation. Except for Campus A in 2022, which fully utilized its research allocation, most campuses recorded very low utilization rates, often below 20%. Campuses B, C, and E consistently showed weak research fund absorption, while Campus D fluctuated from partial utilization to non-utilization and then near-full utilization in 2024. This pattern suggests that research spending may have been constrained by process-related barriers such as delayed proposal preparation, approval, procurement, fund release, documentation, or project execution. These findings are consistent with studies emphasizing that weak cost systems, limited standardization of financial information, and insufficient monitoring capacity can reduce the institution's ability to plan, track, and correct spending variances (Dantas et al., 2024; Marlina & Tjahjadi, 2021). From a performance perspective, persistent research under-utilization is critical because result-based financing expects institutional spending to be linked to measurable outputs and outcomes, including research productivity and innovation (Kalenyuk et al., 2021; Rumani et al., 2024).

Extension had the most pronounced budget-utilization gap among the three functional areas. Many entries recorded 0% utilization, with classifications such as allocated but not utilized, off-plan spending, or no

allocation and no spending. Although some campuses showed modest improvement in 2023 or 2024, such as Campuses C and D reaching 40% utilization, the overall pattern remained one of weak implementation and limited alignment with the operational plan. Campus E recorded 0% utilization for all three years, indicating a sustained inability to convert extension allocations into actual community-based programs or expenditures. This may reflect the greater operational complexity of extension work, which often requires community coordination, field activities, logistics, partner engagement, and timely scheduling. Such conditions support the view that operational risks and service delivery constraints can disrupt implementation even when budgets have already been planned and approved (Tangvonguthai et al., 2024). The presence of off-plan spending also suggests that some extension activities may have occurred outside the approved planning framework, weakening transparency, accountability, and budget-to-results reporting.

Taken together, the trends show that budget utilization was strongest but inconsistent in instruction, persistently weak in research, and most problematic in extension. This implies that the institution's budget-utilization gap is not simply a matter of funding availability but also of planning accuracy, implementation readiness, internal controls, and campus-level execution capacity. The differences across campuses and functional areas confirm that multi-campus institutions may experience uneven financial performance because units operate with different capacities, constraints, and program requirements (Rumani et al., 2024). These findings highlight the need to strengthen research and extension planning pipelines, improve procurement and fund release coordination, institutionalize regular utilization monitoring, and allow timely budget realignment when approved activities cannot proceed as scheduled. In line with higher education finance reforms, improving financial autonomy and decision-useful accounting information should be paired with stronger controls, monitoring systems, and performance-based evaluation to ensure that planned allocations are translated into actual outputs in

instruction, research, and extension (Turcanu et al., 2022; Tian, 2023).

Organizational and process-related factors associated with Budget-Utilization gap

Gathered from qualitative and documentary evidence, five interrelated themes explain why campuses and functional areas exhibited under-utilization, over-utilization, off-plan spending, or non-utilization of allocations in the planned-versus-spent comparisons. The themes include: (1) strategic planning, prioritization, and inclusive budgeting; (2) budget design and adaptability (hybrid models, revisions, reallocations); (3) monitoring, reporting consistency, and management control; (4) execution capacity and process bottlenecks; and (5) performance measurement and plan-execution alignment, especially in research and extension.

Strategic Planning, Prioritization, and Inclusive Budgeting

In terms of strategic planning, prioritization, and inclusive budgeting, the results suggest that utilization outcomes are shaped first by the quality of planning embedded in the AOP process. When priorities are not translated into clear, measurable targets, allocations can reflect broad intentions rather than implementable commitments, increasing the risk of under-utilization because units cannot operationalize what was planned. At the same time, limited participation of implementers (e.g., department-level leaders and program managers) can weaken the realization of proposed activities, leading to budgets that do not match actual needs or timelines. In practice, this misalignment can drive both sides of the gap: under-utilization when allocations are not executable and over-/off-plan spending when urgent operational needs must still be funded despite incomplete planning assumptions.

Budget Design and Adaptability (Hybrid Models, Revisions, Reallocations)

Regarding budget design and adaptability (hybrid models, revisions, reallocations), the findings point to how budgeting architecture and flexibility rules affect whether allocations can be converted into timely spending. Hybrid approaches (e.g., combining

performance-based and zero-based features) may strengthen accountability, but they also increase documentation and justification requirements that can slow execution, particularly when implementers face capacity constraints. The presence or absence of a structured revision and reallocation process becomes critical when implementation conditions shift—without clear revision triggers, timelines, and authority levels, funds may remain locked in original lines while needs evolve, contributing to under-utilization. Conversely, when revisions are handled informally or reactively, spending may occur outside the AOP plan, producing off-plan execution patterns.

