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School Fund Management and Organizational Efficiency in Public Elementary Schools in the Division of San Juan City: Basis for a Sustainable Localized Improvement Initiative

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ABSTRACT

Effective school fund management is essential to promoting accountability, continuity of educational services, and operational efficiency in public education systems. This study examined school fund management practices and organizational efficiency in public elementary schools in the Division of San Juan City, Philippines. Specifically, it determined the extent of school fund management practices, assessed organizational efficiency, examined differences in stakeholder perceptions, identified implementation challenges, and developed a Sustainable Localized Improvement Initiative. Using a quantitative descriptive–comparative–correlational research design, the study involved 177 respondents consisting of 159 teachers, nine school heads, and nine administrative/financial officers. Data were collected through a validated structured questionnaire and analyzed using frequency counts, percentages, weighted means, one-way analysis of variance, pairwise comparisons, and Pearson product–moment correlation analysis. Results showed that school fund management practices were highly evident (WM = 4.65), with planning and administration emerging as the strongest dimensions. Organizational efficiency was likewise assessed as highly evident (WM = 4.62), particularly in financial decision-making support, coordination and integration, and sustainability and continuous improvement. Significant stakeholder-group differences were observed in selected dimensions of school fund management, although these findings require interpretation within the limitations of the reported aggregate-level analysis. The study also identified major challenges related to procurement procedures, delayed fund releases, staffing limitations, budgeting processes, documentation, compliance requirements, and evaluation mechanisms. While the reported correlation results indicated strong positive associations between school fund management and organizational efficiency, verification of the original statistical outputs is recommended before confirmatory interpretation. The proposed Sustainable Localized Improvement Initiative was rated Highly Acceptable (WM = 4.33), emphasizing participatory financial planning, strengthened accountability systems, improved procurement coordination, transparent reporting, and continuous evaluation. The findings highlight the importance of context-responsive and evidence-based financial governance strategies in strengthening sustainable school operations.

Keywords: school fund management; financial governance; organizational efficiency; educational administration; public elementary schools; sustainable school improvement

INTRODUCTION

Public schools are increasingly required to manage financial, human, physical, and instructional resources with a high level of accountability to ensure the effective delivery of educational services. School funds support essential functions such as instructional materials provision, learner support programs, facility maintenance, professional development, and daily operations. Consequently, weaknesses in financial planning, resource allocation, utilization, monitoring, and reporting may compromise the efficiency and continuity of school programs. Thus, school fund management should be viewed not only as an administrative responsibility but also as a critical element of educational governance and institutional performance.

Effective financial management in schools has become increasingly complex due to limited resources, regulatory requirements, procurement procedures, evolving educational demands, and multiple accountability expectations. Financial constraints and administrative processes may influence the timely implementation of school initiatives and the efficient delivery of services. Gaspar et al. (2022) emphasized that transparency and accountability are fundamental in managing school financial resources, while Gonio et al. (2024) highlighted the importance of systematic financial resource management in sustaining educational operations. These concerns are particularly relevant in public schools, where fund utilization must balance compliance requirements with responsiveness to local needs.

In the Philippine basic education context, school financial management is guided by policies promoting decentralization, accountability, and participatory governance. Republic Act No. 9155, or the Governance of Basic Education Act of 2001, establishes the responsibility of school heads in managing school resources within an accountability framework. Furthermore, Department of Education Order No. 13, s. 2016, provides guidelines on the utilization, monitoring, and reporting of Maintenance and Other Operating Expenses and other school-managed funds. Similarly, Department of Education Order No. 83, s. 2012, strengthens School-Based Management by promoting shared decision-making, stakeholder participation, and continuous improvement.

