

Balancing School Heads' Financial Management and Instructional Leadership

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ABSTRACT

The research determined the balancing of school heads' financial management and instructional leadership in the public school in District I, II and III of Talisay City Division, Talisay City, Cebu. The study utilized the description-correlation method. Percentage, frequency distribution, weighted mean and the Pearson's Product Moment Correlation (Pearson's) were also used. The respondents were the 43 school heads and 10 supervisors in the elementary and secondary public schools. There were 28 female and 15 male school heads and seven (7) female and three (3) male supervisors. The mean age of the school heads was 40.28 and a supervisor was 50.50. Most of the respondents' groups were female and married as to their civil

status. They all had 26-30 years in experience. Most of the school heads were graduate in Master's degree and supervisors had doctoral units. Their salary grades were SG 21 and SG 22. The school heads and supervisors had the rating of Satisfactory in their performance rating. The total average weighted mean of their financial management and instructional leadership practices is 4.50 rated as Always, they are functioning well in their practices. The findings of the study showed that the respondents' group profile had moderate correlation with their financial management likewise with the instructional leadership but not significant. As to the relationship between their financial management and instructional leadership there was also a moderate correlation or association but not significant thus it is hereby recommended that there is a need to balance financial management and instructional leadership among school heads and supervisors in their practices to achieve the school goals, objectives, missions and visions. A sound financial management should be consistent with the instructional leadership practices to be more effective and efficient leaders of the identified school unit. A proposed training development program is hereby recommended for implementation for the school heads and supervisors and the City Division as a whole.

Keywords: *Performance Rating, Educational Management, financial management, Instructional Leadership, Training Development Program, School Heads, Public School Administration*

INTRODUCTION

School heads must possess skills that would help them balance their roles in instructional leadership duties and financial management practices. In the global scene, the school heads are directly accountable for the instructional, fiscal and financial management of the school. As the school manager of human, physical and financial resources, the school heads should ensure that proper systems and controls are in place, and that pertinent records are prepared and maintained (Elsbree, 2008). Adams and Dickey (2008) emphasized that the overall executive responsibility for the attainment of the school goals, vision and mission must be chaired by the school head in accordance with the department policies and guidelines.

He/She is the person directly accountable to the governing body for the general upkeep of the school. Brookover and Lezotte (2005) expressed that school leadership plays a critical role in the development of the innovative capacities of schools. It has often been said that a school head wears many hats being manager, administrator, budget officer and instructional leader at different points in a day. Flath (2003) opined that instructional leadership is the action that a school head takes, to promote a positive school climate and uphold growth in student learning. The instructional leader makes instructional quality the top priority of the school and attempts to bring the school vision to realization. School heads need a balancing act in order to be able to juggle their varied roles. To liberate the life of every citizen from social problem such as illiteracy, child labor prostitution, ignorance, fear, anxiety, adverse circumstances and various crimes spawned by the lack of proper basic education the government has promulgated education for all. To minimize these social ills that are arising vertically from ignorance, compulsory elementary education for all children of age is being implemented. Parents who refuse to send their children of school age will be sanctioned with valid and justifiable legal grounds. According to the Philippine EFA 2015 National Plan of Action, every Filipino must be provided with basic competencies in order to achieve functional literacy through the four- component objectives:

1. Universal coverage of out-of-school youth and adults in the provision of basic learning needs.
2. Universal school participation and total elimination of dropouts and repeaters in grades 1 to 3.
3. Universal completion of the full basic education cycle with satisfactory annual achievement levels.
4. Total community commitment to the attainment of basic education competencies for all.

To achieve the Education for all (EFA) objectives by 2015, the Department of Education is pursuing policy reforms under the Basic Education Sector Reform Agenda (BESRA). Key Reform Thrust 1 (KRT 1) of BESRA is School– Based Management (SBM). The first task to attain EFA 2015 is expecting schools to continuously perform better. School shall continue to harness local and facilitate movement of every sector of the community in the school improvement processes. Gregorio, (2002). The dilemma of the Philippine public-school heads is that the accountability of school leaders in the Philippines is very high; but school administrators' trainings are focused only on the awareness of this accountability. Another quandary encountered by the public-school heads' is that there are no prepared rules for financial planning, accounting and reporting, thus they have modest knowledge in financial management. In view of this, school managers nationwide need a balancing act in order to attend to their office routine which includes school governance and instructional management, and school financing (Nebres, 2003).

Input-Process-Output, this was the traditional method of teaching that was used years before educators formulated a more effective method of teaching which is Input- Process-Output-Outcomes or commonly called as Outcomes-Based Education (OBE). Before the paradigm shift of the method of teaching, teachers would plan their teaching through determining the topics to be taught and methods to be used, assessing the students if they really learned, and then giving students their grades and ranking compared to each other. Thus, the information given in the past by teachers to students of a given age is where content and performance expectations are primarily based. The objective of traditional education to the new generation of students was to introduce the knowledge and skills of an older generation, and to give students an environment in which to learn. Nowadays, in Outcomes-Based Education, teachers would rather prefer teaching through the guidelines of what can a student now do after learning a specific topic and to what extent will that be, the learning activities that will assist them in learning those outcomes, and how will these students be assessed. Therefore, OBE is an approach where teaching and learning activities are developed to support the learning outcomes (University of Hong Kong, 2007). William Spady, who self-proclaimed as father of Outcomes-Based Education, defines OBE as focusing and organizing all of the school's programs and instructional efforts around the clearly defined outcomes, in effect, all students to demonstrate when they leave school. In other words, OBE encourages educators, school heads, and supervisors to specify the vision, mission, and goals into a particular learning outcome, establish proper

learning environment, evaluate performance indicators and standards defined in the assessment system, and improve programs and systems. This way, teachers will be more effective in passing the information to the students making them more competent for they can now apply their learnings to a certain idea.

A sound financial management is an assurance that the goals and objectives of the school agency are achieved. It comprises the plans, methods and procedures to meet school performance-based programs, while minimizing expenses along the way. It enables school management to cope with rapidly changing economics and political environment, shifting service education demands and priorities and the inevitable restructuring of the organization, school curriculum –revisited and agenda are being pushed and worked out and promote efficiency, reduce risks or resources loss, skills and tools to support the achievement of the school. (Echavez, 2012). The encouragement and the one hundred percent (100%) full budget implementation on the side of the government is being seen and thus improvement in instructional aspects of school administration and school heads/managers rules and laws implementation to augment our deteriorating educational system. An effective financial management is the first line of defense in safeguarding assets and preventing and detecting errors or frauds, prevent incidence of graft and corruption, accountability, better management of agency resources, better planning and programming system and minimized adverse finding from the Commission on Audit. It also helps school heads achieve desired results through effective stewardship of public resources. The researcher is primarily motivated to conduct the study in order to delve deeper and strengthen the significant relationship between the level of school heads financial management practices and the extent of school heads' instructional leadership in Talisay City Division.

Theoretical Background

This research assumed that sound financial management practices is consistent with instructional leadership performance of school heads in the administration of the respective schools. This study is anchored on the National Competency Based Standards for School Heads (NCBS-SH Primer 2010) and the Civil Code of the Philippines as shown in Figure I. It stipulated a framework of school financial management practices which involves the following indicators: managing school operation; developing a school budget which is consistent with the School Improvement Plan/Annual Improvement Plan (SIP/AIP); organizing a procurement committee and ensures that the official procurement process is followed as provided in Article XI Section I: Accountability of Public Officer of the 1987 Constitution of the Philippines stated, "Public office is a public trust. Public officers and employees must at all time, be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency, act with patriotism and justice, and lead modest life."

As school heads and government employees this article reminds the important role in upholding the public interest over and above personal interest and schools' resources, fund and revenues shall be used efficiently, effectively, honestly and economically to avoid wastage. Budget controls are established to ensure that funds are properly allocated and utilized solely for the purpose for which they have been appropriated. In other words, budgetary control is a process for managers to set financial and performance goals with budgets, compare the actual results, and adjust performance, as it is needed. This control is also to establish and maintain the accountability of public officers; funds are used only for the intended purposes and disclosure of material errors in the accounts and unauthorized transactions or loss of assets.

Proper recording, reporting and accounting of school funds; managing school resources in accordance with government policies and accounting and auditing rules and regulations, provided in Section 4 of Presidential Decree (PD) No. 1445 -The Government Auditing Code of the Philippines which stated, "All government agencies shall establish and maintain an adequate internal control system in order to achieve economy, efficiency, and effectiveness and the management and utilization of their resources, and prevent illegal, irregular, unnecessary, excessive, extravagant and unconscionable expenditures and uses of funds and property and ensure the legality and propriety of collection of what is due to the

government. Where the internal control system of a government agency is inadequate this Commission may adopt control measures as are necessary and appropriate to protect the funds and property of the government. Likewise, this Commission shall intensify the evaluation of the internal control system of government agencies to ensure that government resources are safeguarded against loss or wastage, and that government operations are efficient, economical and effective”.

Any organization whether it is a private or public needs financial management. Its process is to include identifying and trying to work around various risk to which a particular project may be exposed. It is also associated with financial planning and financial control. Basic financial management starts with good record keeping. It is very essential in the operation of every government institution as an integral part of improving financial management systems to ensure that government resources are safeguarded against loss or wastage and that school operations are efficient, economical and effective. In line with the school heads financial management practices, in Section 2 (2), Article IX-D of the 1987 Constitution, the Commission on Audit (COA) shall have exclusive authority, to promulgate accounting and auditing rules and regulations including those for the prevention of various expenditures, Presidential Decree (PD) NO. 1445, Section 33, stated

“Prevention of irregular, unnecessary, excessive, or extravagant, or unconscionable (IUEEU) expenditures of funds or uses of property; power to disallow such expenditures”. In line with these provisions and the Commission’s effort to be constantly responsive to the changing needs of the government, various guidelines, laws and regulations are established for both agency officials and employees. Some guided introspection is based on the theories of significant persons in the field of the academe. According to Caldwell (2008) management of school resources at the school-base has many shades of meaning. It has been implemented in different ways and for different reasons and at different rates in different settings. Even the more fundamental concepts of school financial management, differ in every school, in every institution as dictated by organizational cultures and values that underpin the efforts of policy makers and practitioners.

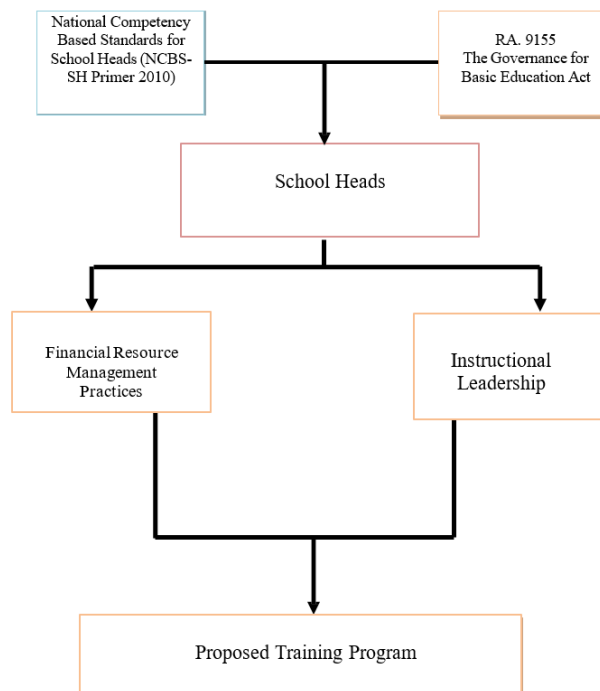


Figure 1. *Theoretical-Conceptual Framework of the Study*

The Civil Code of the Philippines likewise recognizes the duty of the government in promoting the welfare and well-being of every child. For this purpose, the government is establishing schools in every barangay nationwide. This showed the earnest desire of the government to put into action the educational provision of the constitution. On this premise, reforms in our educational system have been innovated to reach to the poorest of the poor. Education for all is the slogan in almost all school institutions and scholarly endeavors in the private and public sectors are joint together to have an impact on the upliftment of our school systems. Instructional leadership of school heads in tech-voc and dual tech, K to 12 programs and scholarly education are being introduced to be globally competitive.

The general sources of revenue spent for school support and educational purposes are derived from the taxes charged by the authority of the state by virtue of its sovereignty for the support of the government; share from the municipal internal revenue which allotments use to accrue to the general fund such as tax revenue (stamp tax), general income (service income and business income), subsidy income, other income, 20% PAGCOR/PCSO, income from land, grants and donations, gains and losses from foreign countries, other non-operating income, fees, charges, and assessment of national elementary and secondary schools, income from manufacturing and production, saving and specific educational fund-(SEF)- RA No. 5447, an act creating a special education fund to be constituted from the proceeds of an additional real property tax one per cent (1%) and a certain portion of the taxes on Virginia –type cigarettes and duties on imported leaf tobacco, defining the activities to be financed, creating school boards for the purposes and appropriating funds therefrom. The additional one per cent (1%) tax on the real property collected in the provinces is shared equally by the province and the municipality within its territorial jurisdiction. On the other hand, cities keep all of their collection. The proceeds from this special levy accrue to the SEF and are automatically released to the Local School Board;

In RA 9155, known as the Governance of Basic Education Act, following are the Principles of Shared Governance:

- a) Shared governance is a principle which recognizes that every unit in the education bureaucracy has a particular role, task and responsibility inherent in the office and for which it is principally accountable for outcomes;
- b) The process of democratic consultation shall be observed in the decision-making process at appropriate levels. Feedback mechanisms shall be established to ensure coordination and open communication of the central office with the regional, division and school levels;
- c) The principles of accountability and transparency shall be operationalized in the performance of functions and responsibilities at all levels; and
- d) The communication channels of field offices shall be strengthened to facilitate flow of information and expand linkages with other government agencies, local government units and nongovernmental organizations for effective governance;
- e) Powers, Duties, and Functions in a School Level include the presence of a school head for all public elementary schools and public high schools or a cluster thereof. The establishment of integrated schools from existing public elementary and public high schools shall be encouraged.

The school head, who may be assisted by an assistant school head, shall be both an instructional leader and administrative manager. The school head shall form a team with the school teachers/learning facilitators for delivery of quality educational programs, projects and services. A core of non-teaching staff shall handle the school's administrative, fiscal and auxiliary services.

Consistent with the national educational policies, plans and standards, the school heads shall have authority, accountability and responsibility for the following:

- (1) Setting the mission, vision, goals and objectives of the school;
- (2) Creating an environment within the school that is conducive to teaching and learning;
- (3) Implementing the school curriculum and being accountable for higher learning

- outcomes;
- (4) Developing the school education program and school improvement plan;
 - (5) Offering educational programs, projects and services which provide equitable opportunities for all learners in the community;
 - (6) Introducing new and innovative modes of instruction to achieve higher learning outcomes;
 - (6) Administering and managing all personnel, physical and fiscal resources of the school;
 - (7) Recommending the staffing complement of the school based on its needs;
 - (8) Encouraging staff development;
 - (9) Establishing school and community networks and encouraging the active participation of teachers' organizations, non-academic personnel of public schools, and parents-teachers-community associations;
 - (10) Accepting donations, gifts, bequests and grants for the purpose of upgrading teachers'/learning facilitators' competencies, improving and expanding school facilities and providing instructional materials and equipment. Such donations or grants must be reported to the appropriate district supervisors and division superintendents; and
 - (11) Performing such other functions as may be assigned by proper authorities.

