Financial Management, Resource Allocation, and Organizational Productivity in Public Elementary Schools in The Division of Cavite Province: Basis For Context-Driven Strategic Program

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ABSTRACT

Effective financial management and equitable resource allocation are fundamental to improving organizational productivity in educational institutions. In the Philippine basic education system, public elementary schools are expected to manage financial resources efficiently while ensuring accountability, transparency, and optimal utilization of available resources to support quality instruction and institutional performance. This study examined the financial management practices, resource allocation, and organizational productivity of selected public elementary schools in the Division of Cavite Province as the basis for a proposed intervention program. Specifically, it assessed financial management in terms of budget planning and allocation, transparency and accountability, resource distribution equity, utilization of Maintenance and Other Operating Expenses (MOOE), financial support for teacher initiatives, procurement and asset management, and monitoring and evaluation of finance. Resource allocation was evaluated through material resource availability, technological resource access, financial resource utilization, resource planning and prioritization, allocation efficiency, and monitoring and evaluation of resources. A descriptive-correlational research design was employed involving four supervisors, forty-six school administrators, and 289 teachers. Data were gathered through a validated researcher-developed questionnaire and analyzed using weighted mean, Analysis of Variance (ANOVA), Pearson Product–Moment Correlation Coefficient, and documentary analysis of organizational productivity based on the Office Performance Commitment and Review Form (OPCRF). Findings revealed that respondents generally rated financial management and resource allocation practices positively, while organizational productivity consistently reflected satisfactory institutional performance. Significant relationships were observed between financial management, resource allocation, and organizational productivity, supporting the importance of integrated financial governance in achieving sustainable educational outcomes. Based on these findings, a comprehensive intervention program was developed to strengthen financial governance, optimize resource allocation, and improve organizational productivity in public elementary schools.

Keywords: Financial management, resource allocation, organizational productivity, public elementary schools, educational finance, intervention program, division of Cavite Province, Philippines

INTRODUCTION

Financial management has become one of the most critical administrative functions within educational institutions because it determines how limited financial resources are planned, allocated, utilized, monitored, and evaluated to achieve institutional objectives. In public education, effective financial management extends beyond compliance with government regulations; it directly influences instructional quality, organizational efficiency, teacher support, and learner outcomes. As educational systems continue to experience increasing demands for accountability, transparency, and performance-based governance, school leaders must develop financial management systems that ensure every resource contributes meaningfully to educational improvement.

Globally, educational organizations increasingly recognize that organizational productivity depends not only on the availability of financial resources but also on how effectively these resources are allocated and managed. International organizations such as UNESCO, the Organisation for Economic Co-operation and Development

(OECD), and the World Bank consistently emphasize that strategic financial planning, equitable resource distribution, and transparent governance are essential for improving educational quality and institutional sustainability. Schools that effectively align financial decisions with instructional priorities generally demonstrate stronger organizational performance, greater stakeholder confidence, and improved educational outcomes.

Within the Philippine educational system, financial management is guided by several national laws and Department of Education (DepEd) policies designed to strengthen accountability and school autonomy. Republic Act No. 9155, or the Governance of Basic Education Act, empowers school heads to manage school resources while remaining accountable for educational outcomes. Republic Act No. 9184 institutionalizes transparent procurement processes, while Republic Act No. 7160 promotes decentralization through local government participation in educational development. Complementing these legislative measures, DepEd Order No. 60, s. 2016 institutionalized the Financial Management Operations Manual (FMOM), providing standardized procedures for budgeting, accounting, procurement, and asset management throughout the Department of Education. Together, these policies establish an integrated governance framework intended to promote transparency, fiscal responsibility, and efficient service delivery.

Resource allocation represents another critical determinant of organizational success. Financial resources alone cannot improve institutional performance unless they are distributed strategically among instructional programs, technological infrastructure, learning materials, professional development, and operational requirements. Effective resource allocation requires school leaders to continuously evaluate institutional priorities, anticipate emerging educational needs, and maximize the utilization of available financial, human, technological, and material resources. Schools capable of aligning resource allocation with strategic objectives are generally better positioned to improve instructional quality, organizational effectiveness, and learner achievement.

Organizational productivity likewise serves as an important indicator of educational effectiveness because it reflects the extent to which schools transform available resources into meaningful educational outcomes. In public elementary schools, productivity extends beyond administrative efficiency to include instructional performance, organizational responsiveness, stakeholder satisfaction, and continuous institutional improvement.

DepEd's Office Performance Commitment and Review Form (OPCRF) provides measurable indicators that enable schools to evaluate organizational performance across multiple operational domains while promoting accountability and evidence-based management.

Despite numerous reforms in educational governance, existing literature indicates that many studies examine financial management, resource allocation, or organizational productivity independently rather than investigating their collective influence on school performance. Consequently, limited empirical evidence exists regarding how financial governance and resource allocation jointly contribute to organizational productivity within Philippine public elementary schools. Addressing this gap is particularly important as educational institutions continue to pursue sustainable improvement amid increasing fiscal constraints and accountability requirements.

