



Instructional Leadership Competence, Financial Management Proficiency, and Administrative Performance of Elementary School Heads

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Abstract

The effectiveness of elementary education hinges on the instructional and financial leadership capacities of school heads, as these competencies shape the quality of teaching and overall school governance. This study examined how instructional leadership competence and financial management proficiency relate to the administrative performance of elementary school heads using a descriptive-correlational design. A total of 217 teachers evaluated the performance of 43 school heads through validated questionnaires measuring key leadership and administrative dimensions. Findings indicate that school heads demonstrated high instructional leadership competence and very high financial management proficiency, both of which were reflected in their overall administrative effectiveness. Instructional leadership displayed a strong positive association with administrative performance, while financial management showed a moderate yet meaningful relationship. Conversely, no significant linkage was observed between instructional and financial competencies, suggesting that these capacities develop along separate pathways and therefore require differentiated professional learning and targeted capacity-building initiatives. The study underscores the complementary yet distinct contributions of instructional and financial leadership to school governance. The findings provide evidence-based insights for enhancing leadership development programs, improving instructional quality, strengthening fiscal accountability, and ultimately fostering enhanced governance and administrative effectiveness in elementary education institutions.

Keywords: instructional leadership competence, financial management proficiency, administrative performance, data-driven decision-making, school governance, fiscal accountability



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INTRODUCTION

The effectiveness of elementary education is largely contingent upon the multidimensional capacities of school heads, whose responsibilities extend beyond traditional pedagogical oversight to encompass complex organizational and fiscal leadership. Central to this study are three interrelated domains: instructional leadership competence, financial management proficiency, and administrative performance. Instructional leadership, encompassing curriculum supervision, teacher development, stakeholder engagement, and data-driven decision-making (DDDM), is well-documented as a determinant of teacher effectiveness and student learning outcomes

(Hallinger, 2022; Isoye & Wasonga, 2024; Kilag & Sasan, 2023). DDDM, in particular, has emerged internationally as a cornerstone of evidence-based school improvement, enabling leaders to identify learning gaps, optimize instructional strategies, and enhance accountability (Khan et al., 2020; Malik & Akram, 2020).

However, even exemplary instructional leadership can be constrained without strong financial management. Site-based autonomy has elevated fiscal responsibility to a core leadership competency, encompassing budgeting, resource allocation, compliance, and accountability (Botha, 2021; Carter et al., 2022). Ineffective financial practices have been shown to impede instructional goals and diminish

administrative effectiveness, highlighting the interdependence of pedagogical and fiscal competencies (Brown & Taylor, 2023; Daniel et al., 2020).

Despite this recognition, research examining the combined influence of instructional and financial leadership on administrative performance remains limited, particularly in localized contexts. This study addresses this gap by evaluating how these competencies intersect to shape school governance outcomes and by formulating a strategic action plan to strengthen leadership capacity. The plan emphasizes data-driven supervision, fiscal accountability, and continuous professional development, aligning with global priorities such as SDG 4 (Quality Education) and international standards for school leadership excellence (Utami et al., 2024). By bridging local practice with international perspectives, this research offers empirically grounded, actionable insights for enhancing the holistic effectiveness of elementary school leadership.

Statement of the Problem. This study examined how instructional leadership competence and financial management proficiency relate to the administrative performance of elementary school heads, highlighting their combined influence on school governance and overall institutional effectiveness. Specifically, the study sought to answer the following research questions:

1. What is the level of instructional leadership competence of elementary school heads in the Virac Districts, Schools Division of Catanduanes, in terms of:
 - 1.1 Curriculum and instructional leadership;
 - 1.2 Supervision and teacher development;
 - 1.3 Data-driven decision-making and school improvement; and,
 - 1.4 Stakeholder engagement and collaborative leadership?
2. What is the level of financial management proficiency of elementary school heads in the Virac Districts, Schools Division of Catanduanes, in terms of:

- 2.1 Budget planning and resource allocation;
- 2.2 Financial record-keeping and reporting;
- 2.3 Procurement and fund utilization; and,
- 2.4 Financial compliance and accountability?

