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Assessment of Income Generating Projects of State Universities and Colleges in Region Eight

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Abstract:

Liberating the SUCs from limited resources is a challenge they face; otherwise excellence in the areas of instruction, research, extension, and production will be at stake. As such, they need to establish income generating projects or IGPs. Thus, a descriptive study evaluated the Income Generating Projects (IGPs) of the State Universities and Colleges (SUCs) in Region VIII. The detailed assessment of the IGPs of the SUCs focused on the profile of the IGP administrators and employees; profile of IGPs of SUCs in Region VIII; status of the IGPs of SUCs in region VIII as perceived by the IGP administrators, employees and clients in terms of setting up an IGP programs, organizational structure, operation performance measurement, profit sharing and accounting. The study involved the administrators, employees and clients of the seven (7) SUCs in Region VIII and it was conducted during the School Year 2018-2019. Results of the study revealed that Findings on the profile of the administrators and employees show that majority of the administrators and employees belonged in the age bracket of 41-50 years old, dominated by female individuals, married, college graduates, who were holding positions either as manager, member of the BOM or employees. Furthermore, majority of the respondents have been in their position for a maximum of five years only. In terms of relevant trainings attended, majority of the respondents did not attend trainings for the last three years and almost all of the employees were earning 25,000 below monthly wage. As regards to the profile of the IGPs of SUCs in Region VIII, out of seven SUCs involved in the study, each SUC has its own distinct number of years of IGP operation and years in operation. In terms of number of IGP personnel, two (2) or 28.57 percent of the SUCs have three (3) personnel and the rest of the SUCs were employing either 2, 7, 9, 13, and 23 personnel. The number of IGP projects differed in each of the SUC in Region VIII ranging from two to five projects. The other SUCs have even 10 and 12 income generating projects. Moreover, the amount of revolving fund of the SUCs for its IGPs also differed. On the status of the IGPs, all aspects of operations, namely, setting up an IGP program, organizational structure, operations, performance measurement, profit sharing and accounting, were rated as "often" as perceived and were found to have highly significant differences of perceptions. This, the null hypothesis was rejected. On the relationship between the profile of the IGP administrators, employees, clients and status of the IGPs, analysis showed no significant relationships in all aspects of operations. Thus, the study failed to reject the null hypothesis. From among the many problems encountered, it was on "inadequate funding due to limited ability to access external financing" and "limited internal financial resources due to the deteriorating university financial burden". Thus, it was recommended that administrators and the entire management of the different SUCs in Region should strengthen the operations of IGPs through giving it as a priority and through conforming to the standards set in the proposed IGP Manual.

Keywords: IGP, SUC, assessment

1. Introduction

Republic Act 8292 or the "Higher Education Modernization Act of 1997" grants corporate powers to the Governing Boards of State Universities and Colleges (SUCs) to broaden not just the resource base of the SUCs but also, provide individual SUCs with greater discretion in the utilization of the income they generate. Specifically, RA 8292 allows SUCs (i) to retain any income that they generate from tuition fees and other charges, the operation of auxiliary services and income generating projects, and to utilize said income for instruction, research, extension and other SUCs programs in accordance with a budget approved by the Board of Regents/ Trustees (BOR/T), (ii) to enter into joint ventures with business and industry for the profitable development and management of their economic assets, the proceeds of which can be used for the SUCs development, and (iii) to privatize, when advantageous to the SUC, management and non-academic services such as, health, building/ grounds maintenance and the like. In effect, these powers will allow SUCs to be more fiscally self-reliant by mobilizing increased funding support from all stakeholders (government, students, and private sectors) to augment budgetary support coming from national government appropriations. Moreover, it is envisioned that the delegation of resource allocation authority to the respective BOR/T of SUCs would result in the improvement in the delivery of their core mandates: instruction, research and extension (Manasan and Revilla, 2015).

On the other hand, it is the policy of the State that the national government shall contribute to the financial support of higher education programs pursuant to the goals of education as declared in the Constitution. Towards this end,

the government shall adopt measures to broaden access to education through financial assistance and other forms of incentives to schools, teachers, and students.

As such, liberating the SUCs from limited resources is a challenge they face; otherwise excellence in the areas of instruction, research, extension, and production will be at stake. These substantial constraints caused the inception of engaging the SUCs into entrepreneurship. A higher education may engage in any auxiliary enterprise to generate income primarily to finance their educational operations and/or to reduce the need to increase students' fees. Entrepreneurship is the process of creating something different value by devoting the necessary time and effort, assuming the accompanying financial, psychic, and social risk and receiving the resulting rewards of monetary and personal satisfaction (Asor, 2009). The entrepreneurial program through income generating activities of the SUCs can partly resolve the limited infrastructure, facilities and financial resources.

In general, income generating projects (IGPs) include all enterprises or activities established and operated not only to generate profits, but also, to contribute to the social and economic benefits to the community, in particular and to the country's economy, in general. With IGPs, additional resources can be made available to substantiate the financial requirements for the unfunded programs and projects of the school. The school can maximize the involvement of its faculty and staff who are hardworking and talented people, making up a rich human resource that is still untapped due to limited opportunities. Providing them with good working environment to further enhance their camaraderie with peers, while being productive and earn incentive at the same time is a wholesome motivation. IGPs can also serve as buffer for instructional laboratories providing a good ground of learning in school. Likewise, their experiences will equip them with the needed skills and technical know-how which can empower themselves to engage in entrepreneurial activity in the future. Also, IGPs can pursue the development and growth of small and medium enterprise in the community when involved as partners of the programs. It helps a lot in rejuvenating economic activity as it creates opportunities and jobs. Apparently, to revisit the concept of entrepreneurial activities in the context of nation building and service of the people, SUCs can help the government retrench its budget. Along this insight, this study has assessed the IGPs of the SUCs for them to grow within the ambit of effective and efficient management as prescribed by the IGP Manual of the Region.

2. Objectives of the Study

This study aimed to assess the income generating projects in the State Universities and Colleges in Region VIII with the end view of proposing an IGP Manual Operation.

Specifically, it sought to answer the following questions:

What is the profile of the IGP administrators and employees in terms of the following:

- Age
- Sex
- Civil status
- Highest educational attainment
- Position/ designation
- Number of years in igp service
- Number of relevant training attended in the last 3 years; and monthly salary?

What is the profile of the IGPs of SUCs in region VIII in terms of the following?

- Number of years of existence;
- Number of igp personnel;
- Number of igp projects;
- Amount of revolving fund; and
- Annual income?

What is the status of the IGPs of SUCs in region VIII as perceived by the IGP administrators, employees and clients in terms of the following?

- Setting up an IGP program;
- Organizational structure;
- Operation, in terms of:
 - Goal setting, production-planning and budgeting,
 - Operations management; and financial management and control system;
 - Performance measurement;
 - Fixed and variable cost,
 - Responsibilities center, and
 - Mechanics of performance management;
 - Profit sharing, in terms of:
 - Coverage; and
 - Guidelines;
 - Accounting in terms of:
 - Financial report;
 - Receivables and collection process;
 - Procurement system; and inventory control?

Are there significant differences among the perceptions of IGP administrators, employees and clients on the status of the IGPs of SUCs in Region VIII?

Is there a significant relationship between the profile of the IGP administrators, employees, clients and the status of the IGPs of SUCs in Region VIII?

What are the problems encountered by the respondents of the IGPs operation of SUCs in Region VIII?

