

The Influence of the Financial Management Skills of the School Heads on the Sustainability of the School Program in the Public Elementary Schools in Tagkawayan Districts I and II, Division of Quezon

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ARTICLE INFORMATION	ABSTRACT
Article history: Published: August 2026 Keywords: Financial Management Program Sustainability School Heads School Governance Tagkawayan	This study assessed school heads' financial management skills and their perceived influence on the sustainability of public elementary school programs in Tagkawayan Districts I and II, Division of Quezon, during School Year 2025–2026. A descriptive-evaluative comparative survey used total enumeration of 38 school heads—20 from District I and 18 from District II. Two validated researcher-made questionnaires measured four financial-management domains and five program-sustainability domains. Weighted means, ranks, and Wilcoxon–Mann–Whitney procedures were analyzed at $\alpha=.05$. Financial management was Much Evident overall ($M=3.92$). Budget planning and allocation ranked highest ($M=3.97$), followed by financial monitoring and control ($M=3.92$), procurement ($M=3.91$), and transparency and accountability ($M=3.88$). No district difference was statistically significant ($z=.19-1.05$, $p=.1469-.4247$). The perceived contribution of financial management to program sustainability was likewise Much Evident ($M=3.92$), with program evaluation highest ($M=3.94$) and ensuring relevance and effectiveness lowest ($M=3.89$). Rank distributions did not differ significantly for resource availability, stakeholder participation, relevance and effectiveness, monitoring, or program evaluation ($z=.19-.68$, $p=.2483-.4247$). The findings indicate a broadly shared financial-governance baseline across the two districts while identifying transparency, accountability, contingency planning, stakeholder voice, long-term monitoring capacity, and local program ownership as developmental priorities. Because the design measured perceived influence and did not estimate a respondent-level relationship or causal effect, the results should guide governance improvement rather than substantiate causation. A policy framework is proposed around participatory budgeting, auditable controls, current procurement compliance, lifecycle resource management, and evidence-based sustainability evaluation.

1. Introduction

School programs depend on more than initial approval or funding. Sustainability requires leaders to align resources with educational priorities, maintain transparent controls, mobilize stakeholders, monitor implementation, evaluate results, and adapt programs as needs change. Financial management is therefore both a technical responsibility and a form of educational leadership because allocation decisions determine which priorities receive continuing organizational support.

In decentralized systems, school heads translate policy into local plans, budgets, procurement decisions, records, and accountability routines. The Governance of Basic Education Act assigns school leaders substantial responsibility for school-level management within a framework of transparency and local accountability (Republic Act No. 9155, 2001). The Basic Education Development Plan 2030 further emphasizes system capacity, inclusion, quality, and evidence-informed improvement (Department of Education, 2022).

Sound financial management encompasses planning, execution, monitoring, control, disclosure, and review. Budget planning should begin with learner needs and school improvement priorities; financial monitoring should identify deviations early; transparency should make decisions understandable to legitimate stakeholders; and procurement should secure suitable goods and services with integrity, timeliness, and value for money.

The Philippine public-procurement framework has entered a transition from Republic Act No. 9184 to the New Government Procurement Act, Republic Act No. 12009. Regardless of the operative procedural detail, school-level governance requires documented planning, competition or authorized alternative methods, conflict-of-interest safeguards, inspection, acceptance, asset accountability, and auditable records. Capacity building must keep school heads current with applicable rules and implementing guidance. Program sustainability is multidimensional. Resource availability concerns whether financial, human, material, and technical inputs can support continued implementation. Stakeholder participation builds legitimacy, shared responsibility, and additional capability. Relevance and effectiveness require programs to remain aligned with learner and community needs. Monitoring detects emerging problems, while evaluation examines value, outcomes, and the case for continuation, adaptation, scaling, or termination.

Resource allocation and sustainability are linked conceptually, but the relationship should not be assumed from favorable ratings. A study must distinguish the reported extent of financial practice from verified fiscal performance and perceived program sustainability from actual continuity, quality, or impact. Causal language is particularly inappropriate when both constructs are measured once through self-report and no correlation, regression, comparison condition, or longitudinal outcome is estimated.