Monitoring, Reporting Consistency, and Management Control

With monitoring, reporting consistency, and management control, the results underscore the role of monitoring systems in preventing utilization gaps from becoming persistent. Regular, distributed budget-to-actual reporting strengthens management control because units can identify slippages early, diagnose causes (e.g., procurement delays, activity redesign), and take corrective action within the fiscal year. Where reporting is inconsistent across offices or not accessible to implementers, the feedback loop weakens: problems surface late, variance explanations remain centralized, and adjustments become harder to execute. As a result, under-utilization can persist even when funds are available, and spending decisions may become reactive rather than guided by monitored progress against plan.

Execution Capacity and Process Bottlenecks

In relation to execution capacity and process bottlenecks, the evidence highlights practical constraints that convert a plan into delayed or incomplete implementation. Approval bottlenecks, inter-unit coordination issues, and procedural delays can slow procurement and activity rollout, compressing the time available to spend within the fiscal year and increasing the likelihood of under-utilization. In addition, gaps in financial capability—such as limited familiarity with budgeting rules, documentation, and liquidation requirements—can create avoidable errors or rework that further delays execution.

Performance Measurement and Plan–Execution

Alignment

Finally, in terms of performance measurement and plan–execution alignment (especially research/extension), the results help explain why utilization is hardest to sustain in functions where outputs and outcomes are less standardized than in instruction and where value is not always financial. Weak measurement can produce plan–execution misalignment: activities may be implemented opportunistically in response to emerging needs or partnerships, generating spending patterns that diverge from the AOP. Strengthening impact measurement and aligning it with planning assumptions is therefore central to reducing anomalies and improving the consistency of utilization in these functions.

Overall, the five themes show that the observed utilization outcomes are not simply a matter of “spending more” or “spending less,” but the product of an interconnected budgeting and implementation system. Weaknesses in strategic planning, prioritization, and inclusive budgeting can create unrealistic or misaligned AOP allocations, especially when campus-level needs, implementation readiness, and functional priorities are not fully reflected in the planning process. This supports the view that budgeting in higher education serves not only as a financial control mechanism but also as a tool for strategic planning, communication, and performance management (Kenno et al., 2021). In this sense, budget–utilization gaps may signal deeper weaknesses in how institutional priorities are translated into executable plans, particularly in a multi-campus setting where capacities and constraints differ across units (Rumani et al., 2024).

IV. CONCLUSIONS AND RECOMMENDATIONS

Across the three-year period, the multi-campus results show a clear functional pattern in budget execution: instruction generally achieved higher utilization and repeatedly exhibited over-utilization vs AOP, indicating that instructional spending often exceeded what was planned in the AOP and suggesting that planned instructional allocations may not fully reflect actual operational requirements. In contrast, research

was predominantly characterized by under-utilization vs AOP, with most campuses remaining at low utilization levels across years, indicating persistent difficulty translating research plans into timely expenditures. Extension showed the most pronounced gap, frequently registering 0% utilization under two distinct conditions, off-plan spending and allocated but not utilized, demonstrating that extension utilization issues reflect both inconsistent planning–execution alignment and weak absorption of planned allocations. Overall, the evidence indicates that utilization gaps are systematic and function-specific: spending is more reliably executed (and sometimes exceeds plan) in instruction, while research and extension remain vulnerable to under-execution, volatility, and planning–execution mismatches across campuses.

The organizational and process factors associated with the observed utilization outcomes cluster into five interrelated drivers: (1) strategic planning, prioritization, and inclusive budgeting; (2) budget design and adaptability (hybrid models, revisions, reallocations); (3) monitoring, reporting consistency, and management control; (4) execution capacity and process bottlenecks; and (5) performance measurement and plan–execution alignment, especially in research and extension. Together, these themes indicate that utilization gaps arise from both upstream planning issues (unclear priorities, limited stakeholder input, and unrealistic allocations) and downstream implementation constraints (rigid or unclear revision processes, uneven monitoring/reporting, approval and coordination delays, capacity gaps, and weak performance measurement, particularly for extension’s social outcomes).

The findings further suggest that the campuses do not experience budget utilization problems uniformly. Rather, utilization capacity varies depending on the nature of the function, the predictability of activities, and the institutional mechanisms available to support implementation. Instruction benefits from more stable operational routines and clearer expenditure requirements, while research and extension are more exposed to uncertainties in scheduling, coordination,

community engagement, procurement, and outcome measurement.

Consequently, improving utilization is less about increasing allocations and more about strengthening the full budget cycle, aligning plans with implementable activities, enabling timely and governed adjustments, institutionalizing consistent budget-to-actual monitoring, supporting execution capacity, and improving outcome measurement so that spending is both feasible and accountable across campuses and functions.

Moving forward, higher education institutions may strengthen STF budget utilization by adopting more realistic, participatory, and data-informed budgeting practices that better align planned allocations with actual operational needs across campuses and functions. Universities may also improve implementation through more flexible yet accountable budget adjustment mechanisms, consistent budget-to-actual monitoring, stronger coordination among planning and implementing units, and enhanced execution capacity, particularly in research and extension activities. In addition, strengthening the alignment between planned targets, performance indicators, and actual implementation outcomes may help improve accountability, utilization efficiency, and consistency between planned activities and actual expenditures across campuses.

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