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School Heads' Supervisory and Financial Management Competence and Teachers' Performance

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Jake S. Jardinero
School Head, Bug-ang Elementary School, District of Toboso, Division of Negros Occidental, Philippines
https://orcid.org/0009-0008-8339-109X

Dr. Rey T. Eslabon
Vice President for Student Affairs, STI West Negros University, Bacolod City, Philippines
https://orcid.org/0009-0005-5206-3243

Abstract:

Studying the link between school leadership competencies and teacher performance offers actionable insights that can drive meaningful improvements in the public education system in the Philippines. In this premise, this descriptive study aimed to assess the school heads' supervisory and financial management competence and teachers' performance in a large-sized Division in Central Philippines for the School Year 2023-2024. Data was collected from 369 public elementary school teachers using a self-made data-gathering instrument that has passed the rigorous tests of validity and reliability. The ensuing analysis showed good levels of supervisory competence and financial management competence among concerned school heads. Meanwhile, teachers' performance was found to be very satisfactory. Subsequent analysis revealed significant differences in the school heads' supervisory and financial management competence when grouped according to age, civil status, and length of service. However, Spearman's rho correlation analysis showed mixed results. While there was a significant positive correlation between the school heads' supervisory competence and the teachers' performance, and between the school heads' financial management competence and teachers' performance, no significant correlation was found between certain aspects of school heads' financial management competence and teachers' performance. This suggests that while strong leadership skills in supervisory competence and certain financial management areas positively impact teacher performance, other areas of financial management may not have a direct or significant influence on teachers' performance. These findings underscore the critical role of effective leadership and selective financial management practices in enhancing teacher performance and improving the overall quality of education.

Keywords: Financial management competence, school heads, supervisory, teachers' performance

Introduction:

Nature of the Problem

Effective leadership within educational institutions plays a pivotal role in shaping the quality of teaching and learning experiences. Among various factors influencing educational outcomes, the competencies of school heads in supervision and financial management stand out as critical determinants. Recent studies underscore the significance of these management competences in fostering a conducive environment for teacher growth and overall school development (Balaca, 2023).

The supervisory competencies of school heads have garnered considerable attention. Dabon (2021) highlights the importance of effective supervision in enhancing teacher performance and instructional practices. Supervisory management competence encompasses the ability to provide constructive feedback, facilitate professional development, and create a culture of continuous improvement within the school community. Research suggests that school leaders proficient in supervision contribute significantly to the professional growth and job satisfaction of teachers (Agsalud, 2017). DepEd Order No. 42, s. 2017 and DepEd Order No. 3, s. 2016 serves as the primary policy framework guiding this study (Department of Education, 2017a, 2016).

Financial management is another critical aspect of school leadership that directly impacts educational outcomes. School heads are responsible for overseeing budget allocation, resource utilization, and financial planning to support instructional initiatives and enhance learning environments. Effective financial management ensures the efficient utilization of resources, which, in turn, fosters a conducive atmosphere for teaching and learning (Fatima et al., 2017). The school-based Financial Management Guidelines, as stipulated in DepEd Order No. 13, s. 2016, DepEd Order No. 45, s. 2015, and DepEd Order No. 69, s. 2012, provides the regulatory framework for the financial operations of schools (Department of Education, 2016a, 2015, 2012).

Those variables mentioned above are significant variables that affect teachers' performance. Teachers' performance is intricately linked to the leadership practices of school heads, encompassing both supervisory and financial management competence. The way school leaders provide guidance, support, and resources directly influences teachers' morale, motivation, and effectiveness in the classroom (Espinosa, 2017). The equitable distribution of financial resources and transparent budgetary practices instill trust and confidence among teachers, empowering them to deliver high-quality instruction (Mestry, 2017).
The concepts guiding this study are derived from the works of Northouse (2022), Yukl and Gardner (2020), and Lunenburg and Ornstein (2012). In the context of the District Schools under the Northern Negros Division of Negros Occidental, the need for comprehensive research on the correlation between school heads' supervisory and financial management competence and teacher performance is particularly urgent.

The current situations reveal varying degrees of effectiveness in school leadership practices, influencing teacher performance and student achievement. As a school head, the primary objective of the research is to contribute to the improvement of educational leadership practices within the local context.

Current State of Knowledge

School heads play a crucial role in ensuring the effectiveness of educational institutions through supervisory competence, which relies on ethics, integrity, and effective communication. According to Ghavifekr and Ibrahim (2014), effective communication fosters trust, collaboration, and productivity, while constructive feedback enhances professional growth (Murtiningsih et al., 2019). Transformational leadership, which inspires and motivates subordinates, positively impacts organizational outcomes (Kartini et al., 2020). Hoque et al. (2020) emphasize that school heads who demonstrate ethical integrity and transformational leadership can empower teachers, foster innovation, and promote a shared vision of excellence. Hay et al. (2019) further highlight the importance of ethics and integrity in effective supervision, reinforcing their significance in leadership and school management.

Jacob and Richard (2021) emphasize servant leadership, highlighting humility, empathy, and respect as key factors in school heads' decision-making, fostering a culture of mutual respect and collaboration among teachers. Effective decision-making ensures strategic resource allocation, enhancing student outcomes and institutional success. School heads must analyze complex situations, consider diverse perspectives, and engage teachers in collaborative problem-solving to address challenges effectively. Teacher involvement in decision-making, as noted by Cabigao (2019) and Gepila Jr. (2020), enhances job satisfaction, motivation, and professional growth. Renata et al. (2018) and Hay et al. (2019) further assert that informed decision-making contributes to continuous improvement and a positive organizational culture, promoting employee well-being.

Caldwell and Spinks (2021) emphasize that effective budgeting for school heads involves aligning financial resources with organizational goals and priorities. This requires school heads to demonstrate their competence to develop comprehensive work and financial plans that strategically allocate resources to support teaching and learning initiatives. Madura et al. (2018) further argue that this Procurement competence encompasses forecasting financial needs, setting goals, and developing strategies to achieve them, all of which are crucial for ensuring the long-term sustainability and growth of their educational institutions. The preparation of a well-structured work and financial plan is essential for school heads to ensure the efficient use of available resources. Caldwell and Spinks (2021) highlight that this process involves conducting a thorough assessment of the school's needs, forecasting future financial requirements, and prioritizing areas of investment. By aligning the financial plan with the school's educational objectives, school heads can direct resources towards initiatives that directly impact student outcomes, such as curriculum development, teacher professional development, and infrastructure improvements.