Republic Act 9155-2001 the governance of Basic Education Act passed to rename Department of Education Culture and Sports (DECS) to Department of Education provided the overall frame work for:

- 1.) School heads empowerment by strengthening their leadership roles.
- 2.) School – based management with in the context of transparency and local accountability.

The goals of basic education is to provide the school age population and young adults with skills, knowledge, and values to become caring, self-reliant, productive and patriotic citizens. - Section 7, E.7 also states that public elementary school administrators nationwide are in charge of administering and managing all personnel, physical and fiscal resources of the school. Consistent with the national educational policies, plans and standards, the school heads has the authority, accountability and responsibility in dispensing downloaded funds for the maintenance and operating expenses of the schools.

The aforementioned legal bases guide the school heads and supervisors in the performance of their financial management practices and their instructional leadership performance in administering their respective schools.

Statement of the Problem

This research determined the relationship between the school heads' financial management practices and their instructional leadership at Talisay City Division during academic year 2016-2017 as basis for a training development.

Specifically, it sought answers to the following questions:

1. What is the demographic profile of the respondent groups in terms of:
 - 1.1 age and gender,
 - 1.2 civil status,
 - 1.3 years of experience,
 - 1.4 highest educational attainment,
 - 1.5 salary grade,
 - 1.6 school category administered, and

- 1.7 performance rating?
2. As perceived by the respondent groups what is the level of:
 - 2.1 financial management practices in terms of:
 - 2.1.1 managing school operations,
 - 2.1.2 developing and implementing a school financial plan which is consistent with SIP/AIP,
 - 2.1.3 organizing a procurement committee and ensures that the official procurement process is followed,
 - 2.1.4 budgeting, recording, reporting and accounting of maintenance and other operating expenses (MOOE),
 - 2.1.5 managing school resources in accordance with DepEd policies and accounting and auditing rules and regulations and other pertinent guidelines.
 - 2.2 Instructional leadership as to;
 - 2.2.1 development of programs and adapting existing programs,
 - 2.2.2 implementation of programs for instructional improvement,
 - 2.2.3 assessment of learning,
 - 2.2.4 instructional supervision, and
 - 2.2.5 setting high social and academic expectations?
3. Is there an association between financial management practices and instructional leadership?
4. What are the best practices manifested by the respondent groups?
5. Based on the findings what training development on managing financial and instructional leadership can be designed?

Literature Review

According to Dr. Horvat (2002) school financial management comprises the planning and implementation of a financial plan, accounting, reporting and the protection of assets from loss, damage and fraud. Schools can regulate their financial management with internal rules. If the school does not have the internal rules, there is a risk that internal controls are not set. The school leader is accountable for setting the internal controls and internal auditing. The main products of financial management are the financial plan and the annual report.

Keller (2003) opined that improving efficiency in schools is essential. School heads need to make sure that their resources are utilized in the best way possible to provide high quality teaching and learning environment for all their learners. While school heads have autonomy over the use of their budgets, they must be able to secure better value for every peso spent. Moreover, it is important for school managers to review their current expenditure, compare it to other schools, and think about how to make improvements.

Leithwood (2004) enthused that those implementing strategies that focus on school improvement must be given prime consideration in the preparation of the school annual procurement plan. School heads must make certain that those involved with financial arrangements at the school level are competent; suitably qualified and trained and that the school has effective arrangements to deal with in the absence of a school accountant and bookkeeper.

Dawson (2006) expressed that for a school head to manage the school successfully it is key for resources to be managed and maximized effectively. Financial efficiency was widely thought to be a natural focus for all involved in the financial management of schools. All school heads agreed that financial efficiency involved spending money wisely, yet there was little agreement beyond this. Some argued that financial efficiency in schools had to be balanced with education attainment; they thought it was their

responsibility to plough any surplus back into school facilities and often talked of being allowed a certain level of surplus.

Elsbree (2008) conceptualized that school financial management needs thorough planning. There is a great risk if school funds are not properly planned and harmonized with the school's work program. This means that the basis for preparing a financial plan and the intended use of funds according to individual programs in the financial plan must correspondingly be shown. Achieved objectives and results shall be monitored and evaluated at the end of the year according to the adopted school financial plan.

As an item under school-based financial management, it is the duty of the school administrators and supervisors to assess school resources, do inventory updates, do target setting, monitoring and evaluation of school programs and projects. This involves a structured collaboration among the school staff, other stakeholders and the school head. School-based financial management reforms have devolved full responsibility for the operation of schools to a school-based management authority (Aldana, 2002). School heads must make way for enormous economy of time, effort and resources. Transparency must be observed in the daily operations of the administrative and supervisory tasks. (Basic Education Sector Reform Agenda: National Program Support for Basic Education Operations Manual, 2008).

Developing a school financial plan which is consistent with SIP/AIP

In congruence with the school heads accountability, developing the school financial plan in line with the School Improvement Plan (SIP) and the Annual Improvement Plan (AIP) is the sole basis for the procurement of all materials and school equipment. For the School Improvement Plan to function as a true accountability tool, it should include description of school improvement goals or a definition of priority needs; a strategy to achieve these goals that is shared and supported by all involved; and measures by which future school performance can be assessed (Isidro, 2002). When designing a school improvement plan, the biggest challenge is to keep expectations in line with the resources available to the school without curbing creativity and local initiative (Basic Education Sector Reform Agenda: National Program Support for Basic Education Operations Manual, 2008).

Organizing a procurement committee and ensures that the official procurement process is followed

Part and parcel of the school heads and supervisors' duty is to organize credible persons who are assigned in the procurement committee and ensure that the official procurement process is strictly adhered to. The planning process is expected to be used as a base for decision-making within the school and a reference point for procurement of school resources, and also as a way to strengthen the ties between schools and their communities, leading to the school manager and the procurement committee being more accountable to the users of its services (Guiang, 2002).

The key to the successful application of performance-based procurement is the committee's clear definition of the desired result, of which outputs will be measured, and of how they will be measured. The basic idea is that outputs must satisfy a functional need in terms of quality, quantity, and reliability (Basic Education Sector Reform Agenda: National Program Support for Basic Education Operations Manual, 2008).

Several studies in the past referred to the Philippine public procurement system as a spawning ground for official corruption. By government's own estimate, as much as Php 22 billion is lost each year in government spending due to corruption in procurement. Realizing the severity of the situation, a reform process was initiated, Government Procurement Reform Act (GPRA) of 2003 was envisioned to address the lack of transparency and competition, eliminate collusion and political interference as well as lessen the delays in the procurement process. Republic Act No. 3019 or the Anti-Graft Corrupt Practices Act. The Revised Penal Code also penalizes certain acts committed by public officials, such as malfeasance and misfeasance in office, direct and indirect bribery, frauds and illegal exactions and transactions and malversation of public funds. A public office is not a vehicle for personal gain, nor is it a license for abuse.

R A 9184 Government Procurement Act “An Act Providing for the Modernization, Standardization and Regulation of the Procurement Activities of the Government and For Other Purposes.”. it covers the entire Government of the Philippines (including all LGUs down to the barangays). This applies to the procurement of GOODS, INFRASTRUCTURE PROJECTS and CONSULTING SERVICES to promote good governance and its effort to adhere to the principle of transparency, accountability, equity, efficiency, and economy in its procurement process. To comply fully with RA 9184, every branch or agency of the government through the Head of a Procurement Entity (HOPE) forms a Bids and Awards Committee (BAC) to conduct competitive and transparent purchase by means of public bidding. An alternative ways to make purchase may be resorted to an exceptional times such as limited source bidding, direct contracting, repeat order, shopping and negotiated procurement are justified such as Two failed biddings; in Emergency Cases where imminent danger to life or property during a state of calamity or when time is of the essence arising from natural or man-made calamities or other causes where immediate action is necessary to prevent damage to or loss of life or property or to restore vital public services, infrastructure facilities and other public utilities; Take-over of contracts; Agency to Agency; Procurement Agent; Small Values Procurement; United Nations Agencies; Adjacent or Contiguous.

The law of Procurement does NOT cover the following:

1. Private sector projects such as build-operate-transfer- scheme and its variants
2. Acquisition of right-of-way or location for infrastructure projects
3. Leasing out of government properties or spaces for private.

The School Heads and supervisors should adhere to the aforementioned procurement process.

Budgeting, Recording, Reporting and Accounting of School Funds

In line with the school heads routinely activities are to budget, record, report and account the school financial status to higher DepEd authorities so as to inform them the allocation of the downloaded funds. Short-term and intermediate updates should be systematically disseminated at the school level and made available to the public as well as to the higher authorities to ensure that funds are used only for the purposes intended, with due attention given to economy and efficiency (De Castro, 2003). School funds may be derived from the School Site Income (SSI), Canteen Fund, Voluntary Contributions from the PTA, Schools Educational Fund (SEF), Financial Aid or grants from Civic Minded Citizens and other sources, the Maintenance and Other Operating Expenses (MOOE) fund. All these funds need to undergo budgeting, recording, reporting and accounting of the expenses to inform the public where every centavo is being spent and clear oneself of financial accountability. (Basic Education Sector Reform Agenda: National Program Support for Basic Education Operations Manual, 2008).

Managing school resources in accordance with DepEd policies and accounting and auditing rules and regulations and other pertinent guidelines

This refers to all aspects of school administration and finance for schools, including expenditures using School Site Income (SSI), canteen fund and other funding in line with DepEd policies and accounting and auditing rules and regulations. As provided for in the constitution school funds must be administered efficiently and economically to make possible for a greater equalization of educational opportunities and to meet the purposes of democratic ideals. Problems may arise when contractors produce outputs of less than satisfactory quality or with equipments that have less satisfactory efficiency. It is the sublime duty of the school head to exercise utmost dexterity in the procurement of necessary materials that are of quality but are at the same time economical and purchase equipments that are durable and can withstood the test of time. (Gregorio, 2000).

Efficiency in disbursing funds is not an accident. School Heads must be able to utilize systematic and transparent processes in the liquidation of funds and should be in accordance with DepEd policies in

order to minimize fraud and misuse of funds. (Basic Education Sector Reform Agenda: National Program Support for Basic Education Operations Manual, 2008).

In the Philippines, as regards autonomy in resource management, the school-based management policy stated in RA 9155 gave education authorities the right to allocate more resources to public schools to carry out school projects and maintenance of school facilities. To receive extra funds, like the SBRM and SBM funds, public schools heads must produce a management project outlining the organization and use of their material and human resources. Public schools are able to continue to obtain complementary material resources, with the approval of the Division School Based Management committee (Montero, 2008).

On Instructional Leadership

Flath (2003) expressed that instructional leadership is the action that a school head and supervisor take, to promote a positive school climate and uphold growth in student learning. The instructional leader makes instructional quality the top priority of the school and attempts to bring the school vision to realization.

In examining instructional leadership qualities, one finds that, the research on this area varies. Duke (2000) concluded from his research on instructional leadership qualities that "there is no single leadership skill or set of skills presumed to be appropriate for all schools or all instructional situations". On the other hand, Kroeze (2001) found that certain instructional leadership activities could be grouped together and they are presented in the following four categories: 1.) Goal emphasis. Set instructional goals, high expectations and focus on student achievement. 2.) Coordination and organization. Work for effectiveness and efficiency. 3.) Power and discretionary decision making. Secure resources, generate alternatives, assist, and facilitate to improve the instructional program. 4.) Human relations. Deal effectively with staff, parents, community, and students.

As emphasized by Cohen (2005) school heads instructional leadership includes the implementation of the expansion of education goals to include higher order thinking as well as mastery of basic skills, curriculum standards in all academic subject areas. In addition, more opportunities must be provided for students to become proficient at higher order thinking, including solving complex problems that require analyzing and critical thinking.

Hopkins (2003) describes what instructional leaders should do. First, the ability to articulate values and vision around student learning and achievement, make the connections to principles and behaviors and the necessary structures to promote and sustain them. Second, school heads must have a wide understanding of a range of pedagogic structures and their ability to impact on student achievement and the learning climate. Third, school administrators must have the ability to distinguish between development and maintenance structures, activities and cultures. Fourth, School Leaders must initiate strategic orientation and obtain clear understanding of the nature of organizational capacity, its role in sustaining change and how to enhance it. From this perspective, instructional leaders are able to create synergy between a focus on teaching and learning on the one hand, and capacity building on the other. These are necessary to for the purposes of school improvement.

Findley and Findley (2005) stated that if a school is to be an effective one, it will be because of the instructional leadership of the principal. Ubben and Hughes (2003) claimed that although the principal must address certain managerial tasks to ensure an efficient school, the task of the principal must be to keep focused on activities which pave the way for high student achievement.

Leadbeater (2005) perceived instructional leadership as those actions that a principal takes, or delegates to others, to promote growth in student learning. This includes the principal's responsibility to work with teachers to define educational objectives and set school-wide or district wide goals, provide the necessary resources for learning, and create new learning opportunities for students and staff.

The indicators for school heads' instructional leadership as culled from the National Competency Based Standards for School Heads (NCBS-SH Primer 2010) are the following: 1.) Development of programs and adapting existing programs; 2.) Implementation of programs for instructional improvement;

3.) Assessment for Learning; 4.) Instructional Supervision 5.) Setting high social and academic expectations; 6.) Creating school environment focused on the needs of the learner.

In leading a school system through change, the office of the educational leader serves as the heart of all success – who the leader is, what the leader values, and the style of operation supported by the leader. Henderson et al identified the essential qualifications for leadership. The educational leader clearly needs to be an endeavor. He should be a keen observer of the educational development and social realities, he needs to be an organizer and he needs to understand the medium of communication policy formation and effective implementation. He should possess some understanding of finances, and understand public relations (Zulueta, 2004).

(Medina, 2011) cited the Leadership Continuum model of Tannebaum and Schmidt that autocratic leaders are more likely to make their own decisions and not engage their subordinates, whereas a more democratic leader (laissez-faire manager) gives subordinates a greater degree of delegation in decision-making.

Lewin and Lippitt proposed classifications of leaders based on how much involvement leaders placed into task and relationship needs. This range of leadership behaviors was expressed along a continuum by Tannebaum & Schmidt ranging from boss-centered (task) to subordinate-centered (relationship).

To choose the most appropriate style and use of authority, the leader must consider: Forces in the manager: belief in team member participation and confidence in capabilities of members; Forces in the subordinate: subordinates who are independent, tolerant and ambiguity, competent, identify with organizational goals; Forces in the situation: team has requisite knowledge, team hold organizational values and traditions, teams work effectively; Time pressure: need for immediate decision under pressure mitigates against participation.

The Leadership Continuum Model is advantageous if applied in schools because it: gives managers a range of choices for involvement; presents criteria for involvement and delegation; focuses decision maker on relevant criteria (e.g., forces & time); emphasizes employee development and empowerment; and it is heuristic- encourages research to see how effective delegation may be under the model.