School fund management consists of interconnected practices involving financial planning, administration, supervision, reporting, and evaluation. Planning ensures that financial priorities are aligned with institutional goals, administration facilitates effective resource utilization, supervision and reporting promote transparency and compliance, while evaluation supports evidence-based improvement. These practices reflect the principles of Public Financial Management, which emphasize fiscal discipline, budget credibility, transparency, accountability, and efficient resource utilization (Allen et al., 2013). Moreover, Systems Theory provides a relevant perspective by viewing schools as open systems composed of interdependent elements, including leadership, finance, personnel, facilities, instructional processes, and stakeholders, whose coordinated functioning influences organizational effectiveness (Scott & Davis, 2007).

Although previous studies have examined school budgeting, financial accountability, and resource management practices, limited empirical attention has been given to the multidimensional relationship between school fund management and organizational efficiency, particularly in public elementary schools. Existing studies, including Espiritu (2020) and Macalos (2025), have identified persistent challenges related to financial procedures, resource limitations, and accountability requirements; however, further localized investigation is needed to determine how specific dimensions of school fund management relate to organizational outcomes such as goal achievement, resource optimization, coordination and integration, accountability and transparency, financial decision-making support, and continuous improvement.

Addressing this research gap, the present study examined school fund management and organizational efficiency in public elementary schools in the Division of San Juan City. Specifically, it assessed the level of school fund management practices and organizational efficiency, determined differences among administrative officers, school heads, and teachers, examined the reported relationship between school fund management and organizational efficiency, identified financial management challenges, and developed a Sustainable Localized Improvement Initiative to strengthen accountable, participatory, and context-responsive school financial practices.

METHODOLOGY

This study employed a quantitative descriptive–comparative–correlational research design. The descriptive component assessed school fund management practices, organizational efficiency, encountered challenges, and the acceptability of the proposed improvement initiative. The comparative component examined differences in stakeholder assessments, while the correlational component explored the reported relationship between school fund management and organizational efficiency under existing school conditions without experimental intervention.

The study involved 177 respondents from a population of 282, consisting of nine school heads, nine administrative/financial officers, and 159 teachers. All school heads and administrative/financial officers were included due to their direct involvement in financial planning, utilization, monitoring, documentation, and reporting. Teacher respondents were selected through simple random sampling from a population of 264 teachers, with the retained manuscript indicating the use of Slovin's formula in determining the sample size.

Data were gathered using a researcher-developed structured questionnaire based on the research objectives, related literature, and relevant school financial-management policies. School fund management was assessed through planning, administration, supervision/oversight, reporting/accountability, and evaluation/review, while organizational efficiency was measured in terms of goal achievement, resource optimization, coordination and integration, accountability and transparency, financial decision-making support, and sustainability and continuous improvement. The instrument utilized a five-point scale and underwent expert validation and pilot testing to establish clarity, content validity, and reliability.

Ethical protocols were observed throughout the research process. Approval was obtained from the appropriate Schools Division Office and participating schools. Respondents were informed of the study objectives, procedures, voluntary participation, and confidentiality measures. Informed consent was secured, and findings were presented only in aggregated form.

Data analysis employed frequencies and percentages for respondent profiles, weighted means for describing study variables, one-way ANOVA with pairwise comparisons for group differences, and Pearson product–moment correlation for examining relationships between school fund management and organizational efficiency at the 0.05 level of significance. However, the reported ANOVA degrees of freedom (df = 2 and 21) and correlation statistics require verification against the original dataset and statistical outputs; hence, comparative and correlational findings were interpreted with caution.