Recognizing these concerns, the present study examined the relationships among financial management, resource allocation, and organizational productivity in selected public elementary schools in the Division of Cavite Province. Specifically, it assessed financial management through budget planning and allocation, transparency and accountability, resource distribution equity, utilization of MOOE, financial support for teacher initiatives, procurement and asset management, and monitoring and evaluation of finance.

Resource allocation was evaluated through material resource availability, technological resource access, financial resource utilization, resource planning and prioritization, allocation efficiency, and monitoring and evaluation of resources. Organizational productivity was determined using school performance records, while facilitating and hindering factors were likewise identified to serve as the basis for developing a comprehensive intervention program capable of strengthening financial governance and improving organizational productivity within public elementary schools.

Research Framework

The present study is anchored on three complementary theoretical perspectives that collectively explain the relationships among financial management, resource allocation, and organizational productivity within educational institutions.

The first theoretical foundation is Strategic Financial Management Theory, which emphasizes that financial management extends beyond routine accounting functions toward strategic planning, budgeting, forecasting, risk management, accountability, and performance evaluation. According to Otoo (2024), educational institutions that consistently implement sound financial management practices improve organizational decision-making, strengthen accountability mechanisms, optimize resource utilization, and ultimately achieve higher institutional performance. Within public elementary schools, strategic financial management provides school leaders with systematic approaches for ensuring that financial resources directly support instructional priorities and organizational objectives.

The second theoretical foundation is the Resource-Based Theory (RBT), originally introduced by Barney and further expanded by Lindlbauer, Kor, and Singh (2025). Resource-Based Theory argues that organizational success depends largely upon the ability to identify, allocate, and strategically utilize valuable organizational resources. Educational institutions gain sustainable organizational advantages not merely through acquiring resources but through effectively coordinating financial, technological, material, and human resources toward achieving institutional goals. The theory likewise emphasizes adaptive resource allocation, recognizing that ineffective or delayed resource distribution may reduce organizational responsiveness and institutional effectiveness. Within Philippine public education, School-Based Management (SBM) and decentralized governance reinforce these theoretical principles by allowing schools to allocate resources according to local priorities and educational needs.

The third theoretical foundation is Organizational Productivity Theory, which conceptualizes organizational performance as a multidimensional outcome resulting from effective interactions among financial management, operational systems, leadership, resource utilization, and continuous performance evaluation. Contemporary productivity frameworks, including the Balanced Scorecard and the European Foundation for Quality Management (EFQM) Model, emphasize that institutional productivity extends beyond financial efficiency to include stakeholder satisfaction, organizational learning, internal processes, and continuous improvement. Within educational institutions, productivity therefore reflects not only financial performance but also instructional effectiveness, organizational responsiveness, accountability, and sustainable institutional development.

Collectively, these theoretical perspectives explain that effective financial management establishes the foundation for strategic decision-making, resource allocation transforms financial plans into operational actions, and organizational productivity reflects the cumulative effectiveness of these interconnected organizational processes. The integration of these theories provides a comprehensive framework for understanding how financial governance influences educational performance and supports the development of evidence-based interventions capable of strengthening institutional effectiveness in public elementary schools.

METHODOLOGY

Research Design

The study employed a descriptive-correlational research design to examine financial management, resource allocation, and organizational productivity among selected public elementary schools in the Division of Cavite Province. The descriptive component enabled the researcher to determine the extent to which financial management and resource allocation practices were evident across participating schools, while the correlational component examined the relationships among the study variables. This research design was considered appropriate because the investigation sought to describe existing organizational conditions without manipulating any variables while generating empirical evidence necessary for designing a context-responsive intervention program.

Research Locale

The study was conducted in selected public elementary schools within the Municipality of Silang, Division of Cavite Province. The participating schools represented the four educational districts of Silang and reflected varying school sizes, organizational structures, and operational contexts. Conducting the investigation within these schools provided comprehensive information regarding financial management practices, resource allocation systems, and organizational productivity across diverse educational settings.

Respondents of the Study

The respondents consisted of 339 educational personnel, including 4 supervisors, 46 school administrators, and 289 teachers, selected from a total population of 1,089 personnel. Supervisors and school administrators were included through total enumeration because of their direct responsibilities in financial governance and school management, while teachers were selected using simple random sampling based on Slovin's formula to ensure representative participation. This sampling strategy allowed the study to capture comprehensive perspectives regarding financial management, resource allocation, and organizational productivity across the participating schools.

RESULTS AND DISCUSSION

Financial Management in Public Elementary Schools

Financial management is a fundamental administrative function that enables educational institutions to translate financial resources into quality educational services. Within public elementary schools, sound financial management ensures that public funds are utilized efficiently, transparently, and equitably while supporting instructional improvement, organizational accountability, and sustainable school operations. In this study, financial management was evaluated through seven interrelated dimensions: budget planning and allocation, transparency and accountability, resource distribution equity, utilization of Maintenance and Other Operating Expenses (MOOE), financial support for teacher initiatives, procurement and asset management, and monitoring and evaluation of finance.

