

School Heads' Instructional Competence and Financial Management Skills in Relation to Teachers' Performance

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Abstract:

This study aimed to assess the instructional competence and financial management skills of School Heads in relation to teachers' performance in a district within a fourth-class municipality in Negros Oriental during the School Year 2022–2023. A three-part, teacher-made questionnaire was administered to 60 purposively selected teachers from five schools. The instruments underwent face and content validation by five education experts and demonstrated excellent reliability, with Cronbach's Alpha values of 0.952 and 0.962 for instructional competence and financial management skills, respectively. Data analysis employed frequency, percentage, mean, and the Mann-Whitney U Test at a 0.05 significance level. Results indicated no significant differences in support levels for School Heads and community partnerships in physical and emotional areas, but a significant difference was noted in the financial area based on highest educational attainment. There were also no significant differences found in the extent of compliance or level of difficulties. Recommendations include showcasing instructional competence through "lakbay-aral" (educational visits), leveraging School Heads' roles to improve student outcomes, rotating leadership among school leaders, and maintaining disaster preparedness. For financial management, promoting action research, policy implementation, continuous education, and leadership training across all teaching ranks were emphasized. Lastly, teachers are encouraged to sustain their efforts toward high performance and continuous improvement.

Keywords: Financial management, instructional competence, teachers' performance

Introduction:

Nature of the Problem

Teachers' performance can be attributed to several factors. School Heads' Instructional Competence and Financial Management are just two of these factors that may influence their performance. Managing the schools' resources and improving their teaching competency, the National Competency-Based Standards and the Republic Act 9184, otherwise known as the Government Procurement Act of 2003, and how to utilize the allotted budget was stipulated in the Maintenance and Other Operating Expenses (MOOE) (Valmores, 2021). Quality learning is contingent upon quality teaching. Hence, enhancing teacher quality becomes of utmost importance for long-term and sustainable nation-building.

Relevant to DepEd Order (DO) No. 001, s. 2020, the Professional Development Priorities for Teachers and School Leaders shall support the realization of the Department's goal of continuous upskilling and reskilling of teachers and school leaders that will result in better learning outcomes. Further, Cabigao (2019) even found out that School Heads' level of professional competencies is generally competent in the nature of their duties and functions as education leaders; the majority of the teachers obtained very satisfactory performance, and the majority of the school heads recorded outstanding performance.

In addition, DepEd Order 60, s. 2016, the implementation of financial management operations became a rudiment that mobilized financial reform, which aimed to increase transparency and accountability across all levels of the Department.

As a teacher, I have had experiences in which school heads in institutions have their own way of leading their teachers, using various teaching and learning strategies, and applying them in the work field. How they manage or operate the schools and encourage teachers to develop themselves through advanced learning and further knowing their role as School Heads of an institution and the administration finds this timely to dig up and search answers on the areas mentioned in the objectives of this study and create an intervention plan to propose it for the best of the district.

Current State of Knowledge

Instructional competence is fundamental to school heads' role in driving school success, as they oversee smooth operations, academic outcomes, and accountability to stakeholders (Leithwood et al., 2020). Despite increasing emphasis on shared leadership, principals remain central instructional leaders who guide teacher reflection, supervise instruction, and foster professional growth (Chen, 2017; Ahmed, 2016). While challenges like administrative overload and policy constraints can limit their effectiveness (Dania, 2021), effective leaders empower teachers, promote collaboration, and align teaching with student needs (Robinson, 2020). They also manage diverse personnel, including support staff, who collectively influence student development (Starratt, 2023). A positive school climate and inclusive environment, sustained by leadership that monitors progress and targets interventions, enhance both teaching quality and student achievement (Maxwell et al., 2017; Ostrowski, 2020).