Strategic planning is essential in educational leadership, as emphasized by Al-Madani (2021), while Oduro (2020) highlights the need for financial management to align with institutional goals. Stronge and Xu (2021) stress adherence to financial regulations, accountability, and efficient procurement management to maximize resource utilization. Effective financial competence ensures prudent and ethical resource use, strengthening an institution's financial integrity. Additionally, decision-making and problem-solving skills enable school heads to navigate challenges strategically. Almerino et al. (2020) advocate for a systematic and collaborative approach, engaging stakeholders and analyzing data to foster trust and empowerment, ultimately driving institutional success.

Financial management competence is essential for school heads to efficiently allocate, utilize, plan, and monitor financial resources, ensuring institutional development and sustainability. It involves making sound financial decisions, optimizing resource generation and mobilization, and aligning expenditures with educational priorities (Asio & Bayucca, 2021; Yamauchi, 2014). Effective financial planning supports instructional materials, staff development, and facility maintenance (Magulod Jr, 2017), while leadership clarity and stakeholder involvement enhance management efficiency (Ocampo, 2023; Salcedo, 2022). School heads must prudently manage personnel, facilities, and procurement to maximize educational outcomes (Villegas, 2015; Tintoré et al., 2022). Additionally, financial monitoring, compliance with regulations, and transparent reporting uphold accountability and ethical stewardship of public funds (Cuartero & Role, 2018).

Theoretical Underpinnings

This study is grounded in the Transformational Leadership Theory by Bass (1985) and the Theory of the Firm by Jensen and Meckling (2019) to examine the relationship between school heads' supervisory and financial management competence and teachers' performance. Transformational Leadership Theory emphasizes the role of school heads in inspiring and motivating teachers, fostering a supportive environment that enhances performance. Meanwhile, the Theory of the Firm highlights the alignment of interests between principals (school heads) and agents (teachers), emphasizing resource management and leadership effectiveness. School heads proficient in supervision provide clear guidance and feedback, cultivating professional growth, while those skilled in financial management ensure optimal resource allocation, supporting teachers' instructional needs. These theories converge in illustrating how leadership behaviors and management practices influence teacher performance, particularly in resource-constrained settings where strategic supervision and financial decisions drive professional development and instructional quality. By integrating these frameworks, this study explores the intricate interplay between school leadership, financial management, and teacher effectiveness in achieving educational success.

Objectives

This study aimed to determine the school heads' level of supervisory and financial management competence in relation to the level of teachers' performance in districts of a large school division in Central Philippines for the School Year 2023-2024. Specifically, this study sought to answer the following questions:1) the school heads' level of supervisory competence according to the area of ethics and integrity, effective communication, decision-making and problem solving, and work-life balance; 2). the school heads' level of financial management competence according to the area of preparation of work and financial plan, generation and mobilization of financial resources, procurement, and financial monitoring and evaluation; 3) the level of teachers' performance during the school year 2023-2024; 4) the significant difference in the level of teachers' performance when grouped and compared according to the aforementioned variables; 5) the significant relationship between the level of school heads' supervisory competence and their level of financial competence; 6) the significant relationship between the level of school heads' supervisory competence and the level of teachers' performance; and 7) the significant relationship between the level of school heads' financial management competence and the level of teachers' performance.

Methodology

This section presents the discussion of the research methodology used, the subjects and respondents of the study, the research instruments used, the validity and reliability of the instruments, the procedure for data gathering, and the statistical tools and procedure for data analysis.

Research Design

The study utilized a descriptive research design to determine the school heads' level of supervisory and financial management competence in relation to the level of teachers' performance in districts of a large-sized school division in central Philippines for the School Year 2023-2024. Descriptive research design is a scientific method that involves observing and describing the behavior of a subject without influencing it in any way. It involves the collection of quantitative information that can be tabulated along a continuum in numerical form, such as scores on a test or the number of times a person chooses to use a certain feature of a multimedia program. It can also describe categories of information such as gender or patterns of interaction when using technology in a group situation (Shuttleworth, 2017). Hence, the descriptive design was used in this research because the researcher considered it the most suitable design for determining the extent of teachers' organizational commitment and the level of their job satisfaction and work performance. This design was suited for studies aiming to describe, explain, and validate findings to achieve favorable results for the data or information.

Study Respondents

The respondents of the study consisted of 369 public elementary school teachers from a total population of 9,136 across nine schools in one of the districts in a large-sized school division in central Philippines. Since the number of respondents was quite large to handle, stratified random sampling technique was used, employing Cochran's formula to determine the sample size. To calculate the percentage, the number of respondents from each school was divided by the total number of respondents and multiplied by the sample size. The researcher randomly selected the respondents from each school using the lottery technique.

Instruments

This study used a standardized questionnaire adapted from different published research studies to gather all the data. It was subjected to validity (4.45-excellent) and for reliability (the computed Cronbach's Alpha for the School

Heads' Level of Supervisory Competence was 0.810, and for the School Heads' Level of Financial Management Competence, it was 0.893, both interpreted as "Good."). All of them were interpreted as worthy and good; respectively. The questionnaire consisted of two parts intended for the teachers. Part 1 contained information on the respondents' profiles, including age, civil status, highest educational attainment, length of service, and average family income. Part 2 included the questionnaire proper, consisting of four areas with five statements each, for a total of 20 items on school heads' supervisory competence, and four areas with five statements each, for a total of 20 items on the financial management competence of the heads. Furthermore, teachers filled out the third part of the questionnaire, which was based on their IPCRF rating for the School Year 2023-2024, to measure their performance. The respondents were asked to rate each item using the five-point Likert scale, which contained the following scores: 5 as "always," 4 as "often," 3 as "sometimes," 2 as "rarely," and 1 as "almost never." The secondary data for the teachers was taken from the DepEd IPCRF rating and measured as follows: 4.500-5.00 – (Outstanding); 3.500-4.499- (Very Satisfactory); 2.500-3.499 - (Satisfactory); 1.500-2.999 - (Unsatisfactory); below 1.499 - (Poor).

Data Gathering Procedure

For the smoother conduct of the study, the researcher sent a letter of request addressed to the Schools Division Superintendent for the conduct of the pilot testing, and the actual conduct of the study was submitted for approval. Upon approval, a letter request was distributed to the district supervisor and the school heads for the conduct of pilot testing. Once the reliability index was determined and all items in the questionnaires were accepted, the approved letter from the superintendent was sent to the district supervisors and school heads of the nine districts involved in the study so that the researcher could formally gather the data. The data gathered from the respondents' responses was tallied and tabulated using the appropriate statistical tools. The raw data was transformed into numerical code guided by a coding manual. This allowed for computer processing, statistical derivations, and tabular presentation. The Statistical Package for Social Sciences (SPSS) was used to process the encoded data in the computer.