Two conceptualizations of leadership have been identified by Morphet, Johns, and Reller: (1) to some, leadership means the role of change agent; (2) to others, it means influence which one person exerts on another. The notion of process is implicit in both conceptualizations. In any case, behavioral scientists typically differentiate leadership from administration. It should be pointed out, however, that educational administration, to be effective, must include leadership.

The original concept of leadership was in terms of the direction or command of a group by its most able member. Management and leadership were considered to be counter-democratic since it was assumed that if an organization was to be effective, someone must be in charge and tell others what to do. But it was soon found that the concept which postulates that leadership consists of the ablest person or group telling others what to do is not comprehensive enough because it fails to include a whole range of leadership phenomena, not only in education but also in business, government, and other areas of activity. On this point Newell stated:

Many administrators (in various areas of activity) have discovered that leadership can be highly effective when they are not directing, but instead are helping individuals and groups to formulate their own goals, identify their own problems, and develop procedures for achieving goals and solving the attendant problems. Often the provision of a wholesome environment is an important aspect of leadership. To be adequate, a concept of leadership must be broad enough to encompass various types of leadership.

There are types of leadership, styles of leadership, and dimensions of leadership, and hence, in the view of Newell, it is useful to think of leadership as a generic term which refers to processes characterized by interrelationships among people as they work together in the formulation and achievement of common goals, and that leadership occurs within an institution or society and the leaders interact with other persons in the institution and the society. Furthermore, leadership and isolation are incompatible; a leader may at

times feel very much alone, but an individual can function as a leader only through his relationships and effective communication with other persons.

Much of the current thinking on leadership is summarized in the following statement by Cartwright and Zander:

Leadership is viewed as the performance of those acts which help the group achieve its preferred outcomes. Such acts may termed group functions. More specifically, leadership consists of such actions by group members as those which aid in setting group goals, moving the group toward its goals, improving the quality of the interactions among the members, building the cohesiveness of the group, and making resources available to the group. In principle, leadership may be performed by one or more members of the group.

This point of view has been stressed by many writers, including Barnard, Catell, French, Gibb, Likert, Redl, and Stogdill. The common denominator among these theorists includes the following points: groups differ from one another in a variety of ways, and the actions required for the achievement of valued states of one group may be quite different from those of another. The nature of leadership and the traits of leaders will accordingly be different from group to group. Situational aspects such as the nature of the group's goals, the structure of the group, the attitudes or needs of the members, and the expectations placed upon the group by its external environment help to determine which group functions will be needed at any given time and who among the members will perform them.

Newell as cited by Aquino gave probably one of the most contemporary analyses of the nature of leadership, even as he utilizes the ideas of other writers. His analysis may be summarized as follows:

1. Leadership may be defined as a process through which persons or groups intentionally influence other in the development and attainment of group or organizational goals. Leadership includes verbal and nonverbal behavior, which are components of communications in the decision-making processes of individuals and groups. It is exercised when an individual, group, or organization purposely affects the thoughts, feelings, or behavior of others in the formulation or achievement of common or compatible goals through coercion, influence, guidance, supervision, or consultation. To be effective, the nature of leadership must change whenever there are changes in the group's task, the people in the group, or the situation in which the group functions.
2. Leadership involves the exercise of power; that is, the capacity to influence events. A leader derives power from his or her capacity to provide for or to deny need satisfaction to an individual or group. Power may be derived from the ability to grant rewards or impose penalties, or from competence. Authority, or the right to use power, may be attained through position or through competence. Both power and authority are important in effective organizational leadership, as well as in the more routine aspects of administration.

Leaders can guide companies through many different channels. Because of this, it is important to know which leadership qualities motivate employees the best. A leader that does not trust his subordinates or communicate well cannot be effective. Encouragement of risk taking and specialization in particular field is also a necessity for an effective leadership. Without these traits, a leader will have a difficult time motivating and encouraging employees (Zulueta, 2004).

Managing the school is effective through decentralization because it comes from the grassroots level of school management. That the school heads as instructional leader and administrative manager are the immediate responsible for the improvement of the school since they know well the needs of their schools.

According to Ayer. "Leadership is the most patent influence and at the same time the most dramatic activity in the field of the school administration and supervision." The role of the school heads then, works with teachers to improve educational program in their classroom considering with the pupils need. They

provide opportunities for instructions and sharing of ideas, cooperate with the activities and assist one another's intellectual growth.

Lopez revealed his study that teachers were generally satisfied with their jobs because their school administrators were good, qualified and competent. The skills of this kind of school heads are very much appreciated that no wonder he be able to develop a sound school climate conducive to learning.

As pointed out by Newell, leadership can be most effective when knowledge and learned behaviors are used along with intuitive insights in sensing needs and providing leadership in a given situation. In no case the school heads need to spent time in classroom as colleagues and engage teachers in conversation on how to improve teaching and learning situation for a continuous learning process.

According to Delanny, managing people is not easy. A leader usually faces different problems large or small put together in order to manage the people better. A leader must know how to motivate them, communicate with them, boost their morale and solve their personal problems sometimes. Leaders, commonly use positive motivations to achieve their goals. If the school heads have this aforementioned skill, cooperation collegueship, expertise and teamwork of all school constituents are the hallmark to achieve successful school goal and objectives.

Republic Act 9155 decentralized the governance of basic education to formally institute the system and procedures that would govern the school heads for empowerment thus to exercise their functions in School-based management in public elementary schools. In here, the school heads should maximize to exercise their abilities and expertise to guide the school through a change process that includes new patterns of decision-making and the introduction of new approaches to improve teaching and learning situation. Generally, under the School-Based Management Program, the school heads have three major roles and functions which are the following: 1) Provide education quality improvement (that consist of assessment, standards, strategies and accountability); 2) Exercise administrative management (which includes setting the school mission, vision, goals and objectives, developing and implement the School Improvement Plan, and mobilizing community participation for improvement of education outcomes; 3) Exercise instructional leadership (that treats on creating a school environment conducive to learning and being accountable for learning outcome.

METHODS

Research Design

Descriptive-correlational method was used in this study. This involved subjecting the variables to appropriate statistical treatment in order to find out the relationship between the two variables on study. It comprised data gathering, organizing, describing, comparing and presenting relevant information.

Flow of the Study

Figure 2 displayed the schema of the study. It employed the systems model showing the inputs which included the profile of the teachers as to their age, gender, civil status, years of experience, highest educational attainment, salary grade, school category administered, and performance rating. It also showed if there is a significant between identified variables. Analysis of inputs through the use of questionnaire, participative observation, documentary analysis, subjecting the data to an appropriate statistical treatment and report of finding conclusion and recommendations constitute the process in the flow of the study. The expected output is a proposed training program for the school heads of Talisay City Division.

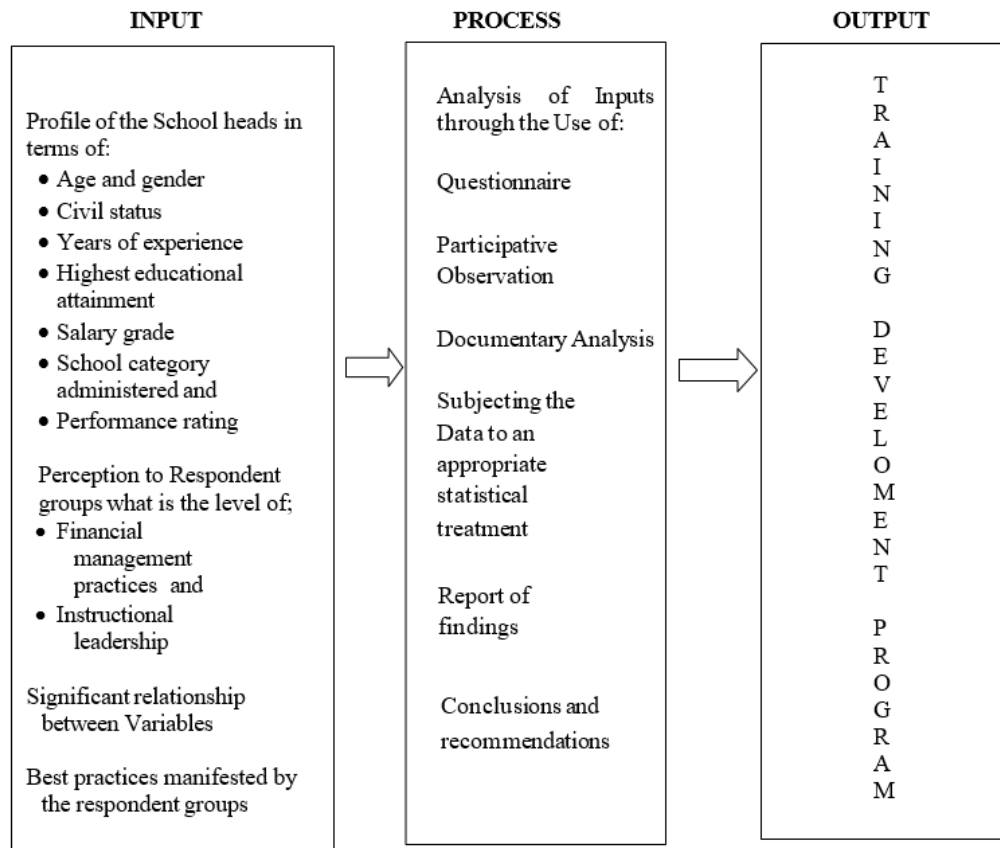


Figure 2. *Flow of the Study*

Environment

The study was conducted at Talisay Division. Talisay City, is a 3rd class based component city in the province of Cebu, Philippines. According to the 2015 census, it has a population of 227,645. In the 2016 electoral roll, it had 120,240 registered voters. Primarily a residential and trading center, Talisay lies within the Metro Cebu area. The name of Talisay is taken from the Magtalisay tree which is abundant in the city.

Talisay was founded in 1648 as an estate owned by the Augustinians. In 1849 it was converted into a municipality.

During the American colonial period and World War II, Talisay served as a haven of colonial military forces. The municipality served as the center of guerrilla intelligence operations for the Philippine resistance movement in Cebu during World War II. The returning U.S. liberation forces landed on the beaches of Talisay on 28 March 1945, and were helped together with the Philippine Commonwealth forces and the Cebuano guerrillas, an event that marked the eventual surrender of Japanese forces on Cebu. That day is now an official holiday in the province of Cebu.

In 2000 the municipality of Talisay was converted into a city. The municipality is now linked to Cebu City via the new South Coastal Highway from Lawaan, opened in 2004. This brought some recent inward investment in the form of sub-divisions, but some hastily planned plagued by residents of the mountain barangay of Maghaway and those of Crown Asia's Azienda Milan.

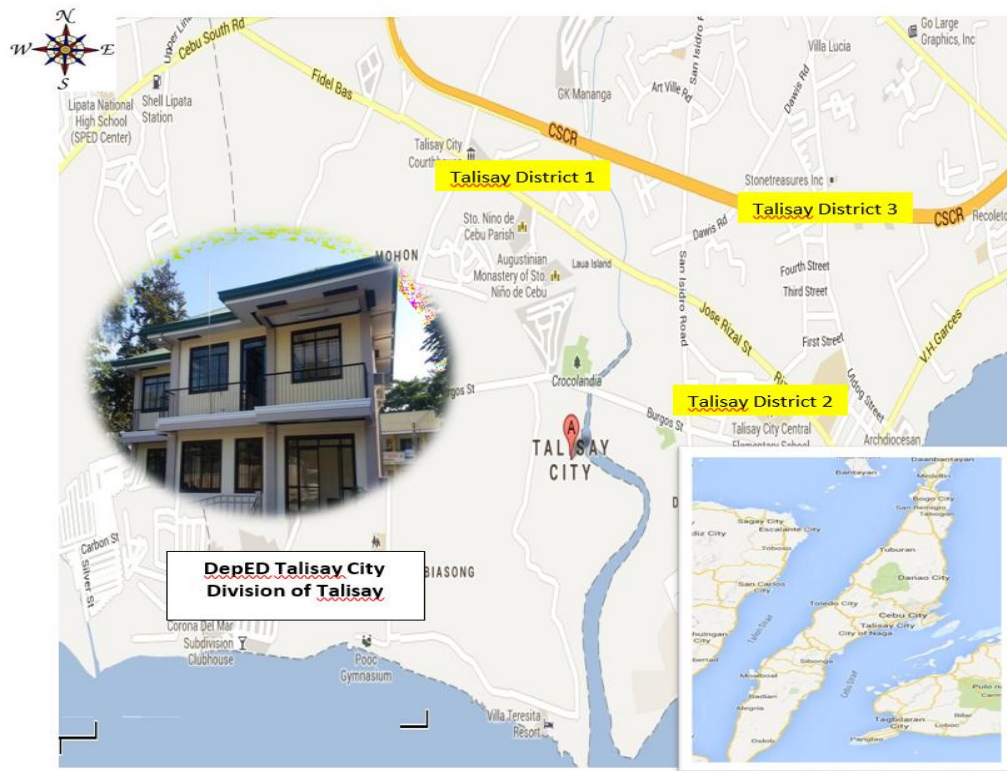


Figure 3. *Location of the Research Environment*

According to the National Statistics Office in its 2000 report, some 70 percent of the population of Talisay belonged to the urban poor. Talisay remains an important center for the production of blasting caps used in dynamite.

The map showed the newly constructed DepEd-Talisay Division building. It is a two (2) story – edifice with the ground floor occupied by the different offices: Accounting, Treasurer (cashier), Assistance Division Superintendent, Office of the Chief of Education Supervisor (CID), Education Program Supervisors, Planning Officer, Information Technology, Education Program. At the second floor has the office of: School Division Superintendent, Legal Office, Engineering, Project Development, Librarian, Education Program Specialists, Senior Education Program Specialists, Administrative officers and Staff.

Talisay District I – the schools are almost in the coastal area barangays. It comprises: one (1) science high school, six (6) national high schools and eight (8) elementary schools. It has 15 school heads (principals), two (2) males and 13 females.

Talisay District II- the schools are in the center or central part of Talisay. There are: one (1) night high school, five (5) National high schools and nine (9) elementary schools. There are 15 school heads (principals), nine (9) males and six (6) females.

Talisay District III- the schools are mostly located in the mountain side barangays. It has one (1) night high school, four (4) National high schools and seven (7) elementary public schools. There are 13 school heads (principals), three (3) males and ten (10) females.

Respondents

The respondents of this study were the 43 school heads and 10 supervisors in Talisay City Division. Purposive sample was used to determine the respondents of this study as reflected in Table I which is the Distribution of Respondents.

As shown in the Table there were 28 female school heads and 15 male school heads and the supervisor had seven (7) female and three (3) male respondents. It can be noted that more female was inclined to be in the school institutions than in other fields of employment.