Empirical studies in the Philippines highlight the significance of school heads' instructional supervision competence in improving teacher performance and student outcomes (Cabigao, 2019; Daing, 2020). While some research finds a positive link between leadership styles and teacher efficacy (Abillar, 2020), others report weak or no significant relationships (Nombres, 2016; Gelizon et al., 2016), underscoring the complexity of instructional leadership's impact. The prevailing recommendation emphasizes that principals model instructional excellence, provide clear feedback, and foster collegial collaboration to boost teacher performance. Mandated by Republic Act 9155, instructional competence involves aligning classroom practices with curriculum standards and national goals, as well as embodying visionary, empathetic, and resilient leadership to enhance educational quality (Macadatar, 2022; Briones, 2019; Buba & Digo, 2021).

Despite its importance, instructional leadership faces challenges such as heavy administrative demands, limited autonomy, and inadequate training in pedagogical leadership (Achmad, 2019; Dani & Andriani, 2021). Principals who engage in classroom monitoring, curriculum management, and targeted remediation significantly affect student achievement (Bush, 2014; Shaked et al., 2018). Post-pandemic education demands strategic instructional leadership involving supervision, technical assistance, and curriculum adjustments (Buban & Digo, 2021). Studies link school performance to teacher collaboration, trust in leadership, and administrative support, yet gaps in competencies remain, highlighting the need for enhanced training and strategic planning by DepEd (Basañes, 2020; Villanueva et al., 2021). The COVID-19 crisis further exposed these challenges, emphasizing the importance of adaptable, empathetic leadership that supports remote learning and fosters healthy school environments to sustain effective teaching and learning (WHO, 2020; Harris, 2020; Villar et al., 2021).

Financial management skills are vital for school heads to ensure institutions operate within budget while delivering quality education. Effective principals engage in budgeting, monitoring expenditures, and communicating financial decisions transparently, using tools like accounting software to support planning and avoid overspending (University of North Carolina, 2022; Bliss, 2022). Their financial competence influences teacher performance by securing resources for training and motivation (Kalsoom et al., 2017), and principals' strong administrative and communication skills foster improved teaching effectiveness (Owan & Agunwa, 2019). In the Philippine context, school leaders are mandated to manage financial and human resources efficiently (Republic Act No. 9155), with transparent practices and teacher involvement in budgeting shown to enhance instructional delivery (Espinosa, 2017; Ochada & Gempes, 2018). However, inconsistent application of financial regulations remains a challenge (Espiritu, 2020), while procurement delays and limited stakeholder engagement hinder resource availability and impact teacher workload (Brillantes et al., 2019; Pepito & Acibar, 2019).

The Public Financial Management (PFM) Reform Program seeks to improve accountability and transparency in managing public funds, affecting school financial management directly (DepEd Public Financial Management Reform Roadmap, 2020). Studies consistently show that supportive work environments, job satisfaction, and resource availability positively influence teacher performance (Rabago, 2018; Pilarta, 2015; Catolos & Catolos, 2017). Job satisfaction related to interpersonal relationships and job status correlates with better teaching outcomes, though salary and recognition often remain concerns (Abarro, 2018; Batuigas et al., 2022). Leadership styles emphasizing ethics and responsiveness are linked to higher job satisfaction and performance (Ragiasis, 2018; Demir, 2018). Despite some findings showing no significant correlation between school heads' profiles and their performance (Barola & Digo, 2022), policy improvements targeting leadership development and financial management are recommended to enhance educational outcomes, especially amid challenges like the COVID-19 pandemic and resource constraints (Alvarez, 2020; Cahapay, 2020; Mateo, 2020).

Theoretical Underpinnings

This study is grounded in three key theories. The first is the Situational Leadership II (SLII) Model by Hersey and Blanchard (1993), which emphasizes that effective leadership depends on adapting to the maturity and needs of followers through four styles: directing, coaching, supporting, and delegating. The coaching style, characterized by high directive and supportive behavior, is particularly effective for moderately low-maturity followers and enhances

engagement through collaboration and detailed instruction. The SLII model posits that no single leadership style is best; leaders must be flexible and responsive to various situations. Scholars like Zigarmi, Roberts, and Ahmed also emphasize that school leadership is a shared responsibility, with teacher leaders playing a crucial role in positive school change and student achievement.