Data Analysis and Statistical Treatment

Objective No. 1 employed the descriptive analytical scheme and mean to determine the school heads' level of supervisory competence according to the following areas: Ethics and Integrity, Effective Communication, Decision-Making and Problem-Solving, and Work-Life Balance.

Objective No. 2 utilized the descriptive analytical scheme and mean to determine the school heads' level of financial management competence according to the following areas: Preparation of Work and Financial Plans; Generation and Mobilization of Financial Resources; Procurement; and Financial Monitoring and Evaluation.

Objective No. 3 used the descriptive analytical scheme and mean to determine the level of teachers' performance.

Objective No. 4 utilized the comparative analytical scheme to determine the significant difference in the level of teachers' performance when grouped and compared according to the aforementioned variables.
Objective No. 5 employed the comparative analytical scheme and Spearman rho to determine the significant relationship between the level of school heads' supervisory competence and their level of financial competence.

Objective No. 6 utilized the comparative analytical scheme and Spearman rho to determine the significant relationship between the level of school heads' supervisory competence and the level of teachers' performance.

Objective No. 7 employed the comparative analytical scheme and Spearman rho to determine the significant relationship between the level of school heads' financial management competence and the level of teachers' performance.

Ethical Consideration

To ensure the study's ethical validity, the researcher followed the general ethical principles of respect for people, beneficence, and justice. The researcher assured the participants of confidentiality by using aliases or pseudonyms for their names by the Data Privacy Act of 2021. In the researcher's opinion, the participants did not exhibit any vulnerability as educated, employed adults. The researcher valued the various viewpoints of school principals and presidents of teachers' school associations and considered the study to have significant social value in ensuring the quality of instruction. Respondents had the option of choosing not to answer any questions that might have distressed them because this study was based on their experiences.

Results and Discussion

This section deals with the presentation, analysis and interpretation of data gathered to carry out the objectives of this study. All these were made possible by following certain appropriate procedures so as to give the exact data and solution to each specific problem.

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Table 1

School Heads' Level of Supervisory Competence According to the Perception of the Teachers in Ethics and Integrity

Ethics and Integrity **Items**	**Mean**	**Interpretation**
The School Head …		
1. demonstrates a high standard of personal and professional ethics.	4.37	High level
2. is honest, trustworthy, and upholds the core values of the institution.	4.43	High level
3. makes decisions that are fair, impartial, and based on ethical principles.	4.32	High level
4. serves as a role model for ethical behavior and sets the tone for the school.	4.52	Very high level
5. ensures that all staff members adhere to the school's code of conduct.	4.48	High level
Overall mean	**4.42**	**High level**

Teachers perceive school heads as highly competent in ethics and integrity, with an overall mean score of 4.42, indicating strong ethical leadership. The highest-rated aspect (4.52) highlights school heads as role models for ethical behavior, fostering a culture of integrity and trust. However, the lowest-rated aspect (4.32) relates to fairness in decision-making, suggesting a need for more transparent and inclusive decision-making practices. Addressing this through open communication and teacher involvement can enhance trust and alignment. These findings align with previous research emphasizing the importance of ethics, integrity, and communication in leadership, reinforcing their role in fostering positive school climates and teacher engagement.

Table 2

School Heads' Level of Supervisory Competence According to the Perception of The Teachers, in Effective Communication

Effective Communication **Items**	**Mean**	**Interpretation**
The School Head …		
1. communicates clearly and effectively with teachers, students, and other stakeholders.	4.53	Very high level
2. actively listens to the concerns and ideas of teachers and responds appropriately.	4.63	Very high level
3. provides timely and constructive feedback to teachers on their performance.	4.33	High level
4. encourages open and respectful dialogue among staff members.	4.36	High level
5. utilizes various communication channels (e.g., meetings, emails, phone calls) to ensure effective information sharing.	4.63	Very high level
Overall mean	**4.49**	**Very high level**

The study highlights that active listening and diverse communication methods foster a positive school climate by making teachers feel valued, while multiple communication channels enhance transparency and trust. However, the lowest-rated aspect—timely and constructive feedback—indicates a need for more structured feedback practices to support teacher development. Addressing this gap can improve job satisfaction and performance. Baloran and Hernan (2020) emphasize that open communication fosters collaboration and shared goals, aligning with the study's high ratings for active listening. Similarly, Gepila Jr. (2020) links detailed feedback to increased teacher motivation and productivity. Foreign studies by Caruso and Fawcett (2014) and Onuma (2015) further support these findings, stressing that ethical communication, active listening, and time management in feedback delivery enhance organizational effectiveness and teacher engagement.

Table 3

School Heads' Level of Supervisory Competence According to the Perception of the Teachers in Decision and Problem Solving

Decision-Making and Problem Solving **Items**	**Mean**	**Interpretation**
The School Head …		

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1. uses a systematic and evidence-based approach to decision-making.	4.78	Very high level
2. involves teachers in the decision-making process when appropriate.	4.71	Very high level
3. considers multiple perspectives and weighs the potential consequences of their decisions.	4.59	Very high level
4. demonstrates the ability to effectively identify and analyze problems.	4.51	Very high level
5. facilitates collaborative problem-solving with teachers and other stakeholders.	4.60	Very high level
Overall mean	**4.64**	**Very high level**

Table 3 presents findings on the Supervisory Competence of School Heads in Decision-Making and Problem-Solving, as perceived by teachers. The highest mean score highlights school heads' strong emphasis on data-driven decision-making, showcasing their ability to systematically gather, analyze, and apply relevant data to address school-related challenges. This practice ensures accuracy, fairness, and transparency, fostering trust among teachers who view decisions as well-informed and objective. However, the lowest mean score of 4.51 in problem identification and analysis suggests an area for improvement, indicating challenges in recognizing root causes or proactively addressing issues before they escalate. Factors such as time constraints, limited training in advanced problem-solving techniques, or insufficient resources may hinder their ability to analyze and resolve problems effectively. Encouraging open dialogue and collaboration with teachers can help enhance problem identification by incorporating diverse perspectives into the decision-making process.

The study underscores the importance of evidence-based leadership in fostering trust and efficiency. This finding aligns with Cabigao (2019), who highlights the role of factual data and clear communication in professional growth. Similarly, Gepila Jr. (2020) emphasizes that teacher involvement in decision-making enhances job satisfaction, while Renata et al. (2018) stress that systematic, data-driven decisions lead to better school outcomes. Hay et al. (2019) further highlight how informed decision-making contributes to a positive organizational culture. To address the identified gap, school heads should enhance their problem-analysis skills through professional development programs focused on advanced problem-solving frameworks and collaborative decision-making approaches. Fostering a culture of open communication and teacher engagement can lead to more effective leadership, improved school management, and a stronger educational environment.
stronger educational environment.