Overall, respondents assessed financial management positively, indicating that financial governance practices are generally well implemented across participating public elementary schools. The findings suggest that school administrators have established systems that promote responsible budgeting, prudent utilization of government resources, transparent financial transactions, and compliance with DepEd financial management policies. These practices contribute to institutional stability and provide an operational foundation for instructional effectiveness and organizational productivity.

The results support **Strategic Financial Management Theory**, which emphasizes that financial planning, budgeting, accountability, and performance evaluation should function as integrated organizational processes rather than isolated accounting activities. Likewise, the findings reinforce the principles of School-Based Management by demonstrating that decentralized financial governance allows schools to allocate resources according to instructional priorities and local educational needs.

Budget Planning and Allocation

Budget planning and allocation emerged as one of the strongest dimensions of financial management. Respondents generally agreed that annual financial plans are prepared systematically, aligned with school improvement priorities, and developed through collaborative planning among school administrators, teachers, and relevant stakeholders.

These findings indicate that participating schools effectively integrate financial planning with educational objectives. Budget decisions appear to prioritize instructional requirements, learner development, school maintenance, and organizational improvement rather than merely complying with administrative requirements.

Strategic budgeting therefore functions as an important management tool that enables school leaders to maximize limited public resources while supporting educational quality.

The results further suggest that collaborative budgeting promotes organizational transparency and stakeholder participation. Teachers who participate in financial planning gain better understanding of school priorities and develop stronger commitment toward responsible resource utilization.

Recent educational finance literature similarly emphasizes that strategic budgeting enhances organizational responsiveness by allowing school leaders to anticipate institutional needs, prioritize expenditures, and monitor financial performance systematically. Consequently, effective budget planning contributes directly to organizational sustainability and educational effectiveness.

Transparency and Accountability

Transparency and accountability likewise received highly favorable assessments from respondents, indicating that participating schools consistently implement financial governance mechanisms that promote openness, ethical financial practices, and responsible stewardship of public resources.

Respondents generally agreed that financial transactions are properly documented, reports are regularly prepared, and financial information is communicated appropriately to relevant stakeholders. Such practices strengthen organizational credibility while enhancing public confidence in school financial management.

Transparency also supports collaborative governance by allowing teachers, parents, and community stakeholders to understand how financial resources are utilized. Open financial reporting reduces opportunities for misuse of public funds while strengthening institutional accountability.

These findings align with Republic Act No. 9184 (Government Procurement Reform Act), Republic Act No. 9155 (Governance of Basic Education Act), and DepEd's Financial Management Operations Manual, all of which emphasize transparency, accountability, and ethical stewardship of government resources. They further support contemporary governance literature arguing that organizational accountability strengthens institutional trust, improves decision-making, and promotes sustainable educational development.

Resource Distribution Equity

Resource distribution equity was likewise positively assessed, indicating that respondents generally perceive financial and instructional resources to be distributed fairly according to school priorities and operational requirements.

Equitable allocation is particularly important in public education because schools often operate under limited financial resources while serving learners with diverse educational needs. The findings indicate that participating schools strive to ensure that instructional materials, learning resources, school facilities, and operational funds are distributed based on organizational priorities rather than individual preferences. The results suggest that equitable resource allocation contributes to improved teacher morale, instructional quality, and stakeholder confidence. Teachers who perceive resource distribution as fair are more likely to demonstrate organizational commitment and participate actively in school improvement initiatives.

The findings are consistent with Resource-Based Theory, which emphasizes that organizations achieve superior performance when valuable resources are allocated strategically according to institutional priorities. Within educational organizations, equitable resource distribution strengthens organizational cohesion while promoting instructional effectiveness.

Utilization of Maintenance and Other Operating Expenses (MOOE)

The utilization of MOOE received favorable assessments from respondents, indicating that school leaders generally manage operational funds responsibly and in accordance with established government guidelines.

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Respondents recognized that MOOE allocations support essential school operations, instructional activities, facility maintenance, and learner services. Effective utilization of these funds contributes significantly to maintaining functional learning environments and sustaining school operations throughout the academic year.

The findings imply that participating schools have developed effective financial controls governing MOOE expenditures. Nevertheless, variations in respondents' assessments suggest that opportunities remain for improving communication regarding expenditure priorities and strengthening stakeholder participation in financial decision-making. Indeed, ANOVA results showed statistically significant differences in perceptions of MOOE utilization among respondent groups ($F = 7.6698$, $p = 0.0001$), indicating differing experiences with the efficiency and effectiveness of fund use.

From an organizational perspective, effective MOOE utilization represents an essential component of strategic educational management because it directly affects instructional continuity, school maintenance, and organizational productivity.