3. Methodology

The study employed descriptive assessment as method in pursuing the problems posed in the study. The research revolved around the ten (10) SUCs of Region VIII which are located in Samar and Leyte. This study was undertaken during the School Year of 2018-2019. The identified respondents of the study were IGP administrators, employees, and clients of the ten (10) state universities and colleges (SUCs) in Region VIII. There were forty-three (43) administrators, eighty (80) employees, one hundred fifty (150) clients of IGPs products. The total number of respondents was 273. The study made use of two (2) sets of survey questionnaires which were answered by the respondents. The instrument used in this study was a researcher-made questionnaire. In developing the instrument, various reading materials were resorted to by the researcher in order to come up with a comprehensive set of items in the questionnaire.

4. Results and Discussion

4.1. Profile of the IGP Administrators and Employees

The profile of the IGP administrators and employees of State Universities in Region VIII was first identified in the study.

4.1.1. Age

Shown on Table 1, most IGP administrators and employees were in the age bracket of 41-50 years old which is considered as mature age suitable for their positions. This also implies that the administrators and employees have already acquired sufficient number of years for them to understand the operations of income generating projects and as such, they were deemed credible evaluators of the different aspects of IGP.

4.1.2. Sex

IGP administrators and employees in the SUCs were dominated by female individuals at the time of the conduct of the study. However, since the number were not totally significant in terms of difference, this could also imply that the University, particularly the administration, has regard for gender fairness and offered equal opportunities both for men and women to work in the said office.

4.1.3. Civil Status

Most of the respondents have settled in a married life making them stable and having to raise their own families.

4.1.4. Highest Educational Attainment

Majority of the respondents have not acquired advanced education and simply contend with the minimum requirements required for them to be hired in the University.

4.1.5. Position/Designation

Only few were assigned in supervisory or managerial positions and most were assigned as rank and file employees who need to perform the day to day transactions at the office.

4.1.6. Number of Years in IGP-Service

Most of the employees were still neophytes in the service. As such, despite of their age, they have no extensive knowledge yet on how to operate various income generating projects of the University where they belong.

Number of Relevant Trainings Attended. Most of the personnel lack the necessary upgrading of their skills and knowledge relating to the operation of income generating projects which could somehow affect, directly or indirectly, on the way the IGP is managed.

4.1.7. Monthly Salary

Almost all employees were only earning minimum wages. This, however, is commensurate to their positions as rank and file employees of the SUC where they belong and considering that majority have not yet earned a considerable number of years in experience and their academic qualifications were only the minimum, then it follows that most have not been promoted yet to a higher level position to warrant increase of salary.

Variables		f	%	f	%	f	%
AGE (in years)							
	30 and below	25	31.25	1	2.33	26	21.10
	31 – 40	22	27.50	9	20.93	31	25.20
	41 – 50	23	28.75	15	34.88	38	30.90
	51 – 60	10	12.50	14	32.56	24	19.50
	61 and above	0	0.00	4	9.30	4	3.30
TOTALS		80	100.00	43	100.00	123	100.00
Mean Age		38.35 years		48.44 years		41.88 years	
Standard Deviation		10.532 years		10.050 years		11.399 years	
SEX							
	Male	37	46.30	22	51.16	59	48.00
	Female	43	53.80	21	48.84	64	52.00
Totals		80	100.00	43	100.00	123	100.00
CIVIL STATUS							
	Single	31	38.75	8	18.60	39	31.71
	Married	47	58.75	33	76.74	80	65.04
	Widow/Widower	1	1.25	2	4.65	3	2.44
	Separated	1	1.25	0	0.00	1	0.81
Totals		80	100.00	43	100.00	123	100.00
HIGHEST EDUCATIONAL ATTAINMENT							
	Bachelor's Degree	55	68.80	4	9.30	59	47.97
	With MA Units	6	7.50	2	4.65	8	6.50
	Master's Degree	7	8.80	10	23.26	17	13.82
	With Doctoral Units	1	1.30	7	16.28	8	6.50
	Doctorate Degree	3	3.80	20	46.51	23	18.70
	Others	8	10.00	0	0.00	8	6.50
Totals		80	100.00	43	100.00	123	100.00
POSITION/DESIGNATION							
	Employee	80	100.00	0	0.00	80	65.00
	Manager	0	0.00	27	62.79	27	22.00
	Director	0	0.00	8	18.60	8	6.50
	BOM	0	0.00	8	18.60	8	6.50
Totals		80	100.00	43	100.00	123	100.00
NUMBER OF YEARS IN IGP SERVICE							
	5 and below	58	72.50	24	55.81	82	66.67
	6 – 10	11	13.75	13	30.23	24	19.51
	11 – 15	6	7.50	1	2.33	7	5.69
	16 – 20	5	6.25	2	4.65	7	5.69
	21 – 25	0	0.00	2	4.65	2	1.63
	26 and above	0	0.00	1	2.33	1	0.81
Totals		80	100.00	43	100.00	123	100.00
Mean Number of Years in IGP Service		4.95 years		6.65 years		5.54 years	
Standard Deviation		4.919 years		6.682 years		5.631 years	
NUMBER OF RELEVANT TRAININGS ATTENDED IN THE LAST 3 YEARS							
	0	55	68.75	9	20.93	64	52.03
	1 – 5	24	30.00	28	65.12	52	42.28
	6 and above	1	1.25	6	13.95	7	5.69
Totals		80	100.00	43	100.00	123	100.00
Mean Number of Trainings Attended		0.79 training		3.30 trainings		1.67 trainings	
Standard Deviation		1.564 trainings		3.284 trainings		2.598 trainings	
MONTHLY SALARY (in pesos)							
	25,000 and below	78	97.50	9	20.93	87	70.73
	25,001 – 50,000	2	2.50	13	30.23	15	12.20
	50,001 – 75,000	0	0.00	9	20.93	9	7.32
	75,001 – 100,000	0	0.00	9	20.93	9	7.32
	100,001 and above	0	0.00	3	6.98	3	2.44
Totals		80	100.00	43	100.00	123	100.00
Mean Monthly Salary		10,312.50 pesos		54,418.60 pesos		25,731.71 pesos	
Standard Deviation		6,147.128 pesos		31,994.964 pesos		28,685.14 pesos	

Table 1: Frequency and Percentage Distribution on the Profile of the IGP Administrators and Employees

4.2. Profile of the IGPs of SUCs

Table 2 presents the frequency and percentage distribution on the profile of the IGPs of SUCs in Region VIII. This includes the number of years of existence, number of IGP personnel, number IGP projects, amount of revolving fund and annual income. Number of years of existence. All of the IGPs in the SUCs have been in existence for quite some time already. This is a normal scenario considering that each University needs to augment their source of income from various income generating projects so as to subsidize, if not fund some expenses of the University as well as, provide some benefits of the personnel to be taken from income. Number of IGP Personnel. These findings imply that each of SUCs in Region VIII employ different number of personnel to operate its IGP depending on the extent of the IGPs operating and the capacity of the University to pay the salaries of the personnel. Number of IGP Projects. There is no uniform number of projects for each SUC. Each SUC has to create and establish its own income generating project and presumably, the better and more resourceful the management is, the more IGPs are established. Amount of Revolving Fund. The maximum amount that the administration could allocate for Revolving Fund is only up to 1,000,000 considering also the limited budget of the University. Since most Universities operate only on a meager capital, it follows that IGP management could not also initiate big or higher IGPs that require higher capitalization. Annual Income. It implies that annual income varies depending on the number of IGPs the SUC is operating. It implies that annual income varies depending on the number of IGPs the SUC is operating and the kind of project that the SUC has. However, it can also be gleaned from the table that there were SUCs that earn very minimal incomes while some others were really doing well with their IGPs.

