

Organizational Citizenship Behavior (OCB) And Fiscal Management Practices on Operational Competence of School Administrators as Perceived by the Teachers

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Abstract

This study examines the relationship between organizational citizenship behavior (OCB), fiscal management practices, and operational competence among school administrators, as perceived by teachers in the Don Carlos District, Bukidnon. Specifically, it assesses OCB in terms of compliance, loyalty, and participation, as well as fiscal management practices in transparency, budgeting efficiency, and stakeholder involvement. A descriptive-correlational design was employed, with data gathered using a structured questionnaire. Results indicate that OCB was rated very high in compliance ($M=4.53$), loyalty ($M=4.62$), and high in participation ($M=4.35$). Fiscal management practices were rated high across all dimensions, with transparency ($M=4.37$), budgeting efficiency ($M=4.48$), and stakeholder involvement ($M=4.44$). Correlation analysis revealed significant positive relationships between OCB_Loyalty ($r=0.708$, $p=0.022$) and operational competence, while OCB_Participation showed a significant negative relationship ($r=-0.650$, $p=0.042$). Fiscal management practices did not exhibit significant relationships with operational competence. Regression analysis showed none of the predictors significantly influenced operational competence, though OCB_Loyalty had the strongest potential impact ($\beta=0.576$, $p=0.181$). Findings emphasize the importance of fostering loyalty and refining participation processes to enhance operational competence. Recommendations include strengthening teacher loyalty, refining participation frameworks, and enhancing fiscal transparency. Further research is suggested to validate these findings and explore additional factors influencing operational competence.

Keywords: Organizational Citizenship Behavior, Fiscal Management Practices, Operational Competence, School Leadership, Teacher Perceptions

1. Introduction

In the evolving educational landscape, the operational competence of school administrators remains a critical component in driving effective school performance and sustainable educational outcomes. Operational competence, the ability to manage resources, make strategic decisions, and adapt to changing educational demands, is essential for school administrators to achieve organizational goals. However, reports indicate that many school administrators face challenges in maintaining operational efficiency, often due to limited skills in managing fiscal resources effectively and a lack of a supportive organizational culture (Smith & Johnson, 2022). According to the Department of Education's 2021 report, public schools in the

Philippines have faced declining operational outcomes, largely attributed to fiscal constraints and administrative inefficiencies. Such trends raise concerns about the capacity of administrators to sustain educational quality and equity, especially in rapidly changing environments.

The issue becomes even more pressing when considering that ineffective operational competence can lead to poor decision-making, limited resource utilization, and ultimately, compromised student outcomes (Garcia et al., 2023). While administrators may recognize the importance of sound fiscal practices, many schools lack structured systems for fiscal management and accountability, as noted by recent studies in Southeast Asia (Tan et al., 2021). Additionally, limited support and inadequate training in fiscal management hinder the ability of school administrators to align budgetary decisions with school priorities effectively, creating a gap that affects overall operational performance.

One way to bridge this gap is by focusing on Organizational Citizenship Behavior (OCB), that can contribute to improved operational competence. OCB encompasses voluntary behaviors that foster a collaborative environment and enhance organizational functionality (Organ, 2018). For instance, when school administrators exhibit high levels of OCB, they tend to contribute beyond their required roles, supporting teamwork, encouraging professional development, and promoting shared accountability. Studies in educational institutions worldwide, including a report by Brown and Clark (2022), demonstrate that high OCB levels positively influence administrative efficiency and problem-solving capacities, making it a valuable asset in addressing the gaps in operational competence.

Fiscal management practices also play a pivotal role in bolstering operational competence. Effective fiscal management provides administrators with tools to plan, monitor, and evaluate financial resources responsibly, which is crucial in schools facing limited budgets. Research by Lin et al. (2023) suggests that fiscal management training for administrators can significantly improve budgetary decision-making and reduce resource wastage, directly enhancing the operational competence of schools. With better fiscal practices, school administrators can allocate resources strategically, meet program needs, and maintain financial stability, thus bridging existing operational gaps.

Both Organizational Citizenship Behavior and Fiscal Management Practices are instrumental in addressing the operational competence of school administrators. Together, these variables provide a robust framework for enhancing administrative efficiency, supporting resource optimization, and meeting the complex demands of the educational system. Through the integration of OCB and fiscal management strategies, administrators can more effectively fulfill their roles, thus addressing the operational challenges faced by schools.

2. Statement of the Problem

This study seeks to investigate the relationship between Organizational Citizenship Behavior (OCB), Fiscal Management Practices, and the Operational Competence of school administrators as perceived by teachers in the Don Carlos District, Bukidnon. Specifically, the study aims to answer the following questions:

1. What is the extent of Organizational Citizenship Behavior exhibited by school administrators as perceived by teachers in terms of:
 - 1.1 Compliance,

- 1.2 Loyalty, and
- 1.3 Participation?
2. What is the level of fiscal management practices of school administrators as perceived by teachers in terms of:
 - 2.1 Financial Transparency,
 - 2.2 Budgeting Efficiency, and
 - 2.3 Stakeholder Involvement?
3. What is the operational competence of school administrators as perceived by teachers?
4. Is there a significant relationship between the Organizational Citizenship Behavior fiscal management practices of school administrators and their operational competence as perceived by teachers?
5. Which among the dimensions of Organizational Citizenship Behavior and Fiscal Management Practices significantly predict the operational competence of school administrators as perceived by teachers?