The two Tagkawayan districts share Department of Education policies yet may differ in school conditions, funding opportunities, community participation, administrative support, and program portfolios. District comparisons can reveal whether indicators are prioritized differently. Non-significant differences, however, should not be treated as proof of identical practice; they indicate only that the available rank evidence did not establish a difference.

Against this background, the study provides a governance baseline for 38 public elementary schools. Its value lies in identifying common strengths, visible gaps, and evidence requirements for financially responsible and sustainable school programming while preserving the interpretive limits of perception-based cross-sectional data.

1.1 Research Purpose and Analytical Focus

The study assessed four financial-management domains—budget planning and allocation, financial monitoring and control, transparency and accountability, and procurement—and five perceived program-sustainability domains: resource availability, stakeholder participation, ensuring relevance and effectiveness, monitoring, and program evaluation.

It further compared district rank distributions and developed policy directions for improving school performance. In this journal analysis, the term influence refers to respondents' perceived contribution of financial management to sustainability; it is not interpreted as a statistically estimated causal effect.

1.2 Conceptual and Empirical Synthesis

The resource-based view explains financial competence as an organizational capability that enables leaders to deploy scarce resources coherently. Systems theory adds that budgeting, procurement, implementation, monitoring, and evaluation are interdependent rather than isolated administrative tasks. A failure in one stage—such as weak documentation, delayed procurement, inadequate maintenance, or limited evaluation—can reduce the value created elsewhere.

A theory-of-change perspective connects resources and activities with expected outputs and outcomes. Sustainable programming requires explicit assumptions about continued need, stakeholder commitment, institutional ownership, operating cost, staff capacity, risk, and evidence. Financial plans should therefore be linked to program logic and reviewed as implementation conditions change. The resulting framework treats responsible finance and sustainability as mutually reinforcing governance processes. Transparent participation strengthens legitimacy; monitoring protects funds and informs adaptation; evaluation supports continuation decisions; and visible results can sustain stakeholder support. These propositions require empirical testing beyond descriptive perceptions.

2. Methodology

A descriptive-evaluative comparative survey design profiled financial-management practices and perceived program-sustainability conditions and compared indicator rank distributions between Tagkawayan Districts I and II.

Total enumeration covered 38 public elementary school heads: 20 from District I and 18 from District II. Each school contributed one school-head respondent, providing complete coverage of the identified school population.

Two researcher-made questionnaires were subjected to adviser and expert review. The first measured four financial-management domains; the second measured five program-sustainability domains. Each domain comprised ten or eleven indicators rated on a five-point extent scale. Frequency, percentage, weighted mean, and rank summarized responses. Wilcoxon–Mann–Whitney procedures examined differences in the rank ordering of indicators between the districts at $\alpha=.05$. Reported z and probability values were used to determine significance.

Table 1. Research Design, Participants, Measures, and Analysis

Component	Specification
Design	Descriptive-evaluative, cross-sectional, comparative survey
Participants	38 public elementary school heads
District distribution	District I=20; District II=18
Sampling	Total enumeration of identified public elementary schools
Financial domains	Budgeting; monitoring/control; transparency; procurement
Sustainability domains	Resources; participation; relevance; monitoring; evaluation
Analysis	Weighted means, ranks, Wilcoxon–Mann–Whitney; $\alpha=.05$

2.1 Analytical Rigor and Boundaries

Total enumeration avoids sampling error for the listed school-head population and gives every identified public elementary school a voice. It does not eliminate non-sampling error, including favorable self-presentation, differences in interpretation, or inaccurate recall. The same respondents rated both financial management and perceived sustainability, creating common-method dependence. Because the analysis did not report a correlation or regression between construct scores, the title's term influence must be read as perceived contribution rather than as a measured predictive or causal relationship.

The Wilcoxon statistics compare the ranking of indicators across districts. All reported probability values exceed .05, supporting non-significant decisions. The inconsistent $p < .025$ annotations in portions of the narrative were not retained because the accompanying exact probability values do not satisfy either .05 or .025 thresholds.