Table 1. *Distribution of Respondents by Schools*

School Division	No. of School Head Respondents		No. of Supervisor Respondents		Total	%
	Female	Male	Female	Male		
1. District I	12	3	3	1	19	100
2. District II	6	9	2	1	18	100
3. District III	10	3	2	1	16	100
Total	28	15	7	3	53	100

Instruments

This study utilized the National Competency Based Standard for School Heads and Supervisors particularly on Financial Resource Management and Instructional Management domains, while a researcher-made questionnaire was used to determine the profile of the school heads. Part I of the questionnaire elicited information on the school heads profile in Talisay City Division in terms of their age and gender, marital status, years of experience, highest educational attainment and salary grade. Part II of the questionnaire determined the level of the public school heads financial management practices in terms of managing school operations, developing and implementing a school financial plan which is consistent with SIP/SAP, organized a procurement committee and ensures that the official procurement process is followed, budgeting, recording, reporting and accounting of maintenance and other operating expenses (MOOE), managing school resources in accordance with DepEd policies and accounting and auditing rules and regulations and other pertinent guidelines.

Part III asked on the level of school heads instructional leadership along areas on: Development of Programs and adapting existing programs, implementation of programs for instructional improvement, assessment of learning, instructional supervision and setting high social and academic expectations. Part IV of the questionnaire inquired into the best practices that the respondent groups manifested in their management practices in the school.

Research Procedure

To conduct the study, the research employed the following steps: First, secure request letter from the City Mayor as chairman of the Local School Board and permission from the Schools Division Superintendent to conduct the study among the school heads and supervisors in Talisay City Division. The researcher furnished the District Supervisor of the identified District a copy of the endorsement of the Schools Division Superintendent and a cover letter on the subject of the study in order to solicit their support and cooperation. Then the researcher arranged with the District Supervisor the schedule of the researcher's visit to the participating schools in order to personally conduct the survey questionnaires on Financial Management Practices and Instructional Management.

Gathering of Data

The data were obtained from the result of the survey questionnaires on School Heads' and Supervisors' Financial Management practices and Instructional Management. To assume reliability of responses the researcher personally conducted the survey to the different schools. The respondents were assured of confidentiality of their responses. All accomplished questionnaires were immediately retrieved right after the test administration. The data were then encoded and tabulated for statistical analysis.

Treatment of Data

In the treatment of data, the following statistical tools were employed:

1. The *Percentage and Frequency* was used to determine the profile of the school heads.
2. The *Weighted mean* determined the level of the school heads financial management practices and their instructional leadership through a five-point Likert Scale presented below:

The Five-Point Likert Scale

WeightScale	Category	Verbal Description	Remarks
5	4.21-5.0	Always(A) - This means that you strongly practice everything expressed in the statement	Very High
4	3.41-4.20	Often (O) - This means that you often practice the indicator expressed in the statement	High
3	2.61-3.20	Seldom(S) - This means that you seldom practice the indicator expressed in the statement	Average
2	1.81-2.60	Rarely(R) - This mean that you rarely practice the indicator expressed in the statement	Low
1	1-00-1.80	Never(N) - This means that you never practiced the indicator expressed in the statement	Very low

3. The *Pearson Product Moment Correlation (Pearson's r)* was used to determine the relationship between the profile of the respondents to their financial resource management practices, instructional leadership and financial resource management practices and instructional leadership. This is the most commonly used measure of correlation to determine the relationship of two sets of variables that is between the profile of the respondent's group with their financial and instructional leadership practices.

RESULTS AND DISCUSSION

Demographic Profile of the Respondent Groups

Age and Gender

Table 2 presents the frequency distribution of the respondents' age and gender. As shown in this Table, there were 28 female and 15 male school heads with a total of 43. For the supervisors, there were a total of 10 which correspond to the seven (7) female and three (3) males. The group of female and male school heads respondents were divided into different ages.

Table 2. *Age and Gender Profile of the Respondents' Group*

Age Level	SCHOOL HEADS				SUPERVISORS			
	Female		Male		Female		Male	
	F	%	F	%	F	%	F	%
56-60	2	7.14	1	6.67	1	14.29	1	33.33
51-55	11	39.29	5	33.33	3	42.85	2	66.67

46-50	5	17.86	3	20.00	2	28.57	0	0
41-45	4	14.29	2	13.33	1	14.29	0	0
36-40	3	10.71	2	13.33	0	0	0	0
31-35	2	7.14	1	6.67	0	0	0	0
30 and below	1	3.57	1	6.67	0	0	0	0
TOTAL	28	100	15	100	7	100	3	100
MEAN AGE	43.28				50.50			

Legend: *F* = Frequency | % = Percentage

As can be gleaned from the Table 2, there were 11 or 39.29 percent female respondents who were 51-55 years of age; followed by five (5) or 17.86 percent who were 46-50 years of age; four (4) or 14.29 percent were 41-45 years of age; three (3) or 10.71 percent were 36-40 years of age. The school heads male respondents on the other hand had five (5) or 33.33 percent were 51-55 years of age; followed by three (3) or 20.00 percent who were 46-50 years of age; two (2) male respondents with the same 13.33 percent with ages 41-45 and 36-40. The mean age of the school heads was 43.28. This is the age where it is considered as the dynamic age wherein at this stage, the respondents are on their height of momentum in doing their assigned tasks. This is the peak age where most people will strive hard in order to achieve the goals that they have in their family, profession and in life. The mean age of the supervisors was 50.50 years old, which speaks of their most productive years thus they had already established the path or career that shall be more productive and knowledgeable on their chosen task in life.

According to Maslow, as cited by Huitt (2007), most people of age are already reaching near or have already reached the stage of self-actualization or self-transcendence which emphasizes that as one becomes more self-actualized and self-transcendent, one becomes wiser (develops wisdom) and automatically knows what to do in a wide variety of situation.

It can be gleaned from the same that there are 28 or 65.12 percent of female and 15 or 34.88 percent of male of the total 43 of the school heads. These results showed that the female school heads outnumbered the male school head. According to Rosette (2010), female possesses unique leadership characteristics like emphatic, compassionate and intuitive.

In the government services, the gender and development center is created, the National Commission of Filipino Women (NCRFW) to review, evaluate and recommend measures, including priorities to ensure the full integration of women for economic, social, and cultural development at all government agencies have been enjoined to establish. Gender and Development (GAD) point persons, which arms strengthen capabilities of mainstreaming gender concerns in planning, policy, formulation, program development and recruitment thus more women are inclined to work in government office as shown in the number of female respondents. Among the supervisors, we are seven (7) or 70 percent of female respondents with three (3) or 30 percent of male with the total of 10. This result implies that the female supervisors are more than the male and this run parallel to the DECS survey where there is a decrease among males who enter into school employment because they prefer other career path than in teaching profession.

Civil Status

Table 3 reflect the civil status of the school heads and supervisors. As shown, there were 36 or 83.72 percent of the school heads and seven (7) or 70 percent of the supervisors are married respectively.

Table 3. *Civil Status of the Respondents*

Civil Status	School Heads		Supervisors	
	F	%	f	%
Married	36	83.72	7	70
Widow/Widower	2	4.65	0	0
Separated	2	4.65	0	0
Single	3	6.87	3	30
TOTAL	43	100	10	100

A married individual showed higher job satisfaction than single one. Marriage has been demonstrated to play a positive role in contributing to life satisfaction, mental well-being and physical health. According to Tschannen-Moran and Hoy (2001), a teacher's self-efficacy are in instructional strategies, student engagement, and classroom management. A teacher's self-efficacy in every aspect means the teachers' self-beliefs in their capacity to have innovative techniques in promoting learning to students, to motivate students to learn, and to achieve learning through the learning set-up. Hence, the theory states that behavior is a product of the triadic reciprocal determinism of personal factors such as civil status.

Years of Experience

Table 4 gives the years of experience of the 53 respondents. The Table conveyed that 20 or 46.52 percent of school heads had 26-30 years of experience; 12 or 27.90 percent had 21-25 years of work experience, six (6) or 13.95 percent had 10-20 years of work experience, three (3) or 6.98 percent worked 10 years and below and two (2) or 4.65 had 30 and above years of experience.

Table 4. *Years of Experience of the Respondents*

Years of Experience	School Heads		Supervisors	
	F	%	f	%
30-above	2	4.65	1	10
26-30	20	46.52	7	70
21-25	12	27.90	2	20
10-20	6	13.95	0	0
10 years and below	3	6.98	0	0
TOTAL	43	100	10	100

The supervisors had seven (7) or 70 percent had 26-30 years of work experience, two (2) or 20 percent had 21-25 years of experience; and one (1) or 10 percent had 30 and above years of experience.

Lamber, (2008) cited that experienced is the best teacher. It is an old cliché but the researcher agreed that learning by one's own experience is long lasting and provides a better learning and helped people to become more mature and ready to tackle difficulties in life. Aristotle once said, for the things we have to learn before we can do them, we learn by doing them. So, experience is important which is to include the ability to apply previously learned information or systems and methods to a new or wholly unrelated solutions.

Highest Educational Attainment

Table 5 displays the highest educational attainment of the school heads and supervisors in the Talisay City Division, Talisay City, Cebu.

Table 5. *Highest Educational Attainment of the Respondents*

Highest Educational Attainment	School Heads		Supervisor	
	F	%	f	%
Full pledged Ed.D./Ph.D. Graduate	2	4.65	3	30
With Post Graduate (Doctoral) Units	8	18.60	5	50
Master Degree Graduate	27	62.80	2	20
Bachelor Degree with Masteral Units	6	13.95	0	0
TOTAL	43	100	10	100

It can be gleaned in the Table that most of the school heads had taken their Masteral degree with 27 or 62.80 percent; eight (8) or 18.60 percent had Post graduate Doctoral units, six (6) or 13.95 percent, they have completed the academic requirements (CAR) leading to the Master’s degree; two (2) or 4.65 percent were full pledged Ed.D, Ph.D. graduate.

The supervisors as reflected in the same Table had five (5) or 50 percent with post graduate, three (3) or 30 percent were full pledged Ed.D./Ph.D. graduate. Thus, an academic education gives people a round experience of life with opportunity to meet people from a wide range of backgrounds and to consider the importance in life of values and cultures. School heads and supervisors work for professional development despite the many or various works they have in school. These are necessary things required to label a person successful in all aspects in life (Linder, 2010). Furthermore, an academic education was greatly defined as education which has learning as its primary purpose. As government employees, public services well depend primary on its civil services, a body of professional who is the core of public administration. It is the professional body of people who have made of government service a lifetime career and governed by the merit principles in the suction of its officers and employees. Since, the respondents where government employees’ educational attainment/eligibility is one way of determining the merit and fitness of an individual who wants to enter in government service for competence and ability to perform the official/assigned task. In line also with the provision of the Code of Ethics of Public School Teacher, Article IV Section 3, stated, “every teacher shall participate in the Continuing Professional Education (CPE) Program of the Professional Regulation Commission, and shall pursue each other studies as well improve his efficiency, enhance the prestige of profession, and strengthen his competence, virtues and productivity in order to be nationally and internationally competitive.

Salary Grade

Table 6 presents the salary grade of the 53 respondents

Table 6. *Salary Grade of the Respondents*

Salary	School Heads		Supervisors	
	F	%	f	%
SG 22	5	11.63	7	70
SG 21	28	65.2	3	30
SG 20	6	13.95	0	0
SG 19	4	9.30	0	0
TOTAL	43	100	10	100

As exhibited in the Table, there were 28 or 65.12 percent of the school heads with the salary of SG 21, six (6) or 13.95 percent with the salary of SG 20, five (5) or 11.63 percent received salary of SG 22 and four (4) or 9.30 with salary of SG 19. The supervisors had seven (7) or 70 percent with salary of SG 22 and three (3) or 30 percent who had received salary of SG 21. As reflected in the Table, there was a tremendous increased in the payment of school heads and supervisors in their job assignment or task. The current years showed that the budget for the education personal services has given a multiple increase by the government. To be fair and just and to be competitive with the private sector in education the best salary scheme or package has been approved by the congress. Since money is the best extrinsic motivator for the achievement of the country most important endeavor or profession thus making the people the best to be inspired to work on and the least output for based education.

According to the study in the European Journal of Public Health (2013) as cited by Domonell (2013) in her article titled “The Blood Pressure Risk in Your Office”, earning low salary could put a person at risk for hypertension, increasing the chances of developing a stew of health problems the heart disease a stroke. According to the behaviorists, on the relationship between salary and job satisfaction; the higher the salary is, the more satisfied individuals are. Money is one of the greatest extrinsic motivations. Thus, causes a person to work harder especially if a higher salary is at stake. As for the school heads and supervisors in the public institutions their salary had increased and had level up with the private institutions because the government provided budget allocated to uplift the life of the administrators.

School Category Administered

Table 7 conveys the school category administered by 53 school administrators in the District I, II, and III of the School Division of the Talisay City, Cebu.

Table 7. *School Category Administered*

School Category Administered	School Heads		Supervisors	
	F	%	F	%
High School	18	41.86	4	40
Elementary	25	58.14	6	60
TOTAL	43	100	10	100

There are 25 or 58.14 percent of elementary public school and 18 or 41. 86 percent high school administered by the 43 school heads, while six (6) or 60 percent of the supervisors supervised the elementary public school and four (4) or 40 percent in the Public high school. The school category where the study or research had been conducted with the school heads and the supervisors. Also included the night public high schools and other tech vocational offices in the said schools.

Performance Rating

Table 8 presents the Performance Rating of the 53 respondents. The current issue in any government institution is that each employee should have an output and this performance rating is a measurement for such output. The school heads and the supervisor had been given task to have an accurate and updated information and basis for the performance rating.

Table 8. *Performance Rating of the Respondents*

Performance Rating	School Heads		Supervisors	
	F	%	f	%
Very Satisfactory	10	23.26	3	30
Satisfactory	33	76.74	7	70
TOTAL	43	100	10	100

The Table showed that 33 or 76.74 percent of the school heads got a Satisfactory rating and 10 or 23.26 percent had Very Satisfactory rating. The supervisors had seven (7) or 70 percent Satisfactory rating and three (3) or 30 percent Very Satisfactory rating.

The performance rating was very important in the measurement of individual performance for the current trend of the government civil service in line with the improvement of government employees' individual performance commitment and review as Result-based Performance Management Systems (RPMS). Specific and detailed job description, position, competency, profile, duties and responsibilities, target setting, and the bases this performance rating.

School Heads and Supervisors' Financial Management Practices and Instructional Leadership

This section presents the financial management and instructional leadership practices as perceived by the school heads and supervisors. The perceptions presented and analyzed are those revealed by the descriptive management practices questionnaire and scale which were adopted in the SBM of the schools and researcher made which was taken in the book of Rosen Bloom, David H., and Robert S. Kravchuk and Anwar M.N.

Financial Management Practices

The financial management practices as demonstrated by the respondents are: managing school operation, developing and implementing the school financial plan with AIP/SIP, organizing a procurement committee and ensures that the official procurement process is followed: budgeting, recording, reporting and accounting of Maintenance and Other Operating Expenses (MOOE), and managing school resources in accordance with DepEd policies and accounting and auditing rules and regulations and other pertinent guidelines.

Managing School Operation Table 9 shows the distribution of scores as perceived by the school heads and supervisors. The quality of education can be acquired with the management of the school heads and supervisors whose effectiveness will be doubled with the management planned and programmed practices. As the school has its own bodies that shape the organization and make decision such as the school heads, supervisors, guidance counselor, registrars and teachers; this body has the entire responsibility in making decision in an organization where in the effectiveness of the management practices in its school operation and decision-making is expected from them.