The second theory is Knight's (1993) Model for School Financial Management, which presents finance as a systemic trigger that requires sound management and effective feedback. It underscores the need for innovation and the involvement of teachers in planning and implementing school improvements. The third is Campbell's Theory of Performance (1990), which views performance as multidimensional, involving effort, communication, leadership, and task-specific behaviors. This theory highlights the importance of school heads' supervisory and managerial skills in influencing performance outcomes. Despite challenges in standardizing performance measures across roles, the integration of these theories provides a solid foundation for examining how school heads' instructional competence and financial management skills relate to teachers' performance.

Objectives

This study aimed to determine the levels of school heads' instructional competence and financial management skills in relation to the level of teachers' performance in a district in a fourth-class municipality in the Province of Negros Oriental for the School Year 2022-2023. Specifically, this study sought to answer the following questions: 1) the level of School Heads' instructional competence according to the area of leading strategically, focusing on teaching and learning, and developing self and others; 2) level of School Heads' financial management skills according to the aforementioned areas; 3) the significant difference between the teachers' performance when grouped and compared according to the aforementioned variables; 4) the significant relationship between the School Heads' instructional competence and level of performance; and 5) the significant relationship between the level of School Heads' financial management skills 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

This study employed a descriptive analytical research design using a modified teacher-made survey questionnaire to assess the instructional competencies and financial management skills of school heads in a district within a fourth-class municipality in Negros Oriental, and how these relate to teachers' performance. According to Nachimas and De Ward (2015), descriptive research goes beyond mere data collection by providing reflective interpretation of existing conditions, relationships, practices, and trends. This design was chosen to offer factual, scientific insights into the current situation, enabling an accurate understanding of the prevailing issues regarding school heads' competencies and their impact on teacher performance.

Study Respondents

The respondents of this study were 60 teachers in a district in a fourth-class municipality in the Province of Negros Oriental. The teachers were taken from the 6 schools for the School Year 2021-2022. They were selected through the Purposive Sampling technique. Alchemer (2022) has known Purposive Sampling as judgmental, selective, or subjective sampling; it is defined as a form of non-probability sampling in which researchers rely on their judgment when choosing members of the population to participate in their surveys.

Instruments

A three-part, 64-item teacher-made questionnaire was used to collect data from teachers in six elementary schools within a district of a fourth-class municipality in Negros Oriental. Part 1 gathered teachers' profiles, including age, sex at birth, employment status, and highest educational attainment. Part 2 contained 32 items assessing instructional competence across sub-areas such as strategic leadership, teaching and learning focus, self and others' development, and school operations management. Responses were measured using a five-point Likert scale ranging from 1 (poor/very low) to 5 (outstanding/very high) to indicate the level of competence. The research instrument was subjected to validity (4.87-excellent) and reliability (0.952 for instructional competence and 0.962 for financial management skills-both interpreted as excellent). All of them were interpreted as worthy and good; respectively.

Data Gathering Procedure

In gathering the anticipated data, the researcher first asked permission from the Schools Division Superintendent in a district in a fourth-class municipality in the Province of Negros Oriental. When permission was granted, the researcher immediately coordinated with the Public School District Supervisor and school principals of a district in a fourth-class municipality in the Province of Negros Oriental and administered the survey questionnaires to all the elementary teacher respondents identified, and the same were retrieved to be encoded and be tabulated. Similarly, the gathered data were computed using MS Excel and SPSS (Statistical Package for the Social Sciences).

To address ethical issues, the researcher secured the respondents' informed consent and emphasized that their participation in this study would be voluntary, and they have the right to withdraw if they feel uncomfortable in the process of gathering information from them. They were also assured of full confidentiality. No information that discloses their identity was released or published without their specific consent to the disclosure except when it is imperatively necessary. The materials that will contain raw information derived from them were disposed of by manual shredding after data processing within a given period.

Data Analysis and Statistical Treatment

Objective No. 1 used the descriptive-analytical scheme and mean to determine the level of instructional competence of elementary school heads by leading strategically, focusing on teaching and learning, developing self and others, and managing schools' operations and resources.

Objective No. 2 also used the descriptive-analytical scheme and mean to determine the level of school heads' financial management skills according to the aforementioned areas.