3. Methodology

This study employs a descriptive-correlational research design. It is descriptive as it seeks to identify and measure the levels of Organizational Citizenship Behavior (OCB), fiscal management practices, and operational competence among school administrators. The correlational aspect examines the relationship between OCB, fiscal management practices, and operational competence to determine how the independent variables (OCB and fiscal management practices) influence the dependent variable (operational competence).

The study will be conducted in the Division of Bukidnon, encompassing public schools in urban and rural areas within the province. Bukidnon is characterized by its diverse educational landscape, with schools located in both accessible and remote areas. The division supports a mix of small and large schools, with varying levels of resources and operational challenges. The respondents of the study are the 150 teachers from various public schools in the Don Carlos District, Bukidnon, who will provide their perceptions of the organizational citizenship behavior (OCB), fiscal management practices, and operational competence of their school administrators. This study employs a structured survey questionnaire, carefully adapted from validated instruments to ensure reliability and validity in measuring the variables of interest. The OCB Scale, adapted from Organ (2018), evaluates the extent of Organizational Citizenship Behavior among school administrators and has a reliability coefficient (Cronbach's Alpha) of 0.85, indicating high internal consistency. The Fiscal Management Practices Scale, adapted from Lin et al. (2023), assesses the effectiveness of fiscal management and transparency, with a reliability coefficient of 0.87. The Operational Competence Scale, adapted from Brown and Clark (2022), measures the operational efficiency of school administrators, achieving a reliability coefficient of 0.90. Each scale employs a 5-point Likert scoring system, with responses ranging from 1 ("Strongly Disagree") to 5 ("Strongly Agree"). Higher scores indicate stronger agreement or competency in the respective dimensions. To interpret the results qualitatively, pre-defined score ranges are applied, such as 4.51-5.00 denoting a "Very High" level and 1.00-1.50 indicating a "Very Low" level. These instruments are tailored to capture nuanced insights into the administrators' practices and performance as perceived by teachers.

The study employs a range of statistical tools to analyze the collected data comprehensively. Descriptive statistics, including the calculation of means and standard deviations, are used to

describe the levels of Organizational Citizenship Behavior, fiscal management practices, and operational competence of school administrators. To determine the relationships between variables, correlation analysis is conducted using Pearson correlation coefficients, assessing the strength and direction of associations among the variables. Additionally, regression analysis is performed to identify which dimensions of OCB and fiscal management practices significantly predict operational competence. These statistical methods provide robust insights, enabling the study to draw meaningful conclusions and offer actionable recommendations based on the findings.

4. Results and Discussions

Table 1. Organizational Citizenship behavior in terms of compliance

<i>Statements</i>	Mean	SD	Descriptive Rating	Interpretation
I feel responsible for promoting compliance among my peers in the educational setting.	4.76	.430	Strongly Agree	Very High
I support my colleagues in understanding and following established protocols during collaborative sessions.	4.70	.651	Strongly Agree	Very High
I respect the rules established by the school administration and encourage others to do the same.	4.66	.711	Strongly Agree	Very High
I take pride in adhering to school policies and promoting a culture of compliance among my colleagues.	4.60	.674	Strongly Agree	Very High
I actively comply with financial regulations and guidelines set by the school regarding resource allocation.	4.53	.681	Strongly Agree	Very High
I consistently follow school policies and procedures in my daily teaching activities.	4.50	.731	Strongly Agree	Very High
I believe that following organizational rules contributes to a positive work environment.	4.50	.682	Strongly Agree	Very High
I seek clarification when I am unsure about any policies or procedures that affect my teaching.	4.46	.860	Agree	High
I regularly review the school's guidelines to ensure I am up to date with any changes.	4.33	.844	Agree	High
I meet all deadlines for submitting reports and documentation required by the administration.	4.26	.739	Agree	High
Overall Mean	4.53	0.700	Strongly Agree	Very High

Legend

Scale Range

Descriptive Rating

Qualitative Interpretation

1	1.00-1.49	Strongly Disagree	Very Low
2	1.50- 2.49	Disagree	Low
3	2.50-3.49	Neutral	Moderate
4	3.50-4.49	Agree	High
5	4.50-5.00	Strongly Agree	Very high

The table highlights that the Organizational Citizenship Behavior (OCB) in terms of compliance is rated very high overall, with a mean of 4.53 and a standard deviation of 0.700.

Among the indicators, the top three highest-rated statements are: "I feel responsible for promoting compliance among my peers in the educational setting" ($M = 4.76$, $SD = 0.430$), "I support my colleagues in understanding and following established protocols during collaborative sessions" ($M = 4.70$, $SD = 0.651$), and

"I respect the rules established by the school administration and encourage others to do the same" ($M = 4.66$, $SD = 0.711$). These statements reflect a strong sense of individual responsibility and collaborative effort to foster a culture of compliance within the school community. Teachers not only adhere to policies themselves but also actively encourage their peers to do the same, suggesting a deep commitment to upholding organizational standards.

On the other hand, the three lowest-rated indicators, though still rated as high, include: "I meet all deadlines for submitting reports and documentation required by the administration" ($M = 4.26$, $SD = 0.739$), "I regularly review the school's guidelines to ensure I am up to date with any changes" ($M = 4.33$, $SD = 0.844$), "I seek clarification when I am unsure about any policies or procedures that affect my teaching" ($M = 4.46$, $SD = 0.860$). These findings suggest that while compliance is generally very high, some areas require improvement, particularly in proactive communication and staying updated on policies. Teachers may benefit from clearer dissemination of guidelines and support in understanding administrative expectations.