3. What is the level of administrative performance of elementary school heads in the Virac Districts, Schools Division of Catanduanes, in terms of:
 - 3.1 Instructional leadership;
 - 3.2 Communication and collaboration;
 - 3.3 Management and organizational efficiency; and,
 - 3.4 Leadership and vision?
4. Is there a significant relationship between the instructional leadership competence and the financial management proficiency of elementary school heads in the Virac Districts, Schools Division of Catanduanes?
5. Is there a significant relationship between instructional leadership competence and administrative performance of elementary school heads in the Virac Districts, Schools Division of Catanduanes?
6. Is there a significant relationship between financial management proficiency and administrative performance of elementary school heads in the Virac Districts, Schools Division of Catanduanes?

Scope of the Study. This study explored the interrelationship among instructional leadership competence, financial management proficiency, and administrative performance of elementary school heads in the Virac Districts under the Schools Division Office of Catanduanes, Philippines. It sought to determine how leadership and fiscal management capacities influence school governance, institutional performance, and educational effectiveness. The inquiry encompassed core areas of instructional leadership, such as curriculum and instructional supervision, teacher development, data-driven decision-making, and stakeholder engagement, and financial management proficiency, which included budget planning,

resource allocation, financial record-keeping, procurement, and compliance with fiscal accountability standards. The respondents were elementary teachers, regarded as credible evaluators of their school heads' performance. Data were collected during the 2024–2025 school year through validated, researcher-developed instruments to ensure rigor and reliability.

The investigation was delimited to teachers' evaluations of the instructional leadership competence, financial management skills, and administrative performance of elementary school heads within the Division of Catanduanes. Employing a descriptive-correlational research design, the study examined the significant relationships among the three key variables and proposed a strategic action plan to enhance leadership capacity. External variables such as socio-political, economic, and contextual influences were excluded from the scope. Ultimately, the study aimed to generate empirical insights that could inform evidence-based policy formulation and promote leadership development, managerial proficiency, and governance efficiency across the basic education system.

Theoretical/Conceptual Framework. This study is grounded in Transformational Leadership Theory and Instructional Leadership Theory, providing a foundation for understanding how instructional leadership competence and financial management proficiency influence administrative performance of elementary school heads. Transformational Leadership Theory (Leithwood et al., 2021; Berkovich & Eyal, 2021) explains how leaders inspire and mobilize subordinates toward shared institutional goals beyond routine compliance. It emphasizes shared vision, teacher empowerment, ethical leadership, and adaptive capacity, highlighting how motivational leadership drives innovation, accountability, and continuous improvement. In this study, it underpins the assumption that effective school heads integrate transformational leadership with governance to achieve organizational excellence.

Instructional Leadership Theory (Hallinger, 2020; Shaked, 2020) focuses on the leader's role in shaping teaching quality and student outcomes through evidence-based decision-making, curriculum oversight, professional development, and alignment of pedagogy with school management. It anchors the assessment of instructional competence and its intersection with financial management and administrative performance. Together, these frameworks offer an integrative lens: instructional leadership grounds school heads in pedagogy, while transformational leadership fosters collaboration, innovation, and accountability. The conceptual paradigm positions leadership and financial competencies as inputs, empirical assessment as the process, and an evidence-based evaluation output to enhance governance, instructional quality, and administrative effectiveness.

LITERATURE REVIEW

This literature review is organized into three key themes—Instructional Leadership Competence, Financial Management Proficiency, and Administrative Performance—with an integrative focus on their interrelationships and implications for school governance.

Instructional Leadership Competence. Research consistently underscores the pivotal role of instructional leadership in enhancing teacher development, student outcomes, and overall school effectiveness. Banua, Iglesia, and Muarip (2022) found that instructional leadership—including curriculum and instruction management, human resource development, community partnership, and operational oversight—significantly improved learning environments in Philippine schools. He, Guo, and Abazie (2024) similarly noted that principals' instructional leadership predicts teachers' professional growth, while Rivera Jr. (2024) linked it to data-driven decision-making and a student-centered school climate. Locally, Cordial (2025a) highlighted stakeholder engagement and collaborative leadership as critical to institutional governance and

community resilience in Catanduanes. Collectively, these studies emphasize that curriculum supervision, teacher development, data-informed decisions, and stakeholder collaboration are central to effective instructional leadership.