Objective No. 3 likewise used the comparative-analytical scheme and independent t-test to determine the significant difference in the level of teachers' performance when grouped and compared according to the variables.

Objective No. 4 used a relational-analytical scheme and Spearman's Rho to determine the significant relationship between the level of School Heads' instructional competence and the level of teachers' performance.

Objective No. 5 also used the relational-analytical scheme and Spearman's Rho to determine the significant relationship between the level of School Heads' financial management skills and the level of teachers' performance.

Ethical Consideration

It is unquestionable that school heads have a lot on their plates when it comes to managing the school's finances and dealing with their subordinates, such as their own teachers, stakeholders, and learners. The literature and concepts prove that the level of school heads' instructional competence and financial management skills affects teachers' performance, which this study also needs to investigate. In this study, the researcher asked the respondents for their consent. However, it was voluntary, where they could still withdraw at any time, and assured them that their answers in the questionnaire would only be used for the study itself and would be discarded after use. The participants were guaranteed confidentiality and anonymity in this study. The researcher strictly observed minimum health protocol as he conducted his study with the teachers.

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.

Table 1

Level of School Heads' Instructional Competence in the Area of Leading Strategically

Items	Mean	Interpretation
<i>Our School Head...</i>		
1. demonstrates and objectifies DepEd's vision, mission, and core values to teachers.	4.65	Very High Level
2. ensures shared understanding and alignment of school policies, programs, projects, and activities.	4.50	Very High Level
3. collaborates with school personnel in strengthening community outreach in alignment with school policies, programs, and activities.	4.57	Very High Level
4. serves as a role model in the school and the wider community.	4.72	Very High Level
5. implements the school plans aligned with the institutional goals and policies.	4.63	Very High Level
6. Share with other School Heads the best practices we have in school.	4.43	High Level

7. Involved in research and encourages teachers to conduct.	4.57	Very High Level
8. reviews the accomplishments in the IPCRF and PPPSSH).	4.63	Very High Level
Overall Mean	4.59	Very High Level

As illustrated in Table 1, school heads' instructional competence in the area of leading strategically received an overall mean rating of 4.59, interpreted as a "very high level." The highest-rated item, with a mean of 4.72, indicated that school heads serve as role models within the school and the broader community. However, the lowest-rated item, with a mean of 4.43, revealed that school heads were perceived as less likely to share best practices with their fellow school heads, although this still falls within the "high level" category. This suggests that while school heads demonstrate strong strategic leadership within their immediate environments, there is less emphasis on collaborative sharing of effective strategies with peers. This finding contrasts with Chen's (2017) view that effective school leaders consistently engage in instructional dialogue and reflective practices with teachers and peers to enhance instructional quality and professional development.

Table 2

Level of School Heads' Instructional Competence in the Area of Focusing on Teaching and Learning

Items	Mean	Interpretation
<i>Our school head...</i>		
1. demonstrates knowledge and understanding of school-based review, contextualization, and implementation of learning standards.	4.70	Very High Level
2. assists teachers in making the curriculum relevant to learners.	4.68	Very High Level
3. leads us to work with teams in the implementation of these learning standards.	4.52	Very High Level
4. collaborates with school personnel to help teachers improve their performance.	4.53	Very High Level
5. utilize learning outcomes to attain other performance indicators.	4.47	High Level
6. sets achievable and challenging learning outcomes to support learning achievements.	4.67	Very High Level
7. implements learner discipline policies by collaborating with parents, school personnel, and the community.	4.67	Very High Level
8. ensures that learner discipline policies are integrated and applied by school personnel at all levels.	4.60	Very High Level
Overall Mean	4.61	Very High Level

As shown in Table 2, school heads demonstrated a very high level of instructional competence in the area of focusing on teaching and learning, with an overall mean of 4.61. The highest-rated item, with a mean of 4.70, indicated that school heads showed strong knowledge and understanding of school-based review, contextualization, and implementation of learning standards. However, the lowest-rated item, with a mean of 4.47, suggested that school heads were less likely to fully utilize learning outcomes to achieve essential learning goals. This gap implies that while instructional competence is strong overall, there may be underlying factors limiting the effective application of learning data. These findings align with Marzano, Frontier, and Livingston's (2020) assertion that educational leaders must prioritize and support practices that help teachers develop expertise, emphasizing the importance of a clear knowledge base and structured professional development.