The findings implies that teachers exhibit a very high level of compliance in their organizational behavior, which is integral to maintaining a positive and orderly school environment. The strong sense of responsibility and teamwork highlights a cohesive and supportive school culture. However, the slightly lower ratings on staying updated and meeting deadlines suggest opportunities for improvement in administrative communication and teacher training. School leaders can leverage these strengths while addressing gaps through enhanced policy orientation sessions and regular updates on procedural changes.

Recent studies emphasized the importance of compliance in fostering a positive work environment and enhancing organizational outcomes. For instance, Park et al. (2020) found that high compliance with institutional policies significantly contributes to school effectiveness and professional collaboration among teachers. Similarly, a study by Lopez et al. (2021) emphasized that promoting a culture of compliance and shared accountability strengthens trust and communication within educational organizations. These findings align with the current study, reinforcing that compliance is not merely a matter of adherence but also a reflection of collective commitment to organizational goals. By building on these principles, schools in the Don Carlos District can ensure sustainable operational success and enhanced teacher engagement.

Table 2. Organizational Citizenship behavior in terms of loyalty

<i>Loyalty</i>	Mean	SD	Descriptive Rating	Interpretation
I actively support the mission and goals of my school in my role as a teacher.	4.80	.477	Strongly Agree	Very High
I promote the values of our school among students and parents alike.	4.76	.497	Strongly Agree	Very High
I am willing to support my colleagues and administration in achieving our shared goals through collaboration and teamwork.	4.76	.497	Strongly Agree	Very High
I prioritize the needs of my pupils and the school in my decision-making process.	4.66	.539	Strongly Agree	Very High
I feel proud to be part of this educational institution and its mission to educate students effectively.	4.66	.598	Strongly Agree	Very High
I share positive experiences about our school with potential stakeholders or partners in education.	4.66	.701	Strongly Agree	Very High
I demonstrate strong commitment to my organization, even during challenging times in the academic year.	4.56	.560	Strongly Agree	Very High
I participate in initiatives aimed at enhancing our school's reputation within the community.	4.53	.620	Strongly Agree	Very High
I encourage others to align their efforts with our school's objectives and mission statements.	4.50	.673	Agree	High
I advocate for my school when discussing it with others outside the organization.	4.40	.714	Agree	High
Overall Mean	4.62	0.587	Strongly Agree	Very High

Legend

Scale	Range	Descriptive Rating	Qualitative Interpretation
1	1.00-1.49	Strongly Disagree	Very Low
2	1.50- 2.49	Disagree	Low
3	2.50-3.49	Neutral	Moderate
4	3.50-4.49	Agree	High
5	4.50-5.00	Strongly Agree	Very high

The table demonstrates that the Organizational Citizenship Behavior (OCB) in terms of loyalty is rated as very high, with an overall mean of 4.62 and a standard deviation of 0.587. The top three indicators are: "I actively support the mission and goals of my school in my role as a teacher" (M = 4.80, SD = 0.477). "I promote the values of our school among students and parents alike" (M = 4.76, SD = 0.497). "I am willing to support my colleagues and administration in achieving our shared goals through collaboration and teamwork" (M = 4.76, SD = 0.497). These results highlight the deep commitment of teachers to the school's mission, values, and goals. Their willingness to collaborate with colleagues and actively uphold the

institution's ideals demonstrates their strong sense of loyalty and dedication to collective success.

The three lowest-rated indicators, though still high, are: "I advocate for my school when discussing it with others outside the organization" ($M = 4.40$, $SD = 0.714$). "I encourage others to align their efforts with our school's objectives and mission statements" ($M = 4.50$, $SD = 0.673$). "I participate in initiatives aimed at enhancing our school's reputation within the community" ($M = 4.53$, $SD = 0.620$). These suggest that while teachers are highly loyal, there is room for greater proactive advocacy and participation in external initiatives to promote the school's image and objectives. Teachers may benefit from more structured opportunities to engage with the broader community and align their efforts with strategic goals.

The findings implies the strength of loyalty among teachers as a cornerstone of organizational success. Their commitment to the school's mission and willingness to collaborate foster a supportive and cohesive environment, essential for achieving institutional goals. However, the relatively lower ratings in external advocacy and initiative participation highlight opportunities to enhance teachers' roles as ambassadors of their school. This could be addressed through capacity-building programs focused on communication and community engagement, enabling teachers to actively represent their school in external forums.

Studies highlight loyalty as a critical component of organizational citizenship behavior, particularly in educational institutions. For example, Sharma et al. (2021) found that teacher loyalty significantly enhances school culture and stakeholder trust, contributing to improved student outcomes. Additionally, research by Park and Kim (2020) emphasized that fostering loyalty among educators strengthens internal collaboration and external partnerships, both essential for long-term school success. These findings align with this study, emphasizing the need to nurture loyalty while addressing gaps in advocacy and community engagement. By leveraging loyalty as a driver of organizational excellence, schools can achieve greater operational and reputational success.