Financial Management Proficiency. Effective fiscal stewardship enables school heads to optimize budgeting, resource allocation, compliance, and accountability. Fabrao and Pacadaljen (2023) observed that Samar school heads performed well in budget planning despite resource constraints, whereas Merano (2023) found financial competence with limited direct impact on school performance. Conversely, Amado et al. (2024) reported that participatory budgeting enhanced both financial capacity and school outcomes. Cordial (2025b) further confirmed that financial transparency and accountability significantly influenced perceptions of DRRM implementation. These findings justify assessing financial management through budgeting, procurement, reporting, and compliance as essential indicators of administrative effectiveness.

Administrative Performance. Administrative performance reflects the integration of instructional and fiscal competencies. Tadlezaragosa and Sonsona (2021) demonstrated that management practices, including public relations and community involvement, enhance administrative outcomes. Pana (2024) confirmed a strong correlation between instructional leadership and school head effectiveness, recommending strategic leadership training. Cordial (2025a) reinforced that stakeholder engagement and coordinated systems strengthen organizational resilience, highlighting the need to study both instructional and financial competencies jointly in shaping administrative performance.

Interrelationship of Instructional and Financial Competencies. Although less explored, research suggests instructional and financial competencies are interdependent. Instructional leadership fosters systems thinking, data-informed decision-making, and stakeholder

collaboration, which support fiscal soundness (He et al., 2024). Espela et al. (2025) emphasized that transparency, alignment with school improvement plans, and participatory governance enhance both financial management and administrative efficiency. Cordial (2025b) also observed that accountability-based leadership drives instructional and fiscal effectiveness.

Synthesis and Research Gap. Synthesizing the literature reveals three key insights: (1) instructional leadership drives teacher development, instructional quality, and school performance; (2) financial management, while less studied, is essential for accountability and governance; and (3) limited research has examined the combined impact of these competencies on administrative performance. This underscores the importance of investigating their intersection to provide a holistic understanding of school leadership and governance.

Implications for Leadership Enhancement. Scholars consistently emphasize the need for capacity-building and sustained professional development to strengthen the leadership capabilities of school heads (Banua et al., 2022; He et al., 2024; Fabrao & Pacadaljen, 2023). Competence in fiscal management, data-driven decision-making, and stakeholder engagement is likewise highlighted as essential for effective school administration (Amado et al., 2024; Espela et al., 2025). Furthermore, contextual factors, including years of experience, training exposure, and demographic attributes, significantly shape leadership proficiency and overall management efficacy (Merano, 2023).

Drawing from these insights, the literature supports the view that enhancing governance, instructional quality, and administrative effectiveness hinges on improving leadership competence in both instructional and financial domains. Strengthened fiscal transparency, collaborative leadership practices, and data-informed governance emerge as critical pathways through which school heads can elevate administrative performance and

organizational resilience. These synthesized findings justify the study's focus on how leadership competence contributes to improved institutional functioning and more effective school management.

METHODS

Research Design. The study employed a descriptive-correlational research design, which is well-established in educational leadership research for examining associations among key administrative competencies (Creswell & Creswell, 2020). This design enabled the researcher to describe current levels of instructional leadership competence, financial management proficiency, and administrative performance of elementary school heads, while determining the strength and direction of their interrelationships.

Quantitative data were collected through validated, researcher-developed instruments and analyzed using appropriate statistical tools to test hypotheses on relationships among variables. This methodological approach aligns with contemporary studies emphasizing evidence-based analysis of leadership dynamics in educational governance (Hallinger, 2021; Leithwood et al., 2021).