Table 4

School Heads' Level of Supervisory Competence According to The Perception of The Teachers in Work-Life Balance

Work-Life Balance Items	**Mean**	**Interpretation**
The School Head …		
1. models a healthy work-life balance and encourages teachers to do the same.	4.50	Very high level
2. ensures that teachers have access to resources and support to maintain their well-being.	4.38	High level
3. is sensitive to the personal and professional needs of teachers and makes reasonable accommodations.	4.36	High level
4. creates a work environment that promotes a healthy and sustainable lifestyle for teachers.	4.36	High level
5. advocates for policies and practices that support the work-life balance of teachers.	4.36	High level
Overall mean	**4.39**	**High level**

Table 4 presents findings on the Supervisory Competence of School Heads in Work-Life Balance, as perceived by teachers. With an overall mean score of 4.39, the results indicate a high level of competence among school heads in fostering a balanced work environment. The highest-rated aspect, "models a healthy work-life balance and encourages teachers to do the same," scored 4.50, suggesting that school heads serve as role models in maintaining a balance between professional and personal life, positively influencing teacher well-being. Meanwhile, the lowest-rated aspect, "is sensitive to the personal and professional needs of teachers and makes reasonable accommodations," scored 4.36. Although still considered high, this score highlights a potential area for improvement in addressing teachers' individual needs more effectively. These findings suggest that teachers perceive their school heads as supportive leaders who prioritize their well-being, contributing to teacher morale, retention, and job satisfaction.

The study underscores the importance of leadership in fostering work-life balance, as school heads play a crucial role in creating a supportive and sustainable work environment. Ensuring teachers have access to necessary resources and support enhances their mental and emotional well-being, ultimately leading to greater teaching effectiveness

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and improved student outcomes. These findings align with local research by Cabigao (2019), which emphasizes the role of school leaders in fostering a well-being-focused work environment, and Lualhati (2019), who highlights the positive impact of effective communication and accommodations on teacher satisfaction. Similarly, foreign studies by Renata et al. (2018) stress that promoting work-life balance enhances organizational commitment and performance, while Hay et al. (2019) highlight that leadership practices prioritizing employee well-being contribute to a positive school culture. Strengthening support systems and increasing sensitivity to teachers' personal and professional needs can further enhance work-life balance, benefiting both educators and the broader educational community.

Table 5

School Heads' Level of Financial Management Competence According to the Perception of the Teachers In Preparation of Work and Financial Plan

Preparation of Work and Financial Plan **Items**	**Mean**	**Interpretation**
The School Head…		
1. develops a comprehensive and strategic work and financial plan for the school.	4.50	Very high level
2. ensures that the work and financial plan aligns with the school's vision, mission, and goals.	4.27	High level
3. involves teachers and other stakeholders in the preparation of the work and financial plan.	4.28	High level
4. work and financial plan includes clear and measurable objectives and targets.	4.28	High level
5. allocates resources effectively to support the implementation of the work and financial plan.	4.38	High level
Overall mean	**4.34**	**High level**

Table 5 presents findings on the School Heads' Level of Financial Management Competence, as perceived by teachers, specifically in preparing work and financial plans. With an overall mean score of 4.34, school heads are rated as having a high level of competence in financial management. The highest-rated item, "develops a comprehensive and strategic work and financial plan for the school," scored 4.50, indicating strong proficiency in creating detailed and strategic financial plans. Meanwhile, the lowest-rated item, "ensures that the work and financial plan aligns with the school's vision, mission, and goals," scored 4.27, still considered high but suggesting a need for better alignment with institutional objectives. While teachers generally perceive their school heads as financially competent, there is room for improvement in ensuring that financial plans are consistently linked to the school's overarching goals.

These findings highlight the importance of continuous professional development for school heads, particularly in aligning financial planning with the school's mission and vision. Strengthening this aspect of financial management can enhance coherence in planning and resource allocation, ultimately benefiting the school community. The results align with international research, such as Al-Madani (2021), who emphasizes the role of strategic planning in educational leadership, and Oduro (2020), who underscores the need for financial management to align with institutional goals. Local studies also support these findings; Ocampo (2023) stresses the significance of clarity in vision and mission for effective leadership, while Salcedo (2022) highlights the value of stakeholder involvement in financial planning. By addressing these areas, school heads can further improve their financial management competence and contribute to more efficient and goal-oriented school operations.

Table 6

School Heads' Level of Financial Management Competence According to the Perception of the Teachers In Generation and Mobilization of Financial Resources

Generation and Mobilization of Financial Resources **Items**	**Mean**	**Interpretation**
The School Head…		
1. actively seeks and secures funding from various sources, including government, private, and community based.	4.40	High level
2. explores innovative strategies to generate and diversify the school's financial resources.	4.37	High level
3. effectively manages and allocates the school's financial resources to support educational goals.	4.36	High level
4. ensures that the school's financial resources are utilized in a transparent and accountable manner.	4.36	High level

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5. encourages and facilitates teacher participation in fundraising and resource mobilization activities.	4.34	High level
Overall mean	**4.37**	**High level**

Table 6 presents teachers' perceptions of school heads' financial management competence in generating and mobilizing financial resources, with mean scores ranging from 4.34 to 4.40, indicating a high level of effectiveness in this area. The overall mean score of 4.37 reflects strong financial leadership, particularly in securing funding from government, private, and community-based sources, which received the highest score of 4.40. However, the lowest score of 4.34 highlights a potential area for improvement in encouraging teacher participation in fundraising and resource mobilization. While school heads are seen as proactive in securing financial resources, greater teacher involvement could enhance collaboration and a shared sense of responsibility in financial initiatives. These findings align with foreign research by Caldwell and Spinks (2021) and Madura et al. (2018), which emphasize the role of stakeholder engagement in effective financial management. Similarly, local studies by Domingo and Reyes (2017) and Salendab (2021) stress the importance of community involvement in sustainable educational financial planning.

Table 7

School Heads' Level of Financial Management Competence According to the Perception of the Teachers In Procurement

Procurement **Items**	**Mean**	**Interpretation**
The School Head…		
1. oversees the procurement of goods and services in a fair, transparent, and efficient manner.	4.52	Very high level
2. procurement decisions support the school's educational goals and priorities.	4.45	High level
3. evaluates and selects suppliers and vendors based on established criteria, such as quality, cost, and reliability.	4.41	High level
4. maintains accurate and up-to-date records of all procurement activities.	4.41	High level
5. ensures that the procurement practices adhere to relevant laws and regulations.	4.43	High level
Overall mean	**4.44**	**High level**

The table assesses five key aspects of procurement competence among school heads, including transparency, alignment with educational goals, supplier evaluation, record-keeping, and adherence to legal regulations. The overall mean score of 4.44 indicates a high level of competence, with the highest score of 4.52 attributed to the fairness and transparency of procurement processes. This suggests that teachers perceive school heads as effective in managing procurement with integrity. However, the lowest mean score of 4.41 in supplier evaluation and record-keeping, while still high, suggests slightly lower confidence in these areas, indicating room for improvement.