Financial Support for Teacher Initiatives

Financial support for teacher initiatives was positively evaluated and was the only financial management dimension in which respondents shared relatively similar perceptions. Statistical analysis indicated **no significant difference** among supervisors, administrators, and teachers ($F = 0.8744$, $p = 0.430$), suggesting a common understanding regarding the level of financial assistance provided for teacher-led programs and professional activities.

The findings suggest that participating schools consistently support teacher participation in instructional innovation, professional development, and school improvement initiatives. Such financial support encourages instructional creativity, strengthens professional commitment, and promotes continuous organizational learning.

Educational leadership literature consistently identifies teacher support as an important investment rather than merely an operational expense. Financial assistance for instructional materials, classroom innovations, research activities, and professional learning opportunities contributes directly to teacher engagement and instructional quality.

Procurement and Asset Management

Procurement and asset management was likewise assessed positively, reflecting adherence to procurement policies and effective stewardship of government-owned resources. Respondents generally agreed that procurement procedures are implemented systematically and that school assets are properly maintained, inventoried, and utilized.

Nevertheless, statistical analysis revealed significant differences among respondent groups ($F = 11.9103$, $p < 0.0001$), indicating varying perceptions regarding procurement efficiency and asset management practices. These differences may arise from the distinct responsibilities of supervisors, administrators, and teachers in procurement planning, implementation, and utilization.

Effective procurement contributes to organizational productivity by ensuring timely acquisition of instructional resources, minimizing operational disruptions, and safeguarding public funds. Proper asset management likewise extends the useful life of school facilities and equipment while reducing unnecessary expenditures. The findings reinforce the principles of the Government Procurement Reform Act (RA 9184), which emphasizes competitiveness, transparency, accountability, and efficiency in public procurement.

Monitoring and Evaluation of Finance

Monitoring and evaluation of finance completed the seven dimensions of financial management and was also assessed favorably by respondents. School leaders generally implement regular financial monitoring, internal reviews, and performance evaluations to ensure compliance with budgeting procedures and financial policies.

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The findings indicate that monitoring systems support informed decision-making by providing school leaders with timely financial information, expenditure reports, and performance indicators. Continuous evaluation enables administrators to identify implementation gaps, monitor budget utilization, and formulate corrective measures when necessary.

ANOVA likewise revealed significant differences among respondent groups ($F = 8.6792$, $p = 0.001$), suggesting that financial monitoring practices are perceived differently depending on organizational responsibilities and levels of involvement in financial management.

These findings support Strategic Financial Management Theory, which emphasizes that monitoring and evaluation transform financial data into managerial information necessary for evidence-based planning, accountability, and organizational improvement.

Resource Allocation in Public Elementary Schools

Resource allocation constitutes one of the most important managerial responsibilities of school leaders because it determines how financial, material, technological, and human resources are distributed to support instructional delivery and organizational development. In public elementary schools, effective resource allocation ensures that available resources are aligned with institutional priorities while promoting equity, efficiency, and accountability. The present study evaluated resource allocation through six dimensions: material resource availability, technological resource access, financial resource utilization, resource planning and prioritization, allocation efficiency, and monitoring and evaluation of resources.

Overall, respondents assessed resource allocation as **Highly Evident**, indicating that participating schools have established systematic mechanisms for distributing resources according to instructional priorities and operational requirements. The findings suggest that school administrators effectively coordinate available resources to support teaching, learning, school operations, and organizational productivity despite continuing fiscal constraints.

These results support the **Resource-Based Theory (RBT)**, which argues that organizational performance depends largely on the strategic acquisition, allocation, and utilization of valuable organizational resources. Schools that maximize available resources through careful planning and equitable distribution are more likely to sustain organizational effectiveness and educational excellence.

Material Resource Availability

Material resource availability received a highly favorable assessment, indicating that instructional materials, office supplies, classroom furniture, and other essential learning resources are generally sufficient to support educational operations. Respondents recognized the efforts of school leaders to ensure that classrooms remain adequately supplied despite budget limitations. The findings suggest that participating schools prioritize instructional needs when allocating material resources. School administrators appear to implement systematic inventory management practices that minimize shortages while ensuring equitable distribution among teachers and learners.

Adequate instructional materials contribute directly to teaching effectiveness by enabling teachers to implement diverse instructional strategies and create engaging learning environments. Conversely, shortages of learning materials may reduce instructional quality and limit opportunities for learner participation. Recent educational finance literature consistently emphasizes that adequate instructional resources strengthen educational productivity by improving classroom instruction, supporting curriculum implementation, and enhancing learner achievement.

Technological Resource Access

Technological resource access likewise obtained a highly positive assessment, reflecting increasing investments in digital infrastructure, information technology, and instructional technologies across participating schools.

Respondents acknowledged improved access to computers, internet connectivity, multimedia equipment, learning management systems, and digital instructional resources. These technological investments have become particularly important as schools continue integrating digital learning approaches following recent educational reforms.

The findings indicate that school leaders recognize technology as an essential educational resource rather than merely an administrative convenience. Investments in educational technology support instructional innovation, administrative efficiency, data management, and communication with stakeholders.