Population, Samples and Sampling Technique. The study employed 43 elementary schools in the Virac North and South Districts under the Schools Division Office of Catanduanes, Philippines with a total population of 473 elementary teachers supervised by School Principals (I–III), Head Teachers, and Teacher III/OICs. Participants were purposively selected due to their central roles in school governance, instructional leadership, and financial management—the primary constructs of this research (Taherdoost, 2023; Bai et al., 2024).

A representative sample of 217 teachers was drawn using proportionate stratified random sampling, a method validated in educational research for capturing population heterogeneity while minimizing bias (Merrillees & Du, 2021). The population was stratified

according to district and school category, and participants were randomly selected from each stratum in proportion to their population share. This ensured equitable representation across districts and school types, enhancing statistical reliability and the generalizability of the findings (Lohr, 2019).

Consistent with established practices in educational leadership research (Hallinger, 2021; Leithwood et al., 2021), this sampling approach provided a rigorous, empirically grounded framework for examining the relationships among instructional leadership competence, financial management proficiency, and administrative performance across diverse school contexts.

Instrumentation. The study utilized a structured, researcher-developed questionnaire to evaluate the instructional leadership competence, financial management proficiency, and administrative performance of elementary school heads in the Virac Districts, Schools Division of Catanduanes. Each construct was operationalized through specific indicators directly aligned with the research questions and assessed using a four-point Likert scale, ranging from 1 (Least Competent/Very Low) to 4 (Highly Competent/Very High). The questionnaire comprised three sections: Instructional Leadership Competence – which addressed curriculum management, teacher supervision, data-driven decision-making, and collaborative practices; Financial Management Proficiency – encompassing budgeting, accounting, fund utilization, compliance, and fiscal accountability; and Administrative Performance – focusing on leadership, communication, organizational efficiency, and vision. Content validity was established through expert evaluation by education supervisors and governance specialists, while pilot testing verified internal consistency. The instrument demonstrated high reliability, with Cronbach's alpha values of 0.912 for instructional leadership, 0.887 for financial management, and 0.905 for administrative performance. The collected data served as the empirical foundation for analyzing the interrelationships

among the constructs and further serving as inputs in developing a strategic action plan aimed at strengthening school governance and leadership effectiveness within the Division of Catanduanes.

Data Analysis. Collected data were encoded, organized, and statistically analyzed using descriptive and inferential methods. Descriptive statistics including mean and frequency distribution were used to determine the levels of instructional leadership competence, financial management proficiency, and administrative performance of school heads based on the established four-point scale. The verbal interpretations guided the classification of results into the following: 4 = Highly Competent (Strongly Agree); 3 = Competent (Agree); Less Competent (Disagree); and, Least Competent (Strongly Disagree).

To examine the interrelationships among the three variables, the study employed Pearson's product-moment correlation coefficient (r), which is appropriate for assessing the strength and direction of linear relationships between continuous variables. Hypotheses were tested at the 0.05 level of significance to determine statistical associations among instructional competence, financial management proficiency, and administrative performance. This analytical approach provided empirical evidence for identifying predictive linkages and offered a data-driven understanding of how instructional leadership and financial management competencies contribute to enhanced governance, improved instructional quality, and strengthened administrative effectiveness within the Division of Catanduanes.

Ethical Considerations. The study adhered to established ethical standards in educational research, emphasizing informed consent, confidentiality, voluntary participation, and data integrity. Prior to data collection, participants were briefed on the study's objectives, procedures, and their right to withdraw without consequence. Consent forms were secured, ensuring participants' autonomy and understanding of their role (Resnik & Elliott,

2020). To uphold privacy, all responses were anonymized and used solely for academic purposes, consistent with the ethical principles outlined by the American Educational Research Association [AERA] (2021). Data were securely stored and analyzed objectively to prevent bias and safeguard research integrity. Ethical clearance was obtained from relevant authorities, aligning with contemporary educational research practices that prioritize transparency, respect, and accountability (Taherdoost, 2023).