Future applications should report scale reliability, content-validation procedures, valid-response counts, item-level missing data, district medians, rank sums, effect sizes, confidence intervals, and documentary evidence such as approved budgets, financial reports, procurement records, audit findings, monitoring reports, and evaluation outputs.

3. Results and Discussion

3.1 Respondent Distribution

All identified public elementary school heads in the two districts were included.

Table 2. Distribution of Public Elementary School Heads

District	Frequency	Percent
Tagkawayan District I	20	53%
Tagkawayan District II	18	47%
Total	38	100%

The nearly balanced distribution supports comparative interpretation and prevents either district from dominating the descriptive profile. Total enumeration also gives the findings direct relevance to the identified set of schools.

The school head was the sole respondent for each school. This provides an informed managerial perspective but not an independent assessment. Teachers, finance personnel, parent leaders, and documentary records may reveal different aspects of transparency, implementation, and program continuity.

3.2 Financial Management Skills

All four financial-management domains were Much Evident in both districts.

Table 3. School Heads' Financial Management Skills

Financial Domain	District I	District II	Combined	Rank
Budget planning and allocation	3.99	3.96	3.97	1
Financial monitoring and control	3.92	3.92	3.92	2
Procurement	3.92	3.89	3.91	3
Transparency and accountability	3.89	3.86	3.88	4
Grand mean	3.93	3.91	3.92	—

Budget planning and allocation ranked first, indicating that school heads most strongly recognized alignment of resources with plans and priorities. This is a necessary foundation because unfunded or poorly timed activities cannot be sustained through implementation.

Transparency and accountability ranked last. Although the mean remained favorable, the relative result is consequential: stakeholder trust and auditability depend not only on correct transactions but also on clear disclosure, understandable explanations, openness to feedback, and documented corrective action.

The .09 range across domains is modest. The profile should guide refinement rather than suggest a severe deficit. The objective is to deepen the quality, consistency, and evidentiary basis of already evident practices.

3.3 District Differences in Financial Management

No financial-management domain showed a statistically significant district difference.

Table 4. Wilcoxon–Mann–Whitney Results for Financial Management

Financial Domain	z	p	Decision
Budget planning and allocation	1.05	.1469	Not significant
Financial monitoring and control	.19	.4247	Not significant
Transparency and accountability	.49	.3121	Not significant
Procurement	.57	.2843	Not significant

The reported probability values range from .1469 to .4247 and all exceed .05. The analysis therefore provides no statistically conclusive evidence that the two districts ordered financial-management indicators differently.

A non-significant finding can support shared training, templates, and control standards, but it does not prove that the districts are equivalent. Small samples and rank-based domain tests may have limited sensitivity. Exact distributions, effect sizes, and documentary audits are needed before concluding that practice quality is uniform.

Common governance standards remain appropriate: participatory budget preparation, timely reconciliation, separation of duties where feasible, transparent reporting, conflict-of-interest safeguards, and traceable procurement and asset records.

3.4 Operational Strengths and Financial-Governance Gaps

Item-level extrema identify concrete practices for sustaining and strengthening financial governance.

Table 5. Representative Financial Strengths and Developmental Priorities

Domain	Highest-Rated Practice	Mean	Developmental Priority	Mean
Budgeting	Annual budget led from the School Improvement Plan	4.40	Contingency provision for emergencies	3.80
Monitoring/control	Funds used strictly for intended purposes	4.03	Controls preventing misuse or overspending	3.80
Transparency	Procurement and disbursement made known	4.00	Errors acknowledged and corrected	3.75
Procurement	Fund use reviewed and corrective action taken	4.03	Answerability for financial results and variances	3.79

Alignment with the School Improvement Plan was the clearest strength. The corresponding developmental need is resilience: contingency planning, risk registers, cash-flow timing, and continuity arrangements help schools respond to emergencies without displacing essential learner services.