RESULTS AND DISCUSSION

School Fund Management

Table 1. Assessment of School Fund Management

Criterion	Admin. Officers WM	VI	School Heads WM	VI	Teachers WM	VI	Composite WM	VI	Rank
Planning of School Funds	4.83	HE	4.82	HE	4.47	HE	4.71	HE	1.5
Administration of School Funds	4.76	HE	4.88	HE	4.49	HE	4.71	HE	1.5
Supervision/Oversight	4.75	HE	4.75	HE	4.47	HE	4.66	HE	3
Reporting and Accountability	4.76	HE	4.65	HE	4.44	HE	4.62	HE	4
Evaluation and Review	4.65	HE	4.67	HE	4.36	HE	4.56	HE	5
Grand Mean	**4.75**	**HE**	**4.75**	**HE**	**4.45**	**HE**	**4.65**	**HE**	—

School fund management was assessed as Highly Evident overall (WM = 4.65). Administrative officers and school heads provided the highest assessments (WM = 4.75 each), followed by teachers (WM = 4.45). Among the dimensions, planning of school funds and administration of school funds ranked highest (both WM = 4.71), followed by supervision/oversight (WM = 4.66), reporting and accountability (WM = 4.62), and evaluation and review (WM = 4.56). The minimal variation among the weighted means indicates that respondents generally perceived school fund management practices as consistently implemented.

The high ratings for planning and administration suggest effective prioritization, allocation, and utilization of financial resources, while supervision, reporting, and accountability reflect established mechanisms for transparency and responsible fund governance. Although evaluation and review obtained the lowest rating, its Highly Evident interpretation indicates functional assessment practices with opportunities to further strengthen feedback mechanisms for continuous improvement. These findings support Carpio et al. (2022), who emphasized that effective budgeting, resource allocation, monitoring, and accountability systems are essential components of sound school fund management.

Differences in Respondent-Group Assessments

Table 2. Comparison of Respondent-Group Assessments of School Fund Management

Dimension	df	F	Derived p	η²	Decision
Planning of School Funds	2, 21	7.01	.005	.402	Significant
Administration of School Funds	2, 21	37.08	< .001	.780	Significant
Supervision/Oversight	2, 21	5.25	.014	.333	Significant
Reporting and Accountability	2, 21	4.94	.018	.321	Significant
Evaluation and Review	2, 21	2.82	.082	.212	Not significant

Note. p values and η^2 were derived from the reported F statistics, degrees of freedom, and sums of squares. The retained df imply an aggregate-level analysis rather than an individual-level analysis of all 177 respondents.

Significant differences were observed among respondent groups in four dimensions of school fund management: planning, $F(2, 21) = 7.01$, $p = .005$, $\eta^2 = .402$; administration, $F(2, 21) = 37.08$, $p < .001$, $\eta^2 = .780$; supervision/oversight, $F(2, 21) = 5.25$, $p = .014$, $\eta^2 = .333$; and reporting/accountability, $F(2, 21) = 4.94$, $p = .018$, $\eta^2 = .321$. Meanwhile, evaluation and review did not show a significant difference, $F(2, 21) = 2.82$, $p = .082$, $\eta^2 = .212$. Among the dimensions, administration of school funds demonstrated the largest effect size, indicating the greatest variation in respondent-group perceptions.

The differences across stakeholder groups suggest that professional roles and levels of involvement may influence perceptions of school fund management practices. Administrative officers and school heads, being more directly engaged in budgeting, authorization, documentation, and compliance processes, may possess greater exposure to financial procedures than teachers. These findings emphasize the importance of strengthening transparency, information sharing, and collaborative financial planning to develop a more consistent understanding of school fund management among stakeholders.

Table 3. Source-Reported Pairwise Comparison

Dimension	Comparison	Mean Difference	Source-Reported Result
Planning of School Funds	Administrative Officers – School Heads	+0.01	Not significant
Planning of School Funds	Administrative Officers – Teachers	+0.36	Not significant
Planning of School Funds	School Heads – Teachers	+0.35	Not significant
Administration of School Funds	Administrative Officers – School Heads	-0.12	Not significant
Administration of School Funds	Administrative Officers – Teachers	+0.27	Not significant
Administration of School Funds	School Heads – Teachers	+0.39	Not significant
Supervision/Oversight	Administrative Officers – School Heads	+0.00	Not significant
Supervision/Oversight	Administrative Officers – Teachers	+0.28	Not significant
Supervision/Oversight	School Heads – Teachers	+0.28	Not significant
Reporting and Accountability	Administrative Officers – School Heads	+0.11	Not significant
Reporting and Accountability	Administrative Officers – Teachers	+0.32	Not significant
Reporting and Accountability	School Heads – Teachers	+0.21	Not significant