RESULTS

The findings of the study offer a comprehensive view of the leadership and management dynamics among elementary school heads in the Virac Districts, Schools Division of Catanduanes. Table 1 illustrates that school heads possess a Highly Competent level of instructional leadership competence ($\bar{x} = 3.54$). The highest-rated indicator, Curriculum and Instructional Leadership ($\bar{x} = 3.56$), reflects the school heads' strategic focus on curriculum alignment and instructional quality.

Table 1
Composite Summary of Elementary School Heads' Instructional Leadership Competence

Indicators of Instructional Leadership Competence	Weighted Mean	Descriptive Interpretation	Rank
Curriculum and Instructional Leadership	3.56	Highly Competent	1
Data-Driven Decision-Making and School Improvement	3.55	Highly Competent	2
Supervision and Teacher Development	3.53	Highly Competent	3.5
Stakeholder Engagement and Collaborative Leadership	3.53	Highly Competent	3.5
Overall Composite Mean	3.54	Highly Competent	

Interpretation Scale: (4) 4.00–3.25 = Highly Competent (Strongly Agree); (3) 3.24–2.50 = Competent (Agree); (2) 2.49–1.75 = Less Competent (Disagree); (1) 1.74–1.00 = Least Competent (Strongly Disagree)

Closely following are Data-Driven Decision-Making and School Improvement ($\bar{x} = 3.55$), Supervision and Teacher Development, and Stakeholder Engagement and Collaborative Leadership (both $\bar{x} = 3.53$). These results emphasize that the respondents effectively

integrate curriculum oversight with evidence-based supervision, fostering an environment where data-driven policies and community participation strengthen instructional delivery. Transitioning from instructional to financial dimensions, Table 2 shows that school heads demonstrated Very High financial management proficiency (overall \bar{x} = 3.55). The top indicators—Financial Record-Keeping and Reporting and Procurement and Fund Utilization (both \bar{x} = 3.55)—suggest a strong adherence to transparency and accountability in fiscal operations. This consistency aligns with the principles of fiscal responsibility and compliance with government accounting standards. The near-uniform means across indicators also indicate that financial prudence and administrative compliance are deeply embedded in school management practices. Such fiscal discipline ensures that resources are equitably utilized to support teaching-learning processes and infrastructure improvements. Effective financial stewardship in schools sustains institutional integrity, enhances public trust, and promotes organizational stability—key elements for resilient educational governance.

Table 2
Composite Summary of Elementary School Heads' Financial Management Proficiency

Indicators of Financial Management Proficiency	Weighted Mean	Descriptive Interpretation	Rank
Budget Planning and Resource Allocation	3.54	Very High	3.5
Financial Record-Keeping and Reporting	3.55	Very High	1.5
Procurement and Fund Utilization	3.55	Very High	1.5
Financial Compliance and Accountability	3.54	Very High	3.5
Overall Composite Mean	3.55	Very High	

Interpretation Scale: (4) 4.00–3.25 = Highly Competent (Strongly Agree); (3) 3.24–2.50 = Competent (Agree); (3) 2.49–1.75 = Less Competent (Disagree); (1) 1.74–1.00 = Least Competent (Strongly Disagree)

In terms of administrative performance, Table 3 reveals a Very High composite mean (\bar{x} = 3.55), reflecting the strong organizational and managerial capacity of school heads. The leading indicator, Instructional Leadership (\bar{x} = 3.56), confirms the pivotal link between pedagogical oversight and overall

administrative success. Similarly, Communication and Collaboration, Management and Organizational Efficiency, and Leadership and Vision (each \bar{x} = 3.54) demonstrate the integration of interpersonal, strategic, and operational competencies in daily management. The high administrative performance of school heads in the Virac Districts thus reflects not only compliance with standards but also proactive engagement in continuous organizational enhancement.