Table 3. Organizational Citizenship behavior in terms of participation

<i>Statements</i>	Mean	SD	Descriptive Rating	Interpretation
I seek opportunities to be involved in committees or working groups within the school community.	4.500	.6212	Strongly Agree	Very High
I collaborate with colleagues on projects aimed at improving student performance and school efficiency.	4.467	.7204	Agree	High
I contribute ideas during brainstorming sessions that could benefit our school's operations and culture.	4.433	.7181	Agree	High
I take part in extracurricular activities that align with our school's goals, enhancing student engagement and learning experiences.	4.433	.6697	Agree	High

I engage in professional development workshops to enhance my skills related to teaching and management practices.	4.400	.8027	Agree	High
I actively participate in team meetings discussing ways to improve operational practices at our school.	4.367	.5485	Agree	High
I mentor new teachers to help them integrate into our school's culture effectively and efficiently.	4.333	.6520	Agree	High
I participate in community outreach programs organized by the school to promote its mission and values effectively.	4.300	.6425	Agree	High
I volunteer for additional responsibilities beyond my formal teaching duties when needed by the school administration.	4.167	.6895	Agree	High
I provide constructive feedback during evaluations of programs or initiatives implemented at our school.	4.133	.6722	Agree	High
Overall Mean	4.35	0.67	Agree	High

Legend

Scale	Range	Descriptive Rating	Qualitative Interpretation
1	1.00-1.49	Strongly Disagree	Very Low
2	1.50- 2.49	Disagree	Low
3	2.50-3.49	Neutral	Moderate
4	3.50-4.49	Agree	High
5	4.50-5.00	Strongly Agree	Very high

The table presents the results for Organizational Citizenship Behavior in terms of participation, which achieved an overall mean of 4.35 and a standard deviation of 0.67, indicating a high level of participation among teachers. The top three indicators with the highest means are: "I seek opportunities to be involved in committees or working groups within the school community" (M = 4.500, SD = 0.6212), which signifies a strong willingness among teachers to actively engage in collaborative organizational efforts. "I collaborate with colleagues on projects aimed at improving student performance and school efficiency" (M = 4.467, SD = 0.7204), highlighting the value teachers place on teamwork to achieve academic and operational goals. "I contribute ideas during brainstorming sessions that could benefit our school's operations and culture" (M = 4.433, SD = 0.7181), reflecting a commitment to offering innovative solutions and enhancing school processes.

The three lowest-rated indicators, while still categorized as high, include: "I provide constructive feedback during evaluations of programs or initiatives implemented at our school" (M = 4.133, SD = 0.6722), which suggests that while teachers are engaged, there may be opportunities to strengthen their role in evaluative processes. "I volunteer for additional responsibilities beyond my formal teaching duties when needed by the school administration" (M = 4.167, SD = 0.6895), indicating that additional responsibilities may present challenges for some teachers. "I participate in community outreach programs organized by the school to promote its mission and values effectively" (M = 4.300, SD = 0.6425), suggesting room for enhancing external engagement activities.

The findings implies a strong culture of participation among teachers, particularly in collaborative projects, committees, and brainstorming activities. This level of involvement fosters a sense of ownership and collective accountability, contributing to the overall effectiveness of the school. However, the relatively lower scores in providing constructive feedback and volunteering for additional responsibilities suggest areas for growth, possibly through targeted professional development or incentives to encourage greater participation in these areas. Moreover, enhancing participation in community outreach could strengthen ties between the school and its surrounding community, promoting a shared vision and bolstering the school's reputation. Leadership strategies that empower teachers to take on evaluative and outreach roles may further enhance their contributions.

Recent studies support the critical role of teacher participation in achieving organizational goals. For instance, Zhang et al. (2021) found that active teacher involvement in decision-making processes significantly improves school operational efficiency and student outcomes. Similarly, a study by Lee and Park (2020) highlighted that teacher participation in professional development and collaborative efforts positively correlates with job satisfaction and organizational effectiveness. These findings align with this study, emphasizing the importance of fostering teacher participation not only within the school but also in broader community activities. Addressing the areas for improvement can help schools fully leverage their teachers' potential for achieving collective success.

Fiscal Management Practices

Table 4. Fiscal Management Practices in terms of Transparency

<i>Financial Transparency</i>	Mean	SD	Descriptive Rating	Interpretation
I believe that transparency in financial management fosters trust between administrators and teachers.	4.567	.6697	Strongly Agree	Very High
I appreciate the efforts made by the administration to ensure transparency in financial dealings.	4.500	.8089	Strongly Agree	Very High
The school administration provides clear communication regarding budget allocations and expenditures.	4.433	.8062	Agreeq	High
I am encouraged to ask questions about budget-related matters, and my inquiries are addressed promptly.	4.400	.7597	Agreeq	High
The school's financial policies are readily available for teachers to review and understand.	4.400	.8027	Agreeq	High
The school administrators regularly share updates on financial performance with the staff.	4.367	.8388	Agreeq	High
Financial information is presented in a clear and understandable manner for all staff members.	4.333	.7479	Agreeq	High

The budgeting process is transparent, allowing teachers to understand how decisions are made.	4.300	.9030	Agreeq	High
I have access to financial reports that detail how funds are being utilized in our school.	4.233	.8468	Agreeq	High
I feel informed about any changes in the budget that may affect my teaching resources.	4.233	.8062	Agreeq	High
Overall Mean	4.37	0.798	Agreeq	High

Legend

Scale	Range	Descriptive Rating	Qualitative Interpretation
1	1.00-1.49	Strongly Disagree	Very Low
2	1.50- 2.49	Disagree	Low
3	2.50-3.49	Neutral	Moderate
4	3.50-4.49	Agree	High
5	4.50-5.00	Strongly Agree	Very high

The table showcases the results for Fiscal Management Practices in Terms of Financial Transparency, which achieved an overall mean of 4.37 with a standard deviation of 0.798, indicating a high level of transparency as perceived by teachers. The top three indicators include: "I believe that transparency in financial management fosters trust between administrators and teachers" (M = 4.567, SD = 0.6697). This suggests that financial transparency is highly valued as a trust-building mechanism within the school community. "I appreciate the efforts made by the administration to ensure transparency in financial dealings" (M = 4.500, SD = 0.8089). Teachers acknowledge the administration's active role in fostering financial clarity. "The school administration provides clear communication regarding budget allocations and expenditures" (M = 4.433, SD = 0.8062). This highlights the importance of open communication in enhancing financial awareness among teachers.