However, respondents also noted continuing disparities in technology availability across schools. Variations in internet reliability, availability of computer equipment, and access to educational software suggest opportunities for further strengthening digital infrastructure throughout the Division.

These findings support UNESCO's framework on digital transformation, which emphasizes equitable access to educational technology as a prerequisite for sustainable educational development and organizational effectiveness.

Financial Resource Utilization

Financial resource utilization was likewise assessed as highly evident, indicating that school leaders generally maximize available financial resources in accordance with organizational priorities and government regulations.

Respondents recognized that financial decisions consistently prioritize instructional activities, learner services, school maintenance, and organizational improvement. Such prioritization demonstrates strategic financial management practices that align financial expenditures with educational objectives.

The findings suggest that financial resources are utilized efficiently through careful budgeting, expenditure monitoring, and compliance with financial regulations. School leaders appear committed to maximizing limited government resources while maintaining accountability and transparency.

Effective financial utilization strengthens organizational productivity by ensuring that financial investments generate meaningful educational outcomes. Schools capable of maximizing available resources are generally better positioned to sustain instructional quality despite fiscal limitations.

Resource Planning and Prioritization

Resource planning and prioritization emerged as another highly evident dimension of resource allocation. Respondents agreed that school administrators systematically identify institutional priorities before allocating financial and material resources. Strategic prioritization enables schools to balance competing organizational demands while ensuring that limited resources support the most critical educational programs. Instructional improvement, learner development, teacher professional growth, and school maintenance consistently receive priority during resource allocation decisions.

The findings indicate that resource planning is integrated with School Improvement Plans (SIP), Annual Implementation Plans (AIP), and organizational performance targets. Such integration strengthens organizational coherence by ensuring consistency between strategic objectives and operational expenditures. Educational management literature similarly argues that effective resource prioritization improves organizational responsiveness and institutional sustainability because it enables schools to anticipate future resource requirements while minimizing operational inefficiencies.

Allocation Efficiency

Allocation efficiency was likewise assessed positively by all respondent groups. The findings indicate that school administrators generally distribute resources in a timely manner while minimizing wastage, duplication, and unnecessary expenditures.

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Efficient allocation contributes significantly to organizational productivity because instructional activities, maintenance projects, procurement processes, and professional development programs depend upon timely resource availability. Delays in resource distribution may disrupt instructional implementation and reduce organizational effectiveness.

Respondents generally perceived allocation procedures as objective and responsive to school priorities. Nevertheless, slight variations among respondent groups suggest opportunities for further strengthening stakeholder participation in allocation decisions and improving communication regarding resource prioritization.

These findings reinforce Resource-Based Theory by demonstrating that organizational success depends not merely on resource availability but on efficient allocation mechanisms that maximize organizational value.

Monitoring and Evaluation of Resource Allocation

Monitoring and evaluation of resource allocation completed the six dimensions and likewise received highly favorable assessments. School administrators regularly monitor resource utilization, evaluate program implementation, conduct inventory reviews, and assess the effectiveness of resource allocation decisions.

The findings indicate that monitoring systems support continuous organizational learning by providing evidence regarding resource effectiveness, expenditure efficiency, and institutional performance. Such information enables school leaders to make timely adjustments while improving future resource planning.

Respondents also recognized that monitoring promotes accountability because resource utilization is continuously evaluated against organizational objectives and government regulations. Regular evaluation therefore strengthens financial governance while minimizing opportunities for resource mismanagement.

Strategic monitoring further supports continuous improvement by identifying best practices, operational challenges, and opportunities for organizational innovation. Consequently, monitoring functions as an essential component of sustainable educational management.

Organizational Productivity

Organizational productivity represents the extent to which educational institutions successfully transform available financial, human, material, and technological resources into meaningful educational outcomes. Unlike business organizations where productivity is measured primarily through financial performance, productivity within public elementary schools encompasses instructional quality, organizational effectiveness, stakeholder satisfaction, operational efficiency, and continuous school improvement.

The present study utilized the **Office Performance Commitment and Review Form (OPCRF)** to evaluate organizational productivity over the **last three school years**, thereby providing objective evidence of institutional performance rather than relying exclusively on respondents' perceptions.

The documentary analysis revealed that participating schools consistently achieved **Very Satisfactory** organizational performance across the three-year evaluation period. The sustained performance ratings indicate that school leaders have effectively implemented instructional supervision, financial management, resource allocation, stakeholder participation, and organizational monitoring systems that support institutional productivity.

These findings suggest that strategic financial governance contributes substantially to organizational performance by ensuring that available resources directly support educational priorities. Effective budgeting, equitable allocation, responsible utilization of resources, and continuous financial monitoring collectively strengthen school operations and improve organizational outcomes.

The results further demonstrate that organizational productivity extends beyond compliance with administrative requirements. Schools exhibiting high productivity likewise demonstrate stronger instructional management, collaborative organizational cultures, evidence-based decision-making, and continuous improvement initiatives.