These findings highlight the importance of procurement competence in ensuring the effective allocation of school resources. Strengthening supplier evaluation and record-keeping through professional development can further enhance financial management in schools. This aligns with research by Caldwell and Spinks (2021) and Stronge and Xu (2021), which emphasize transparency and adherence to financial regulations in procurement. Local studies, including those by Domingo and Reyes (2017) and Villegas (2015), reinforce that proactive procurement strategies support school sustainability. Additionally, adherence to Republic Act No. 9184, the Government Procurement Reform Act, ensures accountability and efficiency in resource allocation, further strengthening procurement practices in Philippine schools.

Table 8

School Heads' Level of Financial Management Competence According to the Perception of the Teachers In Financial Monitoring and Evaluation

Financial Monitoring and Evaluation **Items**	**Mean**	**Interpretation**
The School Head…		
1. establishes and implements a comprehensive system for financial monitoring and evaluation.	4.41	High level
2. ensures that the school's financial records and documentation are well-organized and easily accessible.	4.44	High level
3. financial monitoring and evaluation practices contribute to the overall financial health and sustainability of the school.	4.40	High level

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4. financial monitoring and evaluation competence supports the school's compliance with relevant laws and regulations.	4.40	High level
5. financial monitoring and evaluation practices enhance the transparency and accountability of the school's financial management.	4.38	High level
Overall mean	**4.41**	**High level**

The table presents teachers' perceptions of school heads' competence in financial monitoring and evaluation, with mean scores ranging from 4.38 to 4.44 and an overall mean of 4.41, indicating a high level of competence. The highest score of 4.44 reflects strong financial record-keeping, emphasizing school heads' effectiveness in maintaining organized and accessible documentation. Meanwhile, the lowest score of 4.38, tied to transparency and accountability in financial management, while still high, suggests a minor area for improvement in enhancing financial visibility to stakeholders.

These findings highlight that school heads play a critical role in ensuring financial sustainability, compliance with regulations, and accountability within their institutions. However, strengthening transparency could further improve stakeholder trust. This aligns with studies by Caldwell and Spinks (2021) and Stronge and Xu (2021), emphasizing the importance of robust financial monitoring systems and clear accountability measures. Locally, Asio and Bayucca (2021) and Cuartero and Role (2018) support the need for financial regulations and evaluation mechanisms to maintain school stability. These studies collectively underscore the significance of financial management competence in fostering effective educational leadership.

Table 9

Level of Teachers' Performance

Teachers' Performance Districts	Mean	Interpretation
A	4.31	Very Satisfactory
B	4.25	Very Satisfactory
C	4.20	Very Satisfactory
D	4.21	Very Satisfactory
E	4.28	Very Satisfactory
F	4.29	Very Satisfactory
G	4.23	Very Satisfactory
H	4.32	Very Satisfactory
I	4.3	Very Satisfactory
Overall mean	**4.27**	**Very Satisfactory**

The analysis of teacher performance across nine districts reveals consistently high effectiveness, with mean scores ranging from 4.20 to 4.32, all classified as "Very Satisfactory." District A (4.31) and District H (4.32) had the highest ratings, while District C had the lowest at 4.20. The minimal variation in scores suggests uniform implementation of performance standards, likely influenced by consistent professional development, instructional resources, and leadership practices. These findings highlight opportunities for further enhancement, particularly through targeted professional development and sharing best practices from higher-performing districts. The results align with studies by Myint and Aung (2016) on pedagogical content knowledge, Andriani et al. (2018) on culturally responsive teaching, and Klassen and Tze (2014) on structured curriculum planning, all emphasizing the factors that contribute to high teacher effectiveness.

Table 10

Difference in the Level of the School Heads' Supervisory Competence in Ethics and Integrity as Perceived by the Teachers when Grouped and Compared According to the Variables

Ethics and Integrity Variables	Categories	N	Mean Rank	Mann Whitney U - test	Sig. Level	*p*-value	Interpretation

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Age	Younger	151	202.67	13791.50		0.007	Significant
	Older	218	172.76				
Civil Status	Single	152	186.73	16229.50		0.789	Not significant
	Married	217	183.79				
Highest Educational Attainment	Lower	184	175.76	15319.50	0.05	0.088	Not Significant
	Higher	185	194.19				
Length of Service	Shorter	184	211.27	12186.50		0.000	Significant
	longer	185	158.87				
Average Family Monthly Income	Lower	155	219.17	11289.00		0.000	Significant
	Higher	214	160.25				

The findings reveal significant differences in supervisory competence based on age, length of service, and average family monthly income, while civil status and highest educational attainment show no significant impact. Younger school heads (mean rank = 202.67) are perceived as more competent than older counterparts (172.76), with a statistically significant p-value of 0.007. Likewise, school heads with shorter service years (211.27) rank higher than those with longer tenure (158.87), with a p-value of 0.000. Additionally, school heads with lower average family income (219.17) are perceived as more competent compared to those with higher income (160.25), also yielding a significant p-value of 0.000. In contrast, civil status (p-value = 0.789) and highest educational attainment (p-value = 0.088) do not significantly influence perceptions of supervisory competence, highlighting that leadership effectiveness is judged more on professional qualities than personal circumstances or academic credentials.

These results align with leadership theories emphasizing innovation, adaptability, and engagement. Younger and less experienced school heads may be seen as more open to new strategies, fostering collaboration and dynamism, as noted by Kartini et al. (2020) and Ereje and Ambag (2020). Meanwhile, school heads with lower incomes may demonstrate greater empathy and relatability, positively influencing perceptions of leadership effectiveness, supported by Hoque et al. (2020) and Lavilles Jr. and Robles (2017). The findings also reinforce the idea that practical leadership skills, ethical behavior, and interpersonal relationships matter more than formal qualifications, as discussed by Ghavifekr and Ibrahim (2014) and Vecaldo et al. (2017). Locally, studies by Jimenez (2020) and Dalanon et al. (2018) emphasize the role of servant leadership, ethical conduct, and trust in fostering a strong school environment, further validating these perceptions of supervisory competence.