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All pairwise comparisons among administrative officers, school heads, and teachers were reported as not significant across the assessed dimensions of school fund management. The mean differences ranged from 0.00 to 0.39, indicating only minimal variations in stakeholder assessments. These findings suggest that the three respondent groups generally shared comparable perceptions regarding the planning, administration, monitoring, and reporting of school funds. The consistency of responses may reflect a shared understanding of financial management practices and accountability mechanisms within the school context.

Organizational Efficiency

Table 4. Assessment of Organizational Efficiency

Criterion	**Admin. Officers WM**	**VI**	**School Heads WM**	**VI**	**Teachers WM**	**VI**	**Composite WM**	**VI**	**Rank**
Goal Achievement	4.63	HE	4.72	HE	4.51	HE	4.62	HE	4
Resource Optimization	4.69	HE	4.68	HE	4.44	HE	4.60	HE	6
Coordination and Integration	4.72	HE	4.74	HE	4.44	HE	4.63	HE	2.5
Accountability and Transparency	4.65	HE	4.78	HE	4.40	HE	4.61	HE	5
Support for Financial Decision-Making	4.65	HE	4.87	HE	4.39	HE	4.64	HE	1
Sustainability and Continuous Improvement	4.65	HE	4.82	HE	4.41	HE	4.63	HE	2.5
Grand Mean	**4.67**	**HE**	**4.77**	**HE**	**4.43**	**HE**	**4.62**	**HE**	—

Organizational efficiency was assessed as Highly Evident overall (WM = 4.62). School heads provided the highest assessment (WM = 4.77), followed by administrative officers (WM = 4.67) and teachers (WM = 4.43). Among the dimensions, support for financial decision-making ranked highest (WM = 4.64), followed by coordination and integration and sustainability and continuous improvement (both WM = 4.63). The narrow variation among the weighted means indicates a consistent perception among respondents regarding the presence of effective organizational efficiency practices.

The high rating for financial decision-making support suggests that schools utilize financial information and collaborative mechanisms to guide institutional actions. Strong ratings in coordination, sustainability, and accountability further reflect established practices in maintaining effective operations and responsible resource utilization. Although resource optimization obtained the lowest rating (WM = 4.60), it remained Highly Evident, indicating efficient resource management while identifying an area for continued improvement. These findings support Bush and Glover (2014), who emphasized that coordinated leadership, stakeholder participation, and effective organizational processes contribute to improved school performance.

Association Between School Fund Management and Organizational Efficiency

Table 5. Reported Correlations Between School Fund Management and Organizational Efficiency

Organizational-Efficiency Indicator	**Reported r**	**Reported VI**	**df**	**Reported t**	**Source Decision**
Goal Achievement	0.99	Very strong	16	3.74129	Significant
Resource Optimization	0.99	Very strong	16	3.74144	Significant
Coordination and Integration	0.99	Very strong	16	3.74133	Significant

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Accountability and Transparency	1.00	Perfect	16	3.74160	Significant
Support for Financial Decision-Making	1.00	Perfect	16	3.74158	Significant
Sustainability and Continuous Improvement	0.99	Very strong	16	3.74155	Significant

Note. Pearson correlation significance test, r values of approximately .99–1.00 with df = 16 would not correspond to t values of approximately 3.74.

School fund management demonstrated a very strong positive association with organizational efficiency (reported r = .99–1.00), with all assessed dimensions, including goal achievement, resource optimization, coordination and integration, accountability and transparency, financial decision-making support, and sustainability and continuous improvement, identified as significant. These findings suggest that effective financial management practices may contribute to improved organizational outcomes. However, the reported correlation coefficients and corresponding test statistics require cautious interpretation, as inconsistencies were observed between the reported r values, t statistics, and degrees of freedom.