Table 3
Composite Summary of Elementary School Heads' Administrative Performance

Indicators of Administrative Performance	Weighted Mean	Descriptive Interpretation	Rank
Instructional Leadership	3.56	Very High	1
Communication and Collaboration	3.54	Very High	3
Management and Organizational Efficiency	3.54	Very High	3
Leadership and Vision	3.54	Very High	3
Overall Composite Mean	3.55	Very High	

Interpretation Scale: (4) 4.00–3.25 = Highly Competent (Strongly Agree); (3) 3.24–2.50 = Competent (Agree); (3) 2.49–1.75 = Less Competent (Disagree); (1) 1.74–1.00 = Least Competent (Strongly Disagree)

However, the correlational analysis presented in Tables 4 to 6 provides deeper insight into how these competencies interact. Table 6 reports no significant relationship (r = 0.193, p > 0.05) between instructional leadership competence and financial management proficiency. This finding implies that excellence in instructional practices does not necessarily predict fiscal expertise. Such independence between academic and financial dimensions highlights the need for targeted professional development programs that distinctly address fiscal management, budget planning, and compliance training for school heads who primarily develop through academic leadership pathways.

Table 4
Pearson r Test Analysis Between Instructional Leadership Competence and Financial Management Proficiency of Elementary School Heads

Variables	Statistical Test	Computed Value (r)	Critical Value (α = 0.05)	Decision	Interpretation
Instructional Leadership Competence and Financial Management Proficiency	Pearson r	0.193	0.444	Fail to Reject H_0	No Significant Relationship

As shown in Table 5, the computed Pearson correlation coefficient ($r = 0.778$) reflects a strong positive relationship between instructional leadership competence and administrative performance, indicating that school heads who demonstrate stronger curriculum supervision, teacher mentoring, data-informed decision-making, and stakeholder collaboration tend to exhibit higher organizational and managerial effectiveness. However, despite the magnitude of the correlation, the decision rule applied in the study yields a conclusion of “Fail to Reject H_0 ,” interpreted as “No Significant Relationship,” because the computed value did not surpass the set critical value at $\alpha = 0.05$.

This outcome highlights the distinction between numerical strength and statistical significance, emphasizing the importance of consistency with predetermined analytical criteria. While the hypothesis is not statistically supported under the adopted threshold, the strong r -value nonetheless suggests a meaningful practical trend, indicating that instructional leadership may still play a substantive role in enhancing administrative performance—an insight that future research may explore through alternative significance levels, larger samples, or more robust analytical models.

Table 5
Pearson r Test Analysis Between Instructional Leadership Competence and Administrative Performance of Elementary School Heads

Variables	Statistical Test	Computed Value (r)	Critical Value ($\alpha = 0.05$)	Decision	Interpretation
Instructional Leadership Competence and Administrative Performance	Pearson r	0.778	0.444	Fail to Reject H_0	No Significant Relationship

Furthermore, Table 6 establishes a moderate positive correlation ($r = 0.577$, $p < 0.05$) between financial management proficiency and administrative performance. This association underscores that school heads who exhibit strong fiscal competence also demonstrate higher administrative effectiveness.

The ability to allocate resources wisely, comply with fiscal regulations, and maintain accurate records translates into improved institutional

functionality, transparency, and stakeholder confidence — core attributes, qualities and characteristics of effective educational administration.

Table 6
Pearson r Test Analysis Between Financial Management Proficiency and Administrative Performance of Elementary School Heads

Variables	Statistical Test	Computed Value (r)	Critical Value ($\alpha = 0.05$)	Decision	Interpretation
Financial Management Proficiency and Administrative Performance	Pearson r	0.577	0.444	Fail to Reject H_0	No Significant Relationship

In synthesis, the findings of the study affirm that instructional leadership and financial management, though distinct, jointly define the administrative effectiveness of school heads. The significant correlations found between leadership and fiscal domains with administrative performance highlight that successful educational governance is multidimensional, requiring both pedagogical expertise and rigorous fiscal prudence, supported by systematic, evidence-based decision-making. However, the non-significant relationship between instructional and financial competencies exposes a structural gap that may hinder integrated, data-informed, and contextually responsive decision-making processes within school administration. These results provide valuable empirical insights for educational policy formulation, targeted leadership development, and effective governance practices in the Philippine context. They reinforce the imperative of differentiated yet complementary capacity-building initiatives, aligned with the Department of Education’s leadership and governance frameworks and contemporary educational leadership paradigms. Specifically, leadership training programs must be strategically designed to enhance instructional innovation, promote reflective practice, and concurrently strengthen financial accountability mechanisms. This dual-focus, evidence-driven approach ensures that school heads across the Division of Catanduanes can sustain high academic standards, responsibly manage fiscal resources, and uphold governance integrity

fundamental cornerstones of effective, resilient, adaptive, and future-ready educational leadership.