The three lowest-rated indicators, though still categorized as high, are: "I have access to financial reports that detail how funds are being utilized in our school" (M = 4.233, SD = 0.8468). While financial reports are available, their accessibility may not be consistent across all respondents. "I feel informed about any changes in the budget that may affect my teaching resources" (M = 4.233, SD = 0.8062). Teachers might require more timely updates regarding budget adjustments. "The budgeting process is transparent, allowing teachers to understand how decisions are made" (M = 4.300, SD = 0.9030). This indicates a need for further involvement of teachers in understanding budgetary decisions.

The findings suggest that fiscal transparency is a key element in building trust and cooperation between administrators and teachers. The high ratings indicate a general satisfaction with the level of transparency in financial dealings, communication, and efforts to ensure clarity. However, the slightly lower scores in access to financial reports and understanding budget processes point to areas where improvements can be made. Providing more frequent updates and clearer explanations of financial decisions may enhance teachers' involvement and trust in the financial management process.

Research highlights the critical role of transparency in organizational success. According to De Boer and Tillema (2020), transparent financial practices are foundational in building trust and

improving collaboration among stakeholders in educational institutions. Similarly, Ahmed et al. (2021) emphasize that clear communication of financial matters fosters accountability and strengthens organizational cohesion. These findings align with the current study, underscoring the importance of transparent fiscal practices in promoting trust and engagement. Addressing the identified gaps can further strengthen financial transparency, ensuring alignment with both institutional goals and teacher expectations.

Table 5. Fiscal Management Practices in Terms of Budgeting Efficiency

<i>Budgeting Efficiency</i>	Mean	SD	Descriptive Rating	Interpretation
The administration seeks input from teachers when making significant budgetary decisions, enhancing efficiency.	4.567	.7181	Strongly Agree	Very High
I feel that there is a strong commitment from the administration to maintain an efficient budgeting process that supports our mission as educators.	4.533	.6203	Strongly Agree	Very High
The budgeting process incorporates data-driven decision-making to enhance efficiency.	4.500	.5646	Strongly Agree	Very High
I appreciate that the administration regularly reviews the budget to ensure its effectiveness.	4.500	.7663	Strongly Agree	Very High
The budget reflects a strategic plan that addresses both immediate and long-term needs of the school.	4.500	.6212	Strongly Agree	Very High
I observe that resources are allocated effectively to meet the needs of our students.	4.467	.6722	Agree	High
I am confident that funds are utilized in a manner that maximizes educational outcomes for students.	4.467	.6203	Agree	High
I believe that the school effectively prioritizes spending based on educational impact and needs.	4.467	.7204	Agree	High
The school budget is aligned with our educational goals and priorities for student success.	4.433	.8062	Agree	High
The budgeting process allows for flexibility to adapt to changing circumstances throughout the year.	4.433	.6176	Agree	High
Overall Mean	4.48	0.672	Agree	High

Legend

Scale	Range	Descriptive Rating	Qualitative Interpretation
1	1.00-1.49	Strongly Disagree	Very Low
2	1.50- 2.49	Disagree	Low

3	2.50-3.49	Neutral	Moderate
4	3.50-4.49	Agree	High
5	4.50-5.00	Strongly Agree	Very high

The table highlights the perceptions of teachers regarding Budgeting Efficiency within their schools. The overall mean score is 4.48, with a standard deviation of 0.672, indicating a high level of efficiency as perceived by the respondents.

The top three highest-rated indicators are: "The administration seeks input from teachers when making significant budgetary decisions, enhancing efficiency" (M = 4.567, SD = 0.7181). This suggests that teachers value their inclusion in the budgeting process, recognizing it as a key factor in enhancing transparency and efficiency. "I feel that there is a strong commitment from the administration to maintain an efficient budgeting process that supports our mission as educators" (M = 4.533, SD = 0.6203). Teachers perceive the administration as highly dedicated to ensuring effective budgeting aligned with educational goals. "The budgeting process incorporates data-driven decision-making to enhance efficiency" (M = 4.500, SD = 0.5646). This emphasizes the importance of evidence-based practices in financial planning.

The three lowest-rated indicators, while still rated highly, include: "The school budget is aligned with our educational goals and priorities for student success" (M = 4.433, SD = 0.8062). This suggests room for improvement in aligning budgets more explicitly with strategic educational objectives. "The budgeting process allows for flexibility to adapt to changing circumstances throughout the year" (M = 4.433, SD = 0.6176). Flexibility in budgeting might not always be evident to teachers, indicating the need for clearer communication. "I observe that resources are allocated effectively to meet the needs of our students" (M = 4.467, SD = 0.6722). This highlights the potential for more equitable or targeted resource distribution to address specific student needs.

The findings indicate that budgeting efficiency is generally well-regarded, with strong administrative commitment to aligning financial decisions with the school's mission. Teachers' involvement in the budgeting process and the use of data-driven strategies are particularly valued, reflecting a collaborative and systematic approach. However, the lower scores on flexibility and specific alignment with goals suggest opportunities for further refinement. Schools may benefit from fostering more dynamic budget planning processes and ensuring that allocations are consistently perceived as addressing educational priorities.