Variables		Frequency	Percentage
NUMBER OF YEARS OF EXISTENCE			
	9	1	14.29
	10	2	28.57
	11	1	14.29
	15	1	14.29
	16	1	14.29
	19	1	14.29
Totals		7	100.00
Mean Years of Existence		12.86 years	
Standard Deviation		3.804 years	
NUMBER OF IGP PERSONNEL			
	4		
	5	2	28.57
	6	1	14.29
	13	1	14.29
	17	1	14.29
	30	1	14.29
Totals		7	100.00
Mean Number of IGP Personnel		11.29 personnel	
Standard Deviation		9.656 personnel	
NUMBER OF IGP PROJECTS			
	2	1	14.29
	3	1	14.29
	4	1	14.29
	5	1	14.29
	10	1	14.29
	12	1	14.29
	30	1	14.29
Totals		7	100.00
Mean Number of IGP Projects		9.43 projects	
Standard Deviation		9.796 projects	
AMOUNT OF REVOLVING FUND (in pesos)			
	5,000	1	14.29
	100,000	1	14.29
	500,000	1	14.29
	1,000,000	2	28.57
	2,000,000	1	14.29
	No Answer	1	14.29
Totals		7	100.00
Mean Amount of Revolving Fund		767,500.00 pesos	
Standard Deviation		738,334.274 pesos	
ANNUAL INCOME (in pesos)			
	78,000.00	1	14.29
	270,000.00	1	14.29
	583,000.00	1	14.29
	700,000.00	1	14.29
	2,000,000.00	2	28.57
	14,000,000.00	1	14.29
Totals		7	100.00
Mean Annual Income		2,804,428.57 pesos	
Standard Deviation		4,997,585.012 pesos	

Table 2: Frequency and Percentage Distribution on the Profile of the IGPs of State Universities and Colleges in Region VIII

4.2.1. Status of the IGPs of SUCs

The next succeeding tables present the assessment of the respondents on the status of the IGPs in terms of setting up an IGP program; organizational structure; operation, profit sharing, and accounting.

4.2.2. Setting Up an IGP Program

The administrators, most especially, possess very competent knowledge in analyzing the cost of the project, beneficiaries, opportunity cost, and income beneficiaries of any IGP that was to be established. They were also good in determining the sustainability of the project, the technology requirements, marketing, and availability of resources needed for an IGP to operate well.

Conditions	IGP Employees			IGP Administrators			Clients			Overall		
	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD
Quantitative Analysis												
a. Cost of the project	3.98	0	0.729	4.35	0	0.613	4.41	0	0.593	4.27	0	0.665
b. Cost to beneficiaries	3.76	0	0.860	4.09	0	0.781	4.35	0	0.685	4.14	0	0.795
c. Opportunity cost	3.85	0	0.828	3.98	0	0.801	4.27	0	0.810	4.10	0	0.834
d. Income to beneficiaries	3.76	0	0.945	4.07	0	0.799	4.27	0	0.827	4.09	0	0.884
Qualitative Analysis												
a. Sustainability of the Project	4.20	0	0.753	4.30	0	0.708	4.36	0	0.605	4.30	0	0.669
b. Technology Requirements												
• Availability of service provider	3.99	0	0.819	3.93	0	0.768	4.35	0	0.636	4.18	0	0.738
• Ability of the participants to do the required tasks/skills	4.09	0	0.732	3.91	0	0.684	4.36	0	0.688	4.21	0	0.720
c. Marketing												
• Frequency of needs of the products	4.08	0	0.742	4.07	0	0.737	4.36	0	0.678	4.23	0	0.719
• Existing price or cost of product	3.93	0	0.759	3.98	0	0.801	4.36	0	0.726	4.17	0	0.774
• Customer location and their level of income	3.94	0	0.700	4.02	0	0.672	4.30	0	0.721	4.15	0	0.725
• Competitors-their strength and weakness	3.90	0	0.722	3.72	0	0.984	4.31	0	0.706	4.10	0	0.796
• Source of raw materials	3.93	0	0.792	3.79	0	0.914	4.36	0	0.698	4.14	0	0.799
• Policies on selling products	3.96	0	0.818	3.84	0	0.949	4.29	0	0.771	4.12	0	0.834
d. Availability of resources												
• Resources requires in the IGP are readily available	4.09	0	0.679	4.00	0	0.787	4.35	0	0.714	4.22	0	0.728
• Resources are not affected by seasonal weather condition	3.91	0	0.766	3.74	0	0.848	4.22	0	0.750	4.05	0	0.791
• Prices of these inputs do not fluctuate	3.90	0	0.756	3.67	0	0.874	4.24	0	0.783	4.05	0	0.818
OVERALL	3.95	0	0.575	3.97	0	0.618	4.32	0	0.504	4.16	0	0.572

Table 3: Means and Standard Deviations on the Perceived Status of the Igps of State Universities and Colleges in Region VIII in Terms of Setting up an IGP Program

Conditions	IGP Employees			IGP Administrators			Clients			Overall		
	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD
Composition of Organizational Structure												
a. IGP Directors and Project Manager Only	2.76	SM	1.678	2.65	SM	1.758	3.88	O	1.257	3.36	SM	1.580
b. Board of Management (BOM), IGP Director, and Project Manager	2.76	SM	1.693	2.65	SM	1.631	3.61	O	1.432	3.21	SM	1.601
c. President, BOM, IGP Director, Project Manager and Personnel/Staff	4.66	A	0.810	4.40	VC	0.877	4.57	A	0.719	4.57	A	0.775
Composition, Qualifications and Functions of Management at Various Level												
a. President	4.46	O	0.836	4.53	A	0.749	4.56	A	0.526	4.53	A	0.666
b. Board of Management	4.13	O	1.092	4.29	O	0.798	4.40	O	0.546	4.31	O	0.789
c. IGP Director	4.13	O	0.733	4.37	O	0.740	4.44	O	0.513	4.34	O	0.636
d. Project Manager	4.21	O	0.695	4.42	O	0.599	4.47	O	0.622	4.38	O	0.648
e. Financial Management Officer	4.09	O	0.904	4.22	O	0.942	4.45	O	0.603	4.31	O	0.776
f. Accountant	4.29	O	0.703	4.42	O	0.606	4.52	A	0.567	4.43	O	0.622
g. Cashier	4.34	O	0.787	4.50	O	0.707	4.48	O	0.606	4.44	O	0.681
h. Supply/Property Officer	4.11	O	0.779	4.30	O	0.678	4.51	A	0.577	4.36	O	0.679
i. Resident Auditor	4.04	O	0.980	4.24	O	0.862	4.54	A	0.579	4.34	O	0.792
j. Other Hired Project Personnel	1.64	S	1.308	1.55	S	1.219	3.16	SM	1.730	2.46	S	1.722
OVERALL	3.82	O	0.593	3.89	O	0.481	4.28	O	0.511	4.08	O	0.573

Table 4: Means and Standard Deviations on the Perceived Status of the IGPs of State Universities and Colleges in Region VIII in Terms of Organizational Structure

These findings imply that most SUCs have somehow managed to establish organizational structures of their respective IGPs but were not really able to really establish a well-manned and well-structured organization in the absence of project managers and project personnel. This was so because the nature of the business or income generating projects were only small scale in nature that did not need an elaborate organizational structure.

4.2.3. Goal Setting, Production Planning, and Budgeting

Table 5 shows the means and standard deviations on the perceived status of the IGPs of state universities and Colleges in Region VIII in terms of goal setting, production planning, and budgeting.