Table 3

Level of School Heads' Instructional Competence in the Area of Developing Self and Others

Items	Mean	Interpretation
<i>Our school head...</i>		
1. Conduct self-assessment of personal and professional development needs.	4.23	High Level
2. set goals in achieving personal and professional upgrading through continuing studies.	4.63	Very High Level
3. serves as a learning resource to fellow school heads in upgrading personal and professional competencies.	4.28	High Level
4. initiate learning opportunities with other school heads to improve practice.	4.32	High Level
5. seeks opportunities to improve one's practice as a school leader through professional networks.	4.25	High Level
6. monitor and evaluate school personnel in the implementation of the performance management system to ensure career advancement.	4.23	High Level

7. empower teachers to consistently and effectively perform leadership roles and responsibilities in achieving school goals.	4.13	High Level
8. reward and recognize learners, school personnel, and other stakeholders for exemplary performance and/ or support.	4.22	High Level
Overall Mean	4.29	High Level

Table 3 reveals that school heads demonstrated a high level of instructional competence in the area of developing self and others, with an overall mean of 4.29. The highest-rated item, with a mean of 4.63, highlights that school heads actively pursue personal and professional development through continuing studies, reflecting a very high level of competence. However, the lowest-rated item, with a mean of 4.13, indicates that school heads are less consistent in empowering teachers to effectively assume leadership roles. This suggests a gap in leadership development practices, contrasting with Robinson's (2018) view that strong foundations in teacher evaluation and leadership support are essential to fostering teacher quality and enhancing educational outcomes.

Table 4

Level of School Heads' Instructional Competence in the Area of Managing Schools Operations and Resources

Items	Mean	Interpretation
<i>Our school head...</i>		
1. demonstrates skills in managing school data and information using technology, including ICT	4.22	High Level
2. manage finances adhering to policies, guidelines, and issuances in allocation, procurement, disbursement, and liquidation aligned with the school plan.	4.35	High Level
3. systematize processes in managing school facilities and equipment in adherence to policies, guidelines, and issuances on acquisition, recording, utilization, repair and maintenance, storage, and disposal.	4.33	High Level
4. empowers school personnel in sustaining effective management of staff in adherence to laws, policies, guidelines, and issuances based on the needs of the school.	4.37	High Level
5. manages school safety for disaster preparedness, mitigation, and resiliency to ensure continuous delivery of instruction.	4.20	High Level
6. capacitate school personnel in managing emerging opportunities and challenges to promote equality and equity in addressing the needs of learners and other stakeholders.	4.31	High Level
7. manage staffing like teaching load distribution and grade level and subject area assignment in adherence to laws, policies, guidelines, and issuances based on the needs of the school.	4.31	High Level
8. identify emerging opportunities and challenges in addressing the needs of learners, school personnel, and other stakeholders.	4.45	High Level
Overall Mean	4.32	High Level

As demonstrated in Table 4, the instructional competence of school heads in managing school operations and resources was rated at an overall mean of 4.32, interpreted as a "high level." The highest-rated item, with a mean of 4.63, highlighted school heads' ability to identify emerging opportunities and challenges in meeting the needs of learners, school personnel, and stakeholders. Conversely, the lowest-rated item, with a mean of 4.20, indicated that school heads were perceived as less prepared in managing school safety for disaster preparedness, mitigation, and resiliency, though it still fell within the "high level" range. This suggests that while school heads are seen as responsive to evolving educational needs, there is a perceived gap in disaster readiness and risk management. This observation aligns with Maxwell et al. (2017), who emphasized that school climate significantly influences student learning and achievement yet noted that limited research has examined how staff perceptions—such as preparedness—may also affect overall school performance.