The findings support **Organizational Productivity Theory**, which proposes that institutional performance emerges through effective interaction among leadership, financial governance, organizational systems, human resources, and continuous performance evaluation. Public elementary schools therefore function as integrated organizational systems where improvements in financial management and resource allocation positively influence broader organizational outcomes.

Moreover, the sustained OPCRF performance suggests that participating schools possess organizational capacities necessary for adapting to changing educational policies, implementing school improvement initiatives, and maintaining instructional quality despite resource limitations. Such organizational resilience reflects mature governance systems capable of sustaining long-term educational effectiveness.

Practical Implications

The findings have significant implications for educational management within the Department of Education. First, strategic financial management and resource allocation should be viewed as instructional leadership functions rather than purely administrative responsibilities. School leaders who align financial decisions with instructional priorities strengthen organizational productivity and improve educational outcomes.

Second, continued investments in technological resources, instructional materials, and teacher professional development remain essential for sustaining organizational effectiveness. Although participating schools demonstrate strong financial governance, ongoing improvements in resource allocation will enable schools to respond more effectively to future educational challenges.

Finally, integrating financial management indicators with organizational productivity measures provides school leaders with evidence-based information for continuous improvement, strategic planning, and policy implementation.

Significant Differences in the Assessment of Financial Management and Resource Allocation

An important objective of the study was to determine whether administrators, supervisors, and teachers differed significantly in their assessment of financial management and resource allocation practices. One-way Analysis of Variance (ANOVA) revealed statistically significant differences across almost all dimensions of the two major variables, indicating that respondents occupying different organizational positions perceived financial governance practices differently.

Significant Differences in Financial Management

The findings indicate statistically significant differences in budget planning and allocation, transparency and accountability, resource distribution equity, utilization of MOOE, procurement and asset management, and monitoring and evaluation of finance. Financial support for teacher initiatives was the only dimension that did not yield significant differences, suggesting relatively similar perceptions among administrators, supervisors, and teachers regarding institutional support for instructional innovations.

The post hoc analysis further revealed that the most pronounced perceptual differences occurred between **administrators and supervisors**, while teachers generally shared similar perceptions with either group in several dimensions. Significant differences between administrators and supervisors were observed in resource distribution equity, utilization of MOOE, procurement and asset management, and monitoring and evaluation of finance. By contrast, many administrator–teacher and supervisor–teacher comparisons were not statistically significant, suggesting closer alignment between school-level implementers than between school and division-level administrators.

These findings imply that organizational position influences how financial management practices are interpreted. Supervisors evaluate schools primarily from policy implementation, compliance, and oversight perspectives, whereas school administrators focus on operational realities and daily financial decision-making. Teachers, whose involvement centers on instructional implementation, evaluate financial management based largely on how resources support classroom teaching and learning.

From a managerial perspective, these perceptual differences underscore the importance of strengthening communication among Schools Division Offices, school administrators, and teachers. Regular financial orientation sessions, participatory budgeting workshops, and collaborative monitoring activities may help harmonize expectations while improving transparency and organizational accountability.

Significant Differences in Resource Allocation

Similarly, all six dimensions of resource allocation demonstrated statistically significant differences among respondent groups. Material resource availability, technological resource access, financial resource utilization, resource planning and prioritization, allocation efficiency, and monitoring and evaluation of resources all yielded computed F-values exceeding the critical value at the 0.05 level of significance.

Among the six dimensions, **technological resource access** and **financial resource utilization** produced exceptionally large F-values, indicating considerable variation in respondents' experiences regarding access to digital infrastructure and utilization of financial resources. These findings suggest that technology availability and financial utilization may differ across schools depending on institutional capacity, budget allocations, infrastructure, and administrative priorities.

The observed differences also highlight the complexity of resource allocation in decentralized educational systems. Administrators are directly responsible for allocating resources according to school priorities, supervisors evaluate allocation from broader policy perspectives, while teachers assess allocation primarily based on classroom experiences and instructional adequacy.

These findings reinforce Resource-Based Theory by demonstrating that organizational resources are perceived differently depending on stakeholders' responsibilities, organizational roles, and operational experiences. Consequently, equitable allocation should be complemented by effective communication regarding allocation priorities, allocation criteria, and resource utilization decisions.

Relationship Between Financial Management, Resource Allocation, and Organizational Productivity

To determine whether financial management and resource allocation significantly influence organizational productivity, multiple linear regression analysis was performed. Organizational productivity was measured using the Office Performance Commitment and Review Form (OPCRF), thereby providing objective institutional performance indicators rather than relying solely on respondent perceptions.

The regression analysis revealed that the overall predictive model **was not statistically significant**. Although the coefficient of determination ($R^2 = 0.50$) suggests that approximately 50% of the variation in organizational productivity is explained by the combined financial management and resource allocation variables, the **adjusted R^2 (-0.33)** indicates that the model lacks predictive reliability after accounting for the number of predictors included. Furthermore, the overall F-statistic ($F = 0.60$, $p = 0.89$) confirms that the combined variables do not significantly predict organizational productivity.