Conditions	IGP Employees			IGP Administrators			Clients			Overall		
	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD
Goal Setting												
a. Develop effective goals through brainstorming to generate new ideas from the members	4.18	O	0.839	4.00	O	1.091	4.65	A	0.555	4.41	SM	0.795
b. Develop plans to achieve goals												
• Determine the needed information to meet the goals	4.26	O	0.791	4.19	O	0.906	4.51	A	0.642	4.38	O	0.744
• Identify steps needed to accomplish the goals	4.13	O	0.862	4.16	O	0.814	4.51	A	0.610	4.34	O	0.746
• Put the steps in the order they need to be done; must use SMART goals	4.08	O	0.883	4.12	O	0.823	4.49	O	0.653	4.31	O	0.777

Conditions	IGP Employees			IGP Administrators			Clients			Overall		
	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD
• Determine the groups/individuals in the organization who will be responsible in the implementation of the plan	4.19	0	0.858	4.00	0	0.926	4.50	0	0.642	4.33	0	0.782
• Evaluate the goals of the people doing the tasks periodically to check if goals are met	4.16	0	0.892	3.91	0	0.895	4.53	A	0.610	4.32	0	0.785
• Conduct an evaluation of the goals on appropriate time and make recommendations	4.10	0	0.851	3.86	0	1.037	4.51	A	0.610	4.29	0	0.805
Production Planning												
a. Nature of Inputs	4.04	0	0.892	4.05	0	0.785	4.54	A	0.620	4.32	0	0.774
b. Quantity of Inputs	4.15	0	0.748	4.09	0	0.718	4.47	0	0.682	4.32	0	0.726
c. Proper Coordination	4.06	0	0.919	4.05	0	0.815	4.50	0	0.621	4.30	0	0.780
d. Better Control	4.13	0	0.802	3.84	0	0.974	4.49	0	0.610	4.28	0	0.774
e. Ensure Uninterrupted Production	3.98	0	0.941	3.88	0	0.942	4.46	0	0.663	4.23	0	0.837
f. Capacity Utilization	3.99	0	0.921	3.86	0	0.889	4.47	0	0.652	4.23	0	0.820
g. Timely Delivery	3.88	0	0.973	3.88	0	0.931	4.47	0	0.587	4.21	0	0.828
Budgeting												
a. Identify and plan your activities	4.13	0	0.786	3.93	0	0.936	4.65	A	0.507	4.38	0	0.739
b. Determine each expenses	4.14	0	0.791	3.95	0	0.925	4.54	A	0.598	4.33	0	0.753
c. Estimate the source of income	4.23	0	0.779	3.95	0	0.950	4.63	A	0.562	4.40	0	0.748
d. Analyze the difference between the income and expenses	4.06	0	0.891	3.93	0	0.910	4.52	A	0.632	4.29	0	0.801
e. Develop a plan for the unexpected	4.05	0	0.926	3.81	0	1.075	4.57	A	0.595	4.30	0	0.847
f. Determine draft budget and cash flow statement	4.08	0	0.883	4.02	0	0.859	4.51	A	0.642	4.30	0	0.785
g. Make changes and finalize income and expenses budget	4.16	0	0.834	3.98	0	0.869	4.42	0	0.698	4.28	0	0.783
h. Monitor the budget	4.18	0	0.839	3.98	0	0.963	4.54	A	0.682	4.34	0	0.808
OVERALL	4.10	0	0.714	3.98	0	0.813	4.52	A	0.438	4.31	0	0.640

Table 5: Means and Standard Deviations on the Perceived Status of the Igps of State Universities and Colleges in Region VIII in Terms of Operations With Respect to Goal Setting, Production Planning, and Budgeting

In terms of goal setting, IGP administrators and employees "oftentimes" observed the PASUC IGP Manual in the development of effective goals through brainstorming to generate new ideas from the members' operation. As to production planning, the administrators and employees "always" observed the PASUC manual IGP guidelines in determining the nature of inputs, quantity of inputs, proper coordination, better control, ensuring uninterrupted production, capacity utilization, and timely delivery of its products. Finally, the budgeting of the IGP personnel was also found that the respondents "always" properly observed the PASUC Manual IGP Guidelines which means that the personnel, especially the administrators could identify and plan their activities and at the same time, project the expenses to be incurred in running an IGP.

4.2.4. Operations Management and Financial Management and Control System

Table 6 shows that the personnel always observed the PASUC manual IGP guidelines in the IGP's operation and financial management control system. This implies further that the IGP's personnel were compliant in securing money derived from IGP operations and using it properly and in observing protocols and ethical values so that personnel perform their jobs within the bounds of the law, most particularly when it comes to financial management, accountability, and control activities.

Conditions	IGP Employees			IGP Administrators			Clients			Overall		
	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD
Operations Management												
a. Provides Flexibility To The Organization	4.63	EC	4.419	4.09	VC	0.868	4.48	VC	0.673	4.46	VC	2.463
b. Can Free Up Staff Time On Smaller Program-Related	4.11	VC	0.928	4.00	VC	0.724	4.46	VC	0.711	4.29	VC	0.804
c. Increase The Likelihood That Organization Will Generate Net Income, Which Can Help Improve An Organization's Balance Sheet	3.99	VC	0.893	4.07	VC	0.799	4.49	VC	0.653	4.28	VC	0.788
d. Allows Not Only "React To Change But Anticipate Them"	3.99	VC	0.907	3.79	VC	1.059	4.47	VC	0.652	4.22	VC	0.852
Financial Management And Control System												
a. Commitment For Integrity And Ethical Values												
• Internal Regulations Procedures Are In Compliance With Relevant Laws	4.23	VC	0.927	4.26	VC	0.819	4.54	EC	0.641	4.40	VC	0.776
• Code Of Conduct In The Organization	4.28	VC	0.831	4.21	VC	0.742	4.51	EC	0.712	4.39	VC	0.761
• Procedures For Reporting The Violation Of Rules On The Ethics	4.18	VC	0.854	4.09	VC	0.971	4.43	VC	0.717	4.30	VC	0.812
• Administrative Actions Are Undertaken For Administrative Cases	4.14	VC	0.882	4.10	VC	0.790	4.45	VC	0.691	4.30	VC	0.781
b. Implementation Of Accountability												
• Meetings Are Conducted On Issues Relating To Fiscal Management And Control	4.11	VC	0.886	4.02	VC	0.771	4.56	EC	0.573	4.34	VC	0.747
• Personnel Are Visited In Their Working Place By Concerned Personnel/Heads	4.20	VC	0.933	3.95	VC	0.785	4.52	EC	0.588	4.34	VC	0.765
• Conduct Of Regular Meeting	4.16	VC	0.934	3.95	VC	0.754	4.46	VC	0.620	4.29	VC	0.768
• Managers Have The Authority Of The Budget Management Of Their Projects	4.10	VC	0.880	4.02	VC	0.780	4.48	VC	0.599	4.30	VC	0.746
• Written Policies On The Delegation Of Duties And Its Documentation	4.14	VC	0.910	4.02	VC	0.913	4.43	VC	0.638	4.28	VC	0.788
c. Control Activities												
• Detailed Internal Policies Rules/ Instructions Describing Operational Work Procedures	4.18	VC	0.839	4.07	VC	0.768	4.51	EC	0.632	4.34	VC	0.742
• Preparation And Execution Of Financial Annual Budget Plan	4.15	VC	0.843	4.23	VC	0.751	4.51	EC	0.663	4.36	VC	0.750
• Keeping And Recording Of Accounting Transactions	4.19	VC	0.915	4.23	VC	0.751	4.52	EC	0.653	4.38	VC	0.767
d. Safeguard, Use And Archive Of Documents	4.19	VC	0.765	4.14	VC	0.774	4.56	EC	0.629	4.38	VC	0.719
e. Monitoring And Compliance Of Employees With The Segregation Of Duties	4.19	VC	0.828	4.16	VC	0.721	4.52	EC	0.663	4.37	VC	0.741
OVERALL	4.17	VC	0.715	4.08	VC	0.644	4.49	VC	0.482	4.33	VC	0.610

Table 6: Means and Standard Deviations on the Perceived Status of the Igps of State Universities and Colleges in Region VIII in Terms of Operations Management and Financial Management and Control System

4.2.5. Performance Measurement

Table 7 These findings show that the IGP's personnel and clients oftentimes observed the PASUC Manual Guidelines in IGP in the performance measurement in terms of fixed and variable cost, responsibilities center, and

mechanics of performance management. Moreover, the clients perceived that their respective IGPS of the University were contributory in the attainment of strategic goals and the tasks and responsibilities of IGP personnel were clearly set and defined.