Table 5

Level of School Heads' Financial Management Skills in the Area of Leading Strategically

Items	Mean	Interpretation
<i>Our school head...</i>		
1. demonstrates and objectifies DepEd's vision, mission, and core values to teachers.	4.58	Very High Level
2. ensures shared understanding and alignment of school policies, programs, projects, and activities.	4.57	Very High Level
3. collaborates with school personnel in strengthening community outreach in alignment with school policies, programs, and activities.	4.48	High Level

4. serves as a role model in the school and the wider community.	4.47	High Level
5. implements the school plans aligned with the institutional goals and policies.	4.53	Very High Level
6. Share with other School Heads the best practices we have in school.	4.50	Very High Level
7. Involved in research and encourages teachers to conduct.	4.38	High Level
8. reviews the accomplishments in the IPCRF and PPPSSH).	4.43	High Level
Overall Mean	4.44	High Level

As shown in Table 5, on the level of school heads' financial management skills in the area of strategic leadership, the overall mean was 4.44, which is interpreted as a "high level." Item no. 1 was assessed as the highest mean of 4.58, which posts "Our School Head demonstrates and objectifies DepEd's vision, mission, and core values to teachers," interpreted as "very high level," while item no. 7 was observed to be the lowest mean of 4.38 which declares that "Our School Head involves in research and encourages teachers to conduct" interpreted as "high level." The results imply that even School Heads have difficulty encouraging their teachers to research and turn it into a journal. To Villar et al (2021), teaching and learning methods have changed significantly, and this further confirms that school roles have shifted, and education leaders have been stretched to their limits.

Table 6

Level of School Heads' Financial Management Skills in the Area of Focusing on Teaching and Learning

Items	Mean	Interpretation
<i>Our school head...</i>		
1. demonstrates knowledge and understanding of school-based review, contextualization, and implementation of learning standards.	4.42	High Level
2. assists teachers in making the curriculum relevant to learners.	4.43	High Level
3. leads us to work with teams in the implementation of these learning standards.	4.57	Very High Level
4. collaborates with school personnel to help teachers improve their performance.	4.52	Very High Level
5. utilize learning outcomes to attain other performance indicators.	4.45	High Level
6. sets achievable and challenging learning outcomes to support learning achievements.	4.40	High Level
7. implements learner discipline policies by collaborating with parents, school personnel, and the community.	4.45	High Level
8. ensures that learner discipline policies are integrated and applied by school personnel at all levels.	4.32	High Level
Overall Mean	4.45	High Level

As presented in Table 6, on the level of school heads' financial management skills in the area of Focus on teaching and learning, the overall mean was 4.45, which is interpreted as a "high level." Item no. 3 was assessed as the highest mean of 4.57 which posts "Our School Head leads us to work with teams in the implementation of these learning standards" interpreted as "very high level" while item no. 8 was observed to be the lowest mean of 4.32 which declares that "Our School Head ensures that learner discipline policies are integrated and applied by school personnel at all levels" interpreted as "high level." The results imply that School Heads are not quite sure if learners from all levels follow discipline in school. The United Nations and Works Agency negates that the Head Teacher/School Principal should focus on improving the teaching and learning of learners, ensuring the climate in every classroom in a school that supports and maximizes learning and progress for every child. Every child must feel safe and be enabled to build a positive relationship with their teacher (unrwa.org, 2022).

Table 7

Level of School Heads' Financial Management Skills in the Area of Developing Self and Others

Items	Mean	Interpretation
<i>Our school head...</i>		
1. Conduct self-assessment of personal and professional development needs.	4.43	High Level
2. set goals in achieving personal and professional upgrading through continuing studies.	4.33	High Level
3. serves as a learning resource to fellow school heads in upgrading personal and professional competencies.	4.37	High Level
4. initiate learning opportunities with other school heads to improve practice.	4.47	High Level
5. seeks opportunities to improve one's practice as a school leader through professional networks.	4.45	High Level
6. monitor and evaluate school personnel in the implementation of the performance management system to ensure career advancement.	4.33	High Level

7. empower teachers to consistently and effectively perform leadership roles and responsibilities in achieving school goals.	4.43	High Level
8. reward and recognize learners, school personnel, and other stakeholders for exemplary performance and/ or support.	4.60	Very High Level
Overall Mean	4.43	High Level