The ability to deal effectively with other people and accomplish tasks through others has remained a fundamental ingredient in the management process.

As shown in Table 9, the distribution of score as perceived by the school heads and supervisors in their financial management practices on managing school operation.

Table 9. *School Heads and Supervisors' Financial Management Practices on Managing School Operation*

Managing School Operation	School Heads		Supervisors	
	\bar{X} —	VD	\bar{X}	VD
1. Conducts target setting, monitoring and evaluation of school property	4.91	A	4.40	A
2. Assesses school resources and employ inventory of school facilities	3.13	S	3.40	S
3. Manages the implementation of the school Improvement Plan (SIP)/ Annual Inventory Plan (AIP) and other action plans	4.40	A	4.60	A
4. Establishes and maintains specific programs to meet needs of identified	4.70	A	4.70	A

target groups				
5.Oversees school operations and closely monitor the use of school materials and facilities	4.40	A	4.50	A
Average \bar{X}	4.31	A	4.32	A

Legend:

Weight	Scale	Category
5	4.21- 5.00	Always (A)
4	3.41- 4.20	Often (O)
3	2.61 - 3.40	Seldom (S)
2	1.81 – 2.60	Rarely (R)
1	1.00 – 1.80	Never (N)

As observed in the Table, school heads had the Average weighted mean 4.31 rated as Always; the indicators were. ““Conducts target setting, monitoring and evaluation of school projects,” with a mean of 4.90, “Establishes and maintains specific programs to meet needs of identified target groups” with a mean of 4.70, “Manages the implementation the School Improvement Plan (SIP)/ Annual Inventory Plan (AIP) and other action plans” and “Oversees school Operations and closely monitor the use of school materials and facilities” with a mean of 4.40.

The supervisors reaped a weighted mean of 4.32 and categorized as Always, “Establishes and maintain specific programs to meet needs of identified target groups” with 4.70 mean, “Manages the implementation of the School Improvement Plan (SIP)/ Annual Inventory Plan (AIP) and other action plans” with 4.60 mean, followed by “Oversees school operations and closely monitor the use of school materials and facilities” with 4.50 mean, “Conducts target setting, monitoring and evaluation of school property” with a mean of 4.40.

Rated as Seldom with 3.13 weighted mean scored by school heads was “Assesses school resources and employ inventory updates of school facilities”, the supervisors had a mean of 3.40 of the same indicators. It can be observed that the respondent group had Seldom practice the indicator statement; they lack the total assessment of school resources and employ inventory of school facilities; To be consistent with financial management on managing school operation, the respondents’ group should have an internal control and financial management practices in their funds and employed on inventory of school facilities. In line with proper internal control, they should have a designated property custodian to have a complete record of the school facilities and a complete inventory record should be maintained. Inventory ledger indicates the name of school equipment or facilities, when it was purchased, date of repair of any pertinent information regarding the purchased or used equipment or facility.

Even with the Seldom scores of one indicator statements, it can be deduced from the findings that the majority of the school heads and supervisors still practice the indicators statement in managing school operation thus an average total mean was Always. Further the findings mean that the school heads and supervisors managing and maintaining specific programs for the need of the school units. The main objective or purposes in all management functions more particularly in a school setting is each plan or program should have a specific purpose to be identified and to have a full cooperation and support on the management level with hard work, coordination, cooperation, and close monitoring on the established programs.

Developing and Implementing the School Financial Plan with AIP/SIP

The school improvement plan and the budget plan are organic documents which links or have an interrelationship with financial planning to accommodate the flexible and schools’ changing needs. The need of a multi-year budgeting as indicated in the school Improvement Plan enables a school to make adjustments with the cumulative impact of policy changes or other variables into account. It can provide an opportunity to make necessary adjustment and identify when major refurbishment or resource replacement may be required accommodate with. The nature of public funding and accountability provides challenges to ensure that budget does become the driving force of the school’s development but the facilitating process to support the school’s values and aims. The school improvement plan is the final documents which provide for a holistic overview of the school’s direction in short and longer term.

Table 10. *School Heads and Supervisors’ Financial Management Practices on Developing and Implementing the School Financial Plan with AIP/SIP*

Develop and Implement the School Financial Plan which is consistent with AIP/SIP	School Head		Supervisor	
	X	VD	X	VD
1.Leads in designing a school financial plan with the stakeholders and with the presence of a financial expert/s	4.63	A	4.70	A
2.Allocates/Prioritizes funds for improvement and maintenance of school physical facilities and equipment	3.14	S	3.20	S
3.Oversees the implementation of the school financial plan in accordance with the AIP/SIP guidelines	4.54	A	4.60	A
4.Institutionalizes best practices in managing and monitoring the school financial plan into full operation and transparent implementation thereof	4.40	A	4.80	A
5.Monitors and evaluates the school financial status which is consistent with SIP/AIP	4.58	A	4.60	A
Average X	4.26	A	4.38	A

Table 10 describes the distribution of school heads and supervisors’ rating in their practice of financial management as to developing and implementing the school Financial Plan with AIP/SIP. This refers to the activities of the respondents with regards school budget to the Annual Improvement Plan which are line with the School Improvement Plan. The School Improvement Plan is a three to five years plan scheme as included in General Appropriation Act (GAA) in which every National Agencies should have to adhere to its implementation.

The Table displayed the respondents’ performance rating with an Average Mean of 4.26 as Always for the school heads, indicators as follows: “Leads in designing a school financial plan with the stakeholders and with the presence of a financial experts” with the mean of 4.63, “Monitors and evaluates the school financial status which is consistent with SIP/AIP” with the mean of 4.58, “Oversees the implementation of the school financial plan in accordance with the AIP/SIP guidelines” with the mean of 4.54, and “Institutionalizes best practices in managing and monitoring the school financial plan into full operation and transparent implementation thereof” with a mean of 4.40; also the supervisors scored with an Average Mean of 4.38 with Verbal Description as Always. “Institutionalizes best practices in managing and

monitoring the school financial plan into full operation and transparent implementation thereof” with a mean of 4.80, “Leads in designing a school financial plan with the stakeholders and with the presence of a financial experts” with a mean of 4.70, “Monitors and evaluates the school financial status which is consistent with SIP/AIP” and “Oversees the implementation of the school financial plan in accordance with the AIP/SIP guidelines” with both mean of 4.60.

The school heads rated 3.14 and the supervisors 3.20 categorized as Seldom for “Allocates/Prioritizes funds for improvement and maintenance of school physical facilities and equipment”. The statement indicator had a Seldom rating for both the school heads and supervisors, as per se in the premises of the Talisay Division for the particular school allocation/ prioritizing funds for improvement and maintenance of school physical facilities and equipment, had a insufficient maintenance of school facilities, such as classrooms, tables or chairs and other equipment. The scarcity of the school facilities can be very seen as an inadequacy in the financing of the said needed by the students.

The Table conveyed that the financial plan as practiced with the respondents were in consonance with the Annual Improvement Plan in correlation or coordination with the School Improvement Plan, although there is a Seldom score perceived by the school administrators but an Always rating emphasized that the school heads and supervisors did the best practices in managing the financial plan in its full implementation with transparency.

Organizing a Procurement Committee and ensure that the official procurement is followed

Any government organization or institution should adhere to the rules and regulations in the procurement or acquisition of goods, consulting services and contracting for infrastructures projects as mandated in RA 9184; the Government Procurement Act. The principles of Government Procurement Act include: Transparency in the procurement process and in the implementation of procurement contracts through wide dissemination of bid opportunities and participation of pertinent non-government organizations.

Competitiveness by extending equal opportunity to enable private contracting parties who are eligible and qualified to participate in public bidding. Streamlined procurement process that will uniformly apply to all government procurement. The procurement process shall be simple and made adaptable to advances in modern technology in order to ensure an effective and efficient method. System of accountability where both the public officials directly or indirectly involved in the process as well as in the implementation of procurement contracts and the private parties that deal with Government are, when warranted by circumstances, investigated and hold liable for their actions relative thereto. Public Monitoring of the procurement process and the implementation of awarded contracts with the end in view of guaranteeing that these contracts are awarded pursuant such as shopping, canvassing, repeat orders and emergency purchase, agency to agency, Procurement Agent (DBM) and small value procurement with its corresponding guidelines to be followed upon its implementation.

Table 11 explains the distribution of the respondents’ performance as to organizing a procurement. This emphasized the school heads and supervisors’ functions for the ideal organization and adherence to the procurement processes for the goods and service for school needs.

Table 11. *School Heads and Supervisors’ Financial Management Practices on Organizing a Procurement Committee and ensure that the official procurement is followed*

Organizing a procurement committee and ensures that the official procurement process is followed	School Heads		Supervisors	
	X	VD	X	VD
1.Organizes credible persons to be assigned in the school procurement committee taking into consideration the person’s integrity and credibility	4.75	A	4.40	A

2.Ensures that the official procurement process is strictly adhered to	3.08	S	3.30	S
3.Monitors and evaluates the authenticity and legitimacy of receipts presented by the procurement committee	5.0	A	5.0	A
4.Sets a clear definition to the procurement committee the desired result, of which outputs shall be checked from time to time as measure of transparency	3.77	O	3.60	O
5.Evaluates the output of the procurement committee and check for best practices/dishonest practices which is of benefit/unbeneficial to the stakeholders	3.30	S	3.40	S
Average X	3.98	O	3.94	O

The Table revealed that under the performance of the school heads there were some indicators such as “Monitors and evaluates the authenticity and legitimacy of receipts presented by the procurement committee” with mean of 5.0 followed by, “Organizes credible persons to be assigned in the school procurement committee taking into consideration the person’s integrity and credibility” with 4.75, rated as the only Often done was “Sets a clear definition to the procurement committee the desired result, of which outputs shall be checked from time to time as measure of transparency” with 3.77 and rated as Seldom was “Evaluates the output of the procurement committee and check for best practices/dishonest practices which is of benefit/unbeneficial to the stakeholders” with 3.30 mean, and “Ensures that the official procurement process is strictly adhered to” with the mean of 3.08. The Total Average Weighted Mean of the school heads was 3.98 mean rated as Often.

The supervisor had the rating as often with an Average weighted Mean of 3.94; the indicator rated as Always with the mean of 5.0, “Monitors and evaluates the authenticity and legitimacy of receipts presented by the procurement committee”, “Sets a clear definition to the procurement committee the desired result, of which outputs shall be checked from time to time as measure of transparency” with 3.60 mean and rating as Often, “Evaluates the output of the procurement committee and check for best practices/dishonest practices which is of benefit/unbeneficial to the stakeholders”, with the mean of 3.40 and “Ensures that the official procurement process is strictly adhered to” with 3.30 mean both rated as Seldom.

The Table presented that the “Procurement Processes were not adhered to” thus an Average weighted Mean as Often was obtained. It implied that there were practices in procurement processes that needs to be enhanced or addressed to for the smooth and better operation of the school heads and supervisors’ functions for organizational needs. There should be a review or training and seminars on the Government Procurement Act, to prevent wastage and ineffective use of government funds through procurement. Consistent with government fiscal discipline measures, there is a need for an Annual Procurement Plan (APP) and it should be meticulously and judiciously planned by the procuring unit (school unit) and considered crucial to the efficient discharge of government function for all the day-to-day operation for the goods and services needed. Procurement of goods, infrastructure projects and the consulting services shall be in transparent and competitive and threshold of nine hundred thousand (P900,000.00) for said goods, infra projects and consulting services should undergo the competitive bidding. The principle of transparency, competitiveness-that is giving equal opportunity all stakeholders to participate and opportunity to participate, streamlined procurement process –uniformly apply to all concern, adaptable to advances in modern technology, public monitoring and a system of accountability. A well performed procurement procedures or processes not only give school heads and supervisors a clear display of transparency and accountability but also dedication and honesty in their respective school needs.

Budgeting, Recording, Reporting and Accounting of Maintenance and Other Operating Expenses (MOOE)

Budgeting is the process of funds allocation and utilization solely for the purpose for which funds have been appropriated. It also includes to establish and maintain accountability of public officers; ensures the disclosures of material errors in the accounts and unauthorized transactions or loss of assets; to ensure responsiveness of the programs or projects to the needs of the clients and stakeholders; sustainability of action have been considered in the implementation of the program or projects. Budgeting aims to the proper procurement careful utilization, custody and disposal of supplies and services to the school unit.

Table 12. *School Heads and Supervisors' Financial Management Practices on Budgeting, Recording, Reporting and Accounting of Maintenance and Other Operating Expenses (MOOE)*

Budgeting, Recording, Reporting and Accounting of Maintenance and Other Operating Expenses (MOOE)	School Heads		Supervisors	
	\bar{X}	VD	\bar{X}	VD
1. Conducts a detailed process of budgeting, recording, reporting and accounting of the Maintenance and Other Operating Expenses (MOOE)	2.58	R	4.30	A
2. Keep tract of expenses incurred in the past year and compare it with the present allocations	4.79	A	4.80	A
3. Reduces unnecessary spending by sticking to the budget set in the procurement plan	2.42	R	2.80	S
4. Minimizes juggling of funds that can upset the budget set in the monthly allocation	4.63	A	4.90	A
5. Records, report and account the MOOE promptly with transparency to all stakeholder	3.37	S	4.70	A
Average \bar{X}	3.56	O	4.30	A

Financial or Accounting relates to those methods and procedure used to procedure accurate records and safeguard assets; It ensures specified individuals are held accountable for transactions under their control; records are accurately and reliably maintained; an adequate segregation of record keeping duties from custodianship of the agency assets; transactions are properly authorized; an adequate segregation of incompatible duties; they should have an adequate checking and reconciling procedures. The concept of accountability is an important element in financial controls. Accountability is the practice that holds each employee accountable for those areas for which he or she has been delegated responsibility. Legality and property of the transactions should be the core function of accounting. Updated financial liquidation and report should be maintained.

The Table signified the performance of respondents with regard to budgeting that is allocation of funds, reporting and accounting of Maintenance and Other Operating Expenses (MOOE) for use of the operation of identified schools.

School heads' rating revealed an Average weighted Mean of 3.56 as Often. Rated as Always with 'Keep tract of expenses incurred in the past year and compare it with the present allocations' with the mean of 4.79, "Minimizes juggling of funds that can upset the budget set in the monthly allocation" with 4.63 mean; rated as Seldom, Records, report and account the MOOE promptly with transparency to all stakeholder" with the mean of 3.37; and a Rarely rating for "Conducts a detailed process of budgeting, recording, reporting and accounting of the Maintenance and Other Operating Expenses (MOOE)" with mean of 2.58, and "Reduces unnecessary spending by sticking to the budget set in the procurement plan" with mean of 2.42.

As for the supervisors, the following indicators are: rated as Always, "Minimizes juggling of funds that can upset the budget set in the monthly allocation" with the mean of 4.90, "Keep tract of expenses incurred in the past year and compare it with the present allocations" with 4.80 mean, "Records, report and

account the MOOE promptly with transparency to all stakeholder” with the mean of 4.70, “Conducts a detailed process of budgeting, recording, reporting and accounting of the Maintenance and Other Operating Expenses (MOOE)” with mean of 4.30; and rated as Seldom, “Reduces unnecessary spending by sticking to the budget set in the procurement plan” with mean of 2.80. The Average weighted Mean of the supervisors was 4.30 rated as Always.