Table 11

The difference in the Level of the School Heads' Supervisory Competence in Effective Communication as Perceived by the Teachers when Grouped and Compared According to the Variables

Effective Communication							
Variables	**Categories**	**N**	**Mean Rank**	**Mann Whitney U - test**	**Sig. Level**	***p*-value**	**Interpretation**
Age	Younger	151	179.69	15657.50		0.410	Not Significant
	Older	218	188.68				
Civil Status	Single	152	180.44	15799.00		0.477	Not significant
	Married	217	188.19				
Highest Educational Attainment	Lower	184	189.83	16132.00	0.05	0.369	Not Significant
	Higher	185	180.20				
Length of Service	Shorter	184	191.94	15742.50		0.197	Not Significant
	longer	185	178.09				
Average Family Monthly Income	Lower	155	229.77	9645.50		0.000	Significant
	Higher	214	152.57				

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The findings indicate that teachers perceive no significant differences in school heads' supervisory competence in effective communication based on age, civil status, highest educational attainment, or length of service. While older school heads had a slightly higher mean rank (188.68) than younger ones (179.69), the difference was not statistically significant (p = 0.410), suggesting that communication effectiveness is tied to professional skills rather than age. Similarly, civil status (p = 0.477), educational attainment (p = 0.369), and length of service (p = 0.197) showed no significant impact, reinforcing that communication skills are independent of these demographic factors. However, school heads with lower family income were perceived as significantly more competent in communication (mean rank = 229.77) than those with higher income (152.57), with a p-value of 0.000, indicating that relatability and empathy may play a role in effective leadership communication.

These findings align with studies emphasizing the professional and interpersonal nature of communication rather than demographic attributes. Ghavifekr and Ibrahim (2014) highlight that trust and collaboration stem from effective communication, while Ramos (2021) stresses that clarity and alignment with institutional goals are key in Philippine schools. The lack of difference based on civil status or education suggests that practical communication skills and leadership traits matter more than personal background, as noted by Kartini et al. (2020) and Ereje & Ambag (2020). The significant impact of income level on perceived communication competence suggests that empathy fosters stronger relationships, supporting insights from Murtiningsih et al. (2019) and Gepila Jr. (2020). Locally, Lavilles Jr. and Robles (2017) and Jimenez (2020) emphasize open communication and feedback mechanisms as crucial for effective leadership, reinforcing the idea that school heads who prioritize clear, empathetic, and transparent communication foster trust and collaboration, regardless of their demographic background.

Table 12

Difference in the Level of the School Heads' Supervisory Competence in Decision-Making and Problem Solving *as Perceived by the Teachers when Grouped and Compared According to the Variables*

Decision-Making and Problem Solving							
Variables	**Categories**	**N**	**Mean Rank**	**Mann Whitney U - test**	**Sig. Level**	***p*-value**	**Interpretation**
Age	Younger	151	172.69	14600.00		0.053	Not Significant
	Older	218	193.53				
Civil Status	Single	152	179.84	15707.00		0.413	Not significant
	Married	217	188.62				
Highest Educational Attainment	Lower	184	182.95	16643.50	0.05	0.369	Not Significant
	Higher	185	187.04				
Length of Service	Shorter	184	173.76	14952.50		0.034	Significant
	longer	184	196.18				
Average Family Monthly Income	Lower	155	176.21	15222.50		0.157	Not Significant
	Higher	214	191.37				

The findings indicate that teachers perceive no significant differences in school heads' decision-making and problem-solving competence based on age (p = 0.053), civil status (p = 0.413), highest educational attainment (p = 0.369), or average family monthly income (p = 0.157). While older school heads had a slightly higher mean rank (193.53) than younger ones (172.69), the difference was not statistically significant, suggesting that both age groups exhibit comparable competencies. Similarly, civil status and educational attainment did not significantly affect perceptions, reinforcing that practical leadership skills matter more than personal background or academic qualifications. However, teachers perceived longer-serving school heads as significantly more competent in decision-making and problem-solving (p = 0.034), likely due to their accumulated experience and ability to navigate institutional challenges effectively.

These findings align with leadership literature emphasizing the role of experience in effective decision-making. Kartini et al. (2020) highlight that younger leaders bring innovation, while older ones offer strategic thinking, creating a balance in perceived competence. Locally, Ereje and Ambag (2020) note that Filipino school heads are evaluated

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based on adaptability rather than age. The significant impact of length of service supports Manaseh's (2016) assertion that experience fosters resilience and better problem-solving. Conversely, the lack of impact from income level suggests that financial status does not define leadership effectiveness. Hoque et al. (2020) argue that empathy is more crucial than economic background, while Lavilles Jr. and Robles (2017) affirm that Filipino teachers prioritize ethical leadership over financial standing. These insights emphasize that practical skills, ethical conduct, and experience shape perceptions of supervisory competence more than demographic factors.

Table 13

Difference in the Level of the School Heads' Supervisory Competence in Work-Life Balance as Perceived by the Teachers when Grouped and Compared According to the Variables

Work-Life Balance							
Variables	**Categories**	**N**	**Mean Rank**	**Mann Whitney U - test**	**Sig. Level**	***p*-value**	**Interpretation**
Age	Younger	151	171.10	14359.50		0.034	Significant
	Older	218	194.63				
Civil Status	Single	152	191.15	15557.00		0.413	Not significant
	Married	217	180.69				
Highest Educational Attainment	Lower	184	186.86	16677.00	0.05	0.733	Not Significant
	Higher	185	183.15				
Length of Service	Shorter	184	186.18	16802.50		0.829	Not Significant
	longer	185	183.82				
Average Family Monthly Income	Lower	155	181.91	16106.50		0.630	Not Significant

The findings reveal a significant difference in perceived work-life balance based on age, with younger school heads (mean rank = 171.10) being viewed as more capable than their older counterparts (mean rank = 194.63, p = 0.034). This suggests that younger leaders may employ more adaptable and flexible strategies to balance professional and personal responsibilities. Kartini et al. (2020) emphasize that transformational leadership fosters innovation and adaptability, traits often associated with younger school heads. Locally, Ereje and Ambag (2020) highlight that Filipino school heads who embrace modern leadership approaches are better equipped to handle evolving educational demands. Conversely, no significant differences were found in work-life balance perceptions based on civil status (p = 0.413), highest educational attainment (p = 0.733), length of service (p = 0.829), or average family monthly income (p = 0.630). This indicates that teachers evaluate school heads based on professional competence rather than demographic factors.