As shown in Table 7, on the level of school heads' financial management skills in the area of developing self and others, the overall mean was 4.43, which is interpreted as a "high level." Item no. 8 was assessed as the highest mean of 4.60, which states, "Our School Head rewards and recognizes learners, school personnel, and other stakeholders for exemplary performance and/ or support," and is interpreted as a "very high level." In contrast, Items nos. 2 and 6 were observed by Teachers that their school heads set goals in achieving personal and professional upgrading through continuing studies" and "monitor and evaluate school personnel in the implementation of the performance management system to ensure career advancement" both interpreted as "high level." The results imply that school heads have difficulty achieving their personal goals of continuing education for career advancement.

Chen (2017) agrees that principals, as instructional leaders, are primarily responsible for promoting effective teaching implementation. Effective principals continually engage teachers in instructional dialog and reflective practices to ensure that they are thoroughly equipped to improve student performance. Effective principals are aware of the varied instructional strategies that directly or indirectly improve teachers' professional development. The relationship between a principal's instructional supervision and a teacher's professional development is of interest to the study of teachers' professional development.

Table 8

Level of School Heads' Financial Management Skills in the Area of Managing Schools Operations and Resources

Items	Mean	Interpretation
<i>Our school head...</i>		
1. demonstrates skills in managing school data and information using technology, including ICT	4.63	Very High Level
2. manage finances adhering to policies, guidelines, and issuances in allocation, procurement, disbursement, and liquidation aligned with the school plan.	4.55	Very High Level
3. systematize processes in managing school facilities and equipment in adherence to policies, guidelines, and issuances on acquisition, recording, utilization, repair and maintenance, storage, and disposal.	4.63	Very High Level
4. empowers school personnel in sustaining effective management of staff in adherence to laws, policies, guidelines, and issuances based on the needs of the school.	4.58	Very High Level
5. manages school safety for disaster preparedness, mitigation, and resiliency to ensure continuous delivery of instruction.	4.60	Very High Level
6. capacitate school personnel in managing emerging opportunities and challenges to promote equality and equity in addressing the needs of learners and other stakeholders.	4.52	Very High Level
7. manage staffing like teaching load distribution and grade level and subject area assignment in adherence to laws, policies, guidelines, and issuances based on the needs of the school.	4.63	Very High Level
8. identify emerging opportunities and challenges in addressing the needs of learners, school personnel, and other stakeholders.	4.57	Very High Level
Overall Mean	4.59	Very High Level

As illustrated in Table 8, on the level of School Heads' Financial Management Skills in the Area of Managing Schools Operations and Resources, the overall mean was 4.59, interpreted as a "very high level."

Item nos. 1, 3, and 7 were assessed as the highest mean scores of 4.63 which posts "Our School Head demonstrates skills in managing school data and information using technology, including ICT;" "...systematize processes in managing school facilities and equipment in adherence to policies, guidelines, and issuances on the acquisition, recording, utilization, repair and maintenance, storage, and disposal;" and "...manage to staff like teaching load distribution and grade level and subject area assignment in adherence to laws, policies, guidelines, and issuances based on the needs of the school" interpreted as "very high level" while item no. 6 was shown by teachers to be of the low mean of 4.52 which states that "School Heads capacitate school personnel in managing emerging opportunities and challenges to promote equality and equity in addressing the needs of learners and other stakeholders" interpreted as "very high level."

The results imply that school heads have difficulty equipping school staff to handle new opportunities and challenges in order to advance fairness and equality when meeting the needs of students and other stakeholders.

Espinosa (2017) agrees as results highlighted the study that financial management practices of the school heads help schools draw up a budget, set objectives, identifies the sources in terms of human resources, time allocation, teaching and learning materials, and appropriate costing. To enable the principals to manage financial resources more responsively to the performance and instructional needs of the teachers, it would be very crucial if school leaders like them get a continuous boost of their own professional development by acquiring relevant financial skills and abilities required to effectively manage resources in the school.