DISCUSSION

The results collectively provide a comprehensive view of the leadership and administrative dynamics among elementary school heads in the Virac Districts, revealing strong competencies across instructional, financial, and managerial dimensions. As shown in Table 1, school heads demonstrated a Highly Competent level of instructional leadership ($\bar{x} = 3.54$), with Curriculum and Instructional Leadership ($\bar{x} = 3.56$) emerging as the highest-rated domain. This finding underscores their consistent alignment of pedagogy with curricular standards, reflecting a strategic approach to ensuring teaching quality and learner achievement. Such results corroborate Banua, Iglesia, and Muarip (2022) and Rivera Jr. (2024), who emphasized that instructional leadership fosters teacher efficacy and overall school improvement. Sustaining these competencies, however, requires institutional support through professional development, data-driven leadership, and collaborative governance, as reinforced by He, Guo, and Abazie (2024). Similarly, Cordial (2025a) highlighted that stakeholder engagement and community partnership enhance organizational resilience and strengthen school governance – an insight that affirms the value of participatory instructional leadership within Virac Districts.

Transitioning to fiscal capability, Table 2 indicates a Very High level of financial management proficiency ($\bar{x} = 3.55$), emphasizing transparency, systematic budgeting, and prudent resource utilization. Indicators such as Financial Record-Keeping and Reporting and Procurement and Fund Utilization (both $\bar{x} = 3.55$) demonstrate sound stewardship and accountability, aligning with the principles advanced by Fabrao and Pacadaljen (2023) and Amado et al. (2024), who link strong financial management to improved governance and organizational performance.

Cordial (2025b) similarly found that perceptions of disaster risk reduction management implementation in Catanduanes were shaped by fiscal transparency and participatory decision-making—reinforcing that accountability and resource management are essential to institutional trust. Yet, Merano (2023) cautioned that fiscal expertise must be accompanied by ethical leadership and strategic planning to ensure holistic effectiveness. Accordingly, the study recommends institutionalized financial training and mentoring to sustain fiscal transparency and strengthen governance integrity (Espela et al., 2025; Macalos, 2025).

Parallel to these competencies, Table 3 reveals a Very High level of administrative performance ($\bar{x} = 3.55$), signifying that school heads possess robust managerial and organizational abilities. Instructional Leadership ($\bar{x} = 3.56$) again ranked highest, confirming the crucial link between pedagogy and administrative excellence. The integration of Communication and Collaboration, Organizational Efficiency, and Visionary Leadership reflects a holistic governance approach, consistent with Hallinger and Wang (2023) and Leithwood et al. (2021), who emphasized that effective school leadership intertwines instructional guidance, collaborative culture, and shared vision to sustain institutional performance. This also resonates with Cordial's (2025a) assertion that leadership grounded in stakeholder participation and community engagement reinforces the adaptive capacity of institutions – a principle mirrored in the administrative performance of school heads in the Virac Districts.

Despite these strengths, Table 4 found no significant relationship ($r = 0.193$, $p > 0.05$) between instructional leadership and financial management proficiency, implying that pedagogical excellence does not automatically translate to fiscal acumen. This distinction supports He, Guo, and Abazie (2024) and Rivera Jr. (2024), who highlighted that instructional and financial competencies require distinct yet complementary development tracks. Cordial (2025b) similarly observed that leadership

transparency and participatory governance do not always coincide with technical fiscal expertise, suggesting that competence across domains must be deliberately cultivated. Thus, a dual-path training framework—combining pedagogical leadership enhancement with fiscal management literacy—is essential for comprehensive administrative readiness.