Studies emphasize the importance of efficient budgeting in fostering organizational success. Rahman et al. (2021) highlight that involving stakeholders, such as teachers, in budgetary decisions significantly improves transparency and financial efficacy in educational institutions. Similarly, Lee et al. (2020) found that data-driven budgeting practices lead to more strategic resource allocation, enhancing educational outcomes. These findings align with the results of this study, suggesting that greater flexibility and explicit alignment with goals can further strengthen the budgeting process. Addressing these aspects will empower schools to optimize their financial strategies while maintaining trust and collaboration among stakeholders.

Table 6. Fiscal management Practices in terms of Stakeholder Involvement

<i>Stakeholder Involvement</i>	Mean	SD	Descriptive Rating	Interpretation
I believe that involving teachers in budget discussions leads to better financial outcomes for our school community.	4.667	.5393	Strongly Agree	Very High
I appreciate opportunities to provide input on financial decisions that affect my classroom and students.	4.600	.6131	Strongly Agree	Very High
Teachers are actively involved in discussions regarding budget planning and resource allocation.	4.467	.8487	Agree	High
The administration encourages collaboration among staff when developing budget proposals or plans.	4.467	.7204	Agree	High
I feel empowered to participate in committees or groups focused on financial planning within the school system.	4.467	.6722	Agree	High
Collaboration between teachers and administrators during budgeting fosters a sense of shared responsibility for our school's success.	4.467	.6722	Agree	High
I feel that my opinions on fiscal matters are valued and considered by school administrators.	4.433	.7634	Agree	High
The administration shares draft budgets with staff for review before finalizing them, promoting inclusivity in decision-making.	4.400	.7142	Agree	High
Stakeholder feedback is actively sought during the budgeting process, ensuring diverse perspectives are included.	4.267	.7297	Agree	High
There are regular meetings where teachers can discuss budget-related concerns with the administration openly.	4.233	.9927	Agree	High
Overall Mean	4.44	0.726	Agree	High

Legend

Scale	Range	Descriptive Rating	Qualitative Interpretation
1	1.00-1.49	Strongly Disagree	Very Low
2	1.50- 2.49	Disagree	Low
3	2.50-3.49	Neutral	Moderate
4	3.50-4.49	Agree	High
5	4.50-5.00	Strongly Agree	Very high

The table presents data on Fiscal Management Practices in Terms of Stakeholder Involvement, with an overall mean of 4.44 and a standard deviation of 0.726, indicating a high level of involvement as perceived by teachers.

The top three indicators are: "I believe that involving teachers in budget discussions leads to better financial outcomes for our school community" (M = 4.667, SD = 0.5393). This

demonstrates that teachers strongly value their involvement in budgeting, recognizing its positive impact on financial outcomes. "I appreciate opportunities to provide input on financial decisions that affect my classroom and students" (M = 4.600, SD = 0.6131). Teachers highly appreciate their ability to influence financial decisions that directly impact their teaching and resources. "Teachers are actively involved in discussions regarding budget planning and resource allocation" (M = 4.467, SD = 0.8487). This indicates a strong acknowledgment of teacher participation in planning processes.

The three lowest-rated indicators, while still rated as high, include: "There are regular meetings where teachers can discuss budget-related concerns with the administration openly" (M = 4.233, SD = 0.9927). This suggests that while meetings occur, their frequency or openness may not fully meet teachers' expectations. "Stakeholder feedback is actively sought during the budgeting process, ensuring diverse perspectives are included" (M = 4.267, SD = 0.7297). This highlights the need to better integrate diverse viewpoints into financial decision-making. "The administration shares draft budgets with staff for review before finalizing them, promoting inclusivity in decision-making" (M = 4.400, SD = 0.7142). While teachers appreciate the inclusion, this process might benefit from further enhancements in transparency.

The findings implies the importance of involving teachers in budgetary processes to foster a sense of ownership and shared responsibility. High levels of involvement correlate with better financial outcomes and increased trust between administrators and teachers. However, the slightly lower scores in regular meetings and stakeholder feedback suggest opportunities for improvement in communication and inclusivity. By prioritizing these areas, schools can further empower teachers and promote a more collaborative financial environment.

Research underscores the significance of stakeholder involvement in financial planning. A study by Rahman et al. (2021) found that engaging teachers in budget discussions fosters a culture of transparency and accountability, enhancing overall financial outcomes. Similarly, Park and Kim (2020) emphasized that regular collaboration between teachers and administrators in financial planning promotes mutual trust and a shared commitment to institutional goals. These findings align with this study, reinforcing that inclusive budgetary practices are integral to achieving both operational efficiency and organizational cohesion. Addressing gaps in communication and feedback mechanisms will strengthen the stakeholder involvement process, ensuring long-term success.