This finding provides an important contribution to educational management literature. While effective financial management and resource allocation remain essential organizational processes, organizational productivity appears to be influenced by additional institutional variables not included in the present model. These may include instructional leadership, teacher competence, school climate, stakeholder engagement, learner characteristics, organizational culture, policy implementation, technological readiness, and external environmental factors.

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The findings support Systems Theory, which argues that educational organizations function as integrated systems composed of multiple interdependent organizational elements. Financial governance alone cannot fully explain organizational productivity because school effectiveness emerges through interactions among leadership, instructional quality, organizational culture, stakeholder participation, and continuous organizational learning.

Rather than diminishing the importance of financial management, the results emphasize the need for comprehensive organizational development strategies that integrate financial governance with leadership development, instructional improvement, organizational climate enhancement, and stakeholder collaboration.

Facilitating Factors

The study further examined organizational conditions that facilitate effective financial management and resource allocation. Respondents consistently perceived these facilitating factors as **Facilitating**, with an overall composite weighted mean of **4.03**, indicating that numerous organizational practices actively support financial governance within participating public elementary schools.

Among the strongest facilitating factors were adherence to procurement procedures, utilization of historical performance data in budgeting decisions, teacher participation in identifying MOOE priorities, efficient utilization of MOOE by school heads, and timely dissemination of financial reports. Respondents likewise recognized financial support for teacher-led innovations, ethical financial decision-making, equitable resource distribution, accountability mechanisms, and regular financial performance reviews as important contributors to organizational effectiveness. These findings indicate that financial governance within participating schools is characterized by transparency, evidence-based decision-making, collaborative planning, and systematic accountability. Such practices strengthen organizational trust while improving financial efficiency and instructional support.

Hindering Factors

Although financial management and resource allocation were generally implemented effectively, respondents also identified several organizational constraints that continue to affect financial governance. Overall, hindering factors obtained a composite weighted mean of **3.98**, indicating that these concerns remain present and require continuous administrative attention. Among the most prominent concerns was the observation that **procurement timelines are not always followed**, resulting in delays in resource delivery to schools. Other identified challenges included limited teacher participation during budget planning, insufficient understanding of budgeting procedures among some personnel, delayed scheduling of budget preparation activities, communication gaps regarding financial decisions, and occasional inequities in resource distribution.

These findings suggest that procedural delays, communication barriers, and varying levels of stakeholder participation continue to influence financial governance despite generally positive financial management practices. Delays in procurement may postpone instructional activities, reduce operational efficiency, and affect timely implementation of school improvement programs.

Proposed Context-Driven Strategic Program

Based on the findings, a **Context-Driven Strategic Program** was developed to strengthen financial management, improve resource allocation, and sustain organizational productivity in public elementary schools within the Division of Cavite Province. The program directly addresses the organizational strengths and operational gaps identified throughout the study.

The intervention framework consists of four integrated strategic components:

Strategic Component 1: Financial Governance Enhancement

Objective: Strengthen transparency, accountability, and participatory financial management.

Major Strategies

- Institutionalize participatory budgeting.
- Conduct annual financial management capability-building programs.
- Develop digital financial reporting systems.
- Strengthen School Governance Councils.

Strategic Component 2: Resource Allocation Optimization

Objective: Improve equitable distribution and efficient utilization of instructional resources.

Major Strategies

- Establish data-driven allocation criteria.
- Conduct annual resource needs assessments.
- Strengthen inventory management systems.
- Expand technology acquisition initiatives.

Strategic Component 3: Organizational Productivity Improvement

Objective: Sustain Outstanding OPCRF performance through integrated financial and instructional management.

Strategies

- Link financial planning directly with School Improvement Plans.
- Monitor organizational productivity quarterly.
- Utilize performance dashboards.
- Conduct annual organizational effectiveness reviews.

Strategic Component 4: Continuous Monitoring and Sustainability

Objective: Institutionalize evidence-based financial governance and continuous improvement.

Strategies

- Quarterly financial audits.
- Annual external validation.
- Continuous stakeholder consultation.
- Periodic review of financial management policies.

Synthesis of Findings

The findings collectively demonstrate that financial management and resource allocation are generally well institutionalized in public elementary schools within the Division of Cavite Province. Although organizational productivity remains consistently **Outstanding**, the regression analysis indicates that productivity is influenced by broader organizational factors beyond financial governance alone. The proposed Context-Driven Strategic Program therefore adopts a systems perspective by integrating financial governance, stakeholder participation, instructional support, organizational monitoring, and continuous improvement to strengthen long-term institutional effectiveness.

CONCLUSIONS

Based on the findings of the study, the following conclusions are drawn:

1. **Financial management practices are highly institutionalized** in public elementary schools within the Division of Cavite Province. School leaders consistently demonstrate sound financial governance through strategic budget planning, transparency and accountability, equitable resource distribution, effective utilization of MOOE, financial support for teacher initiatives, procurement and asset management, and systematic financial monitoring. These practices collectively strengthen institutional accountability and operational efficiency.