Conditions	IGP Employees			IGP Administrators			Clients			Overall		
	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD
Fixed and Variable Cost												
a. Fixed Cost	4.19	0	0.731	3.93	0	0.799	4.46	0	0.722	4.30	0	0.761
b. Variable Cost	4.15	0	0.765	3.98	0	0.831	4.44	0	0.691	4.28	0	0.756
Average	4.17	0	0.716	3.95	0	0.793	4.45	0	0.670	4.29	0	0.727
Responsibilities Centers												
a. Centers are classified into: a. profit center; b. cost center	4.00	0	0.955	3.81	0	1.075	4.50	0	0.654	4.24	0	0.872
b. Authority level in using available resources	3.99	0	0.921	3.98	0	0.988	4.45	0	0.682	4.24	0	0.841
c. Ensemble in one physic person's responsibility as an official service provided with self means	3.95	0	0.899	3.88	0	1.074	4.45	0	0.711	4.21	0	0.871
d. Allow to accomplish attributions and goals	4.00	0	0.994	3.98	0	0.988	4.52	A	0.643	4.28	0	0.856
e. Profit center calculates the profit	3.98	0	1.006	3.74	0	1.136	4.45	0	0.702	4.20	0	0.920
f. Profit center is classified as a division of an enterprise which analyze the outlet as basis for rewards	4.03	0	1.006	3.84	0	1.174	4.46	0	0.704	4.23	0	0.920
g. Profit center consist of auxiliary awards (thermal control, electricity control, water control and transport control)	4.00	0	0.900	3.79	0	1.146	4.46	0	0.664	4.22	0	0.870
h. Cost center determine only the expenses (cost)	3.98	0	0.856	3.86	0	1.125	4.42	0	0.746	4.20	0	0.880
i. Cost center consist of functioning services (supplying, outlet, salaries, marketing, security)	3.96	0	0.892	3.93	0	1.142	4.41	0	0.658	4.20	0	0.850
j. Centers delimitate responsibly	4.01	0	0.961	3.86	0	1.082	4.47	0	0.643	4.24	0	0.862
Average	3.99	0	0.826	3.87	0	1.031	4.46	0	0.525	4.23	0	0.762
Mechanics of Performance Management												
a. Job description, person specifications, competency profile and the recruitment process are utilized to define clear expectation for the role and select staff	4.10	0	0.805	4.02	0	0.801	4.56	A	0.651	4.34	0	0.762
b. Effective induction and probation	4.11	0	0.746	3.93	0	1.033	4.48	0	0.664	4.29	0	0.786
c. Strategic planning process establishes annual priorities, targets, objectives linked to the university critical success factors	4.11	0	0.900	4.16	0	0.871	4.54	A	0.673	4.36	0	0.802
d. Department produce local operational plans, and identify annual priorities, objectives, and a staff development plan	4.06	0	0.862	4.14	0	1.037	4.50	0	0.643	4.31	0	0.807

Conditions	IGP Employees			IGP Administrators			Clients			Overall		
	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD
e. Mechanism for communicating performance targets and establishing objectives with individuals, including training and development objectives	3.96	0	0.961	4.07	0	1.033	4.50	0	0.684	4.28	0	0.868
f. Provide feedback on performance and achievements	3.94	0	0.891	4.14	0	0.804	4.44	0	0.693	4.24	0	0.803
g. Staff training and development task place and opportunities for career progression exist	3.91	0	0.996	4.09	0	0.840	4.50	0	0.704	4.26	0	0.861
h. Staff feels valued and manager's recognition to individual and team achievement by giving awards or success celebration	3.89	0	1.019	4.00	0	0.900	4.46	0	0.673	4.22	0	0.864
Average	4.01	0	0.768	4.07	0	0.779	4.50	0	0.537	4.29	0	0.692
Overall	4.06	0	0.627	3.96	0	0.766	4.47	0	0.520	4.27	0	0.635

Table 7: Means and Standard Deviations on the Perceived Status of the IGPs of State Universities and Colleges in Region VIII in Terms of Performance Measurement with Respect to Fixed and Variable Cost, Responsibilities Centers, And Mechanics of Performance Management

4.2.6. Profit Sharing with Respect to Coverage and Guidelines

These findings show that all projects/IGPs of SUCs that help generate additional income for school were part most of the time in the profit sharing, most particularly to those who were in the operations. In addition, these findings imply that at the end of every fiscal year, the income statements were prepared in order to determine the net profit of each project. The administration and IGP personnel were given their due share after determining the proceeds of the University and the distribution followed the guidelines as stipulated in the IGP Manual.

Conditions	IGP Employees			IGP Administrators			Clients			Overall		
	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD
Coverage												
All projects/IGPs that help generate additional income for school are included in the profit sharing	3.71	0	1.389	3.44	SM	1.485	4.25	0	0.958	3.96	0	1.229
Guidelines												
At the end of every fiscal year, the income statements shall be prepared in order to determine the net profit of each project. The profit shall be distributed as follows:					f							
<ul style="list-style-type: none"> Twenty five percent (25%) shall be allotted as a school share. This can be used by the school to augment its resources to support its programs in instruction, research, and other worthwhile activities of the institution. 	3.60	0	1.327	3.58	0	1.418	4.12	0	0.965	3.88	0	1.185
<ul style="list-style-type: none"> Twenty percent (20%) shall be for capital build-up. This amount intended as a source for additional project capital in case there is a need to expand its operation. 	3.70	0	1.409	3.53	0	1.437	4.15	0	1.016	3.92	0	1.236