The school heads scored Often in their practices; this implied that there were items or practices that were not strongly practiced. This indicated that there are practices need to be changed and improved in process of budgeting and spending of unnecessary spending that will not be beneficial to the organization. As shown in the allocation of scores, that the supervisors’ perception had the Always ratings but there was also part of the item that he was not functioning well; thus, it might not be too beneficial to the school in general. The non-practice of indicator statement will surely defeat the purpose of a well balance performance of the respondents group practices in their financial management functions specifically on the budgeting and financial planning which be given a full attention and dedication to be able to attain good governance and proper implementation of school goals and objectives.

Managing school resources in accordance with DepEd policies and accounting and auditing rules and regulations and other pertinent guidelines

Financial administration through utilization of school resources is therefore of special importance, because while there seems to no limits to what we may ask of from like government, but there is always a limit to the funds available, and the financial pinch is greater than ever before. In effective use of funds and in non-conformity with the DepEd policies and accounting and auditing rules and regulation reduces the services rendered by the institutions. Access restrictions to and accountability for school resources and records; Access to resources and records should be limited to authorized individuals and accountability for their custody and use should be assigned and maintained. Periodic comparison of resources with the recorded accountability should be made to help reduce the risk of errors, fraud, misuse or unauthorized alteration. Control activities such as an integral part of the agency, taking into consideration its objectives, the risks in their achievement and enter relatedness of control of agency resources. Patterned all activities in DepEd policies and accounting and auditing rules and regulations and other pertinent guidelines.

Table 13. *School Heads and Supervisors’ Financial Management Practices on managing school resources in accordance with DepEd policies and accounting and auditing rules and regulations and other pertinent guidelines*

Managing school resources in accordance with DepEd policies and accounting and auditing rules and regulations and other pertinent guidelines	School Heads		Supervisors	
	\bar{X}	VD	\bar{X}	VD
1. Installs necessary process that will curb or at least minimize fraud and misuse of school site funds/canteen funds	4.63	A	4.40	A
2. Regulates and economizes school materials and manage school resources efficiently	4.58	A	4.70	A
3. Maximizes the utilization of school resources for the benefit of the students	5.0	A	5.0	A
4. Evaluates, account school funds and post all expenses incurred every month with utmost transparency	4.00	O	4.40	A
5. Aligns all school expenses in accordance with DepEd policies and accounting and auditing rules and regulations	3.90	O	3.90	O
Average \bar{X}	4.42	A	4.48	A

The Table pointed out that the respondents’ practices on managing resources in conformity with DepEd and the laws and rules in accounting and auditing and other pertinent guidelines so as the objectives and goals of the organization as to transparency and honestly can be achieved.

The Table can be viewed that the school heads had the Average weighted Mean of 4.42 rated as Always; “Maximizes the utilization of school resources for the benefit of the students” with the mean of 5.0, “Installs necessary process that will curb or at least minimize fraud and misuse of school site funds/canteen funds” with the mean of 4.63, “Regulates and economizes school materials and manage school resources efficiently” with the mean of 4.58, “Evaluates, account school funds and post all expenses incurred every month with utmost transparency” with the mean of 4.00 rated as Often, and “Aligns all school expenses in accordance with DepEd policies and accounting and auditing rules and regulations” with the mean of 3.90 and rated as Often.

Along with the supervisors with the Average weighted Mean of 4.48 rated as Always with the indicators: “Maximizes the utilization of school resources for the benefit of the students” with the mean rated as 5.0, “Regulates and economizes school materials and manage school resources efficiently” with the mean of 4.70, “Installs necessary process that will curb or at least minimize fraud and misuse of school site funds/canteen funds” with the mean of 4.40, and “Evaluates, account school funds and post all expenses incurred every month with utmost transparency” with the same mean of 4.40; rated as Often was “Aligns all school expenses in accordance with DepEd policies and accounting and auditing rules and regulations” with 3.90 mean.

As shown in the Table, the school heads along with the supervisors get a score of Always, implied that the respondents substantially practices with the DepEd policies, accounting and auditing rules and regulations as in managing school resources, that tantamount sound and proper implementation for school resources use, although there are same statement indicators that rated Often as in adequacy and not updated posting of expenses in the transparency board and proper alignment of school expenses which will be disadvantages to the government and create doubts on the transactions involved.

A revisit of the DepEd policies should be done to ensure that all the policies and regulations should be followed and adhered to. As the school heads and supervisors to attain the quality education for the students they should be liable and responsible to find ways and means to prosper this aspect and the right source and proper usage of funds is a must. Although an Always was the the total average mean of the respondent’s group but to be an adequate training and monitoring of the functions should be constantly done.

Instructional Leadership

The instructional leadership as observed by the school heads and supervisors are: developing program and/or adapting existing program, implementing program for instructional improvement, assessment for learning, instructional supervision and setting high social and academic expectations.

Developing Programs &/or Adapting Existing Programs

Table 14 reflects the Instructional Leadership, that includes perception of the Administration practices on the curriculum content and the pedagogy, that work in convergence to help the subordinates to understand the curricular goals and objectives and to attain high standards of learning and leadership. It also includes the learning process; administrators’ approaches and activities instructional materials and learning/school resources. In developing programs and or adapting the existing program, it can be viewed in the practices that must be done or applied to, update the content and knowledge using appropriate methodologies, approaches and strategies.

Table 14. *School Heads and Supervisors' Instructional Leadership on Developing Programs &/or Adapting Existing Programs*

Developing Programs &/or Adapting Existing Programs	School Heads		Supervisors	
	\bar{X}	VD	\bar{X}	VD
1.Develops/adapts a research-based school program.	4.09	O	4.50	A
2.Assists in implementing an existing, coherent and responsive school-wide curriculum.	3.56	O	3.60	O
3.Addresses deficiencies and sustains successes of current programs in collaboration with teachers and learners.	4.81	A	4.80	A
4.Develops a culture of functional literacy.	5.0	A	5.0	A
5.Adapts existing programs and closely monitor and evaluate the implementation of each.	4.86	A	4.90	A
Average X	4.46	A	4.56	A

Legend:

Weight	Scale	Category
5	4.21- 5.00	Always (A)
4	3.41- 4.20	Often (O)
3	2.61 - 3.40	Seldom (S)
2	1.81 – 2.60	Rarely (R)
1	1.00 – 1.80	Never (N)

The Table indicated the distribution of school heads with an Average weighted Mean of 4.65 as Always. The indicators were rated as follows: “Develops a culture of functional literacy” with 5.0 mean rated as Always, “Adapts existing programs and closely monitor and evaluate the implementation of each” with 4.86 rated as Always, “Addresses deficiencies and sustains successes of current programs in collaboration with teachers and learners” with 4.81 rated as Always, “Develops/adapts a research-based school program” with 4.09 mean rated as Often, and “Assists in implementing an existing, coherent and responsive school- wide curriculum with 3.56 mean rated as Often.

Along with the supervisors with an Average weighted Mean of 4.56 rated as Always; with the indicators: rated as Always were “Develops a culture of functional literacy” with 5.0 mean, “Adapts existing programs and closely monitor and evaluate the implementation of each” with 4,90 mean, “Addresses deficiencies and sustains successes of current programs in collaboration with teachers and learners” with 4.80 mean, “Develops/adapts a research-based school program” with 4.50 mean, and rated as Often was “Assists in implementing an existing, coherent and responsive school-wide curriculum” with 3.60 mean.

The Table indicates that there are Often score as perceived by the school heads and supervisors in “develops/adapts a research-based school program” and “developing and Assists in implementing an existing, coherent and responsive school-wide curriculum” the reason maybe that the development and adaptation of a research based school program had still to be facilitated, learned and augmentation of the knowledge for the party concerned should be priorities, and should be given emphasize. Insufficient or a half-bake knowledge on adoption of a research program can be an additional burden for the respondent’s group and will be affect their performance so also with developing and assists in implementing an existing, coherent and responsive school wide curriculum. As indicated in Table 14, school heads along with the supervisors had a total average mean of Always, instructional leadership on developing program and/ or adapting existing program was consistently practiced by the respondents group; they provide a meaningful guidance and direction for instructional improvement. They also maintained the existing program envisioned program for the advancement of the constituents.

Implementing Programs for Instructional Improvement, Globally, changes in program of education is a never-ending endeavor, whether one is living in an affluent society or in the Third World country like the Philippines, philosophers and great school scholars opined and have great thoughts on how education can change a country and its people. For some consider education is way of life and other education is life itself.

For education is a social process whereby civilization and the survival and the progress of society depend to a large extent, it also played a vital role to the individual creativity and intellect developed and the nation where resources are available to improve education. Each government administration differs on its educational agendum, a series of change and revisions in its curriculum so also with its investment on human capital but the constant objective is for a quality education for all ages. Implementing programs for instructional improvement needs a rational approach in achieving objectives, the gap from where we are now and where we want to be, it requires deliberate courses of action based on purpose, the knowledge and considerable degree of estimates or variables. It should give emphasize on efficient operations and consistency of procedures and methods. It must be a shared responsibility of school heads, supervisors, and teachers modifying any plan for instruction in the classroom. It is also the ability of the school heads and supervisors to visualize and forecast into the future of the what, why, and how learning process can be improved to meet the local needs of the school units. It should involves creating, arranging, organizing, synthesizing and designing related issues that may occur in the implementation. It needs an accurate time management and related circumstances and the school heads and supervisors' ability to make decisions consistent with the goals and objectives of the school. Program implementation for a precise, simple and holistic approach and globally competitive instructional improvement and development undertakes, advance in technology and the tech-voc are also implemented. School heads and supervisors are mandated duties and responsibilities as in R. A. 9155- Governance in Elementary Education Act.

It can be rated in the Table that the program of instructional improvement was implemented in the full coordination with the other items or practices of the respondents to provide a well-balanced and innovative approaches for the betterment of the organization.

As observed in the Table, out of five (5) times the Average Mean of the school heads of 4.77 and with the Verbal Description as Always. The Table reflects the scores of the school heads with the highest mean rated as Always: "Works with teachers in curriculum review" with 5.0 mean, "Manages the introduction of curriculum initiatives in line w/DepEd policies (e.g.BEC, Madrasah)" with 4.97 mean, "Enriches curricular offerings based on local needs" with 4.79 mean, "Organizes teams to champion instructional innovation programs toward curricular responsiveness" with 4.53 mean, and "Manages curriculum innovation and enrichment with the use of technology" with 4.58 mean.

Table 15. *School Heads and Supervisors' Instructional Leadership on Implementing Programs for Instructional Improvement*

Implementing Programs for Instructional Improvement	School Heads		Supervisors	
	\bar{X}	VD	\bar{X}	VD
1.Manages the introduction of curriculum initiatives in line w/DepEd policies (e.g.BEC, Madrasah).	4.97	A	4.90	A
2.Works with teachers in curriculum review.	5.0	A	4.90	A
3.Enriches curricular offerings based on local needs.	4.79	A	4.80	A
4.Manages curriculum innovation and enrichment with the use of technology.	4.58	A	4.60	A
5.Organizes teams to champion instructional innovation programs toward curricular responsiveness.	4.53	A	4.70	A
Average \bar{X}	4.77	A	4.78	A

As observed in the Table, out of five (5) times the Average Mean of the supervisors of 4.78 and with the Verbal Description as Always. The Table presented the scores of the Supervisors with the highest mean rated as Always: “Manages the introduction of curriculum initiatives in line w/DepEd policies (e.g. BEC, Madrasah)” and “Works with teachers in curriculum review” with the same 4.90 mean, “Enriches curricular offerings based on local needs” with 4.80 mean, “Organizes teams to champion instructional innovation programs toward curricular responsiveness” with 4.70 mean, and “Manages curriculum innovation and enrichment with the use of technology” with 4.60 mean.

As reflected in Table 15, the total average mean of the respondents group scored as Always, it pointed out the school heads and supervisors emphasized the increase in quality of instruction through program evaluation. It focused on improving instruction and innovative real change to better serve the students.

Assessment for Learning

The Table indicates the alignment of assessment planning and reporting. It focuses on the use of assessment procedures in the plan and implementation of learning activities and conduct regular meetings with subordinates and parents to learners’ progress. Assessment has different areas of concern such as curriculum offerings- curriculum should be assessed or evaluated as responsive to the changing needs and problems of the society, relevant and realistic; school programs-determine of appraised that teachers are not overload and underloaded; instructional materials-ascertain or assessed if the materials like references, books, visual aids and devices or other are not are not adequate and updated; instructional facilities-laboratory equipment, computers, projectors, audio-visual equipment, physical plants, chairs, tables and others if they are adequate; teachers and professors-should be evaluated or assessed if they can deliver the goods and services to the students effectively , efficiently and economically and it they are qualified and compete to teach the subject they are handling and also they possess the qualities of model, obedient, dedicated, efficient, resourceful, noble, talented, effective, active, creative, honest, economical, and research-oriented; school manager- honest, not corrupt, they are democratic in dealing with their subordinates, facilitator to the needs of teachers and students, understanding to the problems of his/her subordinates; pupils/students- should be assessed whether they reached the goals of the learning tasks; and graduates- if they are employed underemployed, unemployed and if they passed the board examination.

Table 16. *School Heads and Supervisors’ Instructional Leadership on Assessment for Learning*

Assessment for Learning	School Heads		Supervisors	
	X	VD	X	VD
1.Manages the processes and procedures in monitoring student achievement.	4.44	A	4.80	A
2.Ensures utilization of a range of assessment processes to assess student performance.	4.81	A	4.60	A
3.Assesses the effectiveness of curricular/co-curricular programs and/or instructional strategies.	4.84	A	5.0	A
4.Utilizes assessment results to improve learning.	4.21	A	4.70	A
5.Creates & manages a school process to ensure student progress is conveyed to students and parents/guardians regularly.	3.39	S	4.10	O
Average X̄	4.34	A	4.64	A

Further scrutiny of the table showed that there was a uniformity of the rating of school heads and supervisors with the Always rating; school heads have an Average weighted Mean of 4.34. As shown in the Table, the scores of the school heads with the mean rated as Always: “Assesses the effectiveness of curricular/co-curricular programs and/or instructional strategies” with the highest mean 4.84 followed by,

“Ensures utilization of a range of assessment processes to assess student performance” with 4.81 mean, “Manages the processes and procedures in monitoring student achievement” with 4.44 mean, and “Utilizes assessment results to improve learning” with 4.21 mean. Only one (1) Seldom rate with 3.39 mean for “Creates & manages a school process to ensure student progress is conveyed to students and parents/guardians regularly”.

The supervisors had a 4.64 total Average Mean with verbal description as Always. In the Table, it presented the scores of the supervisors with the mean rated as Always: “Assesses the effectiveness of curricular/co-curricular programs and/or instructional strategies” with 5.0 mean, “Manages the processes and procedures in monitoring student achievement” with 4.80 mean, “Utilizes assessment results to improve learning” with 4.70 mean, and “Ensures utilization of a range of assessment processes to assess student performance” with 4.60 mean. Meanwhile, heaving only one (1) rated as Often: “Creates & manages a school process to ensure student progress is conveyed to students and parents/guardians regularly” with 4.10 mean.