The transparency findings distinguish visibility from accountability. Informing stakeholders about procurement is valuable, but mature governance also requires leaders to explain variances, acknowledge errors, document corrective action, and demonstrate that controls operate consistently.

The procurement scale includes several broader financial-accountability items. Future instrument refinement should separate procurement planning, market engagement, evaluation, award, contract management, delivery inspection, payment, inventory, and disposal from general budgeting and reporting constructs.

3.5 Perceived Contribution to Program Sustainability

All five sustainability domains were assessed as Much Evident.

Table 6. Perceived Program-Sustainability Conditions

Sustainability Domain	District I	District II	Combined	Rank
Program evaluation	3.94	3.93	3.94	1
Monitoring	3.93	3.93	3.93	2
Stakeholder participation	3.93	3.91	3.92	3
Resource availability	3.92	3.90	3.91	4
Ensuring relevance and effectiveness	3.90	3.88	3.89	5
Grand mean	3.92	3.91	3.92	—

Program evaluation and monitoring led the profile, suggesting that school heads recognized the importance of reviewing implementation and results. These processes support sustainability when evidence is used to continue, redesign, scale, integrate, or discontinue programs rather than merely complete compliance reports.

Ensuring relevance and effectiveness ranked last. Programs may continue administratively while losing alignment with learner needs, community conditions, or educational priorities. Sustainability should therefore be defined as continued value, not simply continued activity. Item evidence identifies specific risks: long-term monitoring resources, stakeholder input in program design, local ownership, and clear sustainability strategies after initial funding. These concerns require program-level plans rather than generic statements of support.

3.6 District Differences in Program Sustainability

The districts showed statistically comparable rank distributions for all sustainability domains.

Table 7. Wilcoxon–Mann–Whitney Results for Sustainability Domains

Sustainability Domain	z	p	Decision
Resource availability	.53	.2981	Not significant

Sustainability Domain	z	p	Decision
Stakeholder participation	.42	.3372	Not significant
Relevance and effectiveness	.45	.3264	Not significant
Monitoring	.19	.4247	Not significant
Program evaluation	.68	.2483	Not significant

All probability values exceed .05, so the available evidence does not establish district differences in the ordering of sustainability indicators. The shared pattern supports common monitoring, evaluation, and stakeholder-engagement standards across Tagkawayan. Uniform policy should be paired with school-specific diagnosis. Programs differ in cost structure, target learners, dependence on external partners, staffing, equipment, and vulnerability to leadership transition. Each program therefore needs its own sustainability assumptions and risk controls.

The analysis does not test whether financial-management scores predict sustainability scores. A future relationship study should analyze paired respondent-level or school-level data, specify a theoretical model, assess measurement quality, and control for program size, funding source, school context, and implementation maturity.

3.7 Integrated Interpretation of the Findings

The two districts share a favorable but improvable financial-governance baseline. Budgeting, controls, procurement, transparency, resources, participation, monitoring, and evaluation were all evident, and none of the district comparisons reached statistical significance.

The strongest pattern concerns formal planning and evaluation. The developmental priorities concern governance depth: contingency planning, explicit accountability for errors and variances, stakeholder voice in design, long-term monitoring capacity, program relevance, and local ownership.

Financial management should be organized as a lifecycle rather than a set of disconnected compliance tasks. Needs assessment, budgeting, procurement, implementation, monitoring, reporting, evaluation, asset management, and continuation decisions should use a common evidence trail linked to the School Improvement Plan and program theory of change.

The perceived relationship between finance and sustainability is plausible but untested. The most scholarly conclusion is that respondents saw financial management as supportive of sustainability; causal or predictive claims await direct fiscal, implementation, and outcome evidence.

4. Conclusions and Implications

4.1 Conclusions

School heads' financial-management skills were Much Evident overall ($M=3.92$). Budget planning and allocation was the strongest domain, while transparency and accountability was the principal relative development need.

No financial-management domain differed significantly between districts. This supports common capacity-building and governance standards while leaving open the need for school-specific documentary audit and technical assistance.