Conditions	IGP Employees			IGP Administrators			Clients			Overall		
	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD
<ul style="list-style-type: none"> Twenty percent (20%) as incentives for project manager and project workers. If possible, ten percent (10%) shall go to the project manager and the remaining ten percent (10%) shall be shared equally by the project workers. 	3.65	0	1.415	3.58	0	1.418	4.11	0	1.028	3.89	0	1.237
<ul style="list-style-type: none"> Five percent (5%) as share to IGP Director 	3.53	0	1.467	3.60	0	1.417	4.08	0	1.023	3.84	0	1.257
<ul style="list-style-type: none"> Seven percent (7%) shall be shared equally by the remaining members of the BOM (excluding the IGP Director) 	3.83	0	1.348	3.58	0	1.401	4.07	0	1.034	3.92	0	1.205
<ul style="list-style-type: none"> Fifteen percent (15%) as incentive to the facilitative committee. The sharing of its incentive shall be proportionate to the committee member's involvement as approved by the BOM. 	3.68	0	1.394	3.49	SM	1.437	4.03	0	1.150	3.84	0	1.287
<ul style="list-style-type: none"> Eight percent (8%) shall go to the Head of the Agency and other support staff, the sharing of which shall be determined by the SUC president. 	3.69	0	1.437	3.47	SM	1.453	3.98	0	1.130	3.81	0	1.291
<ul style="list-style-type: none"> The giving of incentives, except to the Project Manager and Workers, is based on the consolidated net income. 	3.64	0	1.398	3.49	SM	1.486	4.01	0	1.136	3.82	0	1.290
<ul style="list-style-type: none"> Integrate campuses shall observe similar profit sharing scheme provided in this guidelines except for some modifications, as follows: <ul style="list-style-type: none"> Twenty percent (20%) shall from part of the pooled funds handled by the host SUC. The amount serves as a stand-by capital that can be used for any special/new project or viable projects that need expansion. 	3.54	0	1.359	3.21	SM	1.489	4.04	0	1.084	3.76	0	1.276
<ul style="list-style-type: none"> The deployment for additional IGP Director in each integrated campuses who shall take charge of all its IGPs shall be decided by the BOM subject to the following conditions: Distance from the host SUC, Number and Size of IGP, and Convenience and expediency. 	3.35	SM	1.319	3.24	SM	1.443	3.99	0	1.116	3.68	0	1.275
<ul style="list-style-type: none"> The Facilitative Staff of the host SUC shall be the one to determine and identify whom among the integrate campus' personnel to be included in facilitating the IGPs. 	3.49	SM	1.484	3.26	SM	1.482	3.98	0	1.157	3.72	0	1.343
Average	3.55	0	1.221	3.41	SM	1.329	4.04	0	0.986	3.79	0	1.145
OVERALL	3.63	0	1.247	3.43	SM	1.324	4.14	0	0.926	3.88	0	1.132

Table 8: Means and Standard Deviations on the Perceived Status of the Igps of State Universities and Colleges in Terms of Profit Sharing with Respect to Coverage and Guidelines

4.2.7. Accounting

The accounting process of the IGPs in SUCs in Region VIII has maintained and provided records which helped the administration in analyzing and summarizing transaction of a business and communicating such information for decision making. In addition, these financial transactions were recorded in such a manner that receivables and collection, procurement, and inventory were in place.

Conditions	IGP Employees			IGP Administrators			Clients			Overall		
	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD
Financial Report												
a. Meet the needs of the maximum number of primary users	4.23	O	0.842	4.02	O	0.938	4.55	A	0.631	4.37	O	0.777
b. Provides confirmatory value for it provides feedback about (confirm of changes) previous evaluation	4.21	O	0.791	4.02	O	0.963	4.47	O	0.653	4.32	O	0.767
c. Relevant (capable of making difference in the decisions made by user; has predictive value.	4.04	O	0.863	4.09	O	1.019	4.54	A	0.673	4.32	O	0.827
d. Faithful presentation (complete, neutral, and free from error)	4.13	O	0.832	3.95	O	1.045	4.44	O	0.748	4.27	O	0.846
e. Comparability (enables user to identify and understand similarities, and differences among, items	4.04	O	0.920	3.95	O	1.133	4.55	A	0.673	4.30	O	0.876
f. Verifiability (assure users that it faithfully represent the economic phenomena it purports to represent.	3.99	O	1.037	3.84	O	1.214	4.47	O	0.749	4.23	O	0.960
Average	4.10	O	0.766	3.98	O	0.958	4.50	O	0.581	4.30	O	0.740
Receivables and Collection Process												
a. Faculty and staff of the school are allowed to purchase on credit	3.81	O	1.080	3.72	O	1.221	4.48	O	0.664	4.16	O	0.966
b. Sales for outside clients are made only on a cash basis	4.05	O	1.090	3.88	O	1.331	4.44	O	0.662	4.24	O	0.956
c. Due to excess production, sales are expected slow, cash discounts or rebates are granted	3.43	SM	1.430	3.40	SM	1.398	4.42	O	0.698	3.97	O	1.187
d. IGP accepts seasonal or dated payments through check or other suitable or negotiable instrument	3.80	O	1.011	3.60	O	1.432	4.40	O	0.744	4.10	O	1.015
e. Bad debts are recognized or reflected in the financial statements	3.70	O	1.024	3.63	O	1.346	4.34	O	0.828	4.04	O	1.035
f. The manner or procedure in the aging to accounts payables and writing off of accounts receivables as bad debts expense is decided by the manager, BOM and accountant	3.83	O	1.111	3.93	O	1.203	4.46	O	0.775	4.19	O	1.001
Average	3.77	O	0.837	3.69	O	1.042	4.42	O	0.596	4.11	O	0.826
Procurement												
a. Procurement system uses: Commercial accounting	2.01	S	1.530	1.58	S	1.200	3.49	SM	1.707	2.75	SM	1.782
b. Procurement system uses Government accounting	4.73	A	0.693	4.81	A	0.764	4.64	A	0.669	4.69	A	0.692
c. Follows government bidding and awarding procedures	4.08	O	1.003	4.19	O	1.029	4.50	O	0.684	4.33	O	0.867
d. Finance requirements are made in the form of a cash advance to be liquidated as soon as the supplies and materials are produced	4.16	O	0.849	4.30	O	0.887	4.49	O	0.664	4.36	O	0.771
e. A checker or a quality control inspectorate team assigned from within the facilitative staff to ensure the quality requirements are complied with	4.04	O	0.987	4.19	O	0.982	4.51	A	0.600	4.32	O	0.822

Conditions	IGP Employees			IGP Administrators			Clients			Overall		
	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD
f. Determine the appropriateness of the quality and to a certain extent, the price of the items produced particularly in purchases made outside of the planned production level	4.14	O	0.823	4.21	O	0.989	4.49	O	0.654	4.34	O	0.781
g. Purchased items are admitted only into production upon passing the checker or quality control inspectorate team	3.98	O	1.091	4.19	O	1.006	4.54	A	0.653	4.32	O	0.894
Average	3.87	O	0.608	3.92	O	0.697	4.38	O	0.559	4.16	O	0.643
Inventory Control												
a. Permits efficient production scheduling and utilization of resources	4.01	O	0.961	4.02	O	1.012	4.58	A	0.680	4.32	O	0.871
b. Production delays and over production are avoided	3.86	O	1.040	3.98	O	0.963	4.48	O	0.722	4.22	O	0.911
c. Practice flexibility in its purchase so that storage of handling cost be minimized or eliminated	3.95	O	0.870	4.00	O	0.873	4.48	O	0.731	4.25	O	0.834
d. Practices "job order" to eliminate the risk of excess finished goods	3.98	O	1.006	3.93	O	1.033	4.52	A	0.722	4.27	O	0.908
e. Data on market demand are incorporated into the sales plan and production budget	4.01	O	0.879	3.91	O	1.042	4.52	A	0.713	4.28	O	0.864
f. Availability of policies regarding the disposal of unsealable or sale merchandise	3.80	O	0.973	3.86	O	1.207	4.50	O	0.674	4.19	O	0.929
g. Monitoring of perishable items	3.89	O	0.981	3.86	O	1.146	4.51	A	0.741	4.22	O	0.940
Average	3.93	O	0.797	3.94	O	0.963	4.51	A	0.587	4.25	O	0.775
OVERALL	3.92	O	0.658	3.88	O	0.812	4.45	O	0.517	4.21	O	0.670

Table 9: Means and Standard Deviations on the Perceived Status of the Igps of State Universities and Colleges in Terms of Accounting with Respect to Financial Report, Receivables and Collection Process, Procurement System, and Inventory Control