Therefore, validation using the original dataset and statistical outputs is recommended before making definitive claims regarding the magnitude and significance of these relationships. Conceptually, the findings are consistent with Kabaso (2023), who highlighted the importance of financial accountability and resource management in strengthening school performance and organizational effectiveness.

Challenges in School Fund Management

Table 6. Challenges Encountered Relative to School Fund Management

Indicator	AO WM	VI	SH WM	VI	T WM	VI	Comp. WM	VI	Rank
Forecasting expenses amid enrollment changes/unexpected needs	3.33	ME	3.89	E	3.46	E	3.56	E	4
Limited updated data/tools for evidence-based budgeting	3.33	ME	3.78	E	3.55	E	3.55	E	5
Delayed fund releases affecting program implementation	3.67	E	3.89	E	3.43	E	3.66	E	2
Complex procurement processes delaying use of funds	3.67	E	4.11	E	3.65	E	3.81	E	1
Limited manpower/support staff for expenditure monitoring	3.44	E	3.89	E	3.55	E	3.63	E	3
Compliance challenges due to limited training/guidance	3.33	ME	3.78	E	3.41	E	3.51	E	7
Inconsistent documentation/recordkeeping in financial reports	3.22	ME	4.00	E	3.30	ME	3.51	E	7
Limited transparency in stakeholder communication	3.22	ME	3.89	E	3.25	ME	3.45	E	10
Insufficient time/resources for evaluation of fund utilization	3.22	ME	4.00	E	3.32	ME	3.51	E	7
Resistance to corrective actions from audits/reviews	3.33	ME	3.89	E	3.27	ME	3.50	E	9
Overall Weighted Mean	**3.38**	**ME**	**3.91**	**E**	**3.42**	**E**	**3.57**	**E**	—

Note. AO = Administrative Officers; SH = School Heads; T = Teachers; E = Encountered; ME = Moderately Encountered.

Challenges in school fund management were Encountered overall (WM = 3.57). School heads reported the highest assessment (WM = 3.91), followed by teachers (WM = 3.42) and administrative officers (WM = 3.38). The most prominent challenges were complex procurement processes (WM = 3.81), delayed fund releases (WM = 3.66), and limited manpower for expenditure monitoring (WM = 3.63), indicating that operational procedures, resource limitations, and administrative requirements remain significant constraints in effective fund utilization.

The findings suggest that procurement delays, funding timelines, and monitoring capacity require strengthened financial systems, improved planning mechanisms, and enhanced technical support.

Although documentation, transparency, and evaluation concerns received lower ratings, these remain essential components of accountability and sustainable financial governance. This finding is consistent with Espiritu (2020), who emphasized that procedural constraints, resource limitations, capacity gaps, and documentation requirements continue to influence the effectiveness of school financial management practices.

Proposed Sustainable Localized Improvement Initiative Activities

Based on the findings, a Sustainable Localized Improvement Initiative is proposed to strengthen existing school fund management practices while addressing identified operational challenges. The initiative emphasizes participatory budget planning, procurement coordination, financial documentation and compliance, stakeholder transparency, and systematic evaluation.

It is designed as an adaptable school-level framework responsive to variations in enrollment, staffing capacity, resource availability, and local implementation contexts.

Consistent with the study framework, the initiative is operationalized through specific activities with measurable outputs rather than presented as a broad conceptual program.

These activities may serve as practical components for integration into School Improvement Plans and Annual Implementation Plans, subject to compliance with Department of Education policies and applicable government accounting and auditing regulations.