Table 9

Difference in the Teacher's Level of Performance When Grouped and Compared According to Age, Sex at Birth, and Highest Educational Attainment

Variable	Category	N	Mean	t-value	p-value	Sig. level	Interpretation
Age	Younger	29	4.42	0.060	0.952		Not Significant
	Older	31	4.41				
Sex at Birth	Male	25	4.42	0.043	0.966	0.05	Not Significant
	Female	35	4.41				
Highest Educational Attainment	Lower	37	4.41	-1.149	0.256		Not Significant
	Higher	23	4.43				

Table 9 presents the analysis of teachers' performance based on age, sex at birth, and highest educational attainment. For the variable age, the obtained t-value of 0.060 with a p-value of 0.952 was greater than the 0.05 level of significance, indicating no significant difference. Similarly, for sex at birth, the t-value of 0.043 with a p-value of 0.966, and for highest educational attainment, the t-value of -1.149 with a p-value of 0.256, also exceeded the 0.05 threshold. These results led to the acceptance of the null hypotheses, confirming that there is no significant difference in teachers' performance when grouped according to these variables. This implies that teacher performance remains consistent regardless of age, gender, or educational background. Supporting this, Maya and Kaçar (2018) emphasized that school principals view teacher performance evaluations positively, noting their objectivity and role in fostering self-development, enhancing student engagement, and promoting effective classroom management through balanced discipline.

Table 10

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

Correlates	N	rho	Level of Sig	p-value	Interpretation
School Heads' Instructional Competence	60	-0.242	0.05	0.062	Not Significant
Level of Teachers' Performance	60				

The Spearman Rho's r-test result of -0.242 with a p-value of 0.062 indicates no significant relationship between the instructional competence levels of School Heads and the performance of teachers, as responses did not significantly vary across the four areas and three demographic variables. Thus, the null hypothesis stating no significant relationship between the two variables is accepted, suggesting that while variations in competence and performance may exist, they are minimal. These findings align with the study by Catolos and Catolos (2017), which found that most public secondary school teachers demonstrated very satisfactory performance, with teaching performance significantly related to age, length of service, and bachelor's degree course, but not to sex or educational attainment.

Table 11

Relationship Between the School Heads' Financial Management Skills and the Level of Teachers' Performance

Correlates	N	ρ	Level of Sig	p -value	Interpretation
School Heads' Financial Management Skills	60	-0.051	0.05	0.697	Not Significant
Level of Teachers' Performance	60				

The Spearman Rho's r -test result of -0.051 with a p -value of 0.697 also showed no significant difference existed between the levels of School Heads' Financial Management Skills and the level of teachers' performance. Their responses, therefore, did not vary when they were grouped according to the 4 areas and 3 variables.

Hence, the null hypothesis, which states "there is no significant relationship between the levels of financial management skills of School Heads and level of teachers' performance, is accepted.

In other words, the School Heads have more varied levels of financial management skills and teachers' performance. Differences could occur, but only with minimal variations.

Barola & Digo (2022) confirm through their study that there are no significant relationships between the profile of the school heads and their level of performance along the 7 key result areas of the first domain of the national standards for school heads. The proposed policy recommendations on improving school heads' profiles, career stages, and strategic leadership can be adopted and implemented upon review and approval of the higher authorities in the Department of Education.

Conclusions

The study found that most respondents were senior female teachers holding bachelor's degrees, with school heads demonstrating high levels of instructional competence and financial management skills. No significant differences were observed in these competencies across most variables, except for a notable difference in instructional leadership related to teachers' highest educational attainment. Teachers' performance also showed no significant differences across groups, indicating generally self-motivated and autonomous work behavior. Conclusions emphasized the need for school heads to foster collaboration despite competition, strengthen teaching and learning outcomes, empower teachers in leadership roles, and maintain safe, well-managed school environments. Financially, school heads should encourage teacher involvement in research, enforce learner discipline policies, support continuous professional development, and equip staff to meet evolving challenges to promote equity. Teachers' high-performance ratings suggest progress toward excellence. Recommendations include sharing best practices through study visits, maximizing teaching and learning processes, rotating leadership roles during absences, encouraging further studies, enhancing disaster preparedness, sustaining action research, enforcing policies, providing leadership training, and continuing current efforts to maintain improvement.

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