Conditions	IGP Employees			IGP Administrators			Clients			Overall		
	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD	Mean	Desc	SD
Setting up an IGP program	3.95	O	0.575	3.97	O	0.618	4.32	O	0.504	4.16	O	0.572
Organizational Structure	3.82	O	0.593	3.89	O	0.481	4.28	O	0.511	4.08	O	0.573
Operation	4.14	O	0.682	4.03	O	0.698	4.51	A	0.446	4.32	O	0.601
Performance Measurement	4.06	O	0.627	3.96	O	0.766	4.47	O	0.520	4.27	O	0.635
Profit Sharing	3.63	O	1.247	3.43	SM	1.324	4.14	O	0.926	3.88	O	1.132
Accounting	3.92	O	0.658	3.88	O	0.812	4.45	O	0.517	4.21	O	0.670
Overall	3.92	O	0.513	3.86	O	0.543	4.36	O	0.435	4.15	O	0.528

Table 10: Summary Table of the Means and Standard Deviations on the Perceived Status of the IGPS of State Universities and Colleges in Region VIII

It can be inferred from these results that generally, the IGP of SUCs were compliant of the IGP Manual and have rigidly observed the many processes involved in IGP operations starting from goal setting, setting of the program, establishing a sound organizational structure, operations, performance measurements, profit sharing, and accounting. However, there were times when the administrators felt that profit sharing was not really consistent with the mandates in the manual and so, they rated such aspect as only "sometimes" while on the part of the clients, they were seemed so satisfied with the way IGPs have operated.

Test of Difference on the Perception of the Respondent on the Status of the IGPs of SUCs in Region VIII. The One-way Analysis of Variance (ANOVA) was used to test for the significant differences on the perception of the respondents towards status of the IGPs of State Universities and Colleges in Region VIII. As reflected in the table, highly significant differences were observed on all aspects on the operations of IGPs, particularly on setting up an IGP program, organization structure, operation, performance measurement, profit sharing and accounting as evidenced by p-values which were lesser than 0.0 level of significance. Thus, the null hypothesis was rejected.

Conditions	F	df	p-value
Setting up an IGP program	15.220**	2, 270	0.00
Organizational Structure	22.743**	2,269	0.00
Operation	18.036**	2,270	0.00
Performance Measurement	19.037**	2,269	0.00
Profit Sharing	9.999**	2,269	0.00
Accounting	26.850**	2,269	0.00
OVERALL	32.024**	2,269	0.00

Table 11: One-Way Analysis of Variance on the Perception of the Respondents towards Status of the IGPs of State Universities and Colleges in Region VIII

Legend:** – Difference Is Highly Significant at 0.05 Level (P-Value < 0.01)

Conditions	Paired Respondents	Mean Difference	Standard Error	p-value
Setting up an IGP program	IGP Employees and IGP Administrators	-0.014ns	0.103	0.99
	IGP Employees and Clients	-0.370**	0.075	0.00
	IGP Administrators and Clients	-0.356**	0.094	0.00
Organizational Structure	IGP Employees and IGP Administrators	-0.070ns	0.100	0.76
	IGP Employees and Clients	-0.459**	0.074	0.00
	IGP Administrators and Clients	-0.389**	0.092	0.00
Operation	IGP Employees and IGP Administrators	0.113ns	0.107	0.54
	IGP Employees and Clients	-0.368**	0.078	0.00
	IGP Administrators and Clients	-0.481**	0.098	0.00
Performance Measurement	IGP Employees and IGP Administrators	0.092ns	0.112	0.69
	IGP Employees and Clients	-0.412**	0.082	0.00
	IGP Administrators and Clients	-0.505**	0.103	0.00
Profit Sharing	IGP Employees and IGP Administrators	0.205ns	0.207	0.58
	IGP Employees and Clients	-0.511**	0.152	0.00
	IGP Administrators and Clients	-0.716**	0.190	0.00
Accounting	IGP Employees and IGP Administrators	0.037ns	0.116	0.95
	IGP Employees and Clients	-0.535**	0.085	0.00
	IGP Administrators and Clients	-0.572**	0.106	0.00
Overall	IGP Employees and IGP Administrators	0.061ns	0.090	0.78
	IGP Employees and Clients	-0.442**	0.066	0.00
	IGP Administrators and Clients	-0.502**	0.083	0.00

Table 12: Post Hoc Test Using Turkey HSD on the Perception of the Respondents towards Status of the Igps of State Universities and Colleges in Region VIII

The results imply that the three groups of respondents, namely the administrators, employees, and clients have significantly differed on the way they have perceived the status of IGPs of SUCs in Region VIII. In other words, they were not in agreement on their perception as to how each SUC has implemented their IGPs and on the manner that these IGPs comply with the many aspects for an effective operation. Generally, these findings show that IGP employees and administrators had similar perceptions in all of the aspects of the IGP implementations. This means that the two groups of respondents have the same evaluation ratings on how the projects were being undertaken starting from the planning up to accounting.

Conditions	Profile Variables											
	Age			Number of Years in IGP Service			Number of Relevant Trainings Attended			Monthly Salary		
	r	Int	p-value	r	Int	p-value	r	Int	p-value	r	Int	p-value
Setting up an IGP Program	-0.11ns	N	0.24	-0.07ns	N	0.47	-0.07ns	N	0.42	0.07	N	0.43
Organizational Structure	0.02ns	N	0.83	0.18*	N	0.04	0.01ns	N	0.88	0.13	N	0.16
Operation	-0.14ns	N	0.11	-0.04ns	N	0.67	-0.12ns	N	0.19	0.03	N	0.78
Performance Measurement	-0.06ns	N	0.52	-0.00ns	N	0.98	-0.06ns	N	0.55	0.05	N	0.60
Profit Sharing	-0.09ns	N	0.32	0.01ns	N	0.95	-0.07ns	N	0.42	-0.06	N	0.54
Accounting	-0.19*	N	0.04	-0.13ns	N	0.16	-0.12ns	N	0.21	0.00	N	0.97
OVERALL	-0.14ns	N	0.13	-0.02ns	N	0.87	-0.11ns	N	0.25	0.03	N	0.74

Table 13: Test of Correlation between the Perception of the Respondents Towards Status of The Igps of State Universities and Colleges In Region VIII and Their Profile in Terms of Age, Number of Years in IGP Service, Number of Relevant Trainings Attended, and Monthly Salary

Relationship between the Profile of the IGP Administrators, Employees, Clients and the Status of the IGPs of SUCs

These findings suggest that the perception of the respondents towards status of the IGPs of SUCs in Region VIII did not depend on the sex of the respondents. Similarly, no significant relationships were found between organizational status of the IGPs and civil status of the respondents. Result of the analysis showed no significant relationships between setting up an IGP program and civil status of the respondents. These findings suggest that the perception of the respondents towards status of the IGPs of SUCs in Region VIII did not depend on the civil status of the respondents or in other words, civil status was not affecting the status of IGPs.

Table 14 shows the test of correlation between the perceptions of the respondents towards status of the IGP of SUCs in Region VIII and their profile in terms of highest educational attainment and position/designation. Chi-Square test was used to test for significant relationship between the status of the IGPs of SUCs in Region VIII and the profile of respondents in terms of educational attainment and position.