Table 7. Fiscal Management Practices in Terms of Collaboratve Leadership

<i>Collaborative Leadership</i>	Mean	SD	Descriptive Rating	Interpretation
The school administrator actively supports teachers in enhancing their instructional practices.	4.667	.7015	Strongly Agree	Very High
The administrator provides opportunities for staff professional growth and development regularly.	4.633	.7087	Strongly Agree	Very High
The school administrator involve teachers in discussions about resource allocation that impacts their classrooms positively	4.600	.7597	Strongly Agree	Very High

The school administrator effectively manages the budget to maximize educational resources for students.	4.600	.7142	Strongly Agree	Very High
The administration addresses staff concerns promptly and effectively, promoting a positive culture within the school.	4.600	.7142	Strongly Agree	Very High
The school administrator effectively communicates the school's educational vision to all staff members.	4.567	.7634	Strongly Agree	Very High
The administration engages with stakeholders regularly to gather input on operational matters	4.567	.7634	Strongly Agree	Very High
The administrator demonstrates strong problem-solving skills when challenges arise within the school environment.	4.567	.7181	Strongly Agree	Very High
There is a strong emphasis on accountability within the school's operational practices	4.533	.8082	Strongly Agree	Very High
The school administrator effectively prioritizes tasks and responsibilities to ensure smooth school operations	4.467	.7656	Agree	High
Overall Mean	4.58	0.741	Strongly Agree	Very High

Legend

Scale	Range	Descriptive Rating	Qualitative Interpretation
1	1.00-1.49	Strongly Disagree	Very Low
2	1.50- 2.49	Disagree	Low
3	2.50-3.49	Neutral	Moderate
4	3.50-4.49	Agree	High
5	4.50-5.00	Strongly Agree	Very high

The results for Collaborative Leadership reflect an overall mean of 4.58 and a standard deviation of 0.741, indicating that teachers strongly agree that collaborative leadership practices are highly effective.

The top three indicators are: "The school administrator actively supports teachers in enhancing their instructional practices" (M = 4.667, SD = 0.7015). This highlights the critical role of administrators in fostering instructional improvement and teacher success. "The administrator provides opportunities for staff professional growth and development regularly" (M = 4.633, SD = 0.7087). This shows a strong commitment to teacher development and capacity building. "The school administrator involves teachers in discussions about resource allocation that impacts their classrooms positively" (M = 4.600, SD = 0.7597). Teachers value their inclusion in resource-related decisions that directly affect their teaching environment.

The three lowest-rated indicators, though still highly rated, include: "The school administrator effectively prioritizes tasks and responsibilities to ensure smooth school operations" (M = 4.467, SD = 0.7656). This suggests an area where administrators can further refine their operational focus. "There is a strong emphasis on accountability within the school's operational practices" (M = 4.533, SD = 0.8082). While accountability is emphasized, this aspect may

benefit from additional reinforcement. "The administration engages with stakeholders regularly to gather input on operational matters" ($M = 4.567$, $SD = 0.7634$). Although highly rated, stakeholder engagement can be further strengthened for even greater inclusivity.

The findings demonstrate that collaborative leadership significantly contributes to the overall effectiveness of school administration. The high scores across indicators reflect strong administrative support for teachers, with particular emphasis on instructional improvement and professional development. However, there is room to enhance prioritization of tasks and deepen engagement with stakeholders. Addressing these areas can improve operational efficiency and foster a more inclusive school culture.

Collaborative leadership is widely recognized as a key driver of organizational success. According to Smith et al. (2021), fostering a culture of collaboration and shared responsibility enhances teacher performance and student outcomes. Similarly, studies by Miller and Lee (2020) emphasize that effective communication and inclusion in decision-making build trust and improve resource utilization. These findings align with this study, underscoring the value of collaborative leadership in educational settings. Strengthening stakeholder involvement and refining task prioritization can further optimize leadership practices, leading to sustainable improvements in school operations.

Table 8. Relationship Between Variables

Correlation Analysis

Variables	Correlation Coefficient	P-value	Interpretation
OCB_Compliance	-.259	.470	Not Significant
OCB_Loyalty	.708	.022	Significant
OCB_Participation	-.650	.042	Significant
FM_Transparency	.328	.355	Not Significant
FM_Budgeting efficiency	-.342	.333	Not Significant
FM_Stakeholder	.233	.518	Not Significant

The correlation analysis highlights key relationships between the variables studied: OCB_Loyalty shows a strong positive correlation with operational competence ($r = 0.708$, $p = 0.022$). This indicates that higher loyalty among teachers positively impacts the operational competence of school administrators. OCB_Participation has a significant but negative correlation ($r = -0.650$, $p = 0.042$). This suggests that while participation is crucial, excessive or misaligned involvement could hinder operational effectiveness.

On the other hand, OCB_Compliance and all fiscal management practices (FM_Transparency, FM_Budgeting Efficiency, FM_Stakeholder) show no significant correlation with operational competence, as indicated by their high p-values (>0.05). These results imply that while these factors are important in theory, they do not directly influence the operational competence of school administrators in this context.

The findings emphasize the critical role of loyalty in fostering operational competence. Teachers who are loyal to their institutions likely contribute positively to a culture of collaboration and shared goals, which enhances administrators' operational effectiveness. Conversely, the negative relationship between participation and operational competence could

reflect potential challenges, such as overburdened teachers or conflicts in decision-making processes. The lack of significant relationships between fiscal management practices and operational competence may suggest that fiscal practices alone are insufficient to drive operational effectiveness. Instead, these practices might interact with other variables, such as leadership quality or organizational culture, to produce meaningful outcomes.

Research by Park and Kim (2021) found that teacher loyalty significantly enhances organizational trust and alignment with institutional goals, leading to improved operational efficiency. Similarly, Rahman et al. (2020) reported that excessive teacher participation without proper alignment can lead to inefficiencies, supporting the negative correlation observed in this study. Studies emphasize that fiscal transparency and budgeting efficiency play an indirect role in operational competence. For instance, Miller et al. (2022) found that fiscal practices are more impactful when combined with strong leadership and effective communication. This aligns with the non-significant results for fiscal management practices in this study, suggesting a need to explore mediating variables. According to Smith and Lee (2020), a holistic approach to school management that combines fiscal transparency, stakeholder involvement, and organizational citizenship behaviors is essential for achieving sustainable operational outcomes.