The table indicates that both school heads and supervisors were able to manage the other four factors in assessing the students efficiently and effectively except for the last one which involves in conveying the assessment of the students to the parents. To be able to convey the assessment to the parents is an important matter since this will be the only way that parents can learn their child’s performance or status in school. It essential because it serves as a bridge between the school and the parents. It may not be rated as Always; thus parents, the school head, or the supervisor’s hectic schedule may affect this factor and also the passing result of the National Achievement Test (NAT).

Instructional Supervision

An examination in the Table, instruction supervisor requires the respondents should know how to mobilize his/her subordinates in the organization so that they are pulling in one direction to attain its objectives as it is made to show what future targets locks like setting direction, and evaluating opportunity that calls for a crucial decision-making process.

Table 17. *School Heads and Supervisors’ Instructional Leadership on Instructional Supervision*

Instructional Supervision	School Heads		Supervisors	
	\bar{X}	VD	\bar{X}	VD
1.Prepare and implement an instructional supervisory plan	4.21	A	4.60	A
2.Conducts Instructional Supervision using appropriate strategy.	4.14	O	5.0	A
3.Evaluates lesson plans as well as classroom and learning management.	4.21	A	4.70	A
4.Provides in collegial manner timely, accurate and specific feedback to teachers regarding their performance.	4.70	A	4.80	A
5.Provides expert technical assistance and instructional support to teachers.	4.30	A	4.80	A
Average \bar{X}	4.35	A	4.78	A

The five (5) items perceived by the school heads had 4.35 total Average Mean with verbal description as Always. As observed in the Table, the scores of the school heads with the mean rated as Always: “Provides in collegial manner timely, accurate and specific feedback to teachers regarding their performance” with 4.72 mean, “Provides expert technical assistance and instructional support to teachers” with 4.30 mean, then both “Prepares and implement an instructional supervisory plan” and “Evaluates

lesson plans as well as classroom and learning management” tied with 4.21 mean. On the other hand, “Conducts Instructional Supervision using appropriate strategy” rated as Often with 4.20 mean.

The supervisors had a 4.78 total Average Mean with verbal description as Always. As reflected in the Table, the score of the supervisors with all mean rated as Always: “Conducts Instructional Supervision using appropriate strategy” with 5.0 mean, “Provides in collegial manner timely, accurate and specific feedback to teachers regarding their performance” and “Provides expert technical assistance and instructional support to teachers” with both 4.80 mean, “Evaluates lesson plans as well as classroom and learning management” with 4.70 mean, and “Prepares and implement an instructional supervisory plan” with 4.60 mean.

The supervisors were able to rate the following factors as Always for being a veteran in their chosen field. In the factors mentioned in the Table, a lot of efficient administrative strategies were required, which will be acquired after spending a lot of years in the industry. These strategies were learned after years of experience wherein in the field of supervision, situational process is highly present; and with that, decision making is also highly required and will be highly practiced and polished. The school heads may not be able to perfect the factors as to be rated as Always because they still have a lot to learn from the years to come. They may lack in the variety of strategies or ideas to be used in conducting instructional supervision but still they have done an excellent approach.

Setting high social & academic expectations

The Table can be gleaned in respect to the respondents’ practices in setting high social and academic expectations, setting high social and academic expectations. This included the principle of forecasting and envisioning the academic expectations or goals to the maximum and global competitiveness.

Table 18. *School Heads and Supervisors’ Instructional Leadership on Setting high social & academic expectations*

Setting high social & academic expectations	School Heads		Supervisors	
	\bar{X}	VD	\bar{X}	VD
1. Benchmarks school performance.	4.01	O	4.90	A
2. Establishes and model high social and academic for all.	3.26	S	4.80	A
3. Creates an engaging learning environment.	4.93	A	5.0	A
4. Participates in the management of learner behavior within the school and other school related activities done outside the school.	4.84	A	5.0	A
5. Supports learners’ desire to pursue further learning.	4.93	A	5.0	A
6. Recognizes high performing learners and teachers and supportive parents and other stakeholders.	4.84	A	4.20	O
Average \bar{X}	4.47	A	4.82	A

The five (6) items perceived by the school heads had 4.47 total Average Mean with verbal description as Always. As described in the Table, these are the scores of the school heads with mean rated as Always: both “Creates an engaging learning environment” and “Supports learners’ desire to pursue further learning” with the same

4.93 mean, then both “Participates in the management of learner behavior within the school and other school related activities done outside the school”, and “Recognizes high performing learners and teachers and supportive parents and other stakeholders” with the same 4.84 mean. One (1) mean rated as Often, “Benchmarks school performance” with

4.01 mean and one (1) mean rated as Seldom, “Establishes and model high social and academic for all” with 3.26 mean.

The supervisors had a 4.82 total Average Mean with verbal description as Always. In the Table, it implied that these are the scores of the supervisors with the mean rated as Always: “Creates an engaging learning environment”, “Participates in the management of learner behavior within the school and other school related activities done outside the school” and “Supports learners’ desire to pursue further learning” with the same 5.0 mean, “Benchmarks school performance” with 4.90 mean, “Establishes and model high social and academic for all” with 4.80 mean. One (1) mean rated as Often, “Recognizes high performing learners and teachers and supportive parents and other stakeholders” with 4.20 mean.

The results showed that both school heads and supervisors were able to fulfill these duties effectively and efficiently. Both school heads and supervisors were rated as Always; they were able to set high standards in teaching and in building the environment for learning. This is very essential since it involves exceeding expectations and fulfilling the duty of helping the students to easily learn and making them competitive individuals.

These factors are involved in boosting each other’s morale not only to students but as well as the educators behind in building the foundation of learning.

Summary of Table of Financial Management and Instructional Leadership of Administrators

Table 19 presented the summary table in the Extent of Administrator’s Performance in the management practices. The summary table reveals the total Average Mean of the financial management and instruction leadership of the school heads and supervisors through Managing School Operations, Developing and Implementing the School Financial Plan with AIP/SIP, Organizing a Procurement Committee and ensure that the official procurement is followed, Budgeting, Recording, Reporting and Accounting of Maintenance and Other Operating Expenses (MOOE), Managing school resources in accordance with DepEd policies and accounting and auditing rules and regulations and other pertinent guidelines, Developing Programs and/or Adapting Existing Programs, Implementing Programs for Instructional Improvement, Assessment for Learning, Instructional Supervision, Setting high social & academic expectations.

Table 19. *Summary of Table of Financial Management and Instructional Leadership of Administrators*

No.	Financial Management	School Heads		Supervisors	
		\bar{X}	VD	\bar{X}	VD
1	Managing School Operations	4.31	A	4.31	A
2	Developing and Implementing the School Financial Plan with AIP/SIP	4.26	A	4.38	A
3	Organizing a Procurement Committee and ensure that the official procurement is followed	3.98	O	3.94	O
4	Budgeting, Recording, Reporting and Accounting of Maintenance and Other Operating Expenses (MOOE)	3.56	O	4.30	A
5	Managing school resources in accordance with DepEd policies and accounting and auditing rules and regulations and other pertinent guidelines	4.43	A	4.48	A
	AVERAGE \bar{X}	4.11	O	4.28	A
	Instructional Leadership				
6	Developing Programs &/or Adapting Existing Programs	4.46	A	4.56	A
7	Implementing Programs for Instructional Improvement	4.77	A	4.78	A

8	Assessment for Learning	4.34	A	4.64	A
9	Instructional Supervision	4.33	A	4.78	A
10	Setting high social & academic expectations	4.45	A	4.82	A
	AVERAGE \bar{X}	4.47	A	4.72	A
	TOTAL AVERAGE X	4.29	A	4.50	A

The school heads' performance was rated as Always having a total average of 4.27. This only shows that the school heads were doing the right thing in their best ways to fulfill their duties in the field of work. They were able to accomplish in installing the importance of being educated and knowledgeable in life to their audience or students. On the other hand, the supervisors' performance had a total average of 4.50 and rated as Always. The supervisors' performance, same as the school heads' performance, was also impressive. It only showed their years of professionalism in the field. It only proves that they deserved to be called as veterans in their chosen career. Nevertheless, they continued learning through their experiences helping them to be better leaders in the institution.

Thus, to become a school head and a supervisor holds a big responsibility. It plays a vital role in efficient teaching. To be in that position, one must know how to balance responsibilities as much as in balancing time. The years in the institution and the experiences they have either successfully surpassed or failed will truly help most especially to unexpected situations. "One of the great responsibilities we have as a society is to educate ourselves, along with the next generation, about which substances are worth ingesting, and for what purpose, and which are not." (Sam Harris)

The performance of the respondent had a rating of Always with the total average of 4.27 mean for the school heads and 4.50 mean for supervision. These rates prove that the respondent were doing their best the way they can in their field of work through effectiveness and hard work.

Since the respondent's group were all government connected or employees, interacting with people, school children, the community, so when, learning to adjust and monitor, differentiate instructions for various transaction to meet the expectation of the school in serving the constituents with utmost dedication.

The researcher hardly believed that the Always rating of the respondents' scores in their financial management and instructional leadership practices which means performing best in their assigned task for the reason that the number of adverse funding of the Commission of Audit, such as Notice of Disallowance and Suspension. As indicated in their Audit Memorandum dated 2016-018 addressed to the Head of Office of the Local Government Unit as chairman of the Local School Board and the District Superintendent such as excessive expenditures and unlawful measure of school funds and risk of loss through theft or pilferage that is prejudicial to the government and more others.

The respondents were playing safe in responding to the questionnaires since the functions and practices were taken from their Individual Performance Commitment were the basis for the computation of the Personnel Performance Bonus (PPB), and very satisfactory rating is needed for the said benefit.

Best Practices Manifested in Financial Management and Instructional Leadership

The Table 18 shows the Extent of Administrators' Performance in performing their Management Practices. Table 20 reflected the ranking score of problems encountered by the respondents in performing their financial management and instructional leadership. The Table presented the ranks of the best practices that the respondent's group had encountered. The greater number shown in the Table was rank as number one (1) because most of the respondents rank this item best practice that they always encountered in their field of work.

Table 20. *Best Practices manifested in Financial Management and Instructional Leadership*

Best Practices	School Heads		Supervisors	
	Sum of Ranks	Ranks	Sum of Ranks	Ranks
Increases Administrative and management work head of school principals to the development of their role as pedagogical leaders	308	8	93	5
Additional clerical work added to administration	87	14	41	14
Secure resources in school	576	1	114	1
Deliberation of decision-making authority	554	2	110	2
Active parental participation	180	11	108	3
Working without expectations in developing and transformation leadership	518	3	62	11
Sufficient founding of education by government	264	9	88	7
Encourage participation of Alumni and other Organization	223	10	80	8
Maximizes the allocation of school resources for the benefit of the students	470	5	73	10
Promotes Welfare of stakeholders	135	12	75	9
Sets up goals and objectives	98	13	53	12
Clarity on the part of school council in relations to new rules and regulations	344	7	44	13
Clear definitions of the procurement of goods, service in SIP/AIP	392	6	92	6
Uses of the SEF fund follows definite procedures	434	4	96	4

As indicated in the Table, the practice that was ranked first (1st) by the school heads was “Secure resources in school” with 576, ranked second (2nd) was “Sets up goals and objectives” with 554, ranked third (3rd) was “Promotes Welfare of stakeholders” with 518, ranked fourth (4th) was “Active parental participation” with 470, ranked fifth (5th) with the sum of 434 was “Encourages participation of Alumni and other Organization”, “Sufficient funding of education by government” was ranked sixth (6th) with 392, “Increases Administrative and management workhead of school principals to the development of their role as pedagogical leaders” with 344 was ranked seventh (7th), ranked eighth was “Clarity on the part of school council in relations to new rules and regulations” with 308, “Clear definitions of the procurement of goods, service in SIP/AIP” was ranked ninth with 264, “Maximizes the allocation of school resources for the benefit of the students” was ranked tenth (10th) with 223, “Uses of the SEF fund follows definite procedures” with 180 was ranked eleventh, “Working without expectations in developing and transformation leadership” was ranked twelfth with 135, “Deliberation of decision- making authority” with the total sum of 98 was ranked thirteenth, “Secure resources in school” with the sum of ranks of 87 was lastly ranked fourteenth.

As reflected in Table 20, the problem were ranked by the supervisors as follows: “Additional clerical work added to administration that affects their duties” was ranked first (1st) with 114, “Clarity on the part of school council in relations to new rules and regulations” was ranked second (2nd) with 110, ranked third (3rd) was “Sets up goals and objectives” with 108, ranked fourth (4th) was “Working without expectations in developing and transformation leadership” with 96, ranked fifth (5th) with 93 was “Maximizes the allocation of school resources for the benefit of the students”, ranked sixth (6th) with 92 was “Promotes Welfare of stakeholders”, “Encourages participation of Alumni and other Organization” was ranked seventh (7th) with 88, “Sufficient founding of education by government” was ranked eighth (8th) with 80, ranked ninth (9th) was “Clear definitions of the procurement of goods, service in SIP/AIP” with 75, “Increases Administrative and management workhead of school principals to the development of their

role as pedagogical leaders” was ranked tenth (10th) with 73, “Uses of the SEF fund follows definite procedures” was ranked eleventh (11th) with 62, “Active parental participation” was ranked twelfth (12th) with 53, “Deliberation of decision-making authority” was ranked thirteenth with 44, “Additional clerical work added to administration that affects their duties” was lastly ranked as fourteenth (14th) with the sum of ranks of 41.

It was observed in the Table that least of the respondents ranked the “Secure resources in school” which is somehow the present concern of every public school in the whole Philippines. Lacking of facilities like building, chairs, tables, and other important materials for the students’ learning. The current trend, the population of every school is increasing in big numbers which the school cannot accommodate them. This can affect the learning of the students and a big problem to school’s administration and also workforce of the school. All of the great leaders have that one characteristic in common; it was the willingness to confront unequivocally the major anxiety of people in their line. This, and not much is the essence of leadership. Although the budget of the government had the biggest share in Education, but due to the increasing number of students and not the proper accommodation and priority of school heads, and administration in particular, and DepEd officials in general; most schools have tents and under the shade of the trees as their classroom.

The Test of Significant Relationship

In order to determine the significant relationship between the profile and financial resource management practices, the profile and instructional leadership, and the financial resource management practices and instructional leadership respondent principals and supervisors, the Pearson Product Moment Correlation (Pearson’s R) was utilized. This is the commonly used evaluation or measurement where the linear correlation and the relationship is necessary to find the association of the two sets of variables, the profile of the respondents and their practices on financial resource management and instructional leadership. To be able to measure the significant relationship of the two practices of the respondent’s group with their financial resource management and instructional leadership the same measurement is used.