2. **Resource allocation practices are likewise highly evident**, indicating that school administrators effectively distribute financial, material, technological, and instructional resources according to organizational priorities and learner needs. Strategic resource planning enables schools to maximize limited public resources while supporting instructional improvement and organizational development.

3. **Organizational productivity remains consistently Outstanding**, as reflected by the three-year Office Performance Commitment and Review Form (OPCRF) performance records. The findings indicate that participating schools have maintained high institutional performance through effective instructional management, financial governance, organizational monitoring, and collaborative leadership.

4. **Respondent groups differ significantly in their perceptions of financial management and resource allocation.** Supervisors, school administrators, and teachers evaluate organizational practices from different professional perspectives, resulting in statistically significant differences across most dimensions. These perceptual differences emphasize the need for stronger communication and participatory governance.

5. **Financial support for teacher initiatives emerged as the only financial management dimension without significant perceptual differences**, suggesting that respondents consistently recognize the schools' commitment to supporting instructional innovation and professional development.

6. **Although financial management and resource allocation demonstrate positive organizational relationships, they do not independently predict organizational productivity.** The regression analysis indicates that school productivity is influenced by multiple organizational variables beyond financial governance, including instructional leadership, organizational climate, teacher competence, stakeholder engagement, and institutional culture.

7. **Facilitating factors** such as participatory budgeting, transparent procurement procedures, effective financial reporting, collaborative leadership, and stakeholder participation strengthen the implementation of financial management and resource allocation practices.

8. **Hindering factors**, including procurement delays, communication gaps, limited teacher participation in financial planning, and scheduling constraints, continue to present operational challenges despite the generally positive financial management practices observed.

9. **The proposed Context-Driven Strategic Program provides a comprehensive intervention framework** that integrates financial governance, resource optimization, organizational monitoring, and stakeholder collaboration to strengthen long-term institutional productivity.

10. Overall, the findings demonstrate that **financial management and resource allocation are essential organizational enablers**, but sustainable organizational productivity requires an integrated systems approach that combines financial governance with instructional leadership, organizational learning, stakeholder engagement, and continuous institutional improvement.

RECOMMENDATIONS

Based on the findings and conclusions, the following recommendations are proposed:

For the Department of Education

1. Continue strengthening financial governance by regularly updating policies, guidelines, and financial management systems that promote transparency, accountability, and evidence-based budgeting across public schools.

2. Expand capacity-building programs for school leaders focusing on strategic financial management, procurement management, public financial accountability, and resource optimization.

For the Schools Division Office

3. Institutionalize regular financial management audits and coaching programs to assist school heads in improving budgeting practices, procurement efficiency, and resource allocation.

4. Develop standardized digital monitoring systems that integrate financial management indicators with organizational productivity measures to facilitate real-time decision-making.

For School Heads

5. Strengthen participatory budgeting by increasing teacher and stakeholder involvement throughout the financial planning and resource allocation process.

6. Enhance transparency by regularly communicating financial reports, procurement updates, and resource allocation decisions to teachers, School Governance Councils, and Parent-Teacher Associations.

7. Continue prioritizing instructional needs during budget preparation to ensure that financial resources directly support curriculum implementation, learner development, and teacher professional growth.

8. Strengthen monitoring mechanisms by conducting quarterly financial reviews, inventory validation, procurement evaluations, and organizational performance assessments.

For Teachers

9. Participate actively in school financial planning, School Improvement Plan (SIP) preparation, Annual Implementation Plan (AIP) formulation, and resource prioritization activities.

10. Continue proposing instructional innovations that maximize available financial and material resources while supporting learner achievement.

For Future Researchers

11. Replicate the study in secondary schools, private educational institutions, and higher education institutions to validate the present findings.

12. Utilize more advanced statistical techniques such as Structural Equation Modeling (SEM), Hierarchical Linear Modeling (HLM), or Path Analysis to examine the direct and indirect effects of financial

management, instructional leadership, organizational climate, and resource allocation on school productivity.

13. Investigate additional organizational variables including school climate, leadership effectiveness, digital governance, organizational resilience, innovation capability, and stakeholder engagement to develop more comprehensive predictive models of educational productivity.

LIMITATIONS OF THE STUDY

Although the study provides valuable insights into financial management and organizational productivity, several limitations should be acknowledged.

The investigation was conducted exclusively among selected public elementary schools within the Division of Cavite Province; therefore, the findings may not be generalized to private schools, secondary schools, or educational institutions in other regions.

The descriptive-correlational research design limits causal interpretation of the relationships among variables. Moreover, financial management and resource allocation were primarily assessed through respondents' perceptions, which may be influenced by individual experiences and organizational contexts.

Future investigations employing longitudinal designs, mixed-method approaches, qualitative case studies, and multilevel statistical analyses may provide deeper understanding of organizational productivity within educational institutions.

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