The neutrality in perceptions regarding civil status, educational attainment, tenure, and financial background suggests that teachers prioritize leadership effectiveness over personal characteristics. Ghavifekr and Ibrahim (2014) assert that ethical leadership, trust, and professional integrity are more influential in shaping perceptions than marital status. Similarly, Vecaldo et al. (2017) emphasize that Filipino teachers value practical leadership skills and interpersonal relationships over formal academic credentials. The lack of significant differences based on tenure implies that both newer and more experienced school heads face similar work-life balance challenges, aligning with Manaseh's (2016) notion that leadership effectiveness is defined by role management rather than years of service. Furthermore, Hoque et al. (2020) argue that financial status does not determine work-life balance perceptions, as empathetic leadership and delegation skills play a more crucial role. In the Philippine context, Lavilles Jr. and Robles (2017) affirm that Filipino teachers assess school heads based on their relatability and practical leadership approaches rather than economic standing. These insights reinforce the idea that strong leadership, ethical conduct, and adaptability are key factors in ensuring a balanced and effective school management approach.

Table 14

Difference in the Level of the School Heads' Financial Management Competence in Preparation of Work and Financial Plan as Perceived by the Teachers when Grouped and Compared According to the Variables

Preparation of Work and Financial Plan							
Variables	**Categories**	**N**	**Mean Rank**	**Mann Whitney U - test**	**Sig. Level**	***p*-value**	**Interpretation**
Age	Younger	151	173.54	14728.50		0.081	Not Significant
	Older	218	192.94				
Civil Status	Single	152	164.65	13398.50		0.002	Significant
	Married	217	199.26				
Highest Educational Attainment	Lower	184	202.10	13873.50	0.05	0.002	Significant
	Higher	185	167.99				
Length of Service	Shorter	184	194.41	15288.00		0.086	Not Significant
	longer	185	175.64				
Average Family Monthly Income	Lower	155	196.29	14835.50		0.079	Not Significant
	Higher	214	176.82				

The findings indicate statistically significant differences in teachers' perceptions of school heads' financial management competence based on civil status and educational attainment. Married school heads were perceived as more competent, possibly due to their broader life experiences in managing finances, as supported by Madura et al. Similarly, those with lower educational qualifications were seen as more capable, highlighting the importance of practical experience over formal academic credentials. Stronge and Xu argue that hands-on experience often plays a more significant role in financial planning than theoretical knowledge. In contrast, no significant differences were found based on age, length of service, or average family monthly income, suggesting that financial management skills are shaped more by professional training and standardized institutional guidelines rather than demographic factors. Caldwell and Spinks emphasize that financial competence is developed through structured strategic planning and continuous professional development, ensuring consistency across different backgrounds.

These results align with literature emphasizing the critical role of budgeting, procurement competence, and financial oversight in effective school leadership. Caldwell and Spinks (2021) highlight that school heads must align financial resources with institutional goals to support teaching and learning initiatives. Madura et al. (2018) further stress the importance of procurement skills in forecasting financial needs and ensuring long-term sustainability. Additionally, Stronge and Xu (2021) argue that the ability to monitor and evaluate fund utilization is crucial for accountability and regulatory compliance. In the Philippine context, these findings underscore that professional development and adherence to institutional policies play a more significant role in shaping financial management competence than personal demographics, reinforcing the importance of structured training programs for school heads.

Table 15

Difference in the Level of the School Heads' Financial Management Competence in the Generation and Mobilization of Financial Resources
as Perceived by the Teachers when Grouped and Compared According to the Variables

Generation and Mobilization of Financial Resources							
Variables	**Categories**	**N**	**Mean Rank**	**Mann Whitney U - test**	**Sig. Level**	***p*-value**	**Interpretation**
Age	Younger	151	166.59	13679.50		0.005	Significant
	Older	218	197.75				
Civil Status	Single	152	182.14	16057.50	0.05	0.661	Not significant
	Married	217	187.00				
	Lower	184	193.20	15512.00		0.135	Not Significant

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Highest Educational Attainment	Higher	185	176.85			
Length of Service	Shorter	184	183.98	16832.00	0.852	Not Significant
	longer	185	175.64			
Average Family Monthly Income	Lower	155	189.90	15826.00	0.445	Not Significant
	Higher	214	181.45			

The findings reveal a significant difference in teachers' perceptions of school heads' financial management competence in generating and mobilizing resources based on age. Older school heads were perceived as more competent than younger ones, likely due to their greater experience and strategic financial management skills developed over time. Caldwell and Spinks (2021) support this, emphasizing that financial expertise is honed through continuous exposure and professional growth. Ocampo (2023) similarly highlights that experience and training, rather than age alone, enhance financial management abilities. In contrast, no significant differences were found in perceptions based on civil status, educational attainment, length of service, or average family monthly income. This suggests that factors such as personal circumstances and academic qualifications do not substantially influence teachers' views on financial resource management. Madura et al. (2018) argue that financial competence stems from professional experience and training, while Domingo and Reyes (2017) found that hands-on involvement with financial processes is more valuable than formal education.

These findings align with research emphasizing the importance of financial planning, procurement competence, and accountability in school leadership. Caldwell and Spinks (2021) highlight the necessity of aligning financial resources with institutional goals to ensure effective budget allocation. Madura et al. (2018) stress that school heads must possess procurement skills to mobilize financial resources effectively, contributing to long-term sustainability. Additionally, Stronge and Xu (2021) underscore the importance of financial accountability, which ensures ethical and efficient resource management. In the Philippine context, professional development and institutional policies play a crucial role in shaping financial competence among school heads, reinforcing the need for continuous training to enhance their ability to generate and manage financial resources effectively.

Table 16

Difference in the Level of the School Heads' Financial Management Competence in Procurement as Perceived by the Teachers when Grouped and Compared According to the Variables

Procurement Variables	**Categories**	**N**	**Mean Rank**	**Mann Whitney U - test**	**Sig. Level**	***p*- value**	**Interpretation**
Age	Younger	151	186.24	16271.50		0.850	Not Significant
	Older	218	184.14				
Civil Status	Single	152	205.11	13435.50		0.002	Significant
	Married	217	170.91				
Highest Educational Attainment	Lower	184	177.61	15659.50	0.05	0.176	Not Significant
	Higher	185	192.35				
Length of Service	Shorter	184	198.12	14606.50		0.016	Significant
	longer	185	171.95				
Average Family Monthly Income	Lower	155	177.07	15355.50		0.216	Not Significant
	Higher	214	190.75				

The findings reveal that age and educational attainment do not significantly impact teachers' perceptions of school heads' procurement competence, suggesting that procurement skills are more influenced by training and experience rather than demographic factors. However, civil status and length of service showed significant differences. Single school heads were perceived as more competent in procurement than their married counterparts, possibly due to

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their greater flexibility and fewer personal responsibilities. Similarly, school heads with shorter service lengths were viewed as more competent than long-serving ones, which may be attributed to their exposure to recent procurement practices and modern financial management strategies. Madura et al. (2018) suggest that personal circumstances, such as marital status, can shape an individual's approach to financial decision-making, while Day and Sammons (2016) argue that newer leaders often introduce innovative procurement approaches valued by teachers.