Table 7. Illustrative Sustainable Localized Improvement Initiative Activities

Activity	School-Level Procedure	Expected Evidence/Indicator
Participatory Budget Planning and Forecasting Clinic	Conduct quarterly planning sessions using enrollment, prior expenditure patterns, urgent school needs, and SIP/AIP priorities. Administrative officers, school heads, teacher representatives, and the School Governing Council review assumptions and identify contingency priorities.	Updated budget-priority matrix; meeting minutes; documented forecast assumptions; variance review.
Procurement Flow and Release Coordination	Map procurement steps and expected lead times; maintain a shared procurement tracker; identify items vulnerable to delay; coordinate early with division-level budget/accounting/procurement personnel for time-sensitive requirements.	Procurement tracker; reduced overdue items; documented bottlenecks and resolutions; implementation timeline.
Financial Documentation and Compliance Micro-Lab	Hold short monthly coaching sessions on supporting documents, recordkeeping, reporting templates, and current financial guidelines. Use a pre-submission checklist for recurring transactions.	Completeness checklist; fewer returned/incomplete documents; updated records; attendance and coaching logs.

Transparent Stakeholder Fund Reporting	Prepare a concise periodic fund-utilization summary linked to school priorities and communicate it during appropriate stakeholder meetings without disclosing protected information. Record questions, clarifications, and agreed actions.	Periodic fund-utilization summary; stakeholder meeting records; documented clarifications/actions.
Evaluation and Corrective-Action Cycle	At the end of each quarter or major activity, compare planned expenditures, actual expenditures, implementation status, and intended outputs. Record corrective actions, responsible persons, and target completion dates.	Quarterly review report; corrective-action log; closure rate; evidence that review findings inform the next planning cycle.

The initiative is designed to promote sustainability by embedding continuous improvement practices into regular school management routines rather than relying on one-time interventions. Its localized approach enables schools to modify the frequency, responsible personnel, and implementation tools according to their contextual needs while maintaining the core functions of evidence-based planning, timely coordination, accurate documentation, transparent communication, and continuous evaluation.

Acceptability of the Proposed Program

Table 8. Acceptability of the Sustainable Localized Improvement Initiative

Indicator	AO WM	VI	SH WM	VI	T WM	VI	Comp. WM	VI	Rank
Completeness of facts	3.67	A	4.78	HA	4.33	HA	4.26	HA	5
Practical for adoption and implementation	3.89	A	4.78	HA	4.27	HA	4.31	HA	3
Useful for identifying weaknesses in fund management and efficiency	3.78	A	4.78	HA	4.33	HA	4.30	HA	4
Guides development/enhancement of policy guidelines	4.00	A	4.78	HA	4.36	HA	4.38	HA	1.5
Provides knowledge for implementing corrective actions	4.00	A	4.78	HA	4.35	HA	4.38	HA	1.5
Overall Weighted Mean	**3.87**	**A**	**4.78**	**HA**	**4.33**	**HA**	**4.33**	**HA**	—

Note. AO = Administrative Officers; SH = School Heads; T = Teachers; A = Acceptable; HA = Highly Acceptable.

The Sustainable Localized Improvement Initiative was rated Highly Acceptable overall (Composite WM = 4.33), indicating that stakeholders recognized its relevance and applicability in addressing concerns related to school fund management and organizational efficiency. School heads provided the highest assessment (WM = 4.78), followed by teachers (WM = 4.33), while administrative officers rated the initiative Acceptable (WM = 3.87). The highest-rated indicators were "Guides development/enhancement of policy guidelines" and "Provides knowledge for implementing corrective actions" (both WM = 4.38, Highly Acceptable), suggesting that the initiative was perceived as a valuable framework for strengthening decision-making, accountability, and improvement strategies in financial management practices.

The indicators on practicality for adoption and implementation (WM = 4.31) and usefulness in identifying weaknesses in fund management and efficiency (WM = 4.30) were likewise rated Highly Acceptable, demonstrating favorable perceptions of the initiative's potential application in school settings. These findings support Cuofano's (2024) view that stakeholder acceptance is a significant consideration in organizational strategy adoption. However, acceptability reflects perceived relevance rather than proven effectiveness; therefore, future implementation should incorporate monitoring indicators, implementation documentation, and periodic evaluation to determine the initiative's actual contribution to enhancing school fund management and organizational efficiency.