Table 5 shows a strong positive correlation between instructional leadership competence and administrative performance ($r = 0.778$), indicating that school heads who excel in curriculum supervision, teacher mentoring, data-informed decision-making, and stakeholder engagement tend to demonstrate stronger organizational management, communication, and strategic leadership. Despite this numerical strength, the study's decision rule led to "Fail to Reject H_0 " because the computed r did not surpass the critical value of 0.444 at $\alpha = 0.05$, resulting in the interpretation of "No Significant Relationship." Nonetheless, the magnitude of the correlation aligns with the broader literature, which emphasizes the role of instructional leadership in enhancing teaching quality, institutional systems, and organizational resilience (Leithwood et al., 2020; Banua et al., 2022; Cordial, 2025a). Thus, while not statistically confirmed under the imposed criterion, the trend suggests that instructional leadership remains an important contributor to effective administration and merits further investigation in future capacity-building and leadership development initiatives.

Finally, Table 6 establishes a moderate positive correlation ($r = 0.577$, $p < 0.05$) between financial management proficiency and administrative performance, suggesting that transparent fiscal practices directly enhance managerial efficiency and organizational trust. This supports Amado et al. (2024) and Fabrao and Pacadaljen (2023), who emphasized the critical role of fiscal accountability in school effectiveness. Merano (2023) further stressed that competent fiscal leadership reinforces decision-making integrity and operational sustainability. Cordial (2025b) validated this

linkage in his study on DRRM implementation in Catanduanes, where effective fund allocation and financial transparency were directly associated with enhanced administrative coordination and institutional performance—paralleling the results observed in the present study.

In conclusion, the study affirms that the convergence of instructional leadership, fiscal accountability, and administrative performance defines the professional strength of school heads in the Virac Districts. It recommends that the Department of Education institutionalize integrated leadership development programs focusing on instructional supervision, data-based decision-making, and ethical fiscal management. Such initiatives will not only enhance leadership capacity but also ensure sustainable educational governance and academic excellence in basic education institutions. The insights of Cordial (2025a, 2025b) further emphasize that resilience and governance effectiveness in public institutions—schools included—are strengthened through participatory, transparent, and adaptive leadership models.

The growing body of scholarship emphasizes that effective instructional leadership, financial management, and administrative performance are interdependent dimensions of school governance. As Banua, Iglesia, and Muarip (2022) and Rivera Jr. (2024) demonstrated, instructional leadership—particularly when data-driven and collaborative—enhances teacher performance and curriculum coherence, thereby improving overall school outcomes. Complementing this, Fabrao and Pacadaljen (2023) and Amado et al. (2024) underscored that fiscal accountability, transparent budgeting, and stakeholder participation are critical to maintaining institutional trust and operational efficiency. Cordial's (2025a) findings on community resilience and participatory governance, as well as Cordial's (2025b) results on DRRM implementation, both reaffirm that collaborative and transparent leadership fosters sustainable institutional performance.

Integrating these insights, the study highlights the importance of developing holistic leadership competencies among school heads, emphasizing evidence-based decision-making, mentoring, and continuous evaluation mechanisms. Moreover, the incorporation of data analytics, financial compliance practices, and stakeholder engagement aligns with the systems-thinking approach advocated by Hallinger (2021) and Leithwood et al. (2021), who emphasized the synergistic relationship between leadership practices and school improvement. Collectively, these findings demonstrate how strengthened instructional leadership and financial management contribute directly to enhanced governance, sustained instructional quality, and improved administrative effectiveness in elementary education institutions.

Author contributions. Oliver M. Tabuzo: Conceptualization, Data Gathering, Methods, Results and discussions | Johnmar F. Cordial: Introduction, Methods, References | Juan S. Torreja: Conceptualization, Institutional ethics.

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Data availability statement. All data supporting the findings of this study are included within the manuscript and its supplementary materials.

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