The perceived contribution of financial management to program sustainability was Much Evident overall ($M=3.92$). Program evaluation ranked highest; ensuring relevance and effectiveness ranked lowest. No sustainability domain showed a significant district difference. The study did not estimate a statistical relationship or causal influence between financial management and program sustainability. Its findings should be used as a perception-based governance baseline and translated into verifiable implementation and outcome measures.

4.2 Study Limitations

The cross-sectional design captures perceptions at one point in time and does not establish temporal order or causal influence. High ratings therefore describe perceived implementation or effectiveness rather than independently verified changes in teaching, learning, or organizational performance.

The measures rely on structured self-report responses and may be affected by social desirability, recall, common-method variance, and differences in how respondents interpreted the rating anchors. Classroom observations, document review, administrative records, and learner-performance evidence were not integrated into the principal estimates.

Rank-based comparisons identify differences in the ordering of indicators between groups, but they do not quantify the practical magnitude of a respondent-level effect. Future reporting should include verified item-level data, missing-data procedures, reliability coefficients, rank sums, effect sizes, and confidence intervals.

School heads evaluated their own financial-management practices and the sustainability conditions of their programs. The absence of independent raters and documentary audit increases the risk of favorable self-assessment.

The analysis did not report paired construct correlations, regression coefficients, fiscal-performance indicators, audit exceptions, program continuation rates, or learner outcomes. Consequently, the term influence cannot be interpreted as an estimated causal or predictive effect.

4.3 Implications for Practice and Policy

District offices should maintain a continuing financial-governance program covering needs-based budgeting, risk and contingency planning, current procurement rules, internal controls, records management, transparent reporting, asset lifecycle management, and corrective action.

Schools should institutionalize participatory budget and program-review conferences with teachers, parent and community representatives, and appropriate governance bodies. Participation should be documented and connected to actual decisions, not treated as ceremonial consultation.

Every major school program should have a concise sustainability plan specifying need, intended outcomes, recurrent cost, responsible persons, funding and resource sources, stakeholder commitments, risks, monitoring indicators, evaluation schedule, and criteria for continuation or redesign.

Monitoring and evaluation should use dashboards that connect financial utilization with implementation progress, service quality, reach, equity, and learner outcomes. Public-facing summaries should be understandable while protecting confidential information. Supervisory review should triangulate self-ratings with approved budgets, liquidation and financial reports, procurement records, inspection and acceptance documentation, asset registers, audit observations, meeting records, monitoring reports, and program-evaluation evidence.

5. Policy and Implementation Priorities

Table 8. Financial Governance and Program-Sustainability Matrix

Priority Area	Recommended Direction	Expected Evidence
Participatory budgeting	Link budgets to learner evidence, SIP priorities, stakeholder input, and contingency needs.	Approved budget; minutes; risk and contingency plan
Financial controls	Standardize reconciliation, authorization, documentation, review, and corrective action.	Control checklist; reconciliations; exception log
Procurement lifecycle	Apply current rules from planning through delivery, asset recording, and disposal.	Procurement plan; evaluation; inspection; asset records
Transparency	Issue understandable reports and document responses to questions, errors, and variances.	Disclosure package; feedback and corrective-action records
Program sustainability	Require program logic, recurrent-cost, ownership, risk, and continuation plans.	Sustainability plan; partner commitments; continuity evidence
Outcome evaluation	Connect spending and implementation with reach, equity, quality, and learner outcomes.	Dashboard; evaluation report; continuation decision

6. Directions for Future Research

Future studies should test the relationship between financial-management competencies and verified program-sustainability outcomes using paired school-level data, validated scales, and appropriate multivariate models.

Longitudinal research should examine budget execution, procurement timeliness, audit findings, program continuity, implementation fidelity, and learner outcomes across leadership and funding transitions.

Mixed-methods studies should investigate how school heads, teachers, finance personnel, parents, and community partners experience transparency, participation, and local ownership.

Instrument-development research should distinguish budgeting, internal control, reporting, procurement, asset management, resource mobilization, and evaluation constructs and establish reliability, factor structure, and measurement invariance across districts.

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