CONCLUSIONS

1. The financial governance in public elementary schools is highly exceptional, indicating strong compliance with established policies, effective institutional practices, and fiscal procedures that are well-embedded in school operations, contributing to stable and reliable resource management.

2. There are noticeable variances in how various stakeholders view financial management practices, which are likely influenced by their distinct responsibilities, exposure, and engagement in the process. At the same time, the similarity in how assessment and review activities are perceived points to a common ground in monitoring practices.

3. The organizational outcome emphasizes a strong level of operational effectiveness within the schools, indicating that internal systems and processes are functioning efficiently and schools can utilize available resources in a manner that supports goal attainment and institutional performance.

4. The effective financial governance has a direct influence on institutional performance, where well-managed fiscal practices are essential in strengthening school operations and supporting long-term organizational success.

5. There is an indication that although financial processes are generally effective, there are still operational constraints that need attention, and these require areas for improvement in implementation, particularly in strengthening consistency, transparency, and responsiveness in financial procedures.

6. The development of the Proposed Sustainable Localized Improvement Initiative indicates a forward-looking approach that builds on existing strengths while addressing identified operational concerns, which emphasizes the importance of maintaining sustainable practices and continuously improving financial systems to support long-term efficiency, accountability, and overall institutional effectiveness.

7. The Proposed Sustainable Localized Improvement Initiative is highly appropriate for implementation by the target users in further sustaining the school fund management and organizational efficiency in public elementary schools, indicating potential to support continuous growth and development within schools.

RECOMMENDATIONS

1. The School Head, in collaboration with Supervisors and Teachers, may implement the Proposed Sustainable Improvement Initiative at West Crame Elementary School as an initial step. Once proven effective, it can be gradually extended to other public elementary schools within the Division of San Juan City to reinforce and sustain existing best practices.

2. The School Head, as lead coordinator, supported by Administrative Officers, Teachers, and School Governing Council (SGC) representative, may enhance participatory financial planning and decision-making through regular consultation meetings and joint planning sessions, which may be conducted to ensure shared understanding and alignment of roles in fund management.

3. The School Head, in coordination with Supervisors and School Improvement Planning (SIP) team**,** may institutionalize best practices such as streamlined processes, clear workflow systems, and performance

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monitoring tools. Continuous improvement strategies may also be integrated into school development plans.

4. The School Head and Administrative Officer, in coordination with the Division Accounting and Budget Officer**,** may prioritize strengthening financial governance as a core strategy for improving overall performance. Proper allocation, monitoring, and utilization of resources may be consistently practiced.

5. The School Head**,** with active support from the Administrative Officer and Teachers**,** may strengthen coordination and capacity in financial management by conducting regular planning and review sessions, supported by clear guidelines and simple monitoring tools. This will help improve efficiency, ensure the timely implementation of programs, and enhance accuracy in budgeting and reporting.

6. The School Head, with active participation of Teachers and Administrative Officer, may conduct regular monitoring through simple, periodic reviews at the school level, focusing on progress, timelines, and proper use of funds. Brief feedback sessions with staff can help identify strengths and areas for improvement, while consistent documentation ensures transparency and continuity.

7. The School Head, in collaboration with Teachers and Administrative Officer, may build partnerships with external stakeholders such as local government units, non-government organizations, and professional organizations to expand resources and expertise to support the implementation of the proposed intervention program.

8. Future researchers may extend this study to other public elementary schools in the Division of San Juan City to examine whether similar patterns emerge across different settings. Doing so can provide a more comprehensive view of how financial management practices relate to organizational efficiency and may uncover alternative strategies or practices that could further strengthen school operations.

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