Table 21. *Significant Relationship between the Respondents’ Profile and Financial Resources Management Practices*

<i>Regression Statistics</i>	R Computation
Multiple R	0.4205
Coef. of Determination	0.1768
Adjusted R Square	0.0121
Standard Error	0.1350
Observations	53

ANOVA	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	7	0.136981076	0.019568725	1.073745879	0.400565713
Residual	35	0.637865435	0.018224727		
Total	42	0.774846512			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>
Intercept	3.8448	0.1927	19.9557	1.0536	3.4536	4.2359
Gender	-0.0604	0.0439	-1.3769	0.1773	-0.1495	0.0287
Age	0.0164	0.0096	1.7009	0.0978	-0.0032	0.0359

Civil Stat	-0.0278	0.0392	-0.7087	0.4832	-0.1075	0.0519
Yrs Serv	-0.0169	0.0111	-1.5226	0.1368	-0.0394	0.0056
EQ	-0.0630	0.0510	-1.2353	0.2249	-0.1665	0.0405
Salary	0.0420	0.0562	0.7476	0.4597	-0.0721	0.1561
School Cat	0.0069	0.0466	0.1486	0.8828	-0.0877	0.1015

As presented on Table 21, the R-value of 0.4205 indicates a moderate positive relationship between Financial Management Practices and among the identified profile.

The said relationship is generally non-significant at 0.05 alpha level as indicated by the p-value $1.05 > 0.05$. It is negatively correlated to the profile such as gender, civil status, years of experience and educational qualification. The Coef. of Determination with R-square value 0.1768 indicates that the factors can predict the Financial Resources Management Practices only at 17.67% while there are other factors are not foreseen in the study that accounts to 82.33%. The regression equation indicates that $FRMP = 3.84 + 0.016 \times \text{age} + 0.04 \times \text{salary} + 0.0069 \times \text{school category} = 0.063 \times \text{educational qualification} - 0.016 \times \text{years of services} - 0.028 \times \text{civil status} - 0.06 \times \text{gender}$.

The analysis indicates that there is a moderate relationship but non-significant between the profile of the respondents the financial resource management practices. Therefore, the null hypothesis is failed to be rejected indicating that the respondents' profile does not affect the respondents' financial resource management practices.

Table 22. Significant Relationship between the Respondents' Profile and Instructional Leadership

Regression Statistics	R Computation
Multiple R	0.28370183
Coef. Of Determination	0.080486728
Adjusted R Square	-0.103415926
Standard Error	0.127250193
Observations	53

ANOVA	df	SS	MS	F	Significance
					<i>F</i>
Regression	7	0.049607943	0.007086849	0.437659416	0.871660608
Residual	35	0.566741411	0.016192612		
Total	42	0.616349354			

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%
Intercept	4.351316851	0.181606178	23.96018077	2.68043E-23	3.98263671	4.719996993
Gender	-0.002495112	0.041363364	-0.060321775	0.952242491	-0.086467205	0.081476982
Age	0.011540518	0.00907691	1.271414844	0.211965586	-0.006886589	0.029967624
Civil Stat	-0.019342423	0.036987298	-0.522947726	0.604305722	-0.09443063	0.055745784
Yrs Serv	-0.017682392	0.010460708	-1.690362812	0.099847433	-0.038918758	0.003553974
EQ	-0.012248524	0.048071935	-0.25479573	0.80037209	-0.109839741	0.085342693
Salary	0.010364001	0.05298402	0.195606164	0.846049643	-0.097199278	0.11792728
School Cat	0.027410372	0.043913399	0.624191541	0.53654948	-0.061738567	0.116559311

As presented on Table 22, the R-value of 0.28370183 indicates a moderate positive relationship between Instructional Leadership and among the identified profile. The said relationship is generally non-significant at 0.05 alpha level as indicated by the p-value $2.68 > 0.05$. It is negatively correlated to the profile such as gender, civil status, years of experience and educational qualification. The Coef. of Determination with R-square value 0.080486728 indicates that the factors can predict the Instructional Leadership only at 8.04% while there are other factors are not foreseen in the study that accounts to 91.96%. The regression equation indicates that $IL = 4.35 + 0.011 \times \text{age} + 0.010 \times \text{salary} + 0.027 \times \text{school category} - 0.012 \times \text{educational qualification} - 0.017 \times \text{years of service} - 0.019 \times \text{civil status} - 0.002 \times \text{gender}$. The analysis indicates that there is a moderate relationship but non-significant between the profile of the respondents the instructional leadership. Therefore, the null hypothesis is failed to be rejected indicating that the respondents' profile does not affect the respondents' instructional leadership.

Table 23. *Significant Relationship between the Respondents' Financial Resource Management and Instructional Leadership*

<i>Regression Statistics</i>	<i>Computation</i>
Multiple R	0.08498239
Coef. Of Determination	0.007222007
Adjusted R Square	-0.016992091
Standard Error	0.136975213
Observations	53

<i>ANOVA</i>	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	0.005595947	0.005595947	0.298256282	0.587937293
Residual	41	0.769250565	0.018762209		
Total	42	0.774846512			

	<i>Coefficients</i>	<i>Standar d Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>
Intercept	3.638049095	0.780566589	4.660779931	3.3159E-05	2.061662887	5.214435302
InstLead	0.095284731	0.174473113	0.546128448	0.587937293	-0.25707087	0.447640331

As presented on Table 23, the R-value of 0.08498239 indicates a moderate positive relationship between the respondents' Financial Resource Management Practices and Instructional Leadership. The said relationship is generally non-significant at 0.05 alpha level as indicated by the p-value $3.32 > 0.05$. The Coef. of Determination with R-square value 0.007222007 indicates that the factors can predict the Financial Resource Management Practices only at 0.72% while there are other factors are not foreseen in the study that accounts to 99.28%. The regression equation indicates that $FRMP + IL = 3.64 + 0.095 \times \text{Instructional Leadership}$. The analysis indicates that there is a moderate relationship but non-significant between the respondents' instructional leadership and financial resource management practices. Therefore, the null hypothesis is failed to be rejected indicating that the respondents' financial resource management practices does not affect the respondents' instructional leadership, as noted in the table the IP 0.298256282 the F value is lesser than the tabulated value 0.5879372 so the null hypothesis is failed to be rejected. There should be a balance of two variables for the main reason that one variable cannot be ignore for the two are

crucial and vital in the performance of the school goals and objectives. One cannot efficiently and effectively function if he/she does not have a full knowledge of the practices which can really affect the performance in the organization in its mission and vision. A sound financial management couple with an effective instructional leadership can create a progressive and advancement in all areas toward a quality education for the concerned school unit.

Findings

The general finding of the study, there exist a very wide-ranging profile of the school heads and supervisors. It was revealed in the study that the total mean age of respondents was 43.28 for the school heads and 50.50 for the supervisors. Most of the respondents are female and married as to their marital status. Most of the respondent had 26-30 years in experience for the school heads, and 26-30 years of experience for the supervisor. The respondents' highest educational attainment with heads, 28 graduated in Master's degree and five (5) supervisors were Post Graduate of Doctoral Units. The salary scale of school heads, 28 respondents with SG 21 and seven (7) supervisors with SG 22. In the school category, 25 school heads in elementary and six (6) supervisors in elementary. The performance rating for school heads was Satisfactory and seven (7) supervisors were rated Satisfactory.

In the extent of the respondents' financial management and instructional leadership, the school heads have 4.27 Average Mean while the supervisors have 4.50 Average Mean and both were rated as Always. Findings also showed that the highest attainment does not significantly relate to the performance of the school heads and supervisor in terms of their financial management and instructional leadership practices. There was a moderate relationship but not significant between the profile of the respondents with the financial management practices and profile with the instructional leadership, so also with the financial management practices and instructional leadership in the test of the significant difference using the Z-test with the upper critical value of 1.959963985 and lower critical value of -1.959963985 with 0.007 level of no significant difference. The best practices encountered by the school heads and supervisors in performing their financial management and instructional leadership was "Secure school resources" and likewise an answer the public-school needs because of the growing number of students attending public schools.

CONCLUSION

In the findings of the study, the researcher concluded that a sound financial management should be consistent with the respondent's instructional leadership and there should be a need of a balance of the profile financial management and their instructional leadership practices. In adequate knowledge of the two practices will create chaos and defeat the purpose of accountability, legally and propriety in the control of funds of the government and strict adherence to the rules, laws and pertinent guidelines for such practices. A coordination of respondents functions with each other they will find a new way to give the student to be motivated in their studies being a responsible student, and in the future to have a better life and it is because they were inspired by those people in the school community and the workforce of the teaching staff using this simple financial management and instructional leadership practices as they go on working and sharing what they have. School heads and supervisor should balance on their assigned task in performing their financial management and instructional leadership and so also with their best practices encountered which provides full implementation for a quality and globally competitive education.

Recommendation

From the conclusions, the following recommendations were presented. The findings and limitation of this study had led the researcher to make the following for future research.

1. The implementation of development training program improves school administrators in balancing financial management and instructional leadership.

2. It works as a guide to minimize or narrow the functions of school heads and supervisors to focus as instructional leaders and school managers.
3. The strengthening of the core foundation is prioritized thus making a school more productive resulting also in the empowerment of the school leader.
4. School administrators will be given opportunities or path to grow through scholarship program and human resource development, and inspire them to proceed further graduate study.

Training Development on Managing Financial and Instructional Leadership

Rationale

The essence of good governance in public service is to minimize corruption through public accountability, ethical, economical, efficient, and effective operation improves the quality and quantity of outputs and enables to better respond to the public they serve. Administrators work a twelve-month year and are fairly busy most of the time. Whether running a small, private-day care center or an overcrowded public elementary and high school; an administrator's tasks are many and various, ranging from curriculum development to student discipline. They also have strengths and weaknesses too. The administrator's decision always affects the work performance of the teacher as head. They influence the teachers and also the students. Whatever the school administrators have like improvement, management, efficiency, and effectiveness in service and to his subordinates that has a big impact to the school community.

Management in education end up bringing thought to be considered as an integral part of wider social movements and educational-political efforts on the way to school reform. If schools want to be directly included into their own changes, they ought to be asked both for the changes that are being undertaken in educational scheme, as well for the forms of management of educational scheme and school too. They will support best the transformation which ought to be realized through the changes. It has always been the priority of the administration to give a quality education. As revealed in the study, financial management and instructional leadership practices need a balance of performance of both the school heads and supervisors and their best practices encountered to achieve the goals, objectives, mission and visions of the school. Based on the recommendation of the research, the development training program of practice is formulated.

Objective

The development training program of financial management and instructional leadership practices aim to improve the school heads and supervisors though the result of the study were excellent but the development training program may not be practiced in the School Division, District I, II, and III at Talisay City but also the Department as a whole. Further, it aims to inspire administrators to implement practices that may help them to be more efficient and effective. It provides activities that will enhance the personnel strong commitment, dedication and honesty to their assigned task, and update and apply the knowledge of principle of work ethics.

Scheme of Implementation

The output is intended to be presented to Schools Division Superintendent of Talisay City for acceptance and implementation. This Output will be used as a guide for the principals and supervisors to identify the areas that needs training programs.

Training Development Program for School Heads and Supervisors at Talisay City Division, Cebu

Areas of Concern	Objectives	Activities / Strategies	Persons Involved	Time Frame	Proposed Budget	Source of Funds	Expected Outcomes	Actual Accomplishment	Remarks
On Managing School Operation									
Conducts target setting, monitoring, and evaluation of school property	Ensure school property is safe and in good condition	Hire staff and consult experts for inspection	School heads, supervisors	Before school year; end of semester	₱1,000,000	Division Fund, MOOE	Safe facilities; avoids costly future repairs		
Assesses school resources and inventory of facilities	Identify discrepancies and usability of facilities	Assign staff to monitor and check inventory	School heads, supervisors	Before school year; end of semester	₱20,000	Division Fund, MOOE	Resources monitored and maintained		
On Financial Plan (AIP/SIP)									
Allocates/prioritizes funds for facilities	Maintain effective learning environment	Rank needs for proper budget allocation	School heads, supervisors	Before school year; end of semester	₱20,000,000	Division Fund, MOOE	Sustained and improved facilities		
On Procurement Process									
Ensures procurement process is followed	Ensure transparency and accountability	Assign qualified personnel	School heads, procurement officials	Before school year; end of semester	₱100,000	MOOE, SGF	100% implementation of plan		
Defines procurement roles clearly	Establish transparency and accountability	Create policies and resolutions	School heads, BAC committee	Before school year; end of semester	₱20,000	MOOE, Government Fund	Transparent procurement process		
Evaluates procurement practices	Improve accountability and compliance	Attend trainings and monitor processes	BAC members, school heads	Every procurement cycle	₱20,000		Ethical and compliant procurement		
On Curriculum Implementation									
Assists curriculum implementation	Achieve institutional goals	Conduct meetings and training	School heads, supervisors	Before school year	None	None	Smooth curriculum implementation		
On Assessment for Learning									

Manages student progress reporting	Strengthen school-parent connection	PTA meetings, card giving, consultations	School heads, teachers, parents	End of semester/year	None	None	Improved student monitoring		
On Instructional Supervision									
Conducts instructional supervision	Improve teaching strategies	Trainings, meetings, seminars	School heads, supervisors	Before school year	None	None	Enhanced supervision skills		
On Academic Expectations									
Benchmarks school performance	Track and improve standards	Evaluate vs DepEd standards	School heads, supervisors	End of school year	None	None	Performance tracking improved		
Establishes high standards	Improve academic environment	Community involvement, goal setting	School heads, supervisors	Before semester	None	None	Strong academic culture		
Recognizes achievements	Boost morale	Rewards and recognition	School heads, teachers, parents	End of school year	None	None	Increased motivation		
Best Practices									
Enhances leadership capacity	Improve leadership skills	Trainings and seminars	Staff, school heads	Every semester	₱10,000	Division Fund	Better leadership performance		
Adds clerical staff	Improve efficiency	Hire clerical personnel	School heads, supervisors	Before/after school year	₱20,000	DBM	More focus on leadership tasks		
Secures school resources	Provide learning materials	Increase funding	Supervisors, school heads	Yearly	₱120,000	DBM	Complete learning resources		
Improves decision-making	Strengthen leadership decisions	Research and faculty support	School heads, supervisors	Daily	None	None	Better decision-making		
Encourages parent participation	Strengthen community ties	Improve PTA involvement	Parents, teachers	As needed	₱500	PTA Funds	Active participation		
Leadership development	Improve leadership skills	Attend seminars	School heads	Before school year	₱30,000	MOOE	Improved leadership capability		

Government funding support	Increase education funding	Coordinate with officials	Government, school heads	Yearly	₱110,000	Government Fund	Improved facilities		
Alumni participation	Strengthen partnerships	Conduct meetings	School heads, alumni	As needed	None	None	Strong coordination		
Resource maximization	Improve teamwork	Team-building activities	School staff	Before school year	None	None	Better collaboration		
On Financial Transparency									
Evaluates school funds	Ensure transparency	Hire accountant	School heads, supervisors	Monthly	₱10,000	Division Fund, MOOE	Transparent budgeting		
Aligns expenses with policies	Follow DepEd standards	Review and compliance	School heads	Before school year	None	None	Approved budget allocation		
On Program Development									
Develops research-based programs	Improve academic innovation	Staff training and development	School heads, supervisors	Before semester	₱50,000	Regional/Division Fund	Modernized teaching practices		

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