The study reveals that loyalty is a critical factor in enhancing operational competence, while excessive participation may pose challenges. Fiscal management practices, while essential, may require integration with other organizational factors to exert a significant influence. These findings underscore the importance of balancing teacher involvement with strategic leadership and effective fiscal policies to optimize school operations.

Table 9. Predictors of Operational Competence

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
	(Constant)	5.888	2.415	2.438	.093
1	ocbcompliance	.046	.186	.131	.245
	ocbloyalty	.242	.139	.576	1.738
	ocbparticipation	-.227	.190	-.509	-1.196
	FinTRANsparency	.040	.194	.079	.206
	FinBudget	-.337	.600	-.259	-.562
	stakeholder	-.070	.161	-.166	-.433

a. Dependent Variable: opercompetence

R= .884 R²= .781 F= 1.779 Prob.= .341

The regression analysis shows that while the predictors collectively explain a substantial portion of the variance in operational competence (R² = 0.781), the model is not statistically significant (p = 0.341). This suggests that the included variables do not have a statistically significant impact on operational competence within this sample.

OCB_Loyalty has the highest positive standardized beta coefficient ($\beta = 0.576$), indicating that loyalty has the strongest potential influence on operational competence. However, it is not statistically significant (p = 0.181).

OCB_Participation shows a negative standardized beta ($\beta = -0.509$), suggesting that higher participation might negatively impact operational competence, though this finding is also not significant ($p = 0.318$).

The fiscal management practices, including FM_Transparency, FM_Budget, and Stakeholder Involvement, have low beta coefficients and high p-values, indicating minimal predictive power and lack of significance.

The findings suggest that while loyalty among teachers is a strong conceptual predictor of operational competence, its lack of statistical significance implies the need for further exploration. The negative association of participation may reflect challenges such as excessive involvement in operational matters, which can detract from productivity.

The non-significance of fiscal management practices indicates that these variables alone may not directly influence operational competence. Instead, their impact might be mediated by other factors, such as leadership style, organizational culture, or external constraints. Despite the strong R^2 value, the lack of overall model significance highlights the complexity of operational competence as a construct influenced by multiple interacting variables.

Research by Park and Kim (2021) emphasizes the role of loyalty in fostering organizational trust and coherence, leading to enhanced operational outcomes. This aligns with the high beta coefficient of OCB_Loyalty in this study, although the lack of significance suggests a need for deeper investigation. Rahman et al. (2020) found that excessive teacher participation without clear direction can hinder organizational efficiency, which may explain the negative association observed in this study. A study by Miller et al. (2022) highlights that fiscal management practices often require strong leadership to translate into tangible operational benefits. This aligns with the finding that fiscal variables alone do not significantly predict operational competence.

The regression analysis underscores the importance of loyalty as a key predictor of operational competence, though its lack of statistical significance indicates the need for further study. The results highlight the complexity of operational competence, suggesting that it cannot be fully explained by organizational citizenship behaviors or fiscal management practices alone. Future research should consider additional variables, such as leadership effectiveness and organizational culture, to develop a more comprehensive understanding of the factors influencing operational competence.

5. Conclusions and Recommendations

The findings of this study emphasize the importance of loyalty, balanced participation, and fiscal management practices in enhancing the operational competence of school administrators. To foster a culture of loyalty, school administrators are encouraged to reinforce shared values within their institutions. This can be achieved by celebrating milestones and achievements, promoting a sense of belonging, and aligning institutional goals with teacher engagement efforts. Such practices are expected to cultivate an environment of trust and mutual respect, which is critical for organizational success.

The Department of Education (DepEd) may play a pivotal role in supporting school administrators by conducting workshops and training sessions focused on fiscal transparency.

These initiatives can help ensure consistency and clarity in the communication of budget-related decisions, empowering administrators to manage resources more effectively while maintaining stakeholder confidence. Enhanced fiscal transparency not only improves operational efficiency but also fosters trust among staff, parents, and the broader school community.

School administrators are encouraged to foster inclusive discussions about participation. By engaging teachers in decision-making processes that are meaningful and aligned with operational goals, administrators can harness the potential of collaborative practices while avoiding excessive demands that may overburden staff. Striking a balance in participation can ensure that teacher involvement enhances, rather than detracts from, organizational effectiveness.

Policymakers and educational leaders may also review existing support systems for fiscal management practices. Identifying areas for improvement in transparency, efficiency, and stakeholder collaboration could strengthen leadership development efforts. Integrating these principles into professional development programs may further enhance administrators' capabilities in managing resources effectively.

Administrators may prioritize loyalty-building initiatives as a cornerstone of their leadership strategies. At the same time, they may explore frameworks that balance teacher participation and fiscal collaboration. By adopting a holistic approach, administrators can ensure that operational goals are achieved without compromising the well-being or engagement of their staff.

Finally, further studies are recommended to validate the findings of this study and explore additional variables that may influence operational competence. Comparative analyses with other districts could provide valuable insights and best practices that could be adopted as benchmarks. Such research would contribute to a deeper understanding of operational competence and its determinants, ultimately enhancing the effectiveness of school administrators.

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