Additionally, average family income did not significantly affect perceptions of procurement competence, reinforcing the idea that financial management skills are primarily shaped by professional development rather than personal wealth. Caldwell and Spinks (2021) emphasize that procurement effectiveness relies on structured financial planning and adherence to institutional policies rather than socioeconomic background. Effective procurement involves forecasting financial needs, aligning budgets with institutional goals, and ensuring accountability in financial decision-making (Madura et al., 2018). These results highlight the importance of continuous training and institutional frameworks in enhancing school heads' procurement competence, ensuring that all leaders—regardless of background—are equipped to manage financial resources effectively.

Table 17

Difference in the Level of the School Heads' Financial Management Competence in Financial Monitoring and Evaluation as Perceived by the Teachers when Grouped and Compared According to the Variables

Financial Monitoring and Evaluation							
Variables	**Categories**	**N**	**Mean Rank**	**Mann Whitney U - test**	**Sig. Level**	***p*-value**	**Interpretation**
Age	Younger	151	165.28	13482.00		0.003	Significant
	Older	218	198.66				
Civil Status	Single	152	183.29	16232.00		0.792	Not significant
	Married	217	186.20				
Highest Educational Attainment	Lower	184	192.64	15615.00	0.05	0.161	Not Significant
	Higher	185	177.41				
Length of Service	Shorter	184	183.60	16762.00		0.797	Not Significant
	longer	185	186.39				
Average Family Monthly Income	Lower	155	186.75	16314.00		0.784	Not Significant
	Higher	214	183.73				

The findings indicate that age is a significant factor in teachers' perceptions of school heads' competence in financial monitoring and evaluation, with younger school heads viewed as more competent, possibly due to their familiarity with modern financial tools and adaptability to evolving financial practices. In contrast, civil status, educational attainment, length of service, and average monthly family income did not show significant differences, suggesting that financial monitoring skills are shaped more by professional development and institutional policies rather than personal demographics. Caldwell and Spinks (2021) emphasize that financial competence is largely influenced by structured training programs, while Madura et al. (2018) highlights the role of strategic financial planning in ensuring sustainability. The results underscore the importance of continuous training and professional development in enhancing school heads' financial management skills, reinforcing the notion that expertise in financial monitoring and evaluation is cultivated through experience, ongoing education, and adherence to institutional guidelines rather than personal background factors.

Table 18

Relationship Between the Level of School Heads' Supervisory Competence and the Level of Financial Management

Correlation	**N**	**rho**	**Sig. level**	**p-value**	**Interpretation**

Level of School Heads' Supervisory Competence	369	0.539	0.01	0.000	Significant
Level of Financial Management	369				

Table 62 presents the relationship between the level of school heads' supervisory competence and the level of financial management. The findings reveal a statistically significant positive correlation (rho = 0.539, p = 0.000) between school heads' supervisory competence and financial management, suggesting that as supervisory skills improve, so does financial management effectiveness. This moderate to strong relationship highlights the critical role of strong leadership in ensuring sound financial practices, reinforcing the need for professional development programs that enhance supervisory skills. Ereje and Ambag (2020) argue that effective supervision strengthens leadership, while Ramos (2021) emphasizes its impact on daily operations and financial decision-making. Similarly, Vecaldo et al. (2017) and Jimenez (2020) highlight how instructional leadership and communication foster transparency and resource management, ultimately contributing to better financial oversight in schools.

Table 19

Relationship Between the Level of School Heads' Supervisory Competence and the Level of Teachers' Performance

Correlation	N	rho	Sig. level	p-value	Interpretation
Level of School Heads' Supervisory Competence	369	0.056	0.05	0.284	Not Significant
Level of Teachers' Performance	369				

Table 63 presents the relationship between the level of school heads' supervisory competence and the level of teachers' performance. With a sample size of 369, the correlation coefficient (rho = 0.056, p = 0.284) indicates a very weak and statistically insignificant relationship between school heads' supervisory competence and teachers' performance. This suggests that supervisory competence alone does not substantially impact teacher performance, highlighting the influence of other critical factors. Ereje and Ambag (2020) emphasize that effective supervision extends beyond oversight to mentoring and fostering collaboration, while Ramos (2021) and Vecaldo et al. (2017) stress the role of a supportive educational environment. Local studies by Calapardo et al. (2016) and Dalanon et al. (2018) advocate for a holistic leadership approach, reinforcing the need for school heads to focus on professional relationships and targeted teacher support.

Table 20

Relationship Between the Level of Financial Management Competence and the Level of Teachers' Performance

Correlation	N	rho	Sig. level	p-value	Interpretation
Level of Financial Management	369	0.066	0.01	0.206	Not Significant
Level of Teachers' Performance	369				

Table 20 presents the relationship between the level of financial management competence and the level of teachers' performance. The table includes the following data: a sample size (N) of 369, a correlation coefficient (rho) of 0.066, a significance level of 0.01, and a p-value of 0.206.

The weak positive correlation between financial management competence and teachers' performance (p = 0.206) is not statistically significant, suggesting that variations in financial management competence among school heads do not directly impact teachers' performance. This aligns with studies emphasizing that teacher effectiveness is shaped more by instructional leadership, pedagogical competence, and professional development rather than financial management alone (Ereje & Ambag, 2020; Calapardo et al., 2016). Almerino et al. (2020) highlight the role of inclusive learning environments, while Domingo and Reyes (2017) stress that financial management supports resource allocation but does not necessarily enhance teaching practices or student outcomes. These findings underscore the need for school heads to focus on holistic leadership approaches that prioritize instructional support and teacher development over financial management alone.

Conclusions

The study highlights the diverse backgrounds of teachers, underscoring the need for tailored professional development programs. Teachers generally perceive school heads as competent in ethics, communication, decision-making, and work-life balance, though ongoing improvement remains essential. While school heads demonstrate strong financial management skills, gaps in financial monitoring and evaluation call for further training. Teachers' performance in the 2023-2024 school year was satisfactory, with no significant differences based on demographics, indicating other influential factors. Supervisory competence positively affects both financial management and teaching effectiveness, whereas financial competence alone does not directly enhance teaching outcomes. To address these findings, the researcher recommends strengthening school heads' supervisory and financial management skills through targeted training and professional development. Collaborative professional learning communities should be established to support teachers in sharing best practices and overcoming instructional challenges. The study's insights should inform strategic planning for leadership development, with Schools Division Superintendents, SGOD Chiefs, CID Chiefs, and Public Schools District Supervisors ensuring effective training, resource allocation, and best practice implementation. Future research should further investigate additional variables affecting the link between school leadership competencies and teacher performance.

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