Conditions	Profile Variables									
	Sex					Civil Status				
	x ²	df	Con. Coef	Int	p-value	x ²	df	Con. Coef	Int	p-value
Setting up and IGP Program	25.312ns	34	0.01	N	0.93	108.81ns	102	-0.05	N	0.60
Organizational Structure	85.605ns	86	-0.17	N	0.06	323.47ns	258	0.07	N	0.46
Operation	85.629ns	84	-0.09	N	0.35	264.58ns	252	-0.02	N	0.85
Performance Measurement	59.256ns	63	-0.15	N	0.09	243.78ns	189	-0.06	N	0.49
Profit Sharing	56.328ns	56	-0.02	N	0.87	253.72ns	168	-0.04	N	0.66
Accounting	82.304ns	79	-0.09	N	0.32	202.21ns	237	-0.07	N	0.46
OVERALL	86.273ns	86	-0.11	N	0.24	323.26ns	258	-0.05	N	0.62

Table 14: Test of Correlation between the Perception of the Respondents towards Status of The Igps of State Universities and Colleges in Region VIII and Their Profile in Terms of Sex and Civil Status

Table 14: Test of Correlation between the Perception of the Respondents on the Status of the IGPs of State Universities and Colleges in Region VIII and their Profile in terms of Age, Number of Years in IGP Service, Number of Relevant Trainings Attended, and Monthly Salary

Specifically, the findings mean that setting up an IGP did not depend on the age, years of IGP, trainings attended and salary of the IGP employees and administrators. Similarly, no significant relationships were found between organizational structure and profile of the IGP administrator and employees and clients. All correlation coefficients were found very low or negligible. These findings mean that the organizational structure of IGP was not affected by the age, years of IGP, trainings attended and salary of the IGP employees and administrators.

In terms of operation, no significant relationships were also found in connection with profile of the IGP administrator and employees and clients. All correlation coefficients were found very low or negligible. These findings mean that the overall operation of IGP was not affected by the age, years of IGP, trainings attended and salary of the IGP employees and administrators.

The performance measurement of the IGPs was also found not significantly correlated with the profile of the IGP administrator and employees and clients. All correlation coefficients were found very low or negligible. These findings suggest that the performance measurement of IGP is not affected by the age, years of IGP, trainings attended and salary of the IGP employees and administrators. In terms of profit sharing, no significant relationships were found in connection with profile of the IGP administrator and employees and clients. All correlation coefficients were found very low or negligible. These findings imply that the profit sharing in the IGPs is not affected by the age, years of IGP, trainings attended and salary of the IGP employees and administrators. Trainings and other personal variables

4.2.8. Problems Encountered by the IGPs of SUCs

Table 15 shows the means and standard deviations on the problems encountered by the IGPs of state universities and Colleges in Region VIII. The overall mean rating obtained on the problems encountered was 3.97 interpreted as "often" with a standard deviation of 1.142. Furthermore, as indicated in the results, it was the clients who have perceived higher ratings or higher frequency of these problems to have occurred as compared to the administrators and employees.

Conditions	IGP Employees			IGP Administrators			Clients			Overall		
Inadequate funding due to limited ability to access external financing	3.45	SM	1.211	3.30	SM	1.337	4.45	0	0.773	3.97	0	1.142
Limited internal financial resources due to the deteriorating university financial burden	3.48	SM	1.169	3.00	SM	1.414	4.31	0	0.794	3.86	0	1.150
Inadequate marketing strategies	3.29	SM	1.234	3.12	SM	1.313	4.27	0	0.874	3.80	0	1.184
Limited entrepreneurial culture	3.34	SM	1.282	3.12	SM	1.384	4.24	0	0.841	3.80	0	1.185
Partial strategy implementation and inadequate monitoring and evaluation practices	3.28	SM	1.263	2.93	SM	1.261	4.25	0	0.874	3.75	0	1.198
Conflicting legal framework	3.28	SM	1.302	2.91	SM	1.360	4.18	0	0.935	3.71	0	1.239
Lack of comprehensive human resources policy	3.21	SM	1.299	3.02	SM	1.263	4.07	0	0.997	3.66	0	1.224
Inadequate partnership with industry	3.28	SM	1.283	3.00	SM	1.345	4.11	0	0.994	3.69	0	1.234
Tenuous relationship among key internal stakeholders/clientele	3.28	SM	1.292	2.93	SM	1.334	4.19	0	0.974	3.73	0	1.249
Ineffective organizational processes, systems and infrastructure, including inadequate managerial and financial accounting systems, inadequate information and communication technology (ICT) infrastructure and poor credit management	3.28	SM	1.350	2.86	SM	1.320	4.17	0	1.022	3.70	0	1.288
Unsatisfactory service delivery to internal and external customers	3.20	SM	1.326	2.81	SM	1.314	4.39	0	0.881	3.79	0	1.285
OVERALL	3.45	SM	1.211	3.30	SM	1.337	4.45	0	0.773	3.97	0	1.142

Table 15: Means and Standard Deviations on the Perceived Status of the IGPs of State Universities and Colleges in Terms of Accounting with Respect to Financial Report, Receivables and Collection Process, Procurement System, and Inventory Control

5. Conclusions and Implications

The following conclusions were drawn out from the findings of the study:

- Despite of the age of the respondents which were already mature, most of them were still novice in the field of IGP operations.
- Sex and civil status were not major considerations when hiring or identifying an individual to work at the IGP office.
- High or advanced educational qualifications was not really a requirement when working at the IGP for as long as the employee or personnel has already met the minimum requirements which is bachelor's degree then were already qualified to be in the position.
- Salaries of most of the personnel in the IGP were not really high and dependent upon the academic and/or position of the employees.
- All of the IGPs have already gained a considerable number of years in operation. Yet, their capital investments remained low and as such, income was also not very significant.

- SUCs have varying profiles from number of personnel, investment or capitalization, income and all these were dependent on how the respective administrations gave priority to the IGP as a major component of the University.
- The respondents have perceived all aspects of the operations of IGP to be high and performing well.
- All projects/IGPs that helped in generating additional income for school were included most of the time in the profit sharing and they income derived from IGP operations contributed somehow to the resources of the University necessary in augmenting the financial resources of the same.
- Responses of the respondents showed that they were consistent in saying that oftentimes all of the aspects of IGP operations were observed and/or complied with by the IGP program vis-à-vis IGP Manual.
- The highly significant differences in all of the aspects imply that administrators, employees, and clients have varying levels of rating when it comes to IGP operations based on how they perceived them to be. Nevertheless, all of the three groups of respondents have maintained good ratings in all aspects.
- Despite of the good or high ratings on the status of IGP of SUCs in Region VIII, there were still some problems encountered and most of which were finance or budget related.
- No personal factors were involved in the operations of the IGPs. Employees and administrators were consistent in observing IGPs.

6. Recommendations

The following were the recommendations advanced based on the findings and conclusions:

- The administrators and employees of IGP need to attend trainings related to IGP operations in order to enhance their skills and capabilities as operators of income generating projects.
- Administrators may consider increase the salary of employees above the minimum wage. This would somehow motivate the employees to work hard for the IGP operations.
- The administrators may attend trainings in self-management for them to be able to sense other people's perspective of IGP and understand their views which would consequently lead them to produce a good rapport with the stakeholders of the university.
- The IGP administrators may come up with mechanisms in enlightening all employees in the SUC of how IGP operates and how it benefits them. This could get the support of the employees to support all IGPs.
- The IGP administrators may tap or seek external funding to increase its capitalization. Partnership with industries near the SUC could help boost its fund and increase profitability.
- The IGP administrators may seek the help of an accountant to enhance the financial accounting system. Provision of technology in the office could provide efficiency in the financial flow.
- The IGP administrators need to regularly post the financial status of all the projects of the SUC. This could promote transparency in its operation and at the same time update the stakeholders about the status of the project.
- An evaluation of the IGPs has to be conducted among the different clientele. Interviews among clients such as, students, teachers, and others should be conducted regularly to determine areas of improvement.

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